



Roosevelt City Corporation

FY 2021 Budget Reopen

&

Proposed FY 2022 Budget

June 8, 2021

FY 2021 Budget Reopen in brief:

The following explanations and budget documents are being supplied in a good faith effort to provide Roosevelt City residents with key information for understanding the adjustments in the allocation of revenue resources, and to provide clarity of the vision and direction of the city in relation to said funds.

GENERAL FUND: Estimated Total Revenue: \$6,720,445; Estimated Total Expenditures \$5,723,658; Estimated Transfers to Sinking Fund \$996,787; Resulting in Total Change of Net Position of \$0.00

- Revenues:
 - Tax revenues are estimated to be 1% higher than anticipated driven mainly by Sales & Use Taxes (3% over budget) and Utility User Excise Taxes (5% over)
 - Revenue from Building Licenses is estimated to exceed budget by 216% due to UBMC project, which is now underway.
 - Intergovernmental revenues (grants & allotments) is expected to exceed budget by 1% (approx. \$5k)
 - Charges for services the city provides are expected to finish at 5% over budget (approx. \$73k)
 - Fines & Forfeitures are anticipated to exceed budget by 7% (approx. \$3,600)
 - Interest revenue is expected to be at only 23% of budget. As interest rates have declined and we are not anticipating a noticeable increase in the coming year (currently earning 0.4%), the budget for FY22 reflects a more realistic expectation.
 - Miscellaneous Revenue is expected to exceed budget by 28% (approx. \$23k), driven by an increase in Rents & Royalties.
- Expenditures:
 - General Government expenditures are expected to be approx. 4% over budget (approx. \$33.5k). Council, Courts, and Planning & Zoning are all expected to finish below budget, while Administrative and Building/Grounds expenses are anticipated to exceed budget (16% & 2% respectively). The largest increase in Administrative cost was payroll expenses and an increase in cost for background checks & drug testing. The administration is currently fully staffed including a full time HR Manager (new in FY21).
 - Public Safety is expected to complete the year approx. 2% below budget.
 - Highways & Public Improvements are expected to complete the year approx. 9% below budget.

- Park & Recreation is expected to complete the year approx. 6% below budget.

- **CARES Act:**
 - Roosevelt City received \$597,043.28 in CARES Act funds to help offset the impact of COVID-19. The funds were utilized as follows:
 - \$22,841.74 to Salaries (3.8%)
 - \$15,461.98 to Temporary Salaries (2.6%)
 - \$16,244.64 to Benefits (2.7%)
 - \$1,460.88 to Awareness Materials (0.2%)
 - \$84,942.97 to Equipment/Materials (14.2%)
 - \$15,530.30 to Professional/Technical Assistance (2.6%)
 - \$23,009.77 to Sanitation/Safety Supplies (3.9%)
 - \$99,773.52 to Safety Equipment (16.7%)
 - \$291,934.48 to Business Recovery Grants (48.9%)
 - \$25,843.00 to Capital Upgrades (4.3%)

- **Debt Service:**
 - Debt Service of \$201,375 as follows:
 - \$107,000 for Street Bond Principal (Final Payment of 10-year loan)
 - \$1,605 for Street Bond Interest
 - \$73,000 for Aquatic Center Principal
 - \$19,770 for Aquatic Center Interest
 - Debt was funded from interest income (\$441.21) and from transfers from General Fund (\$200,933.79)

- **Capital Projects:**
 - Total Expenditures \$2,946,977.33:
 - Projects funded through grants (\$2,430,220.94), Interest (\$8,806.40), sale of property (\$375,000), and transfers from general fund (\$132,949.99).

 - General Government – Buildings:
 - \$8,375.96 for carpet in Administrative Building foyer
 - \$4,021.90 for Door Control Access for PD Evidence Room
 - \$500 for Land Purchase (Mark Dennis)

- Public Safety:
 - PD \$20,778.61 for 2020 GMC
- Highways & Public Improvements:
 - \$336,458.54 for Highway improvements
 - \$2,138,605.32 for Airport Improvements
 - \$27,262.00 for Repaving of Cemetery Road
- Parks & Recreation:
 - \$375,000 from sale of property to Duchesne County for Library project transferred to a sinking fund to be utilized for construction of new baseball complex
 - Golf Course - \$30k for lease of golf carts & \$6k for renovation of remote bathrooms on course
- **Water Utility:**
 - Estimated Operating Revenue: \$2,923,420.65 (97% of budget)
 - Estimated Operating Expenses: \$3,155,919.33 (109% of budget)

Note: A remapping of employee payroll expenses beginning FY2022 will relieve the Water Utility Fund. Many employees' expenses were mapped incorrectly to allow for a true picture of cost by department. In an effort to provide greater transparency, as well as to allow for improved management of the various funds, all employee expense mappings have been analyzed and adjustments/remapping will be made beginning FY22.

Overall, the Water Utility is expected to finish the year with a loss of \$185k.

- **Sewer Utility:**
 - Estimated Operating Revenue: \$922,153 (90% of budget)
 - Estimated Operating Expenses: \$857,338 (91% of budget)
 - Due to a required repayment of \$47,046.18 in unused grant funds received in prior years, overall expected income for FY21 is estimated at approx. \$20,500 (80% of budget).

FY 2022 Proposed Budget in brief:

Basic assumptions include a 5.9% increase in employee insurance costs, a 2.5% COLA increase for all full-time and permanent part-time employees.

GENERAL FUND: Estimated Total Revenue: \$6,992,655; Estimated Total Expenditures \$6,180,991; Estimated Transfers to Sinking Fund \$511,664; Resulting in Total Change of Net Position of \$0.00

- Revenues:
 - Budgeted Revenue reflects an estimated increase of 8% Y/Y.
 - Total Taxes estimated to increase approx. 1% (\$4,500)
 - Licenses & Permits estimated to decrease of 67% (large building project in FY21 not anticipated to repeat)
 - Intergovernmental revenue expected to decline approx. 5% (\$21k)
 - Charges of services estimated to increase approx. 2% (\$31k) - driven by a combination of fee increases and increased sales
 - Fines & Forfeitures are budgeted to remain consistent Y/Y
 - Interest is budgeted to remain consistent Y/Y
 - Miscellaneous Revenues estimated to increase approx. 37% (\$38k) driven by property leases
- Expenditures:
 - Budgeted expenditures Y/Y reflect an estimated consistency Y/Y
 - General Government expenditures expected to decrease approx. 7% (\$61k) driven in large part by remapping of personnel costs and decrease in Gvt. Buildings, as FY21 was final year for Crossroads Center Payment (\$33k)
 - Public Safety expenditures Y/Y estimated to increase approx. 23% Y/Y.
 - Police Department budget reflects increase of approx.. 25% (\$446.5k).The main drivers are the new pay scale to be implemented beginning FY22, in an effort to both maintain personnel and to entice quality recruitments. Also contributing to increase in personnel cost, is the expectation of being fully staffed by filling current openings for officers. There will also be increases this fiscal year for costs associated with the implementation of updated equipment and software. The city is also going to a lease program for fleet vehicles in FY22, in an effort to keep our fleet in excellent working order. Ultimately the lease program should provide a cost savings to city in coming years while ensuring our fleet is in excellent condition.

- Fire Department budget reflects an increase Y/Y of approx.. 10% (\$18k), driven by an increase in base run pay (it has been over 15 years since the last increase), and an increase in allowance for equipment, maintenance & supplies.
 - Animal Control budget reflects an estimated 14% increase. The Animal Shelter is under new management, and revenues are increasing to sufficiently cover the increase costs of maintaining momentum and improvements.
 - Highways and Improvements budget reflects an estimated 8% decrease Y/Y, driven in large part by decrease of approx.. 50% in Airport budget. The Airport is currently not staffed full time, and this is anticipated to continue throughout FY22.
 - Parks & Recreation budget reflects an anticipated increase of 5% driven in large part by the remapping of personnel.
- Debt Service for Animal Shelter & Golf Clubhouse is budgeted to remain unchanged Y/Y
- Based on above expectations, approx.. \$500k will be transferred to Pooled General Sinking Fund.
- General Fund Debt Service is budgeted to decrease Y/Y, as final payment was made on the 2010 Street Bond 10-year loan in FY21.
 - Current Debt Service is for Aquatic Center (\$93,675 = \$75k principal & \$18,675 interest).
- Capital Projects budgeted for FY22 are as follows:
 - General Government and Buildings & Grounds Equipment \$55k
 - \$25k for City Ordinance Upgrades
 - \$30k for Office Equipment
 - Public Safety \$665k
 - Police Department:
 - \$150k for Spillman Upgrade (Records recording program)
 - \$15k for Watchguard Bod Cameras

- Fire Department:
 - \$125k for Turnout Gear
 - \$275k for Water Tender
 - Animal Shelter:
 - \$65k for HVAC Upgrade
 - Highways & Public Improvements:
 - \$10k for Resurfacing Equipment
 - \$185k for Plow Truck/Snow Plow
 - \$13k for Sidewalk Projects
 - \$720k for Road Improvement Projects
 - Airport:
 - \$20k for Re-Roofing Project
 - \$400k for RFP Master Plan
 -
- Total Capital Projects budgeted for FY22 is \$2,073,000 which will be funded as follows:
 - \$622,600 (30%) thru grants and allotments
 - \$9,000 (0.5%) thru interest earned on sinking funds
 - \$50,000 (2.5%) thru proceeds from sale of fleet vehicles (to be replaced by leased vehicle)
 - \$355,000 (17%) thru ARPA funds
 - \$1,036,400 (50%) from Equipment Sinking Funds

- Water Utility:
 - Revenue from Operations budgeted to increase 10%, driven by secondary water income based on newly implemented monthly minimum fees and increased usage. Capacity has increased from 1,500-acre feet to 3,000-acre feet.
 - Expenditures are expected to decrease Y/Y approx. 11% (\$350k) driven mainly by the remapping of employees.
 - Overall, Water Utility is budgeted to generate an income of 1 \$471,550.

- Sewer Utility:
 - Revenue form Operations budgeted to increase approx. 3%
 - Expenditures from Operations budgeted to decrease approx. 5%
 - Overall, Sewer Utility is budgeted to generate an income of \$119,505.

- Sanitation Fund:
 - Driven by recent increase to commercial dumpster charges, Sanitation Fund is budgeted to yield an income of \$11k for FY22

Final detailed financial reports will be provided upon completion of FY21 yearend close.

If anyone has any questions about this proposed budget, please contact the Roosevelt City Administration at 435-722-5001 or send an email to rgoodrich@rooseveltcity.com.

Change In Net Position**GENERAL FUND:**

Revenue:	FY21 Estimated Actual	FY21 Budget	FY22 Proposed Budget
Total Taxes	\$ 4,481,552.72	\$ 4,210,500.00	\$ 4,486,000.00
Total Licenses and permits	\$ 121,377.00	\$ 75,000.00	\$ 40,500.00
Total Intergovernmental revenue	\$ 431,049.58	\$ 426,000.00	\$ 410,000.00
Total Charges for services	\$ 1,474,545.14	\$ 1,401,300.00	\$ 1,505,705.00
Total Fines and forfeitures	\$ 55,119.61	\$ 51,500.00	\$ 55,000.00
Total Interest	\$ 51,454.60	\$ 219,500.00	\$ 51,500.00
Total Miscellaneous revenue	\$ 105,346.24	\$ 82,000.00	\$ 143,950.00
Total Contributions and transfers		\$ 200,000.00	\$ -
Total Revenue:	\$ 6,720,444.89	\$ 6,665,800.00	\$ 6,692,655.00

Expenditures:**General government**

Total Council	\$ 68,847.44	\$ 116,250.00	\$ 98,750.00
Total Court	\$ 118,596.25	\$ 99,100.00	\$ 116,900.00
Total Administrative	\$ 503,458.57	\$ 433,000.00	\$ 383,050.00
Total Buildings and grounds	\$ 92,348.28	\$ 90,150.00	\$ 45,704.00
Total Planning and zoning	\$ 54,417.64	\$ 65,700.00	\$ 132,188.00
Total General government	\$ 837,668.18	\$ 804,200.00	\$ 776,592.00

Public safety

Total Police	\$ 1,763,085.60	\$ 1,798,000.00	\$ 2,209,600.00
Total Fire	\$ 176,186.39	\$ 173,550.00	\$ 189,550.00
Total Animal control	\$ 109,684.64	\$ 112,100.00	\$ 128,200.00
Total Public safety	\$ 2,048,956.63	\$ 2,083,650.00	\$ 2,527,350.00

Highways and public improvements

Total Highways	\$ 400,767.09	\$ 493,200.00	\$ 436,020.00
Total Sanitation	\$ 11,223.55	\$ 12,000.00	\$ 12,000.00
Total Airport	\$ 210,092.42	\$ 210,250.00	\$ 111,800.00
Total Cemetery	\$ 201,736.70	\$ 189,200.00	\$ 200,595.00
Total Highways and public improvements	\$ 823,819.76	\$ 904,650.00	\$ 760,415.00

Parks & Recreation

Total Parks	\$ 266,652.55	\$ 285,800.00	\$ 322,224.00
Total Recreation	\$ 235,212.56	\$ 205,930.00	\$ 234,420.00
Total Golf	\$ 1,002,650.71	\$ 1,130,400.00	\$ 1,000,690.00
Total Pool	\$ 478,697.11	\$ 479,200.00	\$ 529,300.00
Total Parks & Recreation	\$ 1,983,212.93	\$ 2,101,330.00	\$ 2,086,634.00

Total Debt service	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
--------------------	--------------	--------------	--------------

Total Transfers	\$ 996,787.39	\$ 741,970.00	\$ 511,664.00
-----------------	---------------	---------------	---------------

Total Expenditures:	\$ 6,720,444.89	\$ 6,665,800.00	\$ 6,692,655.00
----------------------------	------------------------	------------------------	------------------------

Total Change In Net Position	\$ -	\$ -	\$ -
-------------------------------------	-------------	-------------	-------------

25 CARES Act **FY21 Estimated Actual** **FY21 Budget** **FY22 Proposed Budget**

Revenue:

Total Intergovernmental revenue	\$ 390,358.28	\$ 597,320.00	
Total Intergovernmental revenue Rec'd in FY20	\$ 206,685.00		
Total Revenue	\$ 597,043.28		

Expenditures:

Total Non-Departmental Expenditures	\$ 597,043.28	\$ 293,934.00	
Total Expenditures	\$ 597,043.28	\$ 293,934.00	

Total Change In Net Position	\$ -	\$ 303,386.00	
-------------------------------------	-------------	----------------------	--

30 Debt Service **FY21 Estimated Actual** **FY21 Budget** **FY22 Proposed Budget**

Revenue:

Total Charges for services	\$ -		\$ -
Total Interest	\$ 441.21		\$ 400.00
Total Contributions and transfers	\$ 200,933.79	\$ -	\$ 93,275.00
Total Revenue:	\$ 201,375.00	\$ -	\$ 93,675.00

Expenditures:

Total Debt service	\$ 201,375.00		\$ 93,675.00
--------------------	---------------	--	--------------

Total Change In Net Position	\$ -		\$ -
-------------------------------------	-------------	--	-------------

41 Capital Projects **FY21 Estimated Actual** **FY21 Budget** **FY22 Proposed Budget**

Revenue:

Total Intergovernmental revenue	\$ 2,430,220.94	\$ 2,000,000.00	\$ 622,600.00
Total Interest	\$ 8,806.40		\$ 9,000.00
Total Miscellaneous revenue	\$ 375,000.00		\$ 50,000.00
Total Contributions and transfers	\$ 226,433.38	\$ 581,220.00	\$ 1,391,400.00
Total Revenue:	\$ 3,040,460.72	\$ 2,581,220.00	\$ 2,073,000.00

Expenditures:

Total Administrative		\$ 50,000.00	\$ 35,000.00
Total Buildings and grounds	\$ 12,872.86	\$ 36,220.00	\$ 20,000.00
Total General government	\$ 12,872.86	\$ 86,220.00	\$ 55,000.00

Total Police Department	\$ 45,000.00	\$ 30,000.00	\$ 200,000.00
Total Fire Department			\$ 400,000.00
Total Animal Shelter			\$ 65,000.00
Total Public safety	\$ 45,000.00	\$ 30,000.00	\$ 665,000.00

Total Highways	\$ 378,458.54	\$ 435,000.00	\$ 928,000.00
Total Airport	\$ 2,138,605.32	\$ 2,000,000.00	\$ 420,000.00
Total Cemetery	\$ 27,262.00		\$ 5,000.00
Total Highways and public improvements	\$ 2,544,325.86	\$ 2,435,000.00	\$ 1,353,000.00

Total Parks & Recreation	\$ 375,000.00		\$ -
Total Golf Equipment	\$ 63,262.00	\$ 30,000.00	\$ -

Total Parks, recreation, and public property	\$ 438,262.00	\$ 30,000.00	\$ -
Total Expenditures:	\$ 3,040,460.72	\$ 2,581,220.00	\$ 2,073,000.00
Total Change In Net Position	\$ -	\$ -	\$ -

51 Water Utility	FY21 Estimated Actual	FY21 Budget	FY22 Proposed Budget
-------------------------	------------------------------	--------------------	-----------------------------

Income or Expense

Income From Operations:

Operating Revenue

Culinary Water Revenue	\$ 2,487,853.03	\$ 2,250,000.00	\$ 2,365,000.00
Secondary Water Revenue	\$ 331,615.63	\$ 635,000.00	\$ 737,500.00
Storm Water Revenue	\$ 103,951.99	\$ 117,500.00	\$ 117,500.00
Total Operating Revenue	\$ 2,923,420.65	\$ 3,002,500.00	\$ 3,220,000.00

Operating Expense

Culinary Water Expense	\$ 2,318,374.45	\$ 2,090,003.00	\$ 1,888,000.00
Secondary Water Expense	\$ 728,689.87	\$ 660,599.00	\$ 784,850.00
Storm Water Expense	\$ 108,855.01	\$ 135,862.00	\$ 134,700.00
Total Operating Expense	\$ 3,155,919.33	\$ 2,886,464.00	\$ 2,807,550.00

Total Income From Operations:	\$ (232,498.68)	\$ 116,036.00	\$ 412,450.00
-------------------------------	-----------------	---------------	---------------

Non-Operating Items:

Non-Operating Revenue	\$ 54,926.03	\$ 85,900.00	\$ 69,300.00
-----------------------	--------------	--------------	--------------

Non-Operating Expense	\$ 7,750.00	\$ 10,200.00	\$ 10,200.00
-----------------------	-------------	--------------	--------------

Total Non-Operating Items:	\$ 47,176.03	\$ 75,700.00	\$ 59,100.00
----------------------------	--------------	--------------	--------------

Total Income or Expense	\$ (185,322.65)	\$ 191,736.00	\$ 471,550.00
-------------------------	-----------------	---------------	---------------

52 Sewer Utility	FY21 Estimated Actual	FY21 Budget	FY22 Proposed Budget
-------------------------	------------------------------	--------------------	-----------------------------

Income or Expense

Income From Operations:

Revenue:

Operating Revenue	\$ 922,152.67	\$ 1,022,300.00	\$ 946,300.00
-------------------	---------------	-----------------	---------------

Expenditures:

Operating Expense	\$ 634,923.85	\$ 715,275.00	\$ 743,745.00
Sewer farm operations	\$ 30,127.71	\$ 38,600.00	\$ 51,650.00
Sewer office operations	\$ 192,286.15	\$ 184,000.00	\$ 21,500.00
Total Operating Expense	\$ 857,337.71	\$ 937,875.00	\$ 816,895.00

Total Income From Operations:	\$ 64,814.96	\$ 84,425.00	\$ 129,405.00
-------------------------------	--------------	--------------	---------------

Non-Operating Items:

Total Non-Operating Revenue	\$ (39,698.98)	\$ 24,000.00	\$ 3,500.00
-----------------------------	----------------	--------------	-------------

Total Non-Operating Expense	\$ 4,543.00	\$ 8,400.00	\$ 13,400.00
-----------------------------	-------------	-------------	--------------

Total Non-Operating Items:	\$	(44,241.98)	\$	15,600.00	\$	(9,900.00)
Total Income or Expense	\$	20,572.98	\$	100,025.00	\$	119,505.00

53 Sanitation Fund	FY21 Estimated Actual	FY21 Budget	FY22 Proposed Budget
Income or Expense			
Income From Operations:			
Revenue:			
Operating Revenue	\$ 964,178.50	\$ -	\$ 971,000.00
Expenses:			
Operating Expense	\$ 964,206.88	\$ -	\$ 960,000.00
Total Income From Operations:	\$ (28.38)	\$ -	\$ 11,000.00