

Roosevelt  
CITY

2009-2010  
FISCAL YEAR

**CERTIFICATION OF BUDGET**

**ADOPTION OF BUDGET INFORMATION:**

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, *Utah Code*, as amended which states in effect:

On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Roosevelt City for the fiscal year ending June 30, 2010 as approved and adopted by resolution or ordinance dated June 9, 2009. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted by August 17)

was held on June 9, 2009 for all budgetary funds.

State of Utah  
County of Duchesne

Signed: D. Brad Hancock  
(Budget Officer)

Subscribed and sworn to this \_\_\_\_\_ day

of \_\_\_\_\_, 20\_\_\_\_.

Signed: \_\_\_\_\_  
(Notary Public)

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2010

**General Fund**

	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget
<b>General Fund Revenues:</b>			
<b>3100 Taxes</b>			
3110 General Property Taxes - Current	715,772	615,223	641,171
3120 Prior Years' Taxes - Delinquent	(2,916)	20,000	20,000
3121 Motor Vehicle Fee-in-Lieu PMT	-	120,000	120,000
3122 Highway Use Sales Tax	486,024	550,000	468,600
3130 General Sales & Use Taxes	1,601,537	1,646,500	1,470,000
3131 Zap tax	176,648	185,000	160,000
3140 Franchise Taxes	541,784	520,000	517,000
3150 Transient Room tax	17,613	13,000	13,000
<b>3200 License and Permits</b>			
3210 Business Licenses & Permits	37,047	25,000	20,000
3221 Building, Structures & Equipment	116,665	121,000	100,250
3222 Sign permits	10	-	-
3225 Animal Licenses	9,695	8,000	8,000
<b>3300 Intergovernmental Revenue</b>			
3305 State Grants - economic wage G	-	-	-
3306 Roosevelt Old Park G			
3321 Federal Grant	220,000	-	-
3328 Grants Federal Airport G	13,034	-	35,000
3332 Fire Grants	120,000	-	-
3342 Animal Control Duchesne County	25,000	25,000	25,000
3356 Class "B" Road Fund Allotment	214,239	200,000	-
3358 Liquor Fund Allotment	22,496	20,000	24,000
<b>3400 Charges for Services</b>			
3411 Telephone System Administration	(305)	4,000	4,000
3413 Planning & Zoning	34,840	30,000	10,000
3421 Special Police revenue	84,658	52,500	67,500
3455 Animal Control	-	23,000	17,000
3422 Fire revenue	129,021	56,000	84,000
3431 Streets Repair - cuts	4,536	-	-
3435 SID property owner assessment	2,267	1,000	1,000
3471 Golf Course revenue	367,866	277,500	220,000
3472 Swimming Pool	69,823	53,000	58,500
3473 Recreation revenue	26,733	29,500	25,500
3480 Cemetery	41,250	30,000	30,000
3487 Airport revenue	107,611	75,250	85,750

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2010

**General Fund**

	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget
<b>3500 FINES AND FORFEITURES</b>			
3510 Court Fines & Forfeitures	72,548	80,000	65,000
<b>3600 Miscellaneous Revenue</b>			
3610 Interest Earnings	71,640	63,000	63,000
3625 Property Leases	-	-	-
3630 Rents & Royalties	39,213	38,000	38,000
3635 Insurance Claim Settlements	-	-	-
3640 Sale of Fixed Assets - Compensation for Loss	119,453	117,500	5,000
3690 Miscellaneous revenue	226,863	11,000	5,000
<b>3800 Contributions and Transfers</b>			
3810 Transfer from:			
Water Fund	38,000	-	38,000
3870 Contribution from Private Sources	-	-	-
3880 Beg. Class "B" Road Fund Bal. to be Appropri.			
3890 Beg. General fund Bal. to be Appropriated	-	689,280	736,407
<b>TOTAL REVENUES</b>	<b>5,750,664</b>	<b>5,699,253</b>	<b>5,175,678</b>

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2010

**General Fund**

	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget
<b>General Fund Expenditures:</b>			
<b>4100 General Government</b>			
4111 Council	135,137	170,500	163,700
4120 City Court	15,309	34,500	23,000
4140 Administrative	313,076	356,750	363,000
4160 General Governmental Buildings	212,512	227,900	312,620
4180 Plan/Zone	117,856	81,200	55,300
<b>4200 Public Safety</b>			
4210 Police Department	1,078,597	1,308,575	1,272,275
4220 Fire Department	115,800	146,400	144,700
4250 Animal Control	68,111	132,600	133,950
<b>4400 Highways &amp; Public Improvements</b>			
4410 Streets	762,969	908,533	834,000
4420 Sanitation	12,056	11,600	12,500
4460 Airport expense	150,607	181,350	126,800
<b>4500 Parks, Recreation, and Public Property</b>			
4510 Park & Park Areas	353,142	376,400	339,450
4551 Swimming Pool	86,886	110,300	98,650
4555 Golf Course	558,701	558,200	493,000
4560 Recreation	46,530	64,400	64,050
4590 Cemeteries	155,755	156,545	121,300
<b>4530 Debt Service</b>			
4410 Mainstreet Bond Payment	20,000	20,000	20,000
4530 Bond Payment Transfer	-	-	-
4530 Golf Clubhouse Payment	20,000	28,500	20,000
<b>4800 Transfer and Other Uses</b>			
4810 Transfer to:			
Debt Service Fund Transfers	6,900	6,900	6,600
Redevelopment Fund Transfers	-	-	-
Sanitation Fund Transfers	-	-	-
Capital Fund Transfers	1,213,100	818,100	570,783
4870 Use of Restrictive/Reserved Fund Balance			
4871 Class "B" Road Funds			
<b>4880 Appropriated Increase in Fund Balance</b>	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,443,043</b>	<b>5,699,253</b>	<b>5,175,678</b>

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2010

**Other Special Revenue Fund**

	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
<b>REVENUES:</b>			
Scrap Sales Employee Fund	-	-	-
Interest Earnings	-	-	-
Other:	2,230	1,500	1,500
<b>OTHER SOURCES:</b>			
Transfer from:			
Usage of beginning fund balance	-	-	-
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>2,230</b>	<b>1,500</b>	<b>1,500</b>
<b>EXPENDITURES:</b>			
Expense	983	1,500	1,500
<b>OTHER USES:</b>			
Transfer to:			
Budgeted increase in the fund balance	-	-	-
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>983</b>	<b>1,500</b>	<b>1,500</b>

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2010

**Debt Service Fund**

	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
<b>REVENUES:</b>			
Interest Income	3,074	1,400	1,750
Municipal Complex	50,280	44,500	95,020
Back - 9 Funding	-	-	-
Transfer from:			
General fund	6,900	6,900	6,600
 <b>TOTAL REVENUES</b>			
 Beginning Fund Balance	-	70,000	-
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>60,254</b>	<b>122,800</b>	<b>103,370</b>
 <b>EXPENDITURES:</b>			
Principal on Debt	86,000	88,000	89,000
Interest on Bonds	18,640	16,540	14,370
Agent and collection fees	-	-	-
Transfer to:	-	-	-
General Fund			
 <b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>104,640</b>	<b>104,540</b>	<b>103,370</b>
 Ending Fund Balance	(44,386)	18,260	-

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2010

**Capital Projects Fund**

	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget
<b>REVENUES:</b>			
Transfers from:			
General Fund	1,213,100	818,100	570,783
Utility Fund		120,000	
Auto Fund			
Other Revenue	18,863	843,548	
<b>TOTAL REVENUES</b>	<b>1,231,963</b>	<b>1,781,648</b>	<b>570,783</b>
 <b>Beginning Fund Balance</b>	 	 	<b>823,217</b>
 <b>TOTAL AVAILABLE FOR APPROPRIATIONS</b>	 <b>1,231,963</b>	 <b>1,781,648</b>	 <b>1,394,000</b>
 <b>EXPENDITURES:</b>			
Expenditures	468,710	401,600	774,000
Class B & C Road Fund	201,776	500,000	500,000
Animal Shelter	414,043		
Walking Path		8,000	
Golf Course	314,597	698,648	120,000
<b>TOTAL EXPENDITURES</b>	<b>1,399,126</b>	<b>1,608,248</b>	<b>1,394,000</b>
 <b>Ending Fund Balance</b>	 <b>(167,163)</b>	 <b>173,400</b>	 

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2010

**Enterprise Fund - Water**

	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget
<b>OPERATING REVENUE:</b>			
Charges for Services	1,916,989	1,547,000	1,964,000
Interest Earned	22,663	20,000	20,000
Other	6,528	100	1,000
<b>TOTAL OPERATING REVENUE</b>	<u>1,946,180</u>	<u>1,567,100</u>	<u>1,985,000</u>
<b>OPERATING EXPENSES:</b>			
Personal Service	638,056	560,000	552,000
Contractual Services	1,534	20,000	20,000
Material and Supplies	888,240	707,000	722,900
Depreciation	267,453	265,000	265,000
<b>TOTAL OPERATING EXPENSES</b>	<u>1,795,283</u>	<u>1,552,000</u>	<u>1,559,900</u>
<b>OPERATING INCOME (LOSS)</b>	<u>150,898</u>	<u>15,100</u>	<u>425,100</u>
<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
Connection Fees	9,641	8,500	8,500
Impact Fees			
Interest Expense	46,600	55,000	55,000
Operating transfers to:			
General Fund	83,000	83,000	38,000
Operating transfers from:			
Sewer Fund	114,400	114,400	114,400
<b>TOTAL NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS</b>	<u>(5,559)</u>	<u>(15,100)</u>	<u>29,900</u>
<b>TOTAL INCOME (LOSS)</b>	<u>145,339</u>	<u>-</u>	<u>455,000</u>
<b>ANALYSIS OF CASH REQUIREMENTS:</b>			
<b>CASH OPERATING NEEDS:</b>			
Net income (loss)	145,339	-	455,000
Plus: Depreciation	-	265,000	265,000
Less: Major improvements & capital outlay			
Bond principal payments	-	-	(247,510)
<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<u>145,339</u>	<u>265,000</u>	<u>472,490</u>
<b>SOURCE OF CASH REQUIRED:</b>			
Beginning capital reserve			
Issuance of bonds and other debt			
<b>TOTAL CASH REQUIRED</b>	<u>-</u>	<u>-</u>	<u>-</u>

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2010

**Enterprise Fund - Sewer**

	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget
<b>OPERATING REVENUE:</b>			
Charges for Services	4,272,301	605,500	584,000
Interest Earned	89,911	-	25,000
Other	3,482	-	-
<b>TOTAL OPERATING REVENUE</b>	<b>4,365,694</b>	<b>605,500</b>	<b>609,000</b>
<b>OPERATING EXPENSES:</b>			
Personal Service	116,244	200,850	223,600
Contractual Services	-	-	-
Material and Supplies	95,899	93,750	141,000
Depreciation	121,940	123,000	123,000
<b>TOTAL OPERATING EXPENSES</b>	<b>334,083</b>	<b>417,600</b>	<b>487,600</b>
<b>OPERATING INCOME (LOSS)</b>	<b>4,031,611</b>	<b>187,900</b>	<b>121,400</b>
<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
Connection Fees			
Impact Fees			
Interest Expense	8,156	6,632	7,000
Operating transfers to:			
General Fund	132,400	132,400	114,400
<b>TOTAL NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS</b>	<b>(140,556)</b>	<b>(139,032)</b>	<b>(121,400)</b>
<b>TOTAL INCOME (LOSS)</b>	<b>3,891,055</b>	<b>48,868</b>	<b>-</b>
<b>ANALYSIS OF CASH REQUIREMENTS:</b>			
<b>CASH OPERATING NEEDS:</b>			
Net income (loss)	3,891,055	48,868	-
Plus: Depreciation	-	123,000	123,000
Less: Major improvements & capital outlay			
Bond principal payments			
<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>3,891,055</b>	<b>171,868</b>	<b>44,158</b>
<b>SOURCE OF CASH REQUIRED:</b>			
Beginning capital reserve			
Issuance of bonds and other debt			
<b>TOTAL CASH REQUIRED</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2010

**Enterprise Fund - Sanitation**

	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget
<b>OPERATING REVENUE:</b>			
Charges for Services	630,693	589,000	572,500
Interest Earned			
Other			
<b>TOTAL OPERATING REVENUE</b>	<u>630,693</u>	<u>589,000</u>	<u>572,500</u>
<b>OPERATING EXPENSES:</b>			
Personal Service			
Contractual Services			
Material and Supplies	633,278	589,000	572,500
Depreciation			
<b>TOTAL OPERATING EXPENSES</b>	<u>633,278</u>	<u>589,000</u>	<u>572,500</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(2,585)</u>	<u>-</u>	<u>-</u>
<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
Connection Fees			
Impact Fees			
Interest Expense			
Operating transfers to:			
Operating transfers from:			
General Fund	-	-	-
<b>TOTAL NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL INCOME (LOSS)</b>	<u>(2,585)</u>	<u>-</u>	<u>-</u>
<b>ANALYSIS OF CASH REQUIREMENTS:</b>			
<b>CASH OPERATING NEEDS:</b>			
Net income (loss)	(2,585)	-	-
Plus: Depreciation			
Less: Major improvements & capital outlay			
Bond principal payments			
<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<u>(2,585)</u>	<u>-</u>	<u>-</u>
<b>SOURCE OF CASH REQUIRED:</b>			
Beginning capital reserve			
Issuance of bonds and other debt			
<b>TOTAL CASH REQUIRED</b>	<u>-</u>	<u>-</u>	<u>-</u>

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2010

**Internal Service Fund**

	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget
<b>OPERATING REVENUE:</b>			
Charges for Services	325,500	-	325,500
Interest Earned	-	-	-
Other	30	-	-
<b>TOTAL OPERATING REVENUE</b>	<b>325,530</b>	<b>-</b>	<b>325,500</b>
<b>OPERATING EXPENSES:</b>			
Personal Service	81,539	61,500	70,500
Material and Supplies	213,883	157,750	197,850
Depreciation	130,942	106,550	57,150
<b>TOTAL OPERATING EXPENSES</b>	<b>426,365</b>	<b>325,800</b>	<b>325,500</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(100,835)</b>	<b>(325,800)</b>	<b>-</b>
<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
Connection Fees			
Interest Expense	-	-	-
Operating transfers from:			
Contributions from:			
Operating transfers to:			
Contributions to:			
<b>TOTAL NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME (LOSS)</b>	<b>(100,835)</b>	<b>(325,800)</b>	<b>-</b>