

RESOLUTION 22-0615-02

**A RESOLUTION ADOPTING AN ANNUAL BUDGET OF REVENUES
AND EXPENDITURES FOR THE VARIOUS FUNDS OF THE TOWN OF
ROCKVILLE FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

WHEREAS, The Town of Rockville has prepared an estimate of its financial needs for the fiscal year 2022-2023 and has estimated its revenues for the same period; and

WHEREAS, in compliance with State Law, the Town must adopt, after a public hearing, a budget that sets forth revenues and expenditures in all funds.

THEREFORE, BE IT HEREBY RESOLVED by the Town Council of the Town of Rockville that the following budgets be established for the 2022-2023 fiscal year.

General Fund:

Revenues: \$304,031. Includes an appropriation from the fund balance of \$51,700.
Expenditures: \$304,031.

Rockville Waste Management Enterprise Fund:

Revenues: \$29,618
Expenditures: \$27,770

Rockville Local Building Authority Debt Service Fund:

Revenues: \$15,233. Includes a transfer of \$15,203 from the General Fund.
Expenditures: \$10,495

Rockville Capital Projects Fund:

Revenues: \$214,385. Includes a transfer of \$10,000 from the General Fund.
Expenditures: \$204,100.

PASSED AND DATED this 15th day of June 2022.

Pam Leach, Mayor

ATTEST:

Vicki S. Bell, Town Clerk

Town of Rockville
FY2023
Proposed Final Budget

Page 1

	PRIOR YEAR ACTUAL REVENUE FY2021	CURRENT YEAR ESTIMATE FY2022	ENSUING YEAR BUDGET FY2023	NOTES
GENERAL FUND REVENUES				
TAX REVENUE				
General Property Taxes - Current	86,302	86,263	86,263	WashCo Official Estimates coming mid-May
Prior Year's Taxes - Delinquent	4,018	5,800	4,500	
Fee-In-Lieu of Personal Property Taxes	3,630	3,205	3,400	
Miscellaneous Tax Collections (County)	-	-	-	
General Sales and Use Taxes	44,516	46,783	48,000	
Transient Room and Short Term Lease Taxes	10,010	20,482	18,000	
Highway/Transit Tax	4,175	4,434	4,400	
Recreation, Arts, and Parks Tax (RAP)	4,283	5,477	5,200	
TOTAL TAX REVENUE	156,934	172,444	169,763	
LICENSES AND PERMITS REVENUE				
Business License Fees	540	280	440	
Business Licenses - IADU Permit	-	-	120	
Business Licenses - Late Penalty Fee	80	-	80	
Business Licenses - Short Term Rentals	-	1,200	600	
Building Permit Fees	10,986	2,153	8,400	
Habitat Conservation Plan	3,828	-	-	
Simple Building Permits	525	600	600	
State Building Permit Surcharge	95	28	72	
Animal Licenses	200	170	170	
Temporary Use/Special Event Permits	50	50	50	
Excavation Permits	-	340	-	
Fence and Wall Permits	-	50	-	
TOTAL LICENSES AND PERMITS REVENUE	16,304	4,871	10,532	
INTERGOVERNMENTAL REVENUE				
Amercia Rescue Plan	-	15,918	15,918	Grant Terminates 8/31/22 Received in FY2022
Federal CARES Act	15,531	-	-	
Class B and C Road Funds	32,836	30,000	30,000	
State Liquor Fund Allotment	113	-	113	
State Grant - CLG Grafton Heritage Partnership Project (GHI)	-	-	3,000	
Refund of Exp from GHPP 50% Match for CLG Grant	-	5,000	-	
State Grant - Rockville Cemetery	-	8,500	-	
State Grant - Tree Project	3,911	-	3,500	
TOTAL INTERGOVERNMENTAL REVENUE	52,391	59,418	52,531	
CHARGES FOR SERVICES				
Fees:				
Application Fees	965	740	800	
Building Inspector Fees	90	135	180	
Demolition Fees	200	100	200	
Subdivision Fees	-	1,500	-	
Special Meeting Fees	100	100	100	
Total Fees	1,355	2,575	1,280	
Sales and Service:				
Photocopies and GRAMA Requests	126	5	15	
Fundraiser Proceeds - Office Sales/Town Events	107	66	75	
Other Events	-	100	-	
Rockville Daze Proceeds	-	-	2,100	
Cemetery Sales	5,250	2,550	2,550	
Total Sales and Service	5,483	2,721	4,740	
Reimbursements:				
Refund of Expenditure - Other	-	200	200	
Total Reimbursements	-	200	200	
Rents and Leases:				
Post Office Lease	588	660	600	
Rental of Community Center Apartment	6,600	6,900	6,900	
Rental of Community Center Facility	280	1,100	1,200	
Rental of Community Center Security Deposit	175	1,095	1,200	
Total Rents and Leases	7,643	9,755	9,900	
TOTAL CHARGES FOR SERVICES	14,481	15,251	16,120	
MISCELLANEOUS REVENUE				
Interest Earnings:				
Interest Earnings	1,574	1,322	1,450	Includes Donations for Wreaths
Property Tax Interest & Penalties	250	465	275	
Donations:				
Cemetery Donations	100	620	650	
Community Center Donations	200	200	200	
General Donations	62	20	10	

Town of Rockville
FY2023
Proposed Final Budget

Page 2

	PRIOR YEAR ACTUAL REVENUE FY2021	CURRENT YEAR ESTIMATE FY2022	ENSUING YEAR BUDGET FY2023	NOTES
Misc. Revenue - Other	800	1,000	800	
TOTAL MISCELLANEOUS REVENUES	2,986	3,627	3,385	
CONTRIBUTIONS AND TRANSFERS				
Beg. Savings Acct/Fund Balances to be Appropriated	161,811	48,659	51,700	
Grant from CIB - Roads	70,550	-	-	
Grant from CIB - Land Use Code/Ordinance Review	5,200	-	-	
Grant from Eccles Foundation for Moving of Culinary Pipe	75,000	-	-	
TOTAL CONTRIBUTIONS AND TRANSFERS	312,561	48,659	51,700	
TOTAL GENERAL FUND REVENUES	555,657	304,270	304,031	

MEMO FOR SAVINGS ACCOUNT/FUND BALANCES TO BE APPROPRIATED

Restricted Funds				
American Cares Act	-	502	15,000	Springdale Police Contract
CARES Act Fund	1,744	-	-	
Cemetery Fund	169	17,580	2,600	Dumpster; Weed Killer; Wreaths
Class B and C Road Funds	154,730	25,000	25,200	Road Base & Gravel for Roads
Recreation, Arts and Parks Tax (RAP)	2,200	3,200	3,500	4) Picnic Tables
Savings Accounts				
Rockville Bridge Maintenance (General Fund)	-	-	1,700	Sealer for Wood & Misc.
Sidewalk Maintenance (General Fund)	14	-	-	
Special Events - Rockville Daze, etc. (Gen. Fund)	875	376	1,200	Rockville Daze; and other Socials
Tree Project Account (General Fund)	2,077	2,000	2,500	
TOTAL TO BE APPROPRIATED	161,811	48,658	51,700	

GENERAL FUND EXPENDITURES				
PERSONNEL SERVICES				
Salaries and Wages:				
Clerk Wages	45,336	35,984	40,269	5% Salary Increases
Deputy Clerk Wages		10,772	13,104	
Janitorial Wages	570	1,769	5,458	Includes Grounds Worker @ 320 hours
Total Salaries and Wages	45,906	48,525	58,832	
Employee Benefits:				
Payroll Tax Expense - Administration	3,512	3,577	4,083	
Payroll Tax Expense - Bldgs & Grounds	-	135	418	
Employee Benefits	70	81	104	
Total Employee Benefits	3,582	3,793	4,604	
Nonwage Compensation:				
Statutory Officer Compensation	5	5	450	
TOTAL PERSONNEL SERVICES	49,493	52,323	63,886	
GENERAL AND CONTRACTED SERVICES				
Professional and Technical Services				
Attorney Fees	12,268	20,000	25,000	
Accountant Fees - AUP (2016 & 2018)/Audit (2017)	2,000	1,000	2,000	
Building Inspector Fees - Agreement w/Springdale	2,092	1,808	1,808	Covers 30 inspections
Contractual Services	810	7,900	30,360	Les Olsen IT \$360; P/T Compliance Officer
Professional and Technical Services (Misc.)	448	1,141	1,200	
Zion Canyon Police Services - ARPA			15,000	From ARPA Fund
Zion Canyon Police Services - CARES	10,000	502	-	
Zion Canyon Police Services	10,000	19,498	5,000	Contract Renewal Jan., 2023
Total Professional and Technical Services	37,618	51,849	80,368	
Property Services:				
Tree Project Expenses	720	2,000	6,000	Grant \$3,500; Tree Fund \$2,500
Yard Care Services	5,399	5,606	5,520	
Total Property Services	6,119	7,606	11,520	
Insurance:				
Bond Insurance	-	50	-	
Liability Insurance	5,831	5,995	7,564	Added Coverage for Maint Shed Build
Property Insurance	1,706	1,706	1,706	
Workers Compensation Insurance	492	613	457	
Total Insurance	8,029	8,364	9,727	
Bank Charges	123	35	355	
Dues and Memberships	416	630	480	
Miscellaneous General Expense	38	500	300	
Postage/Shipping	686	750	650	
Printing and Binding (formerly elections)	618	672	200	
Public Notices	170	580	450	
Training and Education	300	1,060	700	

Town of Rockville
FY2023
Proposed Final Budget

Page 3

	PRIOR YEAR ACTUAL REVENUE FY2021	CURRENT YEAR ESTIMATE FY2022	ENSUING YEAR BUDGET FY2023	NOTES
Travel & Per Diem	-	644	700	
TOTAL GENERAL AND CONTRACTED SERVICES	54,117	72,690	105,450	
UTILITIES AND UTILITY SERVICES				
Bridge Electrical Service	132	126	144	
Community Center - Utilities	4,274	4,789	4,200	
Internet and Website Expense	695	876	1,080	
Telephone	1,149	845	684	
Utilities - Streetlights, Radar Speed Sign	1,031	1,334	1,340	
TOTAL UTILITIES AND UTILITY SERVICES	7,281	7,970	7,448	
TAXES AND FEES				
1% Building Permit Surcharge	75	37	72	
Fees	190	228	200	Entity renewal & State Billboard Fee
Habitat Conservation Plan	3,828	-	-	
Liquor Fund Allotment	112	-	113	
Licenses and Permits	-	90	90	
Utah Sales and Use Tax Expense	11	15	15	
TOTAL TAXES AND FEES	4,216	370	490	
SUPPLIES AND MATERIALS				
Operating Supplies				
Motor Fuel	-	400	600	Class "C" Fund
Emergency Preparedness - CARES	11,518	-	-	
Emergency Preparedness - CERT	73	136	200	
Janitorial and Custodial	133	200	300	
Planning Commission Expenses	-	200	600	Decibel Monitors (2) & Light Meter
Total Operating Supplies	11,724	936	1,700	
Food and Entertainment				
Mayor Meeting Expenses	-	315	400	
Rockville Daze Expenses	-	-	1,000	Special Events Fund
Town Social Events to Include Holiday Décor	-	376	200	Special Events Fund
Total Food and Entertainment	-	691	1,600	
Repair and Maintenance				
Cemetery Maintenance	2,117	17,580	2,600	Cemetery Fund
Class "C" Road Maintenance	16,677	16,600	16,600	Class "C" Fund
Class "C" Eagle Crags/Smithsonian Maint	375	6,000	6,000	Class "C" Fund
Class "C" Vehicle Maintenance	465	2,000	2,000	Class "C" Fund
Community Center - Maintenance	3,337	16,941	15,000	Town Hall Floor
Community Center - Major Repairs & Improvements	10,881	9,500	18,500	RAP Tax Fund \$3500; Painting of Town Rec
Flood Drainage Maintenance	500	500	500	
Miscellaneous Expenses	-	500	500	
Rockville Bridge Maintenance	1,600	-	1,700	Rockville Bridge Fund
Rockville Historical Ditches	-	10,000	10,000	
Sidewalk Maintenance	9,760	-	-	Sidewalk Repair Fund
Town Maintenance (Other than Community Center)	1,707	5,000	5,000	
Town Office Maintenance	55	1,495	400	
Wildland Fire Mitigation	-	500	500	
Total Repair and Maintenance	47,474	86,616	79,300	
TOTAL SUPPLIES AND MATERIALS	65,136	94,992	86,738	
GRANTS AND CONTRACTS				
State Grant - CLG Grafton Heritage Partnership Project	-	3,000	-	
Pass-Thru of CLG State Grant to GHPP	-	-	5,000	
TOTAL GRANTS AND CONTRACTS	-	3,000	5,000	
CONTRIBUTIONS/DONATIONS - DIRECT PAYMENTS				
Donations for Hurricane Graduation Night	-	25	25	
Donations for Senior Lunch Program	300	300	300	
Donations for the Springdale Police Department	50	50	50	
Donations for the Town of Springdale	150	150	150	
Donations for Zion Regional Collaborative (ZRC)	1,125	1,500	1,500	
Return of Community Center Rental Deposit	75	750	1,200	

Town of Rockville
FY2023
Proposed Final Budget

Page 4

	PRIOR YEAR ACTUAL REVENUE FY2021	CURRENT YEAR ESTIMATE FY2022	ENSUING YEAR BUDGET FY2023	NOTES
TOTAL CONTRIB/DONATIONS - DIRECT PAYMENTS	1,700	2,775	3,225	
TRANSFERS AND OTHER USES				
Transfer to: CIB Debt Service Fund - Town Office	4,742	4,714	4,715	
Transfer to: CIB Debt Service Fund - Maint Bldg	-	2,415	5,785	
Transfer to: CIB Debt Reserve Fund - Maint Bldg	-	1,568	4,703	
Reconciliation Discrepancies	1	-		
Contribution to: Account Balances (Savings)	2,000	53,500	14,000	
TOTAL TRANSFERS AND OTHER USES	6,743	62,197	29,203	
APPROPRIATED INCREASE IN FUND BALANCE	276,250	7,954	2,591	
TOTAL EXPENDITURES	464,935	304,270	304,031	

(90,722) - 0

MEMO FOR SAVINGS ACCOUNTS CONTRIBUTIONS				
Rockville Bridge Maintenance (General Fund)	-	1,000	1,000	
Rockville Capital Project - Maint Shed		30,000	5,000	
Rockville Capital Project New Corridor Engineering		20,000	5,000	
Sidewalk Maintenance Account (General Fund)	-	500	500	
Tree Project Account (General Fund)	2,000	2,000	2,500	
TOTAL CONTRIBUTIONS	2,000	53,500	14,000	

ENTERPRISE FUND				
ENTERPRISE REVENUES				
BluCan Recycling Fees	3,309	5,011	5,150	*Pass-thru Revenue to WCSW
Solid Waste Collection Fees	23,823	23,925	24,468	*Pass-thru Revenue to WCSW
Key Deposits for Dumpsters	2	-	-	
TOTAL ENTERPRISE REVENUE	27,134	28,936	29,618	

ENTERPRISE FUND				
ENTERPRISE EXPENSES				
BluCan Recycling Services	3,305	4,542	5,150	
Dumpster Locks and Keys	-	-	-	
Solid Waste Services	20,242	19,993	22,620	
TOTAL ENTERPRISE EXPENSES	23,546	24,535	27,770	

DEBT SERVICE FUND				
DEBT SERVICE REVENUES				
Transfer from: General Fund for CIB Debt Service Fund - Town Office	4,742	4,715	4,715	
Transfer from: General Fund for CIB Pymt Reserve Fund - Maint Bldg	-	2,415	5,785	
Transfer from: CIB Pymt Reserve to CIB Debt Service Fund - Maint Bldg		1,568	4,703	
Interest Earned on CIB Reserve Fund	117	15	30	
TOTAL DEBT SERVICE REVENUE	4,859	8,713	15,233	
Beginning Fund Balance CIB Debt Service Fund	3,249	3,992	8,840	
Beginning Fund Balance CIB Payment Reserve Fund - Maint Bldg	5,560	5,296	1,568	
TOTAL AVAILABLE FOR APPROPRIATION	13,669	18,000	25,641	

DEBT SERVICE FUND				
DEBT SERVICE EXPENSES				
CIB Payment - Principal and Interest - Town Office	3,925	4,787	4,700	
CIB Payment - Principal and Interest - Bldg Maint			5,795	
Transfer from: CIB Pymt Reserve to CIB Debt Service Fund		-		
TOTAL DEBT SERVICE EXPENSES	3,925	4,787	10,495	
ENDING FUND BALANCE	9,744	13,213	15,146	

	PRIOR YEAR ACTUAL REVENUE FY2021	CURRENT YEAR ESTIMATE FY2022	ENSUING YEAR BUDGET FY2023	NOTES
CAPITAL PROJECTS FUND				
REVENUES				
Transfer from: General Fund to Cap Proj Maint Shed	-	15,000	5,000	\$54,000 Grant Awarded; But spent last
Tsf from: Genl Fund to Cap Proj New Corridor Eng	-	40,000	5,000	
Loan from CIB - Maintenance Shed	-	8,900	150,100	
State Grant - Permanent Community Impact	-	-	54,000	
Fundraiser Proceeds - Rockville Bridge Project	689	-	-	
Fundraiser Proceeds - Maint Shed	-	108	150	
Interest Earned - Maint Shed	421	68	60	
Interest Earned - New Corridor	-	60	75	
TOTAL REVENUES	1,110	64,136	214,385	
Beginning Fund Balance	34,359	30,215	80,312	
Fundraising/Donations				
Total Beginning Fund Balance	34,359	30,215	80,312	
TOTAL AVAILABLE FOR APPROPRIATION	35,469	94,351	294,697	
CAPITAL PROJECTS FUND				
EXPENSES				
Bridge Rehabilitation Expenses	26,668	-	-	
Capital Project - Maint Shed	-	40,519	204,100	
Capital Project - Land Acquisition	-	-	-	
TOTAL EXPENSES	26,668	40,519	204,100	
ENDING FUND BALANCE	8,801	53,832	90,597	

BUDGET SUMMARY

General Fund Revenues	555,657	304,270	304,031
Enterprise Fund Revenues	27,134	28,936	29,618
Debt Service Revenues	4,859	8,713	15,233
Capital Project Revenues	1,110	64,136	214,385
Total Revenues	588,761	406,055	563,267
General Fund Expenses	464,935	304,270	304,031
Enterprise Fund Expenses	23,546	24,535	27,770
Debt Service Expenses	3,925	4,787	10,495
Capital Project Expenses	26,668	40,519	204,100
Total Expenses	519,075	374,111	546,396

