

# ROY CITY CORPORATION

## Fiscal Year 2018 Budget



Prepared by:  
Cathy A. Spencer  
Management Services Director

**ROY CITY BUDGET**  
**Fiscal Year Ending June 30, 2018**

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## ROY CITY GOVERNMENT

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Willard S. Cragun, *Mayor*  
2014-2018

### Council Members



Margie Becraft  
2014-2018



Robert Dandoy  
2016-2020



Bradley R. Hilton  
2010-2018



David E. Tafoya  
*Mayor Pro-Tem*  
2000-2020



Karlene Yeoman  
2014-2020

### Administrative Personnel

Jay Baughman, *City Manager*

Andrew H. Blackburn, *City Attorney*

Carl G. Merino, *Chief of Police*

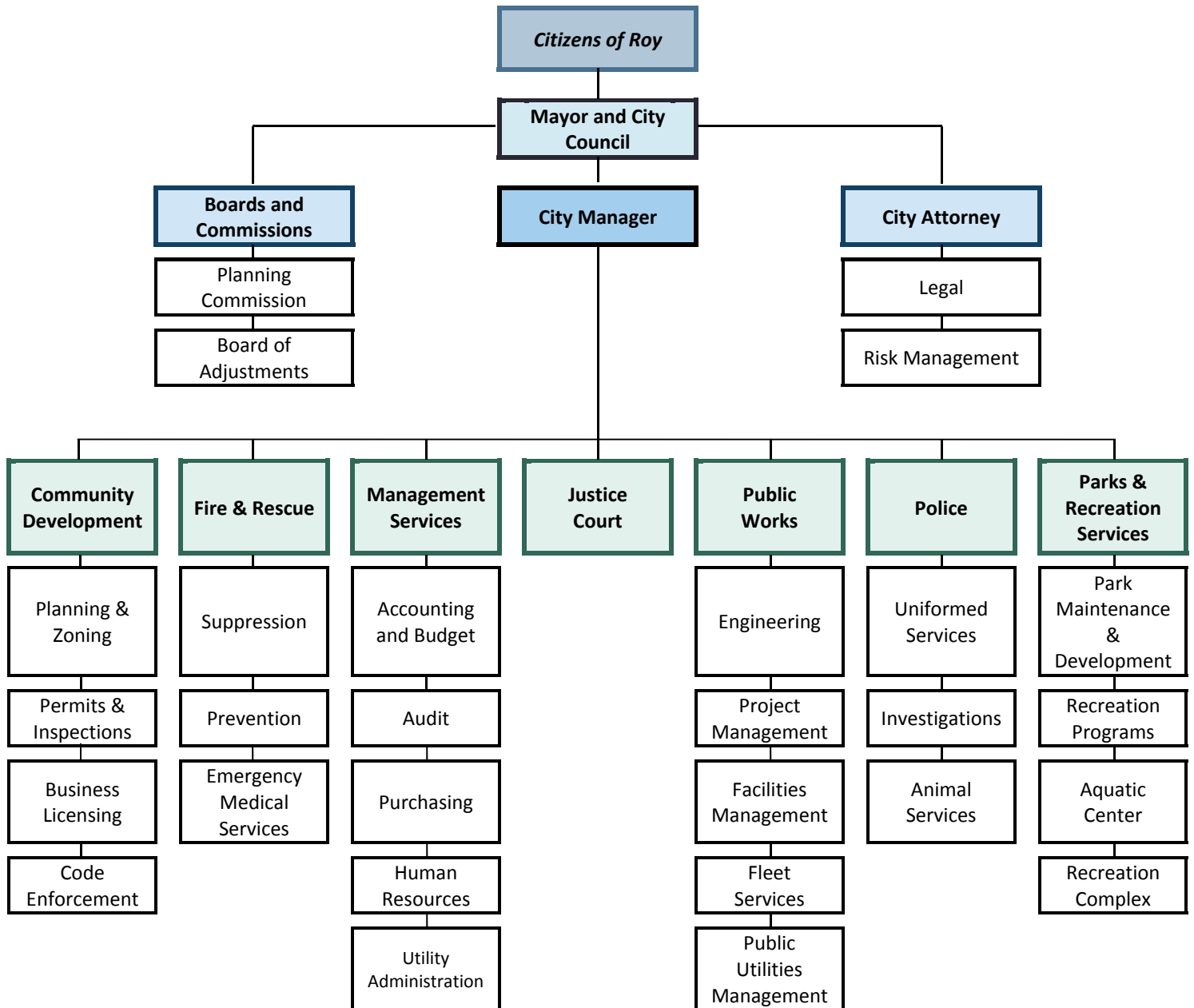
Travis J. Flint, *Parks & Recreation and Recreational Services Director*

S. Ross Oliver, *Public Works Director*

Jason R. Poulsen, *Fire Chief*

Cathy A. Spencer, *Management Services Director*

## Organizational Chart



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

Date	Activity
February 22, 2017	Distribute budget request forms and instructions to Department Directors
March 22, 2017	Deadline for submitting budget requests – review and compile requests
March 28 – 31, 2017	City Manager and Management Services Director review budget – budget meetings with Department Directors
Ongoing	Review and revise budget requests with Department Directors for inclusion in Tentative FY 2018 Budget
May 2, 2017	Presentation of Tentative FY 2018 Budget to Mayor and City Council
June 6, 2017	Public hearing on FY 2018 Budget and adoption of Resolution unless adjustments necessitated through budget hearing
June 20, 2017	City Council adoption of FY 2018 Budget if adjustments recommended at June 6, 2017 meeting

## BUDGET MESSAGE

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### ***To the Honorable Mayor and City Council of Roy City:***

I present to you the City Manager's proposed annual budget for the City of Roy for the 2017-2018 fiscal year, which begins July 1, 2017 and ends June 30, 2018. 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 Roy City budget for this fiscal year is \$31,849,419, including \$17,092,246 for the General Fund. The budget for the general operating fund is 5.26% lower than the prior year, due in most part to the fund balance reserves being drawn down in FY 2017. The budget presented in this document is balanced, in that expected revenues and anticipated expenditures align with each other. As always, funds will require monitoring should revenues decline, but overall, ongoing operations are fully funded with anticipated revenues and reserves.

### **City Council Strategic Plan**

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

### **Community Pride**

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

Objectives for 2017-18:

1. We will complete the First Phase of North Park in 2017 and identify funding in order to complete Phase Two of this park in 2018, as a point of civic pride and an attraction to the greater area.
2. Administration has allocated a budget line item to beautification efforts. Additional staff and equipment are being requested in Parks and Recreation and Public Works departments to accommodate the additional workload related to the wonderful projects to improve the look of Roy City.
3. The City will use various methods to amplify our code enforcement efforts, including dedicating more staff to finding and reporting violations and blighted areas and promoting the new website's ability to allow citizens to report complaints. The City will hold violators accountable and seek to have the problems resolved in a timely manner.

### **Economic Development**

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

Objectives for 2017-18:

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

### **Infrastructure**

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

Objectives for 2017-18:

1. The City will commission utility rate studies to revise utility rates in the face of bonding for infrastructure needs.
2. Administration will coordinate with departments to develop a capital improvement plan to determine and prioritize the replacement schedule for the City’s infrastructure.
3. The City will implement a vehicle replacement plan to schedule, plan, and fund the replacement of City vehicles, including large items such as fire apparatus.

### **Workforce Development**

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

Objectives for 2017-18:

1. The City will implement a pay increase to alleviate wage compression among its workforce as well as implement a step-increase plan for all employees. This plan also incorporates regular salary comparison surveys to ensure that we are competitive with surrounding jurisdictions.
2. Administration will be implementing a supervisor training program to build up the managerial and supervisory skills among our supervisory staff.
3. The City will commit to provide adequate staffing for the demands placed on our workforce. Positions have been requested this year to alleviate areas where a poor staff to work ratio is causing a disruption in customer service or workflow.

### **Traffic**

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

Objectives for 2017-18:

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

My intent with these 15 City Manager Objectives is to make a direct connection between the dollar amounts in the following pages with the work that my staff and I will be accomplishing during the 2018 fiscal year. All of these objectives will produce a measureable result that will help to bring the City of Roy, its organization, and its workforce to the higher level of operation that its community needs it to be in this day and age.

### **Acknowledgements**

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jay Baughman", followed by a long horizontal line extending to the right.

Jay Baughman  
City Manager



## OVERVIEW OF THE ROY CITY FY 2018 BUDGET

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

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

### **Governmental Funds**

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

### **General Fund**

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

Roy City's General Fund can be broken down into Administration, Public Safety, Public Works, and Debt Service. Administration encompasses the operation of the City Manager and Governing Board; City Attorney; Finance; Personnel; Justice Court; Community Development; and Building Maintenance. Public Safety includes Police; Animal Services; Fire; and EMS. The Public Works operations include Administration, 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 the following Capital Projects Funds: Fire Apparatus, Parks and Recreational Facilities, Municipal Building, and Beautification.

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

#### Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditure for specified purposes other than debt service or capital projects. Roy City maintains three special revenue funds including Storm Sewer Development, Park Development and Cemetery Perpetual. With all lots sold in the City's cemetery, there is no activity budgeted in the Cemetery Perpetual Fund for FY 2018.

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 2018:

Governmental Funds					
	General, includes Roads & Transportation	Capital Projects	Storm Sewer Development	Park Development	Cemetery
<b>Financing sources:</b>					
Taxes and assessments	\$12,019,491	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	401,900	0	0	0	0
Intergovernmental	1,402,301	0	0	0	0
Charges for services	2,488,600	0	18,750	25,000	0

Fines and forfeitures	706,000	0	0	0	0
Interest / miscellaneous	1,047,685	0	2,000	3,000	0
Other sources	10,500	0	0	0	0
Transfers in	192,769	260,500	0	0	0
Contributions – other gvts	380,000	0	0	0	0
Use of fund balance	45,000	875,000	0	87,000	0
<b>Total financing sources</b>	<b>18,694,246</b>	<b>1,135,500</b>	<b>20,750</b>	<b>115,000</b>	<b>0</b>
<b>Financing uses:</b>					
General government	(2,959,399)	(150,000)	0	0	0
Public safety	(9,305,145)	0	0	0	0
Public works	(2,780,036)	0	0	0	0
Parks and recreation	(2,708,371)	(800,000)	0	(115,000)	0
Debt service	(119,677)	0	0	0	0
Transfers out	(803,618)	0	0	0	0
<b>Increase in fund balance</b>	<b>(18,000)</b>	<b>(185,500)</b>	<b>(20,750)</b>	<b>0</b>	<b>0</b>
<b>Total financing uses</b>	<b>(18,694,246)</b>	<b>(1,135,500)</b>	<b>(20,750)</b>	<b>(115,000)</b>	<b>0</b>
<b>Excess (deficiency) of financing sources over financing uses</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

### **Proprietary Funds**

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

#### **Enterprise Funds**

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

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

#### **Internal Service Funds**

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

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

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

The following is a summary of budgets for the Enterprise and Internal Service funds for FY 2018:

	Utility Enterprise Funds			Internal Service Funds	
	Water and Sewer	Storm Water	Solid Waste	Information Technology	Risk Management
<b>Revenues:</b>					
Charges for services	\$8,101,625	\$850,000	\$1,996,200	\$423,616	\$291,750
Interest and miscellaneous	209,000	0	2,000	0	0
<b>Total revenues</b>	<b>8,310,625</b>	<b>850,000</b>	<b>1,998,200</b>	<b>423,616</b>	<b>291,750</b>
<b>Expenses:</b>					
General government	(516,465)	0	0	(433,348)	(291,750)
Public works	(7,581,093)	(673,959)	(1,879,517)	0	0
<b>Total expenses</b>	<b>(8,097,558)</b>	<b>(673,959)</b>	<b>(1,879,517)</b>	<b>(433,348)</b>	<b>(291,750)</b>
<b>Operating revenue</b>	<b>213,067</b>	<b>176,041</b>	<b>118,683</b>	<b>(9,732)</b>	<b>0</b>
<b>Non-operating revenue (expense)</b>					
Intergovernmental	0	0	0	0	0
Debt service	(207,140)	0	0	0	0
Contributions	0	0	0	0	0
Transfers in	0	0	0	0	0
<b>Total non-operating revenues and expenses</b>	<b>(207,140)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Change in retained earnings</b>	<b>\$ 5,927</b>	<b>\$176,041</b>	<b>\$ 118,683</b>	<b>(\$ 9,732)</b>	<b>\$ 0</b>
<b>Other cash outlays:</b>					
Principal payment on debt	(\$ 365,000)				
Capital assets	(\$ 765,800)	(\$283,900)		(\$ 65,000)	

### In Conclusion

The information presented above is a condensed version of Roy City's FY 2018 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 2018 Budget

### IN THIS SECTION:

- Fund Summary
  - Revenues
  - Expenditures

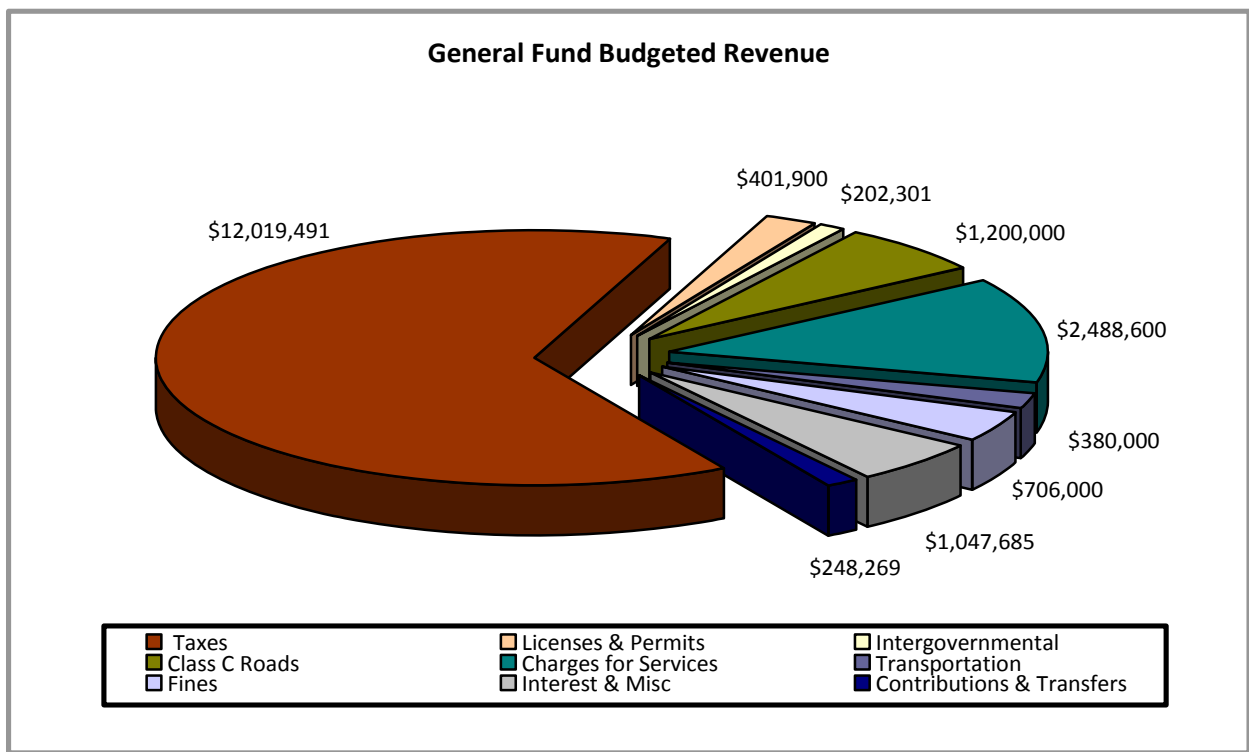
Tab – General Fund

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

### Revenues

The total FY 2018 General Fund budget of \$18,694,246, including Class C Roads and Transportation Infrastructure represents a decrease of 7.23% from last year's modified budget. There are three revenue sources that tend to skew the comparison; grants, fund balance contributions, and private donations. Fund balance contributions do not represent actual funds received by the City in the budget year. It represents money saved in prior years that will be used on current year expenditures. The draw against fund balance in the General Fund decreased \$1,193,000 and in Class C Roads down \$505,734 compared to the prior year. In the prior year, fund balance reserves were used to make needed capital purchases and to reduce the reserves. Grants and private donations are one-time revenues that will not necessarily have comparative figures in future years. Grant funding decreased 74.80%, or \$600,447, from FY 2017.

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



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

Fines from the Justice Court are expected to be lower than prior years. It is uncertain if all of the Weber County entities will remain with the Roy Justice Court, or will implement some change. Revenue from the Weber County portion of the court has declined over the past few years, leaving Roy City with its lowest projected revenue since joining in 2010.

Revenue estimates for FY 2017 are as follows:

	FY 2016 Actual	Modified FY 2017 Budget	FY 2018 Proposed	FY 2018 Compared to FY 2017
<b>Taxes</b>	\$10,801,204	\$11,867,417	\$12,019,491	1.28%
<b>Licenses and permits</b>	386,127	421,200	401,900	-4.58%
<b>Intergovernmental</b>	211,823	802,748	202,301	-74.80%
<b>Class C roads</b>	1,096,304	1,200,000	1,200,000	0.00%
<b>Charges for services</b>	2,427,004	2,558,800	2,488,600	-2.74%
<b>Fines and forfeitures</b>	780,647	777,500	706,000	-9.20%
<b>Miscellaneous</b>	234,942	205,283	1,047,685	410.36%
<b>Management fee</b>	130,000	132,300	162,769	23.03%
<b>Contributions</b>	30,000	443,258	420,500	-5.13%
<b>Fund balance contributions</b>	0	1,743,734	45,000	-97.42%
	\$16,098,051	\$20,152,240	\$18,694,246	

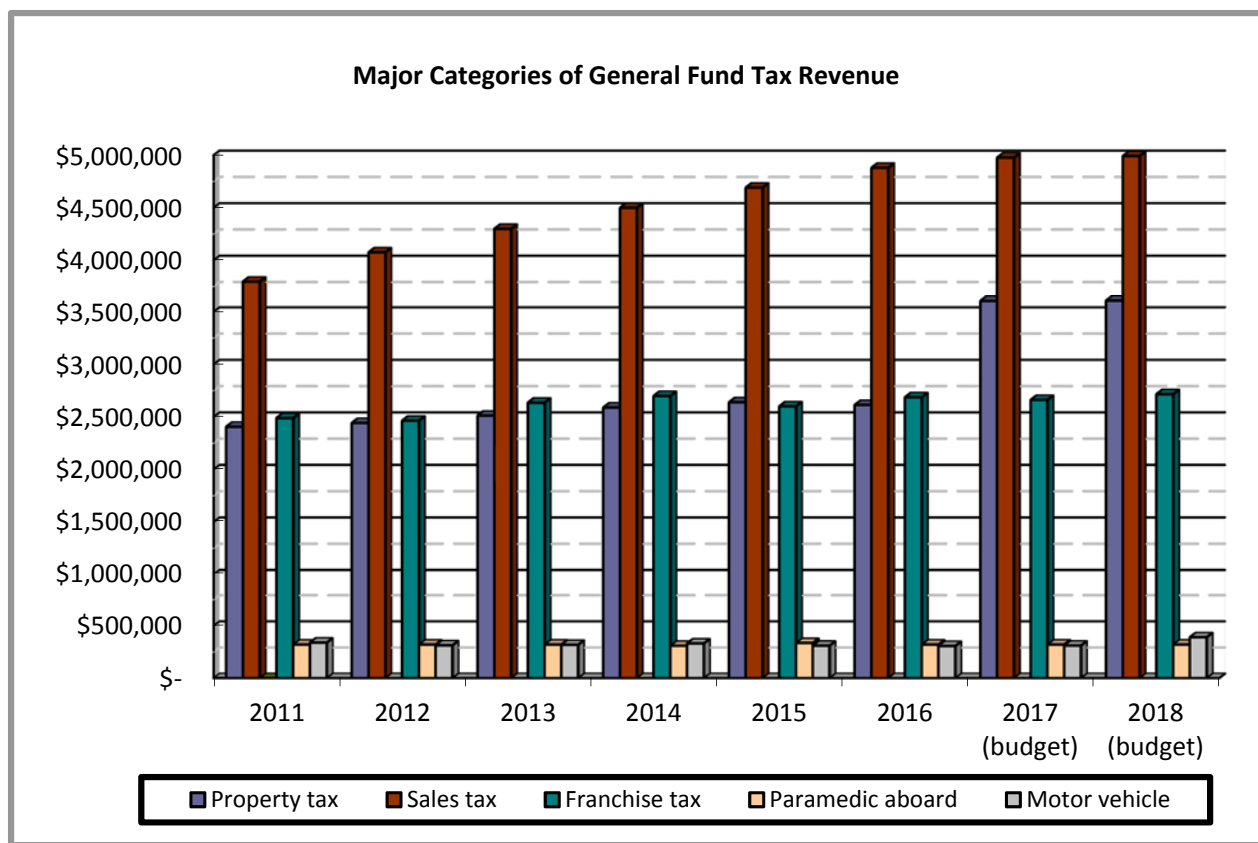
### Taxes

The City receives tax revenue from property tax, sales tax, franchise fees on utilities, paramedic aboard fees, and motor vehicle fees. Utah's economy is strengthening, which indicates some favorable news for the City in regards to sales tax revenue. Consumer confidence in Utah exceeds the national average, which amounts to higher retail sales. A .30% increase in sales tax revenue has been projected. Sales tax revenues for FY 2017 are projected to be 1.99% higher than the prior year, with FY 2016 ending at \$4,878,053.

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 2017 was up compared to prior years, which could be a result of a strong economy. It is anticipated that the trend will continue into FY 2018.

The property tax system is set up such that an entity will receive the same amount of taxes it did in the prior year, if no tax increase is proposed. The actual tax rate will go down each year because new home are added and total property values increase. In FY 2017, the City held a truth in taxation hearing at which time a property tax increase was approved. Funding received from the tax increase is sufficient for FY 2018 operations, with no increase in the certified tax rate proposed.

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



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

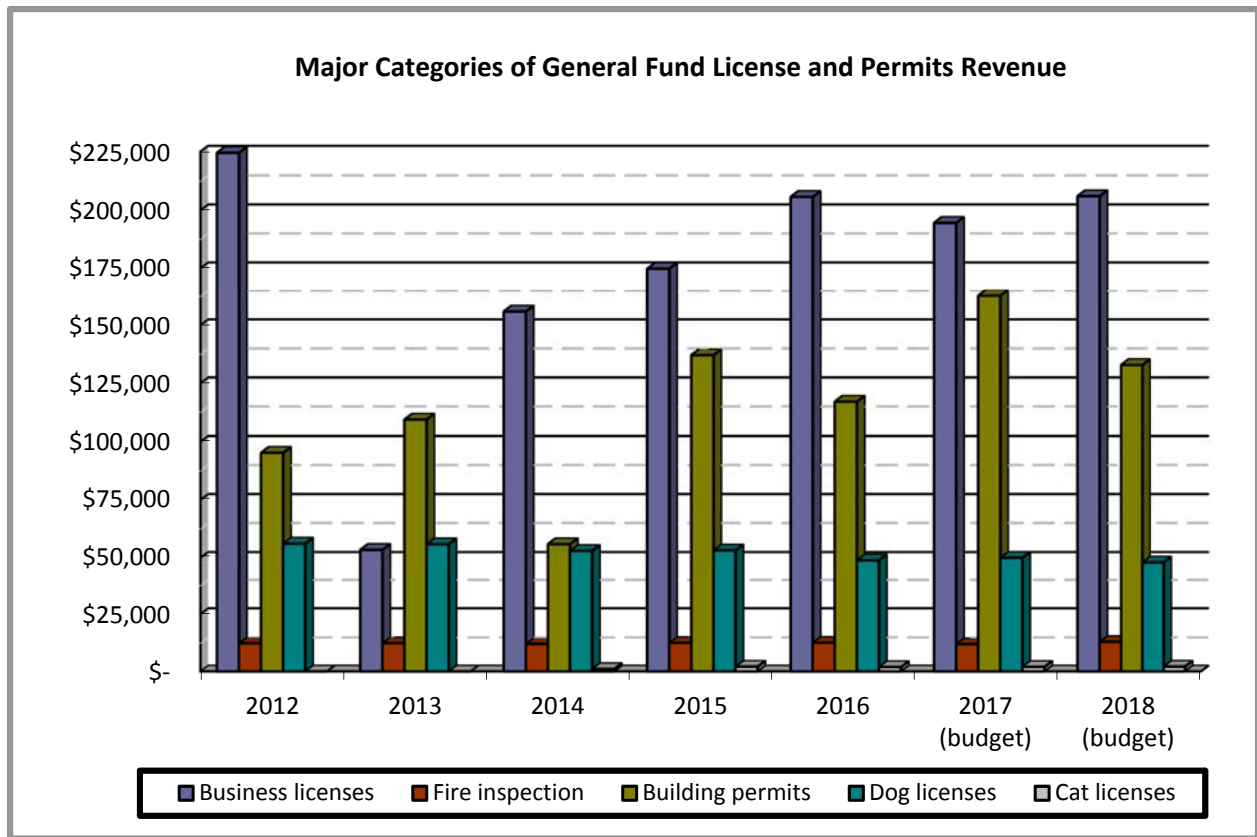
Utility companies are charged a 6% franchise fee on services they provide within the City limits. The City's Utility Enterprise Funds also pay franchise fees. The increases in water rates and North Davis Sewer will add revenue to the Water and Sewer Utility. The 6% franchise fee will be paid on the increased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

Paramedic fees are set by Weber County. The current contract for paramedic fees is \$320,000 annually. Motor vehicle fees are derived from vehicle registration and are allocated to all the entities on the property tax roll. If one entity raises their certified tax rate, they will receive a larger portion of the motor vehicle fee "pie". Roy City received an increase to motor vehicle fees in FY 2017 with the increase in property taxes. The FY 2018 budget includes an estimate of \$390,000 for motor vehicle fees.

### Licenses and Permits

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





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

The boundaries for Roy City have been fully established, and new home construction will be minimal. For FY 2018 there is little residential and commercial construction anticipated, although lots in new subdivisions are available. The budget includes building permits for 25 homes and a few multi-family and commercial projects. Total revenue from building permits is projected at \$130,000. There are some small subdivisions, commercial buildings, and remodels in the planning stages, which are included in the budgeted revenue of the City.

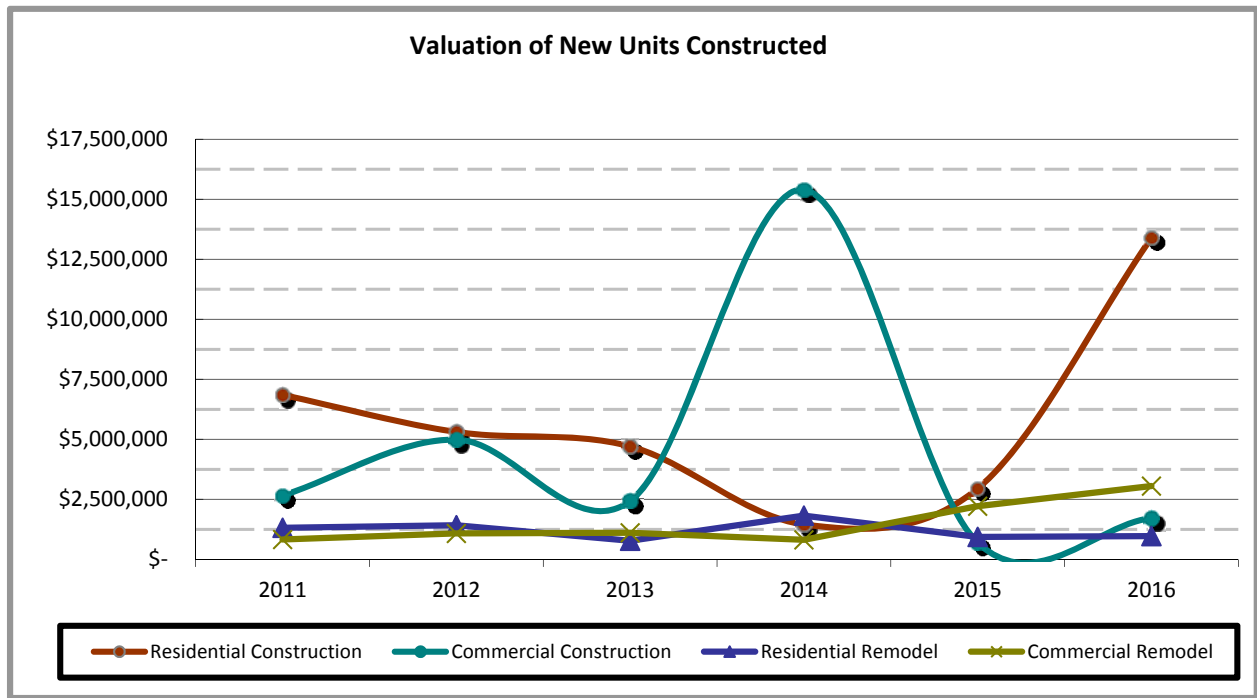
New construction brings in revenue from building permits and impact fees, as well as fees associated with zoning, subdivisions, and plan checks. The new homes, offices, stores and restaurants add to the base from which property taxes, franchise fees, and motor vehicle fees are generated. While fees from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

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

Calendar Year		Single Family Units	Multi-family Units	Stores and Restaurants	Offices, Medical, Banks, and Churches	Other
2011	Valuation	6,849,559	-	1,720,000	196,500	735,925
	Number of units	53	-	3	1	5
2012	Valuation	5,303,266	-	245,000	4,640,956	99,835
	Number of units	40	-	1	1	6
2013	Valuation	4,256,560	446,773	1,500,000	806,208	116,458
	Number of units	31	9	1	1	8
2014	Valuation	1,451,518	-	400,000	14,529,405	865,942
	Number of units	11	-	1	1	9
2015	Valuation	2,950,197	-	-	700,000	27,694
	Number of units	22	-	-	2	3
2016	Valuation	3,665,419	9,729,384	-	1,725,000	27,694
	Number of units	29	147	-	2	3

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

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



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

#### Intergovernmental

Intergovernmental revenue is that which is received from other governmental sources such as the State of Utah, the federal government, and local agencies. The largest intergovernmental revenue stream the City receives is Class C Road Funds. The Class C Road system was established in 1937 by the Utah Legislature as a means of providing assistance to municipalities for the improvement of roads and streets. The City anticipates receiving \$1,200,000 in FY 2018 under this program. This is based on gasoline sales and can fluctuate with a sharp increase in gas prices if consumption is reduced.

A number of factors affect the amount of Class C Road funds the City receives. Miles of road, gas prices, and consumer consumption all have an impact. Funding was at a high in 2008 with \$1,389,000 in revenue, dipping to a low of \$992,000 in 2009. Since that time revenue has increased a small amount each year.

In the 2015 general legislative session, HB 362 authorized a county to impose a local option sales and use tax for Transportation Infrastructure and changed the method of calculating taxes on gasoline which is disbursed to cities as Class B and C Road Funds. The County option sales tax was voted on and approved by the citizens of Weber County. The .25% increase will be disbursed .10% to the public transit district; .10% to the cities; and .05% to the county and was implemented on April 1, 2016. Fund for Transportation Infrastructure brought in under the local option sales tax is estimated to bring \$380,000 into the City for FY 2018.

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

The Fire Department has also been successful in receiving funds from federal and state grants. For FY 2018 applications have been submitted, but not yet approved. The federal government has a fiscal year that begins on October 1<sup>st</sup>. Grants awarded through the federal system are normally done according to its fiscal year. The City will continue to apply for available grants and will make necessary adjustments to the budget if and when notices of grant awards are received.

The Weber County RAMP grant provides annual funding based on population, and often provides other funding for projects approved by the RAMP Committee. Roy City's population grant approximates \$35,000 annually.

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

#### Charges for Services

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

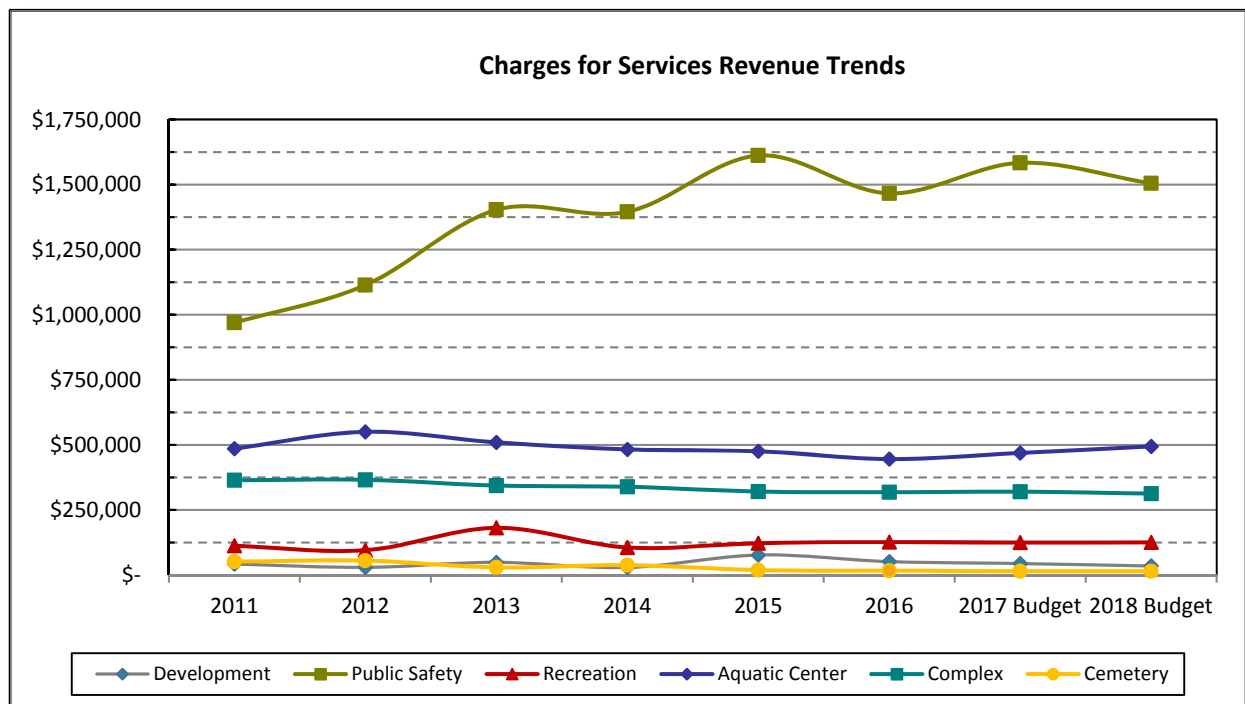
The following is a summary of revenue anticipated from services and a comparison with prior years:

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Modified FY 2017 Budget	FY 2018 Proposed
<b>Development</b>	\$ 28,830	\$ 76,805	\$ 51,608	\$ 44,000	\$ 35,000
<b>Public safety</b>	1,395,353	1,611,651	1,466,281	1,583,500	1,504,500
<b>Recreation</b>	105,922	122,295	126,741	124,800	125,300
<b>Aquatic center</b>	482,595	475,518	445,387	469,000	494,000
<b>Recreation complex</b>	339,029	320,728	318,286	320,000	313,000
<b>Cemetery</b>	37,986	19,030	16,570	15,000	15,000
<b>Other</b>	15,138	8,050	2,132	2,500	1,800
	\$2,404,853	\$2,634,077	\$2,427,005	\$2,558,800	\$2,488,600

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

Ambulance fees represent the largest portion of charges for services. Fees from ambulance services are set by the State of Utah and are reviewed annually. Ambulance revenue has seen a decline over the past few years, and the FY 2018 budget reflects the trend. The FY 2018 budget reflects an 8.99% decline from the high of \$1,351,000 in FY 2013. The budget does not include any adjustment to the ambulance rates at this time. The budget will be adjusted during the year if new rates are set by the State and approved by the City Council.

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



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

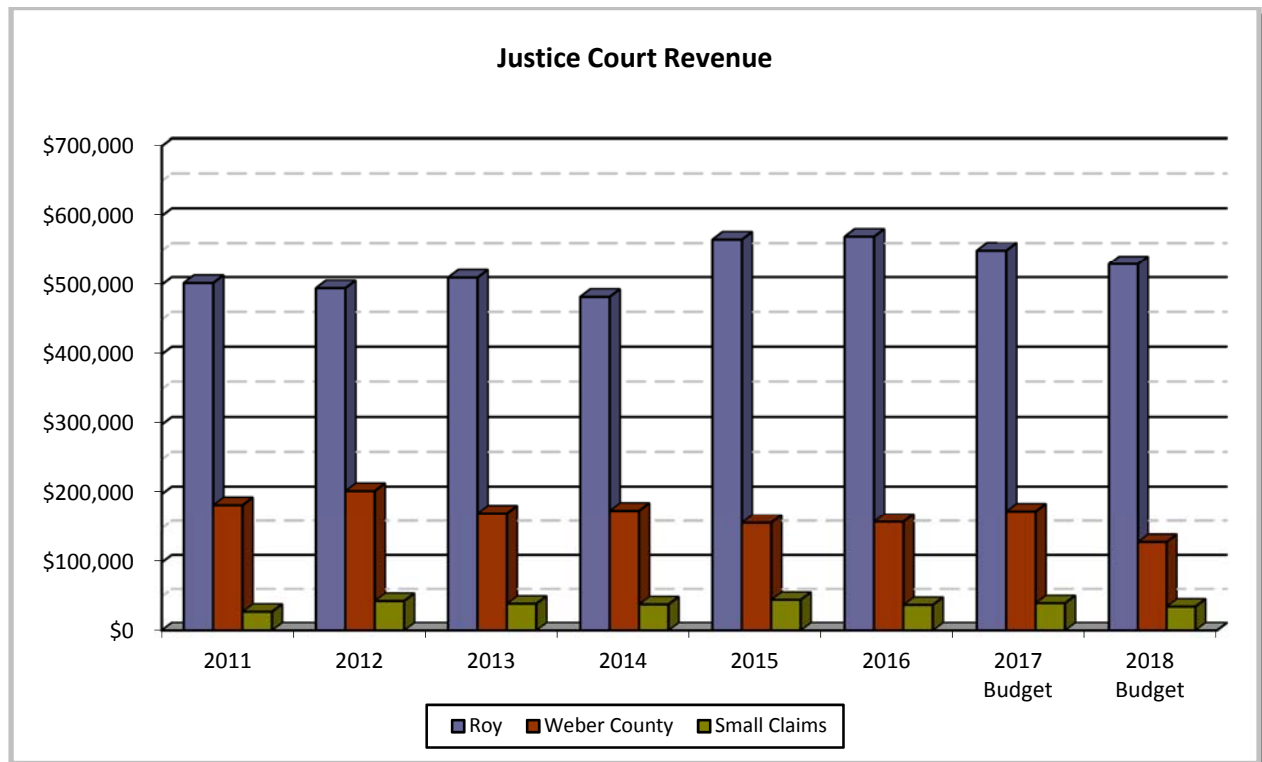
In past years, the City has had revenue from the sale of cemetery plots. The plots are all sold causing that revenue stream to cease. Revenue from grave openings will continue until all sold plots are filled.

As a part of the budget process, the City fee structure was reviewed. The following changes are proposed: Sprinkler Plan Review increase from \$0 to \$150; Road Patching per square foot increase from \$1.75 to \$3.00.

### Fines and Forfeitures

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

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



Budgeted revenue from the consolidated Justice Court is \$706,000 for FY 2018. This includes an estimate in fines of \$530,000 for Roy City and \$130,000 for Weber County. At consolidation, the Weber County

Court included unincorporated Weber County, Hooper, West Haven, Marriot-Slaterville, and Huntsville, In August 2014 Huntsville terminated its affiliation with the Roy Justice Court.

The Justice Court also hears small claims cases. The FY 2018 small claims budget is \$35,000, which is lower than the adjusted FY 2017 budget.

#### Miscellaneous Revenue

Miscellaneous revenue is comprised on interest income, proceeds from the sale of property and equipment, lease revenue, and other miscellaneous items. The FY 2018 budget includes purchasing a fire truck for approximately \$725,000. The intent is to purchase the vehicle under a capital lease. Lease payments will then be made out of the 2005 property tax increase.

Interest rates have increase over the past year. Interest income has been estimated at \$160,000, \$21,000, and \$1,000 for the General. Class C Road, and Transportation Infrastructure funds, respectively.

The City rents out portions of the Municipal Building and the Hope Community Center to the community for special functions. Annual rental fees are estimated at \$12,000 for FY 2018.

#### Contributions and Transfers

The Redevelopment Agency of Roy Utah pays a management fee to Roy City for personnel and operational costs. For FY 2018, transfers for reimbursement are budgeted \$162,769 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 2018 reimbursement is \$30,000.

For FY 2018, the budgeted expenditures are equal to budgeted revenues. A draw from fund balance of \$45,000 will be made in the General Fund for ADA improvements, while the Class C Road Fund and the Transportation Infrastructure Fund will have no draw.

#### 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. Tax revenue accounts for 64.29% of the monies used to operate the General Fund.

For FY 2018, tax revenue continues to grow as the economy strengthens. A robust economy generating increased sales tax revenue will assist the City in its ability to fund increased cost of operations. Also having good, viable businesses for our citizens to shop at will increase sales tax revenue. The City receives a higher percentage of the sales tax generated within the City than it does from state-wide sales tax.

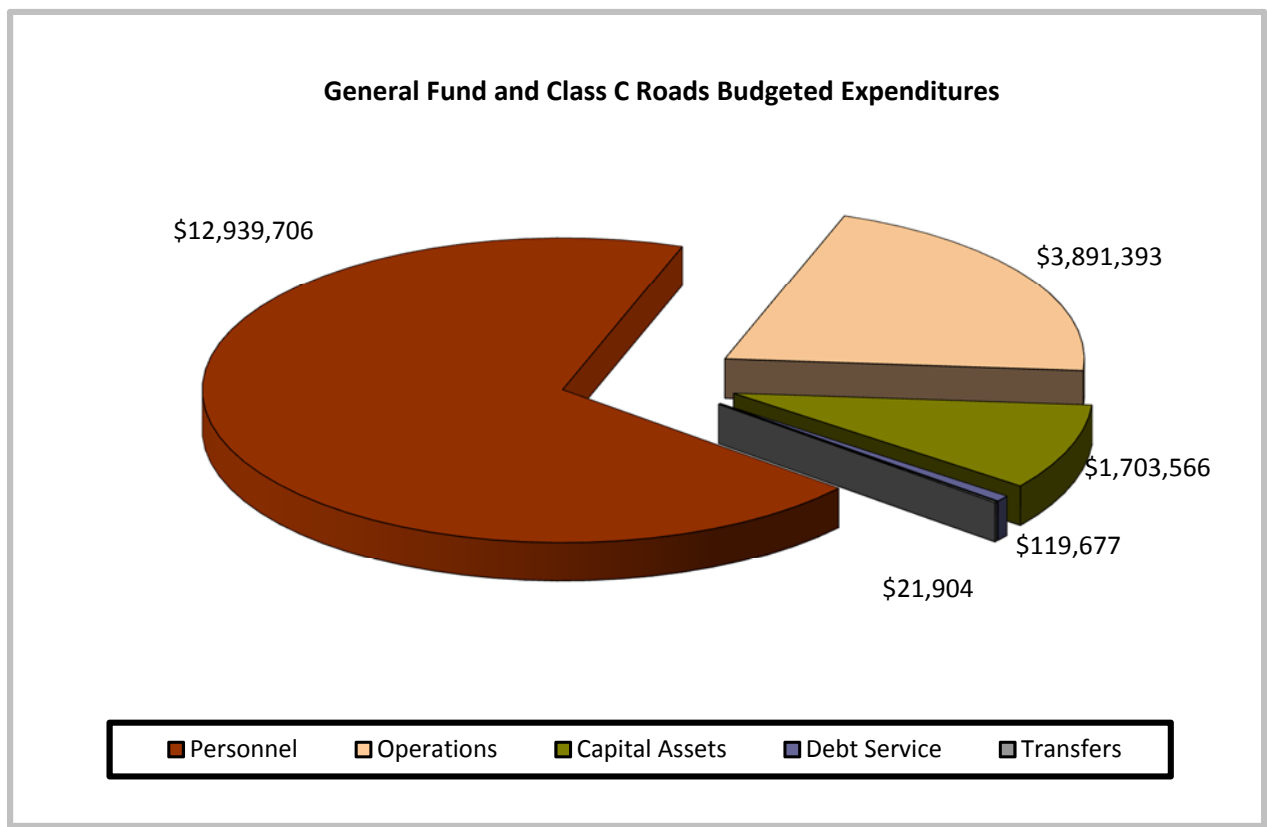
While some areas of revenue are showing modest increase, others show modest decline. Sales tax is up, while ambulance and transports are down, and development, traffic school, recreation, and recreational facilities revenues are flat or dropping. This is important as we look to cover the increased costs of City operations, including personnel, supplies, facilities, and machinery.

## 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 2018, personnel costs account for 65.04% 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 \$12,157,992 and \$12,116,302 for FY 2018 and FY 2017, 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.



(Transfers out of the General Fund and transfers in from the Utility Enterprise Funds are netted out for the table above. Transfers out to other funds totaled \$803,618, and transfers in totaled \$781,714.)

In the General Fund, budget requests exceeded revenue estimates by \$1.5 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

While a number of positions were requested by various City departments, the FY 2017 General Fund budget does not include any increase in the number of full-time employees. There is one position change included in the budget that address changes in responsibilities and work load. In the Parks Division, one employee has met the requirements for promotion to Equipment Operator II.

The City Council's direction for the budget was to use monies to address the issue of compression within the departments rather than to add additional personnel. This is a furtherance of the City Council's plan from FY 2017 when a property tax increase was done, in part, to better compensate employees for their longevity with the City.

The City's salary structure has been reconfigured into a step system. Each position within the scale has 18 steps which allows for a 2% merit after the first year of service, 2.25% merit after years two through five, and 2.5% merit for the subsequent 13 years. Each step equates to one year of service. The step scale also allows for an annual longevity bonus after step 18 has been achieved. To earn progression through the steps or receive a longevity bonus requires successful passing of an annual evaluation.

As part of the FY 2018 budget, and at the direction of the City Council, a progression analysis was performed on all full-time employees. The analysis used the new wage scale and the employee's position history of their tenure with the City to determine a revised current wages. This was done to address the compression issue that has faced the City since the recessionary years. Not all employees will see a revision to their wages. This is a variable amount tied to the employee's years of service, positions, promotions, and evaluations.

In addition to the wage adjustment, eligible employees will receive a step increase upon successful completion of their annual evaluation. The new step scale has done away with the idea of Cost of Living Adjustments. In its place, there will be annual salary survey on a rotating basis for the various departments of the City. It is anticipated that there will be three survey divisions: Public Works and Parks; Administration and Recreation; and Public Safety. For 2018, the Public Works and Parks positions will undergo a salary survey and any adjustments implemented in the FY 2019 budget.

### Benefits

The City was very fortunate this year and did not have an increase in health insurance premiums. Overall usage of the plan has been low, enabling the provider to hold the premiums at a flat rate. In addition to the no rate increase, there are also no reductions in benefits or changes to deductibles.

The Administration has begun to look at options for health insurance and ways to decrease costs in the future. One option is to add a high deductible HSA. Many companies are switching to HSA's to offset the increasing cost of health care premiums. The City will be looking at adding an HSA option to its family of plans in FY 2019.

Again this year, there are no significant increases to pension rates paid to the Utah Retirement System. This means that much of the losses incurred by URS over the recession are being recouped. This is due to the new Tier II system being put in place, and investment earnings being higher. The rate for the Firefighter's System increased .04%.

### Wage Reimbursement



The Water and Sewer, Storm Water, and Solid Waste Utility Enterprise Funds reimburse the General Fund for salaries and expenditures of employees that assist with the respective operations. The reimbursements are reflected in the individual department budgets. The total reimbursements budgeted for FY 2018 are \$781,714 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 2018 budget contains no significant changes in approach. There are few areas that can be highlighted:

- The City aims to reduce some of the compaction issues with personnel as part of the FY 2018 budget. This comes at no small cost. While taxes were raised in part in FY 2017 to address the issue, it falls on the Directors to ensure idle funds are not resting in operating budgets and turned back in at the end of the year. Directors were directed to review individual line items and budget appropriately based on historical trends.
- Personnel and benefits in all departments will increase due to the employee progression analysis and merits of 2.0%, 2.25%, or 2.5% for employees depending on years of service and passing an annual evaluation.
- An emphasis has been placed on training of personnel. With that, additional funds have been added for supervisory training, customer services training, and technical training for various departments. The additional emphasis will help employees better fulfill their responsibilities and enhance communications with the public and co-workers.
- A new department has been set up within the General Fund for Beautification. The intent is to annually allocate funds for projects throughout the City. Because not all of the projects undertaken by the Beautification Committee are capital, the new department will allow for banners, and other small disbursements to take place.
- Over the last couple of session, the Utah State Legislature has tweaked the calculations for Class C Road Funds and Transportation Infrastructure Funds. The City is still unsure on exactly what to expect for funding in the two special areas, and has budgeted limited changes in revenue for the two funds until historical trends can be obtained.

### Departments

*General government:*

### Legislative Department

	FY 2107 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$250,141	\$ 5,718	\$255,859
<b>Operations</b>	130,263	19,487	149,750
<b>Capital</b>	25,800	(18,835)	6,965
<b>Total</b>	\$406,204	\$ 6,370	\$412,574

Prior year comparison with proposed budget:

- Increase in funding for training City personnel
- The Mayor and two City Council seats will be up for election in 2017
- Capital requests change annually

### Legal Department

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$282,514	\$25,964	\$308,478
<b>Operations</b>	32,225	( 717)	31,508
<b>Capital</b>	0	0	0
<b>Total</b>	\$314,739	\$25,247	\$339,986

Prior year comparison with proposed budget:

- In FY 2017, the department was not fully staffed for the entire year. The FY 2018 budget includes all positions filled for the entire year.

### Justice Court

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$416,739	(\$63,905)	\$352,834
<b>Operations</b>	41,000	(6,400)	34,600
<b>Capital</b>	24,387	(24,387)	0
<b>Total</b>	\$482,126	(\$94,692)	\$387,434

Prior year comparison with proposed budget:

- FY 2017 includes termination pay for the retiring Judge
- FY 2017 includes higher professional and technical fees to pay pro-tem judges during transition period
- Capital grant from the Administrative Office of the Courts applied for, not yet received

### Finance Department

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$439,126	\$18,576	\$457,702
<b>Operations</b>	35,000	(1,150)	33,850
<b>Capital</b>	0	0	0
<b>Total</b>	\$474,126	\$17,426	\$491,552

Prior year comparison with proposed budget:

- No significant changes noted

### Beautification Department

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Operations, non-capital projects</b>	\$ 0	\$85,000	\$85,000
<b>Capital</b>	0	0	0
<b>Total</b>	\$ 0	\$85,000	\$85,000

Prior year comparison with proposed budget:

- This is a new fund for ongoing Beautification efforts that may not be considered capital projects

### Building Maintenance Department

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$260,372	\$ 32,445	\$292,817
<b>Operations</b>	361,090	(1,550)	359,540
<b>Capital</b>	253,875	(78,875)	175,000
<b>Total</b>	\$875,337	(\$47,980)	\$827,357

Prior year comparison with proposed budget:

- Capital requests change annually

### Community Development Department

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$316,792	\$ 1,664	\$318,456
<b>Operations</b>	62,170	25,570	87,740
<b>Capital</b>	29,440	(20,140)	9,300
<b>Total</b>	\$408,402	\$ 7,094	\$415,496

Prior year comparison with proposed budget:

- General plan update – cost shared with the Redevelopment Agency
- Capital requests change annually

*Public Safety:*

#### **Police and Animal Services Department**

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$4,242,741	(\$ 18,382)	\$4,224,359
<b>Operations</b>	537,399	(81,180)	456,219
<b>Capital</b>	285,000	(149,185)	135,815
<b>Total</b>	\$5,065,140	(\$248,747)	\$4,816,393

Prior year comparison with proposed budget:

- FY 2017 included leave payouts for retiring personnel and one additional clerk; the clerk position was reduced in FY 2018
- Increase in travel/training for officers
- FY 2017 operations included replacing Tasers for \$40,000
- Fuel and public safety supplies costs were reevaluated and reduced
- Capital requests change annually

#### **Fire and Rescue Department**

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$3,269,241	\$ 53,353	\$3,322,594
<b>Operations</b>	485,399	(44,241)	441,158
<b>Capital</b>	31,260	693,740	725,000
<b>Total</b>	\$3,785,900	\$702,852	\$4,488,752

Prior year comparison with proposed budget:

- Operational funding reorganized between accounts
  - increased travel and training
  - reduction to professional and technical services, fuel, and vehicle maintenance
- Purchase fire truck
- Capital requests change annually

*Public Works:*

#### **Streets Division**

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$ 573,034	\$ 59,595	\$632,629
<b>Operations</b>	168,875	(54,100)	114,775
<b>Capital</b>	322,000	(227,000)	95,000
<b>Total</b>	\$1,063,909	(\$221,505)	\$842,404

Prior year comparison with proposed budget:

- FY 2017 included \$60,000 in slurry seals within operations
- FY 2016 included a \$250,000 CDBG capital grant – requests for capital change annually

#### Class C Roads Fund

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Operations &amp; maintenance</b>	\$1,110,000	\$ 66,200	\$1,176,200
<b>Projects</b>	493,416	(448,616)	44,800
<b>Equipment</b>	115,318	(115,318)	0
<b>Total</b>	\$1,718,734	(\$497,734)	\$1,221,000

Prior year comparison with proposed budget:

- FY 2018 emphasis will be placed on maintenance of roadways rather than construction

#### Transportation Infrastructure Fund

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Operations &amp; maintenance</b>	\$ 0	\$ 0	\$ 0
<b>Projects</b>	393,000	(30,000)	363,000
<b>Equipment</b>	0	0	0
<b>Total</b>	\$393,000	(\$30,000)	\$363,000

Prior year comparison with proposed budget:

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

#### Fleet Division

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$146,425	\$ 6,905	\$153,330
<b>Operations</b>	31,250	(2,752)	28,498
<b>Capital</b>	14,085	(14,085)	0
<b>Total</b>	\$191,760	(\$ 9,932)	\$181,828

Prior year comparison with proposed budget:

- Reductions made to travel and training, and fuel
- Capital requests change annually

#### Public Works Administration Division

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$111,701	(\$11,747)	\$ 99,954
<b>Operations</b>	63,000	1,660	64,660
<b>Capital</b>	5,690	1,500	7,190
<b>Total</b>	\$180,391	(\$ 8,587)	\$171,804

Prior year comparison with proposed budget:

- Reworked interdepartment reimbursement for Director and Administrative Assistant from Storm Water Utility Enterprise Fund
- Added GIS equipment maintenance agreement
- Capital requests change annually

*Parks and Recreation and Recreational Facilities:*

#### Recreation Complex

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$659,628	(\$ 95,225)	\$564,403
<b>Operations</b>	189,400	18,250	207,650
<b>Capital</b>	142,300	(84,500)	57,800
<b>Total</b>	\$991,328	(\$161,475)	\$829,853

Prior year comparison with proposed budget:

- Reworked the allocation of wages and benefits between Recreation Complex and Aquatic Center to better reflect actual time spent at the facilities by the employees
- Emphasis will continue to be placed on upgrading the facility
- Maintenance includes skylights, benches for women's locker room, ceiling tiles, paint, and replacement of two patio doors
- Increased funding for new program initiative, including instructors and supplies
- Install an outdoor lighted sign
- Capital requests change annually

#### Aquatic Center

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$282,546	\$116,484	\$399,030
<b>Operations</b>	254,048	(4,218)	249,830
<b>Capital</b>	11,840	3,160	15,000
<b>Total</b>	\$548,434	\$115,426	\$663,860

Prior year comparison with proposed budget:

- Reworked the allocation of wages and benefits between Aquatic Center and Recreation Complex to better reflect actual time spent at the facilities by the employees
- FY 2017 had costs associated with leak repairs
- Capital requests change annually

#### Roy Days

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$ 41,321	\$ 1,418	\$42,739
<b>Operations</b>	75,611	(14,011)	61,600
<b>Event fees</b>	(8,000)	3,000	(5,000)
<b>Total</b>	\$108,932	(\$ 9,593)	\$99,339

Prior year comparison with proposed budget:

- Adjusted wages to better reflect actual costs
- Added funding for the Arts Council art show

#### Parks and Recreation Department

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$ 831,981	(\$ 94,173)	\$737,808
<b>Operations</b>	258,018	50,797	308,815
<b>Capital</b>	322,882	(254,186)	68,696
<b>Total</b>	\$1,412,881	(\$297,562)	\$1,115,319

Prior year comparison with proposed budget:

- FY 2017 personnel costs included the leave payout for a retiring employee; overall reduction in costs for new staffing with less tenure
- A portion of part-time wages reclassified to professional and technical
- Increase in travel and training for certifications and educational opportunities
- Increase in small equipment purchases to maintain greenspace
- Increase funding for fertilizers, spraying, and seeding
- Add funding for engineering necessary for non-capital projects
- Capital requests change annually

### Debt Service

The bond on the Municipal Building remodel continues through October 2017. Total principal, interest and trustee fees are \$119,677.

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 2018 budget for the General Fund, Class C Roads, and Transportation Infrastructure. While requests exceeded available funds, the items below represent the most high priority equipment and projects:

Description	Department	Amount
Copier	Legislative Building	\$ 6,965
Remodel upstairs bathrooms in Municipal Building	Maintenance Building	60,000
ADA improvements for compliance with CDBG requirements	Maintenance Building	100,000
Replace Hope Center sidewalk	Maintenance	15,000
Replace police vehicles	Police	135,815
Replace 2006 fire engine	Fire & Rescue	725,000
Building permit and inspection software	Community Development	9,300
Trail parking lot	Streets	95,000
Copier	Public Works	5,690
Desk	Public Works	1,500
Treadmill (2)	Complex	10,000
Outdoor lighted sign	Complex	15,000
Guard chair	Complex	4,800
Gym floor machine	Complex	16,000
Weight room floor	Complex	12,000
Chemical control unit (2)	Aquatic Center	10,000
Yellow crawl tunnel	Aquatic Center	5,000
8' mower	Parks	22,946
Overlay at Cemetery	Parks	15,750
Kabota (RAMP)	Recreation	19,000
Resurface West Park basketball court (RAMP)	Parks	11,000
2018 Super N Case backhoe 4x4 (split with utility funds)	Class C	24,800
John Deere 624 loader	Class C	18,000
Laptop	Class C	2,000
Rebuild 3100 West between 5200 South and 5600 South	Transportation Infrastructure	363,200
		<b>\$1,703,602</b>



## Transfers

The budget includes transferring \$260,500 to the Capital Projects Fund. The transfer is comprised of \$185,500 for Fire Apparatus; \$75,000 to remodel a portion of the basement into office space and a conference room.

The \$185,500 is a portion of tax increment earmarked for fire trucks and ambulances. After the fire truck is purchased in FY 2018, \$155,500 of the ongoing transfer will be used for debt service payments in the General Fund.

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

The Information Technology and Risk Management Funds provide services to the various City departments. The General and Utility Enterprise Funds transfer monies for the cost of operations. For FY 2018, the General Fund will transfer \$338,893 and \$204,225 to the Information Technology and Risk Management Funds, respectively.

## General Fund – Revenues

Roy City Corporation FY 2018 Budget

### IN THIS SECTION:

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

## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2018 BUDGET

Period: 00/17

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>TAXES</b>							
10-31-100	GENERAL PROPERTY TAXES	2,545,673.27	3,527,159.00	3,530,000.00	5,000.00	3,535,000.00	7,841.00
10-31-200	DELINQUENT PRIOR YEAR TAXES	66,067.41	75,000.00	75,000.00	( 5,000.00)	70,000.00	( 5,000.00)
10-31-300	GENERAL SALES & USE TAXES	4,878,053.41	4,975,000.00	4,975,000.00	15,000.00	4,990,000.00	15,000.00
10-31-301	LOCAL OPTION SALES TAX	.00	.00	.00	.00	.00	.00
10-31-385	TELECOM GROSS RECEIPTS 4% T	359,954.66	330,000.00	325,000.00	.00	325,000.00	( 5,000.00)
10-31-390	PACIFICORP FRANCHISE TAX	1,018,565.90	1,000,000.00	1,100,000.00	( 103,281.00)	996,719.00	( 3,281.00)
10-31-395	QUESTAR FRANCHISE TAX	540,573.92	530,000.00	530,000.00	.00	530,000.00	.00
10-31-400	QWEST CORP. FRANCHISE TAX	.00	.00	.00	.00	.00	.00
10-31-405	911 TAX	.00	.00	.00	.00	.00	.00
10-31-410	COMCAST (AT&T) FRANCHISE TAX	234,373.90	235,000.00	260,000.00	.00	260,000.00	25,000.00
10-31-411	U.E. FUND FRANCHISE TAX	531,776.15	565,258.00	603,610.00	( 838.00)	602,772.00	37,514.00
10-31-415	CELL PHONE TAX	.00	.00	.00	.00	.00	.00
10-31-420	FRANCHISE TAXES - OTHER	.00	.00	.00	.00	.00	.00
10-31-500	WEBER COUNTY PARAMEDIC CON	319,998.00	320,000.00	320,000.00	.00	320,000.00	.00
10-31-700	MOTOR VEHICLE FEES	306,167.12	310,000.00	390,000.00	.00	390,000.00	80,000.00
Total TAXES:		10,801,203.74	11,867,417.00	12,108,610.00	( 89,119.00)	12,019,491.00	152,074.00
<b>LICENSES AND PERMITS</b>							
10-32-100	BUSINESS LICENSES	199,616.23	190,000.00	200,000.00	.00	200,000.00	10,000.00
10-32-110	BUSINESS LICENSE - LATE FEE	6,082.90	4,500.00	6,000.00	.00	6,000.00	1,500.00
10-32-120	FIRE INSPECTION FEE	12,615.00	12,000.00	13,000.00	.00	13,000.00	1,000.00
10-32-200	MECHANICAL FEES	1,401.00	1,000.00	1,000.00	.00	1,000.00	.00
10-32-210	BUILDING PERMITS	114,180.05	160,000.00	100,000.00	30,000.00	130,000.00	( 30,000.00)
10-32-211	FENCE PERMITS	.00	.00	.00	.00	.00	.00
10-32-212	SIGN PERMITS	.00	.00	.00	.00	.00	.00
10-32-213	RESTORABLE VEHICLE PERMITS	100.00	100.00	100.00	.00	100.00	.00
10-32-220	STATE TRAINING SURCHARGE - 1	236.79	100.00	200.00	.00	200.00	100.00
10-32-230	ELECTRICAL FEES	719.50	1,000.00	1,000.00	.00	1,000.00	.00
10-32-240	PLUMBING FEES	363.00	500.00	500.00	.00	500.00	.00
10-32-250	ANIMAL LICENSES	48,786.00	50,000.00	48,000.00	.00	48,000.00	( 2,000.00)
10-32-260	IMPOUND FEES - OUTSIDE SHEL	.00	.00	.00	.00	.00	.00
10-32-265	BOARDING & OTHER FEES - CITY	95.00	.00	.00	.00	.00	.00
10-32-270	CAT LICENSES	1,932.00	2,000.00	2,100.00	.00	2,100.00	100.00
Total LICENSES AND PERMITS:		386,127.47	421,200.00	371,900.00	30,000.00	401,900.00	( 19,300.00)
<b>INTERGOVERNMENTAL</b>							
10-33-110	FEDERAL GRANT - GENERAL GOV'	.00	.00	.00	.00	.00	.00
10-33-190	C.D.B.G. REVENUE	.00	250,000.00	.00	.00	.00	( 250,000.00)
10-33-191	CDBG - PRIOR YEAR	.00	.00	.00	.00	.00	.00
10-33-560	BOYS & GIRLS CLUB flow through	.00	.00	.00	.00	.00	.00
10-33-570	COPS FAST GRANT	.00	.00	.00	.00	.00	.00
10-33-571	FEDERAL BJA BLOCK GRANT	.00	.00	.00	.00	.00	.00
10-33-572	CRIME SCENE INVESTIGATION GR	.00	.00	.00	.00	.00	.00
10-33-573	JUSTICE ASSISTANCE GRANT (JAG)	.00	.00	.00	.00	.00	.00
10-33-574	STRATEGIC PLANNING GRANT	.00	.00	.00	.00	.00	.00
10-33-575	W. C. POLICE HIRING SUPPLEMEN	101,936.01	106,875.00	107,000.00	.00	107,000.00	125.00
10-33-576	POLICE RISE-UP GRANT	.00	.00	.00	.00	.00	.00
10-33-579	MISC POLICE GRANTS	16,899.18	.00	.00	.00	.00	.00
10-33-580	STATE LIQUOR LAW ALLOTMENT	39,110.88	38,319.12	35,000.00	.00	35,000.00	( 3,319.12)
10-33-590	STATE REVENUE - OTHER	11,719.30	90,650.00	30,908.00	( 607.00)	30,301.00	( 60,349.00)
10-33-610	EMS GRANT - FIRE DEPT.	5,139.00	12,904.00	.00	.00	.00	( 12,904.00)

## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2018 BUDGET

Period: 00/17

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
10-33-615	FIRE GRANT - FEMA & FEDERAL	.00	.00	.00	.00	.00	.00
10-33-631	FIRE DEPART. GRANTS - MISC.	.00	.00	.00	.00	.00	.00
10-33-701	GRANTS FROM LOCAL SOURCES	.00	6,000.00	.00	.00	.00	( 6,000.00)
10-33-702	RAMP GRANT	37,018.56	298,000.00	17,950.00	12,050.00	30,000.00	( 268,000.00)
Total INTERGOVERNMENTAL:		211,822.93	802,748.12	190,858.00	11,443.00	202,301.00	( 600,447.12)
<b>CHARGES FOR SERVICES</b>							
10-34-110	CIRCUIT COURT REIMB TO ROY CIT	.00	.00	.00	.00	.00	.00
10-34-120	LEGAL FEES	1,852.34	2,000.00	1,500.00	.00	1,500.00	( 500.00)
10-34-121	COLLECTION FEES	279.51	500.00	300.00	.00	300.00	( 200.00)
10-34-130	ZONING AND SUBDIVISION FEE	7,775.00	3,000.00	4,000.00	.00	4,000.00	1,000.00
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	34,373.50	35,000.00	25,000.00	.00	25,000.00	( 10,000.00)
10-34-175	INSPECTION/REINSPECTION FEES	7,527.83	5,000.00	5,000.00	.00	5,000.00	.00
10-34-560	AMBULANCE FEES	1,220,795.47	1,350,000.00	1,200,000.00	30,000.00	1,230,000.00	( 120,000.00)
10-34-561	FIRE & RESCUE IASIS TRANSP/HA	210,419.74	200,000.00	250,000.00	( 10,000.00)	240,000.00	40,000.00
10-34-570	FEES TO DEVELOPERS	975.00	1,000.00	1,000.00	.00	1,000.00	.00
10-34-580	POLICE REPORT FEES	19,615.00	15,000.00	18,000.00	.00	18,000.00	3,000.00
10-34-581	TRAFFIC SCHOOL FEE (gen fund)	4,450.00	6,000.00	5,000.00	.00	5,000.00	( 1,000.00)
10-34-582	TRAFFIC SCHOOL FEE (police)	4,450.00	6,000.00	5,000.00	.00	5,000.00	( 1,000.00)
10-34-583	YOUTH COURT FINES	630.00	500.00	500.00	.00	500.00	.00
10-34-584	PUBLIC SAFETY DISPATCH FEE	33.16	.00	.00	.00	.00	.00
10-34-585	CODE ENFORCEMENT FINES	.00	1,000.00	.00	.00	.00	( 1,000.00)
10-34-590	PARKING VIOLATIONS	5,888.29	5,000.00	6,000.00	.00	6,000.00	1,000.00
10-34-600	PARKS AND PUBLIC PROPERTY	5,325.00	5,000.00	5,000.00	.00	5,000.00	.00
10-34-601	PARK FEES - SOCCER	.00	.00	.00	.00	.00	.00
10-34-620	AQUATIC CENTER - ADMISSIONS	319,740.00	340,000.00	360,000.00	.00	360,000.00	20,000.00
10-34-630	AQUATIC CENTER - CONCESSIONS	82,955.00	85,000.00	90,000.00	.00	90,000.00	5,000.00
10-34-640	AQUATIC CENTER - SALES TAX	.00	.00	.00	.00	.00	.00
10-34-650	AQUATIC CENTER - PUNCH PASSE	.00	.00	.00	.00	.00	.00
10-34-670	AQUATIC CENTER - RENTAL FEES	42,692.00	44,000.00	44,000.00	.00	44,000.00	.00
10-34-678	APPAREL SALES AND FUND RAISE	681.79	.00	.00	.00	.00	.00
10-34-679	RECREATION - ADULT PROGRAM	25,551.02	24,000.00	24,000.00	.00	24,000.00	.00
10-34-680	RECREATION - MISCELLANEOUS	.00	.00	.00	.00	.00	.00
10-34-681	RECREATION - BASEBALL	9,026.11	8,000.00	8,500.00	.00	8,500.00	500.00
10-34-682	RECREATION - SOFTBALL	5,320.10	4,000.00	4,500.00	.00	4,500.00	500.00
10-34-683	RECREATION - T BALL	16,052.79	15,000.00	15,000.00	.00	15,000.00	.00
10-34-684	RECREATION - FLAG FOOTBALL	3,220.75	4,300.00	4,300.00	.00	4,300.00	.00
10-34-685	RECREATION - FOOTBALL	15,037.26	16,000.00	16,000.00	.00	16,000.00	.00
10-34-686	RECREATION - BOYS BASKETBALL	24,067.50	24,000.00	21,000.00	.00	21,000.00	( 3,000.00)
10-34-687	RECREATION - GIRLS BASKETBALL	9,695.00	6,500.00	9,000.00	.00	9,000.00	2,500.00
10-34-688	RECREATION - BLDG & FIELD REN	12,763.43	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	93,161.00	100,000.00	95,000.00	.00	95,000.00	( 5,000.00)
10-34-700	COMPLEX - RETAIL SALES	19,924.60	20,000.00	20,000.00	.00	20,000.00	.00
10-34-710	COMPLEX - SALES TAX	.00	.00	.00	.00	.00	.00
10-34-720	COMPLEX - MEMBERSHIP FEES	96,100.50	90,000.00	90,000.00	.00	90,000.00	.00
10-34-730	COMPLEX - CLASSES & LESSONS	100,540.39	100,000.00	100,000.00	.00	100,000.00	.00
10-34-740	COMPLEX - RENTAL FEES	8,558.50	10,000.00	8,000.00	.00	8,000.00	( 2,000.00)
10-34-810	CEMETERY LOTS - 80%	640.00	.00	.00	.00	.00	.00
10-34-830	GRAVE OPENING FEES	15,930.00	15,000.00	15,000.00	.00	15,000.00	.00
Total CHARGES FOR SERVICES:		2,426,047.58	2,558,800.00	2,468,600.00	20,000.00	2,488,600.00	( 70,200.00)

## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2018 BUDGET

Period: 00/17

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>FINES AND FORFEITURES</b>							
10-35-100	FINES & FORFEITURES - DISTRICT	.00	.00	.00	.00	.00	.00
10-35-110	W/C FORFEITURE SHARE - SEIZUR	.00	.00	.00	.00	.00	.00
10-35-115	J/C - SMALL CLAIMS	37,549.25	40,000.00	35,000.00	.00	35,000.00	( 5,000.00)
10-35-120	JUSTICE COURT FINES	570,190.14	550,000.00	550,000.00	( 20,000.00)	530,000.00	( 20,000.00)
10-35-121	JUSTICE COURT FINES - WEBER C	159,528.16	175,000.00	130,000.00	.00	130,000.00	( 45,000.00)
10-35-125	J/C - PUBLIC DEFENDER'S ASSMN	8,021.10	7,500.00	6,000.00	.00	6,000.00	( 1,500.00)
10-35-130	J/C - ONLINE FEES	5,358.00	5,000.00	5,000.00	.00	5,000.00	.00
Total FINES AND FORFEITURES:		780,646.65	777,500.00	726,000.00	( 20,000.00)	706,000.00	( 71,500.00)
<b>MISCELLANEOUS REVENUE</b>							
10-36-100	INTEREST EARNED	97,398.07	100,000.00	160,000.00	.00	160,000.00	60,000.00
10-36-300	FACILITY RENTAL FEE	11,951.80	13,000.00	12,000.00	.00	12,000.00	( 1,000.00)
10-36-310	OTHER LEASE REVENUE	2,943.69	2,500.00	3,000.00	.00	3,000.00	500.00
10-36-311	AT&T TOWER LEASE	15,552.00	13,000.00	15,500.00	.00	15,500.00	2,500.00
10-36-400	SALE OF FIXED ASSETS	5,000.00	43,780.00	25,000.00	65,000.00	90,000.00	46,220.00
10-36-410	INVESTMENT EARNINGS	.00	.00	.00	.00	.00	.00
10-36-420	SALE OF REAL PROPERTY	62,304.00	.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	725,000.00	725,000.00	725,000.00
10-36-810	PROCEEDS FROM ISSUANCE OF B	.00	.00	.00	.00	.00	.00
10-36-811	PROCEEDS FROM ISSUANCE OF B	.00	.00	.00	.00	.00	.00
10-36-815	PROCEEDS FROM REFUNDING BO	.00	.00	.00	.00	.00	.00
10-36-890	GAIN (LOSS) ON DEBT DEFEASAN	.00	.00	.00	.00	.00	.00
10-36-900	OTHER REVENUE - NOT IDENTIFIE	24,326.26	20,003.00	18,000.00	2,185.00	20,185.00	182.00
Total MISCELLANEOUS REVENUE:		219,475.82	192,283.00	233,500.00	792,185.00	1,025,685.00	833,402.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
10-38-165	TRANSFER - U.E. FUND INTERDEP	.00	.00	.00	.00	.00	.00
10-38-250	RDA MANAGEMENT FEE	130,000.00	132,300.00	127,550.00	35,219.00	162,769.00	30,469.00
10-38-360	CONTRIBUTION FROM PARK DEVE	.00	.00	.00	.00	.00	.00
10-38-410	CONTRIBUTION - OTHER GVT UNIT	.00	.00	.00	.00	.00	.00
10-38-420	INSURANCE REVOLVING TRANSFE	.00	.00	.00	.00	.00	.00
10-38-421	CLASS "C" ROAD TRANSFER	.00	.00	.00	.00	.00	.00
10-38-422	CAPITAL PROJECT FUND RES EQ T	.00	.00	.00	.00	.00	.00
10-38-423	DEBT SERVICE TRANSFER	.00	.00	.00	.00	.00	.00
10-38-500	CONTR. CLASS 'C' SURPLUS	.00	.00	.00	.00	.00	.00
10-38-505	TRANSFER FROM RDA	30,000.00	30,000.00	30,000.00	.00	30,000.00	.00
10-38-700	CONTR GENERAL FUND SURPLUS	.00	1,238,000.00	1,481,475.00	( 1,436,475.00)	45,000.00	( 1,193,000.00)
10-38-701	PRIVATE CONTRIBUTIONS - OTHER	.00	19,258.00	10,500.00	.00	10,500.00	( 8,758.00)
10-38-702	PRIVATE CONTRIBUTION - DEVELO	.00	1,000.00	.00	.00	.00	( 1,000.00)
10-38-710	NON-EMPLOYER R/P CONTRIBUTI	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		160,000.00	1,420,558.00	1,649,525.00	( 1,401,256.00)	248,269.00	( 1,172,289.00)
Net Total GENERAL FUND:		14,985,324.19	18,040,506.12	17,748,993.00	( 656,747.00)	17,092,246.00	( 948,260.12)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>CLASS "C" ROADS</b>							
<b>INTERGOVERNMENTAL</b>							
64-33-100	CLASS C ROAD ALLOTMENT	1,096,304.20	1,200,000.00	1,200,000.00	.00	1,200,000.00	.00
64-33-101	LOCAL OPTION SALES TAX	.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL:		1,096,304.20	1,200,000.00	1,200,000.00	.00	1,200,000.00	.00
<b>CHARGES FOR SERVICES</b>							
64-34-310	STREET CUT FEES	955.75	.00	.00	.00	.00	.00
64-34-320	CHIP & SEAL, RESTRICTED	.00	.00	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		955.75	.00	.00	.00	.00	.00
<b>MISCELLANEOUS REVENUE</b>							
64-36-100	INTEREST EARNINGS	15,386.43	13,000.00	21,000.00	.00	21,000.00	8,000.00
64-36-900	OTHER REVENUE - NOT IDENTIFIE	80.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		15,466.43	13,000.00	21,000.00	.00	21,000.00	8,000.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
64-38-700	CONTRIBUTION FROM FUND BALA	.00	505,734.00	.00	.00	.00	( 505,734.00)
64-38-702	CONTRIBUTION - PROPERTY OWN	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		.00	505,734.00	.00	.00	.00	( 505,734.00)
Net Total CLASS "C" ROADS:		1,112,726.38	1,718,734.00	1,221,000.00	.00	1,221,000.00	( 497,734.00)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>TRANSPORTATION INFRASTRUCTURE</b>							
<b>INTERGOVERNMENTAL REVENUE</b>							
65-33-100	LOCAL OPTION SALES TAX (.25%)	96,630.43	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUE:		96,630.43	.00	.00	.00	.00	.00
<b>MISCELLANEOUS REVENUE</b>							
65-36-100	INTEREST EARNINGS	.00	.00	1,000.00	.00	1,000.00	1,000.00
65-36-900	OTHER REVENUE - NOT IDENTIFIE	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	1,000.00	.00	1,000.00	1,000.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
65-38-400	CONTRIB FROM OTHER GOV'T UNI	.00	393,000.00	380,000.00	.00	380,000.00	( 13,000.00)
65-38-700	CONTRIBUTION FROM FUND BALA	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		.00	393,000.00	380,000.00	.00	380,000.00	( 13,000.00)
Net Total TRANSPORTATION INFRASTRUCTURE:		96,630.43	393,000.00	381,000.00	.00	381,000.00	( 12,000.00)
Net Grand Totals:		16,194,681.00	20,152,240.12	19,350,993.00	( 656,747.00)	18,694,246.00	( 1,457,994.12)

## General Fund - Expenditures

Roy City Corporation FY 2018 Budget

### IN THIS SECTION:

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



Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>LEGISLATIVE</b>							
10-41-090	EMPLOYEE WAGE REIMBURSEME	( 64,016.04)	( 52,307.00)	( 40,553.00)	( 9,030.00)	( 49,583.00)	2,724.00
10-41-100	OVERTIME	1,899.63	500.00	500.00	.00	500.00	.00
10-41-110	PERMANENT EMPLOYEES WAGES	229,535.88	211,959.00	199,967.00	18,726.00	218,693.00	6,734.00
10-41-120	PART-TIME/TEMPORARY WAGES	25,947.06	.00	.00	.00	.00	.00
10-41-130	F.I.C.A.	18,603.15	16,252.00	15,333.00	1,433.00	16,766.00	514.00
10-41-140	RETIREMENT	52,595.70	48,448.00	45,041.00	4,594.00	49,635.00	1,187.00
10-41-150	INSURANCE	16,185.54	16,497.00	13,581.00	2,491.00	16,072.00	( 425.00)
10-41-160	WORKMENS COMPENSATION	3,253.24	3,692.00	3,234.00	442.00	3,676.00	( 16.00)
10-41-170	UNEMPLOYMENT COMPENSATION	.00	100.00	100.00	.00	100.00	.00
10-41-190	TRANSPORATION ALLOWANCE	.00	5,000.00	.00	.00	.00	( 5,000.00)
10-41-210	BOOKS, SUBSCRIP., MEMBERSHI	22,256.61	22,850.00	22,500.00	.00	22,500.00	( 350.00)
10-41-220	PUBLIC NOTICES	9,061.98	8,000.00	9,800.00	.00	9,800.00	1,800.00
10-41-230	TRAVEL/TRAINING EXPENSE	11,892.26	16,200.00	12,900.00	15,800.00	28,700.00	12,500.00
10-41-240	OFFICE SUPPLIES AND EXPENSE	2,792.15	3,000.00	3,000.00	.00	3,000.00	.00
10-41-250	EQUIPMENT, SUPPLIES & MAINT	.00	2,475.00	1,500.00	.00	1,500.00	( 975.00)
10-41-280	TELEPHONE EXPENSE	1,924.73	2,000.00	2,000.00	.00	2,000.00	.00
10-41-310	PROFESSIONAL & TECHNICAL SVC	15,720.66	17,600.00	9,750.00	3,000.00	12,750.00	( 4,850.00)
10-41-380	ELECTION EXPENSE	9,334.21	.00	25,000.00	.00	25,000.00	25,000.00
10-41-420	FUEL	3,058.80	4,000.00	4,000.00	.00	4,000.00	.00
10-41-430	VEHICLE MAINTENANCE	2,045.79	2,500.00	2,500.00	.00	2,500.00	.00
10-41-600	COMMUNITY ACTIVITIES	46,743.10	9,237.50	6,200.00	.00	6,200.00	( 3,037.50)
10-41-601	COMMUNITY ACTY - CONTRIBUTIO	.00	.00	.00	.00	.00	.00
10-41-605	BOYS & GIRLS CLUB ALLOCATION	.00	.00	.00	.00	.00	.00
10-41-610	EMPLOYEE PROGRAMS	22,192.00	27,400.00	26,800.00	.00	26,800.00	( 600.00)
10-41-615	EDUCATIONAL ASSISTANCE	.00	.00	.00	.00	.00	.00
10-41-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
10-41-630	PROMOTION OF CITY	.00	.00	.00	.00	.00	.00
10-41-640	COUNCIL CONTINGENCY	14,822.49	15,000.00	5,000.00	.00	5,000.00	( 10,000.00)
10-41-740	CAPITAL ASSETS	.00	25,800.00	16,860.00	( 9,895.00)	6,965.00	( 18,835.00)
10-41-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total LEGISLATIVE:		445,848.94	406,203.50	385,013.00	27,561.00	412,574.00	6,370.50

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>LEGAL</b>							
10-42-090	EMPLOYEE WAGE REIMBURSEME	( 50,423.04)	( 42,566.00)	( 46,255.00)	( 4,261.00)	( 50,516.00)	( 7,950.00)
10-42-100	OVERTIME	432.09	.00	.00	.00	.00	.00
10-42-110	PERMANENT EMPLOYEES WAGES	99,977.96	191,439.00	204,240.00	( 660.00)	203,580.00	12,141.00
10-42-120	PART-TIME/TEMPORARY WAGES	71,653.70	37,990.00	54,032.00	( 28.00)	54,004.00	16,014.00
10-42-130	F.I.C.A.	13,224.94	17,551.00	19,759.00	( 53.00)	19,706.00	2,155.00
10-42-140	RETIREMENT	21,947.23	41,766.00	49,691.00	( 7,487.00)	42,204.00	438.00
10-42-150	INSURANCE	12,843.05	28,173.00	30,104.00	( 3.00)	30,101.00	1,928.00
10-42-160	WORKMENS COMPENSATION	2,753.28	4,111.00	5,012.00	( 13.00)	4,999.00	888.00
10-42-170	UNEMPLOYMENT COMPENSATION	.00	200.00	200.00	.00	200.00	.00
10-42-190	TRANSPORTATION ALLOWANCE	3,675.00	3,850.00	4,200.00	.00	4,200.00	350.00
10-42-210	BOOKS, SUBSCRIP., MEMBERSHI	1,097.44	2,000.00	1,450.00	.00	1,450.00	( 550.00)
10-42-230	TRAVEL/TRAINING EXPENSE	1,410.21	4,700.00	4,900.00	665.00	5,565.00	865.00
10-42-240	OFFICE SUPPLIES & EXPENSE	1,416.28	1,715.00	1,955.00	( 536.00)	1,419.00	( 296.00)
10-42-250	EQUIPMENT, SUPPLIES & MAINT	.00	1,050.00	.00	.00	.00	( 1,050.00)
10-42-280	TELEPHONE EXPENSE	646.59	1,460.00	880.00	( 6.00)	874.00	( 586.00)
10-42-310	PROFESSIONAL & TECHNICAL SVC	20,807.90	20,600.00	22,200.00	.00	22,200.00	1,600.00
10-42-620	SUNDRY CHARGES	.00	700.00	700.00	( 700.00)	.00	( 700.00)
10-42-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-42-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total LEGAL:		201,462.63	314,739.00	353,068.00	( 13,082.00)	339,986.00	25,247.00

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>JUSTICE COURT</b>							
10-44-100	OVERTIME	2,149.37	7,500.00	3,750.00	.00	3,750.00	( 3,750.00)
10-44-110	PERMANENT EMPLOYEES WAGES	204,776.69	282,333.00	218,045.00	( 10,031.00)	208,014.00	( 74,319.00)
10-44-120	PART-TIME/TEMPORARY WAGES	15,723.72	16,535.00	19,273.00	5,387.00	24,660.00	8,125.00
10-44-130	F.I.C.A.	15,935.71	16,419.00	18,442.00	( 355.00)	18,087.00	1,668.00
10-44-140	RETIREMENT	38,219.44	35,703.00	40,670.00	( 1,557.00)	39,113.00	3,410.00
10-44-150	INSURANCE	53,563.94	53,131.00	54,443.00	( 71.00)	54,372.00	1,241.00
10-44-160	WORKMENS COMPENSATION	1,851.97	3,118.00	398.00	( 10.00)	388.00	( 2,730.00)
10-44-170	UNEMPLOYMENT COMPENSATION	.00	250.00	250.00	.00	250.00	.00
10-44-190	TRANSPORTATION ALLOWANCE	.00	1,750.00	4,200.00	.00	4,200.00	2,450.00
10-44-210	BOOKS, SUBSCRIPTIONS, MEMBE	1,490.78	1,000.00	1,100.00	.00	1,100.00	100.00
10-44-230	TRAVEL/TRAINING EXPENSE	5,029.35	5,000.00	5,500.00	.00	5,500.00	500.00
10-44-240	OFFICE SUPPLIES & EXPENSE	4,971.22	4,000.00	4,250.00	.00	4,250.00	250.00
10-44-250	EQUIPMENT, SUPPLIES, & MAINT	1,371.91	1,000.00	1,000.00	.00	1,000.00	.00
10-44-280	TELEPHONE	215.88	600.00	700.00	.00	700.00	100.00
10-44-310	PROFESSIONAL & TECHNICAL SVC	17,782.28	29,400.00	21,850.00	.00	21,850.00	( 7,550.00)
10-44-620	SUNDRY CHARGES	( 31.12)	.00	200.00	.00	200.00	200.00
10-44-740	CAPITAL ASSETS	.00	24,387.00	.00	.00	.00	( 24,387.00)
10-44-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total JUSTICE COURT:		363,051.14	482,126.00	394,071.00	( 6,637.00)	387,434.00	( 94,692.00)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>FINANCE</b>							
10-45-090	EMPLOYEE WAGE REIMBURSEME	( 224,969.96)	( 256,951.00)	( 279,571.00)	12,894.00	( 266,677.00)	( 9,726.00)
10-45-100	OVERTIME	.00	1,000.00	1,000.00	.00	1,000.00	.00
10-45-110	PERMANENT EMPLOYEES WAGES	385,712.83	425,909.00	485,709.00	( 23,921.00)	461,788.00	35,879.00
10-45-120	PART-TIME/TEMPORARY WAGES	24,369.74	30,979.00	31,720.00	( 52.00)	31,668.00	689.00
10-45-130	F.I.C.A.	29,847.98	35,029.00	39,660.00	( 1,835.00)	37,825.00	2,796.00
10-45-140	RETIREMENT	74,731.53	84,810.00	96,154.00	( 11,211.00)	84,943.00	133.00
10-45-150	INSURANCE	81,350.93	110,483.00	100,033.00	( 120.00)	99,913.00	( 10,570.00)
10-45-160	WORKMENS COMPENSATION	2,419.42	3,167.00	2,588.00	( 46.00)	2,542.00	( 625.00)
10-45-170	UNEMPLOYMENT COMPENSATION	352.81	500.00	500.00	.00	500.00	.00
10-45-190	TRANSPORATION ALLOWANCE	4,200.00	4,200.00	4,200.00	.00	4,200.00	.00
10-45-210	BOOKS, SUBSCRIP., MEMBERSHI	563.27	925.00	825.00	.00	825.00	( 100.00)
10-45-220	PUBLIC NOTICES	6,486.04	6,000.00	6,750.00	.00	6,750.00	750.00
10-45-230	TRAVEL/TRAINING EXPENSE	2,208.94	3,500.00	3,250.00	.00	3,250.00	( 250.00)
10-45-240	OFFICE SUPPLIES AND EXPENSE	6,360.93	7,000.00	7,000.00	.00	7,000.00	.00
10-45-250	EQUIPMENT, SUPPLIES & MAINT	3,471.25	3,375.00	1,600.00	.00	1,600.00	( 1,775.00)
10-45-280	TELEPHONE EXPENSE	961.07	800.00	800.00	.00	800.00	.00
10-45-310	PROFESSIONAL & TECHNICAL SVC	8,446.05	12,650.00	13,325.00	.00	13,325.00	675.00
10-45-370	CENTRAL STORES	.00	250.00	.00	.00	.00	( 250.00)
10-45-620	SUNDRY CHARGES	244.91	500.00	300.00	.00	300.00	( 200.00)
10-45-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-45-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FINANCE:		406,757.74	474,126.00	515,843.00	( 24,291.00)	491,552.00	17,426.00

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>SPECIAL LEGISLATIVE COMMITTEES</b>							
10-46-230	TRAVEL/TRAINING EXPENSE	.00	.00	.00	.00	.00	.00
10-46-240	OFFICE SUPPLIES & EXPENSE	.00	.00	.00	.00	.00	.00
10-46-250	PROJECT EXPENDITURES - NON-C	.00	.00	.00	85,000.00	85,000.00	85,000.00
10-46-310	PROFESSIONAL AND TECHNICAL S	.00	.00	.00	.00	.00	.00
10-46-771	CAPITAL - LEGISLATION	.00	.00	.00	.00	.00	.00
Total SPECIAL LEGISLATIVE COMMITTEES:		.00	.00	.00	85,000.00	85,000.00	85,000.00

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>LIABILITY INSURANCE</b>							
10-43-510	INSURANCE/SURETY BONDS	213,290.00	203,210.00	203,210.00	1,015.00	204,225.00	1,015.00
	Total LIABILITY INSURANCE:	213,290.00	203,210.00	203,210.00	1,015.00	204,225.00	1,015.00
<b>TRANSFERS</b>							
10-50-310	TRANSFER TO INFORMATION TEC	281,297.00	308,455.00	396,040.00	( 57,147.00)	338,893.00	30,438.00
10-50-315	TRANSFER TO U. E. FUND	.00	.00	.00	.00	.00	.00
10-50-325	TRANSFER TO CAPITAL PROJECTS	257,025.00	621,780.00	257,025.00	3,475.00	260,500.00	( 361,280.00)
10-50-328	TRANSFER TO PARK DEVELOPME	.00	.00	.00	.00	.00	.00
10-50-330	TRANSFER TO BEAUTIFICATION FU	.00	.00	.00	.00	.00	.00
10-50-331	TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.00	.00
10-50-340	TRANSFER TO RDA	.00	.00	.00	.00	.00	.00
10-50-430	SET ASIDE TO FUND NON-CAP PR	.00	477,513.48	.00	.00	.00	( 477,513.48)
	Total TRANSFERS:	538,322.00	1,407,748.48	653,065.00	( 53,672.00)	599,393.00	( 808,355.48)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>BUILDING/GROUND MAINT DIVISION</b>							
10-51-090	EMPLOYEE WAGE REIMBURSEME	( 49,686.62)	( 52,876.00)	( 72,485.00)	18,512.00	( 53,973.00)	( 1,097.00)
10-51-100	OVERTIME	6,588.72	7,175.00	8,114.00	.00	8,114.00	939.00
10-51-110	PERMANENT EMPLOYEES WAGES	168,214.74	178,817.00	238,919.00	( 48,877.00)	190,042.00	11,225.00
10-51-120	PART-TIME/TEMPORARY WAGES	4,534.35	12,989.00	.00	16,708.00	16,708.00	3,719.00
10-51-130	F.I.C.A.	12,756.78	15,490.00	18,898.00	( 2,460.00)	16,438.00	948.00
10-51-140	RETIREMENT	30,833.65	33,076.00	43,694.00	( 8,366.00)	35,328.00	2,252.00
10-51-150	INSURANCE	56,123.09	59,557.00	73,720.00	( 267.00)	73,453.00	13,896.00
10-51-160	WORKMENS COMPENSATION	3,018.42	4,344.00	5,301.00	( 694.00)	4,607.00	263.00
10-51-170	UNEMPLOYMENT COMPENSATION	.00	300.00	350.00	( 50.00)	300.00	.00
10-51-180	UNIFORM ALLOWANCE	1,650.00	1,500.00	1,800.00	.00	1,800.00	300.00
10-51-210	BOOKS, SUBSCRIP., MEMBERSHI	.00	.00	.00	.00	.00	.00
10-51-220	PUBLIC NOTICES	.00	500.00	500.00	.00	500.00	.00
10-51-230	TRAVEL/TRAINING EXPENSE	180.00	200.00	200.00	.00	200.00	.00
10-51-240	OFFICE SUPPLIES & EXPENSE	199.54	200.00	200.00	.00	200.00	.00
10-51-250	EQUIPMENT, SUPPLIES & MAINT	23,845.80	21,600.00	21,600.00	.00	21,600.00	.00
10-51-260	BUILDING & GROUNDS MAINTENA	58,241.88	53,090.00	52,890.00	.00	52,890.00	( 200.00)
10-51-270	UTILITIES	152,234.87	151,000.00	151,000.00	.00	151,000.00	.00
10-51-280	TELEPHONE EXPENSE	1,928.75	1,500.00	1,500.00	.00	1,500.00	.00
10-51-310	PROFESSIONAL & TECHNICAL SVC	5,250.00	6,050.00	5,700.00	.00	5,700.00	( 350.00)
10-51-330	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
10-51-420	FUEL	3,693.69	5,950.00	5,950.00	.00	5,950.00	.00
10-51-430	VEHICLE MAINTENANCE	4,448.53	6,000.00	5,000.00	.00	5,000.00	( 1,000.00)
10-51-440	POOL OPERATIONS	.00	.00	.00	.00	.00	.00
10-51-450	TRASH COLLECTION SHOP/MUN B	.00	.00	.00	.00	.00	.00
10-51-540	STREET LIGHTS	90,253.26	115,000.00	115,000.00	.00	115,000.00	.00
10-51-735	A.D.A. IMPROVEMENTS	.00	.00	.00	100,000.00	100,000.00	100,000.00
10-51-740	CAPITAL ASSETS	16,749.02	253,875.00	115,000.00	( 40,000.00)	75,000.00	( 178,875.00)
10-51-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total BUILDING/GROUND MAINT DIVISION:		591,058.47	875,337.00	792,851.00	34,506.00	827,357.00	( 47,980.00)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>POLICE AND ANIMAL SERVICES</b>							
10-54-090	EMPLOYEE WAGE REIMBURSEME	( 49,518.91)	( 51,200.00)	( 57,200.00)	.00	( 57,200.00)	( 6,000.00)
10-54-100	OVERTIME	156,253.94	173,250.00	147,358.00	.00	147,358.00	( 25,892.00)
10-54-110	PERMANENT EMPLOYEES WAGES	2,274,618.46	2,468,904.62	2,603,827.00	( 143,634.00)	2,460,193.00	( 8,711.62)
10-54-120	PART-TIME WAGES	.00	.00	.00	.00	.00	.00
10-54-121	PART-TIME WAGES - XING GUARD	103,533.93	110,036.00	108,850.00	5,289.00	114,139.00	4,103.00
10-54-122	PART-TIMES WAGES - COMMNTY S	.00	.00	.00	.00	.00	.00
10-54-130	F.I.C.A.	186,880.98	210,543.70	218,793.00	( 10,586.00)	208,207.00	( 2,336.70)
10-54-140	RETIREMENT	688,371.40	748,028.00	815,324.00	( 49,153.00)	766,171.00	18,143.00
10-54-150	INSURANCE	389,278.97	481,226.58	494,455.00	( 11,291.00)	483,164.00	1,937.42
10-54-160	WORKMENS COMPENSATION	39,914.85	55,451.98	58,271.00	( 2,444.00)	55,827.00	375.02
10-54-170	UNEMPLOYMENT COMPENSATION	.00	3,800.00	3,750.00	50.00	3,800.00	.00
10-54-180	REGULAR OFFICERS UNIFORMS	30,927.50	33,600.00	33,600.00	.00	33,600.00	.00
10-54-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-54-191	K-9 STIPEND	9,000.00	9,100.00	9,100.00	.00	9,100.00	.00
10-54-210	BOOKS, SUBSCRIP., MEMBERSHI	4,310.99	6,280.00	3,380.00	.00	3,380.00	( 2,900.00)
10-54-220	PUBLIC NOTICES	.00	150.00	150.00	.00	150.00	.00
10-54-230	TRAVEL/TRAINING EXPENSE	15,513.99	26,150.00	42,650.00	( 4,500.00)	38,150.00	12,000.00
10-54-240	OFFICE SUPPLIES & EXPENSE	11,422.54	28,450.00	19,450.00	.00	19,450.00	( 9,000.00)
10-54-250	EQUIPMENT, SUPPLIES & MAINT	18,362.51	59,200.00	19,200.00	.00	19,200.00	( 40,000.00)
10-54-280	TELEPHONE EXPENSE	18,814.30	29,830.00	28,530.00	.00	28,530.00	( 1,300.00)
10-54-310	PROFESSIONAL & TECHNICAL SVC	159,219.79	168,643.00	166,135.00	2,000.00	168,135.00	( 508.00)
10-54-410	EVIDENCE SUPPLIES	6,955.41	2,000.00	2,000.00	.00	2,000.00	.00
10-54-420	FUEL	56,448.18	80,000.00	100,000.00	( 25,000.00)	75,000.00	( 5,000.00)
10-54-430	VEHICLE MAINTENANCE	23,136.50	29,000.00	31,000.00	.00	31,000.00	2,000.00
10-54-460	BLOOD ALCOHOL TESTS	3,544.83	4,000.00	4,000.00	.00	4,000.00	.00
10-54-500	SPECIAL PUBLIC SAFETY SUPPLIE	51,256.98	47,324.00	32,124.00	( 1,600.00)	30,524.00	( 16,800.00)
10-54-510	RETIREMENT INCENTIVES	.00	.00	.00	.00	.00	.00
10-54-512	YOUTH COURT SUPPLIES, ETC	.00	.00	.00	.00	.00	.00
10-54-513	YOUTH COURT WAGES & BENEFIT	.00	.00	.00	.00	.00	.00
10-54-520	TRAFFIC SCHOOL SUPPLIES	.00	300.00	300.00	.00	300.00	.00
10-54-525	EQUIPMENT - TRAFFIC SCHOOL FN	5,751.32	.00	.00	.00	.00	.00
10-54-530	TRAFFIC SCHOOL WAGES & BENE	1,194.69	2,150.00	2,150.00	.00	2,150.00	.00
10-54-540	"DARE" PROGRAM SUPPLIES	4,162.58	5,000.00	5,000.00	.00	5,000.00	.00
10-54-550	K-9 UNIT EXPENDITURES	3,347.45	3,050.00	3,050.00	.00	3,050.00	.00
10-54-555	JAG GRANT EXPEN	.00	.00	.00	.00	.00	.00
10-54-556	BEER TAX EXPENDITURES	20,982.05	43,172.26	25,000.00	.00	25,000.00	( 18,172.26)
10-54-557	GEARS/EASY GRANT	350.00	1,000.00	.00	.00	.00	( 1,000.00)
10-54-558	UTAP GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-559	BLOCK GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-560	RISE-UP GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-561	CRIME SCENE INVESTIGATION GR	.00	.00	.00	.00	.00	.00
10-54-569	FORFEITURE FUND EXPENDITURE	.00	.00	.00	.00	.00	.00
10-54-570	OTHER GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-610	MISCELLANEOUS SUPPLIES	420.90	1,500.00	1,000.00	.00	1,000.00	( 500.00)
10-54-620	SUNDRY	49.01	200.00	200.00	.00	200.00	.00
10-54-740	CAPITAL ASSETS	229,731.04	285,000.00	240,000.00	( 104,185.00)	135,815.00	( 149,185.00)
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:		4,464,236.18	5,065,140.14	5,161,447.00	( 345,054.00)	4,816,393.00	( 248,747.14)



Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>FIRE &amp; RESCUE</b>							
10-58-090	EMPLOYEE WAGE REIMBURSEME	( 20,078.63)	.00	.00	.00	.00	.00
10-58-100	OVERTIME	168,012.68	178,187.00	189,807.00	( 6,412.00)	183,395.00	5,208.00
10-58-110	PERMANENT EMPLOYEES WAGES	1,635,154.14	1,834,387.00	1,961,343.00	( 68,081.00)	1,893,262.00	58,875.00
10-58-120	PART-TIME/TEMPORARY WAGES	388,474.91	246,156.00	243,353.00	.00	243,353.00	( 2,803.00)
10-58-130	F.I.C.A.	161,709.48	172,791.00	183,178.00	( 5,697.00)	177,481.00	4,690.00
10-58-140	RETIREMENT	288,938.37	326,368.00	354,917.00	( 55,470.00)	299,447.00	( 26,921.00)
10-58-150	INSURANCE	378,598.70	410,097.00	418,920.00	( 225.00)	418,695.00	8,598.00
10-58-160	WORKMENS COMPENSATION	53,736.11	76,055.00	80,390.00	( 2,429.00)	77,961.00	1,906.00
10-58-170	UNEMPLOYMENT COMPENSATION	.00	.00	3,800.00	.00	3,800.00	3,800.00
10-58-180	REGULAR OFFICERS UNIFORMS	22,633.33	25,200.00	25,200.00	.00	25,200.00	.00
10-58-190	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-58-210	BOOKS, SUBSCRIPTIONS, MEMBE	2,363.90	2,950.00	3,367.00	( 320.00)	3,047.00	97.00
10-58-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-58-230	TRAVEL/TRAINING EXPENSE (FIRE	8,374.62	9,360.00	11,660.00	.00	11,660.00	2,300.00
10-58-231	TRAVEL/TRAINING EXPENSE (EMS	5,999.66	6,000.00	11,450.00	.00	11,450.00	5,450.00
10-58-240	OFFICE SUPPLIES & EXPENSE	5,595.94	6,050.00	6,720.00	( 3,770.00)	2,950.00	( 3,100.00)
10-58-250	EQUIP, SUPPLIES, MAINT (FIRE)	46,414.67	37,300.00	40,500.00	.00	40,500.00	3,200.00
10-58-251	EQUIP, SUPPLIES, MAINT (EMS)	13,185.37	16,400.00	14,100.00	.00	14,100.00	( 2,300.00)
10-58-252	MEDICAL SUPPLIES (EMS)	55,899.87	54,700.00	56,000.00	.00	56,000.00	1,300.00
10-58-255	FIRE PREVENTION/EDUCATION PR	6,377.51	8,225.00	8,225.00	.00	8,225.00	.00
10-58-256	FIRE EDUCATION - CERT	.00	280.00	280.00	( 180.00)	100.00	( 180.00)
10-58-260	BUILDING, GROUND, SUPPLY MAI	16,823.71	7,400.00	9,000.00	.00	9,000.00	1,600.00
10-58-280	TELEPHONE	4,516.94	2,966.00	3,230.00	.00	3,230.00	264.00
10-58-310	PROF & TECHNICAL SVCS (FIRE)	15,143.00	15,050.00	7,370.00	3,770.00	11,140.00	( 3,910.00)
10-58-311	PROF & TECHNICAL SVCS (EMS)	22,958.93	17,670.00	11,456.00	.00	11,456.00	( 6,214.00)
10-58-312	FIRST PROFESSIONAL FEES	110,928.10	110,900.00	110,900.00	.00	110,900.00	.00
10-58-320	GRANT - EMS	5,139.00	4,661.80	.00	.00	.00	( 4,661.80)
10-58-321	FIRE GRANT - FRARCFPP	.00	.00	.00	.00	.00	.00
10-58-322	OTHER GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-58-330	OTHER SERVICES	5,748.50	5,400.00	6,400.00	.00	6,400.00	1,000.00
10-58-340	UTAH STATE AMBULANCE ACCESS	66,260.65	50,000.00	50,000.00	.00	50,000.00	.00
10-58-420	FUEL (FIRE)	18,172.08	19,660.00	22,000.00	.00	22,000.00	2,340.00
10-58-421	FUEL (EMS)	13,579.84	15,868.29	18,000.00	.00	18,000.00	2,131.71
10-58-430	VEHICLE MAINTENANCE (FIRE)	43,586.77	65,558.30	51,000.00	( 11,000.00)	40,000.00	( 25,558.30)
10-58-431	VEHICLE MAINTENANCE (EMS)	8,254.56	29,000.00	11,000.00	.00	11,000.00	( 18,000.00)
10-58-510	INSURANCE	.00	.00	.00	.00	.00	.00
10-58-520	E.M.T. TRAINING	.00	.00	.00	.00	.00	.00
10-58-620	SUNDRY	.00	.00	.00	.00	.00	.00
10-58-740	CAPITAL ASSETS	11,851.47	23,017.41	725,000.00	.00	725,000.00	701,982.59
10-58-760	CAPITAL ASSETS - GRANT FUNDS	.00	8,242.20	.00	.00	.00	( 8,242.20)
10-58-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FIRE & RESCUE:		3,564,354.18	3,785,900.00	4,638,566.00	( 149,814.00)	4,488,752.00	702,852.00

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>COMMUNITY DEVELOPMENT</b>							
10-59-090	EMPLOYEE WAGE REIMBURSEME	( 8,109.64)	( 8,435.00)	( 8,496.00)	( 6.00)	( 8,502.00)	( 67.00)
10-59-100	OVERTIME	390.44	3,135.00	3,135.00	.00	3,135.00	.00
10-59-110	PERMANENT EMPLOYEES WAGES	198,478.41	212,588.00	219,040.00	( 2,634.00)	216,406.00	3,818.00
10-59-120	PART-TIME/TEMPORARY WAGES	1,479.98	3,149.00	1,938.00	.00	1,938.00	( 1,211.00)
10-59-130	F.I.C.A.	14,051.75	16,744.00	17,145.00	( 202.00)	16,943.00	199.00
10-59-140	RETIREMENT	36,308.07	39,167.00	40,354.00	( 485.00)	39,869.00	702.00
10-59-150	INSURANCE	42,368.41	46,136.00	44,249.00	( 13.00)	44,236.00	( 1,900.00)
10-59-160	WORKMENS COMPENSATION	2,537.22	3,508.00	3,688.00	( 57.00)	3,631.00	123.00
10-59-170	UNEMPLOYMENT COMPENSATION	.00	200.00	200.00	.00	200.00	.00
10-59-180	UNIFORM ALLOWANCE	540.00	600.00	600.00	.00	600.00	.00
10-59-190	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-59-210	BOOKS, SUBSCRIP., MEMBERSHI	2,245.68	1,300.00	1,300.00	.00	1,300.00	.00
10-59-220	PUBLIC NOTICES	1,011.09	1,000.00	1,000.00	.00	1,000.00	.00
10-59-230	TRAVEL/TRAINING EXPENSE	2,035.24	3,500.00	3,200.00	.00	3,200.00	( 300.00)
10-59-240	OFFICE SUPPLIES & EXPENSE	7,194.76	7,000.00	7,000.00	.00	7,000.00	.00
10-59-250	EQUIPMENT SUPPLIES & MAINT	2,504.06	1,310.00	2,300.00	.00	2,300.00	990.00
10-59-280	TELEPHONE EXPENSE	2,052.12	2,000.00	1,520.00	.00	1,520.00	( 480.00)
10-59-310	PROFESSIONAL & TECHNICAL SVC	20,384.25	34,000.00	59,420.00	.00	59,420.00	25,420.00
10-59-330	CODE ENFORCEMENT AND ABATE	.00	2,000.00	2,000.00	3,000.00	5,000.00	3,000.00
10-59-340	ADVISORY PLANNING BOARDS	3,897.00	5,160.00	4,000.00	.00	4,000.00	( 1,160.00)
10-59-420	FUEL	1,824.87	3,400.00	2,000.00	.00	2,000.00	( 1,400.00)
10-59-430	VEHICLE MAINTENANCE	1,571.86	1,500.00	1,000.00	.00	1,000.00	( 500.00)
10-59-610	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00
10-59-630	BUSINESS DEVELOPMENT PROM	.00	.00	.00	.00	.00	.00
10-59-740	CAPITAL ASSETS	3,928.94	29,440.00	.00	9,300.00	9,300.00	( 20,140.00)
10-59-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total COMMUNITY DEVELOPMENT:		336,694.51	408,402.00	406,593.00	8,903.00	415,496.00	7,094.00

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>STREETS DIVISION</b>							
10-60-090	EMPLOYEE WAGE REIMBURSEME	( 77,854.96)	( 44,800.00)	( 47,089.00)	18,787.00	( 28,302.00)	16,498.00
10-60-100	OVERTIME	44,326.55	54,450.00	59,008.00	.00	59,008.00	4,558.00
10-60-110	PERMANENT EMPLOYEES WAGES	344,422.29	326,437.00	357,095.00	( 8,411.00)	348,684.00	22,247.00
10-60-120	PART-TIME/TEMPORARY WAGES	9,258.06	35,734.00	44,133.00	( 214.00)	43,919.00	8,185.00
10-60-130	F.I.C.A.	29,017.71	31,872.00	35,206.00	( 657.00)	34,549.00	2,677.00
10-60-140	RETIREMENT	68,421.92	68,617.00	74,979.00	( 1,503.00)	73,476.00	4,859.00
10-60-150	INSURANCE	87,971.93	85,618.00	85,205.00	( 44.00)	85,161.00	( 457.00)
10-60-160	WORKMENS COMPENSATION	7,396.89	12,206.00	13,490.00	( 256.00)	13,234.00	1,028.00
10-60-170	UNEMPLOYMENT COMPENSATION	.00	500.00	500.00	.00	500.00	.00
10-60-180	UNIFORM ALLOWANCE	2,525.00	2,400.00	2,400.00	.00	2,400.00	.00
10-60-210	BOOKS, SUBSCRIP., MEMBERSHI	.00	500.00	500.00	.00	500.00	.00
10-60-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-60-230	TRAVEL/TRAINING EXPENSE	4,930.52	6,500.00	2,000.00	.00	2,000.00	( 4,500.00)
10-60-240	OFFICE SUPPLIES	576.08	500.00	500.00	.00	500.00	.00
10-60-250	EQUIPMENT SUPPLIES & MAINT	16,214.28	17,600.00	18,600.00	.00	18,600.00	1,000.00
10-60-280	TELEPHONE EXPENSE	4,363.05	3,600.00	3,600.00	.00	3,600.00	.00
10-60-310	PROFESSIONAL/ENGINEERING	.00	.00	.00	.00	.00	.00
10-60-420	FUEL	25,981.27	43,000.00	43,000.00	.00	43,000.00	.00
10-60-430	VEHICLE MAINTENANCE	36,160.37	35,000.00	36,000.00	.00	36,000.00	1,000.00
10-60-500	LEASED PROPERTY	9,399.44	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	( 420.10)	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	51,600.00	.00	.00	.00	( 51,600.00)
10-60-740	CAPITAL ASSETS	.00	322,000.00	.00	95,000.00	95,000.00	( 227,000.00)
10-60-760	CAPITAL ASSETS/RESTRICTED	.00	.00	.00	.00	.00	.00
10-60-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total STREETS DIVISION:		612,690.30	1,063,909.00	739,702.00	102,702.00	842,404.00	( 221,505.00)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>FLEET SERVICES DIVISION</b>							
10-62-090	EMPLOYEE WAGE REIMBURSEME	( 34,398.00)	( 51,582.00)	( 56,396.00)	7,381.00	( 49,015.00)	2,567.00
10-62-100	OVERTIME	2,838.92	3,175.00	3,387.00	.00	3,387.00	212.00
10-62-110	PERMANENT EMPLOYEES WAGES	85,653.14	116,335.00	125,474.00	( 5,987.00)	119,487.00	3,152.00
10-62-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-62-130	F.I.C.A.	6,199.30	9,142.00	9,858.00	( 459.00)	9,399.00	257.00
10-62-140	RETIREMENT	16,156.36	22,073.00	23,801.00	( 1,105.00)	22,696.00	623.00
10-62-150	INSURANCE	32,006.60	43,664.00	43,740.00	( 54.00)	43,686.00	22.00
10-62-160	WORKMENS COMPENSATION	1,484.42	2,568.00	2,775.00	( 135.00)	2,640.00	72.00
10-62-170	UNEMPLOYMENT COMPENSATION	.00	150.00	150.00	.00	150.00	.00
10-62-180	UNIFORM ALLOWANCE	700.00	900.00	900.00	.00	900.00	.00
10-62-210	BOOKS, SUBSCRIP., MEMBERSHI	1,522.50	1,850.00	1,850.00	.00	1,850.00	.00
10-62-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-62-230	TRAVEL/TRAINING EXPENSE	1,063.11	4,500.00	1,500.00	.00	1,500.00	( 3,000.00)
10-62-240	OFFICE SUPPLIES	11.28	150.00	150.00	.00	150.00	.00
10-62-250	EQUIPMENT, SUPPLIES & MAINT	11,963.08	15,500.00	15,500.00	.00	15,500.00	.00
10-62-280	TELEPHONE EXPENSE	389.03	800.00	800.00	.00	800.00	.00
10-62-310	PROFESSIONAL & TECHNICAL	2,263.08	2,450.00	3,698.00	.00	3,698.00	1,248.00
10-62-370	SHOP EXPENSE, REVOLVING REIM	.00	.00	.00	.00	.00	.00
10-62-420	FUEL	1,166.69	5,000.00	4,000.00	.00	4,000.00	( 1,000.00)
10-62-430	VEHICLE MAINTENANCE	967.68	1,000.00	1,000.00	.00	1,000.00	.00
10-62-740	CAPITAL ASSETS	10,875.77	14,085.00	10,000.00	( 10,000.00)	.00	( 14,085.00)
10-62-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FLEET SERVICES DIVISION:		140,862.96	191,760.00	192,187.00	( 10,359.00)	181,828.00	( 9,932.00)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>PUBLIC WORKS ADMINISTRATION</b>							
10-66-090	EMPLOYEE WAGE REIMBURSEME	( 219,421.00)	( 227,375.00)	( 271,187.00)	14,041.00	( 257,146.00)	( 29,771.00)
10-66-100	OVERTIME	1,470.03	7,675.00	8,038.00	.00	8,038.00	363.00
10-66-110	PERMANENT EMPLOYEES WAGES	228,759.61	218,171.00	268,604.00	( 32,988.00)	235,616.00	17,445.00
10-66-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-66-130	F.I.C.A.	16,933.40	17,277.00	21,163.00	( 2,524.00)	18,639.00	1,362.00
10-66-140	RETIREMENT	44,397.26	46,560.00	57,056.00	( 12,053.00)	45,003.00	( 1,557.00)
10-66-150	INSURANCE	39,212.16	45,518.00	45,794.00	( 178.00)	45,616.00	98.00
10-66-160	WORKMENS COMPENSATION	2,502.87	3,375.00	4,223.00	( 535.00)	3,688.00	313.00
10-66-170	UNEMPLOYMENT COMPENSATION	.00	200.00	200.00	.00	200.00	.00
10-66-180	UNIFORM ALLOWANCE	300.00	300.00	300.00	.00	300.00	.00
10-66-210	BOOKS, SUBSCRIP., & MEMBERS	48.17	50.00	150.00	.00	150.00	100.00
10-66-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-66-230	TRAVEL/TRAINING EXPENSE	667.35	5,900.00	4,000.00	.00	4,000.00	( 1,900.00)
10-66-240	OFFICE SUPPLIES & EXPENSE	1,118.80	1,700.00	2,000.00	.00	2,000.00	300.00
10-66-250	EQUIPMENT, SUPPLIES & MAINT	2,582.66	3,640.00	6,800.00	.00	6,800.00	3,160.00
10-66-280	TELEPHONE EXPENSE	1,953.31	1,500.00	1,500.00	.00	1,500.00	.00
10-66-310	PROFESSIONAL & TECHNICAL	51,449.89	46,210.00	46,210.00	.00	46,210.00	.00
10-66-420	FUEL	2,113.77	3,300.00	3,300.00	.00	3,300.00	.00
10-66-430	VEHICLE MAINTENANCE	149.72	700.00	700.00	.00	700.00	.00
10-66-440	BEAUTIFICATION PROJECTS	.00	.00	.00	.00	.00	.00
10-66-740	CAPITAL ASSETS	.00	5,690.00	8,190.00	( 1,000.00)	7,190.00	1,500.00
10-66-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		174,238.00	180,391.00	207,041.00	( 35,237.00)	171,804.00	( 8,587.00)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>RECREATION COMPLEX</b>							
10-68-090	EMPLOYEE WAGE REIMBURSEME	.00	.00	.00	.00	.00	.00
10-68-100	OVERTIME - OPERATIONS	1,064.22	1,500.00	1,500.00	.00	1,500.00	.00
10-68-101	OVERTIME - MAINT	10,094.13	8,650.00	10,000.00	.00	10,000.00	1,350.00
10-68-110	PERMANENT EMPLOYEES WAGES	172,792.27	160,805.00	188,858.00	( 82,855.00)	106,003.00	( 54,802.00)
10-68-111	PERMANENT EMPLOYEE WAGES -	109,321.97	131,498.00	138,091.00	( 14,340.00)	123,751.00	( 7,747.00)
10-68-120	PART-TIME/TEMPORARY WAGES	171,721.79	189,881.00	183,681.00	.00	183,681.00	( 6,200.00)
10-68-130	F.I.C.A.	35,387.10	37,667.00	39,941.00	( 7,436.00)	32,505.00	( 5,162.00)
10-68-140	RETIREMENT	57,384.92	59,132.00	66,849.00	( 20,876.00)	45,973.00	( 13,159.00)
10-68-150	INSURANCE	55,118.71	60,358.00	59,962.00	( 7,630.00)	52,332.00	( 8,026.00)
10-68-160	WORKMENS COMPENSATION	7,198.51	8,887.00	9,531.00	( 2,036.00)	7,495.00	( 1,392.00)
10-68-170	UNEMPLOYMENT COMPENSATION	.00	350.00	350.00	( 87.00)	263.00	( 87.00)
10-68-180	UNIFORM ALLOWANCE	825.00	900.00	900.00	.00	900.00	.00
10-68-210	BOOKS, SUBSCRIP., & MEMBERS	107.00	125.00	125.00	.00	125.00	.00
10-68-220	PUBLIC NOTICES	.00	1,500.00	1,500.00	.00	1,500.00	.00
10-68-230	TRAVEL/TRAINING EXPENSE	145.00	1,875.00	1,575.00	.00	1,575.00	( 300.00)
10-68-240	OFFICE SUPPLIES & EXPENSE	3,303.06	3,500.00	3,500.00	.00	3,500.00	.00
10-68-250	EQUIP, SUPPLIES & MAINT - OPER	2,993.77	4,700.00	4,700.00	.00	4,700.00	.00
10-68-251	EQUIP, SUPPLIES & MAINT - MT	10,493.74	13,900.00	22,700.00	( 4,800.00)	17,900.00	4,000.00
10-68-260	BUILDING, GROUND, SUPPLY MAI	17,021.66	26,000.00	28,500.00	.00	28,500.00	2,500.00
10-68-270	UTILITIES	64,189.05	72,000.00	72,000.00	.00	72,000.00	.00
10-68-280	TELEPHONE EXPENSE - OPERATIO	.00	300.00	300.00	.00	300.00	.00
10-68-281	TELEPHONE EXPENSE - MAINT	415.86	450.00	1,050.00	.00	1,050.00	600.00
10-68-310	PROFESSIONAL & TECHNICAL SVC	2,651.61	1,800.00	1,800.00	.00	1,800.00	.00
10-68-315	SPECIAL PROGRAM INSTRUCTION	.00	.00	8,000.00	.00	8,000.00	8,000.00
10-68-330	PROGRAM SUPPLIES	4,919.58	7,500.00	9,500.00	.00	9,500.00	2,000.00
10-68-420	FUEL - OPERATIONS	593.28	800.00	800.00	.00	800.00	.00
10-68-421	FUEL - MAINT	957.79	1,450.00	4,000.00	( 2,200.00)	1,800.00	350.00
10-68-430	VEHICLE MAINTENANCE - OPER	.00	.00	.00	.00	.00	.00
10-68-431	VEHICLE MAINTENANCE - MAINT	219.00	500.00	1,300.00	.00	1,300.00	800.00
10-68-450	TRASH COLLECTION	625.80	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	5,323.73	8,500.00	8,800.00	.00	8,800.00	300.00
10-68-681	POOL MAINTENANCE	25,323.53	18,000.00	18,000.00	.00	18,000.00	.00
10-68-740	CAPITAL ASSETS - OPERATIONS	10,445.00	.00	25,000.00	.00	25,000.00	25,000.00
10-68-741	CAPITAL ASSETS - MAINT	102,975.92	142,300.00	38,000.00	( 5,200.00)	32,800.00	( 109,500.00)
10-68-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-68-880	SALES TAX EXPENSE	13,624.18	15,700.00	15,700.00	.00	15,700.00	.00
10-68-890	COST OF GOODS SOLD	9,947.79	10,000.00	10,000.00	.00	10,000.00	.00
Total RECREATION COMPLEX:		897,184.97	991,328.00	977,313.00	( 147,460.00)	829,853.00	( 161,475.00)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>AQUATIC CENTER</b>							
10-69-090	EMPLOYEE WAGE REIMBURSEME	.00	.00	.00	.00	.00	.00
10-69-100	OVERTIME	34.16	500.00	500.00	.00	500.00	.00
10-69-101	OVERTIME - MAINT	3,197.15	3,200.00	5,000.00	.00	5,000.00	1,800.00
10-69-110	PERMANENT EMPLOYEE WAGES -	42,056.17	45,947.00	52,316.00	19,738.00	72,054.00	26,107.00
10-69-111	PERMANENT EMPLOYEE WAGES -	.00	.00	.00	61,958.00	61,958.00	61,958.00
10-69-120	PART-TIME WAGES - OPERATIONS	155,074.52	167,882.00	163,618.00	( 202.00)	163,416.00	( 4,466.00)
10-69-121	PART-TIME WAGES - MAINT	9,957.65	16,772.00	16,346.00	( 21.00)	16,325.00	( 447.00)
10-69-130	F.I.C.A.	15,415.36	18,982.00	19,056.00	6,232.00	25,288.00	6,306.00
10-69-140	RETIREMENT	8,390.97	8,486.00	9,663.00	15,089.00	24,752.00	16,266.00
10-69-150	INSURANCE	13,809.38	15,075.00	15,030.00	7,155.00	22,185.00	7,110.00
10-69-160	WORKMENS COMPENSATION	3,465.55	5,052.00	5,130.00	1,759.00	6,889.00	1,837.00
10-69-170	UNEMPLOYMENT COMPENSATION	.00	350.00	300.00	63.00	363.00	13.00
10-69-180	UNIFORM ALLOWANCE	300.00	300.00	300.00	.00	300.00	.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	424.97	1,000.00	1,000.00	.00	1,000.00	.00
10-69-250	EQUIP, SUPPLIES & MAINT - OPER	3,292.02	7,125.00	7,125.00	.00	7,125.00	.00
10-69-251	EQUIP, SUPPLIES & MAINT - MAINT	11,225.83	18,193.00	25,675.00	( 16,800.00)	8,875.00	( 9,318.00)
10-69-260	BUILDING, GROUND, SUPPLY MAI	12,467.63	8,350.00	12,850.00	( 2,000.00)	10,850.00	2,500.00
10-69-270	UTILITIES	79,706.85	73,000.00	73,000.00	.00	73,000.00	.00
10-69-280	TELEPHONE EXPENSE - OPERATIO	1,859.31	2,200.00	2,200.00	.00	2,200.00	.00
10-69-281	TELEPHONE EXPENSE - MAINT	185.88	250.00	850.00	.00	850.00	600.00
10-69-310	PROFESSIONAL & TECHNICAL SVC	5,506.17	4,500.00	4,500.00	.00	4,500.00	.00
10-69-330	PROGRAM SUPPLIES	3,171.38	4,070.00	4,070.00	.00	4,070.00	.00
10-69-420	FUEL	1,287.07	1,900.00	1,900.00	.00	1,900.00	.00
10-69-430	VEHICLE MAINTENANCE	441.78	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	84.00	1,300.00	1,300.00	.00	1,300.00	.00
10-69-681	POOL MAINTENANCE	35,823.03	41,500.00	43,500.00	.00	43,500.00	2,000.00
10-69-740	CAPITAL ASSETS - OPERATIONS	6,002.00	.00	.00	.00	.00	.00
10-69-741	CAPITAL ASSETS - MAINT	2,318.23	11,840.00	.00	15,000.00	15,000.00	3,160.00
10-69-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-69-880	SALES TAX EXPENSE	28,988.56	35,000.00	35,000.00	.00	35,000.00	.00
10-69-890	COST OF GOODS SOLD	48,167.86	55,000.00	55,000.00	.00	55,000.00	.00
Total AQUATIC CENTER:		492,653.48	548,434.00	555,889.00	107,971.00	663,860.00	115,426.00

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>ROY DAYS</b>							
10-72-091	EVENT FEES	.00	( 8,000.00)	( 5,000.00)	.00	( 5,000.00)	3,000.00
10-72-100	OVERTIME	.00	33,473.24	32,900.00	.00	32,900.00	( 573.24)
10-72-130	F.I.C.A	.00	2,560.58	2,517.00	.00	2,517.00	( 43.58)
10-72-140	RETIREMENT	.00	5,287.06	4,968.00	.00	4,968.00	( 319.06)
10-72-150	INSURANCE	.00	.00	1,645.00	.00	1,645.00	1,645.00
10-72-160	WORKMENS COMPENSATION	.00	.00	709.00	.00	709.00	709.00
10-72-210	PERMITS	.00	266.00	300.00	.00	300.00	34.00
10-72-220	PUBLIC NOTICES	5,174.23	4,921.59	3,500.00	.00	3,500.00	( 1,421.59)
10-72-250	EQUIPMENT, SUPPLIES & MAINT	.00	2,393.03	700.00	.00	700.00	( 1,693.03)
10-72-260	GROUND, MAINTENANC & SUPPL	.00	5,894.44	4,100.00	.00	4,100.00	( 1,794.44)
10-72-320	VENUE SET-UP	.00	9,378.18	8,200.00	.00	8,200.00	( 1,178.18)
10-72-610	CELEBRATION ACTIVITIES	1,098.92	52,757.88	44,800.00	.00	44,800.00	( 7,957.88)
Total ROY DAYS:		6,273.15	108,932.00	99,339.00	.00	99,339.00	( 9,593.00)



Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>PARKS &amp; RECREATION</b>							
10-73-090	EMPLOYEE WAGE REIMBURSEME	( 18,000.00)	( 18,000.00)	( 18,000.00)	.00	( 18,000.00)	.00
10-73-100	OVERTIME - PARKS	15,296.17	10,250.00	25,744.00	( 15,494.00)	10,250.00	.00
10-73-101	OVERTIME - RECREATION	6,074.77	3,485.00	3,485.00	.00	3,485.00	.00
10-73-110	PERMANENT EMPLOYEE WAGES -	291,963.05	306,438.00	315,593.00	( 48,314.00)	267,279.00	( 39,159.00)
10-73-111	PERMANENT EMPLOYEE WAGES -	84,602.64	87,943.00	125,443.00	( 33,699.00)	91,744.00	3,801.00
10-73-120	PART-TIME WAGE - PARKS	80,983.92	93,038.00	69,061.00	24,739.00	93,800.00	762.00
10-73-121	PART-TIME WAGES - RECREATION	103,756.00	121,052.00	81,052.00	19,998.00	101,050.00	( 20,002.00)
10-73-130	F.I.C.A.	43,118.55	47,596.00	47,460.00	( 4,038.00)	43,422.00	( 4,174.00)
10-73-140	RETIREMENT	74,785.68	71,601.00	87,667.00	( 20,662.00)	67,005.00	( 4,596.00)
10-73-150	INSURANCE	87,336.69	88,993.00	116,728.00	( 57,023.00)	59,705.00	( 29,288.00)
10-73-160	WORKMENS COMPENSATION	9,802.86	13,735.00	13,384.00	( 1,141.00)	12,243.00	( 1,492.00)
10-73-170	UNEMPLOY COMPENSATION - PAR	( 104.67)	3,450.00	3,550.00	( 125.00)	3,425.00	( 25.00)
10-73-171	UNEMPLOY COMPENSATION - REC	.00	.00	.00	.00	.00	.00
10-73-180	UNIFORM ALLOWANCE	1,800.00	2,400.00	2,700.00	( 300.00)	2,400.00	.00
10-73-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-73-210	BOOKS, SUBSCRIP., MEMBERSHI	.00	.00	330.00	.00	330.00	330.00
10-73-211	BOOKS, SUBSCRIPTION & MEMBE	.00	75.00	75.00	.00	75.00	.00
10-73-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-73-230	TRAVEL/TRAINING EXPENSE - PAR	240.00	400.00	3,500.00	.00	3,500.00	3,100.00
10-73-231	TRAVEL/TRAINING EXPENSE - REC	1,698.80	2,250.00	2,250.00	.00	2,250.00	.00
10-73-240	OFFICE SUPPLIES - PARK	231.48	250.00	675.00	.00	675.00	425.00
10-73-241	OFFICE SUPPLIES - REC	1,881.82	2,000.00	2,000.00	.00	2,000.00	.00
10-73-250	EQUIP, SUPPLIES & MAINT - PARK	19,528.17	12,300.00	15,275.00	.00	15,275.00	2,975.00
10-73-251	EQUIP, SUPPLIES & MAINT - REC	302.09	5,000.00	3,000.00	.00	3,000.00	( 2,000.00)
10-73-252	EQUIP, SUPPLIES, & MANT - RAMP	5,270.72	5,595.00	.00	.00	.00	( 5,595.00)
10-73-260	BLDGS & GROUNDS MAINT - PAR	40,247.07	34,950.00	54,231.00	.00	54,231.00	19,281.00
10-73-261	BLDGS & GROUNDS MAINT - REC	6,371.15	9,122.98	7,000.00	.00	7,000.00	( 2,122.98)
10-73-270	UTILITIES - PARK	27,329.60	21,000.00	21,000.00	.00	21,000.00	.00
10-73-271	UTILITIES - REC	.00	.00	.00	.00	.00	.00
10-73-280	TELEPHONE EXPENSE - PARK	3,750.50	1,600.00	1,600.00	.00	1,600.00	.00
10-73-281	TELEPHONE EXPENSE - REC	3,191.93	2,000.00	2,000.00	.00	2,000.00	.00
10-73-310	PROFESSIONAL & TECHNICAL - RE	11,821.03	11,350.00	21,350.00	( 10,000.00)	11,350.00	.00
10-73-311	PROFESSIONAL & TECHNICAL - PK	.00	.00	.00	10,000.00	10,000.00	10,000.00
10-73-320	LEAGUE FEES AND REFEREES	44,015.76	44,100.00	65,000.00	.00	65,000.00	20,900.00
10-73-420	FUEL - PARK	14,635.62	25,500.00	25,500.00	.00	25,500.00	.00
10-73-421	FUEL - REC	1,978.57	3,750.00	3,750.00	.00	3,750.00	.00
10-73-430	VEHICLE MAINTENANCE - PARK	5,146.65	7,500.00	7,500.00	.00	7,500.00	.00
10-73-431	VEHICLE MAINTENANCE - REC	2,033.81	2,000.00	2,000.00	.00	2,000.00	.00
10-73-440	SECONDARY WATER	12,023.44	13,950.00	14,736.00	.00	14,736.00	786.00
10-73-460	TREE REPLACEMENT PROGRAM	279.80	2,000.00	2,000.00	.00	2,000.00	.00
10-73-465	ADOPT A TREE	.00	.00	.00	.00	.00	.00
10-73-470	NURSERY STOCK MATERIALS	456.41	1,100.00	1,100.00	.00	1,100.00	.00
10-73-500	LEASED PROPERTY	9,474.43	9,500.00	10,718.00	.00	10,718.00	1,218.00
10-73-610	PROGRAM SUPPLIES	44,518.89	40,025.00	31,725.00	.00	31,725.00	( 8,300.00)
10-73-620	SUNDRY CHARGES	668.31	700.00	700.00	.00	700.00	.00
10-73-740	CAPITAL ASSETS - PARK	55,978.55	183,500.00	141,807.00	( 103,111.00)	38,696.00	( 144,804.00)
10-73-741	CAPITAL ASSETS - REC	4,771.47	2,977.02	18,679.00	( 18,679.00)	.00	( 2,977.02)
10-73-742	CAPITAL ASSETS - RAMP	35,361.04	136,405.00	10,950.00	19,050.00	30,000.00	( 106,405.00)
10-73-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-73-880	SALES TAX EXPENSE	.00	.00	.00	.00	.00	.00
10-73-890	SPECIAL PROJECTS	.00	.00	9,800.00	.00	9,800.00	9,800.00

Acct No	Acct Title	2015-16	2016-17	2017-18	Adjustments	2017-18	FY 2017
		Prior Year	Current Year	Requested	To Requested	Recommended	Budget vs.
		Actual	Modified Budget	Budget	Budget	Budget	FY 2016
Total PARKS & RECREATION:		1,134,622.77	1,412,881.00	1,354,118.00	( 238,799.00)	1,115,319.00	( 297,562.00)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>GENERAL FUND</b>							
<b>DEBT SERVICE</b>							
10-80-751	DEBT PRINCIPAL - (Fire)	.00	.00	.00	.00	.00	.00
10-80-752	DEBT INTEREST - (Fire)	.00	.00	.00	.00	.00	.00
10-80-753	DEBT PRINCIPAL - BOND REMODE	113,000.00	115,000.00	117,000.00	.00	117,000.00	2,000.00
10-80-754	DEBT INTEREST - BONDS REMOD	5,513.75	3,439.00	1,177.00	.00	1,177.00	( 2,262.00)
10-80-755	DEBT PRINCIPAL - WATER & SEWE	.00	.00	.00	.00	.00	.00
10-80-756	DEBT INTEREST	.00	.00	.00	.00	.00	.00
10-80-757	DEBT PRINCIPAL - BONDS HOPE C	.00	.00	.00	.00	.00	.00
10-80-758	DEBT INTEREST - BONDS HOPE CT	.00	.00	.00	.00	.00	.00
10-80-763	ISSUANCE & TRUSTEE FEES - MU	1,500.00	1,500.00	1,500.00	.00	1,500.00	.00
10-80-765	ISSUANCE & TRUSTEE FEES RFND	.00	.00	.00	.00	.00	.00
10-80-767	ISSUANCE & TRUSTEE FEES - HOP	.00	.00	.00	.00	.00	.00
10-80-790	PMT TO REFUNDED BOND ESCRO	.00	.00	.00	.00	.00	.00
Total DEBT SERVICE:		120,013.75	119,939.00	119,677.00	.00	119,677.00	( 262.00)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>CLASS "C" ROADS</b>							
<b>OPERATING EXPENDITURES</b>							
64-40-200	ROAD MAINTENANCE	690,162.58	1,009,000.00	1,075,200.00	.00	1,075,200.00	66,200.00
64-40-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
64-40-240	STREET SIGNS	7,743.58	26,000.00	26,000.00	.00	26,000.00	.00
64-40-310	CAPITAL PROJECTS	9,061.00	493,416.00	44,800.00	.00	44,800.00	( 448,616.00)
64-40-320	ENGINEERING & TECHNICAL FEES	13,669.92	75,000.00	75,000.00	.00	75,000.00	.00
64-40-500	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
64-40-510	CONTRIBUTION TO FUND BALANC	.00	.00	.00	.00	.00	.00
64-40-740	NEW EQUIPMENT	53,614.93	115,318.00	.00	.00	.00	( 115,318.00)
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 CLASS "C" ROADS:		774,252.01	1,718,734.00	1,221,000.00	.00	1,221,000.00	( 497,734.00)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>TRANSPORTATION INFRASTRUCTURE</b>							
<b>OPERATING EXPENDITURES</b>							
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	.00	393,000.00	363,000.00	.00	363,000.00	( 30,000.00)
65-40-320	ENGINEERING	.00	.00	.00	.00	.00	.00
65-40-740	EQUIPMENT	.00	.00	.00	.00	.00	.00
65-40-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		.00	393,000.00	363,000.00	.00	363,000.00	( 30,000.00)
<b>TRANSFERS AND OTHER USES</b>							
65-48-800	CONTRIBUTION TO FUND BALANC	.00	.00	18,000.00	.00	18,000.00	18,000.00
Total TRANSFERS AND OTHER USES:		.00	.00	18,000.00	.00	18,000.00	18,000.00
Grand Totals:		15,477,867.18	20,152,240.12	19,350,993.00	( 656,747.00)	18,694,246.00	( 1,457,994.12)

## Capital Projects Fund

Roy City Corporation FY 2018 Budget

### IN THIS SECTION:

- Fund Summary
- Revenues
- Expenditures

Tab – Capital Projects

## CAPITAL PROJECTS FUND

### Revenue

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

For FY 2018, an additional \$75,000 has been set aside to remodel the basement of the Municipal Building with offices and a conference room. During FY 2017, \$25,000 was set aside for the conference room. Those funds and the FY 2018 funds will be combined for a total project cost of \$100,000. Furnishings will be included in the total project.

Revenue	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
GF transfer – fire apparatus	\$ 185,500	\$ 325,500	\$ 185,500
GF transfer – parks & recreational fac.	71,525	164,780	0
GF transfer – capital improvements	0	1,013,153	75,000
Contribution from fund balance	1,446,723	1,568,095	875,000
<b>Total</b>	<b>\$1,703,748</b>	<b>\$3,071,528</b>	<b>\$1,135,500</b>

### Expenditures

Funds will be carried forward into FY 2018 for the construction of George Wahlen North Park and Beautification. The amounts budgeted are estimates, and will likely need to be revised when expenditures are summarized at the end of FY 2017.

	FY 2017 Budget	Change	FY 2018 Proposed
Banners	\$10,000	(\$10,000)	\$ 0
George Wahlen North Park	1,526,499	(726,499)	800,000
Fire apparatus	165,000	(165,000)	0
Beautification	302,876	(227,876)	75,000
Municipal building improvements	25,000	50,000	75,000
Contribution to fund balance	1,042,153	(856,653)	185,500
<b>Total</b>	<b>\$3,071,528</b>	<b>(\$1,936,028)</b>	<b>\$1,135,500</b>

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>CAPITAL PROJECTS FUND</b>							
<b>CONTRIBUTIONS AND TRANSFERS</b>							
41-38-054	G/F TRANS. - PUBLIC SAFETY	.00	.00	.00	.00	.00	.00
41-38-058	G/F TRANS - FIRE EQUIP & FACIL	185,500.00	325,500.00	185,500.00	75,000.00	260,500.00	( 65,000.00)
41-38-064	G/F TRANS - PARKS & RECR FACIL	71,525.00	164,780.00	71,525.00	( 71,525.00)	.00	( 164,780.00)
41-38-069	G/F TRANS - AQUATIC CENTER	.00	.00	.00	.00	.00	.00
41-38-100	LAND PURCHASE	.00	.00	.00	.00	.00	.00
41-38-110	TRANSFER BETWEEN PROJECT FU	.00	.00	.00	.00	.00	.00
41-38-200	CONTRIBUTIONS & TRANSFERS	.00	881,653.46	.00	.00	.00	( 881,653.46)
41-38-600	G.F. CONTRIB - CAP IMPRV PLAN	.00	131,500.02	.00	.00	.00	( 131,500.02)
41-38-700	CONTRIBUTION FROM FUND BALA	.00	1,568,095.00	.00	875,000.00	875,000.00	( 693,095.00)
Total CONTRIBUTIONS AND TRANSFERS:		257,025.00	3,071,528.48	257,025.00	878,475.00	1,135,500.00	( 1,936,028.48)
Net Total CAPITAL PROJECTS FUND:		257,025.00	3,071,528.48	257,025.00	878,475.00	1,135,500.00	( 1,936,028.48)



Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>CAPITAL PROJECTS FUND</b>							
<b>OPERATING EXPENDITURES</b>							
41-40-020	EXPENSES	6,605.50	10,000.00	.00	.00	.00	( 10,000.00)
41-40-500	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		6,605.50	10,000.00	.00	.00	.00	( 10,000.00)
<b>TRANSFERS &amp; OTHER USES</b>							
41-48-310	TRANSFER WITHIN PROJECT FUN	.00	.00	.00	.00	.00	.00
41-48-800	APPROPR. INCREASE IN FUND BA	.00	881,653.48	.00	.00	.00	( 881,653.48)
41-48-805	INCREASE IN F/B RES - FIRE	.00	160,500.00	185,500.00	.00	185,500.00	25,000.00
41-48-810	INCREASE IN F/B RES - PKS/REC	.00	.00	71,525.00	( 71,525.00)	.00	.00
41-48-815	INCREASE IN F/B RES - AQ CTR	.00	.00	.00	.00	.00	.00
Total TRANSFERS & OTHER USES:		.00	1,042,153.48	257,025.00	( 71,525.00)	185,500.00	( 856,653.48)
<b>FIRE &amp; RESCUE FACILITY &amp; EQUIP</b>							
41-58-020	FIRE & RESCUE FACILITY & EQUIP	.00	165,000.00	.00	.00	.00	( 165,000.00)
41-58-751	L/T LEASE FINANCING - PRINCIPA	.00	.00	.00	.00	.00	.00
41-58-752	L/T LEASE FINANCING - INTEREST	.00	.00	.00	.00	.00	.00
Total FIRE & RESCUE FACILITY & EQUIP:		.00	165,000.00	.00	.00	.00	( 165,000.00)
<b>PARKS &amp; RECREATIONL FACILITIES</b>							
41-64-020	PARKS & RECREATIONL FACILITIE	342,421.18	1,526,499.00	.00	800,000.00	800,000.00	( 726,499.00)
Total PARKS & RECREATIONL FACILITIES:		342,421.18	1,526,499.00	.00	800,000.00	800,000.00	( 726,499.00)
<b>L/T CAPITAL IMPROVEMENTS PLAN</b>							
41-74-020	L/T CAPITAL IMPROVEMNT - MUNI	.00	25,000.00	.00	75,000.00	75,000.00	50,000.00
41-74-021	L/T CAPITAL IMPROVEMENT - HOP	.00	.00	.00	.00	.00	.00
41-74-022	L/T CAP IMPROVE - 1900 W BEAU	379,150.27	302,876.00	.00	75,000.00	75,000.00	( 227,876.00)
Total L/T CAPITAL IMPROVEMENTS PLAN:		379,150.27	327,876.00	.00	150,000.00	150,000.00	( 177,876.00)
Total CAPITAL PROJECTS FUND:		728,176.95	3,071,528.48	257,025.00	878,475.00	1,135,500.00	( 1,936,028.48)

## Water & Sewer Utility Enterprise Fund

Roy City Corporation FY 2018 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 2018 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 both water and sewer service in FY 2018 as increases from the contractors are passed along to the consumers. Any additional costs to the utility, such as franchise fees resulting from the rate increase, will also be passed along to the consumers.

Revenue estimates for the fund are as follows:

Revenue	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
<b>Water</b>	\$1,978,856	\$2,016,205	\$2,175,000
<b>Sewer</b>	3,923,954	4,432,750	5,025,000
<b>Capital improvements</b>	873,557	872,000	878,000
<b>Connection fees</b>	4,010	6,000	6,125
<b>Impact fees</b>	52,998	60,500	17,500
<b>Other</b>	283,486	244,000	209,000
<b>Contribution from reserves</b>	0	122,806	0
<b>Total</b>	<b>\$7,116,861</b>	<b>\$7,754,261</b>	<b>\$8,310,625</b>

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 2018. To cover the increased cost of water, the City proposes increasing rates as follows:

Billing Classification per unit	FY 2017	Change	FY 2018 Proposed
<b>Residential – Bi-monthly</b>	\$ 13.79	\$ 0.98	\$ 14.77
<b>Residential County – Bi-monthly</b>	27.58	1.96	29.54
<b>Commercial – Monthly</b>	6.90	0.49	7.39
<b>Commercial County - Monthly</b>	13.80	0.98	14.78
<b>Mobile Homes - Monthly</b>	6.90	0.49	7.39
<b>Residential water usage- Bi-monthly:</b>			
First 18,000 gallons (per 1,000 gallons)	0.80	0.02	0.82
Next 12,000 gallons (per 1,000 gallons)	1.42	0.04	1.46
Next 10,000 gallons (per 1,000 gallons)	1.57	0.06	1.63
Gallons over 40,000 (per 1,000 gallons)	1.77	0.07	1.84
<b>Commercial water usage – Monthly:</b>			
First 9,000 gallons (per 1,000 gallons)	0.80	0.02	0.82
Next 6,000 gallons (per 1,000 gallons)	1.42	0.04	1.46
Next 5,000 gallons (per 1,000 gallons)	1.57	0.06	1.63
Gallons over 20,000 (per 1,000 gallons)	1.77	0.07	1.84

Mobile home water usage – Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.72	0.02	0.74
Next 6,000 gallons (per 1,000 gallons)	1.28	0.04	1.32
Next 5,000 gallons (per 1,000 gallons)	1.40	0.07	1.47
Gallons over 20,000 (per 1,000 gallons)	1.59	0.06	1.65

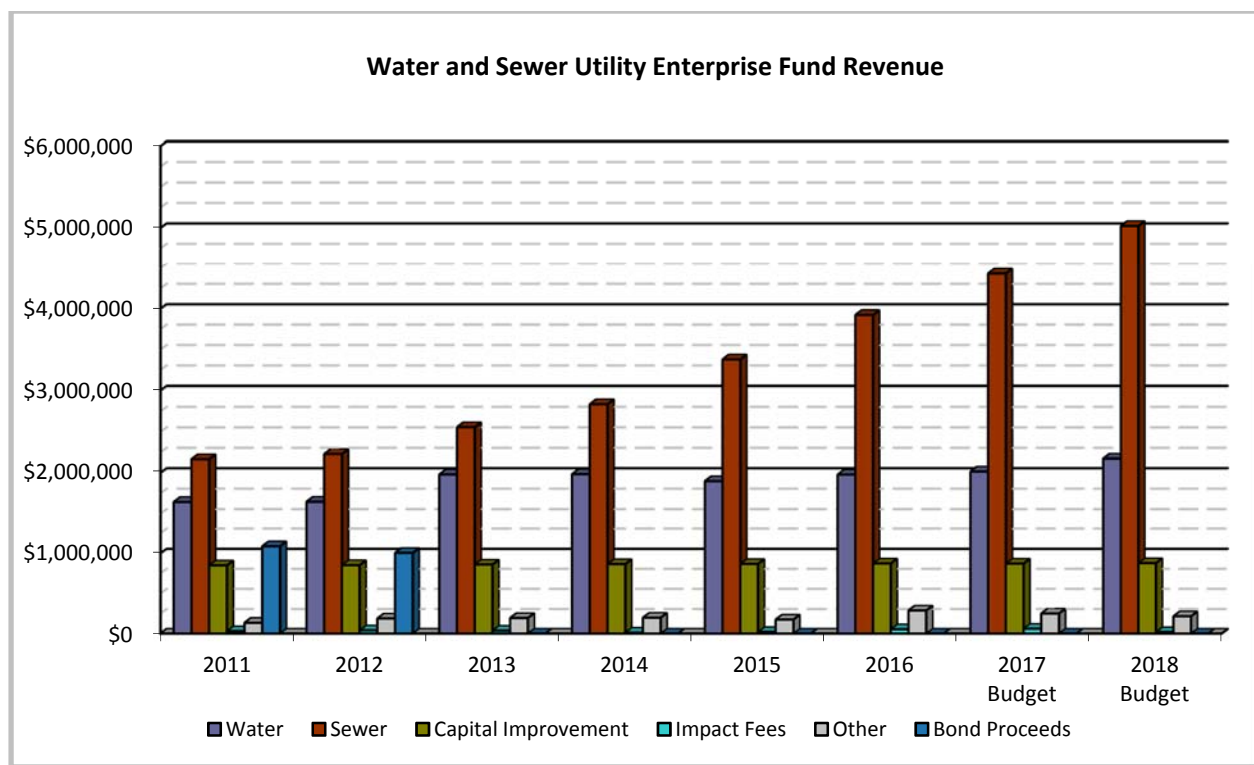
In December 2013, North Davis Sewer District implemented a new rate structure effective July 2014. The revised rate structure included increases in the wholesale rate charged to municipalities over a four year time frame. For FY 2018, the final year of implementation, the rate per unit increases from \$18.50 to \$21.50. In addition, excess gallons charged to commercial customers per 1,000 gallons over 5,500 increases from \$1.85 to \$2.15.

The budget includes restructuring the sewer rates the City charges its customers connected to the North Davis Sewer District system to account for the wholesale rate increase. The new rates are as follows:

North Davis Sewer system connections	FY 2017	Change	FY 2018 Proposed
Residential – Bi-monthly	\$ 51.02	\$ 6.38	\$ 57.40
Residential County – Bi-monthly	102.04	12.76	114.80
Commercial – Monthly	25.51	3.19	28.70
Commercial County - Monthly	51.02	6.38	57.40
Multi-unit residential - Monthly	25.51	3.19	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)	2.03	0.32	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)	4.06	0.64	4.70

Customers connected to the Central Weber Sewer system had a rate increase in January 2017 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. The increases in sewer revenue from FY 2011 through FY 2012 are a result of the rate increases from Central Weber Sewer. North Davis Sewer began a series of rate increases in FY 2014, which will continue through FY 2018.



Roy City raised its base rate for water in FY 2013 to fund capital improvements to the infrastructure. The upswing in revenue in FY 2013 was a result of the rate increase. The water rate increase for FY 2018 will not only cover the increase by the contractor, but also the change in wages and benefits being implemented throughout Roy City.

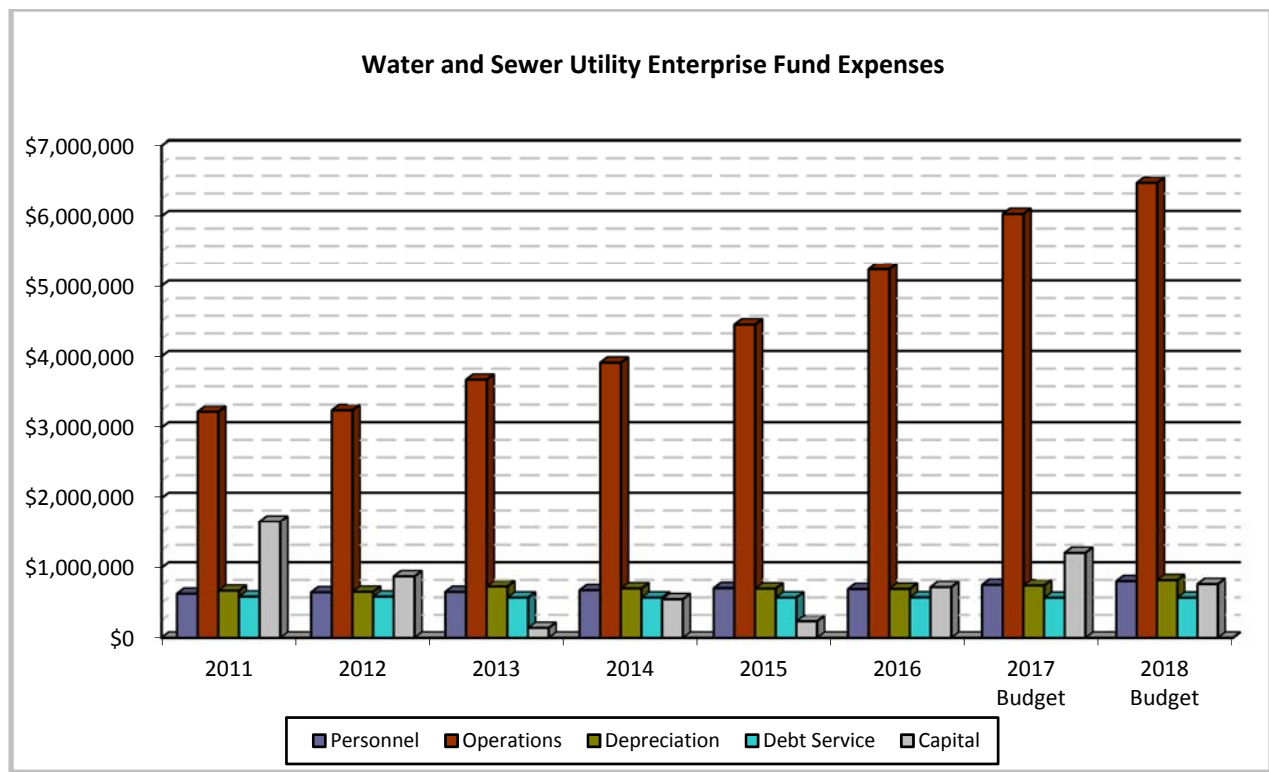
Revenue from impact and connection fees continues to be low because of fewer new homes being constructed. Other revenue is comprised of fees associated with late payment, disconnections, and terminated accounts; sale of assets; and rental of water shares. The late fees are currently set at \$25 for a first occurrence and \$35 for each subsequent occurrence. There are very few first time occurrences, and having two different fees is complicated for the billing system. It is proposed that the late payment fee be changed to one rate of \$35 for any occurrence.

### Expenses

There are no major changes to the Water and Sewer Utility Enterprise Fund related to personnel or operations. As stated earlier, there was a change to the salary scale and salary adjustments to address compression issues of staff.

Vendor rate increases are the main source of the increase in the expense budget. In addition, the interdepartmental charges with the General Fund have increased due to the salary adjustments. 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 2011 through FY 2012 can be partially attributed to the increase in Central Weber Sewer rates. Although this is a pass-through to the user, it shows as an expense on the financial statements. Part of the increase in the FY 2013 budget is the rate increase for both Central Weber Sewer and North Davis Sewer. FY 2014 to FY 2017 reflect the North Davis Sewer District rate increase.

Capital projects for FY 2011 to FY 2012 include water system improvements funded by the 2008 water bonds.

### Personnel and Benefits

Restructuring the salary scale to a step system and adjusting wages to address the compaction issue has increased personnel costs. As stated above for the General Fund, the budget includes a 2.0%, 2.25% or 2.5% (depending on years of service) merit and no increases to health insurance premiums or retirement contributions.

### Operations

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

The water meter account remains at a high level due to the change out to radio read meters. This project has been in the works for two years, and work has begun with the installation of software and the changing out of meters. The commercial accounts have been changed out and are now being read with

the radio system. Installation on the residential accounts began in March 2017, with the anticipation of 2,500 being done per year. The entire transition will take approximately four years.

The expenditure for North Davis Sewer has increased according to their new fee structure, approximately \$537,000. The cost of water from Weber Basin Water has increased \$48,000 per year. Franchise fees for both services have increased because they are directly tied to the revenue rates.

Utilities were increased to operate the Hill Air Force Base reservoir. This will allow for the facility to run year round. Other operating costs have been held consistent with FY 2017 estimates.

#### Debt Service

Total debt service costs are up slightly from FY 2017. Principal will increase \$15,000 while interest will decrease \$14,000.

#### Departments

##### **Operations Division**

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$718,236	\$ 51,477	\$ 769,713
<b>Operations</b>	6,534,728	483,792	7,018,520
<b>Capital</b>	1,209,648	(443,848)	765,800
<b>Total</b>	\$8,963,879	\$ 91,421	\$8,554,033

Prior year comparison with proposed budget:

- Reevaluation of interdepartment transfers for employee wage reimbursement
- Water and sewer service rates increased by contractors
- Utilities for HAFB coming on-line
- Franchise fees change with rate increases
- Capital requests change annually

##### **Administration Division**

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$ 36,255	\$ 81	\$36,336
<b>Operations</b>	465,042	15,087	480,129
<b>Capital</b>	0	0	0
<b>Total</b>	\$501,297	\$15,168	\$516,465

Prior year comparison with proposed budget:

- Reevaluation of interdepartment transfers for employee wage reimbursement
- Increase in credit card fees

- Increase in budget for Information Technology raises amount of transfer for Water Administration

### Capital Assets

The capital budget for the Water and Sewer Utility Enterprise Fund includes water and sewer projects, facility improvements, and the replacement of worn equipment. A description of capital is as follows:

Description	Amount
Add bathroom and widen driveway at 4300 W lift station	\$ 15,000
SCADA for 5500 S PRV pit	25,000
PRV pit at 5500 S 3500 W	47,000
Replace water lines 4850 S – 4950 S and 2125 W – 2250 W	636,000
Case Super N Backhoe (split with Class C and Storm Sewer)	24,800
John Deere 624 loader	18,000
	<b>\$765,800</b>

The revenue for this fund is approximately \$8.3 million, with expenses before depreciation of \$7.5 million. After principal on the bonds of \$365,000, this leaves about \$435,000 for projects. The projects were prioritized and it has been determined that these projects are of the highest priority.

### 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 \$287,300.



## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2018 BUDGET

Period: 00/17

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>UTILITY ENTERPRISE FUND</b>							
<b>INTERGOVERNMENTAL</b>							
50-33-190	FED GRANT - HOMELAND SECURIT	.00	.00	.00	.00	.00	.00
	Total INTERGOVERNMENTAL:	.00	.00	.00	.00	.00	.00
<b>MISCELLANEOUS REVENUE</b>							
50-36-100	INTEREST EARNED	69.95	.00	.00	.00	.00	.00
50-36-400	GAIN/(LOSS) ON ASSET DISPOSAL	5,767.98	36,000.00	.00	.00	.00	( 36,000.00)
50-36-900	OTHER REVENUE - MISCELLANEO	183,435.09	185,000.00	186,000.00	.00	186,000.00	1,000.00
	Total MISCELLANEOUS REVENUE:	189,273.02	221,000.00	186,000.00	.00	186,000.00	( 35,000.00)
<b>ENTERPRISE REVENUE</b>							
50-37-110	METERED WATER SALES	1,978,855.95	2,016,205.00	2,175,000.00	.00	2,175,000.00	158,795.00
50-37-120	CAPITAL IMPROVEMENT FEES	873,556.57	872,000.00	878,000.00	.00	878,000.00	6,000.00
50-37-160	WATER CONNECTION FEES	4,010.08	6,000.00	6,125.00	.00	6,125.00	125.00
50-37-180	HOOPER WATER ANNEXATION FEE	.00	.00	.00	.00	.00	.00
50-37-190	WATER IMPACT FEE	51,555.00	60,000.00	17,000.00	.00	17,000.00	( 43,000.00)
50-37-310	SEWER SERVICE CHARGES	3,923,954.57	4,432,750.00	5,025,000.00	.00	5,025,000.00	592,250.00
50-37-330	SEWER CONNECTION FEES	.00	.00	.00	.00	.00	.00
50-37-340	SPECIAL SEWER LIFT FEE	.00	.00	.00	.00	.00	.00
50-37-360	WEST AREA IMPACT FEE	.00	.00	.00	.00	.00	.00
50-37-370	WEST SANITARY SEWER IMPACT F	.00	.00	.00	.00	.00	.00
50-37-371	EAST SANITARY SEWER IMPACT F	1,442.50	500.00	500.00	.00	500.00	.00
50-37-420	RENTAL OF D.W. SHARES	22,837.50	23,000.00	23,000.00	.00	23,000.00	.00
50-37-710	REFUSE COLLECTION	.00	.00	.00	.00	.00	.00
50-37-940	USE OF RETAINED EARNINGS	.00	122,806.00	48,532.00	( 48,532.00)	.00	( 122,806.00)
	Total ENTERPRISE REVENUE:	6,856,212.17	7,533,261.00	8,173,157.00	( 48,532.00)	8,124,625.00	591,364.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
50-38-165	TRANSFER - SOLID WASTE INTRDP	.00	.00	.00	.00	.00	.00
50-38-300	CONTRIBUTION - PRIVATE SOURCE	71,376.00	.00	.00	.00	.00	.00
	Total CONTRIBUTIONS AND TRANSFERS:	71,376.00	.00	.00	.00	.00	.00
	Net Total UTILITY ENTERPRISE FUND:	7,116,861.19	7,754,261.00	8,359,157.00	( 48,532.00)	8,310,625.00	556,364.00

## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2018 BUDGET

Period: 00/17

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
UTILITY ENTERPRISE FUND							
WATER/SEWER UTILITY OPERATIONS							
50-40-090	EMPLOYEE WAGE REIMBURSEME	( 2,499.00)	( 18,254.00)	( 10,508.00)	( 2,173.00)	( 12,681.00)	5,573.00
50-40-100	OVERTIME	55,949.47	69,315.00	70,058.00	.00	70,058.00	743.00
50-40-110	PERMANENT EMPLOYEES WAGES	412,858.40	420,202.00	460,045.00	( 14,842.00)	445,203.00	25,001.00
50-40-120	PART-TIME/TEMPORARY WAGES	7,023.22	32,298.00	38,728.00	.00	38,728.00	6,430.00
50-40-130	F.I.C.A.	35,249.52	39,916.00	43,517.00	( 1,136.00)	42,381.00	2,465.00
50-40-140	RETIREMENT	64,481.27	88,691.00	96,109.00	( 2,734.00)	93,375.00	4,684.00
50-40-150	INSURANCE	76,737.45	71,925.00	77,997.00	( 74.00)	77,923.00	5,998.00
50-40-160	WORKMENS COMPENSATION	7,751.09	10,493.00	11,398.00	( 322.00)	11,076.00	583.00
50-40-170	UNEMPLOYMENT COMPENSATION	.00	650.00	650.00	.00	650.00	.00
50-40-180	UNIFORM ALLOWANCE	3,000.00	3,000.00	3,000.00	.00	3,000.00	.00
50-40-210	BOOKS, SUBSCRIP., MEMBERSHI	4,458.26	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	9,974.51	9,850.00	9,850.00	.00	9,850.00	.00
50-40-240	OFFICE SUPPLIES & EXPENSE	3,507.13	3,200.00	3,200.00	.00	3,200.00	.00
50-40-245	PUBLIC EDUCATION	2,327.07	3,000.00	3,000.00	.00	3,000.00	.00
50-40-250	EQUIPMENT SUPPLIES & MAINT	3,319.88	.00	.00	.00	.00	.00
50-40-260	BUILDING, GROUND, SUPPLY MAI	8,007.25	17,500.00	18,375.00	7,500.00	25,875.00	8,375.00
50-40-270	UTILITIES	233,365.91	212,500.00	233,500.00	.00	233,500.00	21,000.00
50-40-280	TELEPHONE EXPENSE	7,555.97	5,700.00	5,700.00	.00	5,700.00	.00
50-40-300	HOMELAND SECURITY GRANT	.00	.00	.00	.00	.00	.00
50-40-310	PROFESSIONAL & TECHNICAL SVC	32,903.88	45,000.00	45,000.00	.00	45,000.00	.00
50-40-320	PROF & TECH-INTERDEPARTMENT	254,877.00	280,841.00	328,296.00	( 37,697.00)	290,599.00	9,758.00
50-40-330	COMPUTER PROGRAMMING	.00	1,000.00	1,000.00	.00	1,000.00	.00
50-40-350	TELEMETERING	8,362.81	13,800.00	8,800.00	.00	8,800.00	( 5,000.00)
50-40-360	COMPUTER SUPPLIES	.00	.00	.00	.00	.00	.00
50-40-420	FUEL	14,699.65	29,000.00	35,000.00	( 15,000.00)	20,000.00	( 9,000.00)
50-40-430	VEHICLE MAINTENANCE	29,932.57	29,000.00	29,000.00	.00	29,000.00	.00
50-40-440	WATER METERS	235,903.31	234,000.00	234,000.00	.00	234,000.00	.00
50-40-450	STREET SURFACE MAINTENANCE	10,110.99	19,600.00	19,600.00	.00	19,600.00	.00
50-40-460	WATER SYSTEM OPERATIONS EXP	88,413.39	75,000.00	89,833.00	.00	89,833.00	14,833.00
50-40-461	SEWER SYSTEM OPERATIONS EXP	31,087.97	33,000.00	33,000.00	.00	33,000.00	.00
50-40-470	RESERVOIR MAINTENANCE	17,147.12	17,500.00	22,500.00	.00	22,500.00	5,000.00
50-40-471	WATER SYSTEM MAINT (IMPACT)	.00	.00	.00	.00	.00	.00
50-40-472	SANITARY SEWER MAINT (IMPACT)	.00	.00	.00	.00	.00	.00
50-40-500	LEASED PROPERTY	9,399.43	10,250.00	9,350.00	900.00	10,250.00	.00
50-40-510	INSURANCE	85,316.00	81,284.00	81,690.00	.00	81,690.00	406.00
50-40-520	RIVERDALE CITY SEWER SVC FEES	.00	.00	.00	.00	.00	.00
50-40-571	ASPHALT & CONCRETE DISPOSAL	.00	1,000.00	.00	.00	.00	( 1,000.00)
50-40-580	CENTRAL WEBER SEWER	235,940.04	243,940.00	247,050.00	.00	247,050.00	3,110.00
50-40-600	DAVIS/WEBER CANAL	21,750.00	22,620.00	22,620.00	.00	22,620.00	.00
50-40-610	NORTH DAVIS SEWER	2,330,143.56	3,025,000.00	3,307,560.00	.00	3,307,560.00	282,560.00
50-40-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
50-40-630	CROSS CONNECTION CO	.00	.00	.00	.00	.00	.00
50-40-640	SANITARY SEWER MAINT.	202,744.45	205,000.00	205,000.00	.00	205,000.00	.00
50-40-670	DEPRECIATION, UTILITY FUND	697,926.13	745,135.00	841,110.00	( 19,787.00)	821,323.00	76,188.00
50-40-680	WEBER BASIN WATER	504,655.11	530,000.00	530,000.00	46,500.00	576,500.00	46,500.00
50-40-690	WATER SAMPLES	30,735.52	24,000.00	24,000.00	.00	24,000.00	.00
50-40-700	STREET CUT REPAIR	.00	.00	.00	.00	.00	.00
50-40-701	CONCRETE FEES	.00	.00	.00	.00	.00	.00
50-40-820	INTEREST ON LONG-TERM DEBT	228,974.41	219,640.00	205,640.00	.00	205,640.00	( 14,000.00)
50-40-821	BOND ISSUANCE COSTS	4,179.42	1,500.00	1,500.00	.00	1,500.00	.00
50-40-822	BOND INSURANCE & SURETY PRE	2,078.07	.00	.00	.00	.00	.00
50-40-920	TRANSFER TO ENGINEERING	.00	.00	.00	.00	.00	.00

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
50-40-930	FRANCHISE FEE - WATER	118,747.50	120,973.00	130,500.00	.00	130,500.00	9,527.00
50-40-931	FRANCHISE FEE - SEWER	235,437.27	265,965.00	301,500.00	.00	301,500.00	35,535.00
50-40-940	RETAINED EARNINGS	.00	.00	.00	5,927.00	5,927.00	5,927.00
Total WATER/SEWER UTILITY OPERATIONS:		6,364,533.00	7,252,964.00	7,827,098.00	( 32,938.00)	7,794,160.00	541,196.00

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>UTILITY ADMINISTRATION</b>							
50-44-090	EMPLOYEE WAGE REIMBURSEME	( 5,493.00)	( 6,287.00)	( 6,306.00)	6.00	( 6,300.00)	( 13.00)
50-44-100	OVERTIME	.00	512.00	512.00	.00	512.00	.00
50-44-110	PERMANENT EMPLOYEES WAGES	30,670.48	33,301.00	33,509.00	( 35.00)	33,474.00	173.00
50-44-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
50-44-130	F.I.C.A.	2,318.06	2,587.00	2,602.00	( 2.00)	2,600.00	13.00
50-44-140	RETIREMENT	4,107.25	5,643.00	5,678.00	( 6.00)	5,672.00	29.00
50-44-150	INSURANCE	2,722.55	399.00	273.00	( 1.00)	272.00	( 127.00)
50-44-160	WORKMENS COMPENSATION	45.86	50.00	56.00	.00	56.00	6.00
50-44-170	UNEMPLOYMENT COMPENSATION	.00	50.00	50.00	.00	50.00	.00
50-44-180	UNIFORM ALLOWANCE	.00	.00	.00	.00	.00	.00
50-44-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
50-44-210	BOOKS, SUBSCRIP., MEMBERSHI	516.15	725.00	660.00	.00	660.00	( 65.00)
50-44-220	PUBLIC NOTICES	61.83	975.00	600.00	.00	600.00	( 375.00)
50-44-230	TRAVEL/TRAINING EXPENSE	1,139.87	2,700.00	2,600.00	.00	2,600.00	( 100.00)
50-44-240	OFFICE SUPPLIES & EXPENSE	37,085.54	49,019.00	45,000.00	.00	45,000.00	( 4,019.00)
50-44-250	EQUIPMENT SUPPLIES & MAINTENANCE	4,588.12	4,400.00	3,150.00	.00	3,150.00	( 1,250.00)
50-44-280	TELEPHONE EXPENSE	224.73	500.00	500.00	.00	500.00	.00
50-44-310	PROFESSIONAL & TECHNICAL SVC	31,123.94	33,500.00	41,360.00	.00	41,360.00	7,860.00
50-44-320	PROF & TECH-INTERDEPARTMENT	308,420.00	287,570.00	296,456.00	( 2,698.00)	293,758.00	6,188.00
50-44-360	INFORMATION TECHNOLOGY	63,292.00	69,403.00	89,109.00	( 12,858.00)	76,251.00	6,848.00
50-44-420	FUEL	.00	.00	.00	.00	.00	.00
50-44-430	VEHICLE MAINTENANCE	.00	.00	.00	.00	.00	.00
50-44-560	RESIDENTIAL GARBAGE PICK-UP	.00	.00	.00	.00	.00	.00
50-44-561	GARBAGE PICKUP - CLEANUP	.00	.00	.00	.00	.00	.00
50-44-570	COUNTY LANDFILL EXPENSE	.00	.00	.00	.00	.00	.00
50-44-571	COUNTY LANDFILL - CLEANUP	.00	.00	.00	.00	.00	.00
50-44-590	UNCOLLECTABLE ACCOUNTS	18,572.18	16,000.00	16,000.00	.00	16,000.00	.00
50-44-620	SUNDRY CHARGES	175.45	250.00	250.00	.00	250.00	.00
50-44-630	PLANNING EXPENSE	.00	.00	.00	.00	.00	.00
50-44-930	FRANCHISE FEE - GARBAGE	.00	.00	.00	.00	.00	.00
Total UTILITY ADMINISTRATION:		499,571.01	501,297.00	532,059.00	( 15,594.00)	516,465.00	15,168.00
Grand Totals:		6,864,104.01	7,754,261.00	8,359,157.00	( 48,532.00)	8,310,625.00	556,364.00

## Storm Water Utility Enterprise Fund

Roy City Corporation FY 2018 Budget

### IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Storm Water

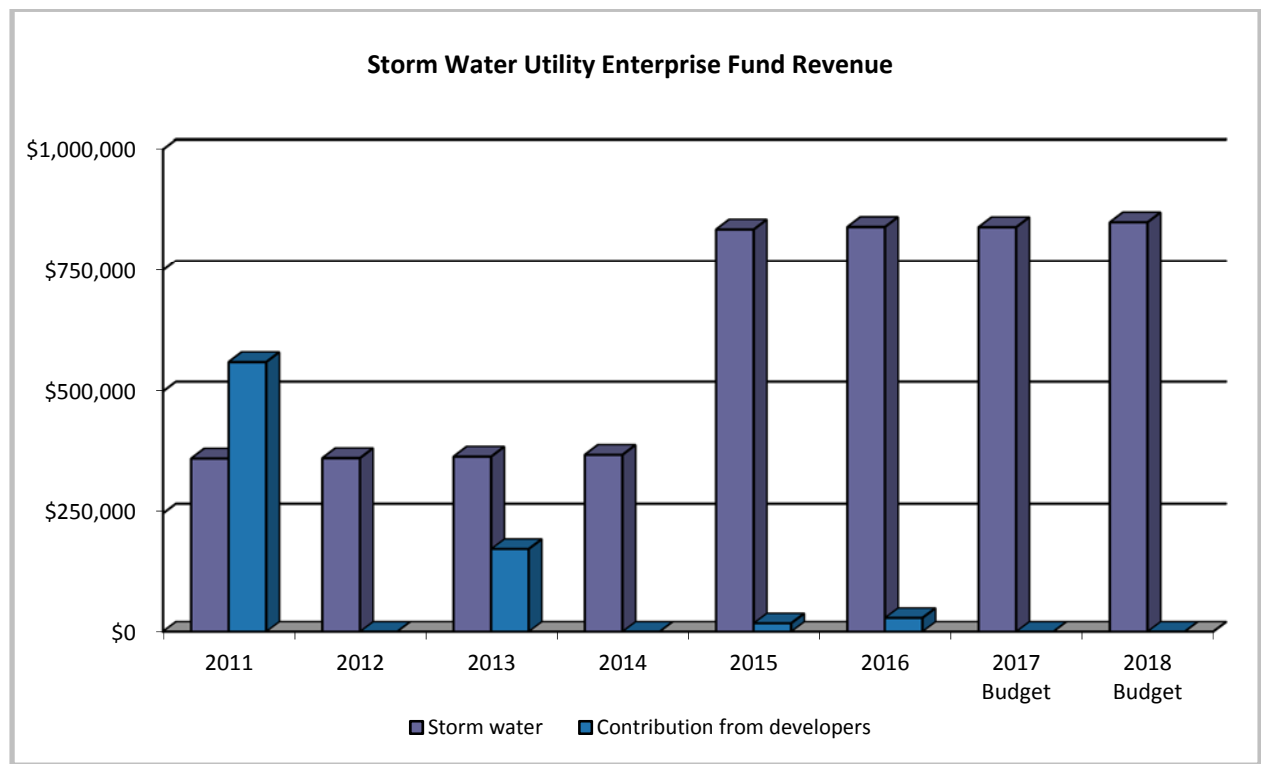
## STORM WATER UTILITY ENTERPRISE FUND

### Revenue

There are no fee changes proposed for the fiscal year.

Revenue	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
<b>Storm water</b>	\$840,428	\$840,000	\$850,000
<b>Contribution</b>	28,864	0	0
<b>Total</b>	\$869,292	\$840,000	\$850,000

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



### Personnel and Benefits

Restructuring the salary scale to a step system and adjusting wages to address the compaction issue has increased personnel costs. As stated above for the General Fund, the budget includes a 2.0%, 2.25% or 2.5% (depending on years of service) merit and no increases to health insurance premiums or retirement contributions.

A position was upgraded to Superintendent to oversee operations and adherence to regulatory requirements of the storm water system. There are numerous reporting requirements tied to the system which will be done by the Superintendent.

#### Operating Expenses

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

#### Current Year

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$145,965	\$ 20,650	\$ 166,615
<b>Operations</b>	479,526	27,818	507,344
<b>Capital</b>	45,600	238,300	283,900
<b>Contributions to reserves</b>	214,509	(38,468)	176,041
<b>Total</b>	\$885,600	\$297,200	\$1,133,900

Prior year comparison with proposed budget:

- Promotion of employee to Superintendent
- Increase in depreciation due to capital improvements
- Increase in vehicle maintenance
- Increase in disposal of street sweepings
- Capital requests change annually

#### Capital Assets

The following storm water projects are included in the FY 2017 budget:

Description	Amount
Pipe in storm drain at Union Pacific	\$230,000
Case Super N Backhoe (split with Class C and Water Utility)	12,400
John Deere 624 loader (split with Class C and Water Utility)	9,000
2018 4500 series hillside mower	30,500
Laptop	2,000
	\$283,900

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>STORM WATER UTILITY FUND</b>							
<b>INTERGOVERNMENTAL</b>							
51-33-701	GRANTS FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.00
	Total INTERGOVERNMENTAL:	.00	.00	.00	.00	.00	.00
<b>MISCELLANEOUS REVENUE</b>							
51-36-400	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00	.00	.00
51-36-900	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	.00	.00	.00	.00	.00	.00
<b>ENTERPRISE REVENUE</b>							
51-37-310	STORM SEWER UTILITY FEE	840,428.41	840,000.00	850,000.00	.00	850,000.00	10,000.00
51-37-940	USE OF RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
	Total ENTERPRISE REVENUE:	840,428.41	840,000.00	850,000.00	.00	850,000.00	10,000.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
51-38-300	CONTRIBUTION - PRIVATE SOURCE	28,864.00	.00	.00	.00	.00	.00
51-38-310	CONTRIBUTION FROM GENERAL F	.00	.00	.00	.00	.00	.00
51-38-350	CONTRIBUTION FROM U. E. FUND	.00	.00	.00	.00	.00	.00
51-38-700	CONTRB'N FROM RETAINED EARN	.00	.00	.00	.00	.00	.00
	Total CONTRIBUTIONS AND TRANSFERS:	28,864.00	.00	.00	.00	.00	.00
	Net Total STORM WATER UTILITY FUND:	869,292.41	840,000.00	850,000.00	.00	850,000.00	10,000.00



Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>STORM WATER UTILITY FUND</b>							
<b>OPERATING EXPENDITURES</b>							
51-40-090	EMPLOYEE WAGE REIMBURSEME	.00	( 3,856.00)	( 2,000.00)	( 570.00)	( 2,570.00)	1,286.00
51-40-100	OVERTIME	12,913.23	9,252.00	11,892.00	.00	11,892.00	2,640.00
51-40-110	PERMANENT EMPLOYEES WAGES	85,260.26	89,044.00	193,037.00	( 93,741.00)	99,296.00	10,252.00
51-40-120	PART-TIME/TEMPORARY WAGES	417.22	6,786.00	8,137.00	.00	8,137.00	1,351.00
51-40-130	F.I.C.A.	7,363.77	8,038.00	16,299.00	( 7,171.00)	9,128.00	1,090.00
51-40-140	RETIREMENT	13,272.24	17,512.00	35,509.00	( 15,685.00)	19,824.00	2,312.00
51-40-150	INSURANCE	8,655.12	16,131.00	49,641.00	( 32,106.00)	17,535.00	1,404.00
51-40-160	WORKMENS COMPENSATION	1,596.69	2,308.00	4,646.00	( 2,023.00)	2,623.00	315.00
51-40-170	UNEMPLOYMENT COMPENSATION	.00	150.00	150.00	.00	150.00	.00
51-40-180	UNIFORM ALLOWANCE	600.00	600.00	600.00	.00	600.00	.00
51-40-200	MAINTENANCE	4,907.20	10,000.00	10,000.00	.00	10,000.00	.00
51-40-210	BOOKS, SUBSCRIP., MEMBERSHI	( 55.52)	1,500.00	5,000.00	.00	5,000.00	3,500.00
51-40-220	PUBLIC NOTICES	17.18	500.00	500.00	.00	500.00	.00
51-40-230	TRAVEL/TRAINING EXPENSE	1,026.83	2,000.00	2,000.00	.00	2,000.00	.00
51-40-240	OFFICE SUPPLIES AND EXPENSE	4,652.11	5,750.00	5,750.00	.00	5,750.00	.00
51-40-245	PUBLIC EDUCATION	961.25	1,000.00	1,000.00	.00	1,000.00	.00
51-40-250	EQUIPMENT, SUPPLIES & MAINT	1,656.98	6,500.00	6,500.00	.00	6,500.00	.00
51-40-310	PROFESSIONAL AND TECHNICAL	25,149.94	24,365.00	25,079.00	( 44.00)	25,035.00	670.00
51-40-320	PROF & TECHNICAL - INTERDEPAR	59,646.00	91,711.00	93,660.00	( 2,445.00)	91,215.00	( 496.00)
51-40-321	PROF & TECHNICAL - INTER W/S	.00	2,096.00	2,102.00	( 2.00)	2,100.00	4.00
51-40-420	FUEL	2,436.74	3,600.00	3,600.00	.00	3,600.00	.00
51-40-430	VEHICLE MAINTENANCE	2,677.62	3,000.00	4,500.00	.00	4,500.00	1,500.00
51-40-460	SYSTEMS OPERATIONS EXPENSE	139,839.37	140,000.00	140,000.00	.00	140,000.00	.00
51-40-500	LEASED PROPERTY	.00	.00	.00	.00	.00	.00
51-40-571	STREET SWEEPING DISPOSAL	.00	8,500.00	8,000.00	.00	8,000.00	( 500.00)
51-40-590	UNCOLLECTABLE ACCOUNTS	601.04	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	92,183.79	124,104.00	156,424.00	( 9,780.00)	146,644.00	22,540.00
51-40-690	WATER SAMPLES	.00	2,500.00	2,500.00	.00	2,500.00	.00
51-40-930	FRANCHISE FEE	50,425.70	50,400.00	50,400.00	600.00	51,000.00	600.00
51-40-940	RETAINED EARNINGS CONTRIBUTI	.00	214,509.00	13,074.00	162,967.00	176,041.00	( 38,468.00)
Total STORM WATER UTILITY FUND:		516,204.76	840,000.00	850,000.00	.00	850,000.00	10,000.00

## Solid Waste Utility Enterprise Fund

Roy City Corporation FY 2018 Budget

### IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Solid Waste

## SOLID WASTE UTILITY ENTERPRISE FUND

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

During the spring of FY 2016, the City made a determination to postpone the curb-side dumpster program until it was determined that the additional costs were beneficial. A clean-up program was implemented to help residents clean their yards of debris a couple of times a year. The clean-up system worked well and will be continued. In the first year of operation, the clean-up was held three times in April, July, and October. There was a significant amount of activity in April and October, but very little in July. With that in mind, the City has changed to a semi-annual program to occur in April and October and run for two weeks, excluding Sundays.

### Revenue

The City's contractor for collection, Waste Management, has proposed a small rate increase which will be included in the FY 2018 rate calculation. Because the dumpster program has been discontinued and the clean-up program has been a suitable replacement, it has been determined that the overall collection rates should be lowered. The cost of the dumpster program was significantly more than the clean-up and was allocated to all residents through the user fee. The proposed rate structure for garbage and recycling is as follows:

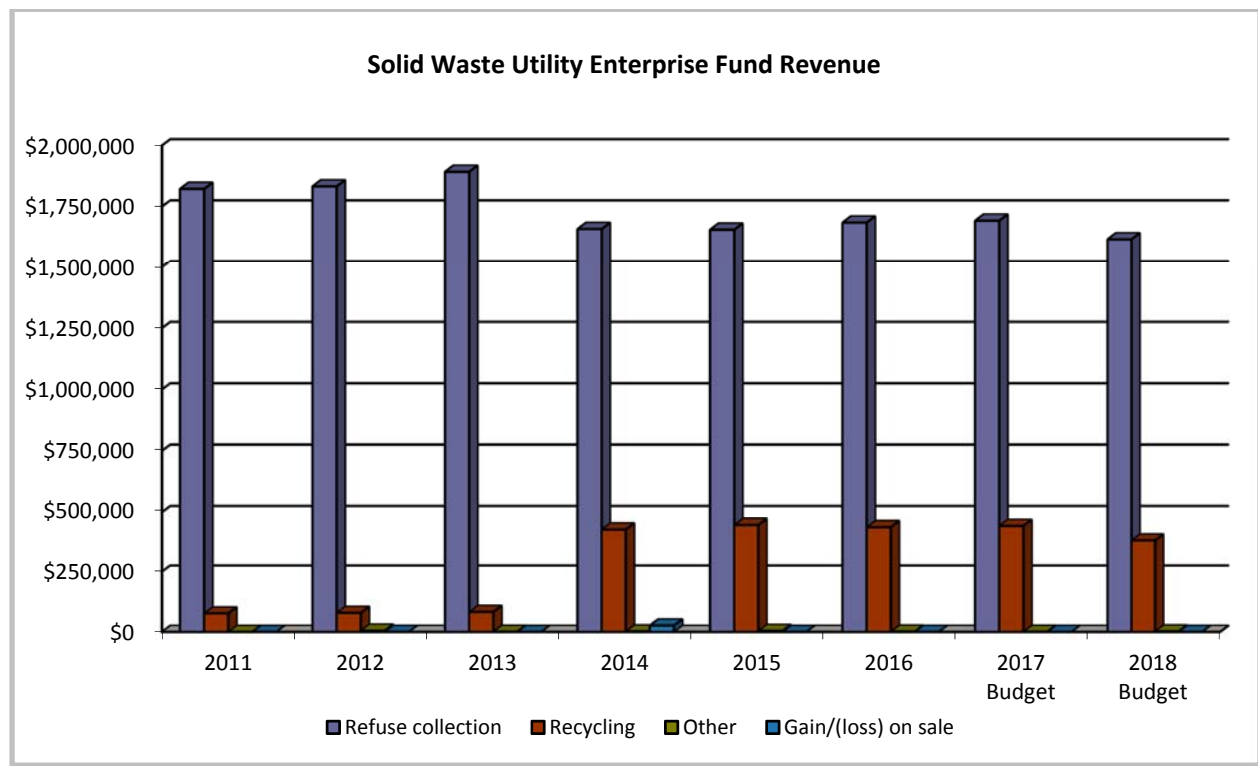
Billing Classification per unit	FY 2017	Change	FY 2018 Proposed
Garbage with recycling – Bi-monthly	\$ 23.34	(\$ 1.46)	\$ 21.88
Garbage without recycling – Bi-monthly	25.44	( 1.28)	24.16
Garbage (county) – Bi-monthly	46.68	( 2.92)	43.76
Garbage, recycling, extra 96 gallon can – Bi-monthly	37.70	( 1.70)	36.00
Garbage, without recycling, extra 96 gallon can – Bi-monthly	39.80	( 1.52)	38.28
Garbage, recycling, extra 64 gallon can – Bi-monthly	35.80	( 1.60)	34.20
Garbage, without recycling, extra 64 gallon can – Bi-monthly	37.90	( 1.44)	36.46
Extra cans	7.18	( 0.12)	7.06

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

Revenue	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
Refuse collection	\$1,684,581	\$1,692,000	\$1,615,800
Recycling	434,847	440,000	380,400
Other	1,635	1,000	2,000
<b>Total</b>	<b>\$2,121,063</b>	<b>\$2,133,000</b>	<b>\$1,998,200</b>

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

A historical summary of fund revenue follows:



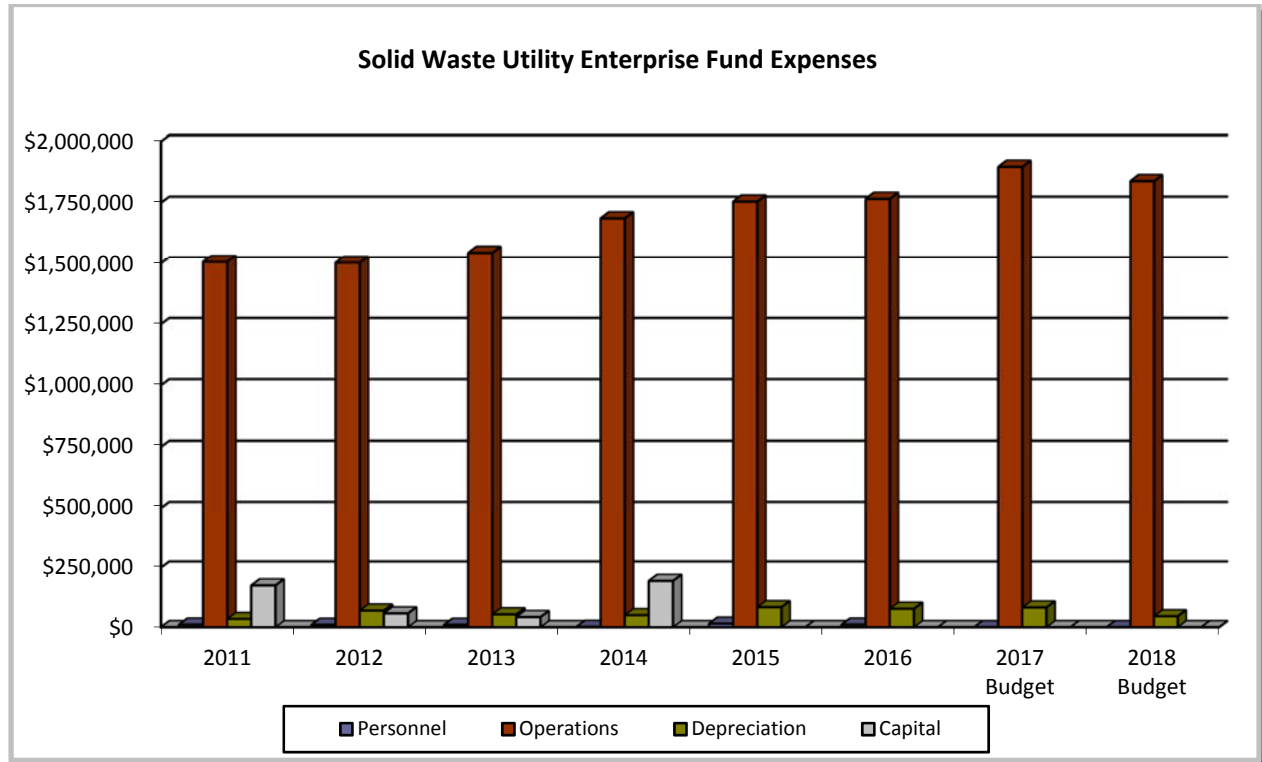
### Personnel

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

### Operating Expenditures

Discussion have occurred in Weber County about raising the rates at the landfill. At this time, the City has not been informed of any increase. Should it arise, the increase will be passed along to the customers. Estimates for landfill costs have been reduced. When the dumpster program was discontinued, it was anticipated that more waste would be run through the residential dumpsters. That did not happen, so the estimate for FY 2018 was lowered.

A summary of expenses for the fund is as follows:



In FY 2017, the costs included construction of a covered bowery under which the dumpsters could be stored. Also included was the cost of placing lids on the dumpsters. It was anticipated that these expenditures would take place to keep the dumpster program going. With the implementation of the semi-annual clean-ups, none of the expenditures took place, and future budgets have been reduced by the amounts.

#### Current Year

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Operations</b>	\$1,980,047	(\$100,530)	\$1,879,517
<b>Capital</b>	0	0	0
<b>Contributions to reserves</b>	152,953	(134,800)	118,683
<b>Total</b>	\$2,133,000	(\$235,330)	\$1,998,200

Prior year comparison with proposed budget:

- Reevaluation of interdepartment transfers for employee wage reimbursement and inclusion of new positions
- Reduction of costs associated with clean-ups from three down to two
- Reduction in landfill costs

#### Capital Assets

No capital purchases are proposed.

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>SOLID WASTE UTILITY FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
53-36-400	GAIN/(LOSS) ON SALE OF ASSETS	.00	.00	.00	.00	.00	.00
53-36-900	OTHER REVENUE - NOT IDENTIFIE	1,634.70	1,000.00	2,000.00	.00	2,000.00	1,000.00
	<b>Total MISCELLANEOUS REVENUE:</b>	<b>1,634.70</b>	<b>1,000.00</b>	<b>2,000.00</b>	<b>.00</b>	<b>2,000.00</b>	<b>1,000.00</b>
<b>ENTERPRISE REVENUE</b>							
53-37-710	REFUSE COLLECTION	1,684,581.11	1,692,000.00	1,626,820.00	( 11,020.00)	1,615,800.00	( 76,200.00)
53-37-750	RECYCLING REVENUE	434,846.93	440,000.00	383,350.00	( 2,950.00)	380,400.00	( 59,600.00)
53-37-940	USE OF RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
	<b>Total ENTERPRISE REVENUE:</b>	<b>2,119,428.04</b>	<b>2,132,000.00</b>	<b>2,010,170.00</b>	<b>( 13,970.00)</b>	<b>1,996,200.00</b>	<b>( 135,800.00)</b>
	<b>Net Total SOLID WASTE UTILITY FUND:</b>	<b>2,121,062.74</b>	<b>2,133,000.00</b>	<b>2,012,170.00</b>	<b>( 13,970.00)</b>	<b>1,998,200.00</b>	<b>( 134,800.00)</b>

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>SOLID WASTE UTILITY FUND</b>							
<b>SOLID WASTE ADMINISTRATION</b>							
53-40-100	OVERTIME	31.95	.00	.00	.00	.00	.00
53-40-110	PERMANENT EMPLOYEES WAGES	.00	.00	.00	.00	.00	.00
53-40-120	PART-TIME/TEMPORARY WAGES	9,761.42	.00	.00	.00	.00	.00
53-40-130	F.I.C.A.	797.39	.00	.00	.00	.00	.00
53-40-140	RETIREMENT	.00	.00	.00	.00	.00	.00
53-40-150	INSURANCE	.00	.00	.00	.00	.00	.00
53-40-160	WORKMENS COMPENSATION	126.80	.00	.00	.00	.00	.00
53-40-170	UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
53-40-210	BOOKS, SUBSCRIP., MEMBERSHI	62.29	225.00	165.00	.00	165.00	( 60.00)
53-40-220	PUBLIC NOTICES	15.45	250.00	150.00	.00	150.00	( 100.00)
53-40-230	TRAVEL/TRAINING EXPENSE	51.26	900.00	650.00	.00	650.00	( 250.00)
53-40-240	OFFICE SUPPLIES	9,386.98	12,966.00	12,000.00	.00	12,000.00	( 966.00)
53-40-250	EQUIPMENT SUPPLIES & MAINT	945.53	30,800.00	740.00	.00	740.00	( 30,060.00)
53-40-280	TELEPHONE EXPENSE	.00	500.00	280.00	.00	280.00	( 220.00)
53-40-310	PROFESSIONAL & TECHNICAL SVC	8,081.35	11,500.00	11,840.00	.00	11,840.00	340.00
53-40-320	PROF & TECH - INTERDEPARTMEN	122,912.00	94,768.00	107,962.00	( 1,820.00)	106,142.00	11,374.00
53-40-321	PROF & TECH - INTERDEPT W/S U	7,992.00	26,301.00	16,712.00	2,739.00	19,451.00	( 6,850.00)
53-40-360	INFORMATION TECHNOLOGY	7,032.00	7,711.00	9,901.00	( 1,429.00)	8,472.00	761.00
53-40-420	FUEL	2,599.55	4,500.00	3,000.00	.00	3,000.00	( 1,500.00)
53-40-430	VEHICLE MAINTENANCE	.00	6,000.00	2,500.00	.00	2,500.00	( 3,500.00)
53-40-510	INSURANCE	6,094.00	5,806.00	5,835.00	.00	5,835.00	29.00
53-40-560	CONTRACT - RESIDENTIAL PICKUP	647,356.71	689,000.00	698,240.00	( 3,000.00)	695,240.00	6,240.00
53-40-561	CONTRACT - RECYCLING PICK-UP	297,943.19	329,400.00	314,780.00	( 2,000.00)	312,780.00	( 16,620.00)
53-40-570	COUNTY LANDFILL - RESIDENTIAL	486,911.32	531,900.00	519,900.00	.00	519,900.00	( 12,000.00)
53-40-571	COUNTY LANDFILL - DUMPSTER P	36,899.86	11,400.00	8,300.00	.00	8,300.00	( 3,100.00)
53-40-590	UNCOLLECTIBLE ACCOUNTS	4,910.79	5,000.00	6,000.00	.00	6,000.00	1,000.00
53-40-620	SUNDRY CHARGES	45.29	250.00	200.00	.00	200.00	( 50.00)
53-40-670	DEPRECIATION	77,266.87	82,950.00	46,100.00	.00	46,100.00	( 36,850.00)
53-40-930	FRANCHISE FEE - SOLID WASTE	127,165.68	127,920.00	120,610.00	( 838.00)	119,772.00	( 8,148.00)
53-40-940	RETAINED EARNINGS	.00	152,953.00	126,305.00	( 7,622.00)	118,683.00	( 34,270.00)
Total SOLID WASTE UTILITY FUND:		1,854,389.68	2,133,000.00	2,012,170.00	( 13,970.00)	1,998,200.00	( 134,800.00)



## Internal Service Funds

Roy City Corporation FY 2018 Budget

### IN THIS SECTION:

- Fund Summary
  - Information Technology
  - Risk Management

## Information Technology Fund

Roy City Corporation FY 2018 Budget

### IN THIS SECTION:

- Revenues
- Expenses

Tab – Information Technology

## INFORMATION TECHNOLOGY FUND

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The Information Technology Fund is an internal service fund that operates for the purpose of providing computer hardware, software, and technical support to the various departments of the City. Funding is provided by the General Fund, Water and Sewer Utility Enterprise Fund, and Solid Waste Utility Fund and totals \$414,471.

### Personnel and Benefits

Restructuring the salary scale to a step system and adjusting wages to address the compaction issue has increased personnel costs. As stated above for the General Fund, the budget includes a 2.0%, 2.25% or 2.5% (depending on years of service) merit and no increases to health insurance premiums or retirement contributions.

### Operating Expenses

Some increases occurred in professional and technical fees related to support contracts and subscriptions. Equipment purchased in FY 2017 now have maintenance contracts, as well as the new web site.

### Current Year

	FY 2017 Budget	Change	FY 2018 Proposed
<b>Personnel and benefits</b>	\$178,831	\$ 19,862	\$198,693
<b>Operations</b>	241,054	(6,399)	234,655
<b>Capital</b>	142,799	(77,799)	65,000
<b>Contributions to reserves</b>	0	0	0
<b>Total</b>	\$562,684	(\$64,336)	\$498,348

Prior year comparison with proposed budget:

- Addition of new equipment and maintenance contract, along with increases in rates for current contracts
- Depreciation decreased as older equipment becomes fully depreciated
- Capital request change annually

### Capital Assets

Capital outlay includes the following:

Description	Amount
Police laptop rotation	\$24,000
Hardware for server repairs	4,500
Brocade ISCSI switch	2,700
Core switch upgrade	25,000
Palo Alto firewalls	6,300
Software for server repairs	2,500
	\$65,000

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>INFORMATION TECHNOLOGY</b>							
<b>MISCELLANEOUS REVENUE</b>							
60-36-400	GAIN (LOSS) - DISPOSAL OF F/A	( 359.56)	.00	.00	.00	.00	.00
60-36-900	MISCELLANEOUS INCOME	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		( 359.56)	.00	.00	.00	.00	.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
60-38-700	CONTRIBUTION FROM FUND BALA	.00	34,316.00	.00	9,732.00	9,732.00	( 24,584.00)
Total CONTRIBUTIONS AND TRANSFERS:		.00	34,316.00	.00	9,732.00	9,732.00	( 24,584.00)
<b>SPECIAL FUND REVENUE</b>							
60-39-910	CHARGES FOR DATA PROCESSING	351,621.00	385,569.00	495,050.00	( 71,434.00)	423,616.00	38,047.00
Total SPECIAL FUND REVENUE:		351,621.00	385,569.00	495,050.00	( 71,434.00)	423,616.00	38,047.00
Net Total INFORMATION TECHNOLOGY:		351,261.44	419,885.00	495,050.00	( 61,702.00)	433,348.00	13,463.00

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>INFORMATION TECHNOLOGY</b>							
<b>OPERATING EXPENDITURES</b>							
60-40-090	EMPLOYEE WAGE REIMBURSEME	.00	.00	.00	.00	.00	.00
60-40-100	OVERTIME	2,230.10	2,050.00	3,000.00	.00	3,000.00	950.00
60-40-110	PERMANENT EMPLOYEES WAGES	109,404.73	114,233.00	120,917.00	7,956.00	128,873.00	14,640.00
60-40-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
60-40-130	F.I.C.A.	7,750.85	8,896.00	9,480.00	609.00	10,089.00	1,193.00
60-40-140	RETIREMENT	20,246.25	21,478.00	22,887.00	1,470.00	24,357.00	2,879.00
60-40-150	INSURANCE	27,940.81	29,573.00	29,400.00	29.00	29,429.00	( 144.00)
60-40-160	WORKMENS COMPENSATION	1,847.23	2,501.00	2,673.00	172.00	2,845.00	344.00
60-40-170	UNEMPLOYMENT COMPENSATION	.00	100.00	100.00	.00	100.00	.00
60-40-210	BOOKS, SUBSCRIP., MEMBERSHI	54.42	3,000.00	2,500.00	( 850.00)	1,650.00	( 1,350.00)
60-40-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
60-40-230	TRAVEL/TRAINING EXPENSE	3,490.00	3,500.00	3,500.00	.00	3,500.00	.00
60-40-240	OFFICE SUPPLIES & EXPENSE	137.85	300.00	300.00	.00	300.00	.00
60-40-280	TELEPHONE EXPENSE	1,616.11	1,380.00	1,380.00	.00	1,380.00	.00
60-40-300	SYSTEM SUPPLIES & MAINTENAN	42,657.36	45,050.00	45,400.00	.00	45,400.00	350.00
60-40-310	PROFESSIONAL & TECHNICAL SVC	81,574.10	98,752.00	113,363.00	( 6,420.00)	106,943.00	8,191.00
60-40-420	FUEL	215.37	500.00	500.00	.00	500.00	.00
60-40-430	VEHICLE MAINTENANCE	550.46	600.00	250.00	.00	250.00	( 350.00)
60-40-550	DEPRECIATION	61,541.81	87,972.00	91,419.00	( 16,687.00)	74,732.00	( 13,240.00)
60-40-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		361,257.45	419,885.00	447,069.00	( 13,721.00)	433,348.00	13,463.00
<b>TRANSFERS &amp; OTHER USES</b>							
60-48-800	APPROPR. INCREASE IN FUND BA	.00	.00	47,981.00	( 47,981.00)	.00	.00
Total TRANSFERS & OTHER USES:		.00	.00	47,981.00	( 47,981.00)	.00	.00
Total INFORMATION TECHNOLOGY:		361,257.45	419,885.00	495,050.00	( 61,702.00)	433,348.00	13,463.00

## Risk Management Fund

Roy City Corporation FY 2018 Budget

### IN THIS SECTION:

- Revenues
- Expenses

Tab – Risk Management

## RISK MANAGEMENT FUND

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

The total operating budget of the Risk Management Fund is \$291,750, a .5% increase over the previous year.

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

The insurance premiums estimates approximate the amounts from the prior year, with no increases expected. The budget for claims is estimated to be lower than previous years due to the reduction in recaptured losses (the five year payback to URMMA).

### Current Year

	FY 2017 Budget	Change	FY 2018 Proposed
General risk management	\$ 23,000	\$ 50	\$ 23,050
Insurance premiums	159,600	( 100)	159,500
Claims	116,900	(7,700)	109,200
Total	\$299,500	(\$7,750)	\$291,750



Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>RISK MANAGEMENT FUND</b>							
<b>CONTRIBUTIONS AND TRANSFERS</b>							
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	14,090.00	.00	.00	.00	.00	.00
63-38-510	USE OF RETAINED EARNINGS	.00	9,200.00	.00	.00	.00	( 9,200.00)
Total CONTRIBUTIONS AND TRANSFERS:		14,090.00	9,200.00	.00	.00	.00	( 9,200.00)
<b>SPECIAL FUND REVENUE</b>							
63-39-920	CHARGES FOR INSURANCE COVER	304,700.00	290,300.00	291,750.00	.00	291,750.00	1,450.00
Total SPECIAL FUND REVENUE:		304,700.00	290,300.00	291,750.00	.00	291,750.00	1,450.00
Net Total RISK MANAGEMENT FUND:		318,790.00	299,500.00	291,750.00	.00	291,750.00	( 7,750.00)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>RISK MANAGEMENT FUND</b>							
<b>OPERATING EXPENDITURES</b>							
63-40-210	BOOKS, SUBSCRIP., MEMBERSHI	.00	450.00	.00	.00	.00	( 450.00)
63-40-220	PERSONNEL TRAINING MATERIAL	.00	.00	.00	.00	.00	.00
63-40-230	TRAVEL/TRAINING	120.23	1,650.00	850.00	.00	850.00	( 800.00)
63-40-240	INCENTIVE PROGRAMS - RISK MG	1,396.50	1,800.00	1,700.00	.00	1,700.00	( 100.00)
63-40-250	PRE-EMPLOYMENT EXP - ADMIN	7,563.20	8,000.00	9,500.00	.00	9,500.00	1,500.00
63-40-490	GENERAL RISK MANAGEMENT	10,561.60	11,000.00	11,000.00	.00	11,000.00	.00
63-40-500	INSURANCE PREMIUMS	152,280.92	159,600.00	159,500.00	.00	159,500.00	( 100.00)
63-40-510	ADMIN EXPENDITURES	.00	.00	.00	.00	.00	.00
63-40-660	REIMBURSEMENT-PRESCIP SAFE	.00	100.00	.00	.00	.00	( 100.00)
63-40-680	RESERVES FOR CLAIMS	70,391.60	116,900.00	109,200.00	.00	109,200.00	( 7,700.00)
Total RISK MANAGEMENT FUND:		242,314.05	299,500.00	291,750.00	.00	291,750.00	( 7,750.00)

## Special Revenue Funds

Roy City Corporation FY 2018 Budget

### IN THIS SECTION:

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

## SPECIAL REVENUE FUNDS

### **Storm Sewer Development Fund**

Revenue in the Storm Sewer Development Fund is generated from impact fees charged on building permits. Revenue for FY 2018 is based on the construction of 25 new homes at \$750 per home and some commercial development. The commercial development fees are based on the size of the construction and exceed the \$750 fee.

Revenue	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
Storm sewer fees	\$49,674	\$ 25,000	\$18,750
Interest	1,216	1,000	2,000
Contribution from fund balance	0	161,000	0
<b>Total</b>	<b>\$50,890</b>	<b>\$187,000</b>	<b>\$20,750</b>

Monies in the fund are used for constructing and maintaining storm sewer systems within the City. For FY 2018, no projects are anticipated. The City will set the funds aside for future use.

### **Park Development Fund**

Revenue for the Park Development Fund is also generated from impact fees charged on building permits and is estimated to be \$25,000. The impact fee is \$1,000 per building lot and is not charged to commercial development. For FY 2018 the City estimates that 25 homes will be constructed.

Revenue	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
Park development fees	\$74,300	\$102,400	\$ 25,000
Interest	1,148	1,000	3,000
Contribution from fund balance	0	11,600	87,000
<b>Total</b>	<b>\$75,448</b>	<b>\$115,000</b>	<b>\$115,000</b>

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

Description	Amount
Purchase property near West Park	\$115,000
	\$115,000

### **Cemetery Perpetual Fund**

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

There is currently no plan for expansion of the cemetery.

## Storm Sewer Development Fund

Roy City Corporation FY 2018 Budget

### IN THIS SECTION:

- Revenues
- Expenses

Tab – Storm Sewer Development

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>STORM SEWER DEVELOPMENT</b>							
<b>CHARGES FOR SERVICES</b>							
67-34-100	STORM SEWER DEVELOPMENT FE	49,673.65	25,000.00	18,750.00	.00	18,750.00	( 6,250.00)
67-34-330	SEWER CONNECTION FEE	.00	.00	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		49,673.65	25,000.00	18,750.00	.00	18,750.00	( 6,250.00)
<b>MISCELLANEOUS REVENUE</b>							
67-36-100	INTEREST EARNINGS	1,216.48	1,000.00	2,000.00	.00	2,000.00	1,000.00
67-36-900	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		1,216.48	1,000.00	2,000.00	.00	2,000.00	1,000.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
67-38-700	CONTRIBUTION FROM FUND BAL	.00	161,000.00	.00	.00	.00	( 161,000.00)
Total CONTRIBUTIONS AND TRANSFERS:		.00	161,000.00	.00	.00	.00	( 161,000.00)
Net Total STORM SEWER DEVELOPMENT:		50,890.13	187,000.00	20,750.00	.00	20,750.00	( 166,250.00)

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>STORM SEWER DEVELOPMENT</b>							
<b>OPERATING EXPENDITURES</b>							
67-40-200	MAINTENANCE	.00	18,000.00	.00	.00	.00	( 18,000.00)
67-40-310	CAPITAL PROJECTS	30,213.97	169,000.00	.00	.00	.00	( 169,000.00)
67-40-320	CONTRIBUTION TO FUND BALANC	.00	.00	20,750.00	.00	20,750.00	20,750.00
67-40-740	NEW EQUIPMENT	.00	.00	.00	.00	.00	.00
Total STORM SEWER DEVELOPMENT:		30,213.97	187,000.00	20,750.00	.00	20,750.00	( 166,250.00)



## Park Development Fund

Roy City Corporation FY 2018 Budget

### IN THIS SECTION:

- Revenues
- Expenses

Tab - Park Development

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>PARK DEVELOPMENT</b>							
<b>CHARGES FOR SERVICES</b>							
68-34-100	PARK DEVELOPMENT FEES	74,300.00	102,400.00	25,000.00	.00	25,000.00	( 77,400.00)
	Total CHARGES FOR SERVICES:	74,300.00	102,400.00	25,000.00	.00	25,000.00	( 77,400.00)
<b>MISCELLANEOUS REVENUE</b>							
68-36-100	INTEREST EARNINGS	1,148.14	1,000.00	3,000.00	.00	3,000.00	2,000.00
	Total MISCELLANEOUS REVENUE:	1,148.14	1,000.00	3,000.00	.00	3,000.00	2,000.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
68-38-110	EQUITY TRANSFER - CAP PROJ FN	.00	.00	.00	.00	.00	.00
68-38-130	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
68-38-400	CONTRIBUTION - OTHER GOVT UNI	.00	.00	.00	.00	.00	.00
68-38-700	CONTRIBUTION FROM FUND BALA	.00	11,600.00	87,000.00	.00	87,000.00	75,400.00
	Total CONTRIBUTIONS AND TRANSFERS:	.00	11,600.00	87,000.00	.00	87,000.00	75,400.00
	Net Total PARK DEVELOPMENT:	75,448.14	115,000.00	115,000.00	.00	115,000.00	.00

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>PARK DEVELOPMENT</b>							
<b>OPERATING EXPENDITURES</b>							
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	.00	115,000.00	115,000.00	.00	115,000.00	.00
68-40-320	CONTRIBUTION TO FUND BALANC	.00	.00	.00	.00	.00	.00
68-40-710	LAND PURCHASE	.00	.00	.00	.00	.00	.00
68-40-740	NEW EQUIPMENT	.00	.00	.00	.00	.00	.00
68-40-780	A.D.A. IMPROVEMENTS	.00	.00	.00	.00	.00	.00
68-40-920	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
68-40-930	TRANSFER TO CAPITAL PROJECTS	.00	.00	.00	.00	.00	.00
Total PARK DEVELOPMENT:		.00	115,000.00	115,000.00	.00	115,000.00	.00

## Cemetery Perpetual Fund

Roy City Corporation FY 2018 Budget

### IN THIS SECTION:

- Revenues
- Expenses

Tab - Cemetery

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>CEMETERY FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
75-36-100	INTEREST EARNINGS	.00	.00	.00	.00	.00	.00
75-36-820	SALES OF LOTS	160.00	.00	.00	.00	.00	.00
	<b>Total MISCELLANEOUS REVENUE:</b>	160.00	.00	.00	.00	.00	.00
	<b>Net Total CEMETERY FUND:</b>	160.00	.00	.00	.00	.00	.00

Acct No	Acct Title	2015-16 Prior Year Actual	2016-17 Current Year Modified Budget	2017-18 Requested Budget	Adjustments To Requested Budget	2017-18 Recommended Budget	FY 2017 Budget vs. FY 2016
<b>CEMETERY FUND</b>							
<b>OPERATING EXPENDITURES</b>							
75-40-260	BUILDING, GROUNDS, SUPPLY MAI	.00	.00	.00	.00	.00	.00
75-40-740	EQUIPMENT	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		.00	.00	.00	.00	.00	.00
<b>TRANSFERS &amp; OTHER USES</b>							
75-48-800	APPROPR. INCREASE IN FUND BA	.00	.00	.00	.00	.00	.00
Total TRANSFERS & OTHER USES:		.00	.00	.00	.00	.00	.00
Total CEMETERY FUND:		.00	.00	.00	.00	.00	.00