

**Certification of Budget  
City**

Name Roosevelt City

Fiscal Year Ended June 30,

2013

Form: MB-BUD-1-2012

**Part I**

**Certification**

**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 for the above ended fiscal year as approved and adopted by resolution or ordinance.

A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.

*Utah Code*

- 10-6-113-118 (no increase in tax rate - final budget adopted before June 22);
- 59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance: June 5, 2012  
Public hearing date: June 5, 2012

Tammy Wilkerson  
Budget Officer

11-Jul-12  
Date

435.722.5001  
Phone Number

twilkerson@roosevelcity.com  
Email Address

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2013

**General Fund**

|   | Prior Year<br>Actual<br>2011 | Current Year<br>Estimate | Ensuing Year<br>Approved<br>Budget |
|---|------------------------------|--------------------------|------------------------------------|
| <b>General Fund Revenues:</b>                     |                              |                          |                                    |
| <b>3100 Taxes</b>                                 |                              |                          |                                    |
| 3110 General Property Taxes - Current             | 846,457                      | 865,759                  | 727,589                            |
| 3122 Highway Use Sales Tax                        | 547,127                      | 671,910                  | 582,200                            |
| 3130 General Sales & Use Taxes                    | 1,431,973                    | 1,701,945                | 1,508,300                          |
| 3131 Zap tax                                      | 182,319                      | 111,801                  | 74,000                             |
| 3140 Franchise Taxes                              | 528,049                      | 515,140                  | 469,900                            |
| 3150 Transient Room tax                           | 11,785                       | 19,443                   | 17,500                             |
| <b>3200 License and Permits</b>                   |                              |                          |                                    |
| 3210 Business Licenses & Permits                  | 43,640                       | 41,300                   | 25,000                             |
| 3221 Building, Structures & Equipment             | 84,218                       | 124,500                  | 75,600                             |
| 3225 Animal Licenses                              | 1,845                        | 2,000                    | 1,500                              |
| <b>3300 Intergovernmental Revenue</b>             |                              |                          |                                    |
| 3305 State Grants                                 | -                            | -                        | -                                  |
| 3321 Federal Grant                                | 92,334                       | 90,973                   | 100,000                            |
| 3342 Animal Control Duchesne County               | 50,015                       | 50,000                   | 50,000                             |
| 3356 Class "B" Road Fund Allotment                | 215,447                      | 228,082                  | 199,500                            |
| 3358 Liquor Fund Allotment                        | 21,648                       | 14,185                   | 18,000                             |
| <b>3400 Charges for Services</b>                  |                              |                          |                                    |
| 3411 Telephone System Administration              | 5,262                        | 5,336                    | 4,725                              |
| 3413 Planning & Zoning                            | 250                          | 4,925                    | 5,250                              |
| 3421 Public Safety                                | 210,261                      | 185,321                  | 150,875                            |
| 3471 Golf Course revenue                          | 233,792                      | 350,000                  | 248,850                            |
| 3472 Swimming Pool                                | 61,289                       | 56,514                   | 42,000                             |
| 3473 Recreation revenue                           | 50,534                       | 38,000                   | 27,825                             |
| 3480 Cemetery                                     | 28,226                       | 32,570                   | 25,000                             |
| 3487 Airport revenue                              | 108,857                      | 138,900                  | 110,250                            |
| <b>3500 FINES AND FORFEITURES</b>                 |                              |                          |                                    |
| 3510 Court Fines & Forfeitures                    | 65,332                       | 73,769                   | 68,250                             |
| <b>3600 Miscellaneous Revenue</b>                 |                              |                          |                                    |
| 3610 Interest Earnings                            | 5,262                        | 9,000                    | 3,675                              |
| 3630 Rents & Royalties                            | 45,177                       | 44,400                   | 43,900                             |
| 3640 Sale of Fixed Assets - Compensation for Loss | 10,929                       | 17,800                   | 5,250                              |
| 3670 Capital Lease Proceeds                       | -                            | 26,225                   | -                                  |
| 3690 Miscellaneous revenue                        | 7,876                        | 16,522                   | 4,300                              |
| <b>3800 Contributions and Transfers</b>           |                              |                          |                                    |
| 3810 Transfer from:                               |                              |                          |                                    |
| 3880 Beg. Class "B" Road Fund Bal. to be Appopr.  |                              |                          |                                    |
| 3890 Beg. General fund Bal. to be Appropriated    | -                            | 65,355                   | 92,411                             |
| <b>TOTAL REVENUES</b>                             | <b>4,889,906</b>             | <b>5,501,675</b>         | <b>4,681,650</b>                   |

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2013

**General Fund**

|  | Prior Year<br>Actual<br>2011 | Current Year<br>Estimate | Ensuing Year<br>Approved<br>Budget |
|--|------------------------------|--------------------------|------------------------------------|
| <b>General Fund Expenditures:</b>                  |                              |                          |                                    |
| <b>4100 General Government</b>                     |                              |                          |                                    |
| 4111 Council                                       | 196,934                      | 204,625                  | 165,000                            |
| 4120 City Court                                    | 39,029                       | 80,900                   | 101,100                            |
| 4140 Administrative                                | 349,205                      | 401,432                  | 380,786                            |
| 4160 General Governmental Buildings                | 88,681                       | 107,434                  | 119,200                            |
| 4180 Plan/Zone                                     | 39,458                       | 35,323                   | 44,900                             |
| <br>   |                              |                          |                                    |
| <b>4200 Public Safety</b>                          |                              |                          |                                    |
| 4210 Police Department                             | 1,265,954                    | 1,209,829                | 1,349,177                          |
| 4220 Fire Department                               | 109,004                      | 107,700                  | 129,650                            |
| 4250 Animal Control                                | 130,177                      | 135,215                  | 150,500                            |
| <br>   |                              |                          |                                    |
| <b>4400 Highways &amp; Public Improvements</b>     |                              |                          |                                    |
| 4410 Streets                                       | 317,068                      | 363,277                  | 383,300                            |
| 4420 Sanitation                                    | 10,128                       | 10,128                   | 12,500                             |
| 4460 Airport expense                               | 115,909                      | 174,983                  | 146,150                            |
| <br>   |                              |                          |                                    |
| <b>4500 Parks, Recreation, and Public Property</b> |                              |                          |                                    |
| 4510 Park & Park Areas                             | 314,274                      | 332,146                  | 325,700                            |
| 4551 Swimming Pool                                 | 107,958                      | 111,562                  | 106,850                            |
| 4555 Golf Course                                   | 612,720                      | 631,150                  | 651,400                            |
| 4560 Recreation                                    | 58,334                       | 52,353                   | 66,500                             |
| 4590 Cemeteries                                    | 123,714                      | 143,640                  | 150,350                            |
| <br>   |                              |                          |                                    |
| <b>4530 Debt Service</b>                           |                              |                          |                                    |
| 4410 Mainstreet Bond Payment                       | 20,000                       | 20,000                   | 20,000                             |
| 4530 Bond Payment Transfer                         | -                            | -                        | -                                  |
| 4530 Golf Clubhouse/Cart Payment                   | 20,000                       | 20,978                   | 20,000                             |
| <br>   |                              |                          |                                    |
| <b>4800 Transfer and Other Uses</b>                |                              |                          |                                    |
| 4810 Transfer to:                                  |                              |                          |                                    |
| Debt Service Fund Transfers                        | 100,000                      | 105,000                  | 108,605                            |
| Redevelopment Fund Transfers                       | -                            | -                        | -                                  |
| Water Fund Transfers                               | -                            | 600,000                  | -                                  |
| Capital Fund Transfers                             | 500,000                      | 654,000                  | 249,982                            |
| 4870 Use of Restrictive/Reserved Fund Balance      |                              |                          |                                    |
| 4871 Class "B" Road Funds                          |                              |                          |                                    |
| <br>   |                              |                          |                                    |
| <b>4880 Appropriated Increase in Fund Balance</b>  | -                            | -                        | -                                  |
| <br>   |                              |                          |                                    |
| <b>TOTAL EXPENDITURES</b>                          | <u><u>4,518,546</u></u>      | <u><u>5,501,675</u></u>  | <u><u>4,681,650</u></u>            |

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2013

**Debt Service Fund**

|  | Prior Year<br>Actual<br>2011 | Current Year<br>Estimate | Ensuing Year<br>Approved Budget<br>Appropriation |
|--|------------------------------|--------------------------|--|
| <b>REVENUES:</b>                           |                              |                          |  |
| Interest Income                            | 178                          | 200                      | -  |
| Municipal Complex                          | 54,023                       | 55,000                   | 58,500   |
| Back - 9 Funding                           | -                            | -                        | -  |
| Transfer from:                             |                              |                          |  |
| General fund                               | 100,000                      | 105,000                  | 108,605  |
| <b>TOTAL REVENUES</b>                      | <u>154,201</u>               | <u>160,200</u>           | <u>167,105</u>                                   |
| <br>                                       |                              |                          |  |
| <b>Beginning Fund Balance</b>              | <u>320,015</u>               | <u>371,051</u>           | <u>325,992</u>                                   |
| <br>                                       |                              |                          |  |
| <b>TOTAL AVAILABLE FOR APPROPRIATION</b>   | <u>474,216</u>               | <u>531,251</u>           | <u>493,097</u>                                   |
| <br>                                       |                              |                          |  |
| <b>EXPENDITURES:</b>                       |                              |                          |  |
| Principal on Debt                          | 90,000                       | 186,000                  | 191,000  |
| Interest on Bonds                          | 13,165                       | 19,259                   | 21,150   |
| Agent and collection fees                  | -                            | -                        | -  |
| Transfer to:                               |                              |                          |  |
| General Fund                               | -                            | -                        | -  |
| <b>TOTAL EXPENDITURES &amp; OTHER USES</b> | <u>103,165</u>               | <u>205,259</u>           | <u>212,150</u>                                   |
| <br>                                       |                              |                          |  |
| <b>Ending Fund Balance</b>                 | <u>371,051</u>               | <u>325,992</u>           | <u>280,947</u>                                   |

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2013

**Capital Projects Fund**

|   | Prior Year<br>Actual<br>2011 | Current Year<br>Estimate | Ensuing Year<br>Approved<br>Budget |
|---|------------------------------|--------------------------|------------------------------------|
| <b>REVENUES:</b>                              |                              |                          |                                    |
| Transfers from:                               |                              |                          |                                    |
| General Fund                                  | 500,000                      | 654,000                  | 249,982                            |
| Zap Tax                                       |                              | 112,000                  | 120,000                            |
| Grants  | 2,332,126                    | 157,405                  |                                    |
| Revenues                                      | 1,283,022                    | 465,106                  | 281,000                            |
| <b>TOTAL REVENUES</b>                         | <b>4,115,148</b>             | <b>1,388,511</b>         | <b>650,982</b>                     |
| <br><b>Beginning Fund Balance</b>             | <br><b>978,100</b>           | <br><b>1,186,872</b>     | <br><b>834,558</b>                 |
| <br><b>TOTAL AVAILABLE FOR APPROPRIATIONS</b> | <br><b>5,093,248</b>         | <br><b>2,575,383</b>     | <br><b>1,484,540</b>               |
| <br><b>EXPENDITURES:</b>                      |                              |                          |                                    |
| Administrative                                | 145,045                      | 104,379                  | 30,000                             |
| Public Safety                                 | 41,433                       | 66,535                   | 125,000                            |
| Streets                                       | 3,213,658                    | 968,347                  | 542,200                            |
| Airport                                       |                              | 113,382                  |                                    |
| Parks   | 311,338                      | 437,728                  | 120,000                            |
| Golf Course                                   | 179,151                      | 50,454                   | 110,000                            |
| Cemetery                                      | 15,751                       |                          | 200,000                            |
| <b>TOTAL EXPENDITURES</b>                     | <b>3,906,376</b>             | <b>1,740,825</b>         | <b>1,127,200</b>                   |
| <b>Ending Fund Balance</b>                    | <b>1,186,872</b>             | <b>834,558</b>           | <b>548,040</b>                     |

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2013

**Enterprise Fund - Water**

|  | Prior Year<br>Actual<br>2011 | Current Year<br>Estimate | Ensuing Year<br>Approved<br>Budget |
|--|------------------------------|--------------------------|------------------------------------|
| <b>OPERATING REVENUE:</b>                                      |                              |                          |                                    |
| Charges for Services   | 1,828,016                    | 2,243,373                | 2,325,900                          |
| Interest Earned  | 1,296                        | 6,991                    | 1,300                              |
| Other  | 537                          | 37,394                   | 107,369                            |
| <b>TOTAL OPERATING REVENUE</b>                                 | <b>1,829,849</b>             | <b>2,287,758</b>         | <b>2,434,569</b>                   |
| <b>OPERATING EXPENSES:</b>                                     |                              |                          |                                    |
| Personal Service   | 507,600                      | 507,011                  | 566,000                            |
| Contractual Services   | -                            | -                        | 40,000                             |
| Material and Supplies  | 553,953                      | 740,705                  | 753,700                            |
| Depreciation   | 376,086                      | 372,000                  | 372,000                            |
| <b>TOTAL OPERATING EXPENSES</b>                                | <b>1,437,638</b>             | <b>1,619,716</b>         | <b>1,731,700</b>                   |
| <b>OPERATING INCOME (LOSS)</b>                                 | <b>392,211</b>               | <b>668,042</b>           | <b>702,869</b>                     |
| <b>NON-OPERATING REVENUE<br/>(EXPENSES) AND TRANSFERS:</b>     |                              |                          |                                    |
| Connection Fees  | 11,406                       | 16,000                   | 14,300                             |
| Grants   | 81,855                       | 1,974,719                | 4,750,000                          |
| Interest Expense   | 30,075                       | 23,324                   | 31,000                             |
| Operating transfers to:<br>General Fund                        | -                            | -                        | -                                  |
| Operating transfers from:<br>Water Fund                        | -                            | 600,000                  | -                                  |
| <b>TOTAL NON-OPERATING REVENUE<br/>(EXPENSE) AND TRANSFERS</b> | <b>63,186</b>                | <b>2,567,395</b>         | <b>4,733,300</b>                   |
| <b>TOTAL INCOME (LOSS)</b>                                     | <b>455,396</b>               | <b>3,235,437</b>         | <b>5,436,169</b>                   |
| <b>ANALYSIS OF CASH REQUIREMENTS:</b>                          |                              |                          |                                    |
| <b>CASH OPERATING NEEDS:</b>                                   |                              |                          |                                    |
| Net income (loss)  | 455,396                      | 3,235,437                | 5,436,169                          |
| Plus: Depreciation   | 376,086                      | 372,000                  | 372,000                            |
| Less: Major improvements & capital outlay                      | (2,074,508)                  | (4,300,000)              | (5,641,559)                        |
| Bond principal payments  | (147,000)                    | (167,000)                | (167,000)                          |
| <b>TOTAL CASH PROVIDED (REQUIRED)</b>                          | <b>(1,390,026)</b>           | <b>(859,563)</b>         | <b>(390)</b>                       |
| <b>SOURCE OF CASH REQUIRED:</b>                                |                              |                          |                                    |
| Beginning capital reserve                                      | -                            | 859,563                  | -                                  |
| Issuance of bonds and other debt                               | 868,000                      | -                        | 500,000                            |
| <b>TOTAL CASH REQUIRED</b>                                     | <b>522,026</b>               | <b>859,563</b>           | <b>-</b>                           |

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2013

**Enterprise Fund - Sewer**

|  | Prior Year<br>Actual<br>2011 | Current Year<br>Estimate | Ensuing Year<br>Approved<br>Budget |
|--|------------------------------|--------------------------|------------------------------------|
| <b>OPERATING REVENUE:</b>                                      |                              |                          |                                    |
| Charges for Services   | 602,489                      | 694,546                  | 710,900                            |
| Interest Earned  | 4,019                        | 2,415                    | 2,500                              |
| Other  | 100                          | 4,500                    | -                                  |
| <b>TOTAL OPERATING REVENUE</b>                                 | <b>606,607</b>               | <b>701,461</b>           | <b>713,400</b>                     |
| <b>OPERATING EXPENSES:</b>                                     |                              |                          |                                    |
| Personal Service   | 289,025                      | 289,003                  | 316,100                            |
| Contractual Services   | -                            | -                        | 30,000                             |
| Material and Supplies  | 55,143                       | 85,442                   | 129,950                            |
| Depreciation   | 239,859                      | 144,000                  | 144,000                            |
| <b>TOTAL OPERATING EXPENSES</b>                                | <b>584,026</b>               | <b>518,445</b>           | <b>620,050</b>                     |
| <b>OPERATING INCOME (LOSS)</b>                                 | <b>22,581</b>                | <b>183,016</b>           | <b>93,350</b>                      |
| <b>NON-OPERATING REVENUE<br/>(EXPENSES) AND TRANSFERS:</b>     |                              |                          |                                    |
| Connection Fees  |                              |                          |                                    |
| Impact Fees  | 9,426                        | 6,363                    | 6,500                              |
| Interest Expense   |                              |                          |                                    |
| Operating transfers to:  |                              |                          |                                    |
| Water Fund   | -                            | -                        | -                                  |
| Operating transfers from:                                      |                              |                          |                                    |
| General fund   | -                            | -                        | -                                  |
| <b>TOTAL NON-OPERATING REVENUE<br/>(EXPENSE) AND TRANSFERS</b> | <b>(9,426)</b>               | <b>(6,363)</b>           | <b>(6,500)</b>                     |
| <b>TOTAL INCOME (LOSS)</b>                                     | <b>13,155</b>                | <b>176,653</b>           | <b>86,850</b>                      |
| <b>ANALYSIS OF CASH REQUIREMENTS:</b>                          |                              |                          |                                    |
| <b>CASH OPERATING NEEDS:</b>                                   |                              |                          |                                    |
| Net income (loss)  | 13,155                       | 176,653                  | 86,850                             |
| Plus: Depreciation   | 239,859                      | 144,000                  | 144,000                            |
| Less: Major improvements & capital outlay                      | (5,072,892)                  | -                        | (150,000)                          |
| Bond principal payments  | (78,931)                     | (223,025)                | (223,123)                          |
| <b>TOTAL CASH PROVIDED (REQUIRED)</b>                          | <b>(4,898,809)</b>           | <b>97,628</b>            | <b>(142,273)</b>                   |
| <b>SOURCE OF CASH REQUIRED:</b>                                |                              |                          |                                    |
| Beginning capital reserve                                      | 4,898,809                    | -                        | 142,273                            |
| Issuance of bonds and other debt                               |                              |                          |                                    |
| <b>TOTAL CASH REQUIRED</b>                                     | <b>4,898,809</b>             | <b>-</b>                 | <b>142,273</b>                     |

**Roosevelt City Corporation**  
Governmental Unit

Budget for the Fiscal Year Ended June 30, 2013

**Enterprise Fund - Sanitation**

|  | Prior Year<br>Actual<br>2011 | Current Year<br>Estimate | Ensuing Year<br>Approved<br>Budget |
|--|------------------------------|--------------------------|------------------------------------|
| <b>OPERATING REVENUE:</b>                                      |                              |                          |                                    |
| Charges for Services   | 673,736                      | 748,545                  | 770,112                            |
| Interest Earned  |                              |                          |                                    |
| Other  |                              |                          |                                    |
| <b>TOTAL OPERATING REVENUE</b>                                 | <b>673,736</b>               | <b>748,545</b>           | <b>770,112</b>                     |
| <b>OPERATING EXPENSES:</b>                                     |                              |                          |                                    |
| Personal Service   |                              |                          |                                    |
| Contractual Services   |                              |                          |                                    |
| Material and Supplies  | 673,924                      | 748,545                  | 770,112                            |
| Depreciation   |                              |                          |                                    |
| <b>TOTAL OPERATING EXPENSES</b>                                | <b>673,924</b>               | <b>748,545</b>           | <b>770,112</b>                     |
| <b>OPERATING INCOME (LOSS)</b>                                 | <b>(189)</b>                 | <b>-</b>                 | <b>-</b>                           |
| <b>NON-OPERATING REVENUE<br/>(EXPENSES) AND TRANSFERS:</b>     |                              |                          |                                    |
| Connection Fees  |                              |                          |                                    |
| Impact Fees  |                              |                          |                                    |
| Interest Expense   |                              |                          |                                    |
| Operating transfers to:  |                              |                          |                                    |
| Operating transfers from:                                      |                              |                          |                                    |
| General Fund   | -                            | -                        | -                                  |
| <b>TOTAL NON-OPERATING REVENUE<br/>(EXPENSE) AND TRANSFERS</b> | <b>-</b>                     | <b>-</b>                 | <b>-</b>                           |
| <b>TOTAL INCOME (LOSS)</b>                                     | <b>(189)</b>                 | <b>-</b>                 | <b>-</b>                           |
| <b>ANALYSIS OF CASH REQUIREMENTS:</b>                          |                              |                          |                                    |
| <b>CASH OPERATING NEEDS:</b>                                   |                              |                          |                                    |
| Net income (loss)  | (189)                        | -                        | -                                  |
| Plus: Depreciation   |                              |                          |                                    |
| Less: Major improvements & capital outlay                      |                              |                          |                                    |
| Bond principal payments  |                              |                          |                                    |
| <b>TOTAL CASH PROVIDED (REQUIRED)</b>                          | <b>(189)</b>                 | <b>-</b>                 | <b>-</b>                           |
| <b>SOURCE OF CASH REQUIRED:</b>                                |                              |                          |                                    |
| Beginning capital reserve                                      | 189                          | -                        | -                                  |
| Issuance of bonds and other debt                               |                              |                          |                                    |
| <b>TOTAL CASH REQUIRED</b>                                     | <b>189</b>                   | <b>-</b>                 | <b>-</b>                           |