

REVENUES

Tax Revenues: Revenues were decreased at the beginning of the fiscal year, but it does not look like the covid-19 economy has affected our tax revenues as bad as was projected.

Increasing revenue from General Property taxes, Sales tax and transient room tax by \$6,329.

Building Permit Fees: Underestimated the amount of new building and remodeling taking place in Rockville. Increased both Building Permit Fees and the 1% state surcharge fees by \$6,040.

Intergovernmental Revenue: An increase in federal funds to reflect the CARES funding to \$23,748.

Fund Balances to be Appropriated:

- Increased the CARES fund to reflect the CARES expenditures – \$22,004.
- Increased the B&C Road funds to reflect the cost of paving Grafton Road - \$12,000.
- Increased the RAP tax funds to cover the cost of the community center fence and repair of the mural – \$5,812.
- Increased the Bridge Maintenance fund to cover the \$1,000 matching to UDOT for the bridge repairs.

EXPENDITURES

Attorney Fees: Increased the line item by \$10,000 due to Tracy Cox appeal.

Emergency Preparedness: Increased to cover the cost of the new audio system for the Town Hall - \$12,004. (CARES Act Funds)

Road Maintenance: Increased to cover the cost of paving Grafton Road - \$12,000. (B&C Road Funds)

Community Center Maintenance: Increased to cover the cost of the new privacy fence and repair of the mural – 10,312. (RAP Funds)

Bridge Maintenance: Increased to cover the cost of the \$1,000 UDOT match.

Contribution to Account Balances:

- Additional \$1,000 to Bridge Maintenance fund.
- Additional \$10,000 to the Maintenance Shed fund.
- Set up new Capital Project fund for Engineering of new Corridor - \$15,000.
- Additional \$5,000 to the Sidewalk Maintenance fund.

	PRIOR YEAR ACTUAL REVENUE 2019	CURRENT YEAR ESTIMATE 2020	2020-21 ADOPTED BUDGET	PROPOSED BUDGET AMENDMENT JAN 2021	BUDGET DIFFERENCE +/-	NOTES
GENERAL FUND REVENUES						
TAX REVENUE						
General Property Taxes - Current	79,441	79,910	79,910	80,785	875	WashCo Projected Revenue
Prior Year's Taxes - Delinquent	17,490	9,098	5,000	5,000		
Fee-In-Lieu of Personal Property Taxes	3,720	4,293	3,725	3,725		
Miscellaneous Tax Collections (County)	645	115	115	115		
General Sales and Use Taxes	34,206	32,735	30,967	34,206	3,239	Projecting a 10% Increase
Transient Room and Short Term Lease Taxes	4,430	5,196	4,430	6,645	2,215	Projecting a 50% Increase
Highway/Transit Tax	0	1,598	3,195	3,195		
Recreation, Arts, and Parks Tax (RAP)	3,575	3,513	3,200	3,200		
TOTAL TAX REVENUE	143,507	136,458	130,542	136,871	6,329	
LICENSES AND PERMITS REVENUE						
Business License Fees	360	400	280	280		
Business Licenses - Late Penalty Fee	40	200	80	80		
Business Licenses - Short Term Rentals	200	600	600	600		
Building Permit Fees	4,146	6,100	3,000	9,000	6,000	Projecting a 200% Increase
Habitat Conservation Plan	442	1,800	4,000	4,000		
Simple Building Permits	375	600	450	450		
State Building Permit Surcharge	39	54	30	70	40	Projecting a 1.22% Increase
Animal Licenses	165	160	160	160		
Temporary Use/Special Event Permits	50	50	50	100	50	Vacation Races looking at 2 events
TOTAL LICENSES AND PERMITS REVENUE	5,817	9,964	8,650	14,740	6,090	
INTERGOVERNMENTAL REVENUE						
Federal CARES Act Funds	0	0	0	23,748	23,748	
Class B and C Road Funds	34,777	28,000	24,000	24,000		
State Liquor Fund Allotment	0	0	112	112		
State Grant - CLG Grafton Heritage Partnership Project (GHP)	0	0	7,500	7,500		
Refund of Exp from GHPP 50% Match for CLG Grant	0	0	15,000	15,000		
State Grant - Tree Project	6,126	0	0	-		
TOTAL INTERGOVERNMENTAL REVENUE	40,903	28,000	46,612	70,360	23,748	
CHARGES FOR SERVICES						
Fees:						
Application Fees	1,225	700	475	1,350	875	Projecting a 1.84% Increase
Building Inspector Fees	248	100	225	225		
Code Amendment Fees	0	2,000	0	0		
Demolition Fees	0	100	0	0		
Special Meeting Fees	0	200	200	200		
Subdivision Fees	550	800	0	0		
Total Fees	2,023	3,900	900	1,775	875	
Sales and Service:						
Photocopies and GRAMA Requests	104	28	25	137	112	To reflect actual charges
Fundraiser Proceeds - Office Sales/Town Events	579	109	100	100		
Other Events	200	100	100	0	(100)	Did not participate in County Fair
Rockville Daze Proceeds	1,135	2,161	2,000	0	(2,000)	Cancelled Rockville Daze
Cemetery Sales	850	1,000	850	3,800	2,950	Increase in Cemetery Plot sales
Total Sales and Service	2,868	3,398	3,075	4,037	962	
Reimbursements:						
Refund of Expenditure - Other	532	2,011	400	400		
Total Reimbursements	532	2,011	400	400	0	
Rents and Leases:						
Bridge Rd - Rental of Property	3,129	0	0	0		
Bridge Rd - Rental Security & Pet Deposits	300	0	0	0		
Post Office Lease	588	588	588	588		
Rental of Community Center Apartment	6,600	6,600	6,600	6,600		
Rental of Community Center Facility	705	1,472	500	200	(300)	
Rental of Community Center Security Deposit	735	665	500	200	(300)	
Total Rents and Leases	12,057	9,325	8,188	7,588	(600)	
TOTAL CHARGES FOR SERVICES	17,479	18,634	12,563	13,800	1,237	
MISCELLANEOUS REVENUE						
Interest Earnings:						
Interest Earnings	8,776	8,222	4,000	2,175	(1,825)	
Property Tax Interest & Penalties	1,288	266	400	100	(300)	
Donations:						
Cemetery Donations	0	100	100	100		
Community Center Donations	200	200	200	200		
General Donations	276	1,405	300	0	(300)	
Rockville Bridge Electrical	0	500	0	0		
Rockville Website	102	0	0	0		
Misc. Revenue - Other	0	1,007	0	800	800	Appeal Fee
TOTAL MISCELLANEOUS REVENUES	10,642	11,700	5,000	3,375	(1,625)	

	PRIOR YEAR ACTUAL REVENUE 2019	CURRENT YEAR ESTIMATE 2020	2020-21 ADOPTED BUDGET	PROPOSED BUDGET AMENDMENT JAN 2021	BUDGET DIFFERENCE +/-	NOTES
CONTRIBUTIONS AND TRANSFERS						
Beg. Savings Acct/Fund Balances to be Appropriated	15,490	105,123	26,545	68,071	41,526	
Grant from CIB - Roads	0	70,550	0	0		
Grant from CIB - Land Use Code/Ordinance Review	7,800	5,200	0	0		
Grant from Eccles Foundation for Moving of Culinary Pipe	0	75,000	0	0		
Reimbursement from COG for Corridor Engineering	131,736	0	0	0		
TOTAL CONTRIBUTIONS AND TRANSFERS	155,026	255,873	26,545	68,071	41,526	
TOTAL GENERAL FUND REVENUES	373,374	460,629	229,912	307,217	77,305	
MEMO FOR SAVINGS ACCOUNT/FUND BALANCES TO BE APPROPRIATED						
Restricted Funds						
CARES Act Funds			0	22,004	22,004	CARES Act Funding
Cemetery Fund	557	600	1,000	2,460	1,460	Pre-emergent, Dumpster & 1 Cleaning
Class B and C Road Funds	7,127	89,450	12,595	24,595	12,000	Added Millings for Grafton Road
Recreation, Arts and Parks Tax (RAP)	454	2,200	4,500	10,312	5,812	Six-foot privacy fence & repair of mural
Savings Accounts						
Rockville Bridge Maintenance (General Fund)	0	3,544	500	1,500	1,000	Sealer for Wood
Sidewalk Maintenance (General Fund)	0	5,000	5,000	5,000		
Special Events - Rockville Daze, etc. (Gen. Fund)	1,895	666	950	200	(750)	Rockville Daze Cancelled; Brkft Apprec.
Tree Project Account (General Fund)	5,457	3,664	2,000	2,000		
TOTAL TO BE APPROPRIATED	15,490	105,124	26,545	68,071	41,526	
GENERAL FUND EXPENDITURES						
PERSONNEL SERVICES						
Salaries and Wages:						
Clerk Wages	31,364	32,815	37,413	37,413		
Deputy Clerk Wages	7,186	7,452	9,695	9,695		
Janitorial Wages	724	704	741	741		
Total Salaries and Wages	39,273	40,971	47,849	47,849	0	
Employee Benefits:						
Payroll Tax Expense - Administration	2,949	2,159	3,604	3,604		
Payroll Tax Expense - Bldgs & Grounds	55	54	57	57		
Employee Benefits	95	105	104	104		
Total Employee Benefits	3,100	2,318	3,765	3,765	0	
Nonwage Compensation:						
Statutory Officer Compensation	289	333	350	5	(345)	Officials Holiday Dinner Cancelled
Variance Hearing Officer	0	0	0	0		
TOTAL PERSONNEL SERVICES	42,662	43,622	51,964	51,619	(345)	
GENERAL AND CONTRACTED SERVICES						
Professional and Technical Services						
Attorney Fees	9,047	16,674	15,000	25,000	10,000	
Accountant Fees - AUP (2016 & 2018)/Audit (2017)	750	2,000	2,000	2,000		
Building Inspector Fees - Agreement w/Springdale	1,439	1,200	1,200	1,500	300	Covers 6 additional inspections
Contractual Services	15,600	10,400	0	0		
Outsourcing of Minutes	150	0	0	0		
Professional and Technical Services (Misc.)	0	1,810	0	810	810	Final Pymt on Website
Zion Canyon Police Services - CARES			0	10,000	10,000	
Zion Canyon Police Services	20,000	20,000	20,000	10,000	(10,000)	
Total Professional and Technical Services	46,986	52,084	38,200	49,310	11,110	
Property Services:						
Tree Project Expenses	5,457	3,664	2,000	2,000		Tree Fund
Yard Care Services	5,570	5,600	5,520	5,520		
Total Property Services	11,027	9,264	7,520	7,520	0	
Insurance:						
Bond Insurance	50	50	50	0	(50)	
Liability Insurance	5,167	5,395	5,611	5,831	220	
Property Insurance	1,706	1,706	1,706	1,706		
Workers Compensation Insurance	420	457	457	457		
Total Insurance	7,343	7,608	7,824	7,994	170	
Bank Charges	353	148	355	355		
Dues and Memberships	359	416	420	420		
Miscellaneous General Expense	379	60	100	100		
Postage/Shipping	725	750	750	750		
Printing and Binding (formerly elections)	0	683	60	625	565	Printing of Land Use Code & General Plan
Public Notices	260	333	340	340		
Training and Education	440	450	700	700		
Travel & Per Diem	287	800	700	700		
TOTAL GENERAL AND CONTRACTED SERVICES	68,157	72,596	56,969	68,814	11,845	

	PRIOR YEAR ACTUAL REVENUE 2019	CURRENT YEAR ESTIMATE 2020	2020-21 ADOPTED BUDGET	PROPOSED BUDGET AMENDMENT JAN 2021	BUDGET DIFFERENCE +/-	NOTES
TRANSFERS AND OTHER USES						
Transfer to: CIB Debt Service Fund	4,039	4,742	4,805	4,805		
Contribution to: Account Balances (Savings)	3,000	5,044	8,000	40,000	32,000	
TOTAL TRANSFERS AND OTHER USES	7,039	9,786	12,805	44,805	32,000	
APPROPRIATED INCREASE IN FUND BALANCE	98,692	18,295	12,252	9,098		
TOTAL EXPENDITURES	373,374	460,629	229,912	307,217	80,459	

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MEMO FOR SAVINGS ACCOUNTS CONTRIBUTIONS						
Rockville Bridge Maintenance (General Fund)	1,000	3,044	1,000	2,000	1,000	
Rockville Capital Project - Maint Shed			5,000	15,000	10,000	
Rockville Capital Project New Corridor Engineering			0	15,000	15,000	
Sidewalk Maintenance Account (General Fund)	-	0	1,000	6,000	5,000	
Tree Project Account (General Fund)	2,000	2,000	2,000	2,000	0	
TOTAL CONTRIBUTIONS	3,000	5,044	9,000	40,000	31,000	

ENTERPRISE FUND						
ENTERPRISE REVENUES						
BluCan Recycling Fees	3,277	3,331	3,431	3,988	557	*Pass-thru Revenue to WCSW
Solid Waste Collection Fees	22,135	22,035	22,216	22,500	284	*Pass-thru Revenue to WCSW
Key Deposits for Dumpsters	4	2	0	0		
TOTAL ENTERPRISE REVENUE	25,416	25,368	25,647	26,488	841	

ENTERPRISE FUND						
ENTERPRISE EXPENSES						
BluCan Recycling Services	3,258	3,281	3,352	3,978	626	
Dumpster Locks and Keys	11	0	0	0		
Solid Waste Services	20,034	21,757	20,472	22,484	2,012	
TOTAL ENTERPRISE EXPENSES	23,302	25,038	23,824	26,462	2,638	

DEBT SERVICE FUND						
DEBT SERVICE REVENUES						
Transfer from: General Fund for CIB Debt Service Fund	4,039	4,742	4,398	4,398		
Transfer from: General Fund for CIB Pymt Reserve Fund	0	0	0			
Transfer from: CIB Pymt Reserve to CIB Debt Service Fund			407	407		
Interest Earned on CIB Reserve Fund	153	150	84	35	(49)	
TOTAL DEBT SERVICE REVENUE	4,193	4,892	4,889	4,840	(49)	
Beginning Fund Balance CIB Debt Service Fund	3,180	4,067	4,067	4,067		
Beginning Fund Balance CIB Payment Reserve Fund	5,406	5,710	5,710	5,710		
TOTAL AVAILABLE FOR APPROPRIATION	12,779	14,669	14,666	14,617	(49)	

DEBT SERVICE FUND						
DEBT SERVICE EXPENSES						
CIB Payment - Principal and Interest	3,970	3,925	4,880	4,880		
Transfer from: CIB Pymt Reserve to CIB Debt Service Fund			407	407		
TOTAL DEBT SERVICE EXPENSES	3,970	3,925	5,287	5,287	0	
ENDING FUND BALANCE	8,809	10,744	9,379	9,330	(49)	

CAPITAL PROJECTS FUND						
REVENUES						
Transfer from: General Fund to Cap Project Maint Shed		0	5,000	15,000	10,000	
Tsf from: Genl Fund to Cap Proj New Corridor Engineering				15,000	15,000	
Fundraiser Proceeds - Rockville Bridge Project	3,080	687	0	0		
Fundraiser Proceeds - Maint Shed		0	150	225	75	
Interest Earned	1,048	423	85	175	90	
TOTAL REVENUES	4,128	1,110	5,235	30,400	25,165	
Beginning Fund Balance						
Fundraising/Donations	35,125	34,359	9,000	9,000		
Total Beginning Fund Balance	35,125	34,359	9,000	9,000	0	
TOTAL AVAILABLE FOR APPROPRIATION	39,253	35,469	14,235	39,400	25,165	

	PRIOR YEAR ACTUAL REVENUE 2019	CURRENT YEAR ESTIMATE 2020	2020-21 ADOPTED BUDGET	PROPOSED BUDGET AMENDMENT JAN 2021	BUDGET DIFFERENCE +/-	NOTES
TRANSFERS AND OTHER USES						
Transfer to: CIB Debt Service Fund	4,039	4,742	4,805	4,805		
Contribution to: Account Balances (Savings)	3,000	5,044	8,000	40,000	32,000	
TOTAL TRANSFERS AND OTHER USES	7,039	9,786	12,805	44,805	32,000	
APPROPRIATED INCREASE IN FUND BALANCE	98,692	18,295	12,252	9,098		
TOTAL EXPENDITURES	373,374	460,629	229,912	307,217	80,459	

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MEMO FOR SAVINGS ACCOUNTS CONTRIBUTIONS						
Rockville Bridge Maintenance (General Fund)	1,000	3,044	1,000	2,000	1,000	
Rockville Capital Project - Maint Shed			5,000	15,000	10,000	
Rockville Capital Project New Corridor Engineering			0	15,000	15,000	
Sidewalk Maintenance Account (General Fund)	-	0	1,000	6,000	5,000	
Tree Project Account (General Fund)	2,000	2,000	2,000	2,000	0	
TOTAL CONTRIBUTIONS	3,000	5,044	9,000	40,000	31,000	

ENTERPRISE FUND						
ENTERPRISE REVENUES						
BluCan Recycling Fees	3,277	3,331	3,431	3,988	557	*Pass-thru Revenue to WCSW
Solid Waste Collection Fees	22,135	22,035	22,216	22,500	284	*Pass-thru Revenue to WCSW
Key Deposits for Dumpsters	4	2	0	0		
TOTAL ENTERPRISE REVENUE	25,416	25,368	25,647	26,488	841	

ENTERPRISE FUND						
ENTERPRISE EXPENSES						
BluCan Recycling Services	3,258	3,281	3,352	3,978	626	
Dumpster Locks and Keys	11	0	0	0		
Solid Waste Services	20,034	21,757	20,472	22,484	2,012	
TOTAL ENTERPRISE EXPENSES	23,302	25,038	23,824	26,462	2,638	

DEBT SERVICE FUND						
DEBT SERVICE REVENUES						
Transfer from: General Fund for CIB Debt Service Fund	4,039	4,742	4,398	4,398		
Transfer from: General Fund for CIB Pymt Reserve Fund	0	0	0			
Transfer from: CIB Pymt Reserve to CIB Debt Service Fund			407	407		
Interest Earned on CIB Reserve Fund	153	150	84	35	(49)	
TOTAL DEBT SERVICE REVENUE	4,193	4,892	4,889	4,840	(49)	
Beginning Fund Balance CIB Debt Service Fund	3,180	4,067	4,067	4,067		
Beginning Fund Balance CIB Payment Reserve Fund	5,406	5,710	5,710	5,710		
TOTAL AVAILABLE FOR APPROPRIATION	12,779	14,669	14,666	14,617	(49)	

DEBT SERVICE FUND						
DEBT SERVICE EXPENSES						
CIB Payment - Principal and Interest	3,970	3,925	4,880	4,880		
Transfer from: CIB Pymt Reserve to CIB Debt Service Fund			407	407		
TOTAL DEBT SERVICE EXPENSES	3,970	3,925	5,287	5,287	0	
ENDING FUND BALANCE	8,809	10,744	9,379	9,330	(49)	

CAPITAL PROJECTS FUND						
REVENUES						
Transfer from: General Fund to Cap Project Maint Shed		0	5,000	15,000	10,000	
Tsf from: Genl Fund to Cap Proj New Corridor Engineering				15,000	15,000	
Fundraiser Proceeds - Rockville Bridge Project	3,080	687	0	0		
Fundraiser Proceeds - Maint Shed		0	150	225	75	
Interest Earned	1,048	423	85	175	90	
TOTAL REVENUES	4,128	1,110	5,235	30,400	25,165	
Beginning Fund Balance Fundraising/Donations	35,125	34,359	9,000	9,000		
Total Beginning Fund Balance	35,125	34,359	9,000	9,000	0	
TOTAL AVAILABLE FOR APPROPRIATION	39,253	35,469	14,235	39,400	25,165	

	PRIOR YEAR ACTUAL REVENUE 2019	CURRENT YEAR ESTIMATE 2020	2020-21 ADOPTED BUDGET	PROPOSED BUDGET AMENDMENT JAN 2021	BUDGET DIFFERENCE +/-	NOTES
CAPITAL PROJECTS FUND						
EXPENSES						
Bridge Rehabilitation Expenses	5,294	26,463	0	0		
Capital Project - Maint Shed		0	0	0		
TOTAL EXPENSES	5,294	26,463	0	0		
ENDING FUND BALANCE	33,959	9,006	14,235	39,400	25,165	

BUDGET SUMMARY

General Fund Revenues	373,374	460,629	229,912	307,217
Enterprise Fund Revenues	25,416	25,368	25,647	26,488
Debt Service Revenues	4,193	4,892	4,889	4,840
Capital Project Revenues	4,128	1,110	5,235	30,400
Total Revenues	<u>407,111</u>	<u>491,999</u>	<u>265,683</u>	<u>368,945</u>
General Fund Expenses	373,374	460,629	229,912	307,217
Enterprise Fund Expenses	23,302	25,038	23,824	26,462
Debt Service Expenses	3,970	3,925	5,287	5,287
Capital Project Expenses	5,294	26,463	0	0
Total Expenses	<u>405,941</u>	<u>516,055</u>	<u>259,023</u>	<u>338,966</u>