



FISCAL YEAR

2021-2022

BUDGET

ROY CITY BUDGET
Fiscal Year Ending June 30, 2022

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ROY CITY GOVERNMENT



Mayor Robert Dandoy
2018-2022

Council Members



Jan Burrell
Mayor Pro-Tem
2018-2022



Ann Jackson
2020-2024



Joe Paul
2020-2024



Bryon Saxton
2018-2022



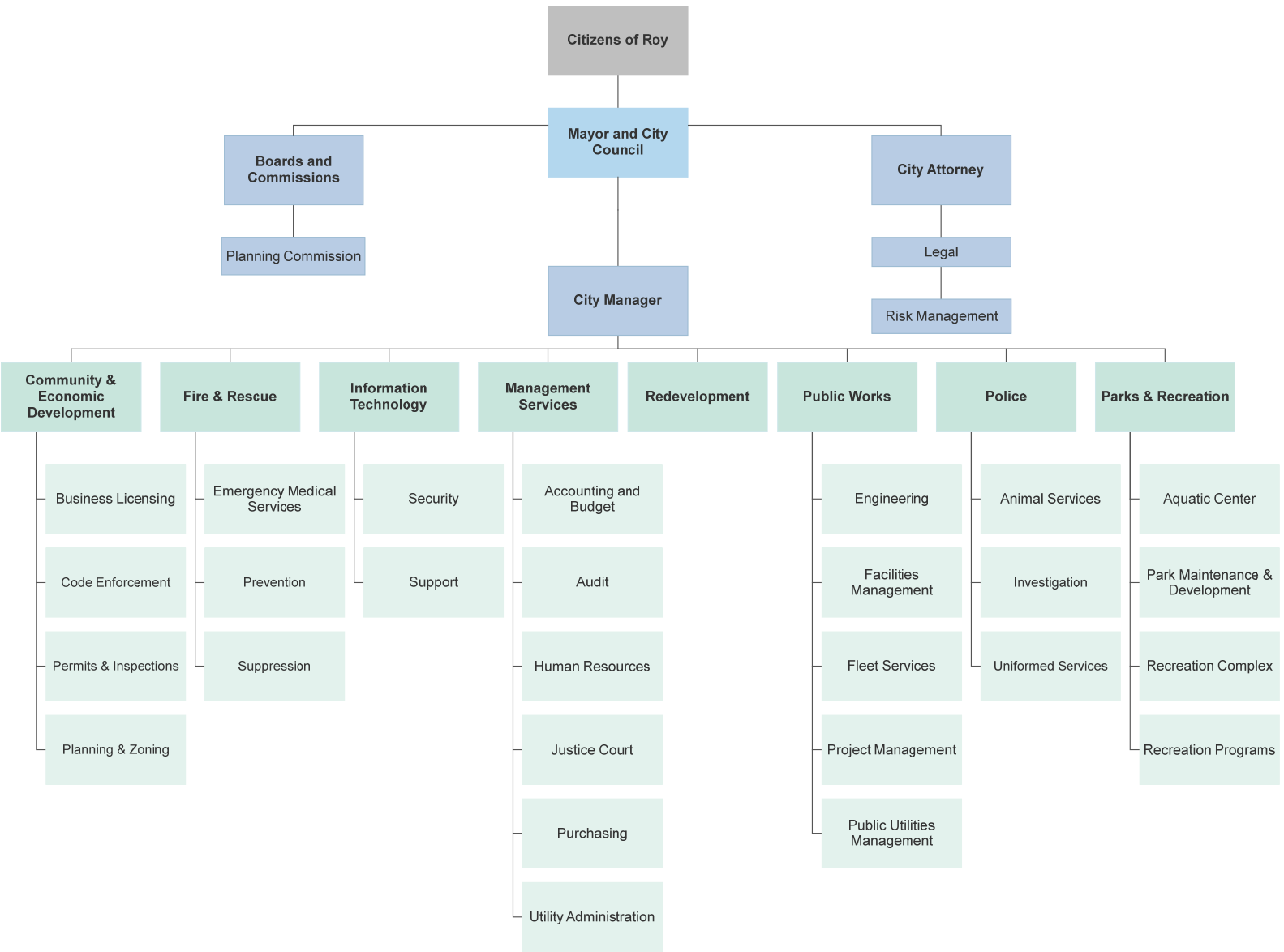
Diane Wilson
2020-2024

Administrative Personnel

Matthew D. Andrews, *City Manager*

Andrew H. Blackburn, *City Attorney*
S. Ross Oliver, *Public Works Director*
Travis J. Flint, *Parks & Recreation Director*
Carl G. Merino, *Chief of Police*
Camille Cook, *Management Services Director*
Craig Golden, *Fire Chief*

Organizational Chart



TENTATIVE BUDGET CALENDAR

The Offices of the City Manager and the Management Services Director are responsible for the development of the annual budget. As the schedule below details, the budget process began in February with the distribution of budget request forms to all departments. The Department Directors and their staff are responsible for compiling budget figures, which are then reviewed and adjusted by the City Manager and Management Services Director during a series of inter-departmental meetings.

Date	Activity
February - March 2021	Distribute budget request forms and instructions to Department Directors
March 22, 2021	Deadline for submitting budget requests – review and compile requests
April 12 - 14, 2021	Budget meetings with Department Directors
Ongoing	Review and revise budget requests with Department Directors for inclusion in Tentative FY 2022 Budget
May 4, 2021	Presentation of Tentative FY 2022 Budget to Mayor and City Council
June 15, 2021	Public hearing and City Council adoption of FY 2022 Budget

BUDGET MESSAGE

Mayor and City Council Members,

I present to you the City Manager's proposed annual budget for the City of Roy for the 2021-2022 fiscal year, which begins July 1, 2021 and ends June 30, 2022. 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 2022 is \$20,068,166. The budget presented in this document is balanced, in that expected revenues and anticipated expenditures align with each other. As always, funds will require monitoring should revenues decline, but overall, ongoing operations are fully funded with anticipated revenues and reserves.

City Council Strategic Plan,

The priorities of the City Council are set forth in the City Council's current Strategic Plan. The Primary Directive of the current plan is "Roy City exists to enhance the quality of life for all members of our community through planning, visionary leadership, and by providing the highest quality of municipal services in an efficient, courteous manner." In order to meet this goal we have five strategic directives which are Community Pride, Economic Development & Vitality, Public Infrastructure Funding & Management, Workforce Development & Operational Excellence and Traffic Flow and Management.

The beginning of 2021 has continued an unprecedented year as COVID-19 has continued to impact social norms. We are anticipating positive impacts to key economic sectors and look forward to City facilities and events returning to normal in FY 2022. We must continue to make mindful spending decisions to ensure the time ahead. We will strive to meet the City Council directives as we continue to evaluate funding options for a new cemetery, consider adding an economic development director position, and look for every opportunity to provide a safe and vibrant community.

Acknowledgements,

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

Respectfully submitted,



Matthew Andrews
City Manager

OVERVIEW OF THE ROY CITY FY 2022 BUDGET

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

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

On March 11, 2020 the World Health Organization declared COVID-19 as a pandemic. When a pandemic virus occurs, it has a profound effect, not just because of the mortality rate, but because of the fear, panic and economic impact caused. Prior to the designation of this pandemic, the economy in both the United States and Utah were strong, stable and growing. The City has continued to see growth in many revenue line items. At the time the budget was presented, Weber County is still in a “moderate” transmission rate and encouraging eligible residents to be vaccinated. The mortality rates are decreasing as vaccination numbers increase.

Zions Bank Economics stated that in December 2020, Utah finally regained all the jobs lost during the pandemic. The Beehive State was one of only two states to have recovered all jobs lost during the crisis, while also adding jobs year over year. Unemployment declined significantly in December, dropping 0.7% to 3.6%. The labor force participation rate also increased, rising to 68.1% in December. Annual housing price growth continues to accelerate, rising from 11% in November to 12.7% in December.

Along with the above-mentioned changes to COVID-19 recovery and unemployment rates, the UCLA Anderson Forecast economists released a report in March 2021 stating the following regarding GDP: Following a 3.5% decline in real GDP in 2020, we are forecasting 6.3% growth in 2021, 4.6% growth in 2022, and 2.7% growth in 2023. These rates of growth are considerably higher than the 2.3% we averaged during the recovery from the Great Recession between 2010 and 2019. We expect real GDP to surpass its 2019 peak by the end of Q2 2021 and to surpass pre-pandemic trends by Q1 2022. Real GDP then grows slightly faster than pre-pandemic trends through the end of our forecast period in 2023.

As we move forward into FY 2022, there are still many social and economic unknowns and the safety of our residents and employees are the top priority. The City has developed an adaptable budget that prioritizes retaining staff and maintaining service levels while beginning to return to normal social norms. The budget is based on recommendations from subject matter experts and collaboration with other cities as we adapt to changes in conditions.

Governmental Funds

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

General Fund

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

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

Capital Projects Funds

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

Roy City uses these funds to distinguish its operating activities from its capital activities. The Fund also enables the City to avoid spikes in operating expenditures during peak periods of major construction. The City's Capital Projects Fund is a valuable management tool for multi-year projects. The City currently has Capital Projects Funds for each General Fund department in addition to the following funds: Fire 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 may be transferred to the Capital Projects Fund for the purchase or construction of said assets.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditure for specified purposes other than debt service or capital projects. Roy City maintains three special revenue funds including Storm Sewer Development, Park Development and Cemetery Perpetual. With all lots sold in the City's cemetery, there is no activity budgeted in the Cemetery Perpetual Fund for FY 2022.

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 2022:

Governmental Funds					
	General, includes Roads & Transportation	Capital Projects	Storm Sewer Development	Park Development	Cemetery
Financing Sources:					
Taxes and Assessments	\$13,174,771	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and Permits	435,400	0	0	0	0
Intergovernmental	1,609,025	0	0	0	0
Charges for Services	2,569,500	0	25,000	30,000	0
Fines and Forfeitures	621,000	0	0	0	0
Interest / Miscellaneous	334,000	30,000	4,500	4,000	0
Other Sources	10,000	0	0	0	0
Transfers in	199,470	0	0	0	0
Contributions – other govts	390,000	0	0	0	0
Use of fund balance	725,000	1,545,540	156,500	85,545	0
Total Financing Sources	20,068,166	1,575,540	186,000	119,545	0
Financing Uses:					
General Government	(2,838,141)	(69,000)	0	0	0
Public Safety	(9,478,083)	(979,540)	0	0	0
Public Works	(3,906,571)	(153,500)	(186,000)	0	0
Parks and Recreation	(2,776,717)	(158,000)	0	(119,545)	0
Transfers out	(1,068,654)	0	0	0	0
Increase in fund balance	0	(215,500)	0	0	0
Total Financing Uses	(20,068,166)	(1,575,540)	(186,000)	(119,545)	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 residents contract with the City for the same services when it is not readily available from their jurisdiction. The Storm Water Utility accounts for the activity of maintaining a system to collect storm water runoff and the Solid Waste Utility reports the City's efforts to provide solid waste and recycling collection.

Internal Service Funds

Internal Services Funds are similar to Enterprise Funds, except the users are the various Departments and Funds of the City. Having these funds provides a useful tool for the 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 financed by charges made to the General and Proprietary Funds.

The following is a summary of budgets for the Enterprise and Internal Service funds for FY 2022:

Utility Enterprise Funds			Internal Service Funds		
	Water and Sewer	Storm Water	Solid Waste	Information Technology	Risk Management
Revenues:					
Charges for services	\$9,080,306	\$1,050,000	\$2,354,000	\$870,298	\$266,452
Interest and miscellaneous	246,000	22,000	69,500	0	0
Total revenues	9,326,306	1,072,000	2,423,500	870,298	266,452
Expenses:					
General government	(665,967)	0	0	(744,298)	(266,452)
Public works	(8,660,339)	(1,006,134)	(2,423,500)	0	0
Total expenses	(9,326,306)	(1,006,134)	(2,423,500)	(744,298)	(266,452)
Operating revenue	0	(65,866)	0	126,000	0
Non-operating revenue					

(expense)					
Intergovernmental	0	0	0	0	0
Debt service	(70,122)	0	0	0	0
Contributions	0	0	0	0	0
Transfers in	0	0	0	0	0
Total non-operating revenues and expenses	(70,122)	0	0	0	0
Change in retained earnings	\$ 0	(\$65,866)	\$ 0	\$ 126,000	\$ 0
Other cash outlays:					
Principal payment on debt	(\$448,000)				
Capital assets	(\$2,076,200)	(\$153,006)	(\$50,000)	(\$ 126,000)	\$ 0

In Conclusion

The information presented above is a condensed version of Roy City's FY 2022 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 2022 Budget

IN THIS SECTION:

- Fund Summary
 - Revenues
 - Expenditures

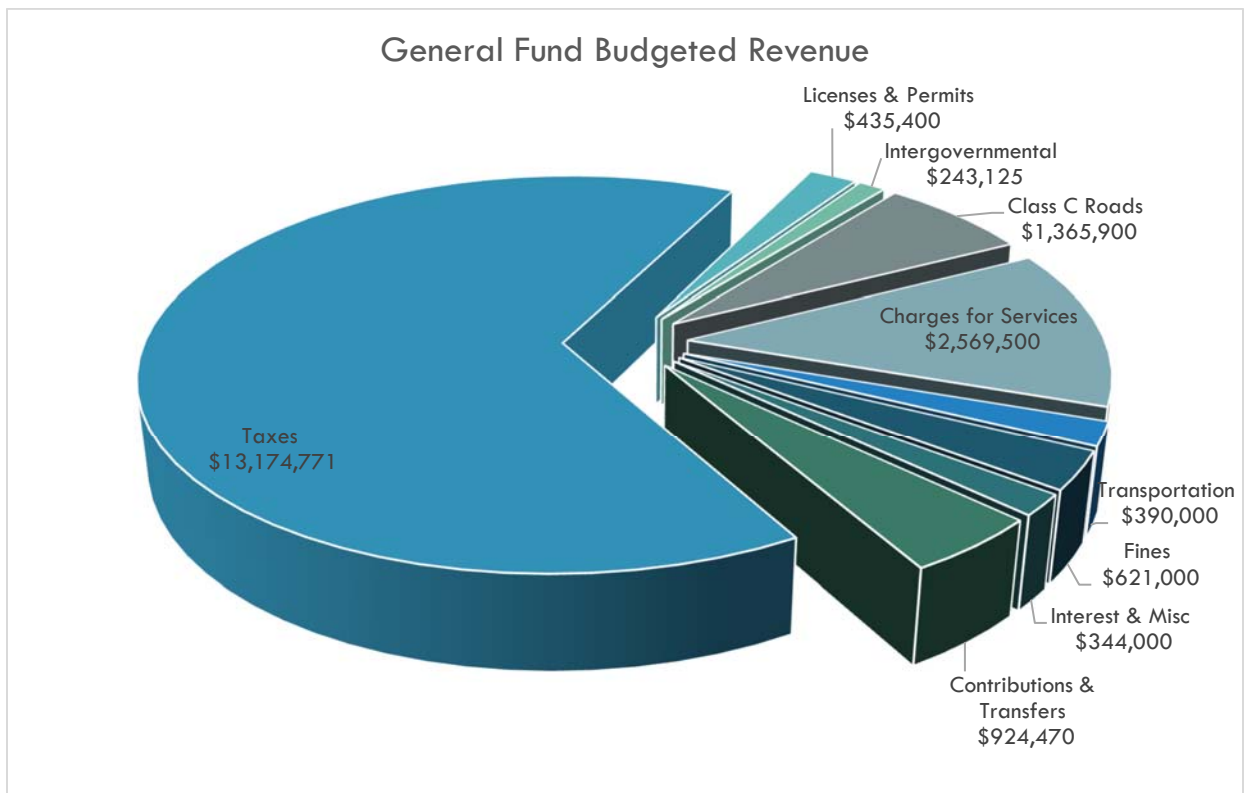
Tab – General Fund

GENERAL FUND, INCLUDING CLASS C ROADS AND TRANSPORTATION INFRASTRUCTURE

Revenues

The total FY 2022 General Fund budget of \$20,068,166 including Class C Roads and Transportation Infrastructure represents a decrease of 10.20% 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 \$394,134 compared to the prior year. In the prior year, use of fund balance reserves was minimal. Due to the projected flat revenues, use of fund balance is necessary to move forward with planned capital projects and equipment for the Class C Roads and Transportation Infrastructure funds. These funds are restricted in their use and cannot be used for general governmental expenses.

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



Some areas of revenues are expected to decline compared to prior years, while some are projected to remain flat. Sales tax is expected to increase and franchise tax revenue should stay approximately the same. Charges for services are expected to remain the same in most areas of the City. The ambulance and transport services revenue amount is projected to remain flat. Recreational program fees are projected to increase based on the re-opening of recreational facilities due to COVID-19 restrictions being lifted.

Fines from the Justice Court are projected to remain the same. Court cases have been postponed until later this summer when COVID-19 restrictions on face-to-face interactions are expected to relax. Weber County Justice Court has confirmed that they will remain with the Roy Justice Court for FY 2022. The fines collected on their behalf have been steadily increasing.

Revenue estimates for FY 2022 are as follows:

	FY 2020 Actual	Modified FY 2021 Budget	FY 2022 Proposed	FY 2022 Compared to FY 2021
Taxes	\$13,403,366	\$12,565,292	\$13,174,771	4.85%
Licenses and permits	808,862	406,400	435,400	7.14%
Intergovernmental	1,921,454	4,658,286	1,609,025	-65.46%
Charges for Services	2,300,650	2,176,500	2,569,500	18.06%
Fines and forfeitures	622,326	621,000	621,000	0.00%
Interest / Misc.	273,532	287,000	334,000	16.38%
Other sources	23,668	10,000	10,000	0.00%
Transfer in	194,041	191,886	199,470	3.95%
Contributions	518,338	312,000	390,000	25.00%
Fund balance contributions	0	1,119,134	725,000	-35.22%
	\$20,066,238	\$22,347,498	\$20,068,166	

Taxes

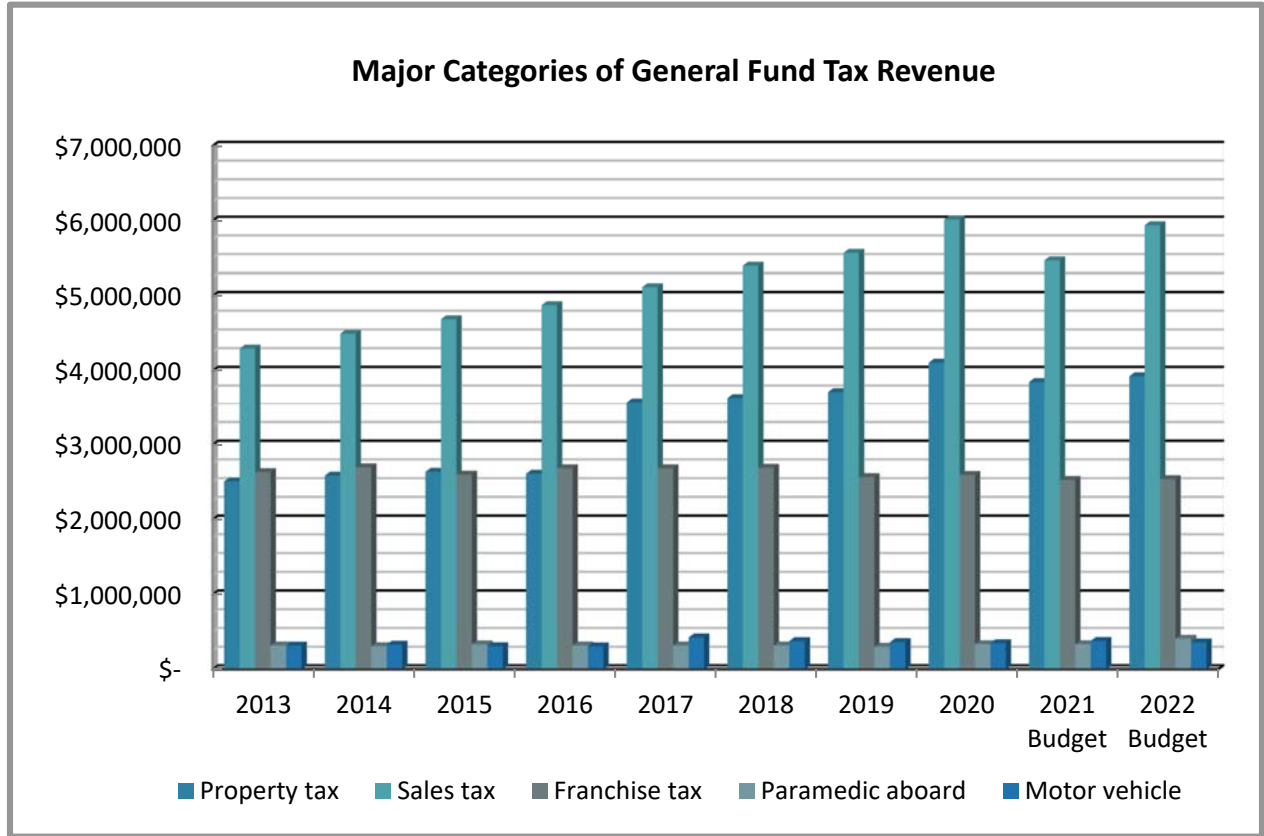
The City receives tax revenue from property tax, sales tax, franchise fees on utilities, paramedic aboard fees, and motor vehicle fees. Utah's economy has remained strong despite the COVID-19 pandemic. Federal funding given to governments, businesses, and citizens has helped to stimulate the economy. Sales tax revenues for FY 2022 are projected to be 8.57% 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 2021 was up compared to prior years, which was the result of a strong economy. It is anticipated that property tax will grow by 1.98% for FY 2022 to account for new growth in the City.

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. It is anticipated that delinquent prior year property tax revenues will remain flat or show a slight increase in FY 2022.

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



Franchise tax revenue continues to grow at a slow pace. Most franchise fees grow as new homes come into the City. Telecom Gross Receipts continue to decline, likely the result of fewer homes having land line telephones. In addition, cell phone providers are lowering rates on their plans. The franchise fees on electricity and natural gas tend to fluctuate based on weather conditions. Cold winters and hot summers tend to bode well for City revenues. Due to COVID-19, the City anticipates that some residents have requested assistance with their utility payments resulting in lower revenues for the electricity and natural gas companies. Based on this expectation, the FY 2022 budget does not project an increase in franchise fee revenue.

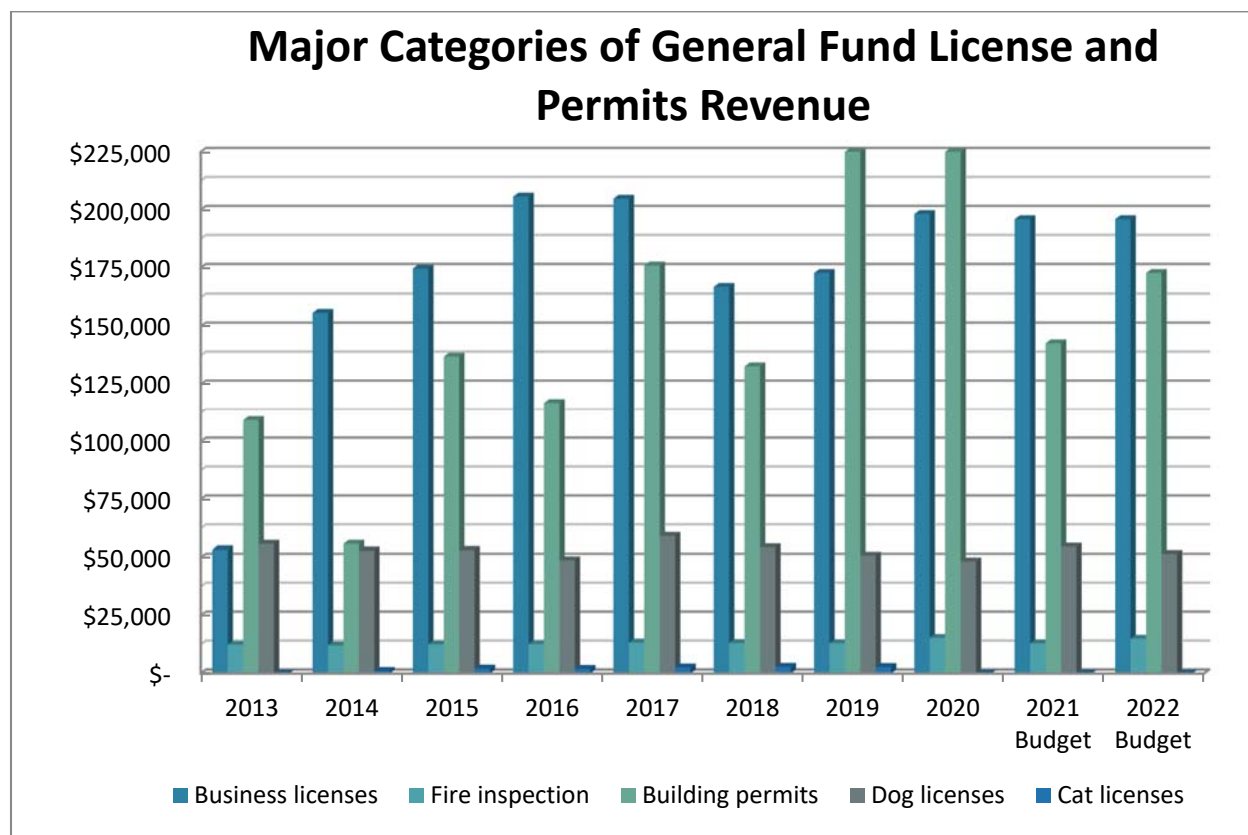
Utility companies are charged a 6% franchise fee on services they provide within the City limits. The City's Utility Enterprise Funds also pay franchise fees. When there is an increase in water rates, it will add revenue to the Water and Sewer Utility. The 6% franchise fee will be paid on the increased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

Paramedic fees are set by Weber County. The current contract for paramedic fees is \$410,000 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 2022 budget includes an estimate of \$360,000 for motor vehicle fees.

Licenses and Permits

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



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 \$211,000 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 2022 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 \$170,000.

New construction brings in revenue from building permits and impact fees, as well as fees associated with zoning, subdivisions, and plan checks. The new homes, offices, stores and restaurants add to the base from which property taxes, franchise fees, and motor vehicle fees are generated. While fees from building permits are considered one-time-money, the revenue generated from the newly constructed homes and businesses for property tax, and franchise fees will be ongoing and assist the City in covering the increase in ongoing costs.

The FY 2022 budget combines dog license and cat license revenue into one account titled animal licenses.

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 2022 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.

During the height of the COVID-19 pandemic, UDOT estimated there were approximately 40% less vehicles traveling on I-15 each day. Teleworking was continued into 2021 as the State of Utah and Weber County work to stabilize the COVID-19 virus and slowly allow more group interaction. Based on this data and information from other governmental entities, the FY 2022 budget reflects a 22% increase in Class C Road Fund revenues to restore revenues to pre-COVID levels without an expectation of growth beyond that amount.

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 2022. This amount reflects a 25% increase from FY 2021.

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 2022 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 \$30,000 from the State, with matching funds provided through salaries, office space, and office equipment.

Charges for Services

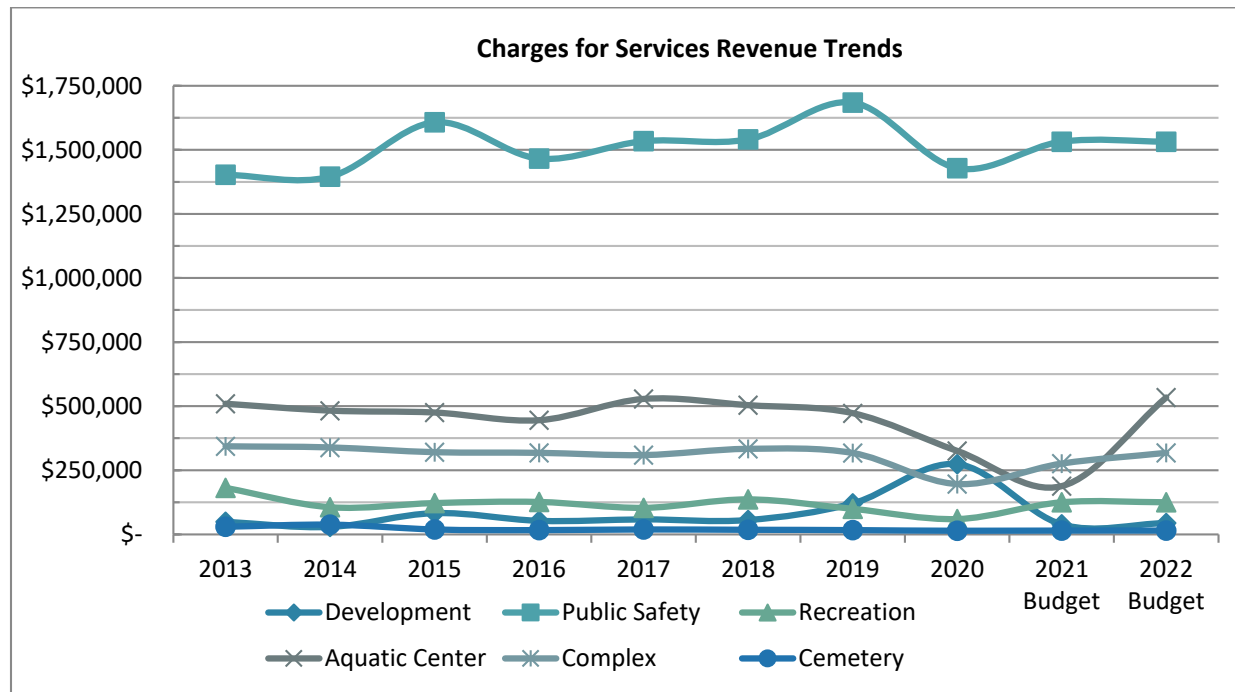
Roy City charges fees for various services. The services include planning and zoning; public safety; recreation; and cemetery. Fees from development activities, recreational facilities, and recreational sports are not expected to fluctuate much from the prior year. Facility use is thought to be at maximum levels. 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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Modified FY 2021 Budget	FY 2022 Budget
Development	\$ 52,783	\$ 58,239	\$ 55,834	\$ 121,023	\$ 273,726	\$ 38,800	\$ 43,800
Public Safety	1,466,282	1,534,140	1,540,988	1,684,734	1,428,530	1,532,000	1,532,000
Recreation	126,741	103,583	136,490	99,482	59,851	125,000	125,000
Aquatic Center	445,387	528,415	504,176	472,609	325,890	188,000	534,000
Recreation Complex	318,285	309,399	333,803	317,516	196,508	276,000	318,000
Cemetery	16,570	19,064	15,003	16,325	14,120	15,000	15,000
	\$2,426,048	\$2,552,841	\$2,586,294	\$2,711,690	\$2,298,625	\$2,174,800	\$2,567,800

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 have been at maximum levels. Due to COVID-19, the FY 2021 budgeted revenues were significantly decreased. The FY 2022 budget includes funding to restore revenues to pre-COVID levels in anticipation of being fully open and operational during the upcoming fiscal year. State and local health orders may restrict the number of participants, but it is anticipated that participation levels will increase significantly from FY 2021.

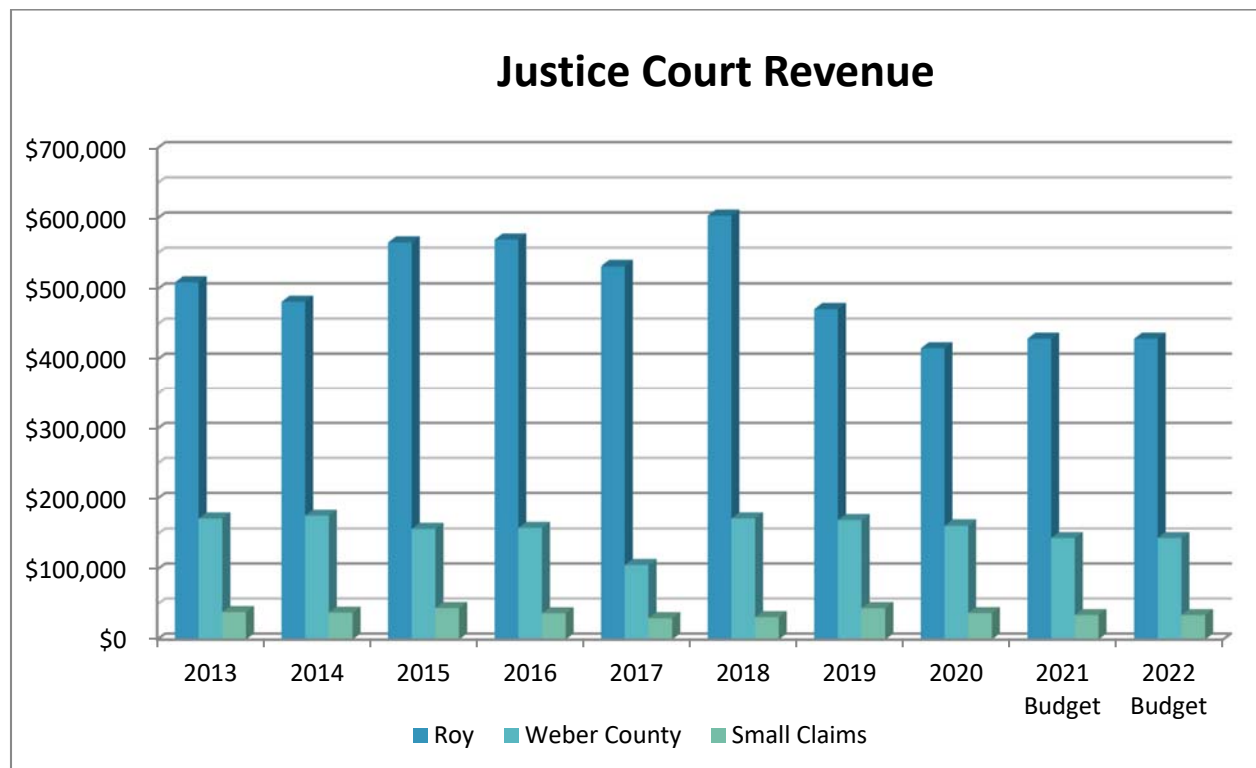
Revenue from participation in sports has reached a maximum and does not vary significantly from year to year. The Recreation Department continues to look at ways to add programs and expand participation. The Recreation Complex is looking to add programs in Pickle Ball and aerobic activities.

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 2022. 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 increased 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 2022.

Contributions and Transfers

The Redevelopment Agency of Roy Utah pays a management fee to Roy City for personnel and operational costs. For FY 2022, transfers for reimbursement are budgeted \$169,470 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 2022 reimbursement is \$30,000.

For FY 2022, the budgeted expenditures are equal to budgeted revenues in the General Fund. A draw from fund balance in the Class C Road Fund of \$718,500 and 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 65.65% of the monies used to operate the General Fund.

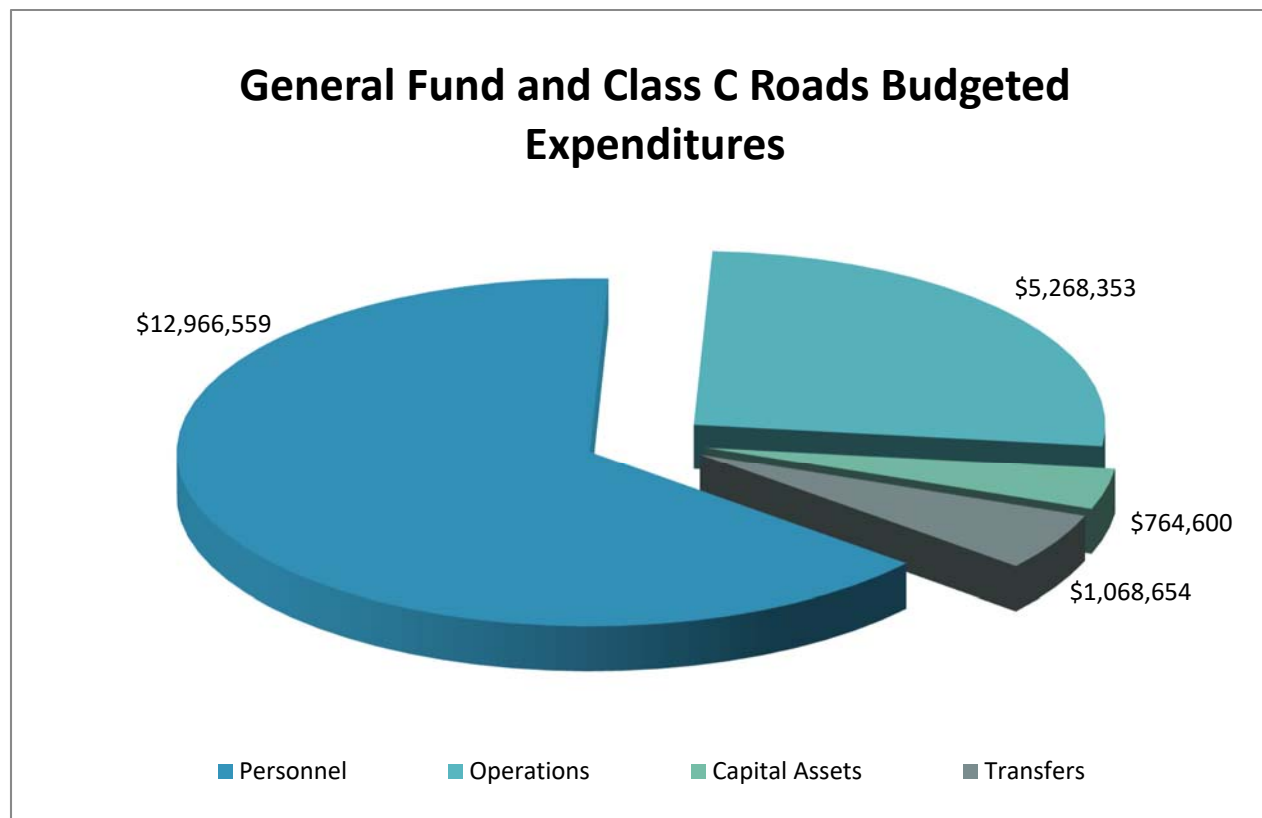
For FY 2022, sales tax revenue is projected to increase based on consumer spending. Although sales tax continues to increase, it is important to consider this is the City's most volatile source of tax revenue. During periods of recession, it becomes more important that the City has a strong property tax and franchise tax base to support the level of services provided to citizens.

Expenditures

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

For FY 2022, personnel costs account for 73.93% 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 \$12,966,559 and \$12,496,546 for FY 2022 and FY 2021, 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 over \$4 Million. Various cuts were made to all areas of the budget including personnel, operations, and capital to arrive at the document that is presented herewith.

Personnel

The City's salary structure has been reconfigured into a step system. Each public employee position within the scale has 18 steps which allows for a 2% - 2.5% merit. Public safety employees have a 12 step scale which allows for a 3.75% merit. Each step equates to one year of service. The step scale also allows for an annual longevity bonus after step 18 for public employees and step 12 for public safety. To earn progression through the steps or receive a longevity bonus requires successful passing of an annual evaluation. The FY 2022 budget includes funding to continue the merit/step increase program as designed.

The FY 2022 budget includes funding to implement the salary survey results for Public Works and Parks & Recreation Departments. The comprehensive salary surveys were completed during the spring of 2021 and analyzed salaries from the following cities in Weber and Davis Counties: Bountiful, Centerville, Clearfield, Clinton, Kaysville, Layton, North Ogden, Ogden, Pleasant View, Riverdale, South Ogden, and Syracuse. The salaries of the before-mentioned cities were averaged to determine the new pay scales for each position. A new pay scale has been included in the budget based on the findings from the salary survey. It is anticipated that once the Public Works and Parks & Recreation Departments salary survey has been approved and implemented, a salary survey for 1/3 of the City will be completed each year. The second year of salary surveys will include the Police Department and all Administration Departments (Legislative, Legal, Community Development, IT, and Management Services). Year three of the salary survey will evaluate the Fire Department and all part-time personnel.

The FY 2022 budget had multiple new positions, reclassifications, and adjustments requests. These requests were all evaluated and the budget includes funding for new Firefighter II/Senior Paramedic position reclassification and 2 part-time police bailiffs.

Benefits

The City will see a 1.5% increase in health insurance premiums. This increase will be absorbed by both the City and employees. There are no reductions in benefits and the deductibles on the current plan will stay at \$1,000. In FY 2021, the Administration has added an HSA option to the current insurance plans offered to employees. The HSA plan will switch from the Select Care network to the Select Med network for FY 2022. Switching to an HSA plan is a way to offset the increasing cost of health care premiums and gives employees more control over their health care costs. Employees will begin receiving more information about plan options in early May in anticipation of the benefit open enrollment process that happens each year in mid-May.

The City's cost to provide an Employee Assistance Plan through Blomquist Hale has a price increase from \$3.50 per employee to \$3.85 per employee for FY 2022. The City covers the full cost of this benefit for employees.

There are no changes to pension rates paid to the Utah Retirement System for FY 2022.

Wage Reimbursement

The Water and Sewer, Storm Water, and Solid Waste Utility Enterprise Funds reimburse the General Fund for salaries and expenditures of employees that assist with the respective operations. The percentage of time that each division spends assisting the Utility Enterprise Funds was reevaluated in FY 2021. The

reimbursements are reflected in the individual division budgets. The total reimbursements for FY 2022 are \$1,197,594 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 2022 budgets include increases in every department to restore line items cut during the FY 2021 budget process due to the ongoing COVID-19 pandemic. These budgets include the changes to the wage reimbursement amounts throughout the General Fund due to an evaluation of time spent assisting the Utility Enterprise Funds as mentioned above. The budgets also include changes to health insurance premiums and retirement rates as applicable. Capital requests in each budget change annually. All cell phone expenses were moved to the IT fund for management of city cell phones and accounts.

Departments

General Government:

<i>Legislative</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$242,412	\$6,167	\$248,579
Operations	388,192	(153,442)	234,750
Capital	0	0	0
Total	\$630,604	(\$147,275)	\$483,329

Prior year comparison with proposed budget:

- Beautification funds are within the RDA budget
- Council contingency is available for use based on Council guidance
- Election expenses were increased due to a Municipal Election year
- Increases in various accounts to restore to normal funding levels
- Decrease in employee programs for one-time public safety hazard pay

<i>Legal</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$339,836	(\$3,524)	\$336,312
Operations	34,945	3,420	38,365
Capital	0	0	0
Total	\$374,781	(\$104)	\$374,677

Prior year comparison with proposed budget:

- Increase amount to pay public defenders

<i>Justice Court</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$354,990	\$25,804	\$380,794
Operations	34,325	6,500	40,825
Capital	0	0	0
Total	\$389,315	\$32,304	\$421,619

Prior year comparison with proposed budget:

- Increases to various accounts to return to normal funding levels including office supplies, equipment, professional and technical services, and part-time hours

<i>Finance</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$325,466	\$11,006	\$336,472
Operations	44,090	46,590	90,680
Capital	0	0	0
Total	\$369,556	\$57,596	\$427,152

Prior year comparison with proposed budget:

- Addition of HR Programs line item to cover employee wellness program, a portion of the pre-employment physicals, and a public safety mental wellness program
- Increases to various account to return to normal funding levels including public notices, equipment, and professional and technical services

<i>Building Maintenance</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$320,344	\$30,328	\$350,672
Operations	315,640	14,900	330,540
Capital	0	0	0
Total	\$635,984	\$45,228	\$681,212

Prior year comparison with proposed budget:

- Increases in various accounts to return to normal funding levels including equipment, maintenance, professional and technical services, and vehicle maintenance

<i>Community Development</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$344,143	(\$90,319)	\$253,824
Operations	48,428	147,900	196,328
Capital	0	0	0
Total	\$392,571	\$57,581	\$450,152

Prior year comparison with proposed budget:

- Move building inspector position from wages to contracted services
- Increases in various accounts to return to normal funding levels including memberships, travel/training, equipment, and professional and technical services

Public Safety:

<i>Police & Animal Services</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$4,484,450	\$140,481	\$4,624,931
Operations	466,265	123,775	590,040
Capital	194,594	(194,594)	0
Total	\$5,145,309	\$69,662	\$5,214,971

Prior year comparison with proposed budget:

- Adding 2 part-time bailiff employees
- Funding for tasers, hand held radios, and radio repair
- Increases to Weber County for sheltering fees and debt service for animal shelter
- Increases in various accounts to return to normal funding levels including travel and training, office supplies, special supplies for public events

<i>Fire & Rescue</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$3,456,653	\$258,667	\$3,715,320
Operations	686,140	(138,348)	547,792
Capital	0	0	0
Total	\$4,142,793	\$120,319	\$4,263,112

Prior year comparison with proposed budget:

- Reclassification to Firefighter II/Senior Paramedic
- Overtime wages decreased and part-time wages increased to hire part-time fire inspector
- Increase in various accounts to return to normal funding levels including memberships, travel and training, and supplies

Public Works:

<i>Streets Division</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$594,559	(\$36,840)	\$557,719
Operations	106,175	67,700	173,875
Capital	0	0	0
Total	\$700,734	\$30,860	\$731,594

Prior year comparison with proposed budget:

- Increase in equipment, maintenance, and supplies to regular funding levels
- Increase to professional and technical for contracted street sweeping

<i>Class C Roads</i>	FY 2021 Budget	Change	FY 2022 Proposed
Operations & Maintenance	\$1,276,000	\$ 415,000	\$1,691,000
Projects	110,000	0	110,000
Equipment	473,000	(145,900)	327,100
Total	\$1,859,000	\$269,100	\$2,128,100

Prior year comparison with proposed budget:

- FY 2022 emphasis will be placed on maintenance of roadways rather than construction

<i>Transportation Infrastructure</i>	FY 2021 Budget	Change	FY 2022 Proposed
Operations & Maintenance	\$ 0	\$ 0	\$ 0
Projects	400,000	0	400,000
Equipment	0	0	0
Total	\$400,000	\$ 0	\$400,000

Prior year comparison with proposed budget:

- New fund to track local option sales tax to be received from Weber County
- Widen both 4800 South and Midland Drive at canal crossings only

<i>Fleet Division</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$157,412	\$25,934	\$183,346
Operations	32,648	37,900	70,548
Capital	0	0	0
Total	\$190,060	\$63,834	\$253,894

Prior year comparison with proposed budget:

- Decrease in employees utilizing health benefits
- Increase in various accounts to normal funding levels
- Increase in equipment for tools, tool storage, and an evaporative cooler

<i>Public Works Administration</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$186,793	\$22,730	\$209,523
Operations	175,060	8,400	183,460
Capital	47,000	(47,000)	0
Total	\$408,853	(\$15,870)	\$392,983

Prior year comparison with proposed budget:

- Increase to various account to return to normal funding levels including equipment and street lights
- Capital purchases moved to the Capital Projects Fund beginning FY 2022

Parks and Recreation:

<i>Recreation Complex</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$339,368	\$25,505	\$364,873
Operations	233,187	21,210	254,397
Capital	0	0	0
Total	\$572,555	\$46,715	\$619,270

Prior year comparison with proposed budget:

- All line items in the Recreation Complex budget have been restored to normal funding levels to account for being open to the public the full year

<i>Aquatic Center</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$202,392	\$185,210	\$387,602
Operations	166,071	103,299	269,370
Capital	0	0	0
Total	\$368,463	\$288,509	\$656,972

Prior year comparison with proposed budget:

- All line items in the Aquatic Center budget have been restored to normal funding levels to account for being open to the public

<i>Roy Days</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$0	\$37,739	\$37,739
Operations	0	94,650	94,650
Event fees	0	(5,000)	(5,000)
Total	\$0	\$132,389	\$132,389

Prior year comparison with proposed budget:

- All line items in the Roy Days budget have been restored to their normal funding levels to account for the event taking place in August 2021

<i>Parks & Recreation</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$913,836	\$65,017	\$978,853
Operations	350,943	790	\$351,733
Capital	73,500	(36,000)	37,500
Total	\$1,338,279	\$29,807	\$1,368,086

Prior year comparison with proposed budget:

- Increase to various accounts to return to normal funding levels including travel and training, equipment, supplies and fuel
- All capital projects related to Parks and Recreation have been moved to the Capital Projects Fund with the exception of RAMP funds

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 2022 budget for the General Fund, Class C Roads, and Transportation Infrastructure. Beginning in FY 2022, all General Fund capital requests were moved to the Capital Projects fund for funding consideration. There were over \$4.2 Million in capital requests throughout the General Fund. While requests far exceeded available funds, the items below are the proposed capital equipment and projects for FY 2022 due to revenue sources dedicated to these project types:

Description	Department	Amount
(RAMP)	Recreation	37,500
Replace S-4 One Ton Truck, Plow, and Sander	Class C	70,000
Graco Linelazer Paint Sprayer	Class C	7,100
Graphtec Vinyl Cuter	Class C	12,000
Flatbed Trailer for Roller	Class C	8,000
10 Wheel Dump Truck (Carryforward from Capital Projects)	Class C	230,000
Widen 4800 S and Midland Drive at Canal Crossings	Trans Infra	400,000
		\$764,600

Transfers

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

This year the \$71,525 normally transferred for recreational facility improvements from the 2005 tax increase will remain in the General Fund for equipment replacement and maintenance 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 2022, the General Fund will transfer \$696,638 and \$186,516 to the Information Technology and Risk Management Funds, respectively.

General Fund – Revenues

Roy City Corporation FY 2022 Budget

IN THIS SECTION:

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

Tab – General Fund Revenues

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
GENERAL FUND							
TAXES							
10-31-100	GENERAL PROPERTY TAXES	4,030,052.74	3,805,379.00	3,881,487.00	.00	3,881,487.00	76,108.00
10-31-200	DELINQUENT PRIOR YEAR TAXES	78,055.43	45,000.00	45,000.00	.00	45,000.00	.00
10-31-300	GENERAL SALES & USE TAXES	6,014,750.08	5,470,213.00	5,939,144.00	.00	5,939,144.00	468,931.00
10-31-385	TELECOM GROSS RECEIPTS 4% TAX	178,850.65	150,000.00	150,000.00	.00	150,000.00	.00
10-31-390	PACIFICORP FRANCHISE TAX	964,161.96	950,000.00	950,000.00	.00	950,000.00	.00
10-31-395	QUESTAR FRANCHISE TAX	497,831.65	540,000.00	510,000.00	.00	510,000.00	(30,000.00)
10-31-400	QWEST CORP FRANCHISE TAX	20,482.13	.00	.00	.00	.00	.00
10-31-405	911 TAX	.00	.00	.00	.00	.00	.00
10-31-410	COMCAST (AT&T) FRANCHISE TAX	272,427.04	255,000.00	255,000.00	.00	255,000.00	.00
10-31-411	U.E. FUND FRANCHISE TAX	659,183.93	632,700.00	673,140.00	.00	673,140.00	40,440.00
10-31-415	CELL PHONE TAX	.00	.00	.00	.00	.00	.00
10-31-420	FRANCHISE TAXES - OTHER	1,867.70	1,000.00	1,000.00	.00	1,000.00	.00
10-31-500	WEBER COUNTY PARAMEDIC CONT	336,000.00	336,000.00	410,000.00	.00	410,000.00	74,000.00
10-31-700	MOTOR VEHICLE FEES	349,702.39	380,000.00	360,000.00	.00	360,000.00	(20,000.00)
Total TAXES:		13,403,365.70	12,565,292.00	13,174,771.00	.00	13,174,771.00	609,479.00
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES	189,369.58	190,000.00	190,000.00	.00	190,000.00	.00
10-32-110	BUSINESS LICENSE - LATE FEE	8,818.40	6,000.00	6,000.00	.00	6,000.00	.00
10-32-120	FIRE INSPECTION FEE	15,360.00	13,000.00	15,000.00	.00	15,000.00	2,000.00
10-32-200	MECHANICAL FEES	2,346.00	1,000.00	1,000.00	.00	1,000.00	.00
10-32-210	BUILDING PERMITS	541,594.45	140,000.00	170,000.00	.00	170,000.00	30,000.00
10-32-211	FENCE PERMITS	.00	.00	.00	.00	.00	.00
10-32-212	SIGN PERMITS	180.00	.00	.00	.00	.00	.00
10-32-213	RESTORABLE VEHICLE PERMITS	100.00	100.00	100.00	.00	100.00	.00
10-32-220	STATE TRAINING SURCHARGE - 1%	818.51	200.00	200.00	.00	200.00	.00
10-32-230	ELECTRICAL FEES	1,490.02	1,000.00	1,000.00	.00	1,000.00	.00
10-32-240	PLUMBING FEES	385.50	500.00	500.00	.00	500.00	.00
10-32-250	ANIMAL LICENSES	47,320.00	53,000.00	50,000.00	.00	50,000.00	(3,000.00)
10-32-260	IMPOUND FEES - OUTSIDE SHELTER	1,050.00	1,500.00	1,500.00	.00	1,500.00	.00
10-32-265	BOARDING & OTHER FEES - CITY	.00	100.00	100.00	.00	100.00	.00
10-32-270	CAT LICENSES	30.00	.00	.00	.00	.00	.00
Total LICENSES AND PERMITS:		808,862.46	406,400.00	435,400.00	.00	435,400.00	29,000.00
INTERGOVERNMENTAL							
10-33-110	FEDERAL GRANT - GENERAL GOVT	.00	.00	.00	.00	.00	.00
10-33-111	FEDERAL GRANT - CARES ACT	.00	3,334,621.00	.00	.00	.00	(3,334,621.00)
10-33-190	CDBG REVENUE	.00	.00	.00	.00	.00	.00
10-33-191	CDBG - PRIOR YEAR	.00	.00	.00	.00	.00	.00
10-33-560	BOYS & GIRLS CLUB FLOW THROUG	.00	.00	.00	.00	.00	.00
10-33-570	COPS FAST GRANT	.00	.00	.00	.00	.00	.00
10-33-571	FEDERAL BJA BLOCK GRANT	.00	.00	.00	.00	.00	.00
10-33-572	CRIME SCENE INVESTIGATION GRNT	.00	.00	.00	.00	.00	.00
10-33-573	JUSTICE ASSISTANCE GRANT (JAG)	2,488.65	6,642.00	.00	.00	.00	(6,642.00)
10-33-574	STRATEGIC PLANNING GRANT	.00	.00	.00	.00	.00	.00
10-33-575	SRO POLICE HIRING SUPPLEMENT	140,625.00	140,625.00	140,625.00	.00	140,625.00	.00
10-33-576	POLICE RISE-UP GRANT	.00	.00	.00	.00	.00	.00
10-33-579	MISC POLICE GRANTS	20,427.94	7,500.00	.00	.00	.00	(7,500.00)
10-33-580	STATE LIQUOR LAW ALLOTMENT	35,247.70	35,000.00	35,000.00	.00	35,000.00	.00
10-33-590	STATE REVENUE - OTHER	28,674.39	30,000.00	30,000.00	.00	30,000.00	.00
10-33-610	EMS GRANT - FIRE DEPT	5,982.00	4,638.00	.00	.00	.00	(4,638.00)

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
10-33-615	FIRE GRANT - FEMA & FEDERAL	126,472.72	.00	.00	.00	.00	.00
10-33-631	FIRE DEPT GRANTS - MISC	.00	.00	.00	.00	.00	.00
10-33-701	GRANTS FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.00
10-33-702	RAMP GRANT	163,123.32	37,500.00	37,500.00	.00	37,500.00	.00
Total INTERGOVERNMENTAL:		523,041.72	3,596,526.00	243,125.00	.00	243,125.00	(3,353,401.00)
CHARGES FOR SERVICES							
10-34-110	CIRCUIT COURT REIMB TO ROY CIT	.00	.00	.00	.00	.00	.00
10-34-120	LEGAL FEES	1,646.26	1,500.00	1,500.00	.00	1,500.00	.00
10-34-121	COLLECTION FEES	(341.85)	300.00	300.00	.00	300.00	.00
10-34-130	ZONING AND SUBDIVISION FEE	7,700.00	5,000.00	5,000.00	.00	5,000.00	.00
10-34-140	ANNEXATION/IMPACT FEE	.00	.00	.00	.00	.00	.00
10-34-160	STREET SIGN FEES	.00	.00	.00	.00	.00	.00
10-34-170	PLAN CHECK FEES	251,697.30	25,000.00	30,000.00	.00	30,000.00	5,000.00
10-34-175	INSPECTION/REINSPECTION FEES	10,524.24	6,000.00	6,000.00	.00	6,000.00	.00
10-34-560	AMBULANCE FEES	1,040,284.48	1,230,000.00	1,230,000.00	.00	1,230,000.00	.00
10-34-561	FIRE & RESCUE ISAS TRANSP/HAZ	361,185.00	270,000.00	270,000.00	.00	270,000.00	.00
10-34-570	FEES TO DEVELOPERS	2,400.00	1,000.00	1,000.00	.00	1,000.00	.00
10-34-580	POLICE REPORT FEES	17,137.50	18,000.00	18,000.00	.00	18,000.00	.00
10-34-581	TRAFFIC SCHOOL FEE (GEN FUND)	2,000.00	3,000.00	3,000.00	.00	3,000.00	.00
10-34-582	TRAFFIC SCHOOL FEE (POLICE)	2,037.50	3,000.00	3,000.00	.00	3,000.00	.00
10-34-583	YOUTH COURT FINES	.00	.00	.00	.00	.00	.00
10-34-584	PUBLIC SAFETY DISPATCH FEE	.00	.00	.00	.00	.00	.00
10-34-585	CODE ENFORCEMENT FINES	100.00	.00	.00	.00	.00	.00
10-34-590	PARKING VIOLATIONS	5,885.63	8,000.00	8,000.00	.00	8,000.00	.00
10-34-600	PARKS AND PUBLIC PROPERTY	14,615.00	4,000.00	4,000.00	.00	4,000.00	.00
10-34-601	PARK FEES - SOCCER	.00	.00	.00	.00	.00	.00
10-34-620	AQUATIC CENTER - ADMISSIONS	237,112.81	125,000.00	400,000.00	.00	400,000.00	275,000.00
10-34-630	AQUATIC CENTER - CONCESSIONS	62,159.69	28,000.00	90,000.00	.00	90,000.00	62,000.00
10-34-640	AQUATIC CENTER - SALES TAX	.00	.00	.00	.00	.00	.00
10-34-650	AQUATIC CENTER - PUNCH PASSES	.00	.00	.00	.00	.00	.00
10-34-670	AQUATIC CENTER - RENTAL FEES	26,617.75	35,000.00	44,000.00	.00	44,000.00	9,000.00
10-34-677	ICE RINK ADMISSIONS	.00	.00	.00	.00	.00	.00
10-34-678	APPAREL SALES AND FUND RAISERS	.00	.00	.00	.00	.00	.00
10-34-679	RECREATION - ADULT PROGRAM	11,420.00	24,000.00	24,000.00	.00	24,000.00	.00
10-34-680	RECREATION - MISCELLANEOUS	.00	.00	.00	.00	.00	.00
10-34-681	RECREATION - BASEBALL	(55.00)	8,500.00	8,500.00	.00	8,500.00	.00
10-34-682	RECREATION - SOFTBALL	.00	4,500.00	4,500.00	.00	4,500.00	.00
10-34-683	RECREATION - T BALL	(48.50)	15,000.00	15,000.00	.00	15,000.00	.00
10-34-684	RECREATION - FLAG FOOTBALL	3,060.00	5,000.00	5,000.00	.00	5,000.00	.00
10-34-685	RECREATION - FOOTBALL	(4,377.70)	16,000.00	16,000.00	.00	16,000.00	.00
10-34-686	RECREATION - BOYS BASKETBALL	19,618.00	21,000.00	21,000.00	.00	21,000.00	.00
10-34-687	RECREATION - GIRLS BASKETBALL	9,244.50	9,000.00	9,000.00	.00	9,000.00	.00
10-34-688	RECREATION - BLDG & FIELD RENT	6,375.00	18,000.00	18,000.00	.00	18,000.00	.00
10-34-689	RECREATION - CONCESSIONS	.00	.00	.00	.00	.00	.00
10-34-690	COMPLEX - ADMISSIONS	66,137.77	83,000.00	95,000.00	.00	95,000.00	12,000.00
10-34-700	COMPLEX - RETAIL SALES	12,778.30	17,000.00	20,000.00	.00	20,000.00	3,000.00
10-34-710	COMPLEX - SALES TAX	.00	.00	.00	.00	.00	.00
10-34-720	COMPLEX - MEMBERSHIP FEES	77,621.90	80,000.00	90,000.00	.00	90,000.00	10,000.00
10-34-730	COMPLEX - CLASSES & LESSONS	33,412.50	90,000.00	105,000.00	.00	105,000.00	15,000.00
10-34-740	COMPLEX - RENTAL FEES	6,557.00	6,000.00	8,000.00	.00	8,000.00	2,000.00
10-34-810	CEMETERY LOTS - 80%	.00	.00	.00	.00	.00	.00
10-34-830	GRAVE OPENING FEES	14,120.00	15,000.00	15,000.00	.00	15,000.00	.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
Total CHARGES FOR SERVICES:		2,298,625.08	2,174,800.00	2,567,800.00	.00	2,567,800.00	393,000.00
FINES AND FORFEITURES							
10-35-100	FINES & FORFEITURES - DISTRICT	.00	.00	.00	.00	.00	.00
10-35-110	W/C FORFEITURE SHARE - SEIZURE	.00	.00	.00	.00	.00	.00
10-35-115	J/C - SMALL CLAIMS	37,737.25	35,000.00	35,000.00	.00	35,000.00	.00
10-35-120	JUSTICE COURT FINES	410,623.73	430,000.00	430,000.00	.00	430,000.00	.00
10-35-121	JUSTICE COURT FINES - WEBER CO	162,408.25	145,000.00	145,000.00	.00	145,000.00	.00
10-35-125	J/C - PUBLIC DEFENDER ASSMNT	6,041.64	6,000.00	6,000.00	.00	6,000.00	.00
10-35-130	J/C - ONLINE FEES	5,515.50	5,000.00	5,000.00	.00	5,000.00	.00
Total FINES AND FORFEITURES:		622,326.37	621,000.00	621,000.00	.00	621,000.00	.00
MISCELLANEOUS REVENUE							
10-36-100	INTEREST EARNED	119,589.73	90,000.00	90,000.00	.00	90,000.00	.00
10-36-300	FACILITY RENTAL FEE	3,530.00	10,000.00	10,000.00	.00	10,000.00	.00
10-36-310	OTHER LEASE REVENUE	281.06	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	14,518.06	103,000.00	150,000.00	.00	150,000.00	47,000.00
10-36-410	INVESTMENT EARNINGS	.00	.00	.00	.00	.00	.00
10-36-420	SALE OF REAL PROPERTY	.00	.00	.00	.00	.00	.00
10-36-425	SALE OF POLICE EVIDENCE	.00	.00	.00	.00	.00	.00
10-36-500	SALE OF MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
10-36-800	OTHER FINANCING SOURCES - C/L	.00	.00	.00	.00	.00	.00
10-36-810	PROCEEDS FROM ISSUANCE OF BO	.00	.00	.00	.00	.00	.00
10-36-811	PROCEEDS FROM ISSUANCE OF BO	.00	.00	.00	.00	.00	.00
10-36-815	PROCEEDS FROM REFUNDING BON	.00	.00	.00	.00	.00	.00
10-36-890	GAIN (LOSS) ON DEBT DEFEASANCE	.00	.00	.00	.00	.00	.00
10-36-900	OTHER REVENUE - NOT IDENTIFIED	10,691.93	20,000.00	20,000.00	.00	20,000.00	.00
Total MISCELLANEOUS REVENUE:		164,162.78	241,500.00	288,500.00	.00	288,500.00	47,000.00
CONTRIBUTIONS AND TRANSFERS							
10-38-165	TRANSFER - U.E. FUND INTERDEPT	.00	.00	.00	.00	.00	.00
10-38-250	RDA MANAGEMENT FEE	164,041.00	161,886.00	169,470.00	.00	169,470.00	7,584.00
10-38-360	CONTRIBUTION FROM PARK DEVEL	.00	.00	.00	.00	.00	.00
10-38-410	CONTRIBUTION - OTHER GVT UNITS	.00	.00	.00	.00	.00	.00
10-38-420	INSURANCE REVOLVING TRANSFER	.00	.00	.00	.00	.00	.00
10-38-421	CLASS "C" ROAD TRANSFER	.00	.00	.00	.00	.00	.00
10-38-422	CAPITAL PROJECT FUND RES EQ TR	.00	.00	.00	.00	.00	.00
10-38-423	DEBT SERVICE TRANSFER	.00	.00	.00	.00	.00	.00
10-38-500	CONTR CLASS 'C' SURPLUS	.00	.00	.00	.00	.00	.00
10-38-505	TRANSFER FROM RDA	30,000.00	30,000.00	30,000.00	.00	30,000.00	.00
10-38-700	CONTR GENERAL FUND SURPLUS	.00	281,094.00	.00	.00	.00	(281,094.00)
10-38-701	PRIVATE CONTRIBUTIONS - OTHER	23,668.00	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:		217,709.00	482,980.00	209,470.00	.00	209,470.00	(273,510.00)
Net Total GENERAL FUND:		18,038,093.11	20,088,498.00	17,540,066.00	.00	17,540,066.00	(2,548,432.00)

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
CLASS "C" ROADS							
INTERGOVERNMENTAL							
64-33-100	CLASS C ROAD ALLOTMENT	1,398,412.00	1,061,760.00	1,365,900.00	.00	1,365,900.00	304,140.00
	Total INTERGOVERNMENTAL:	1,398,412.00	1,061,760.00	1,365,900.00	.00	1,365,900.00	304,140.00
CHARGES FOR SERVICES							
64-34-310	STREET CUT FEES	2,025.00	1,700.00	1,700.00	.00	1,700.00	.00
64-34-320	CHIP & SEAL, RESTRICTED	.00	.00	.00	.00	.00	.00
	Total CHARGES FOR SERVICES:	2,025.00	1,700.00	1,700.00	.00	1,700.00	.00
MISCELLANEOUS REVENUE							
64-36-100	INTEREST EARNINGS	55,445.16	42,000.00	42,000.00	.00	42,000.00	.00
64-36-400	SALE OF FIXED ASSETS	43,000.00	.00	.00	.00	.00	.00
64-36-900	OTHER REVENUE - NOT IDENTIFIED	.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	98,445.16	42,000.00	42,000.00	.00	42,000.00	.00
CONTRIBUTIONS AND TRANSFERS							
64-38-700	CONTRIBUTION FROM FUND BAL	.00	753,540.00	718,500.00	.00	718,500.00	(35,040.00)
64-38-702	CONTRIBUTION - PROPERTY OWNE	.00	.00	.00	.00	.00	.00
	Total CONTRIBUTIONS AND TRANSFERS:	.00	753,540.00	718,500.00	.00	718,500.00	(35,040.00)
	Net Total CLASS "C" ROADS:	1,498,882.16	1,859,000.00	2,128,100.00	.00	2,128,100.00	269,100.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
TRANSPORTATION INFRASTRUCTURE							
MISCELLANEOUS REVENUE							
65-36-100	INTEREST EARNINGS	10,924.23	3,500.00	3,500.00	.00	3,500.00	.00
65-36-400	SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00
65-36-900	OTHER REVENUE - NOT IDENTIFIED	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		10,924.23	3,500.00	3,500.00	.00	3,500.00	.00
CONTRIBUTIONS AND TRANSFERS							
65-38-400	CONTRIB FROM OTHER GOV'T UNIT	518,338.33	312,000.00	390,000.00	.00	390,000.00	78,000.00
65-38-700	CONTRIBUTION FROM FUND BALA	.00	84,500.00	6,500.00	.00	6,500.00	(78,000.00)
Total CONTRIBUTIONS AND TRANSFERS:		518,338.33	396,500.00	396,500.00	.00	396,500.00	.00
Net Total TRANSPORTATION INFRASTRUCTURE:		529,262.56	400,000.00	400,000.00	.00	400,000.00	.00
Net Grand Totals:		20,066,237.83	22,347,498.00	20,068,166.00	.00	20,068,166.00	(2,279,332.00)

General Fund - Expenditures

Roy City Corporation FY 2022 Budget

IN THIS SECTION:

- Legislative
- Legal
- Justice Court
- Finance
- Transfer to Risk Management, Information Technology,
and Capital Projects
- Building Maintenance
- Police and Animal Services
- Fire and Rescue
- Community Development
- Streets
- Fleet
- Public Works Administration
- Recreation Complex
- Aquatic Center
- Roy Days
- Parks and Recreation
- Debt Service
- Class C Roads
- Transportation Infrastructure

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
GENERAL FUND							
LEGISLATIVE							
10-41-090	EMPLOYEE WAGE REIMBURSEMENT	(85,741.26)	(95,008.00)	(100,348.00)	.00	(100,348.00)	(5,340.00)
10-41-100	OVERTIME	214.90	500.00	500.00	.00	500.00	.00
10-41-110	PERMANENT EMPLOYEES WAGES	213,508.00	214,380.00	222,380.00	.00	222,380.00	8,000.00
10-41-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-41-130	FICA	18,954.29	19,351.00	19,964.00	.00	19,964.00	613.00
10-41-140	RETIREMENT	48,214.88	57,674.00	59,441.00	.00	59,441.00	1,767.00
10-41-150	INSURANCE	32,889.94	33,294.00	34,292.00	.00	34,292.00	998.00
10-41-160	WORKERS COMPENSATION	2,379.38	3,721.00	3,850.00	.00	3,850.00	129.00
10-41-170	UNEMPLOYMENT COMPENSATION	.00	100.00	100.00	.00	100.00	.00
10-41-190	TRANSPORATION ALLOWANCE	8,400.00	8,400.00	8,400.00	.00	8,400.00	.00
10-41-210	BOOKS, SUBSCRIP, & MEMBERSHIP	24,239.59	25,100.00	27,900.00	.00	27,900.00	2,800.00
10-41-220	PUBLIC NOTICES	13,805.75	18,800.00	18,800.00	.00	18,800.00	.00
10-41-230	TRAVEL/TRAINING EXPENSE	14,356.45	24,400.00	26,000.00	.00	26,000.00	1,600.00
10-41-240	OFFICE SUPPLIES & EXPENSE	3,237.20	3,000.00	3,000.00	.00	3,000.00	.00
10-41-250	EQUIPMENT SUPPLIES & MAINT	2,259.11	1,500.00	1,500.00	.00	1,500.00	.00
10-41-280	TELEPHONE EXPENSE	1,300.84	2,000.00	1,000.00	.00	1,000.00	(1,000.00)
10-41-310	PROFESSIONAL & TECHNICAL SVC	8,007.36	12,750.00	12,750.00	.00	12,750.00	.00
10-41-380	ELECTION EXPENSE	41,583.90	5,000.00	50,000.00	.00	50,000.00	45,000.00
10-41-420	FUEL	.00	.00	.00	.00	.00	.00
10-41-430	VEHICLE MAINTENANCE	.00	.00	.00	.00	.00	.00
10-41-600	COMMUNITY RELATIONS	1,500.00	7,700.00	7,700.00	.00	7,700.00	.00
10-41-601	COMMUNITY ACTY - CONTRIBUTIO	.00	.00	.00	.00	.00	.00
10-41-605	BOYS & GIRLS CLUB ALLOCATION	1,893.08	.00	.00	.00	.00	.00
10-41-610	EMPLOYEE PROGRAMS	50,607.62	244,942.00	43,100.00	.00	43,100.00	(201,842.00)
10-41-615	EDUCATIONAL ASSISTANCE	3,945.64	10,000.00	20,000.00	.00	20,000.00	10,000.00
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	26,257.84	23,000.00	23,000.00	.00	23,000.00	.00
10-41-641	BEAUTIFICATION	3,157.08	10,000.00	.00	.00	.00	(10,000.00)
10-41-642	COVID-19 EXPENSES	57,380.16	.00	.00	.00	.00	.00
10-41-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-41-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total LEGISLATIVE:		492,351.75	630,604.00	483,329.00	.00	483,329.00	(147,275.00)

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
LEGAL							
10-42-090	EMPLOYEE WAGE REIMBURSEMEN	(95,028.84)	(96,351.00)	(95,437.00)	.00	(95,437.00)	914.00
10-42-100	OVERTIME	1,950.47	.00	.00	.00	.00	.00
10-42-110	PERMANENT EMPLOYEES WAGES	272,979.15	274,318.00	275,167.00	.00	275,167.00	849.00
10-42-120	PART-TIME/TEMPORARY WAGES	20,787.10	24,935.00	24,935.00	.00	24,935.00	.00
10-42-130	FICA	21,957.71	22,894.00	22,959.00	.00	22,959.00	65.00
10-42-140	RETIREMENT	56,766.86	57,569.00	57,693.00	.00	57,693.00	124.00
10-42-150	INSURANCE	43,463.29	45,995.00	40,501.00	.00	40,501.00	(5,494.00)
10-42-160	WORKERS COMPENSATION	1,255.55	6,076.00	6,094.00	.00	6,094.00	18.00
10-42-170	UNEMPLOYMENT COMPENSATION	.00	200.00	200.00	.00	200.00	.00
10-42-190	TRANSPORTATION ALLOWANCE	4,200.00	4,200.00	4,200.00	.00	4,200.00	.00
10-42-210	BOOKS, SUBSCRIP, & MEMBERSHIP	1,178.98	1,450.00	1,450.00	.00	1,450.00	.00
10-42-230	TRAVEL/TRAINING EXPENSE	594.99	7,165.00	7,365.00	.00	7,365.00	200.00
10-42-240	OFFICE SUPPLIES & EXPENSE	2,765.40	1,990.00	1,990.00	.00	1,990.00	.00
10-42-250	EQUIPMENT SUPPLIES & MAINT	.00	.00	.00	.00	.00	.00
10-42-280	TELEPHONE EXPENSE	(249.64)	1,740.00	1,360.00	.00	1,360.00	(380.00)
10-42-310	PROFESSIONAL & TECHNICAL SVC	19,171.48	22,600.00	26,200.00	.00	26,200.00	3,600.00
10-42-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
10-42-740	CAPITAL ASSETS	3,920.02	.00	.00	.00	.00	.00
10-42-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total LEGAL:		355,712.52	374,781.00	374,677.00	.00	374,677.00	(104.00)

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
LIABILITY INSURANCE							
10-43-510	INSURANCE/SURETY BONDS	174,615.96	169,366.00	186,516.00	.00	186,516.00	17,150.00
	Total LIABILITY INSURANCE:	174,615.96	169,366.00	186,516.00	.00	186,516.00	17,150.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
JUSTICE COURT							
10-44-100	OVERTIME	1,708.43	3,750.00	3,750.00	.00	3,750.00	.00
10-44-110	PERMANENT EMPLOYEES WAGES	207,985.57	208,395.00	217,112.00	.00	217,112.00	8,717.00
10-44-120	PART-TIME/TEMPORARY WAGES	13,822.59	25,238.00	27,540.00	.00	27,540.00	2,302.00
10-44-130	FICA	16,409.76	18,160.00	19,002.00	.00	19,002.00	842.00
10-44-140	RETIREMENT	37,633.70	38,097.00	39,668.00	.00	39,668.00	1,571.00
10-44-150	INSURANCE	52,085.55	54,373.00	66,620.00	.00	66,620.00	12,247.00
10-44-160	WORKERS COMPENSATION	1,568.91	2,527.00	2,652.00	.00	2,652.00	125.00
10-44-170	UNEMPLOYMENT COMPENSATION	.00	250.00	250.00	.00	250.00	.00
10-44-190	TRANSPORTATION ALLOWANCE	4,200.00	4,200.00	4,200.00	.00	4,200.00	.00
10-44-210	BOOKS, SUBSCRIP, & MEMBERSHIP	241.70	1,150.00	1,150.00	.00	1,150.00	.00
10-44-230	TRAVEL/TRAINING EXPENSE	2,181.58	6,000.00	6,500.00	.00	6,500.00	500.00
10-44-240	OFFICE SUPPLIES & EXPENSE	5,753.76	3,750.00	5,750.00	.00	5,750.00	2,000.00
10-44-250	EQUIPMENT SUPPLIES & MAINT	3,993.90	2,675.00	4,675.00	.00	4,675.00	2,000.00
10-44-280	TELEPHONE	315.00	700.00	700.00	.00	700.00	.00
10-44-310	PROFESSIONAL & TECHNICAL SVC	12,291.54	19,850.00	21,850.00	.00	21,850.00	2,000.00
10-44-620	SUNDRY CHARGES	(223.00)	200.00	200.00	.00	200.00	.00
10-44-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-44-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total JUSTICE COURT:		359,968.99	389,315.00	421,619.00	.00	421,619.00	32,304.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
FINANCE							
10-45-090	EMPLOYEE WAGE REIMBURSEMENT	(309,682.92)	(314,303.00)	(349,458.00)	.00	(349,458.00)	(35,155.00)
10-45-100	OVERTIME	620.12	1,000.00	1,000.00	.00	1,000.00	.00
10-45-110	PERMANENT EMPLOYEES WAGES	414,359.33	416,737.00	429,291.00	.00	429,291.00	12,554.00
10-45-120	PART-TIME/TEMPORARY WAGES	27,554.89	33,541.00	33,649.00	.00	33,649.00	108.00
10-45-130	FICA	33,055.40	34,523.00	35,491.00	.00	35,491.00	968.00
10-45-140	RETIREMENT	80,330.97	82,587.00	85,136.00	.00	85,136.00	2,549.00
10-45-150	INSURANCE	59,425.06	63,958.00	93,848.00	.00	93,848.00	29,890.00
10-45-160	WORKERS COMPENSATION	431.08	2,723.00	2,815.00	.00	2,815.00	92.00
10-45-170	UNEMPLOYMENT COMPENSATION	.00	500.00	500.00	.00	500.00	.00
10-45-190	TRANSPORTATION ALLOWANCE	4,200.00	4,200.00	4,200.00	.00	4,200.00	.00
10-45-210	BOOKS, SUBSCRIP, & MEMBERSHIP	1,391.01	825.00	825.00	.00	825.00	.00
10-45-220	PUBLIC NOTICES	472.78	2,250.00	6,750.00	.00	6,750.00	4,500.00
10-45-230	TRAVEL/TRAINING EXPENSE	10,834.53	12,775.00	12,775.00	.00	12,775.00	.00
10-45-235	HR PROGRAMS	.00	.00	32,740.00	.00	32,740.00	32,740.00
10-45-240	OFFICE SUPPLIES & EXPENSE	6,053.73	7,000.00	7,000.00	.00	7,000.00	.00
10-45-250	EQUIPMENT SUPPLIES & MAINT	4,251.11	1,600.00	4,100.00	.00	4,100.00	2,500.00
10-45-280	TELEPHONE EXPENSE	1,310.00	1,040.00	2,040.00	.00	2,040.00	1,000.00
10-45-310	PROFESSIONAL & TECHNICAL SVC	12,821.19	18,300.00	24,150.00	.00	24,150.00	5,850.00
10-45-370	CENTRAL STORES	.00	.00	.00	.00	.00	.00
10-45-620	SUNDRY CHARGES	(17.01)	300.00	300.00	.00	300.00	.00
10-45-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-45-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FINANCE:		347,411.27	369,556.00	427,152.00	.00	427,152.00	57,596.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
CARES ACT							
10-49-100	CARES ACT - OVERTIME	.00	.00	.00	.00	.00	.00
10-49-110	CARES ACT - PERMANENT EMP WA	.00	519,733.00	.00	.00	.00	(519,733.00)
10-49-130	CARES ACT - FICA	.00	84,956.00	.00	.00	.00	(84,956.00)
10-49-140	CARES ACT - RETIREMENT	.00	132,699.00	.00	.00	.00	(132,699.00)
10-49-150	CARES ACT - INSURANCE	.00	138,532.00	.00	.00	.00	(138,532.00)
10-49-160	CARES ACT - WORKERS COMP	.00	15,886.00	.00	.00	.00	(15,886.00)
10-49-170	CARES ACT - UNEMPLOYMENT COM	.00	.00	.00	.00	.00	.00
10-49-650	CARES ACT - LEGISLATIVE	.00	93,660.00	.00	.00	.00	(93,660.00)
10-49-651	CARES ACT - LEGAL	.00	.00	.00	.00	.00	.00
10-49-652	CARES ACT - MANAGEMENT SERVIC	.00	.00	.00	.00	.00	.00
10-49-653	CARES ACT - POLICE	.00	116,630.00	.00	.00	.00	(116,630.00)
10-49-654	CARES ACT - FIRE	.00	290,221.00	.00	.00	.00	(290,221.00)
10-49-655	CARES ACT - PUBLIC WORKS	.00	7,155.00	.00	.00	.00	(7,155.00)
10-49-656	CARES ACT - PARKS & REC	.00	281,324.00	.00	.00	.00	(281,324.00)
10-49-657	CARES ACT - NON-DEPARTMENTAL	.00	615,362.00	.00	.00	.00	(615,362.00)
10-49-659	CARES ACT - INTERGOV TRANS	.00	1,038,463.00	.00	.00	.00	(1,038,463.00)
Total CARES ACT:		.00	3,334,621.00	.00	.00	.00	(3,334,621.00)

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
TRANSFERS							
10-50-310	TRANSFER TO INFORMATION TECH	502,355.04	517,362.00	696,638.00	.00	696,638.00	179,276.00
10-50-315	TRANSFER TO U. E. FUND	.00	.00	.00	.00	.00	.00
10-50-325	TRANSFER TO CAPITAL PROJECTS	1,866,433.96	407,292.00	185,500.00	.00	185,500.00	(221,792.00)
10-50-328	TRANSFER TO PARK DEVELOPMENT	.00	.00	.00	.00	.00	.00
10-50-330	TRANSFER TO BEAUTIFICATION FUN	.00	.00	.00	.00	.00	.00
10-50-331	TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.00	.00
10-50-340	TRANSFER TO RDA	.00	.00	.00	.00	.00	.00
10-50-430	SET ASIDE TO FUND NON-CAP PROJ	.00	.00	.00	.00	.00	.00
Total TRANSFERS:		2,368,789.00	924,654.00	882,138.00	.00	882,138.00	(42,516.00)

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
BUILDING/GROUND MAINT DIVISION							
10-51-090	EMPLOYEE WAGE REIMBURSEMENT	(77,756.00)	(72,756.00)	(79,252.00)	.00	(79,252.00)	(6,496.00)
10-51-100	OVERTIME	23,015.79	30,000.00	30,000.00	.00	30,000.00	.00
10-51-110	PERMANENT EMPLOYEES WAGES	211,601.93	210,766.00	237,999.00	.00	237,999.00	27,233.00
10-51-120	PART-TIME/TEMPORARY WAGES	7,151.22	10,710.00	10,710.00	.00	10,710.00	.00
10-51-130	FICA	17,260.86	19,238.00	21,320.00	.00	21,320.00	2,082.00
10-51-140	RETIREMENT	39,644.54	44,116.00	49,146.00	.00	49,146.00	5,030.00
10-51-150	INSURANCE	60,040.59	71,100.00	72,981.00	.00	72,981.00	1,881.00
10-51-160	WORKERS COMPENSATION	3,409.94	5,420.00	6,018.00	.00	6,018.00	598.00
10-51-170	UNEMPLOYMENT COMPENSATION	.00	250.00	250.00	.00	250.00	.00
10-51-180	UNIFORM ALLOWANCE	1,475.00	1,500.00	1,500.00	.00	1,500.00	.00
10-51-210	BOOKS, SUBSCRIP, & MEMBERSHIP	.00	.00	.00	.00	.00	.00
10-51-220	PUBLIC NOTICES	288.25	.00	500.00	.00	500.00	500.00
10-51-230	TRAVEL/TRAINING EXPENSE	535.50	.00	400.00	.00	400.00	400.00
10-51-240	OFFICE SUPPLIES & EXPENSE	166.70	200.00	200.00	.00	200.00	.00
10-51-250	EQUIPMENT SUPPLIES & MAINT	20,613.81	17,600.00	21,600.00	.00	21,600.00	4,000.00
10-51-260	BUILDING & GROUNDS MAINTENANCE	52,701.45	49,890.00	57,890.00	.00	57,890.00	8,000.00
10-51-270	UTILITIES	150,112.01	171,000.00	171,000.00	.00	171,000.00	.00
10-51-280	TELEPHONE EXPENSE	2,935.94	1,500.00	500.00	.00	500.00	(1,000.00)
10-51-310	PROFESSIONAL & TECHNICAL SVC	79,291.48	66,500.00	67,500.00	.00	67,500.00	1,000.00
10-51-330	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
10-51-420	FUEL	6,104.49	5,950.00	5,950.00	.00	5,950.00	.00
10-51-430	VEHICLE MAINTENANCE	5,002.87	3,000.00	5,000.00	.00	5,000.00	2,000.00
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	(22.34)	.00	.00	.00	.00	.00
10-51-735	ADA IMPROVEMENTS	.00	.00	.00	.00	.00	.00
10-51-740	CAPITAL ASSETS	9,925.00	.00	.00	.00	.00	.00
10-51-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total BUILDING/GROUND MAINT DIVISION:		613,499.03	635,984.00	681,212.00	.00	681,212.00	45,228.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
POLICE AND ANIMAL SERVICES							
10-54-090	EMPLOYEE WAGE REIMBURSEMENT	(76,873.03)	(57,200.00)	(57,200.00)	.00	(57,200.00)	.00
10-54-100	OVERTIME	160,091.62	161,358.00	161,358.00	.00	161,358.00	.00
10-54-110	PERMANENT EMPLOYEES WAGES	2,590,339.00	2,519,568.00	2,566,475.00	.00	2,566,475.00	46,907.00
10-54-120	PART-TIME WAGES	2,776.14	.00	64,590.00	.00	64,590.00	64,590.00
10-54-121	PART-TIME WAGES - KING GUARDS	107,528.58	115,000.00	115,000.00	.00	115,000.00	.00
10-54-122	PART-TIME WAGES - COMMUNITY SV	.00	.00	.00	.00	.00	.00
10-54-130	FICA	207,696.01	224,014.00	221,824.00	.00	221,824.00	(2,190.00)
10-54-140	RETIREMENT	792,340.35	845,085.00	831,680.00	.00	831,680.00	(13,405.00)
10-54-150	INSURANCE	538,902.04	568,127.00	613,414.00	.00	613,414.00	45,287.00
10-54-160	WORKERS COMPENSATION	37,599.93	61,198.00	60,490.00	.00	60,490.00	(708.00)
10-54-170	UNEMPLOYMENT COMPENSATION	87.17	3,800.00	3,800.00	.00	3,800.00	.00
10-54-180	REGULAR OFFICERS UNIFORMS	31,552.38	34,400.00	34,400.00	.00	34,400.00	.00
10-54-190	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-54-191	K-9 STIPEND	9,152.50	9,100.00	9,100.00	.00	9,100.00	.00
10-54-210	BOOKS, SUBSCRIPTION, & MEMBERSHIP	2,972.50	24,667.00	17,708.00	.00	17,708.00	(6,959.00)
10-54-220	PUBLIC NOTICES	.00	150.00	150.00	.00	150.00	.00
10-54-230	TRAVEL/TRAINING EXPENSE	55,407.70	51,150.00	57,150.00	.00	57,150.00	6,000.00
10-54-240	OFFICE SUPPLIES & EXPENSE	14,656.53	18,450.00	22,200.00	.00	22,200.00	3,750.00
10-54-250	EQUIPMENT SUPPLIES & MAINT	11,142.09	15,063.00	29,300.00	.00	29,300.00	14,237.00
10-54-280	TELEPHONE EXPENSE	22,313.88	30,750.00	13,750.00	.00	13,750.00	(17,000.00)
10-54-310	PROFESSIONAL & TECHNICAL SVC	176,217.22	154,489.00	190,033.00	.00	190,033.00	35,544.00
10-54-410	EVIDENCE SUPPLIES	6,150.23	2,500.00	2,500.00	.00	2,500.00	.00
10-54-420	FUEL	66,597.48	54,243.00	105,250.00	.00	105,250.00	51,007.00
10-54-430	VEHICLE MAINTENANCE	26,594.81	31,000.00	31,000.00	.00	31,000.00	.00
10-54-460	BLOOD ALCOHOL TESTS	598.40	1,000.00	2,000.00	.00	2,000.00	1,000.00
10-54-500	TRAINING AMMUNITION & SUPPLIES	32,283.67	18,545.00	26,835.00	.00	26,835.00	8,290.00
10-54-505	FIREARM TRAINING AMMO EQUIP	.00	18,716.00	55,464.00	.00	55,464.00	36,748.00
10-54-510	RETIREMENT INCENTIVES	.00	.00	.00	.00	.00	.00
10-54-512	YOUTH COURT SUPPLIES, ETC	.00	7,500.00	.00	.00	.00	(7,500.00)
10-54-520	TRAFFIC SCHOOL SUPPLIES	.00	.00	300.00	.00	300.00	300.00
10-54-525	EQUIPMENT - TRAFFIC SCHOOL FUND	.00	.00	.00	.00	.00	.00
10-54-530	TRAFFIC SCHOOL WAGES & BENEFIT	774.40	2,150.00	2,150.00	.00	2,150.00	.00
10-54-540	DARE PROGRAM SUPPLIES	3,995.66	.00	5,000.00	.00	5,000.00	5,000.00
10-54-550	K-9 UNIT EXPENDITURES	2,717.08	3,050.00	3,050.00	.00	3,050.00	.00
10-54-555	JAG GRANT EXPENSE	.00	6,642.00	.00	.00	.00	(6,642.00)
10-54-556	BEER TAX EXPENDITURES	35,166.00	25,000.00	25,000.00	.00	25,000.00	.00
10-54-557	GEARS/EASY GRANT	.00	.00	.00	.00	.00	.00
10-54-558	UTAP GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-559	BLOCK GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-560	RISE-UP GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-561	CRIME SCENE INVESTIGATION 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	19,243.09	.00	.00	.00	.00	.00
10-54-610	MISCELLANEOUS SUPPLIES	1,048.16	1,000.00	1,000.00	.00	1,000.00	.00
10-54-620	SUNDRY	.00	200.00	200.00	.00	200.00	.00
10-54-740	CAPITAL ASSETS	215,577.63	194,594.00	.00	.00	.00	(194,594.00)
10-54-750	CAPITAL ASSETS - SP PUBLIC SAF	.00	.00	.00	.00	.00	.00
10-54-760	CAPITAL ASSETS - GRANT FUNDS	.00	.00	.00	.00	.00	.00
10-54-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total POLICE AND ANIMAL SERVICES:		5,094,649.22	5,145,309.00	5,214,971.00	.00	5,214,971.00	69,662.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
FIRE & RESCUE							
10-58-090	EMPLOYEE WAGE REIMBURSEMENT	(8,484.51)	.00	.00	.00	.00	.00
10-58-100	OVERTIME	272,320.63	268,185.00	268,185.00	.00	268,185.00	.00
10-58-110	PERMANENT EMPLOYEES WAGES	2,125,880.80	2,015,895.00	2,182,307.00	.00	2,182,307.00	166,412.00
10-58-120	PART-TIME/TEMPORARY WAGES	47,483.53	20,000.00	55,000.00	.00	55,000.00	35,000.00
10-58-130	FICA	181,011.62	181,457.00	182,693.00	.00	182,693.00	1,236.00
10-58-140	RETIREMENT	314,049.80	368,437.00	379,476.00	.00	379,476.00	11,039.00
10-58-150	INSURANCE	425,799.88	482,457.00	526,176.00	.00	526,176.00	43,719.00
10-58-160	WORKERS COMPENSATION	50,608.81	79,596.00	80,107.00	.00	80,107.00	511.00
10-58-170	UNEMPLOYMENT COMPENSATION	68.96	13,326.00	13,376.00	.00	13,376.00	50.00
10-58-180	REGULAR OFFICERS UNIFORMS	26,574.51	27,300.00	28,000.00	.00	28,000.00	700.00
10-58-190	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-58-210	BOOKS, SUBSCRIP, & MEMBERSHIP	2,575.61	3,537.00	3,537.00	.00	3,537.00	.00
10-58-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-58-230	TRAVEL/TRAINING EXPENSE (FIRE)	11,330.17	10,700.00	15,200.00	.00	15,200.00	4,500.00
10-58-231	TRAVEL/TRAINING EXPENSE (EMS)	23,454.31	16,625.00	19,750.00	.00	19,750.00	3,125.00
10-58-240	OFFICE SUPPLIES & EXPENSE	6,404.84	2,450.00	2,950.00	.00	2,950.00	500.00
10-58-250	EQUIP SUPPLIES & MAINT (FIRE)	76,342.75	176,000.00	58,290.00	.00	58,290.00	(117,710.00)
10-58-251	EQUIP SUPPLIES & MAINT (EMS)	29,874.91	24,480.00	24,480.00	.00	24,480.00	.00
10-58-252	MEDICAL SUPPLIES (EMS)	67,514.33	60,000.00	60,000.00	.00	60,000.00	.00
10-58-255	FIRE PREVENTION/EDUCATION PRO	4,759.68	7,850.00	8,225.00	.00	8,225.00	375.00
10-58-256	FIRE EDUCATION - CERT	.00	100.00	100.00	.00	100.00	.00
10-58-260	BUILDING, GROUNDS, SUPPLY MAIN	12,153.24	32,600.00	9,000.00	.00	9,000.00	(23,600.00)
10-58-280	TELEPHONE	3,969.67	5,620.00	3,720.00	.00	3,720.00	(1,900.00)
10-58-310	PROF & TECHNICAL SVCS (FIRE)	11,100.43	12,640.00	12,640.00	.00	12,640.00	.00
10-58-311	PROF & TECHNICAL SVCS (EMS)	12,991.43	18,270.00	18,270.00	.00	18,270.00	.00
10-58-312	FIRST PROFESSIONAL FEES	85,367.63	110,900.00	110,900.00	.00	110,900.00	.00
10-58-320	GRANT - EMS	9,348.07	4,638.00	.00	.00	.00	(4,638.00)
10-58-321	AFG FIRE GRANT	157,277.55	.00	.00	.00	.00	.00
10-58-322	OTHER GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-58-330	OTHER SERVICES	9,750.83	7,830.00	8,830.00	.00	8,830.00	1,000.00
10-58-340	UTAH STATE AMBULANCE ASSESSM	77,802.62	90,000.00	90,000.00	.00	90,000.00	.00
10-58-420	FUEL (FIRE)	14,537.91	22,000.00	22,000.00	.00	22,000.00	.00
10-58-421	FUEL (EMS)	22,834.22	22,400.00	22,400.00	.00	22,400.00	.00
10-58-430	VEHICLE MAINTENANCE (FIRE)	23,537.63	45,000.00	45,000.00	.00	45,000.00	.00
10-58-431	VEHICLE MAINTENANCE (EMS)	21,985.95	12,500.00	12,500.00	.00	12,500.00	.00
10-58-510	INSURANCE	.00	.00	.00	.00	.00	.00
10-58-520	EMT TRAINING	.00	.00	.00	.00	.00	.00
10-58-620	SUNDRY	.00	.00	.00	.00	.00	.00
10-58-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-58-760	CAPITAL ASSETS - GRANT FUNDS	.00	.00	.00	.00	.00	.00
10-58-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FIRE & RESCUE:		4,120,227.81	4,142,793.00	4,263,112.00	.00	4,263,112.00	120,319.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
COMMUNITY DEVELOPMENT							
10-59-090	EMPLOYEE WAGE REIMBURSEMEN	(9,066.84)	(9,004.00)	(9,101.00)	.00	(9,101.00)	(97.00)
10-59-100	OVERTIME	2,034.87	3,135.00	3,135.00	.00	3,135.00	.00
10-59-110	PERMANENT EMPLOYEES WAGES	229,417.10	227,541.00	162,908.00	.00	162,908.00	(64,633.00)
10-59-120	PART-TIME/TEMPORARY WAGES	2,157.35	2,046.00	9,976.00	.00	9,976.00	7,930.00
10-59-130	FICA	16,631.71	17,805.00	13,466.00	.00	13,466.00	(4,339.00)
10-59-140	RETIREMENT	36,532.56	41,918.00	29,964.00	.00	29,964.00	(11,954.00)
10-59-150	INSURANCE	50,999.99	54,825.00	39,358.00	.00	39,358.00	(15,467.00)
10-59-160	WORKERS COMPENSATION	2,466.16	5,077.00	3,668.00	.00	3,668.00	(1,409.00)
10-59-170	UNEMPLOYMENT COMPENSATION	.00	200.00	150.00	.00	150.00	(50.00)
10-59-180	UNIFORM ALLOWANCE	575.00	600.00	300.00	.00	300.00	(300.00)
10-59-190	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-59-210	BOOKS, SUBSCRIP, & MEMBERSHIP	2,506.14	1,573.00	1,573.00	.00	1,573.00	.00
10-59-220	PUBLIC NOTICES	1,150.00	1,000.00	1,000.00	.00	1,000.00	.00
10-59-230	TRAVEL/TRAINING EXPENSE	3,984.14	5,535.00	8,035.00	.00	8,035.00	2,500.00
10-59-240	OFFICE SUPPLIES & EXPENSE	3,558.16	7,000.00	7,000.00	.00	7,000.00	.00
10-59-250	EQUIPMENT SUPPLIES & MAINT	3,270.16	2,200.00	2,200.00	.00	2,200.00	.00
10-59-280	TELEPHONE EXPENSE	2,209.58	1,520.00	920.00	.00	920.00	(600.00)
10-59-310	PROFESSIONAL & TECHNICAL SVC	20,996.96	16,720.00	162,720.00	.00	162,720.00	146,000.00
10-59-330	CODE ENFORCEMENT AND ABATEM	.00	5,000.00	5,000.00	.00	5,000.00	.00
10-59-340	ADVISORY PLANNING BOARDS	4,025.00	4,000.00	4,000.00	.00	4,000.00	.00
10-59-420	FUEL	2,080.77	2,880.00	2,880.00	.00	2,880.00	.00
10-59-430	VEHICLE MAINTENANCE	446.22	1,000.00	1,000.00	.00	1,000.00	.00
10-59-610	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00
10-59-630	BUSINESS DEVELOPMENT PROMOTI	.00	.00	.00	.00	.00	.00
10-59-740	CAPITAL ASSETS	1,295.00	.00	.00	.00	.00	.00
10-59-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total COMMUNITY DEVELOPMENT:		377,270.03	392,571.00	450,152.00	.00	450,152.00	57,581.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
STREETS DIVISION							
10-60-090	EMPLOYEE WAGE REIMBURSEMEN	(40,084.92)	(40,085.00)	(40,085.00)	.00	(40,085.00)	.00
10-60-100	OVERTIME	57,331.35	74,196.00	74,196.00	.00	74,196.00	.00
10-60-110	PERMANENT EMPLOYEES WAGES	353,281.03	319,698.00	298,204.00	.00	298,204.00	(21,494.00)
10-60-120	PART-TIME/TEMPORARY WAGES	26,302.65	43,919.00	43,919.00	.00	43,919.00	.00
10-60-130	FICA	32,391.30	33,492.00	31,848.00	.00	31,848.00	(1,644.00)
10-60-140	RETIREMENT	65,810.63	70,215.00	66,367.00	.00	66,367.00	(3,848.00)
10-60-150	INSURANCE	73,816.91	77,658.00	68,450.00	.00	68,450.00	(9,208.00)
10-60-160	WORKERS COMPENSATION	7,646.01	12,726.00	12,080.00	.00	12,080.00	(646.00)
10-60-170	UNEMPLOYMENT COMPENSATION	2,633.49	490.00	490.00	.00	490.00	.00
10-60-180	UNIFORM ALLOWANCE	2,287.50	2,250.00	2,250.00	.00	2,250.00	.00
10-60-210	BOOKS, SUBSCRIP, & MEMBERSHIP	.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	5,702.08	2,000.00	4,000.00	.00	4,000.00	2,000.00
10-60-240	OFFICE SUPPLIES	192.22	500.00	2,700.00	.00	2,700.00	2,200.00
10-60-250	EQUIPMENT SUPPLIES & MAINT	14,861.12	10,000.00	28,600.00	.00	28,600.00	18,600.00
10-60-280	TELEPHONE EXPENSE	2,228.57	3,600.00	500.00	.00	500.00	(3,100.00)
10-60-310	PROFESSIONAL/ENGINEERING	.00	.00	48,000.00	.00	48,000.00	48,000.00
10-60-420	FUEL	29,987.93	43,000.00	43,000.00	.00	43,000.00	.00
10-60-430	VEHICLE MAINTENANCE	28,889.05	36,000.00	36,000.00	.00	36,000.00	.00
10-60-500	LEASED PROPERTY	10,579.15	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	1,056.00	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	743.50	.00	.00	.00	.00	.00
10-60-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total STREETS DIVISION:		675,655.57	700,734.00	731,594.00	.00	731,594.00	30,860.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
FLEET SERVICES DIVISION							
10-62-090	EMPLOYEE WAGE REIMBURSEMENT	(53,469.00)	(52,675.00)	(63,387.00)	.00	(63,387.00)	(10,712.00)
10-62-100	OVERTIME	805.17	3,387.00	3,387.00	.00	3,387.00	.00
10-62-110	PERMANENT EMPLOYEES WAGES	129,417.57	133,780.00	157,177.00	.00	157,177.00	23,397.00
10-62-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-62-130	FICA	9,421.15	10,494.00	12,283.00	.00	12,283.00	1,789.00
10-62-140	RETIREMENT	23,449.53	25,335.00	29,657.00	.00	29,657.00	4,322.00
10-62-150	INSURANCE	31,555.13	33,035.00	39,660.00	.00	39,660.00	6,625.00
10-62-160	WORKERS COMPENSATION	1,886.04	3,006.00	3,519.00	.00	3,519.00	513.00
10-62-170	UNEMPLOYMENT COMPENSATION	.00	150.00	150.00	.00	150.00	.00
10-62-180	UNIFORM ALLOWANCE	900.00	900.00	900.00	.00	900.00	.00
10-62-210	BOOKS, SUBSCRIP, & MEMBERSHIP	1,658.00	2,600.00	2,800.00	.00	2,800.00	200.00
10-62-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-62-230	TRAVEL/TRAINING EXPENSE	2,190.27	1,500.00	2,000.00	.00	2,000.00	500.00
10-62-240	OFFICE SUPPLIES	253.45	300.00	1,000.00	.00	1,000.00	700.00
10-62-250	EQUIPMENT SUPPLIES & MAINT	10,745.33	17,000.00	50,000.00	.00	50,000.00	33,000.00
10-62-280	TELEPHONE EXPENSE	760.29	800.00	500.00	.00	500.00	(300.00)
10-62-310	PROFESSIONAL & TECHNICAL	4,950.57	6,448.00	8,748.00	.00	8,748.00	2,300.00
10-62-370	SHOP EXPENSE, REVOLVING REIM	.00	.00	.00	.00	.00	.00
10-62-420	FUEL	1,491.32	3,000.00	4,000.00	.00	4,000.00	1,000.00
10-62-430	VEHICLE MAINTENANCE	1,032.43	1,000.00	1,500.00	.00	1,500.00	500.00
10-62-740	CAPITAL ASSETS	5,000.00	.00	.00	.00	.00	.00
10-62-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FLEET SERVICES DIVISION:		172,047.25	190,060.00	253,894.00	.00	253,894.00	63,834.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
PUBLIC WORKS ADMINISTRATION							
10-66-090	EMPLOYEE WAGE REIMBURSEMEN	(385,297.21)	(392,128.00)	(442,527.00)	.00	(442,527.00)	(50,399.00)
10-66-100	OVERTIME	2,677.34	10,500.00	10,500.00	.00	10,500.00	.00
10-66-110	PERMANENT EMPLOYEES WAGES	355,559.74	377,072.00	432,781.00	.00	432,781.00	55,709.00
10-66-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-66-130	FICA	26,418.32	29,649.00	33,910.00	.00	33,910.00	4,261.00
10-66-140	RETIREMENT	71,478.11	77,288.00	87,220.00	.00	87,220.00	9,932.00
10-66-150	INSURANCE	66,604.00	75,451.00	77,574.00	.00	77,574.00	2,123.00
10-66-160	WORKERS COMPENSATION	3,863.17	6,780.00	7,884.00	.00	7,884.00	1,104.00
10-66-170	UNEMPLOYMENT COMPENSATION	.00	300.00	300.00	.00	300.00	.00
10-66-180	UNIFORM ALLOWANCE	600.00	1,881.00	1,881.00	.00	1,881.00	.00
10-66-210	BOOKS, SUBSCRIP, & MEMBERSHIP	40.00	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	7,137.84	6,000.00	6,000.00	.00	6,000.00	.00
10-66-240	OFFICE SUPPLIES & EXPENSE	2,133.89	2,000.00	2,000.00	.00	2,000.00	.00
10-66-250	EQUIPMENT SUPPLIES & MAINT	7,074.15	6,800.00	8,200.00	.00	8,200.00	1,400.00
10-66-280	TELEPHONE EXPENSE	495.83	1,500.00	500.00	.00	500.00	(1,000.00)
10-66-310	PROFESSIONAL & TECHNICAL	29,660.47	46,210.00	46,210.00	.00	46,210.00	.00
10-66-420	FUEL	3,906.01	4,000.00	4,700.00	.00	4,700.00	700.00
10-66-430	VEHICLE MAINTENANCE	200.70	700.00	700.00	.00	700.00	.00
10-66-440	BEAUTIFICATION PROJECTS	.00	.00	.00	.00	.00	.00
10-66-540	STREET LIGHTS	116,197.10	107,700.00	115,000.00	.00	115,000.00	7,300.00
10-66-740	CAPITAL ASSETS	.00	47,000.00	.00	.00	.00	(47,000.00)
10-66-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		308,749.46	408,853.00	392,983.00	.00	392,983.00	(15,870.00)

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
RECREATION COMPLEX							
10-68-090	EMPLOYEE WAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
10-68-100	OVERTIME - OPERATIONS	478.51	1,500.00	1,500.00	.00	1,500.00	.00
10-68-101	OVERTIME - MAINT	.00	.00	.00	.00	.00	.00
10-68-110	PERMANENT EMPLOYEES WAGES -	121,994.19	113,863.00	134,822.00	.00	134,822.00	20,959.00
10-68-111	PERMANENT EMPLOYEE WAGES -	313.82	.00	.00	.00	.00	.00
10-68-120	PART-TIME/TEMPORARY WAGES	135,849.74	146,681.00	146,681.00	.00	146,681.00	.00
10-68-130	FICA	19,198.77	20,047.00	21,651.00	.00	21,651.00	1,604.00
10-68-140	RETIREMENT	22,107.22	23,116.00	26,786.00	.00	26,786.00	3,670.00
10-68-150	INSURANCE	30,685.69	30,086.00	28,967.00	.00	28,967.00	(1,119.00)
10-68-160	WORKERS COMPENSATION	3,318.53	3,962.00	4,353.00	.00	4,353.00	391.00
10-68-170	UNEMPLOYMENT COMPENSATION	1,295.17	113.00	113.00	.00	113.00	.00
10-68-180	UNIFORM ALLOWANCE	.00	.00	.00	.00	.00	.00
10-68-210	BOOKS, SUBSCRIP, & MEMBERSHIP	.00	125.00	125.00	.00	125.00	.00
10-68-220	PUBLIC NOTICES	.00	1,000.00	1,500.00	.00	1,500.00	500.00
10-68-230	TRAVEL/TRAINING EXPENSE	2,251.26	1,375.00	1,375.00	.00	1,375.00	.00
10-68-240	OFFICE SUPPLIES & EXPENSE	1,731.91	2,175.00	3,500.00	.00	3,500.00	1,325.00
10-68-250	EQUIP SUPPLIES & MAINT - OPER	2,008.65	3,285.00	4,700.00	.00	4,700.00	1,415.00
10-68-251	EQUIP SUPPLIES & MAINT - MT	8,976.55	8,630.00	8,900.00	.00	8,900.00	270.00
10-68-260	BUILDING, GROUNDS, SUPPLY MAIN	19,905.26	19,192.00	20,392.00	.00	20,392.00	1,200.00
10-68-270	UTILITIES	62,490.63	70,000.00	72,000.00	.00	72,000.00	2,000.00
10-68-280	TELEPHONE EXPENSE - OPERATION	271.48	300.00	.00	.00	.00	(300.00)
10-68-281	TELEPHONE EXPENSE - MAINT	43.10	450.00	450.00	.00	450.00	.00
10-68-310	PROFESSIONAL & TECHNICAL SVC	4,968.49	6,575.00	10,075.00	.00	10,075.00	3,500.00
10-68-311	PROFESSIONAL & TECH - MAINT	31,270.00	49,680.00	49,680.00	.00	49,680.00	.00
10-68-315	SPECIAL PROGRAM INSTRUCTION	4,517.50	11,300.00	12,000.00	.00	12,000.00	700.00
10-68-330	PROGRAM SUPPLIES	3,273.14	6,000.00	9,500.00	.00	9,500.00	3,500.00
10-68-420	FUEL - OPERATIONS	235.83	800.00	800.00	.00	800.00	.00
10-68-421	FUEL - MAINT	148.20	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	500.00	500.00	500.00	.00	500.00	.00
10-68-450	TRASH COLLECTION	592.06	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	9,248.70	5,200.00	8,800.00	.00	8,800.00	3,600.00
10-68-681	POOL MAINTENANCE	13,846.94	20,300.00	21,800.00	.00	21,800.00	1,500.00
10-68-740	CAPITAL ASSETS - OPERATIONS	.00	.00	.00	.00	.00	.00
10-68-741	CAPITAL ASSETS - MAINT	19,156.12	.00	.00	.00	.00	.00
10-68-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-68-880	SALES TAX EXPENSE	10,399.96	14,700.00	15,700.00	.00	15,700.00	1,000.00
10-68-890	COST OF GOODS SOLD	7,165.27	9,000.00	10,000.00	.00	10,000.00	1,000.00
Total RECREATION COMPLEX:		538,242.69	572,555.00	619,270.00	.00	619,270.00	46,715.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
AQUATIC CENTER							
10-69-090	EMPLOYEE WAGE REIMBURSEMEN	.00	.00	.00	.00	.00	.00
10-69-100	OVERTIME	251.31	500.00	500.00	.00	500.00	.00
10-69-101	OVERTIME - MAINT	.00	.00	.00	.00	.00	.00
10-69-110	PERMANENT EMPLOYEE WAGES - O	84,737.68	77,332.00	94,827.00	.00	94,827.00	17,495.00
10-69-111	PERMANENT EMPLOYEE WAGES -	268.99	.00	.00	.00	.00	.00
10-69-120	PART-TIME WAGES - OPERATIONS	99,064.92	64,459.00	203,666.00	.00	203,666.00	139,207.00
10-69-121	PART-TIME WAGES - MAINT	6,146.22	10,175.00	16,325.00	.00	16,325.00	6,150.00
10-69-130	FICA	14,172.19	12,442.00	25,372.00	.00	25,372.00	12,930.00
10-69-140	RETIREMENT	15,425.38	15,592.00	18,622.00	.00	18,622.00	3,030.00
10-69-150	INSURANCE	17,570.68	18,224.00	21,040.00	.00	21,040.00	2,816.00
10-69-160	WORKERS COMPENSATION	3,186.17	3,355.00	6,937.00	.00	6,937.00	3,582.00
10-69-170	UNEMPLOYMENT COMPENSATION	63.72	313.00	313.00	.00	313.00	.00
10-69-180	UNIFORM ALLOWANCE	.00	.00	.00	.00	.00	.00
10-69-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-69-230	TRAVEL/TRAINING EXPENSE	.00	.00	.00	.00	.00	.00
10-69-240	OFFICE SUPPLIES & EXPENSE	583.67	500.00	1,000.00	.00	1,000.00	500.00
10-69-250	EQUIP SUPPLIES & MAINT - OPER	494.35	6,625.00	7,125.00	.00	7,125.00	500.00
10-69-251	EQUIP SUPPLIES & MAINT- MAINT	3,007.36	9,315.00	9,875.00	.00	9,875.00	560.00
10-69-260	BUILDING, GROUNDS, SUPPLY MAIN	3,217.52	7,980.00	9,140.00	.00	9,140.00	1,160.00
10-69-270	UTILITIES	29,176.01	53,000.00	73,000.00	.00	73,000.00	20,000.00
10-69-280	TELEPHONE EXPENSE - OPERATION	1,689.14	2,200.00	2,200.00	.00	2,200.00	.00
10-69-281	TELEPHONE EXPENSE - MAINT	.00	250.00	250.00	.00	250.00	.00
10-69-310	PROFESSIONAL & TECHNICAL SVC	15,146.35	6,072.00	12,850.00	.00	12,850.00	6,778.00
10-69-330	PROGRAM SUPPLIES	1,419.61	3,469.00	4,070.00	.00	4,070.00	601.00
10-69-420	FUEL	774.82	1,900.00	1,900.00	.00	1,900.00	.00
10-69-430	VEHICLE MAINTENANCE	327.13	660.00	660.00	.00	660.00	.00
10-69-450	TRASH COLLECTION	.00	.00	.00	.00	.00	.00
10-69-680	POOL OPERATIONS - OPERATIONS	1,751.88	4,300.00	7,300.00	.00	7,300.00	3,000.00
10-69-681	POOL MAINTENANCE	30,860.23	25,000.00	50,000.00	.00	50,000.00	25,000.00
10-69-740	CAPITAL ASSETS - OPERATIONS	(79.59)	.00	.00	.00	.00	.00
10-69-741	CAPITAL ASSETS - MAINT	179,387.70	.00	.00	.00	.00	.00
10-69-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-69-880	SALES TAX EXPENSE	10,717.90	25,000.00	35,000.00	.00	35,000.00	10,000.00
10-69-890	COST OF GOODS SOLD	38,026.84	19,800.00	55,000.00	.00	55,000.00	35,200.00
Total AQUATIC CENTER:		557,388.18	368,463.00	656,972.00	.00	656,972.00	288,509.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
ROY DAYS							
10-72-091	EVENT FEES	(12,951.00)	.00	(5,000.00)	.00	(5,000.00)	(5,000.00)
10-72-100	OVERTIME	52,368.44	.00	32,900.00	.00	32,900.00	32,900.00
10-72-130	FICA	3,853.56	.00	2,517.00	.00	2,517.00	2,517.00
10-72-140	RETIREMENT	8,384.68	.00	4,968.00	.00	4,968.00	4,968.00
10-72-150	INSURANCE	637.27	.00	1,645.00	.00	1,645.00	1,645.00
10-72-160	WORKERS COMPENSATION	.00	.00	709.00	.00	709.00	709.00
10-72-210	PERMITS	566.58	.00	2,150.00	.00	2,150.00	2,150.00
10-72-220	PUBLIC NOTICES	.00	.00	4,000.00	.00	4,000.00	4,000.00
10-72-250	EQUIPMENT SUPPLIES & MAINT	574.93	.00	1,500.00	.00	1,500.00	1,500.00
10-72-260	GROUND, MAINTENANC & SUPPLI	1,863.40	.00	10,600.00	.00	10,600.00	10,600.00
10-72-320	VENUE SET-UP	26,686.96	.00	21,900.00	.00	21,900.00	21,900.00
10-72-610	CELEBRATION ACTIVITIES	75,023.91	.00	54,500.00	.00	54,500.00	54,500.00
Total ROY DAYS:		157,008.73	.00	132,389.00	.00	132,389.00	132,389.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
PARKS & RECREATION							
10-73-090	EMPLOYEE WAGE REIMBURSEMENT	(25,794.66)	(18,000.00)	(18,000.00)	.00	(18,000.00)	.00
10-73-100	OVERTIME - PARKS	37,185.64	10,250.00	10,250.00	.00	10,250.00	.00
10-73-101	OVERTIME - RECREATION	1,213.07	3,485.00	3,485.00	.00	3,485.00	.00
10-73-110	PERMANENT EMPLOYEE WAGES - P	312,462.69	326,138.00	359,927.00	.00	359,927.00	33,789.00
10-73-111	PERMANENT EMPLOYEE WAGES - R	139,264.72	141,615.00	156,282.00	.00	156,282.00	14,667.00
10-73-120	PART-TIME WAGE - PARKS	55,379.53	91,150.00	91,150.00	.00	91,150.00	.00
10-73-121	PART-TIME WAGES - RECREATION	72,504.12	81,050.00	81,050.00	.00	81,050.00	.00
10-73-130	FICA	45,433.41	49,843.00	53,550.00	.00	53,550.00	3,707.00
10-73-140	RETIREMENT	89,967.04	89,435.00	98,174.00	.00	98,174.00	8,739.00
10-73-150	INSURANCE	93,045.23	118,367.00	121,415.00	.00	121,415.00	3,048.00
10-73-160	WORKERS COMPENSATION	8,970.83	14,328.00	15,395.00	.00	15,395.00	1,067.00
10-73-170	UNEMPLOY COMPENSATION - PARK	807.88	2,325.00	2,325.00	.00	2,325.00	.00
10-73-171	UNEMPLOY COMPENSATION - REC	.00	1,150.00	1,150.00	.00	1,150.00	.00
10-73-180	UNIFORM ALLOWANCE	2,250.00	2,700.00	2,700.00	.00	2,700.00	.00
10-73-210	BOOKS, SUBSCRIP, & MEMBERSHIP	.00	330.00	330.00	.00	330.00	.00
10-73-211	BOOKS, SUBSCRIP, & MEMBERSHIP	119.40	75.00	75.00	.00	75.00	.00
10-73-230	TRAVEL/TRAINING EXPENSE - PARK	2,419.19	2,000.00	3,500.00	.00	3,500.00	1,500.00
10-73-231	TRAVEL/TRAINING EXPENSE - REC	3,685.69	5,750.00	5,750.00	.00	5,750.00	.00
10-73-240	OFFICE SUPPLIES - PARK	1,576.88	675.00	675.00	.00	675.00	.00
10-73-241	OFFICE SUPPLIES - REC	2,551.62	2,350.00	2,350.00	.00	2,350.00	.00
10-73-250	EQUIP SUPPLIES & MAINT - PARK	14,809.47	10,275.00	20,275.00	.00	20,275.00	10,000.00
10-73-251	EQUIP SUPPLIES & MAINT - REC	658.95	3,000.00	3,000.00	.00	3,000.00	.00
10-73-252	EQUIP SUPPLIES & MAINT- RAMP	700.00	.00	.00	.00	.00	.00
10-73-260	BLDGS & GROUNDS MAINT - PARK	33,719.91	54,231.00	54,231.00	.00	54,231.00	.00
10-73-261	BLDGS & GROUNDS MAINT - REC	3,253.76	27,000.00	12,000.00	.00	12,000.00	(15,000.00)
10-73-270	UTILITIES - PARK	26,014.93	27,000.00	27,000.00	.00	27,000.00	.00
10-73-280	TELEPHONE EXPENSE - PARK	1,320.01	1,600.00	.00	.00	.00	(1,600.00)
10-73-281	TELEPHONE EXPENSE - REC	4,113.49	2,000.00	.00	.00	.00	(2,000.00)
10-73-310	PROFESSIONAL & TECHNICAL - REC	12,749.52	11,350.00	11,350.00	.00	11,350.00	.00
10-73-311	PROFESSIONAL & TECHNICAL - PKS	32,849.38	10,000.00	10,000.00	.00	10,000.00	.00
10-73-320	LEAGUE FEES AND REFEREES	42,107.33	66,000.00	66,000.00	.00	66,000.00	.00
10-73-420	FUEL - PARK	14,714.40	23,500.00	25,500.00	.00	25,500.00	2,000.00
10-73-421	FUEL - REC	3,233.83	3,750.00	3,750.00	.00	3,750.00	.00
10-73-430	VEHICLE MAINTENANCE - PARK	9,582.39	10,500.00	10,500.00	.00	10,500.00	.00
10-73-431	VEHICLE MAINTENANCE - REC	1,514.34	2,000.00	2,000.00	.00	2,000.00	.00
10-73-440	SECONDARY WATER	22,305.88	20,108.00	28,253.00	.00	28,253.00	8,145.00
10-73-460	TREE REPLACEMENT PROGRAM	1,950.40	2,000.00	2,000.00	.00	2,000.00	.00
10-73-465	ADOPT A TREE	(200.00)	.00	3,000.00	.00	3,000.00	3,000.00
10-73-470	NURSERY STOCK MATERIALS	1,031.50	1,100.00	1,100.00	.00	1,100.00	.00
10-73-500	LEASED PROPERTY	13,428.89	10,719.00	10,719.00	.00	10,719.00	.00
10-73-610	PROGRAM SUPPLIES	41,461.38	42,780.00	37,525.00	.00	37,525.00	(5,255.00)
10-73-620	SUNDRY CHARGES	490.00	700.00	700.00	.00	700.00	.00
10-73-740	CAPITAL ASSETS - PARK	123,804.57	36,000.00	.00	.00	.00	(36,000.00)
10-73-741	CAPITAL ASSETS - REC	9,386.43	.00	.00	.00	.00	.00
10-73-742	CAPITAL ASSETS - RAMP	423.32	37,500.00	37,500.00	.00	37,500.00	.00
10-73-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-73-890	SPECIAL PROJECTS	10,158.61	10,150.00	10,150.00	.00	10,150.00	.00
Total PARKS & RECREATION:		1,268,624.97	1,338,279.00	1,368,086.00	.00	1,368,086.00	29,807.00
Total GENERAL FUND:		17,982,212.43	20,088,498.00	17,540,066.00	.00	17,540,066.00	(2,548,432.00)

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
CLASS "C" ROADS							
OPERATING EXPENDITURES							
64-40-200	ROAD MAINTENANCE	1,027,681.12	1,175,000.00	1,590,000.00	.00	1,590,000.00	415,000.00
64-40-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
64-40-240	STREET SIGNS	24,548.21	26,000.00	26,000.00	.00	26,000.00	.00
64-40-310	CAPITAL PROJECTS	118,088.70	110,000.00	110,000.00	.00	110,000.00	.00
64-40-320	ENGINEERING & TECHNICAL FEES	85,081.57	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	175,404.97	473,000.00	327,100.00	.00	327,100.00	(145,900.00)
64-40-750	CAPITAL TRANSFER TO GEN FUND	.00	.00	.00	.00	.00	.00
64-40-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
64-40-799	DEPRECIATION ALLOCATION	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		1,430,804.57	1,859,000.00	2,128,100.00	.00	2,128,100.00	269,100.00
Total CLASS "C" ROADS:		1,430,804.57	1,859,000.00	2,128,100.00	.00	2,128,100.00	269,100.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
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	25,388.13	400,000.00	400,000.00	.00	400,000.00	.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:		25,388.13	400,000.00	400,000.00	.00	400,000.00	.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:		25,388.13	400,000.00	400,000.00	.00	400,000.00	.00
Grand Totals:		19,438,405.13	22,347,498.00	20,068,166.00	.00	20,068,166.00	(2,279,332.00)

Capital Projects Fund

Roy City Corporation FY 2022 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenditures

Tab – Capital Projects

CAPITAL PROJECTS FUND

Revenue

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

Interest Revenue is projected to be \$30,000 and \$1,360,040 is budgeted from fund balance to cover the capital project expenditures as outlined below.

Revenue	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Interest Revenue	\$31,958	\$30,000	\$30,000
GF Transfer - Fire Apparatus	185,500	0	185,500
GF Transfer - Parks & Recreational	156,000	0	0
GF Transfer - Capital Improvements	1,528,452	407,292	0
Contribution from Fund Balance	0	714,255	1,360,040
Total	\$1,901,910	\$1,151,547	\$1,575,540

Expenditures

Due to the current projected timelines for taking possession of vehicles and equipment, funds for the purchase of two ambulances and seven police vehicles will be carried forward into FY 2022. Current estimates range from 4-9 months for vehicles and ambulances to be delivered based on the manufacturer and the lack of available resources from the ongoing COVID-19 pandemic.

The FY 2022 budget includes \$1,360,040 from fund balance reserves for the purchase of new machinery, equipment, and vehicles. In past budgets, capital items were included throughout the General Fund in various divisions. We have combined all capital requests into the Capital Projects fund beginning this year. This allows for the City to account for all capital purchases and projects in one fund and prioritize them together. There were over \$4.2 Million of capital requests for FY 2022. City Administration worked together to prioritize the most urgent capital requests while still leaving funding available in fund balance for future needs that possibly arise including match for grant opportunities, upgrades to city facilities, vehicles, equipment, and a possible future transfer to fund a new cemetery.

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

Expenditures	FY 2021 Budget	Change	FY 2022 Proposed
Transfer to General Fund	\$ 0	\$ 0	\$ 0
Increase to Fund Balance	51,127	(21,127)	30,000
Fire Apparatus	0	185,500	185,500
Building Maint – Garage Door Rotation	0	10,000	10,000
Building Maint – Police Stairway	0	11,000	11,000
Police Restroom Remodel	60,000	(60,000)	0
Police Vehicles – 12 Vehicles	352,165	237,375	589,540
Fire Facilities & Equipment	390,000	(390,000)	0
Fire Vehicles – 2 Ambulances	0	390,000	390,000
Comm Dev – Code Enforcement Truck	0	48,000	48,000
PW Admin - Director Truck	0	48,000	48,000
PW Admin – GIS Truck	0	48,000	48,000
Fleet Shop – Floor Improvements	15,000	(15,000)	0
Fleet Shop – Scan Tool	0	7,500	7,500
Fleet Shop – Service Truck	0	50,000	50,000
Parks & Recreational Facilities	264,255	(264,255)	0
PW Admin – Plotter Printer/Scanner	19,000	(19,000)	0
Complex - ADA Buttons Entry Doors	0	7,000	7,000
Aquatic – New Lights in A & B Buildings	0	7,000	7,000
Aquatic – Gutter Grates	0	7,000	7,000
Aquatic – Restroom Auto Scrubbers	0	6,000	6,000
Parks – Motorized Gate Access	0	12,000	12,000
Parks – 8' Deck Mower	0	23,000	23,000
Recreation – Director Truck	0	48,000	48,000
Recreation – Deputy Director Truck	0	48,000	48,000
Total	\$1,151,547	\$423,993	\$1,575,540

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
CAPITAL PROJECTS FUND							
MISCELLANEOUS REVENUE							
41-36-000	LOAN FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
41-36-100	INTEREST EARNED	31,957.66	30,000.00	30,000.00	.00	30,000.00	.00
	Total MISCELLANEOUS REVENUE:	31,957.66	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	185,499.96	.00	185,500.00	.00	185,500.00	185,500.00
41-38-064	G/F TRANS - PARKS & RECR FACIL	156,000.00	.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	3,518.00	.00	.00	.00	.00	.00
41-38-600	G.F. CONTRIB - CAP IMPRV PLAN	1,524,934.00	407,292.00	.00	.00	.00	(407,292.00)
41-38-700	CONTRIBUTION FROM FUND BALA	.00	714,255.00	1,360,040.00	.00	1,360,040.00	645,785.00
	Total CONTRIBUTIONS AND TRANSFERS:	1,869,951.96	1,121,547.00	1,545,540.00	.00	1,545,540.00	423,993.00
	Net Total CAPITAL PROJECTS FUND:	1,901,909.62	1,151,547.00	1,575,540.00	.00	1,575,540.00	423,993.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
CAPITAL PROJECTS FUND							
TRANSFERS & OTHER USES							
41-48-800	APPROPR INCREASE IN FUND BAL	.00	51,127.00	30,000.00	.00	30,000.00	(21,127.00)
41-48-805	INCREASE IN F/B RES - FIRE	.00	.00	185,500.00	.00	185,500.00	185,500.00
	Total TRANSFERS & OTHER USES:	.00	51,127.00	215,500.00	.00	215,500.00	164,373.00
BUILDING MAINTENANCE PROJECTS							
41-51-210	BUILDING MAINTENANCE BUILDIN	.00	.00	21,000.00	.00	21,000.00	21,000.00
	Total BUILDING MAINTENANCE PROJECTS:	.00	.00	21,000.00	.00	21,000.00	21,000.00
LAW ENFORCEMENT PROJECTS							
41-54-020	LAW ENFORCEMENT PROJECTS	.00	60,000.00	.00	.00	.00	(60,000.00)
41-54-610	POLICE VEHICLES	.00	352,165.00	589,540.00	.00	589,540.00	237,375.00
	Total LAW ENFORCEMENT PROJECTS:	.00	412,165.00	589,540.00	.00	589,540.00	177,375.00
FIRE & RESCUE FACILITY & EQUIP							
41-58-020	FIRE & RESCUE FACILITY & EQUIP	15,683.25	390,000.00	.00	.00	.00	(390,000.00)
41-58-610	FIRE VEHICLES	.00	.00	390,000.00	.00	390,000.00	390,000.00
	Total FIRE & RESCUE FACILITY & EQUIP:	15,683.25	390,000.00	390,000.00	.00	390,000.00	.00
COMMUNITY DEVELOPMENT PROJECTS							
41-59-610	COMM DEV VEHICLES	.00	.00	48,000.00	.00	48,000.00	48,000.00
	Total COMMUNITY DEVELOPMENT PROJECTS:	.00	.00	48,000.00	.00	48,000.00	48,000.00
STREETS PROJECTS							
41-60-610	STREETS VEHICLES	.00	.00	.00	.00	.00	.00
	Total STREETS PROJECTS:	.00	.00	.00	.00	.00	.00
FLEET SERVICES PROJECTS							
41-62-210	SHOP BUILDING IMPROVEMENTS	.00	15,000.00	.00	.00	.00	(15,000.00)
41-62-510	FLEET MACHINERY & EQUIPMENT	.00	.00	7,500.00	.00	7,500.00	7,500.00
41-62-610	FLEET VEHICLES	.00	.00	50,000.00	.00	50,000.00	50,000.00
	Total FLEET SERVICES PROJECTS:	.00	15,000.00	57,500.00	.00	57,500.00	42,500.00
PARKS & RECREATION FACILITIES							
41-64-020	PARKS & RECREATION FACILITIES	294,287.81	264,255.00	.00	.00	.00	(264,255.00)
	Total PARKS & RECREATION FACILITIES:	294,287.81	264,255.00	.00	.00	.00	(264,255.00)
PUBLIC WORKS ADMIN PROJECTS							
41-66-510	PUBLIC WORKS MACHINERY & EQUI	.00	19,000.00	.00	.00	.00	(19,000.00)
41-66-610	PW ADMIN VEHICLES	.00	.00	96,000.00	.00	96,000.00	96,000.00
	Total PUBLIC WORKS ADMIN PROJECTS:	.00	19,000.00	96,000.00	.00	96,000.00	77,000.00
RECREATION COMPLEX PROJECTS							
41-68-210	COMPLEX BUILDING	.00	.00	7,000.00	.00	7,000.00	7,000.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
Total RECREATION COMPLEX PROJECTS:		.00	.00	7,000.00	.00	7,000.00	7,000.00
AQUATIC CENTER							
41-69-210	AQUATIC CENTER BUILDING	.00	.00	7,000.00	.00	7,000.00	7,000.00
41-69-310	AQUATIC CENTER IMPROVEMENTS	.00	.00	7,000.00	.00	7,000.00	7,000.00
41-69-510	AQUATIC CENTER MACHINERY & EQ	.00	.00	6,000.00	.00	6,000.00	6,000.00
Total AQUATIC CENTER:		.00	.00	20,000.00	.00	20,000.00	20,000.00
PARKS & RECREATION PROJECTS							
41-73-310	PARKS & REC IMPROVEMENTS	.00	.00	12,000.00	.00	12,000.00	12,000.00
41-73-510	PARKS & REC MACHINERY & EQUIP	.00	.00	23,000.00	.00	23,000.00	23,000.00
41-73-610	PARKS & REC VEHICLES	.00	.00	96,000.00	.00	96,000.00	96,000.00
Total PARKS & RECREATION PROJECTS:		.00	.00	131,000.00	.00	131,000.00	131,000.00
Total CAPITAL PROJECTS FUND:		309,971.06	1,151,547.00	1,575,540.00	.00	1,575,540.00	423,993.00

Water & Sewer Utility Enterprise Fund

Roy City Corporation FY 2022 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 2022 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 2022 as increases from the contractors are passed along to the consumers. These increases are included in the FY 2022 proposed budget. The proposed rate increases will go into effect July 1, 2021. 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 2020 Actual	FY 2021 Budget	FY 2022 Budget
Water	\$2,638,561	\$2,540,000	\$2,890,000
Sewer	5,187,224	5,022,453	5,022,453
Capital Improvements	895,670	878,000	878,000
Connection Fees	17,132	10,000	10,000
Impact Fees	83,978	65,350	65,350
Other	238,975	269,000	269,000
Contribution from Reserves	0	698,606	191,503
Total	\$9,061,539	\$9,483,409	\$9,326,306

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 2022. The base rate will increase for the next two years to cover capital improvement needs for the City.

To cover the increased cost of water, the City proposes a rate increase effective July 1, 2021. Proposed rate increases are as follows:

Billing Classification per unit	FY 2021	Change	FY 2022 Proposed
Residential – Bi-monthly	\$22.77	\$4.00	\$26.77
Residential County – Bi-monthly	45.54	8.00	53.54
Commercial – Monthly	11.39	2.00	13.39
Commercial County - Monthly	22.77	4.00	26.77
Mobile Homes - Monthly	9.39	1.00	10.39
Residential water usage- Bi-monthly:			
First 18,000 gallons (per 1,000 gallons)	0.86	0.02	0.88
Next 12,000 gallons (per 1,000 gallons)	1.54	0.04	1.58
Next 10,000 gallons (per 1,000 gallons)	1.75	0.06	1.81
Gallons over 40,000 (per 1,000 gallons)	2.00	0.08	2.08
Commercial water usage – Monthly:			

First 9,000 gallons (per 1,000 gallons)	0.86	0.02	0.88
Next 6,000 gallons (per 1,000 gallons)	1.54	0.04	1.58
Next 5,000 gallons (per 1,000 gallons)	1.75	0.06	1.81
Gallons over 20,000 (per 1,000 gallons)	2.00	0.08	2.08
Mobile home water usage – Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.78	0.02	0.88
Next 6,000 gallons (per 1,000 gallons)	1.40	0.04	1.44
Next 5,000 gallons (per 1,000 gallons)	1.61	0.07	1.68
Gallons over 20,000 (per 1,000 gallons)	1.81	0.08	1.89

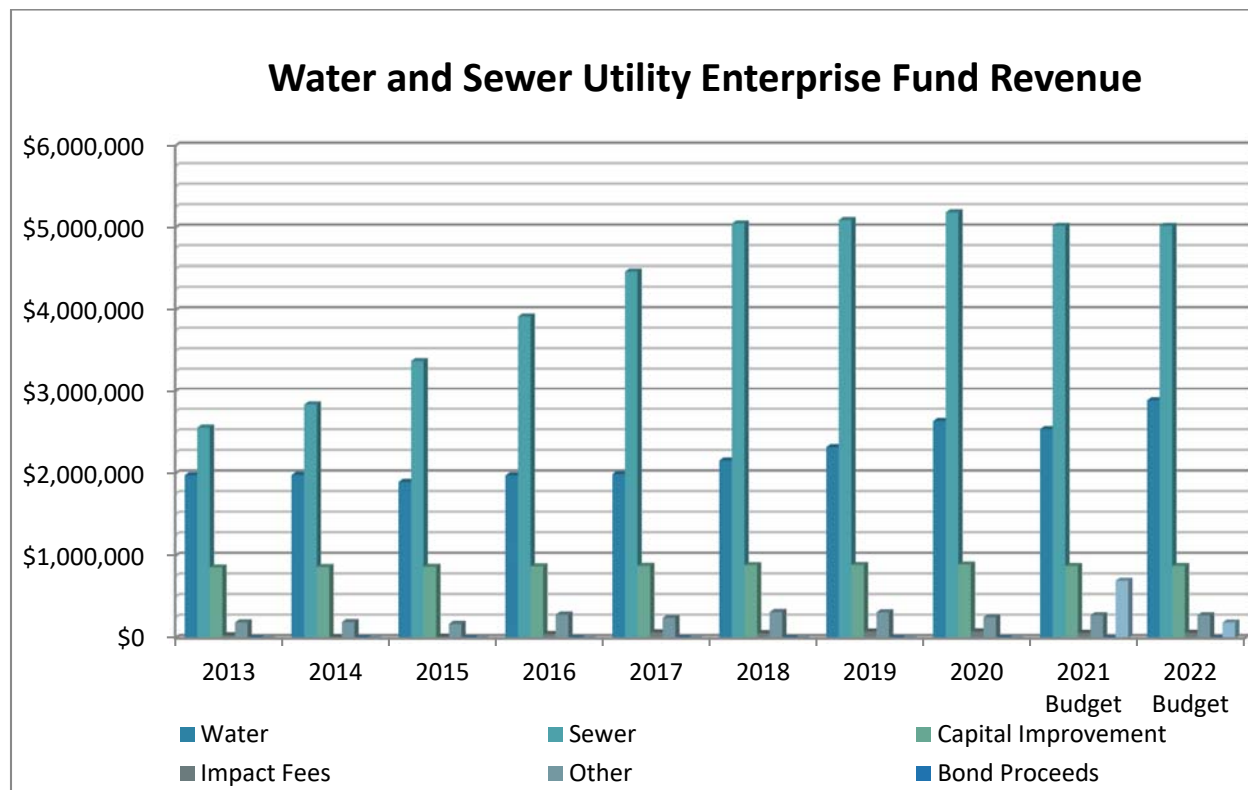
In December 2013, North Davis Sewer District implemented a new rate structure effective July 2014. The revised rate structure included increases in the wholesale rate charged to municipalities over a four year time frame. FY 2018 was the final year of implementation so rates are anticipated to remain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

The rates are as follows:

North Davis Sewer system connections	FY 2021	Change	FY 2022 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 will have a rate increase in January 2022 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 continued 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 2022 will not only cover the increase by the contractor, but also additional capital improvements and meter change out throughout Roy City.

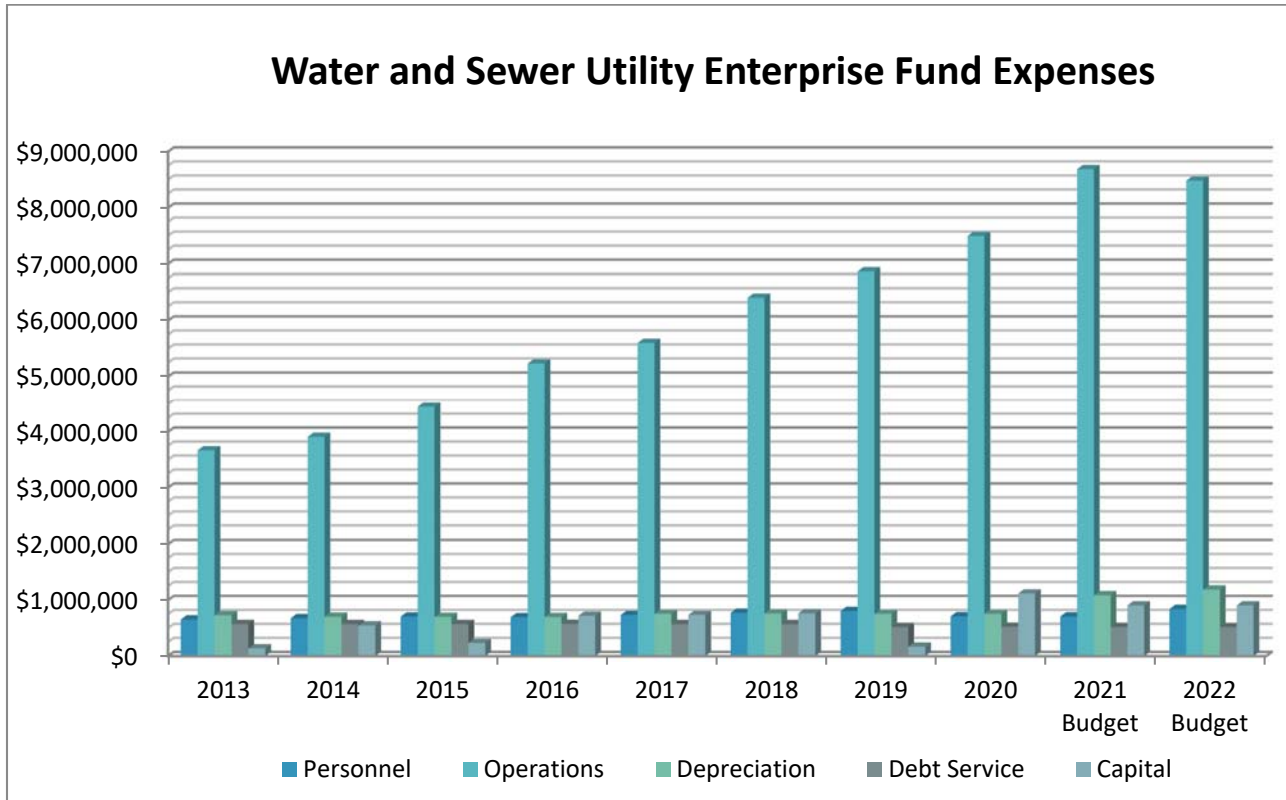
Revenue from impact and connection fees continues to be low because of fewer new homes being constructed. Other revenue is comprised of fees associated with late payment, disconnections, and terminated accounts; sale of assets; and rental of water shares. The late fees are currently set at \$35 for each.

Expenses

There are no major changes to the Water and Sewer Utility Enterprise Fund related to personnel. Operationally, as stated earlier, there is an emphasis in changing the water meters to radio read to allow the City to bill monthly. It is anticipated that the City will switch to monthly billing during FY 2022.

Water meters and 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.

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 1.5% increase to health insurance premiums. Additionally, the Water and Sewer Utility Fund was included in the salary survey and proposed wages were adjusted accordingly.

Operations

The interdepartmental transfers to the General Fund have been evaluated 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 for FY 2022 to \$263,973. This project has been in the works for five 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 five years. It is anticipated that transition will be completed during FY 2022.

The expenditure for Weber Basin Water has increased an additional \$24,608. Franchise fees for both services are directly tied to the revenue rates.

Utilities were increased in FY 2020 to operate the Hill Air Force Base reservoir. This will allow for the facility to run year round. Other operating costs have been adjusted to reflect anticipated costs.

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 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$752,541	\$61,954	\$814,495
Operations	8,122,281	(276,437)	7,845,844
Capital	907,500	1,168,700	2,076,200
Total	\$9,782,322	\$954,217	\$10,736,539

Prior year comparison with proposed budget:

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

<i>Administration Division</i>	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$43,308	(\$15,400)	\$27,858
Operations	565,279	72,830	638,109
Capital	0	0	0
Total	\$608,587	\$57,430	\$665,967

Prior year comparison with proposed budget:

- Reevaluation of interdepartmental transfers for employee wage reimbursement
- Increased professional and technical costs
- New HR Programs line item to account for 7% of employees city-wide
- 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
Replace Generator at 4300 W	\$91,000
Replace Building at 4300 W Lift Station	350,000
Replace SCADA 5600 S PRV Pit	25,000
New PRV Pit 5600 S Railroad Tracks	104,000
Replace Water Lines on 2575, 2600, 2625 West	540,000
Replace Water Line 2275 West	95,000
Replace Water Line 4225 West	440,000
Sewer Main Line Rehabilitation Project	110,000
SCADA Panel Upgrade at 4300 W	25,000
SCADA Software Upgrade City-wide	13,200
Add SCADA Controlled PRV Actuators 4800 S	33,000
Replace W24 1 Ton Dually Service Truck	66,000
Replace 580SN Backhoe	115,000
Replace 24' Enclosed Repair Trailer	11,000
Replace 1 Ton Deputy Director Truck	58,000
	<u>\$2,076,200</u>

Repayment of Advance

The budget includes receipt of a payment of \$30,000 from the Redevelopment Agency of Roy Utah. This payment represents reimbursement on an advance of \$550,000 made in the early 1990's for on-sight improvements of a development within Roy City's business district. The balance on the advance after the payment will be \$197,300.

Transfers

The City's FY 2022 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 \$817,415 to the General Fund.

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
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	64,541.37	60,000.00	60,000.00	.00	60,000.00	.00
50-36-400	GAIN/(LOSS) ON ASSET DISPOSAL	2,738.96	.00	.00	.00	.00	.00
50-36-900	OTHER REVENUE - MISCELLANEOUS	148,856.30	186,000.00	186,000.00	.00	186,000.00	.00
Total MISCELLANEOUS REVENUE:		216,136.63	246,000.00	246,000.00	.00	246,000.00	.00
ENTERPRISE REVENUE							
50-37-110	METERED WATER SALES	2,638,560.82	2,540,000.00	2,890,000.00	.00	2,890,000.00	350,000.00
50-37-120	CAPITAL IMPROVEMENT FEES	895,669.93	878,000.00	878,000.00	.00	878,000.00	.00
50-37-160	WATER CONNECTION FEES	17,132.00	10,000.00	10,000.00	.00	10,000.00	.00
50-37-180	HOOPER WATER ANNEXATION FEE	.00	.00	.00	.00	.00	.00
50-37-190	WATER IMPACT FEE	70,180.00	60,000.00	60,000.00	.00	60,000.00	.00
50-37-310	SEWER SERVICE CHARGES	5,187,224.37	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 FEE	12,600.00	3,500.00	3,500.00	.00	3,500.00	.00
50-37-371	EAST SANITARY SEWER IMPACT FEE	1,198.00	1,850.00	1,850.00	.00	1,850.00	.00
50-37-420	RENTAL OF D.W. SHARES	22,837.50	23,000.00	23,000.00	.00	23,000.00	.00
50-37-710	REFUSE COLLECTION	.00	.00	.00	.00	.00	.00
50-37-940	USE OF RETAINED EARNINGS	.00	698,606.00	191,503.00	.00	191,503.00	(507,103.00)
Total ENTERPRISE REVENUE:		8,845,402.62	9,237,409.00	9,080,306.00	.00	9,080,306.00	(157,103.00)
CONTRIBUTIONS AND TRANSFERS							
50-38-165	TRANSFER - SOLID WASTE INTRDPT	.00	.00	.00	.00	.00	.00
50-38-300	CONTRIBUTION - PRIVATE SOURCES	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		.00	.00	.00	.00	.00	.00
Net Total UTILITY ENTERPRISE FUND:		9,061,539.25	9,483,409.00	9,326,306.00	.00	9,326,306.00	(157,103.00)

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
UTILITY ENTERPRISE FUND							
WATER/SEWER UTILITY OPERATIONS							
50-40-090	EMPLOYEE WAGE REIMBURSEMENT	(7,698.96)	(7,699.00)	(7,699.00)	.00	(7,699.00)	.00
50-40-100	OVERTIME	74,715.07	70,058.00	70,058.00	.00	70,058.00	.00
50-40-110	PERMANENT EMPLOYEES WAGES	417,559.79	433,247.00	478,353.00	.00	478,353.00	45,106.00
50-40-120	PART-TIME/TEMPORARY WAGES	11,047.21	38,728.00	38,728.00	.00	38,728.00	.00
50-40-130	FICA	37,678.98	41,466.00	44,918.00	.00	44,918.00	3,452.00
50-40-140	RETIREMENT	80,353.87	91,317.00	99,397.00	.00	99,397.00	8,080.00
50-40-150	INSURANCE	48,859.92	69,862.00	74,187.00	.00	74,187.00	4,325.00
50-40-160	WORKERS COMPENSATION	6,796.27	11,912.00	12,903.00	.00	12,903.00	991.00
50-40-170	UNEMPLOYMENT COMPENSATION	.00	650.00	650.00	.00	650.00	.00
50-40-180	UNIFORM ALLOWANCE	2,912.50	3,000.00	3,000.00	.00	3,000.00	.00
50-40-210	BOOKS, SUBSCRIP. & MEMBERSHIP	7,434.01	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	14,461.41	9,850.00	10,850.00	.00	10,850.00	1,000.00
50-40-240	OFFICE SUPPLIES & EXPENSE	6,684.28	10,460.00	5,200.00	.00	5,200.00	(5,260.00)
50-40-245	PUBLIC EDUCATION	991.84	3,500.00	3,500.00	.00	3,500.00	.00
50-40-250	EQUIPMENT SUPPLIES & MAINT	554.10	.00	.00	.00	.00	.00
50-40-260	BUILDING, GROUNDS, SUPPLY MAIN	21,865.41	35,875.00	35,875.00	.00	35,875.00	.00
50-40-270	UTILITIES	113,327.29	233,500.00	233,500.00	.00	233,500.00	.00
50-40-280	TELEPHONE EXPENSE	6,021.21	7,236.00	550.00	.00	550.00	(6,686.00)
50-40-310	PROFESSIONAL & TECHNICAL SVC	85,023.77	34,000.00	34,000.00	.00	34,000.00	.00
50-40-320	PROF & TECH-INTERDEPARTMENTAL	406,320.00	407,451.00	458,960.00	.00	458,960.00	51,509.00
50-40-330	COMPUTER PROGRAMMING	1,608.36	5,000.00	5,000.00	.00	5,000.00	.00
50-40-350	TELEMETERING	8,590.54	8,800.00	8,800.00	.00	8,800.00	.00
50-40-420	FUEL	18,801.47	20,000.00	25,000.00	.00	25,000.00	5,000.00
50-40-430	VEHICLE MAINTENANCE	18,864.53	30,450.00	30,450.00	.00	30,450.00	.00
50-40-440	WATER METERS	235,202.16	638,973.00	263,973.00	.00	263,973.00	(375,000.00)
50-40-450	STREET SURFACE MAINTENANCE	10,412.32	31,600.00	37,920.00	.00	37,920.00	6,320.00
50-40-460	WATER SYSTEM OPERATIONS EXPENSE	224,508.63	94,324.00	96,634.00	.00	96,634.00	2,310.00
50-40-461	SEWER SYSTEM OPERATIONS EXPENSE	42,072.60	49,650.00	37,760.00	.00	37,760.00	(11,890.00)
50-40-470	RESERVOIR MAINTENANCE	36,461.03	23,625.00	25,750.00	.00	25,750.00	2,125.00
50-40-500	LEASED PROPERTY	17,469.90	10,250.00	10,250.00	.00	10,250.00	.00
50-40-510	INSURANCE	69,846.96	67,747.00	74,607.00	.00	74,607.00	6,860.00
50-40-580	CENTRAL WEBER SEWER	236,376.36	267,436.00	301,534.00	.00	301,534.00	34,098.00
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	3,384,347.26	3,470,831.00	3,360,000.00	.00	3,360,000.00	(110,831.00)
50-40-640	SANITARY SEWER MAINT.	111,284.88	220,000.00	220,000.00	.00	220,000.00	.00
50-40-670	DEPRECIATION, UTILITY FUND	755,576.22	1,087,363.00	1,190,363.00	.00	1,190,363.00	103,000.00
50-40-680	WEBER BASIN WATER	631,119.45	747,057.00	771,665.00	.00	771,665.00	24,608.00
50-40-690	WATER SAMPLES	15,617.87	41,550.00	26,000.00	.00	26,000.00	(15,550.00)
50-40-820	INTEREST ON LONG-TERM DEBT	91,501.63	77,672.00	68,622.00	.00	68,622.00	(9,050.00)
50-40-821	BOND ISSUANCE COSTS	1,500.00	1,500.00	1,500.00	.00	1,500.00	.00
50-40-930	FRANCHISE FEE - WATER	158,313.67	152,400.00	173,400.00	.00	173,400.00	21,000.00
50-40-931	FRANCHISE FEE - SEWER	311,233.48	301,500.00	301,500.00	.00	301,500.00	.00
Total WATER/SEWER UTILITY OPERATIONS:		7,737,367.29	8,874,822.00	8,660,339.00	.00	8,660,339.00	(214,483.00)

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
UTILITY ADMINISTRATION							
50-44-090	EMPLOYEE WAGE REIMBURSEMENT	(14,487.96)	(14,488.00)	(14,488.00)	.00	(14,488.00)	.00
50-44-100	OVERTIME	119.85	512.00	512.00	.00	512.00	.00
50-44-110	PERMANENT EMPLOYEES WAGES	34,066.56	33,323.00	33,206.00	.00	33,206.00	(117.00)
50-44-130	FICA	2,287.99	2,588.00	2,579.00	.00	2,579.00	(9.00)
50-44-140	RETIREMENT	5,163.77	5,647.00	5,627.00	.00	5,627.00	(20.00)
50-44-150	INSURANCE	15,319.93	15,620.00	316.00	.00	316.00	(15,304.00)
50-44-160	WORKERS COMPENSATION	32.44	56.00	56.00	.00	56.00	.00
50-44-170	UNEMPLOYMENT COMPENSATION	.00	50.00	50.00	.00	50.00	.00
50-44-210	BOOKS, SUBSCRIP, & MEMBERSHIP	313.61	660.00	660.00	.00	660.00	.00
50-44-220	PUBLIC NOTICES	378.20	600.00	600.00	.00	600.00	.00
50-44-230	TRAVEL/TRAINING EXPENSE	3,265.60	2,600.00	2,600.00	.00	2,600.00	.00
50-44-235	HR PROGRAMS	.00	.00	980.00	.00	980.00	980.00
50-44-240	OFFICE SUPPLIES & EXPENSE	31,019.25	45,000.00	45,000.00	.00	45,000.00	.00
50-44-250	EQUIPMENT SUPPLIES & MAINT	5,344.85	6,150.00	6,150.00	.00	6,150.00	.00
50-44-280	TELEPHONE EXPENSE	1,629.11	500.00	300.00	.00	300.00	(200.00)
50-44-310	PROFESSIONAL & TECHNICAL SVC	66,110.10	46,940.00	50,820.00	.00	50,820.00	3,880.00
50-44-320	PROF & TECH-INTERDEPARTMENTAL	326,739.00	331,628.00	358,455.00	.00	358,455.00	26,827.00
50-44-360	INFORMATION TECHNOLOGY	113,030.04	114,951.00	156,294.00	.00	156,294.00	41,343.00
50-44-590	UNCOLLECTABLE ACCOUNTS	15,214.85	16,000.00	16,000.00	.00	16,000.00	.00
50-44-620	SUNDRY CHARGES	(1.80)	250.00	250.00	.00	250.00	.00
Total UTILITY ADMINISTRATION:		605,545.39	608,587.00	665,967.00	.00	665,967.00	57,380.00
Total UTILITY ENTERPRISE FUND:		8,342,912.68	9,483,409.00	9,326,306.00	.00	9,326,306.00	(157,103.00)

Storm Water Utility Enterprise Fund

Roy City Corporation FY 2022 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Storm Water

STORM WATER UTILITY ENTERPRISE FUND

Revenue

The FY 2022 Storm Water Utility Fund budget includes a 2.5% proposed fee increase. This amount was determined based on the Bureau of Labor Statistics Mountain West Region Consumer Price Index rate. These rate increases will allow for continued improvement and upgrades to the City's storm water system. The proposed rate increases are as follows:

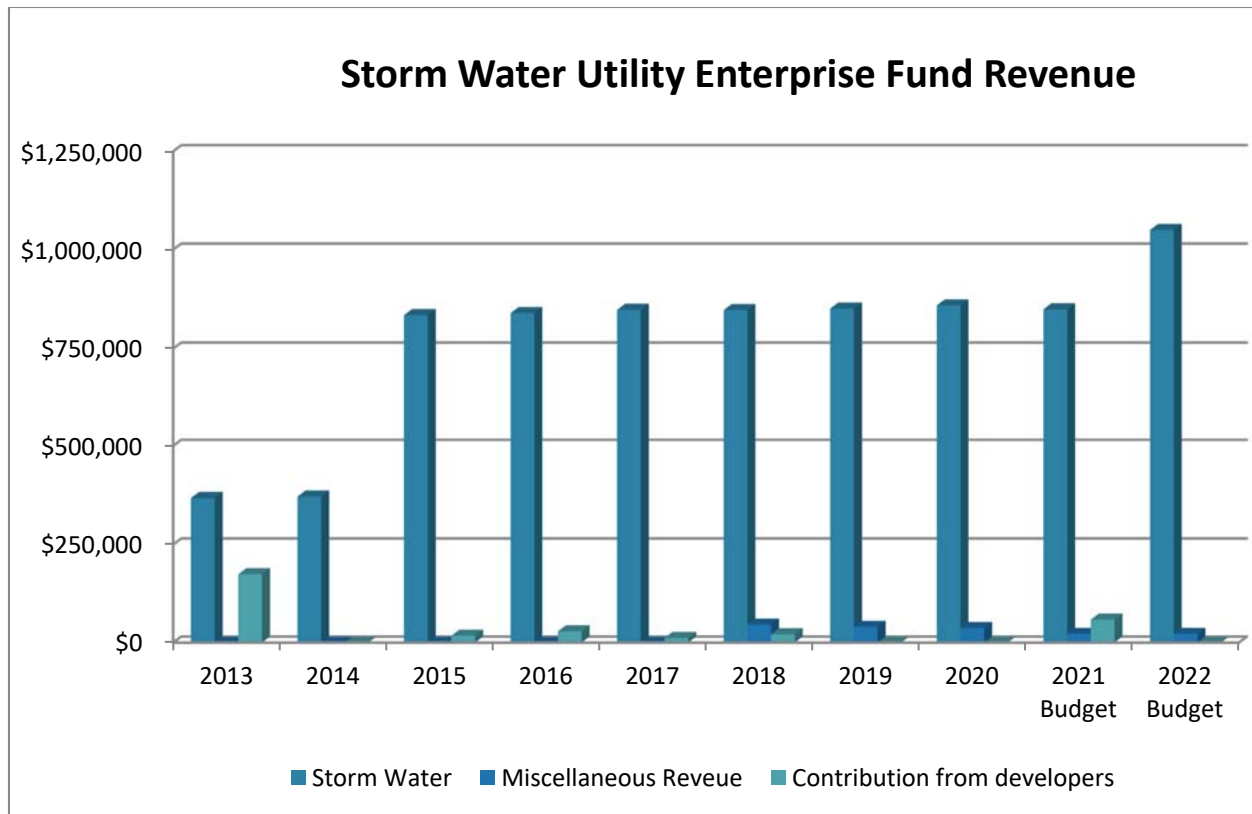
Billing Classification per unit	FY 2021	Change	FY 2022 Proposed
Residential Bi-Monthly	\$9.00	\$0.23	\$9.23

Billing Classification per unit	FY 2021	Change	FY 2022 Proposed
Commercial Usage – Monthly:			
Under 5,500 Gallons	0.00	0.00	0.00
All Gallons over 5,500	2.35	0.02	2.37
Commercial County Usage – Monthly:			
Under 5,500 Gallons	0.00	0.00	0.00
All Gallons over 5,500	4.70	0.02	4.72

Revenue from storm water is as follows:

Revenue	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Storm Water	\$859,947	\$850,000	\$1,050,000
Miscellaneous Revenue	37,069	22,000	22,000
Contribution	0	58,560	0
Total	\$897,016	\$930,560	\$1,072,000

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 1.5% increase to health insurance premiums. The salary survey recommended adjustments have also been applied to this fund.

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. Cell phone expenses were moved to IT and a new HR Programs line item was created to account for the 2% of City employees in this fund. No significant changes were necessary in this fund.

Current Year

	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$283,879	\$27,161	\$311,040
Operations	658,131	36,963	695,094
Capital	94,761	58,245	153,006
Contributions to Reserves	0	65,866	65,866
Total	\$1,036,771	\$188,235	\$1,225,006

Prior year comparison with proposed budget:

- Personnel changes resulting in increased personnel costs
- Increases to fuel and vehicle maintenance expenses
- 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 2022 budget:

Description	Amount
Howard Slough Bank Replacement	\$20,000
Sucker Vac Dumping Pit for EPA Compliance	20,000
Bridge for Meadow Creek Pond	50,000
Replace Deweeze Mower	52,006
Sump Replacement – 4975 S. 2079 W.	11,000
	<u>\$153,006</u>

Transfers

The City's FY 2022 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 \$141,840 to the General Fund and \$5,795 to the Water and Sewer Utility Enterprise Fund.

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
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	28,754.22	22,000.00	22,000.00	.00	22,000.00	.00
51-36-400	GAIN/LOSS ON SALE OF ASSETS	5,100.00	.00	.00	.00	.00	.00
51-36-900	MISCELLANEOUS REVENUE	3,215.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	37,069.22	22,000.00	22,000.00	.00	22,000.00	.00
ENTERPRISE REVENUE							
51-37-310	STORM SEWER UTILITY FEE	859,947.25	850,000.00	1,050,000.00	.00	1,050,000.00	200,000.00
51-37-940	USE OF RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
	Total ENTERPRISE REVENUE:	859,947.25	850,000.00	1,050,000.00	.00	1,050,000.00	200,000.00
CONTRIBUTIONS AND TRANSFERS							
51-38-300	CONTRIBUTION - PRIVATE SOURCE	.00	.00	.00	.00	.00	.00
51-38-310	CONTRIBUTION FROM GENERAL FU	.00	.00	.00	.00	.00	.00
51-38-350	CONTRIBUTION FROM U. E. FUND	.00	.00	.00	.00	.00	.00
51-38-700	CONTRB'N FROM RETAINED EARNI	.00	58,560.00	.00	.00	.00	(58,560.00)
	Total CONTRIBUTIONS AND TRANSFERS:	.00	58,560.00	.00	.00	.00	(58,560.00)
	Net Total STORM WATER UTILITY FUND:	897,016.47	930,560.00	1,072,000.00	.00	1,072,000.00	141,440.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
STORM WATER UTILITY FUND							
OPERATING EXPENDITURES							
51-40-090	EMPLOYEE WAGE REIMBURSEMEN	(2,565.96)	(2,566.00)	(2,566.00)	.00	(2,566.00)	.00
51-40-100	OVERTIME	20,452.50	22,000.00	22,000.00	.00	22,000.00	.00
51-40-110	PERMANENT EMPLOYEES WAGES	168,296.70	176,239.00	176,239.00	.00	176,239.00	.00
51-40-120	PART-TIME/TEMPORARY WAGES	4,603.08	8,200.00	8,200.00	.00	8,200.00	.00
51-40-130	FICA	14,366.65	15,791.00	15,791.00	.00	15,791.00	.00
51-40-140	RETIREMENT	31,367.93	35,750.00	35,750.00	.00	35,750.00	.00
51-40-150	INSURANCE	21,811.56	23,317.00	50,478.00	.00	50,478.00	27,161.00
51-40-160	WORKERS COMPENSATION	2,717.93	4,558.00	4,558.00	.00	4,558.00	.00
51-40-170	UNEMPLOYMENT COMPENSATION	.00	140.00	140.00	.00	140.00	.00
51-40-180	UNIFORM ALLOWANCE	900.00	450.00	450.00	.00	450.00	.00
51-40-200	MAINTENANCE	4,160.00	10,000.00	10,000.00	.00	10,000.00	.00
51-40-210	BOOKS, SUBSCRIP, & MEMBERSHIP	1,750.00	5,000.00	5,000.00	.00	5,000.00	.00
51-40-220	PUBLIC NOTICES	.00	1,000.00	1,000.00	.00	1,000.00	.00
51-40-230	TRAVEL/TRAINING EXPENSE	5,549.08	9,000.00	9,000.00	.00	9,000.00	.00
51-40-235	HR PROGRAMS	.00	.00	280.00	.00	280.00	280.00
51-40-240	OFFICE SUPPLIES & EXPENSE	7,111.97	5,750.00	5,750.00	.00	5,750.00	.00
51-40-245	PUBLIC EDUCATION	543.78	2,000.00	2,000.00	.00	2,000.00	.00
51-40-250	EQUIPMENT SUPPLIES & MAINT	2,092.83	13,000.00	13,000.00	.00	13,000.00	.00
51-40-280	TELEPHONE EXPENSE	.00	1,500.00	.00	.00	.00	(1,500.00)
51-40-310	PROFESSIONAL & TECHNICAL SVC	29,558.48	26,720.00	26,720.00	.00	26,720.00	.00
51-40-320	PROF & TECHNICAL - INTERDEPART	126,017.04	127,958.00	141,841.00	.00	141,841.00	13,883.00
51-40-321	PROF & TECHNICAL - INTER W/S	5,795.16	5,795.00	5,795.00	.00	5,795.00	.00
51-40-420	FUEL	4,478.64	9,000.00	10,000.00	.00	10,000.00	1,000.00
51-40-430	VEHICLE MAINTENANCE	8,283.59	12,000.00	14,000.00	.00	14,000.00	2,000.00
51-40-460	SYSTEMS OPERATIONS EXPENSE	98,456.01	150,000.00	150,000.00	.00	150,000.00	.00
51-40-500	LEASED PROPERTY	.00	11,450.00	11,450.00	.00	11,450.00	.00
51-40-571	STREET SWEEPING DISPOSAL	8,202.48	20,000.00	20,000.00	.00	20,000.00	.00
51-40-590	UNCOLLECTABLE ACCOUNTS	641.09	2,000.00	2,000.00	.00	2,000.00	.00
51-40-620	SUNDRY	.00	.00	.00	.00	.00	.00
51-40-670	DEPRECIATION	145,638.46	192,458.00	207,758.00	.00	207,758.00	15,300.00
51-40-690	WATER SAMPLES	616.00	2,500.00	2,500.00	.00	2,500.00	.00
51-40-930	FRANCHISE FEE	51,596.81	51,000.00	57,000.00	.00	57,000.00	6,000.00
51-40-940	RETAINED EARNINGS CONTRIBUTIO	.00	.00	65,866.00	.00	65,866.00	65,866.00
Total STORM WATER UTILITY FUND:		762,441.81	942,010.00	1,072,000.00	.00	1,072,000.00	129,990.00

Solid Waste Utility Enterprise Fund

Roy City Corporation FY 2022 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 included funding to expand the neighborhood clean-up program from 4 weeks per year to 16 weeks per year during the summer months. This funding is continued in FY 2022. 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, and Weber County both raised fees in FY 2020 and FY 2021. The FY 2021 increases were not included in the previous year budget due to COVID-19. Another increase will be proposed for FY 2022 from Waste Management, but Weber County will hold their rates steady this year. The FY 2022 budget includes an increase to the FY 2022 rate calculation. The proposed rate increases of 4.9% will be effective July 1, 2021. The proposed rate structure for July 1, 2021 garbage and recycling increases as follows:

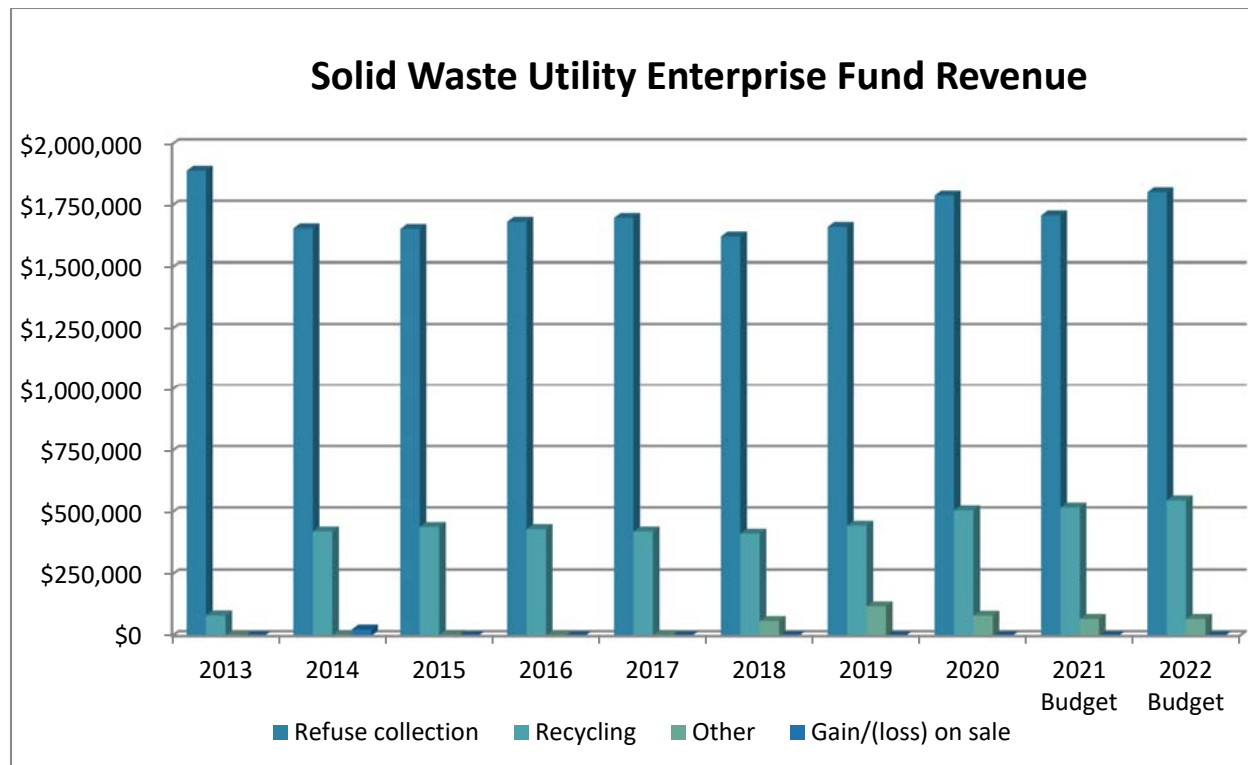
Billing Classification per unit	FY 2021	Change	FY 2022 Proposed
Garbage with recycling – Bi-monthly	\$22.95	\$1.12	\$24.08
Garbage without recycling – Bi-monthly	25.34	1.24	26.59
Garbage (county) – Bi-monthly	45.90	2.25	48.15
Garbage, recycling, extra 96 gallon can – Bi-monthly	37.76	1.85	39.61
Garbage, without recycling, extra 96 gallon can – Bi-monthly	40.16	1.97	42.12
Garbage, recycling, extra 64 gallon can – Bi-monthly	35.88	1.76	37.63
Garbage, without recycling, extra 64 gallon can – Bi-monthly	38.25	1.87	40.12
Extra cans – Bi-monthly	14.81	0.73	15.54

Revenue from refuse collection and recycling is as follows:

Revenue	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Refuse Collection	\$1,791,400	\$1,710,432	\$1,805,000
Recycling	508,789	520,000	549,000
Other	82,792	69,500	69,500
Contributions from Fund Balance	0	132,832	0
Total	\$2,382,980	\$2,432,764	\$2,423,500

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.

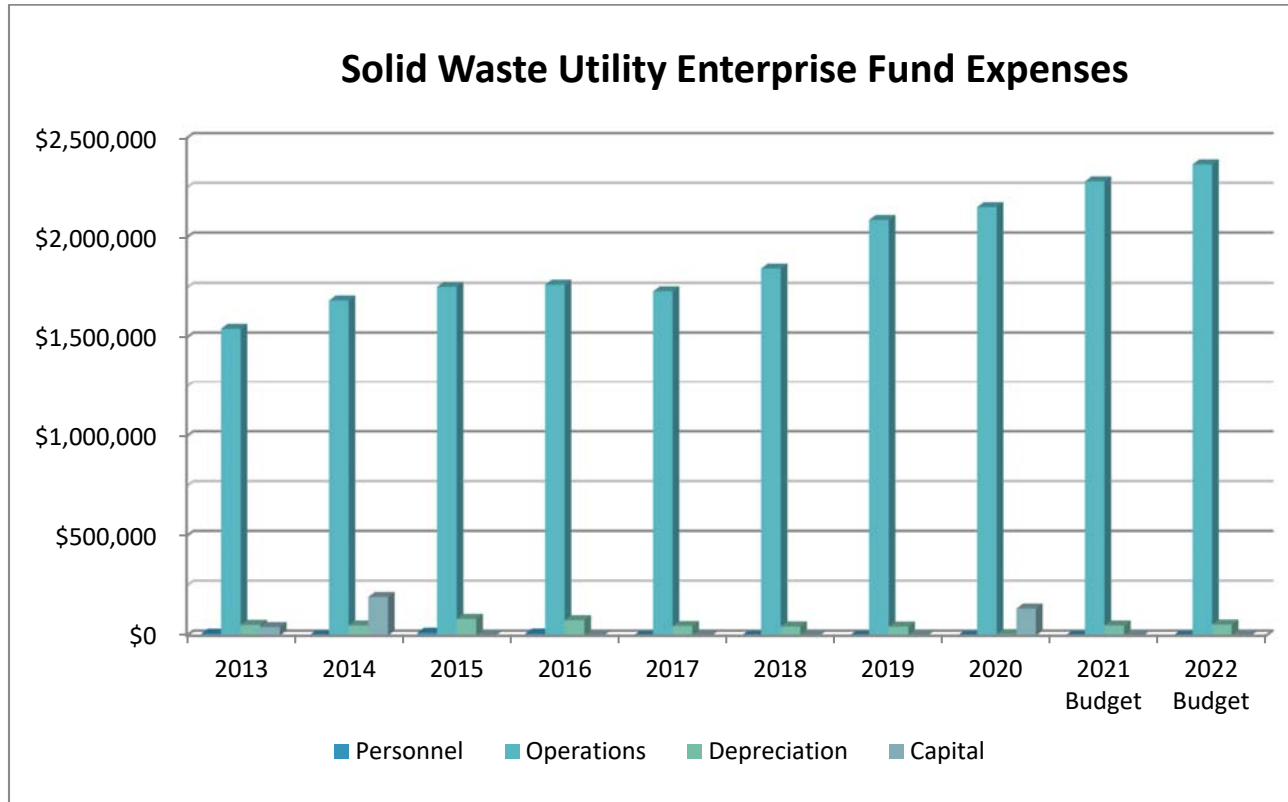
Operating Expenditures

The City covered the increased rates from both Waste Management and Weber County in FY 2021. These rate increases will be passed on to customers with the FY 2022 proposed rate increases. Waste Management's annual rate increase for FY 2022 is also included in the proposed rate increase. It is anticipated that Weber County will raise rates in FY 2023.

Transfers

The City's FY 2022 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 \$238,339 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 2021 Budget	Change	FY 2022 Proposed
Operations	\$2,432,764	(\$9,264)	\$2,423,500
Capital	0	50,000	50,000
Contributions to Reserves	0	0	0
Total	\$2,432,764	\$40,736	\$2,473,500

Prior year comparison with proposed budget:

- Reevaluation of interdepartmental transfers for employee wage reimbursement
- Reevaluation of projected franchise fees based on proposed revenue
- Increased costs from Weber County Landfill and Waste Management are included

Capital Assets

The FY 2022 budget includes the purchase of 3 dumpsters totaling \$50,000. Two dumpsters will be rotated and utilized for City-wide use at Roy Days, recreation programs, spring cleanup, and park projects. The third dumpsters will be placed at the Parks and Recreation Building.

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
SOLID WASTE UTILITY FUND							
MISCELLANEOUS REVENUE							
53-36-100	INTEREST EARNED	72,126.17	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	10,665.45	4,500.00	4,500.00	.00	4,500.00	.00
Total MISCELLANEOUS REVENUE:		82,791.62	69,500.00	69,500.00	.00	69,500.00	.00
ENTERPRISE REVENUE							
53-37-710	REFUSE COLLECTION	1,791,399.85	1,710,432.00	1,805,000.00	.00	1,805,000.00	94,568.00
53-37-750	RECYCLING REVENUE	508,788.63	520,000.00	549,000.00	.00	549,000.00	29,000.00
53-37-940	USE OF RETAINED EARNINGS	.00	132,832.00	.00	.00	.00	(132,832.00)
Total ENTERPRISE REVENUE:		2,300,188.48	2,363,264.00	2,354,000.00	.00	2,354,000.00	(9,264.00)
Net Total SOLID WASTE UTILITY FUND:		2,382,980.10	2,432,764.00	2,423,500.00	.00	2,423,500.00	(9,264.00)

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
SOLID WASTE UTILITY FUND							
SOLID WASTE ADMINISTRATION							
53-40-100	OVERTIME	.00	.00	.00	.00	.00	.00
53-40-110	PERMANENT EMPLOYEES WAGES	.00	.00	.00	.00	.00	.00
53-40-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
53-40-130	FICA	.00	.00	.00	.00	.00	.00
53-40-140	RETIREMENT	.00	.00	.00	.00	.00	.00
53-40-150	INSURANCE	.00	.00	.00	.00	.00	.00
53-40-160	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
53-40-170	UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
53-40-210	BOOKS, SUBSCRIP, & MEMBERSHIP	78.40	165.00	165.00	.00	165.00	.00
53-40-220	PUBLIC NOTICES	94.52	150.00	150.00	.00	150.00	.00
53-40-230	TRAVEL/TRAINING EXPENSE	834.05	650.00	650.00	.00	650.00	.00
53-40-240	OFFICE SUPPLIES	6,352.89	12,000.00	12,000.00	.00	12,000.00	.00
53-40-250	EQUIPMENT SUPPLIES & MAINT	1,126.82	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	16,461.15	13,235.00	14,205.00	.00	14,205.00	970.00
53-40-320	PROF & TECH - INTERDEPARTMENT	221,867.04	223,273.00	238,339.00	.00	238,339.00	15,066.00
53-40-321	PROF & TECH - INTERDEPT W/S UT	18,958.08	18,958.00	18,958.00	.00	18,958.00	.00
53-40-360	INFORMATION TECHNOLOGY	12,558.96	12,772.00	17,366.00	.00	17,366.00	4,594.00
53-40-420	FUEL	.00	3,000.00	3,000.00	.00	3,000.00	.00
53-40-430	VEHICLE MAINTENANCE	.00	2,500.00	2,500.00	.00	2,500.00	.00
53-40-510	INSURANCE	4,989.00	4,839.00	5,329.00	.00	5,329.00	490.00
53-40-560	CONTRACT - RESIDENTIAL PICKUP	689,564.24	764,650.00	764,650.00	.00	764,650.00	.00
53-40-561	CONTRACT - RECYCLING PICK-UP	361,509.32	466,466.00	466,466.00	.00	466,466.00	.00
53-40-570	COUNTY LANDFILL - RESIDENTIAL	609,342.75	585,645.00	585,645.00	.00	585,645.00	.00
53-40-571	COUNTY LANDFILL - DUMPSTER PR	66,867.59	132,800.00	90,002.00	.00	90,002.00	(42,798.00)
53-40-590	UNCOLLECTIBLE ACCOUNTS	4,337.69	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	7,163.52	50,615.00	55,615.00	.00	55,615.00	5,000.00
53-40-930	FRANCHISE FEE - SOLID WASTE	138,039.97	133,826.00	141,240.00	.00	141,240.00	7,414.00
53-40-940	RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
Total SOLID WASTE UTILITY FUND:		2,160,145.99	2,432,764.00	2,423,500.00	.00	2,423,500.00	(9,264.00)

Internal Service Funds

Roy City Corporation FY 2022 Budget

IN THIS SECTION:

- Fund Summary
 - Information Technology
 - Risk Management

Tab – Internal Service Funds

Information Technology Fund

Roy City Corporation FY 2022 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 \$870,298.

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 1.5% increases to health insurance.

Operating Expenses

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

Current Year

	FY 2021 Budget	Change	FY 2022 Proposed
Personnel and Benefits	\$176,748	(\$2,035)	\$174,713
Operations	392,838	176,747	569,585
Capital	84,500	41,500	126,000
Contributions to Reserves	84,800	41,200	126,000
Total	\$738,886	\$257,412	\$996,298

Prior year comparison with proposed budget:

- Decrease in employees utilizing health benefits
- All City cell phone expenses were moved to IT
- Increase to ongoing system supplies and professional & technical services due to more robust virtual and flexible work support needs
- Increase in depreciation

Capital Assets

Capital outlay includes the following:

Description	Amount
Access Control Additions/Upgrades	\$15,000
AC Unit: Hope Center Upstairs	4,500
AC Unit: FD31 Cage	6,500
Panic Strobes and Sirens	5,000
Replace Camera Server	30,000
Blade Chassis/Servers	55,000
Rewire Public Works	10,000
	\$126,000

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
INFORMATION TECHNOLOGY							
MISCELLANEOUS REVENUE							
60-36-400	GAIN (LOSS) - DISPOSAL OF F/A	.00	.00	.00	.00	.00	.00
60-36-900	MISCELLANEOUS INCOME	.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	.00	.00	.00	.00	.00	.00
CONTRIBUTIONS AND TRANSFERS							
60-38-700	CONTRIBUTION FROM FUND BALA	.00	9,000.00	.00	.00	.00	(9,000.00)
	Total CONTRIBUTIONS AND TRANSFERS:	.00	9,000.00	.00	.00	.00	(9,000.00)
SPECIAL FUND REVENUE							
60-39-910	CHARGES FOR DATA PROCESSING	627,944.04	645,086.00	870,298.00	.00	870,298.00	225,212.00
	Total SPECIAL FUND REVENUE:	627,944.04	645,086.00	870,298.00	.00	870,298.00	225,212.00
	Net Total INFORMATION TECHNOLOGY:	627,944.04	654,086.00	870,298.00	.00	870,298.00	216,212.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
INFORMATION TECHNOLOGY							
OPERATING EXPENDITURES							
60-40-090	EMPLOYEE WAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
60-40-100	OVERTIME	4,010.10	4,000.00	4,000.00	.00	4,000.00	.00
60-40-110	PERMANENT EMPLOYEES WAGES	111,469.45	112,292.00	114,976.00	.00	114,976.00	2,684.00
60-40-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
60-40-130	FICA	8,466.99	8,897.00	9,102.00	.00	9,102.00	205.00
60-40-140	RETIREMENT	19,987.64	20,716.00	21,195.00	.00	21,195.00	479.00
60-40-150	INSURANCE	27,117.59	28,185.00	22,723.00	.00	22,723.00	(5,462.00)
60-40-160	WORKERS COMPENSATION	1,559.69	2,558.00	2,617.00	.00	2,617.00	59.00
60-40-170	UNEMPLOYMENT COMPENSATION	.00	100.00	100.00	.00	100.00	.00
60-40-210	BOOKS, SUBSCRIP, & MEMBERSHIP	.00	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	122.16	300.00	300.00	.00	300.00	.00
60-40-280	TELEPHONE EXPENSE	1,489.22	1,800.00	42,965.00	.00	42,965.00	41,165.00
60-40-300	SYSTEM SUPPLIES & MAINTENANCE	72,831.75	63,868.00	116,400.00	.00	116,400.00	52,532.00
60-40-310	PROFESSIONAL & TECHNICAL SVC	135,406.07	178,220.00	221,070.00	.00	221,070.00	42,850.00
60-40-420	FUEL	1,484.06	1,000.00	1,000.00	.00	1,000.00	.00
60-40-430	VEHICLE MAINTENANCE	378.53	1,000.00	1,000.00	.00	1,000.00	.00
60-40-550	DEPRECIATION	84,658.55	141,500.00	181,700.00	.00	181,700.00	40,200.00
60-40-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		468,981.80	569,586.00	744,298.00	.00	744,298.00	174,712.00
TRANSFERS & OTHER USES							
60-48-800	APPROPR INCREASE IN FUND BAL	.00	84,800.00	126,000.00	.00	126,000.00	41,200.00
Total TRANSFERS & OTHER USES:		.00	84,800.00	126,000.00	.00	126,000.00	41,200.00
Total INFORMATION TECHNOLOGY:		468,981.80	654,386.00	870,298.00	.00	870,298.00	215,912.00

Risk Management Fund

Roy City Corporation FY 2022 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 \$266,452, a 5.00% increase from the previous year.

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

Current Year

	FY 2021 Budget	Change	FY 2022 Proposed
General Risk Management	\$ 45,902	\$12,700	\$ 58,602
Insurance Premiums	147,850	0	147,850
Claims	60,000	0	60,000
Total	\$253,752	\$12,700	\$266,452

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
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	.00	.00	.00	.00	.00	.00
63-38-510	USE OF RETAINED EARNINGS	.00	11,800.00	.00	.00	.00	(11,800.00)
	Total CONTRIBUTIONS AND TRANSFERS:	.00	11,800.00	.00	.00	.00	(11,800.00)
SPECIAL FUND REVENUE							
63-39-920	CHARGES FOR INSURANCE COVERA	249,451.92	241,952.00	266,452.00	.00	266,452.00	24,500.00
	Total SPECIAL FUND REVENUE:	249,451.92	241,952.00	266,452.00	.00	266,452.00	24,500.00
	Net Total RISK MANAGEMENT FUND:	249,451.92	253,752.00	266,452.00	.00	266,452.00	12,700.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
RISK MANAGEMENT FUND							
OPERATING EXPENDITURES							
63-40-210	BOOKS, SUBSCRIP, & MEMBERSHIP	.00	.00	.00	.00	.00	.00
63-40-220	PERSONNEL TRAINING MATERIALS	.00	500.00	500.00	.00	500.00	.00
63-40-230	TRAVEL/TRAINING	.00	1,225.00	1,225.00	.00	1,225.00	.00
63-40-240	INCENTIVE PROGRAMS - RISK MGT	1,818.57	2,500.00	2,000.00	.00	2,000.00	(500.00)
63-40-250	PRE-EMPLOYMENT EXP - ADMIN	6,542.26	15,475.00	10,475.00	.00	10,475.00	(5,000.00)
63-40-490	GENERAL RISK MANAGEMENT	6,029.38	26,202.00	44,402.00	.00	44,402.00	18,200.00
63-40-500	INSURANCE PREMIUMS	139,516.07	147,850.00	147,850.00	.00	147,850.00	.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	131,713.90	60,000.00	60,000.00	.00	60,000.00	.00
63-40-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		285,620.18	253,752.00	266,452.00	.00	266,452.00	12,700.00
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:		285,620.18	253,752.00	266,452.00	.00	266,452.00	12,700.00

Special Revenue Funds

Roy City Corporation FY 2022 Budget

IN THIS SECTION:

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

Tab – Special Revenue Funds

Storm Sewer Development Fund

Roy City Corporation FY 2022 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 2020 Actual	FY 2021 Budget	FY 2022 Budget
Storm Sewer Fees	\$95,087	\$25,000	\$ 25,000
Interest	2,964	4,500	4,500
Contribution from Fund Balance	0	116,500	156,500
Total	\$98,051	\$146,000	\$186,000

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

Description	Amount
4800 S. Storm Drain	\$146,000
Emma Russell Park Storm Drain Project	40,000
	\$186,000

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
STORM SEWER DEVELOPMENT							
CHARGES FOR SERVICES							
67-34-100	STORM SEWER DEVELOPMENT FEES	95,086.98	25,000.00	25,000.00	.00	25,000.00	.00
67-34-330	SEWER CONNECTION FEE	.00	.00	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		95,086.98	25,000.00	25,000.00	.00	25,000.00	.00
MISCELLANEOUS REVENUE							
67-36-100	INTEREST EARNINGS	2,964.30	4,500.00	4,500.00	.00	4,500.00	.00
67-36-400	SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00
67-36-900	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		2,964.30	4,500.00	4,500.00	.00	4,500.00	.00
CONTRIBUTIONS AND TRANSFERS							
67-38-700	CONTRIBUTION FROM FUND BAL	.00	116,500.00	156,500.00	.00	156,500.00	40,000.00
Total CONTRIBUTIONS AND TRANSFERS:		.00	116,500.00	156,500.00	.00	156,500.00	40,000.00
Net Total STORM SEWER DEVELOPMENT:		98,051.28	146,000.00	186,000.00	.00	186,000.00	40,000.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
STORM SEWER DEVELOPMENT							
OPERATING EXPENDITURES							
67-40-200	MAINTENANCE	.00	.00	.00	.00	.00	.00
67-40-310	CAPITAL PROJECTS	.00	146,000.00	186,000.00	.00	186,000.00	40,000.00
67-40-320	CONTRIBUTION TO FUND BALANCE	.00	.00	.00	.00	.00	.00
67-40-740	NEW EQUIPMENT	.00	.00	.00	.00	.00	.00
67-40-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		.00	146,000.00	186,000.00	.00	186,000.00	40,000.00
Total STORM SEWER DEVELOPMENT:		.00	146,000.00	186,000.00	.00	186,000.00	40,000.00

Park Development Fund

Roy City Corporation FY 2022 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 2022 the City estimates that 30 homes will be constructed.

Revenue	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Park Development Fees	\$100,827	\$30,000	\$30,000
Interest	5,786	4,000	4,000
Contribution from Fund Balance	0	415,776	85,545
Total	\$106,614	\$449,776	\$119,545

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

Description	Amount
Dog Park – RAMP	\$42,245
Parking Lot Lighting at Aquatic Center	5,000
Security Cameras at Multiple Parks	72,300
	\$119,545

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
PARK DEVELOPMENT							
INTERGOVERNMENTAL							
68-33-180	LAND & WATER CONSERV GRANT	.00	.00	.00	.00	.00	.00
68-33-190	RAMP 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	100,827.00	30,000.00	30,000.00	.00	30,000.00	.00
Total CHARGES FOR SERVICES:		100,827.00	30,000.00	30,000.00	.00	30,000.00	.00
MISCELLANEOUS REVENUE							
68-36-100	INTEREST EARNINGS	5,786.82	4,000.00	4,000.00	.00	4,000.00	.00
Total MISCELLANEOUS REVENUE:		5,786.82	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	415,776.00	85,545.00	.00	85,545.00	(330,231.00)
Total CONTRIBUTIONS AND TRANSFERS:		.00	415,776.00	85,545.00	.00	85,545.00	(330,231.00)
Net Total PARK DEVELOPMENT:		106,613.82	449,776.00	119,545.00	.00	119,545.00	(330,231.00)

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
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	19,156.73	449,776.00	119,545.00	.00	119,545.00	(330,231.00)
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:		19,156.73	449,776.00	119,545.00	.00	119,545.00	(330,231.00)
Total PARK DEVELOPMENT:		19,156.73	449,776.00	119,545.00	.00	119,545.00	(330,231.00)

Cemetery Perpetual Fund

Roy City Corporation FY 2022 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab - Cemetery

Cemetery Perpetual Fund

The Cemetery Fund is used to account for monies held to expand and maintain the City cemetery. The City retains 20% from the sale of each cemetery lot for future use. All the plots available in the cemetery have been sold, and therefore no budget has been set for the Fund.

The City administration is currently looking into options and funding for adding an additional cemetery in the future. As funding options and expenses are finalized, a transfer of fund balance from the Capital Projects Fund may be proposed to cover future expenses in the Cemetery Perpetual Fund.

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
CEMETERY FUND							
MISCELLANEOUS REVENUE							
75-36-100	INTEREST EARNINGS	.00	.00	.00	.00	.00	.00
75-36-820	SALES OF LOTS	100.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	100.00	.00	.00	.00	.00	.00
	Net Total CEMETERY FUND:	100.00	.00	.00	.00	.00	.00

Acct No	Acct Title	2019-20 Prior Year Actual	2020-21 Current Year Modified Budget	2021-22 Requested Budget	Adjustments To Requested Budget	2021-22 Recommended Budget	FY 2022 Budget vs. FY 2021
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
Step System Wage Scale
7/1/2021

Position	Department	Step		Span of Pay Range	Annual Salary Range	
		1	18		Min	Max
		Base	2.50%			
			Max			
Secretary I	Complex	\$ 13.71	\$ 20.54	49.82%	\$ 28,516.80	\$ 42,723.20
Customer Service Clerk I	Finance	\$ 14.00	\$ 20.99	49.93%	\$ 29,120.00	\$ 43,659.20
Records Clerk	Police	\$ 14.21	\$ 21.33	50.11%	\$ 29,556.80	\$ 44,366.40
Investigations Evidence Clerk	Police	\$ 14.21	\$ 21.33	50.11%	\$ 29,556.80	\$ 44,366.40
Customer Service Clerk II	Finance	\$ 14.21	\$ 21.33	50.11%	\$ 29,556.80	\$ 44,366.40
Court Clerk	Court	\$ 14.21	\$ 21.33	50.11%	\$ 29,556.80	\$ 44,366.40
Janitor/Custodian	Bldg Maint	\$ 14.43	\$ 21.62	49.83%	\$ 30,014.40	\$ 44,969.60
Secretary II	Public Works	\$ 15.32	\$ 22.99	50.07%	\$ 31,865.60	\$ 47,819.20
Customer Service Clerk/Billing Asst	Finance	\$ 15.63	\$ 23.45	50.03%	\$ 32,510.40	\$ 48,776.00
Animal Control Officer	Police	\$ 15.77	\$ 23.66	50.03%	\$ 32,801.60	\$ 49,212.80
Equipment Operator I	Parks	\$ 15.93	\$ 23.89	49.97%	\$ 33,134.40	\$ 49,691.20
Equipment Operator I	Streets	\$ 15.93	\$ 23.89	49.97%	\$ 33,134.40	\$ 49,691.20
Operator I	Water	\$ 15.93	\$ 23.89	49.97%	\$ 33,134.40	\$ 49,691.20
Operator I	Storm Water	\$ 15.93	\$ 23.89	49.97%	\$ 33,134.40	\$ 49,691.20
Maintenance Technician I	Bldg Maint	\$ 15.93	\$ 23.89	49.97%	\$ 33,134.40	\$ 49,691.20
Apprentice Mechanic (Internally tied to EOI)	Fleet Services	\$ 15.93	\$ 23.89	49.97%	\$ 33,134.40	\$ 49,691.20
Accounting Technician	Finance	\$ 16.63	\$ 24.93	49.91%	\$ 34,590.40	\$ 51,854.40
Heavy Equipment Operator II	Parks	\$ 16.81	\$ 25.20	49.91%	\$ 34,964.80	\$ 52,416.00
Heavy Equipment Operator II	Streets	\$ 16.81	\$ 25.20	49.91%	\$ 34,964.80	\$ 52,416.00
Operator II	Water	\$ 16.81	\$ 25.20	49.91%	\$ 34,964.80	\$ 52,416.00
Operator II	Storm Water	\$ 16.81	\$ 25.20	49.91%	\$ 34,964.80	\$ 52,416.00
Maintenance Technician II	Bldg Maint	\$ 16.81	\$ 25.20	49.91%	\$ 34,964.80	\$ 52,416.00
Code Enforcement Official	Comm Dev	\$ 16.96	\$ 25.45	50.06%	\$ 35,276.80	\$ 52,936.00
Accountant (Journey Level)	Finance	\$ 17.65	\$ 26.45	49.86%	\$ 36,712.00	\$ 55,016.00
Office Manager/Admin Asst	Various	\$ 18.21	\$ 27.31	49.97%	\$ 37,876.80	\$ 56,804.80
Payroll/HR Technician	Finance	\$ 18.21	\$ 27.31	49.97%	\$ 37,876.80	\$ 56,804.80
Finance Clerk	Finance	\$ 18.21	\$ 27.31	49.97%	\$ 37,876.80	\$ 56,804.80
Leadman (Operator III)	Parks/Rec	\$ 18.32	\$ 27.47	49.95%	\$ 38,105.60	\$ 57,137.60
Leadman (Operator III)	Streets	\$ 18.32	\$ 27.47	49.95%	\$ 38,105.60	\$ 57,137.60
Leadman (Operator III)	Water	\$ 18.32	\$ 27.47	49.95%	\$ 38,105.60	\$ 57,137.60
Office Manager/Admin Asst	Fire	\$ 18.57	\$ 27.87	50.07%	\$ 38,634.34	\$ 57,978.34
Human Resources Coordinator	Finance	\$ 18.96	\$ 28.45	50.05%	\$ 39,436.80	\$ 59,176.00
Court Clerk Supervisor	Court	\$ 18.96	\$ 28.45	50.05%	\$ 39,436.80	\$ 59,176.00
Office Manager/Backflow Administrator	PW Admin	\$ 19.11	\$ 28.66	49.97%	\$ 39,748.80	\$ 59,612.80
Executive Assistant	Legislative	\$ 19.19	\$ 28.77	49.92%	\$ 39,915.20	\$ 59,841.60
Records Manager	Police	\$ 19.20	\$ 28.80	50.00%	\$ 39,936.00	\$ 59,904.00
Program Supervisor I	Complex	\$ 19.53	\$ 29.29	49.97%	\$ 40,622.40	\$ 60,923.20
Program Coordinator	Recreation	\$ 19.53	\$ 29.29	49.97%	\$ 40,622.40	\$ 60,923.20
IT Technician	IT	\$ 19.72	\$ 29.55	49.85%	\$ 41,017.60	\$ 61,464.00
HR Generalist/Risk Analyst	Finance	\$ 20.04	\$ 30.05	49.95%	\$ 41,683.20	\$ 62,504.00
Executive Assistant/City Recorder	Legislative	\$ 20.15	\$ 30.20	49.88%	\$ 41,912.00	\$ 62,816.00
Utility Billing Supervisor	Finance	\$ 20.15	\$ 30.20	49.88%	\$ 41,912.00	\$ 62,816.00
Journey Mechanic (Internally Tied to Foreman)	Fleet Services	\$ 20.51	\$ 30.75	49.93%	\$ 42,660.80	\$ 63,960.00
Foreman	Parks	\$ 20.51	\$ 30.75	49.93%	\$ 42,660.80	\$ 63,960.00
Foreman	Streets	\$ 20.51	\$ 30.75	49.93%	\$ 42,660.80	\$ 63,960.00
Foreman	Fleet Services	\$ 20.51	\$ 30.75	49.93%	\$ 42,660.80	\$ 63,960.00
Foreman	Bldg Maint	\$ 20.51	\$ 30.75	49.93%	\$ 42,660.80	\$ 63,960.00
Foreman	Water	\$ 20.51	\$ 30.75	49.93%	\$ 42,660.80	\$ 63,960.00
Foreman	Storm Water	\$ 20.51	\$ 30.75	49.93%	\$ 42,660.80	\$ 63,960.00
Utility Billing Supervisor/City Treasurer	Finance	\$ 21.15	\$ 31.73	50.02%	\$ 43,992.00	\$ 65,998.40
Police Project Coordinator/Office Manager	Police	\$ 22.30	\$ 33.46	50.04%	\$ 46,384.00	\$ 69,596.80
GIS Specialist	Public Works	\$ 22.91	\$ 34.37	50.02%	\$ 47,652.80	\$ 71,489.60
Journey Electrician	PW Admin	\$ 23.76	\$ 35.65	50.04%	\$ 49,420.80	\$ 74,152.00
Building & Code Enforcement Official	Comm Dev	\$ 23.94	\$ 35.89	49.92%	\$ 49,795.20	\$ 74,651.20
Supervisor	Complex	\$ 23.98	\$ 36.00	50.13%	\$ 49,878.40	\$ 74,880.00
Accountant	Finance	\$ 25.43	\$ 38.11	49.86%	\$ 52,894.40	\$ 79,268.80
IT Specialist	IT	\$ 25.43	\$ 38.11	49.86%	\$ 52,894.40	\$ 79,268.80
Supervisor	Recreation	\$ 26.61	\$ 39.89	49.91%	\$ 55,348.80	\$ 82,971.20
Superintendent	Parks	\$ 26.61	\$ 39.89	49.91%	\$ 55,348.80	\$ 82,971.20
Superintendent	Fleet Services	\$ 26.61	\$ 39.89	49.91%	\$ 55,348.80	\$ 82,971.20
Superintendent	Bldg Maint	\$ 26.61	\$ 39.89	49.91%	\$ 55,348.80	\$ 82,971.20
Superintendent	Streets	\$ 26.61	\$ 39.89	49.91%	\$ 55,348.80	\$ 82,971.20
Superintendent	Public Facilities	\$ 26.61	\$ 39.89	49.91%	\$ 55,348.80	\$ 82,971.20
Superintendent	Water	\$ 26.61	\$ 39.89	49.91%	\$ 55,348.80	\$ 82,971.20
Accounting Manager	Finance	\$ 27.10	\$ 40.62	49.89%	\$ 56,368.00	\$ 84,489.60
IT Supervisor	IT	\$ 27.10	\$ 40.62	49.89%	\$ 56,368.00	\$ 84,489.60
City Planner	Comm Dev	\$ 27.11	\$ 40.64	49.91%	\$ 56,388.80	\$ 84,531.20
Planning & Zoning Administrator	Comm Dev	\$ 28.64	\$ 42.95	49.97%	\$ 59,571.20	\$ 89,336.00
Assistant City Attorney	Legal	\$ 30.76	\$ 46.13	49.97%	\$ 63,980.80	\$ 95,950.40
Deputy Director	Parks/Rec	\$ 34.78	\$ 52.14	49.91%	\$ 72,342.40	\$ 108,451.20
Deputy Director	Public Works	\$ 34.78	\$ 52.14	49.91%	\$ 72,342.40	\$ 108,451.20
Community & Economic Development Director		\$ 39.90	\$ 59.85	50.00%	\$ 82,992.00	\$ 124,488.00
Management Services Director		\$ 39.90	\$ 59.85	50.00%	\$ 82,992.00	\$ 124,488.00
Parks & Recreation Director		\$ 39.90	\$ 59.85	50.00%	\$ 82,992.00	\$ 124,488.00
Public Works Director		\$ 39.90	\$ 59.85	50.00%	\$ 82,992.00	\$ 124,488.00
City Attorney		\$ 42.90	\$ 64.34	49.98%	\$ 89,232.00	\$ 133,827.20
City Manager		\$ 46.11	\$ 69.16	49.99%	\$ 95,908.80	\$ 143,852.80

Roy City Corporation
Step System Wage Scale
7/1/2021

Position	Department	Step		Span of Pay Range	Annual Salary Range		
		1	12		Min	Max	
		Base	3.75%				
			Max				
Firefighter/EMT (2880)	Fire & Rescue	\$ 13.61	\$ 20.41	49.98%	\$ 39,187.58	\$ 58,771.58	2880
Police Officer	Police	\$ 19.38	\$ 29.05	49.90%	\$ 40,310.40	\$ 60,424.00	
Engineer/Firefighter II (2880)	Fire & Rescue	\$ 15.68	\$ 23.51	49.94%	\$ 45,150.91	\$ 67,701.31	2880
Firefighter/Paramedic (2880)	Fire & Rescue	\$ 15.72	\$ 23.55	49.81%	\$ 45,268.42	\$ 67,818.82	2880
FirefighterII/Senior Paramedic (2880)	Fire & Rescue	\$ 16.50	\$ 24.73	49.88%	\$ 47,520.00	\$ 71,222.40	2880
Master Officer	Police	\$ 21.33	\$ 31.98	49.93%	\$ 44,366.40	\$ 66,518.40	
Fire Captain (2880)	Fire & Rescue	\$ 18.45	\$ 27.64	49.81%	\$ 53,141.18	\$ 79,608.38	2880
Sergeant	Police	\$ 25.06	\$ 37.58	49.96%	\$ 52,124.80	\$ 78,166.40	
Lieutenant	Police	\$ 27.72	\$ 41.57	49.96%	\$ 57,657.60	\$ 86,465.60	
Police Captain	Police	\$ 29.11	\$ 43.62	49.85%	\$ 60,548.80	\$ 90,729.60	
Fire Batalion Chief (2080)	Fire & Rescue	\$ 29.11	\$ 43.62	49.85%	\$ 83,836.80	\$ 125,625.60	2880
Deputy Director	Fire & Rescue	\$ 32.58	\$ 48.85	49.94%	\$ 67,766.40	\$ 101,608.00	
Deputy Director	Police	\$ 32.58	\$ 48.85	49.94%	\$ 67,766.40	\$ 101,608.00	
Chief of Police		\$ 39.90	\$ 59.82	49.92%	\$ 82,992.00	\$ 124,425.60	
Fire Chief		\$ 39.90	\$ 59.82	49.92%	\$ 82,992.00	\$ 124,425.60	

ROY CITY CORPORATION
Job Description

Title:	Fire Fighter II / Senior Paramedic	Code:	
Division:	Operations	Effective Date:	07/01/2021
Department:	Fire & Rescue	Last Revised:	08/06

GENERAL PURPOSE

Performs a variety on Basic and Advanced Life support activities. Performs a variety of firefighting duties related to protection life and property. Also performs associated functions related to fire suppression, fire prevention, rescue training and station maintenance.

SUPERVISION RECEIVED

Works under the close supervision of the Station Officer, Fire Chief and other superior officer.

SUPERVISION EXERCISED

May provide immediate to close supervision to Advanced-EMTs and Paramedics.

ESSENTIAL FUNCTIONS

Firefighter II: Participates in a wide range of fire prevention and suppression techniques, principals, and procedures, receives training in salvage and rescue operations, Emergency Medical Services, civil defense, and disaster operations.

Responds to fire alarms, performs as a member of the firefighting team, responds to and performs as a member of the Emergency Medical Team. Performs fire ground skills such as rescue, water supply, and fire attack and ladder operations. Utilizes other specialized equipment. Renders emergency medical aid, and performs salvage operations.

Follows Fire Department protocol in conducting fire prevention inspections on various types of facilities. Assists in public education activities.

Prepares and submits a variety of reports pertaining to fire and medical incidents. Performs general maintenance on fire department buildings, equipment and grounds. Assists in tours and instructions to civic groups requesting tours and first aid demos, attends public gatherings to insure observance of life and fire safety requirements.

Participates in the approved department physical fitness program to maintain an adequate level of fitness and health. Must be able to lift, carry, and/or operate any piece of equipment on a department apparatus. Makes recommendations concerning the selection of technical equipment and supplies.

Performs related duties as required or assigned.

Paramedic: Evaluates Patients condition and/or injuries and accident scenes and/or medical emergencies and administers aid as per protocol; monitors patients' vital signs, provides basic life and advanced life support until delivered to hospital or higher medical authorities.

Operates resuscitation and suction devices during CPR, applies vacuum splints, cervical collars, backboards and various medical devices used to immobilize patients during transport and extrication.

Applies bandages and dressing on soft tissue injuries as needed to stop bleeding. Lifts and carries patients from scene to ambulance according to established procedures, performs complex lifesaving procedures such as, but not limited to intubation, defibrillation, and establish IV's for administration of cardiac medications and performs related cardiac, trauma, and pediatric life support function. Performs other life saving procedures as needed on a case by case need.

Senior Paramedic: Evaluates firefighter/medical staff performance for any deficiencies and provides training to address individual or team needs. Creates and contributes to Roy City Fire Department medical trainings. Participates as a mentor, trainer, and coach for firefighter/medical staff for knowledge, skills, and ability. Assist with Patient Care Report reviews, performs QA/QI for PCR's, ensures timely reporting and completion. Provides feedback to the individual firefighters and Officer staff for personal performance and evaluation input. Assist Medical Supply Captain with ordering, replacement, and restocking of EMS supplies. Functions as a liaison and instructor with the Weber County Paramedic Program and Paramedic In-Service trainings.

MINIMUM QUALIFICATION

1. Education and Experience
 - A) Three (3) years of full-time Paramedic experience at Roy City OR Associates Degree in related field of profession AND four (4) years full-time firefighting experience.
 - B) Current Utah State Paramedic license and NREMT Paramedic License.
 - C) Current NFPA/Utah Fire and Rescue Academy Firefighter I and II with HazMat Awareness and Ops certifications.
 - D) Completion of Critical Care Paramedicine Course.
 - E) OIC eligible Policy 200.12

2. Special Qualifications

- A) Must possess valid Utah Driver's License.
- B) Must have current AHA BLS for Healthcare Provider, ACLS, and PALS; or equivalent.
- C) Must be able to pass department physical fitness requirements. Policy 900.08.
- D) EMS Instructor preferred.

3. Essential Functions, Knowledge, Skills, and Abilities

Ability to follow detailed verbal or written work instructions; work in dangerous emergency situations; perform strenuous physical labor; communicate effectively, verbally and in writing; assimilate modern fire prevention and fire fighting skills; perform under extreme weather conditions; work on call and on shift work; develop effective working relationships with supervisors, fellow employees, and the public.

4. Work Environment

Functions of the position periodically performed in an uncontrolled, hazardous environment, subject to all seasonal and weather extremes. Emergency response travel expected in normal course of performing duties. Many functions of the work pose high degree of hazard uncertainty. Physical readiness and conditioning may be a condition of job retention. Various levels of mental application required, i.e. memory for details, emotional stability, discriminating thinking, creative problem solving. Continuous use of motor skills.

5. Probation

Entry level employees in this job classification will serve a probationary period for one (1) year during which job performance will be carefully evaluated.