

ORDINANCE NO. 08-02-2017-A

AN ORDINANCE SETTING THE REAL AND PERSONAL PROPERTY TAX LEVY OR MUNICIPAL PURPOSES AND ADOPTING A BUDGET FOR PAYSON CITY CORPORATION FOR THE FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018, IN THE AMOUNT OF \$39,447,549

WHEREAS, a tentative budget ("Tentative Budget") in proper form has been prepared for the Payson City Corporation as required by Utah state law; and

WHEREAS, on May 3rd, 2017, the Payson City Municipal Council held a duly noticed public hearing and by resolution adopted the Tentative Budget for Fiscal Year 2017-2018 as required by law; and

WHEREAS, the Tentative Budget has been reviewed and considered by the Payson City Municipal Council; and

WHEREAS, the Tentative Budget, together with supporting schedules and data, has been available for public inspection in the office of the City Recorder as required by law; and

WHEREAS, notice of a public hearing to consider the adoption of a final Budget was published in a newspaper of general circulation as required by law; and

WHEREAS, on June 21st, 2017, the Municipal Council held a duly noticed public hearing to receive public comment and ascertain the facts regarding the proposed 2017-2018 Budget, including any proposed amendments thereto, which facts and comments are found in the hearing records; and

WHEREAS, on June 21st, 2017 the Municipal Council by ordinance adopted the Tentative Budget and continued consideration of the adoption of the final Budget until after a public hearing to consider a possible increase in the certified tax rate levied by Payson City; and

WHEREAS, on August 2, 2017 the Municipal Council held a duly noticed public hearing to consider said increase in the certified tax rate and to receive public comment and further ascertain the facts regarding adoption of the final Budget, which facts and comments are found in the hearing record; and

WHEREAS, all interested persons were heard, for or against the proposed certified tax rate increase and the estimates of revenue and expenditures as set forth in the proposed final Budget; and

WHEREAS, all statutory and legal requirements for the final adoption of said Budget have been completed; and

WHEREAS, after considering the recommendations, facts, and comments presented to the Municipal Council, the Council finds:

- A. a final Budget for Payson City Corporation should be adopted as set forth below; and
- B. adoption of the final Budget reasonably furthers the health, safety and general welfare of the citizens of Payson City;

NOW, THEREFORE, be it ordained by the Municipal Council of the City of Payson, Utah as follows:

PART I:

The Payson City Budget in the amount of \$39,447,549 as set forth in the attached Exhibit A, including sub-budgets for capital improvements, is hereby adopted for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

PART II:

All outstanding encumbrances and project/grant balances as of June 30, 2017 approved by the City Council shall be continued and re-appropriated for expenditure into the 2017-2018 fiscal year.

PART III:

The auditors are hereby authorized to move budget appropriations along with needed expenditure adjustments in conjunction with the fixed asset (capital expenditures) reconciliation for the fiscal year ending June 30, 2017.

PART IV:

The Finance Director is hereby authorized to increase appropriations for revenues in excess of the adopted budget in the following areas: Reimbursable overtime in Police and Fire Departments, medical supply inventory, grants, cemetery fees, donations and sales in the Special Events Department, interest earnings, impact fees, reimbursement(s) from outside and inter-city project reimbursements, revenues in self- sustaining funds (Electrical, Water, Waste Water, Storm Drain, Solid Waste, Ambulance), revenues over budget in internal service funds, and donations.

PART V:

The Payson Municipal Council adopts the following certified tax rates to support tax revenue in the General Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

General Fund: .001280


PART VI:

The Budget Officer is hereby authorized to certify and file a copy of this budget in the office of the City Recorder, which copy shall be available for public inspection at all times as required by law.


PART VII:

- A. If a provision of this Ordinance conflicts with a provision of a previously adopted ordinance concerning the same title, chapter, and/or section number amended herein, the provision in this Ordinance shall prevail.
- B. This ordinance and its various sections, clauses and paragraphs are hereby declared to be severable. If any part, sentence, clause or phrase is adjudged to be unconstitutional or invalid, the remainder of the ordinance shall not be affected thereby.
- C. This ordinance shall take effect immediately after being posted or published as required by law.

This ordinance is APPROVED and ADOPTED on this 2nd day of August, 2017, by the Payson City Council.


Richard D. Moore, Mayor

Attest:


Kim E. Holindrake, Deputy City Recorder



PAYSON CITY
LEGAL NOTICE

Summary of Ordinance(s)

The Payson City Council passed the following ordinance(s) on 08-02-2017. A full and complete copy of the ordinance is available at the office of the Payson City Recorder, 439 West Utah Avenue, Payson, Utah, during regular office hours, Monday through Thursday between the hours of 7:30 a.m. and 6:00 p.m.

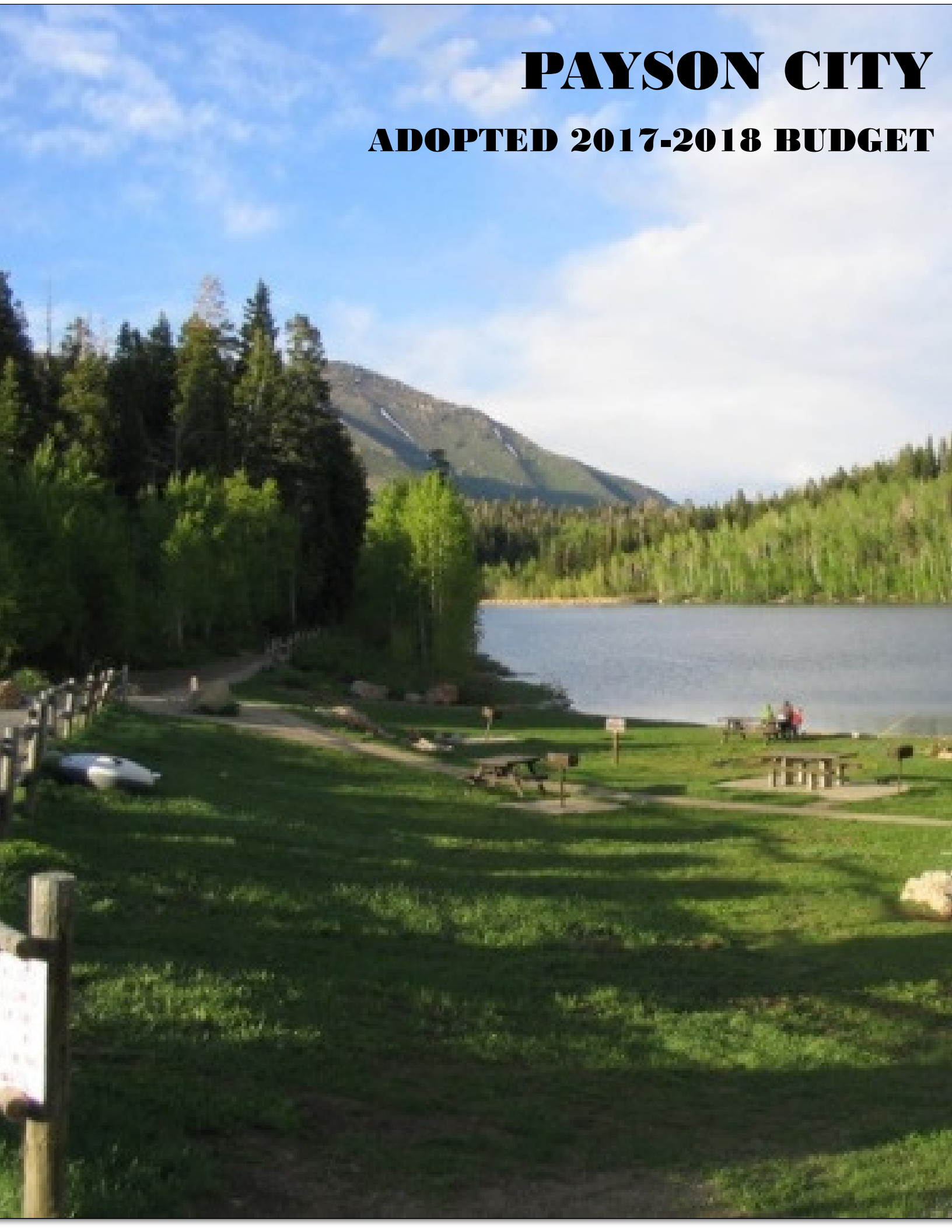
ORDINANCE: 08-02-2017-A: AN ORDINANCE SETTING THE REAL AND PERSONAL PROPERTY TAX LEVY FOR MUNICIPAL PURPOSES AND ADOPTING A BUDGET FOR PAYSON CITY CORPORATION FOR THE FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018, IN THE AMOUNT OF \$39,447,549.

ORDINANCE: 08-02-2017-B: AN ORDINANCE AMENDING THE PAYSON CITY ZONING MAP AND CHANGING THE ZONING DESIGNATION OF UTAH COUNTY PARCEL 30-069-0080 LOCATED AT THE TERMINUS OF 680 WEST AND 730 WOUTH AT APPROXIMATELY 1200 SOUTH, AS FURTHER DESCRIBED HEREIN, IN PAYSON, UTAH, AND PROVIDING AN EFFECTIVE DATE.

Published in the Payson Chronicle on August 23, 2017.

/s/Sara Hubbs
Sara Hubbs, City Recorder

PAYSON CITY
ADOPTED 2017-2018 BUDGET



PAYSON CITY 2018 ADOPTED BUDGET

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PAYSON CITY 2018 ADOPTED BUDGET

ELECTED OFFICIALS & CITY STAFF

MAYOR: Richard Moore

CITY COUNCIL:

Scott Phillips

Michael Hardy

Linda Carter

Brian Hulet

Doug Welton

APPOINTED OFFICIALS:

City Administrator – Dave Tuckett

City Attorney – Mark Sorenson

City Treasurer – Cheryl Hobbs

Police Chief – Brad Bishop

Fire Chief – Scott Spencer

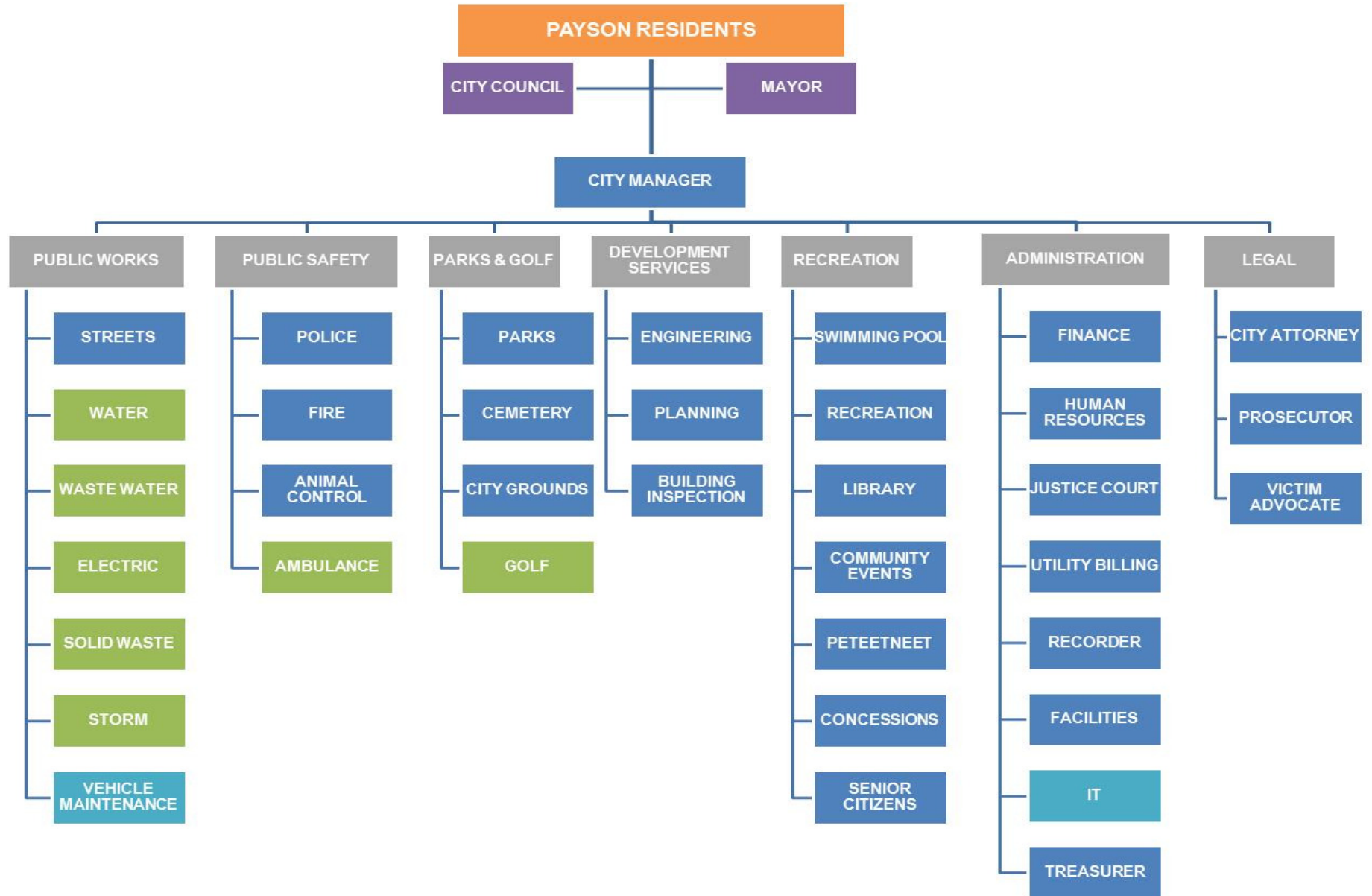
Public Works Director – Travis Jockumsen

Finance Director and City Recorder – Sara Hubbs



PAYSON CITY 2018 ADOPTED BUDGET

ORGANIZATIONAL CHART



PAYSON CITY 2018 ADOPTED BUDGET

BUDGET MESSAGE

At the City's budget planning work session, the City Council created a list of priorities to be considered for the FY 2018 budget. Staff tried to balance the budget with those priorities in mind. A brief summary of priorities identified by the City Council are as follows:

- Increasing Economic Development
- Improving Aging Infrastructure
- Repairing and Maintaining Roads
- Improving Transparency and Communication with Citizens

Staff stands committed to address the City Council's priorities and efficiently provide core services to our residents. In preparing the Budget, staff tried to address as many city council priorities as possible. As the budget team reviewed departmental budget requests, the list of city council priorities was referred to often. We continually look for ways to be more cost effective and efficient in the delivery of city services. The highlights of this fiscal year's recommended budget are discussed below.

CONSERVATIVE REVENUE GROWTH

We conservatively estimate an increase in Sales tax revenues for FY 2018 and have kept property tax at flat rate. As a community, we are experiencing stable building permit fees, court fines and forfeitures, and franchise fees. Though most of our revenue streams appear to be trending upward, we would rather err on the side of caution in our revenue forecasts, with a focus on protecting the City should any unforeseen changes in the economic climate occur.

MAINTAINING CORE SERVICES

As a community, we continue to place the highest of priorities on funding core municipal services to all of our nearly 20,000 residents. In seeking to provide excellent core services, we have taken special care to include the City Council's budgetary priorities, as outlined above.

PUBLIC INFRASTRUCTURE DEVELOPMENT

As might be expected, the continued maintenance and development of the city's utility infrastructure and development remains a high priority. Included in this fiscal year's recommended budget are ongoing funds for various maintenance projects critical for the sustainability of our public infrastructure. We believe that it is fiscally responsible to properly upkeep our infrastructure so that we do not have to bear the greater cost of replacing infrastructure that has not been maintained. The city will use impact fees for new construction projects, allowing our systems to keep pace with the growth as the city experiences it.

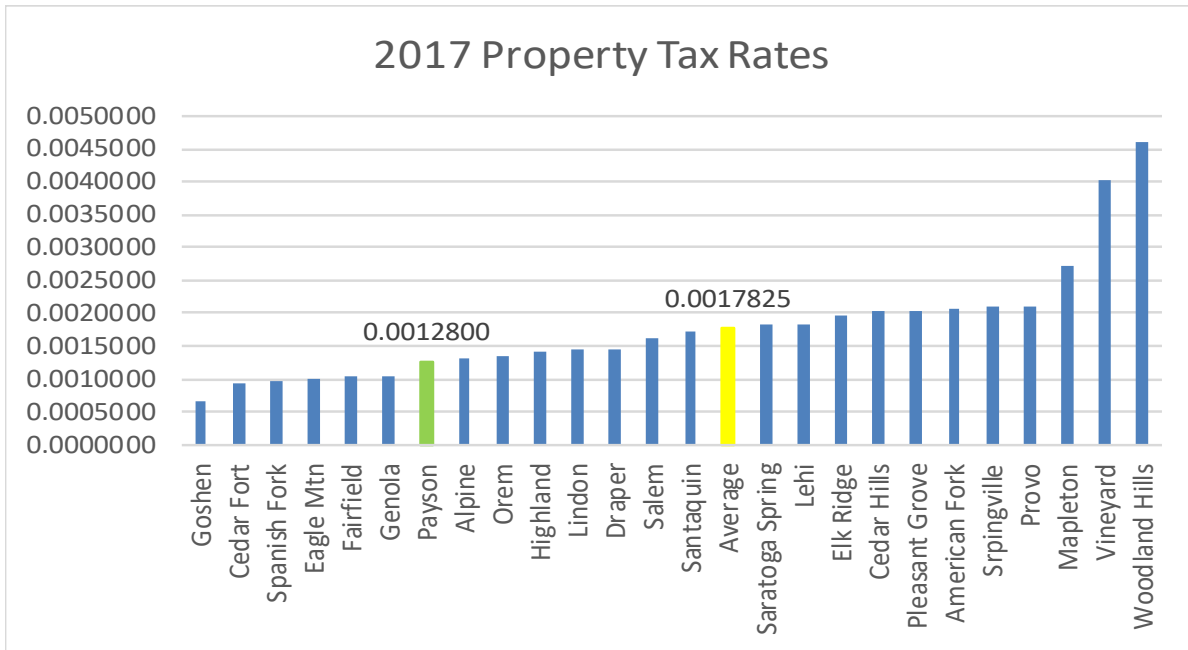
PAYSON CITY 2018 ADOPTED BUDGET

BUDGET MESSAGE

MAINTAINING TAX LEVELS & ASSESSING FAIR & REASONABLE FEES

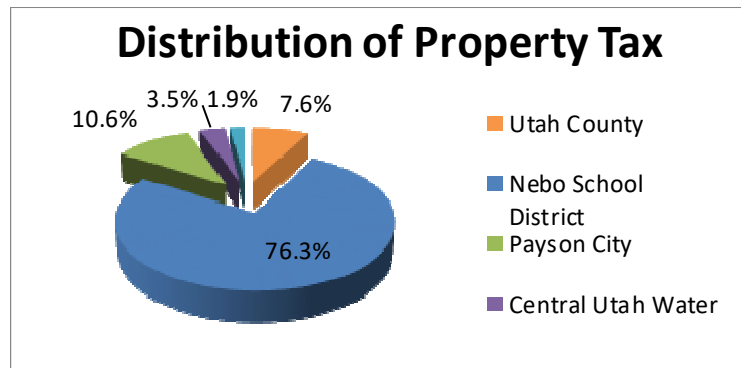
Property Tax

The chart below shows Payson's 2017 property tax compared to other cities located in Utah County. Payson's property tax is .0012800 and the average of the cities located in Utah County is .0017825.



Property Taxes collected from residents are allocated to other taxing agencies. The majority of the property taxes paid by Payson residents is allocated to the school district. The Chart below shows a percentage breakdown of property tax collected from a Payson City resident:

	Proposed Rate		
	Tax Rate	% of Rate	\$ Paid
County	0.000916	7.6%	\$ 183.20
Schools	0.009183	76.3%	1,836.60
City	0.001279	10.6%	255.80
Water	0.000422	3.5%	84.40
Assessing	0.000233	1.9%	46.60
Total	0.012033		\$2,406.60



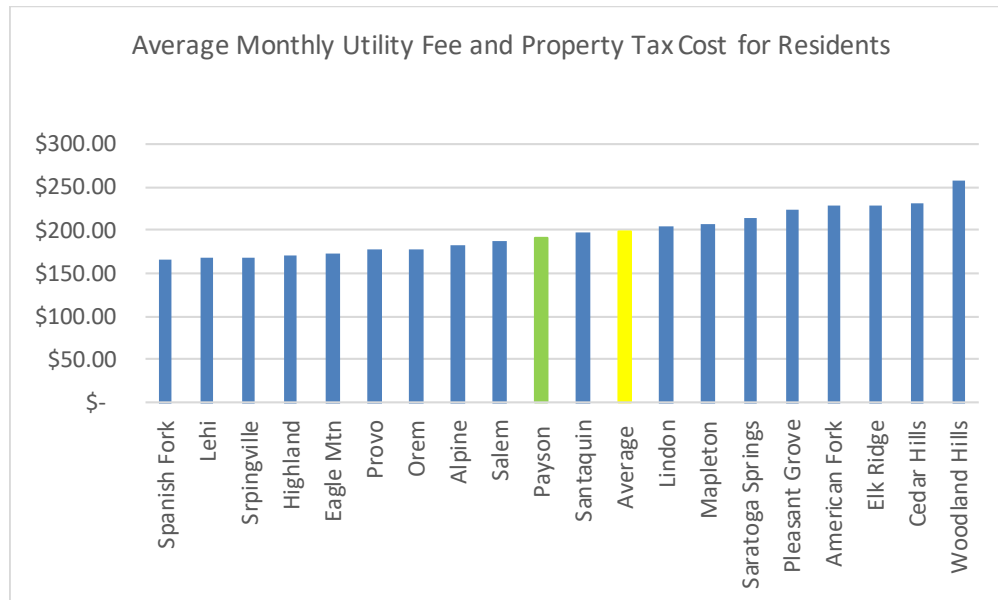
PAYSON CITY 2018 ADOPTED BUDGET

BUDGET MESSAGE

MAINTAINING TAX LEVELS & ASSESSING FAIR & REASONABLE FEES *(continued)*

Utility Fees and Infrastructure

Staff has reviewed the average monthly cost of living in various cities in Utah County, which is depicted in the graph below. The utility rate study was conducted by Provo City Public Works department and the property tax rates were collected from the Utah County website. The average monthly cost for all Utah County cities is \$197.70. Payson City's average monthly cost is just below the average cost at \$192.35.



CAPITAL IMPROVEMENTS

Staff has reviewed five-year capital improvement plans for the utility funds and other various departments within the general fund. During the budget process, staff has analyzed the five-year plans and the utility rates to determine the sustainability of completing projects with current utility fees. The leadership team recognizes the need to keep utility rates as low as possible, yet set fees accordingly that allow the utility funds to improve the aging infrastructure. The leadership team has recommended an increase of 2.7%, which corresponds with the consumer price index, on all utility rates except electric rates.

Some of the projects we have recommended in the FY 2018 Budget include:

- General Fund:
 - Complete City-Wide General Plan
 - Improve and repair sidewalks
 - Purchase two new speed radar signs
 - Update the City office building
 - Complete a branding study
 - Construct pavilion at Memorial Park using Salmon Supper funds
- Water
 - Installation of PI Meters,
 - 2nd Installment Payment to Connect to Lateral 20

PAYSON CITY 2018 ADOPTED BUDGET

BUDGET MESSAGE

CAPITAL IMPROVEMENTS *(continued)*

- Sewer
 - Save for treatment plan upgrade
 - Clean and repair sewer lines
 - Construct East-side lift station
- Solid Waste
 - Purchase compactor
- Ambulance
 - Purchase ambulance
- Storm
 - Construct Ridge Lane storm retention
 - Pipe and relocate existing creek at 200 North and 200 West
- Revolving Loan
 - Purchase of vehicles and equipment (see revolving loan information on page 52)
 - Improve RV Park
 - Participate with Nebo School District in an addition to Wilson Elementary to be used for gymnastics
- B&C Projects
 - 500 West overlay/repair
 - Blackhawk
 - 6th East overlay/repair

QUALIFIED & PRODUCTIVE WORKFORCE

The FY 2018 proposed budget includes wage increases for the City employees. The overall wage increase was about three percent. The employees did not receive wage increases last year. The City's leadership team still remains concerned about the need to offer competitive wages while providing quality services as efficiently and cost-effectively as possible.

The City's leadership team recognizes the ongoing concern of escalating health insurance costs and wants to provide better solutions to find ways to keep health insurance costs low. In an effort to help reduce health insurance costs, the City is proposing plan design changes, which resulted in a two percent cost increase for the City's portion of the health insurance instead of an eight percent increase. The City has encouraged employees to participate in a high deductible plan in an effort to help reduce costs.

CONCLUSION

We appreciate the trust that the Mayor, City Council, and residents have placed in us. We strive each day to provide the highest quality services in the most cost effective and efficient manner possible. We recognize the responsibility we have to ensure that Payson remains a wonderful place to live, work, and play. We look forward to working closely with the Mayor, City Council, residents, and other stake holders to make sure our priorities and goals are aligned.

Sincerely,

Sara Hubbs
Finance Director

PAYSON CITY 2018 ADOPTED BUDGET

COMBINED BUDGET SUMAMRY

COMBINED FUND REVENUE

FUND	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 15-16	BUDGET FY 16-17	ACTUAL FY 16-17	BUDGET FY 17-18
GENERAL	\$ 11,673,612	\$ 11,524,092	\$ 7,424,533	\$ 11,805,877
CAPITAL PROJECTS	90,825	90,000	45,597	190,000
CLASS C ROADS	660,336	667,767	233,351	670,000
INFORMATION TECHNOLOGY	398,168	401,021	401,021	409,587
VEHICLE MAINTENANCE	359,486	363,531	363,531	379,209
WATER	2,717,551	4,241,892	1,675,457	3,296,497
SOLID WASTE	2,182,900	1,896,668	1,284,871	2,483,621
ELECTRIC	12,859,179	13,054,920	7,048,834	12,834,280
WASTEWATER	3,282,709	3,406,071	1,710,665	3,244,576
AMBULANCE	662,162	699,827	500,668	933,000
GOLF	988,678	919,500	357,834	957,678
STORM DRAIN	668,956	639,313	236,663	869,876
PARK IMPACT FEE	158,222	121,991	71,450	106,000
PUBLIC SAFETY IMPACT FEE	25,467	33,725	24,111	20,000
WATER IMPACT FEE	88,252	73,440	73,855	73,000
ELECTRIC IMPACT FEE	189,702	150,000	185,998	150,000
WASTEWATER IMPACT FEE	165,573	221,000	145,733	221,000
PERPETUAL CARE	25,714	15,000	14,447	20,000
REVOLVING LOAN	37,651	351,804	353,943	796,000
RDA DOWNTOWN	1,000	14,000	2,000	14,000
EDA BUSINESS PARK	-	-	-	-
SID (PIT)	-	-	-	-
TOTAL REVENUES	\$ 37,236,143	\$ 38,885,562	\$ 22,154,562	\$ 39,474,201

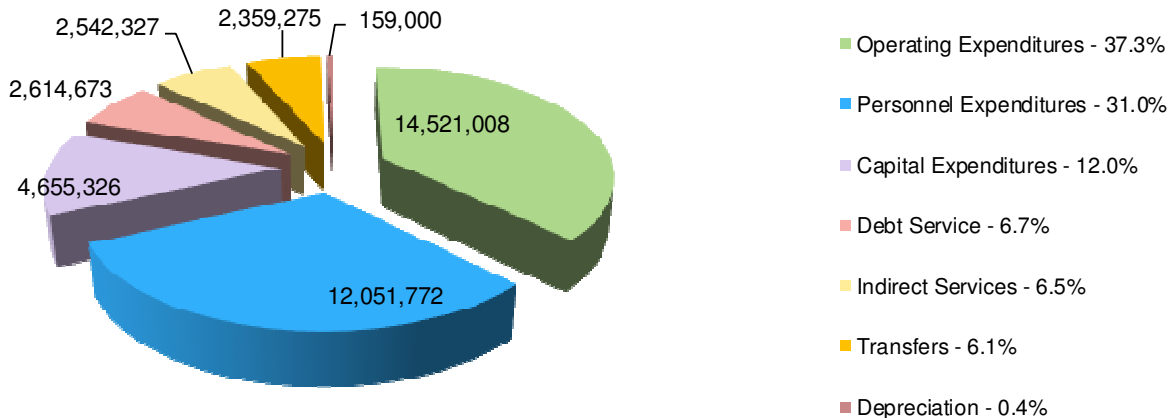
PAYSON CITY 2018 ADOPTED BUDGET

COMBINED BUDGET SUMAMRY

COMBINED FUND EXPENDITURES

FUND	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 15-16	BUDGET FY 16-17	ACTUAL FY 16-17	BUDGET FY 17-18
GENERAL	\$ 10,978,141	\$ 11,460,243	\$ 5,888,923	\$ 11,802,110
CAPITAL PROJECTS	109	906,353	45,000	100,000
CLASS C ROADS	700,902	674,053	585,609	668,787
INFORMATION TECHNOLOGY	414,596	401,019	179,025	409,585
VEHICLE MAINTENANCE	348,835	363,532	176,952	379,208
WATER	2,148,131	4,241,182	1,862,386	3,242,906
SOLID WASTE	1,814,740	1,844,232	1,226,758	2,426,403
ELECTRIC	12,774,059	12,968,714	5,948,042	12,831,576
WASTEWATER	1,745,278	2,807,645	1,831,273	3,146,815
AMBULANCE	512,623	699,579	255,767	931,383
GOLF	789,006	942,510	430,925	955,734
STORM DRAIN	629,956	625,186	396,686	787,874
PARK IMPACT FEE	139,993	121,991	8,954	106,000
PUBLIC SAFETY IMPACT FEE	-	23,600	37,282	-
WATER IMPACT FEE	73,444	73,440	-	73,000
ELECTRIC IMPACT FEE	69,846	-	-	150,000
WASTEWATER IMPACT FEE	239,079	221,000	-	221,000
PERPETUAL CARE	15,000	-	-	-
REVOLVING LOAN	-	351,804	354,729	796,000
RDA DOWNTOWN	11,347	14,000	6,072	14,000
EDA BUSINESS PARK	-	816,353	816,353	-
SID (PIT)	-	-	-	-
TOTAL EXPENDITURES	\$ 33,405,085	\$ 39,556,436	\$ 20,050,736	\$ 39,042,381
TOTAL SURPLUS (DEFICIT)	\$ 3,831,058	\$ (670,874)	\$ 2,103,826	\$ 431,820

COMBINED EXPENDITURES BY FUNCTION



PAYSON CITY 2018 ADOPTED BUDGET

COMBINED BUDGET SUMAMRY

COMBINED FUNDS SURPLUS (DEFICIT)

FUND	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
GENERAL	\$ 695,471	\$ 63,849	\$ 1,535,610	\$ 3,767
CAPITAL PROJECTS	90,716	(816,353)	597	90,000
CLASS C ROADS	(40,566)	(6,286)	(352,258)	1,213
INFORMATION TECHNOLOGY	(16,428)	2	221,996	2
VEHICLE MAINTENANCE	10,651	(1)	186,579	1
WATER	569,420	710	(186,929)	53,591
SOLID WASTE	368,160	52,436	58,113	57,218
ELECTRIC	85,120	86,206	1,100,792	2,704
WASTEWATER	1,537,431	598,426	(120,608)	97,761
AMBULANCE	149,539	248	244,901	1,617
GOLF	199,672	(23,010)	(73,091)	1,944
STORM DRAIN	39,000	14,127	(160,023)	82,002
PARK IMPACT FEE	18,229	-	62,496	-
PUBLIC SAFETY IMPACT FEE	25,467	10,125	(13,171)	20,000
WATER IMPACT FEE	14,808	-	73,855	-
ELECTRIC IMPACT FEE	119,856	150,000	185,998	-
WASTEWATER IMPACT FEE	(73,506)	-	145,733	-
PERPETUAL CARE	10,714	15,000	14,447	20,000
REVOLVING LOAN	37,651	-	(786)	-
RDA DOWNTOWN	(10,347)	-	(4,072)	-
EDA BUSINESS PARK	-	(816,353)	(816,353)	-
SID (PIT)	-	-	-	-
TOTAL SURPLUS (DEFICIT)	\$ 3,831,058	\$ (670,874)	\$ 2,103,826	\$ 431,820

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND SUMMARY

GENERAL FUND SUMMARY 2018

	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
GENERAL FUND REVENUES				
TAX REVENUES	\$ 5,415,492	\$ 5,427,798	\$ 3,183,580	\$ 5,637,081
LICENSES AND PERMITS	152,981	151,750	126,246	151,750
INTERGOVERNMENTAL REVENUE	592,159	427,139	205,913	343,231
CHARGES FOR SERVICES	1,091,819	1,125,264	605,187	1,110,897
FINES & FORFEITURES	296,651	279,500	187,348	296,000
OTHER REVENUE	23,127	1,000	18,382	1,000
BOND PROCEEDS	-	-	-	-
INDIRECT SERVICES	1,838,922	1,874,680	1,856,314	1,805,448
MISCELLANEOUS REVENUES	372,433	263,210	291,936	287,025
CONTRIBUTIONS AND TRANSFERS	1,890,028	1,973,751	949,627	2,173,445
TOTAL REVENUE	\$ 11,673,612	\$ 11,524,092	\$ 7,424,533	\$ 11,805,877
GENERAL FUND EXPENDITURES				
COUNCIL & MAYOR	\$ 161,649	\$ 161,209	\$ 79,625	\$ 203,961
BUILDING MAINTENANCE	321,867	432,704	174,859	435,610
ADMINISTRATION	1,297,614	1,334,769	717,229	1,385,380
CDBG	208,314	59,300	-	-
CEMETERY	246,111	298,009	133,968	313,569
CITY GROUNDS	171,979	223,867	95,352	237,974
COMMUNITY EVENTS	263,903	178,136	102,052	333,840
COURT	209,647	210,229	105,608	222,991
CTC	42,635	46,008	22,171	47,595
DEVELOPMENT SERVICES	650,611	704,605	341,082	732,159
FIRE	469,904	527,832	299,884	511,629
INTERFAITH COUNCIL	322	-	141	-
LEGAL	366,442	394,799	177,982	410,804
LIBRARY	437,224	456,883	224,583	445,163
MBA	10	15	-	15
PARKS	459,830	494,363	264,668	549,511
PAYSON COMMUNITY THEATER	56,811	36,506	30,366	31,000
PETEETNEET	100,271	63,546	22,532	64,497
POLICE	2,758,333	2,796,495	1,258,795	2,803,771
POLICE ANIMAL CONTROL	78,582	91,331	36,278	101,560
REC ADULT SPORTS	59,622	78,820	23,185	70,554
REC YOUTH SPORTS	331,505	368,168	171,353	401,763
RECREATION	431,877	540,705	300,642	513,036
SALMON SUPPER	56,655	73,940	69,123	89,550
SENIOR CITIZENS	131,988	150,126	62,372	141,344
SNACK SHACK	59,240	73,553	34,021	78,367
STREETS	465,873	503,484	328,307	486,586
SWIMMING POOL	815,169	849,967	765,482	848,356
VICTIM ADVOCATE	81,153	83,874	40,263	88,695
TOTAL EXPENDITURES	\$ 10,735,141	\$ 11,233,243	\$ 5,881,923	\$ 11,549,280
TRANSFERS OUT:				
TRANSFER TO GOLF COURSE	222,000	220,000	-	245,830
TRANSFER TO IT	-	-	-	-
TRANSFER TO PCT FUND 89	21,000	7,000	7,000	7,000
TOTAL TRANSFERS OUT	\$ 243,000	\$ 227,000	\$ 7,000	\$ 252,830
TOTAL EXP. & TRANS.OUT	\$ 10,978,141	\$ 11,460,243	\$ 5,888,923	\$ 11,802,110
OPERATING SURPLUS(DEFICIT)	\$ 695,471	\$ 63,849	\$ 1,535,610	\$ 3,767

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND SUMMARY

GENERAL FUND REVENUE DETAIL

	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
TAXES:				
GENERAL PROPERTY TAXES/CURRENT	\$ 971,306	\$ 1,118,798	\$ 933,376	\$ 1,143,081
MOTOR VEHICLE	95,441	92,000	50,862	92,000
REDEMPTIONS/PENALTY & INTEREST	58,726	58,000	14,429	58,000
GENERAL SALES AND USE TAXES	2,957,280	2,900,000	1,550,660	3,025,000
CABLE TV FRANCHISE	73,246	66,000	38,157	75,000
INKEEPERS FEE	9,499	8,000	6,760	9,000
TELEPHONE TAX	172,555	180,000	81,109	165,000
TAX INCREMENT	348,866	320,000	109,726	345,000
CITY UTILITY TAX INCREMENT	728,563	685,000	398,501	725,000
TOTAL TAX REVENUES	\$ 5,415,492	\$ 5,427,798	\$ 3,183,580	\$ 5,637,081
LICENSES & PERMITS				
BUSINESS LICENSES & PERMITS	42,223	40,000	25,965	40,000
BUILDING PERMITS & PLAN CHECK	108,247	110,000	99,872	110,000
ANIMAL LICENSES & PERMITS	2,511	1,750	409	1,750
TOTAL LICENSES AND PERMITS	\$ 152,981	\$ 151,750	\$ 126,246	\$ 151,750
INTERGOVERNMENTAL REVENUES:				
FEDERAL GRANTS	\$ -	\$ 8,000	\$ 6,000	\$ -
JUSTICE ASSISTANCE (JAG) GRANT	2,000	-	-	-
MOUNTAINLANDS/SR. CITIZEN	7,601	6,500	3,837	6,500
FIRE GRANT	15,000	15,000	15,000	15,000
STATE GRANTS	24,130	3,758	1,570	-
STATE HIGHWAY SAFETY GRANT	18,113	6,959	2,743	-
NEBO SCHOOL DIST OFFICER GRANT	44,201	44,201	-	42,861
VICTIMS ADVOCATE - STATE	40,419	60,445	14,429	60,445
STATE LIQUOR FUND ALLOTMENT	21,386	21,386	23,878	21,386
COUNTY FIRE ALLOTMENT	131,262	130,218	90,370	130,218
LIBRARY GRANT	7,400	4,000	-	-
INTERLOCAL CONTRIBUTION-VICTIM	25,085	5,500	-	5,500
COUNTY RECREATION FEE (REST TX	-	10,872	20,955	10,321
INTERLOCAL CONTRIBUTION (LEGAL	36,000	36,000	21,000	36,000
STRENGTHEN FAMILIES GRANT (COUNTY)	11,248	15,000	6,131	15,000
CDBG GRANT	208,314	59,300	-	-
TOTAL INTERGOVERNMENTAL REVENUE	\$ 592,159	\$ 427,139	\$ 205,913	\$ 343,231

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND SUMMARY

GENERAL FUND REVENUE DETAIL

	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
CHARGES FOR SERVICES				
GENERAL GOVERNMENT	\$ 15	\$ -	\$ -	\$ -
INDIRECT SERVICES	1,838,922	1,874,680	1,856,314	1,805,448
DEVELOPMENT FEES	11,508	8,000	10,121	10,000
PRINTING & DUPLICATION SERVICE	112	100	36	100
P&Z COPIES & SERVICES	25	50	22	25
CONVENIENCE FEE	21,390	-	1,524	-
COLLECTION FEES REVENUE	12,314	3,000	3,347	5,000
ADMINISTRATIVE LATE FEE	32,895	30,000	17,240	30,000
TRAFFIC SCHOOL	10,084	25,000	9,205	12,000
SPECIAL POLICE SERVICES	3,974	3,500	2,328	-
POLICE REIMBURSABLE OVERTIME	7,700	8,000	700	-
COUNTY FIRE REIMBURSEMENTS	11,066	22,000	11,347	11,000
PLAN CHECK FEE	44	-	34	-
FIRE INSPECTION FEES	6,915	5,000	4,591	7,000
PUBLIC WORKS INSPECTIONS	48,918	50,000	9,600	45,000
GIS SURVEYOR REIMBURSEMENT	-	-	-	-
COMMUNITY THAT CARES REVENUE (COUNTY INT	13,000	13,000	7,993	13,000
CTC DONATIONS	6,625	5,612	6,125	5,612
PARKS AND PUBLIC PROPERTY	5,130	6,000	900	5,000
RECREATION (YOUTH & ADULT)FEES	450,256	463,477	303,065	486,660
CONCESSIONS (SNACK SHACK)	56,991	74,000	38,531	74,000
BANQUET HALL USE FEES	3,263	900	1,477	1,500
OTHER RENT/USE CHARGES	28,118	22,600	8,686	23,000
BURIAL FEES	48,080	57,950	28,895	52,000
CEMETERY LOTS	31,154	69,675	34,809	65,000
POOL ADMISSION FEES	177,591	180,000	96,396	180,000
SWIMMING LESSONS	65,456	63,000	7,613	65,000
SWIM TEAM REVENUE	39,170	14,400	362	20,000
TOTAL CHARGES FOR SERVICES	\$ 2,930,741	\$ 2,999,944	\$ 2,461,501	\$ 2,916,345
FINES & FOREFEITURES				
FINES/COURT	\$ 278,141	\$ 263,500	\$ 177,612	\$ 280,000
BAIL/FINES - COURT	-	-	-	-
LIBRARY FEES AND FINES	18,510	16,000	9,736	16,000
TOTAL FINES & FOREFEITURES	\$ 296,651	\$ 279,500	\$ 187,348	\$ 296,000

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND SUMMARY

GENERAL FUND REVENUE DETAIL

	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
OTHER REVENUE				
RENTS AND ROYALTIES	\$ -	\$ -	\$ -	\$ -
SALE OF FIXED ASSETS	-	-	-	-
SALE OF SURPLUS PROPERTY	23,127	1,000	18,382	1,000
TOTAL OTHER REVENUE	\$ 23,127	\$ 1,000	\$ 18,382	\$ 1,000
MISCELLANEOUS				
INTEREST EARNINGS	\$ 45,267	\$ 4,500	\$ 40,986	\$ 40,000
SR. CITIZENS REVENUE/ENSURE	-	-	120	-
SR. CITIZENS LUNCH REVENUE	-	-	739	-
SR. CITIZEN ANNUAL MEMBERSHIP	669	500	393	500
SR. CIT DONATIONS - ELDRIDGE	13,000	-	6,000	6,000
DONATIONS	-	500	1,325	500
DONATIONS (POLICE)	4,540	-	200	-
LIBRARY DONATIONS	3,203	20	39	-
WELLNESS PROGRAM REVENUE	4,367	-	500	-
MISCELLANEOUS	83,080	56,226	80,271	30,000
MISC - PROMOTIONAL REVENUE	500	500	-	500
WESTERN COWBOY NIGHT	8,959	3,604	3,604	6,000
ADMIN SNACK REVENUE	(7)	-	-	-
MOVIES IN THE PARK DONATION	-	1,800	-	-
ECON DEV COMMITTEE DONATION	5,000	6,500	6,500	-
MISCELLANEOUS DONATIONS	930	-	82	-
PETEETNEET RENTAL REVENUE	23,841	25,000	10,684	25,000
PETEETNEET ANTIQUE EXPO	1,120	-	80	700
PETEETNEET DONATIONS	375	-	368	-
MISCELLANEOUS	28	-	-	-
FLOWER SHOW	440	-	270	6,000
ONION DAYS REVENUE	27,367	24,700	29,612	27,000
FOOD BOOTH	5,300	5,400	300	6,400
BOUTIQUE BOOTHS	11,100	13,775	4,250	14,600
PARADE	1,875	1,810	1,720	1,875
SPONSORSHIPS	18,150	19,675	5,250	18,150
SALMON SUPPER REVENUE	72,654	67,200	74,145	72,000
INTEREST	320	-	334	300
PA YSON COMMUNITY THEATER REV	38,682	30,000	22,914	30,000
PCT REVENUE	98	-	-	-
DONATIONS	1,575	1,500	1,250	1,500
TOTAL MISCELLANEOUS REVENUE	\$ 372,433	\$ 263,210	\$ 291,936	\$ 287,025

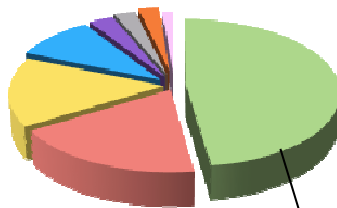
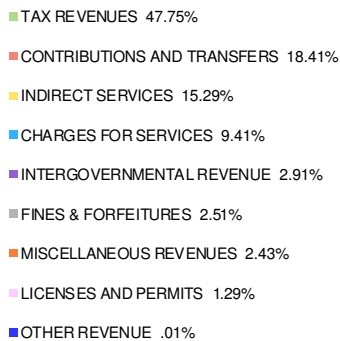
PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND SUMMARY

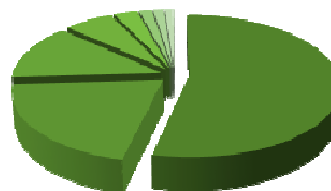
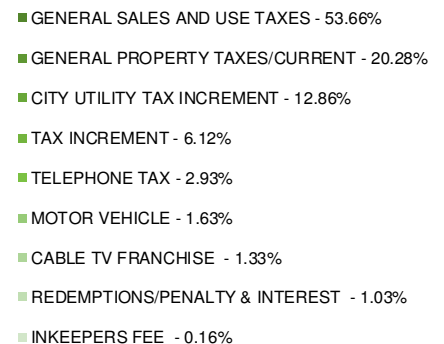
GENERAL FUND REVENUE DETAIL

	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
CONTRIBUTIONS AND TRANSFERS				
TRANSFER FROM SOLID WASTE FUND	154,240	160,774	80,387	166,399
TRANSFER FROM ELEC FUND	1,213,114	1,156,763	578,382	1,154,185
TRANSFER FROM WATER FUND	226,784	224,719	112,359	259,524
TRANSFER FROM CAP PROJ FUND	-	90,000	45,000	-
TRANSFER FROM SEWER FUND	116,230	186,982	93,491	195,982
TRANSFER FROM AMBULANCE FUND	39,650	47,205	23,603	65,340
TRANSFER FROM PERPETUAL CARE	15,000	-	-	-
TRANSFER FROM ONION DAYS	104,000	-	-	150,000
TRANSFER FROM SALMON SUPPER	-	9,390	9,390	-
TRANSFER FROM GENERAL FUND	21,000	7,000	7,000	7,000
TRANSFER FROM ELECTRIC FUND	10	15	15	15
BEG GEN FUND APPROP FUND BAL	-	90,903	-	-
APPROPRIATION FUND BAL	-	-	-	150,000
FUND BALANCE APPROPRIATION	-	-	-	25,000
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 1,890,028	\$ 1,973,751	\$ 949,627	\$ 2,173,445

FY2018 GENERAL FUND REVENUE SUMMARY



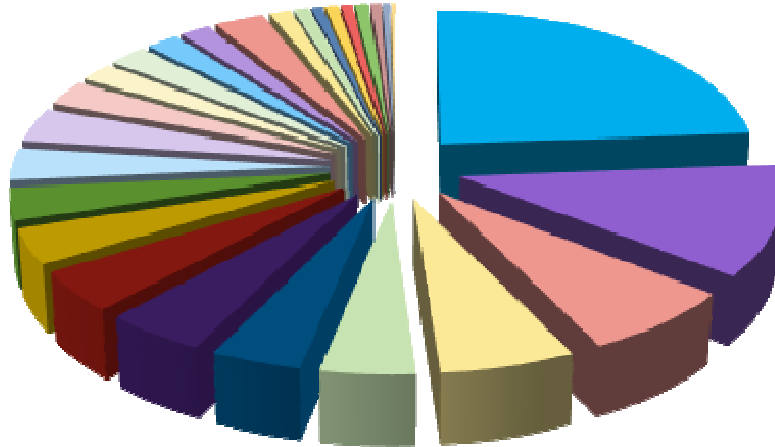
FY 2018 TAX REVENUE SUMMARY



PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND SUMMARY

FY 2018 GENERAL FUND EXPENDITURE BY DEPT.



- Police - 23.8%
- Administration - 11.7%
- Swimming Pool - 7.2%
- Development Services - 6.2%
- Fire - 4.3%
- Streets - 4.1%
- Parks - 4.7%
- Recreation - 4.3%
- Library - 3.8%
- Legal - 3.5%
- Rec Youth Sports - 3.4%
- Building Maintenance - 3.7%
- Cemetery - 2.7%
- City Grounds - 2.0%
- Transfers Out - 2.1%
- Court - 1.9%
- Council & Mayor - 1.7%
- Community Events - 2.8%
- Senior Citizens - 1.2%
- Police Animal Control - 0.9%
- Rec Adult Sports - 0.6%
- Victim Advocate - 0.8%
- Snack Shack - 0.7%
- Salmon Supper - 0.8%
- Petetneet - 0.5%
- CDBG - 0.0%
- CTC - 0.4%
- Payson Community Theater - 0.3%
- MBA - 0.0%
- Interfaith Council - 0.0%

GENERAL FUND EXPENDITURES BY FUNCTION



- Personnel Expenditures - 62.4%
- Operating Expenditures - 22.0%
- Capital Expenditures - 5.1%
- Debt Service - 3.6%
- Indirect Services - 3.3%
- Transfers - 3.6%

PAYSON CITY 2018 ADOPTED BUDGET

FINANCIAL STRUCTURE

GOVERNMENTAL FUNDS

General Fund: This fund accounts for all financial resources necessary to carry out basic governmental activities for the City that are not accounted for in another fund. The General Fund supports essential city services such as police and fire protection, street maintenance, libraries and parks and open space maintenance. General Fund revenue is collected from taxes (property, sales, and franchise), license and permits, service fees, fines, grants, and other various sources. The Class C Roads account for the State's excise taxes, which are restricted for street maintenance.

Capital Project and Impact Fee Funds: These funds provide financial resources for the acquisition or construction of major capital improvement projects for governmental-type activities.

Special Revenue Funds: These funds are used when revenue is legally restricted to expenditures for specified purposes.

Redevelopment Agency Funds: Community redevelopment and economic development project areas are financed by incremental taxes collected for the properties in development. Redevelopment Agency Funds account for the tax revenue that is used to pay debt from improving project infrastructure.

PROPRIETARY FUNDS

Enterprise Funds: These funds are used for specific operations that provide goods and services primarily financed with user fee revenue. These operations are similar to private business enterprises. Payson City's seven enterprise funds include: Water (Culinary & PI), Solid Waste, Electric, Wastewater, Ambulance, Golf, and Storm. Water, Electric, and Wastewater also have associated Impact Fee Funds for the acquisition and construction of new capital improvement projects.

Internal Service Funds: These funds finance commodities or services provided by one program that benefit other programs within the City. Costs are reimbursed by those programs and departments that use the services through these funds. The City's two Internal Service Funds account for vehicle maintenance and IT activities.

PAYSON CITY 2018 ADOPTED BUDGET

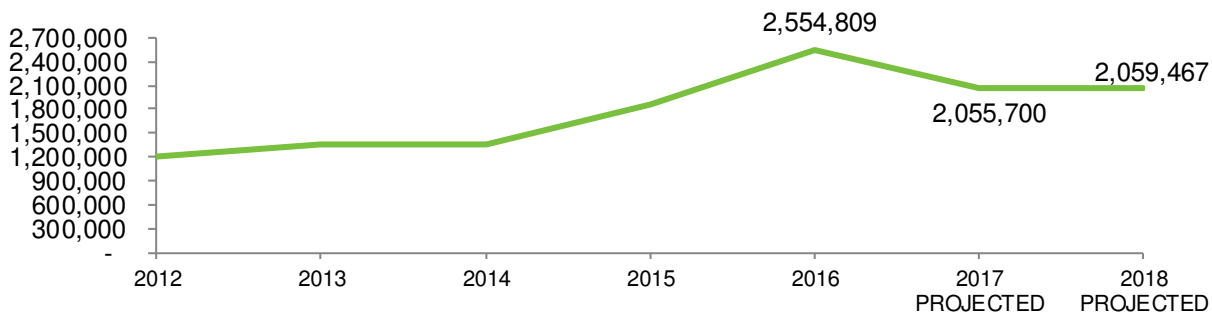
FUND BALANCE AND RESERVES

Utah state law allows cities to accumulate retained earnings or fund balances as appropriate in any fund (see U.C.A 10-6-116). However, the law restricts balances in the General Fund as follows: 1) Any fund balance less than 5 percent of estimated revenue may be used for working capital, certain emergency expenditures, or to cover an unexpected revenue shortfall that would result in a year-end excess of expenditures over revenues; 2) Fund balance greater than 5 percent but less than 25 percent may be used for budget purposes; and 3) Any fund balance in excess of 25 percent must be included in the appropriations of the next fiscal year.

Payson City accumulates fund balances in its various funds for the following purposes:

- To avoid short-term debt that might be needed to provide working capital
- To meet unexpected expenditures as the result of an emergency
- To secure the City's debt and its bond rating
- To accumulate funding for planned capital expenditures including the replacement of capital assets
- To meet the reserve requirements for liabilities already incurred but not yet paid (e.g. Risk Management Fund)

GENERAL FUND BALANCE



Decline in 2017 general fund balance was due to fund balance being used for the following:

- \$60,000 Finish Peteetneet Sealing
- \$40,000 New Sign at Wagon Wheel Park
- \$10,000 Tour of Utah
- \$250,000 Cemetery Roads Construction
- \$50,000 UTOPIA Payment
- \$180,000 Boiler for City Offices

PAYSON CITY 2018 ADOPTED BUDGET

BASIS OF BUDGETING

Budgetary basis is the basis of accounting used to estimate financing sources and uses in the budget. There are three types of budgetary basis accounting: (1) cash basis, (2) accrual basis, and (3) modified accrual basis. These are explained below:

Cash Basis: Transactions are recognized only when cash is increased or decreased.

Accrual Basis: Revenues are recorded when they are earned (regardless of when cash increases) and expenditures are recorded when goods and services are received (regardless of when cash disbursements are made).

Modified Accrual Basis: Accounting method that is a mixture of cash basis and accrual basis accounting. Revenues are recognized when they become measurable and “available” as net current assets. “Available” means collectible in the current period or soon enough thereafter to be used to pay against liabilities in the current period. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt, which is recognized when due.

General Government Funds follow the modified accrual basis of accounting. Sales taxes are recognized when intermediary collecting agencies have received them. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received cash.

The Enterprise Funds are prepared on an accrual basis. Expenditures are recognized as encumbrances when services are received or a commitment is made (e.g. through a purchase order). Revenues, on the other hand, are recognized when they are obligated to the City (for example, power user fees are recognized as revenue when service is provided).

In both Enterprise Funds and General Governmental Funds, the encumbrances will lapse when goods and services are not received by year-end.

The annual financial statements audited by an independent auditor shows the City’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases this conforms to the way the City prepares its budget. Exceptions include:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
- Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Depreciation expense is recorded on a GAAP basis only

PAYSON CITY 2018 ADOPTED BUDGET

DEBT

Reducing debt is one of the top priorities for Payson City Council and Administration. The last time the City issued new debt was in 2012 when a water tank froze and construction of a new tank was needed. The City will most likely need to bond for the sewer treatment plant upgrades that are required to be completed by the year 2020. The Council approved a \$15 per month rate increase that took effect July 2015 to help save for the upgrades and improve and maintain aging sewer lines. Below is the outstanding bond schedule for Payson City:

<u>DESCRIPTION</u>	<u>ORIGINAL BALANCE</u>	<u>PAYOFF DATE</u>	<u>2014 BALANCE</u>	<u>2015 BALANCE</u>	<u>2016 BALANCE</u>	<u>2017 BALANCE</u>	<u>2018 BALANCE</u>
REFUNDING 2016: Pool Bond 2006	\$ 5,142,000	2027	\$ 5,142,000	\$ 5,034,000	\$ 4,961,000	\$ 4,877,488	\$ 4,428,424
BOND 2006: Pool	7,300,000	2017	1,010,000	690,000	355,000	-	-
REFUNDING 2016: Sewer Plant Upgrades	5,301,000	2021	3,756,000	3,343,000	2,915,000	2,460,000	1,992,000
REFUNDING 2016: Sewer East Side 2006	3,315,000	2027	3,315,000	3,249,000	3,205,000	3,040,512	2,760,576
BOND 2006: East Side Sewer Line	4,500,000	2016	405,000	205,000	-	-	-
REFUNDING 2013: PI System and Property Purchased in 2003	7,385,000	2030	7,315,000	7,230,000	6,820,000	6,395,000	5,965,000
REFUNDING 2005: PI System and Property Purchased in 2003	9,445,000	2014	315,000	-	-	-	-
REFUNDING 2016: Water Tank & Well	3,404,000	2033	2,250,000	3,158,000	3,029,000	2,861,000	2,709,000
TOTAL BONDED DEBT			<u>\$ 23,508,000</u>	<u>\$ 22,909,000</u>	<u>\$ 21,285,000</u>	<u>\$ 19,634,000</u>	<u>\$ 17,855,000</u>

PAYSON CITY 2018 ADOPTED BUDGET

TRANSFERS

A transfer is the movement of cash or other resources from one fund to another. Payson City has utilized transfers from enterprise funds as a General Fund financing mechanism for many years. If budgeted and planned for correctly, transfers from enterprise funds can help to defray the cost of services such as public safety, public works, parks and recreation and general governmental services, and consequently, keep property taxes low.

If City utility services were provided by private utility companies, dividends would be paid to investor-owners. Because Payson taxpayers are the investor-owners, dividends are paid to the taxpayers in the form of a transfer to the general fund. Without the transfers, Payson City would either have to significantly raise property taxes or significantly cut services.

Indirect Service charges are not the same as transfers. While transfers are a movement of cash or resources without compensation, indirect services are charges for centralized services provided by the general fund to the other funds of the City. Such services include but are not limited to utility billing, accounting, payroll, legal, human resources, facility management, vehicle maintenance, and information systems service. Administrative fees are allocated by the finance department in a reasonable and rational manner.

Following are the proposed Fiscal Year 2018 transfers and administrative fees from the enterprise funds:

<u>Fund</u>	<u>Proposed Total Expenditures FY2018</u>	<u>Transfer To</u>	<u>Amount of Transfer</u>	<u>% of Total Expenditures</u>	<u>Indirect Services</u>	<u>% of Total Expenditures</u>
Electric	\$ 11,677,376	General	\$ 1,154,185	9.9%	\$ 651,242	5.6%
Solid Waste	2,260,004	General	166,399	7.4%	522,116	23.1%
Solid Waste	2,260,004	Capital Projects	90,000	4.0%	-	-
Waste Water	2,950,833	General	195,982	6.6%	317,839	10.8%
Water	2,983,382	General	259,524	8.7%	347,321	11.6%
Ambulance	866,043	General	65,340	7.5%	50,563	5.8%
Golf	955,734	General	-	-	63,171	6.6%
Storm	787,874	General	-	-	202,655	25.7%

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COUNCIL & MAYOR

ACCOUNT	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	43,783	\$ -	\$ 20,500	\$ -
YEAR-ROUND PART TIME				41,295
SEASONAL	-	41,198	-	-
OVERTIME	-	-	-	-
ON-CALL				-
FICA	4,736	4,843	2,323	5,019
GROUP INSURANCE/EMPLOYER SHARE	29,368	28,290	18,067	30,746
RETIREMENT/EMPLOYER SHARE	9,698	7,266	3,777	7,627
TUITION REIMBURSEMENT	-	-	-	-
WORKMEN'S COMP INSURANCE	1,699	49	48	58
AUTOMOBILE ALLOWANCE	2,400	2,400	1,400	2,400
EDUCATIONAL/TRAINING SERVICES	540	3,150	-	3,150
OTHER PROFESSIONAL SERVICES	12,058	6,000	5,021	47,000
INDIRECT SERVICES	3,982	7,138	7,138	7,291
COMMUNICATIONS/TELEPHONE-PAGER	2,664	3,600	1,205	3,600
MAYOR'S ECONOMIC DEVELOPMENT	15,617	17,100	370	17,100
ECONOMIC DEVELOPMENT COMMITTEE	33	1,100	499	1,100
TRAVEL	1,814	6,000	1,246	4,500
GENERAL SUPPLIES	302	350	73	350
SUBSCRIPTIONS AND MEMBERSHIPS	26,854	18,000	8,151	18,000
CONTINGENCY/SUNDRY/ALLOWANCE	6,101	14,725	9,807	14,725
TOTAL COUNCIL	\$ 161,649	\$ 161,209	\$ 79,625	\$ 203,961

COUNCIL & MAYOR SUMMARY

PERSONNEL EXPENDITURES	\$ 91,684	\$ 84,046	\$ 46,115	\$ 87,145
OPERATING EXPENDITURES	65,983	70,025	26,372	109,525
INDIRECT SERVICES	3,982	7,138	7,138	7,291
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 161,649	\$ 161,209	\$ 79,625	\$ 203,961

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

BUILDING MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL FY 15-16</u>	<u>ADOPTED BUDGET FY 16-17</u>	<u>MID YEAR ACTUAL FY 16-17</u>	<u>PROPOSED BUDGET FY 17-18</u>
REGULAR EMPLOYEES	\$ 102,213	\$ 101,603	\$ 51,139	\$ 105,068
YEAR-ROUND PART TIME				28,942
SEASONAL	26,978	27,206	11,493	-
FICA	9,570	9,854	4,679	10,252
GROUP INSURANCE/EMPLOYER SHARE	29,961	29,947	13,726	30,691
RETIREMENT/EMPLOYER SHARE	19,424	19,560	9,627	20,226
WORKMEN'S COMP INSURANCE	3,222	2,190	2,164	2,359
UNIFORM ALLOWANCE	239	420	-	420
OTHER EMPLOYEE BENEFITS	96	442	85	442
EDUCATIONAL/TRAINING SERVICES	-	560	-	560
OTHER PROFESSIONAL SERVICES	6,734	6,560	2,815	6,560
REPAIR & MAINTENANCE SERVICE	40,227	40,265	4,986	40,265
COMMUNICATIONS/TELEPHONE-PAGER	22,149	22,510	23,493	22,510
PRINTING & BINDING	-	40	-	40
GENERAL SUPPLIES	14,642	24,272	30,188	30,000
ANTI-GRAFFITI SUPPLIES	2,959	2,500	-	2,500
NATURAL GAS/MOUNTAIN FUEL	28,126	32,000	5,550	28,000
GASOLINE	1,532	2,700	2,679	2,700
SUBSCRIPTIONS AND MEMBERSHIPS	341	375	-	375
CITY BUILDING UPGRADE	-	-	-	100,000
IMPROVEMENTS OTHER THAN BLDG	12,975	106,000	9,134	-
MACHINERY, VEHICLES & EQUIP	479	500	-	500
LEASE PURCHASE	-	3,200	3,101	3,200
CONTINGENCY/SUNDRY/ALLOWANCE	-	-	-	-
PENALTIES/CHARGES	-	-	-	-
TOTAL BUILDING MAINTENANCE	\$ 321,867	\$ 432,704	\$ 174,859	\$ 435,610

BUILDING MAINTENANCE SUMMARY

PERSONNEL EXPENDITURES	\$ 191,703	\$ 191,222	\$ 92,913	\$ 198,400
OPERATING EXPENDITURES	116,710	131,782	69,711	133,510
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	13,454	109,700	12,235	103,700
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 321,867	\$ 432,704	\$ 174,859	\$ 435,610

BUDGET HIGHLIGHTS:

Improvements include upgrades at the city office building.

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

ADMINISTRATION

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 483,595	\$ 454,481	\$ 244,844	\$ 462,793
YEAR-ROUND PART TIME	-	-	-	57,152
SEASONAL	-	37,098	1,196	-
FICA	37,289	38,774	18,823	41,018
GROUP INSURANCE/EMPLOYER SHARE	98,391	92,191	40,683	86,754
RETIREMENT/EMPLOYER SHARE	80,764	86,737	42,099	88,847
WORKMEN'S COMP INSURANCE	1,699	2,658	(79,016)	2,630
AUTOMOBILE ALLOWANCE	6,600	6,600	2,750	6,600
OTHER EMPLOYEE BENEFITS	426	467	772	467
CITY EMPLOYEE WELLNESS PROGRAM	4,489	-	-	-
EDUCATIONAL/TRAINING SERVICES	2,494	4,180	715	4,180
OTHER PROFESSIONAL SERVICES	30,893	36,420	24,187	35,920
INDIRECT SERVICES	75,652	96,966	96,966	99,038
INS OTHER THAN EMP BENEFITS	330,717	330,000	238,044	349,800
COMMUNICATIONS/TELEPHONE-PAGER	9,578	12,000	3,408	11,000
ADVERTISING/LLEGAL AND NONLEGAL	891	1,100	532	1,100
PRINTING & BINDING	4,139	5,000	-	5,000
TRAVEL	1,311	3,800	448	2,600
CITY UTILITIES	17,717	15,200	9,305	18,000
GENERAL SUPPLIES	53,969	56,420	26,462	54,000
GASOLINE	293	550	76	550
SUBSCRIPTIONS AND MEMBERSHIPS	1,894	2,332	1,840	3,136
CONTINGENCY/SUNDRY/ALLOWANCE	1,186	795	12,677	795
PENALTIES/CHARGES	53,627	51,000	30,418	54,000
TOTAL ADMINISTRATION	\$ 1,297,614	\$ 1,334,769	\$ 717,229	\$ 1,385,380

ADMINISTRATION SUMMARY

PERSONNEL EXPENDITURES	\$ 713,253	\$ 719,006	\$ 272,151	\$ 746,261
OPERATING EXPENDITURES	508,709	518,797	348,112	540,081
INDIRECT SERVICES	75,652	96,966	96,966	99,038
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 1,297,614	\$ 1,334,769	\$ 717,229	\$ 1,385,380

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES				
CDBG GRANT	\$ 208,314	\$ 59,300	\$ -	\$ -
APPROPRIATION OF FUND BALANCE	-	-	-	-
TOTAL REVENUE	\$ 208,314	\$ 59,300	\$ -	\$ -
EXPENDITURES				
IMPROVEMENTS OTHER THAN BLDG	208,314	59,300	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
TRANSFER TO INDUSTRIAL SEWER	-	-	-	-
TOTAL EXPENDITURES	\$ 208,314	\$ 59,300	\$ -	\$ -
OPERATING SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -

CDBG SUMMARY

PERSONNEL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	-	-	-	-
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	208,314	59,300	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 208,314	\$ 59,300	\$ -	\$ -

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

CEMETERY

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 120,094	\$ 119,488	\$ 60,137	\$ 125,618
SEASONAL	12,997	24,417	12,233	26,190
OVERTIME	2,819	21,000	2,141	21,000
ON CALL TIME	1,068	2,052	539	2,052
FICA	10,954	13,628	6,060	14,300
GROUP INSURANCE/EMPLOYER SHARE	25,741	21,718	10,901	22,903
RETIREMENT/EMPLOYER SHARE	23,900	24,859	11,491	26,039
WORKMEN'S COMP INSURANCE	3,223	2,446	2,417	2,672
UNIFORM ALLOWANCE	214	375	-	375
AUTOMOBILE ALLOWANCE	1,650	3,300	1,513	3,300
OTHER EMPLOYEE BENEFITS	169	1,838	182	1,838
EDUCATIONAL/TRAINING SERVICES	-	210	20	210
OTHER PROFESSIONAL SERVICES	2,058	2,500	-	2,500
INDIRECT SERVICES	12,582	12,724	12,724	13,272
REPAIR & MAINTENANCE SERVICE	2,845	12,700	3,324	8,500
COMMUNICATIONS/TELEPHONE-PAGER	1,905	2,556	349	2,800
TRAVEL	-	528	-	-
CITY UTILITIES	8,883	8,670	4,487	8,900
GENERAL SUPPLIES	1,643	2,700	606	2,000
NATURAL GAS/MOUNTAIN FUEL	1,945	2,500	544	2,500
GASOLINE	4,025	6,700	1,300	6,200
SUBSCRIPTIONS AND MEMBERSHIPS	-	100	-	100
IMPROVEMENTS OTHER THAN BLDG	56	8,000	-	8,000
MACHINERY, VEHICLES & EQUIP	4,340	-	-	-
LEASE PURCHASE	3,000	3,000	3,000	12,300
TOTAL CEMETERY	\$ 246,111	\$ 298,009	\$ 133,968	\$ 313,569

CEMETERY SUMMARY

PERSONNEL EXPENDITURES	\$ 202,829	\$ 235,121	\$ 107,614	\$ 246,287
OPERATING EXPENDITURES	23,304	39,164	10,630	33,710
INDIRECT SERVICES	12,582	12,724	12,724	13,272
CAPITAL EXPENDITURES	7,396	11,000	3,000	20,300
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 246,111	\$ 298,009	\$ 133,968	\$ 313,569

BUDGET HIGHLIGHTS:

In FY17, construction of roads for the next phase of the cemetery were constructed. Postponed projects: improvements to the cemetery building, slipped curb, and asphalt around the building.

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

CITY GROUNDS

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 68,833	\$ 69,279	\$ 34,427	\$ 75,437
YEAR-ROUND PART TIME				-
SEASONAL	21,690	32,918	10,093	35,263
OVERTIME	329	1,536	568	1,536
FICA	5,591	8,188	3,483	8,839
GROUP INSURANCE/EMPLOYER SHARE	13,833	24,636	9,463	25,335
RETIREMENT/EMPLOYER SHARE	9,818	13,337	6,494	14,522
WORKMEN'S COMP INSURANCE	4,222	1,737	1,716	1,948
UNIFORM ALLOWANCE	-	375	-	375
AUTOMOBILE ALLOWANCE	1,650	3,300	1,513	3,300
OTHER EMPLOYEE BENEFITS	132	607	91	607
EDUCATIONAL/TRAINING SERVICES	-	30	-	55
REPAIR & MAINTENANCE SERVICE	2,813	5,000	1,044	5,000
COMMUNICATIONS/TELEPHONE-PAGER	1,054	1,152	(155)	1,152
ADVERTISING/LEGAL AND NONLEGAL	-	-	-	-
GENERAL SUPPLIES	33,420	36,297	11,723	35,000
GASOLINE	1,287	10,975	-	8,975
LEASE PURCHASE	7,000	14,500	14,697	20,630
TOTAL CITY GROUNDS	\$ 171,979	\$ 223,867	\$ 95,352	\$ 237,974

CITY GROUNDS SUMMARY

PERSONNEL EXPENDITURES	\$ 126,405	\$ 155,913	\$ 68,043	\$ 167,162
OPERATING EXPENDITURES	38,574	53,454	12,612	50,182
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	7,000	14,500	14,697	20,630
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 171,979	\$ 223,867	\$ 95,352	\$ 237,974

BUDGET HIGHLIGHTS:

Capital improvements include the following: new mower from revolving loan fund.

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COMMUNITY EVENTS

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 41,749	\$ 44,459	\$ 20,457	\$ 50,351
SEASONAL	-	1,105	-	1,100
FICA	3,458	3,486	1,978	3,936
GROUP INSURANCE/EMPLOYER SHARE	17,687	17,149	7,860	17,662
RETIREMENT/EMPLOYER SHARE	7,950	8,256	3,940	9,693
WORKMEN'S COMP INSURANCE	2,163	775	766	906
OTHER EMPLOYEE BENEFITS	66	71	32	71
EDUCATIONAL/TRAINING SERVICES	935	-	-	-
COMMUNICATIONS/TELEPHONE-PAGER	729	828	(44)	828
ADVERTISING/LEGAL AND NONLEGAL	-	1,000	-	1,000
TRAVEL	829	-	-	-
GENERAL SUPPLIES	51	200	12	200
TOUR OF UTAH	2,957	13,543	11,830	13,543
PAYSON CITY BAND	5,328	5,500	5,532	5,500
SCOTTISH FESTIVAL	-	50	-	50
COMMUNITY CONTRIBUTIONS	883	2,750	310	1,500
ONION DAYS	30,019	38,500	29,479	38,500
MISS PAYSON PAGENT	5,000	9,000	1,500	9,000
FIRE WORKS	10,000	12,000	12,000	12,000
CHAMBER (ECONOMIC DEVELOPMENT)	24,000	12,000	-	12,000
HISTORIC DOWNTOWN	-	1,000	-	-
WESTERN COWBOY NIGHT	6,099	6,464	6,400	6,000
TRANSFER TO GENERAL FUND	104,000	-	-	150,000
TOTAL COMMUNITY EVENTS	\$ 263,903	\$ 178,136	\$ 102,052	\$ 333,840

COMMUNITY EVENTS SUMMARY

PERSONNEL EXPENDITURES	\$ 73,073	\$ 75,301	\$ 35,033	\$ 83,719
OPERATING EXPENDITURES	86,830	102,835	67,019	100,121
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	104,000	-	-	150,000
TOTAL FUNCTIONAL AREAS	\$ 263,903	\$ 178,136	\$ 102,052	\$ 333,840

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COURT

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 114,710	\$ 112,018	\$ 56,065	\$ 120,739
YEAR-ROUND PART TIME				-
SEASONAL	-	-	-	-
OVERTIME	-	-	-	-
FICA	8,078	8,569	3,958	9,237
GROUP INSURANCE/EMPLOYER SHARE	48,271	47,096	21,595	48,353
RETIREMENT/EMPLOYER SHARE	19,321	21,565	9,426	23,243
WORKMEN'S COMP INSURANCE	1,152	1,904	1,881	2,125
OTHER EMPLOYEE BENEFITS	133	213	105	213
OFFICIAL/ADMIN SERVICES	1,310	2,108	474	2,108
EDUCATIONAL/TRAINING SERVICES	290	610	95	610
OTHER PROFESSIONAL SERVICES	-	400	-	400
INDIRECT SERVICES	11,945	10,186	10,186	10,403
COMMUNICATIONS/TELEPHONE-PAGER	1,276	1,300	676	1,300
TRAVEL	1,732	2,350	374	2,350
GENERAL SUPPLIES	984	1,430	296	1,430
SUBSCRIPTIONS AND MEMBERSHIPS	25	25	-	25
BOOKS	420	455	477	455
MACHINERY, VEHICLES & EQUIP	-	-	-	-
TOTAL COURT	\$ 209,647	\$ 210,229	\$ 105,608	\$ 222,991

COURT SUMMARY

PERSONNEL EXPENDITURES	\$ 191,665	\$ 191,365	\$ 93,030	\$ 203,910
OPERATING EXPENDITURES	17,982	18,864	12,578	8,678
INDIRECT SERVICES	-	-	-	10,403
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 209,647	\$ 210,229	\$ 105,608	\$ 222,991

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COMMUNITIES THAT CARE (CTC)

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
STRENGTHENING FAMILIES GRANT	\$ 11,248	\$ 15,000	\$ 6,131	\$ 15,000
COMMUNITY THAT CARES REVENUE	13,000	13,000	7,993	13,000
CTC DONATIONS	6,625	5,612	6,125	5,612
TOTAL CTC REVENUE	\$ 30,873	\$ 33,612	\$ 20,249	\$ 33,612
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 24,973	\$ -	\$ 13,082	\$ -
YEAR-ROUND PART TIME				26,560
SEASONAL	-	25,092	-	-
FICA	1,910	1,920	1,005	2,032
WORKMEN'S COMP INSURANCE	626	30	30	37
EDUCATIONAL/TRAINING SERVICES	2,143	2,100	1,049	-
TRAINING - PARENTING PROGRAM	11,345	15,000	6,732	15,000
CAPACITY BUIDLING	-	-	-	3,000
OTHER PROFESSIONAL SERVICES	1,244	1,230	177	330
COMMUNICATIONS/TELEPHONE-PAGER	-	-	(245)	-
TRAVEL	258	320	174	320
GENERAL SUPPLIES	136	316	135	316
MACHINERY, VEHICLES & EQUIP	-	-	-	-
TOTAL CTC	\$ 42,635	\$ 46,008	\$ 22,171	\$ 47,595
OPERATING SURPLUS/(DEFICIT)	\$ (11,762)	\$ (12,396)	\$ (1,922)	\$ (13,983)

CTC SUMMARY

PERSONNEL EXPENDITURES	\$ 27,509	\$ 27,042	\$ 14,149	\$ 28,629
OPERATING EXPENDITURES	15,126	18,966	8,022	18,966
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 42,635	\$ 46,008	\$ 22,171	\$ 47,595

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

DEVELOPMENT SERVICES

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 347,799	\$ 415,862	\$ 206,869	\$ 436,810
SEASONAL	-	-	1,734	-
FICA	27,243	32,671	16,805	36,019
GROUP INSURANCE/EMPLOYER SHARE	60,014	80,598	28,001	81,178
RETIREMENT/EMPLOYER SHARE	66,615	77,272	39,492	84,030
WORKMEN'S COMP INSURANCE	1,699	4,496	4,442	5,089
AUTOMOBILE ALLOWANCE	14,575	16,500	7,563	16,500
OTHER EMPLOYEE BENEFITS	238	391	201	391
EDUCATIONAL/TRAINING SERVICES	1,725	2,200	320	2,200
OTHER PROFESSIONAL SERVICES	72,094	13,990	4,660	8,990
INDIRECT SERVICES	15,927	15,319	15,319	15,646
REPAIR & MAINTENANCE SERVICE	1,345	4,000	-	4,000
COMMUNICATIONS/TELEPHONE-PAGER	7,551	8,100	1,686	8,100
ADVERTISING/LEGAL AND NONLEGAL	2,777	2,300	449	2,300
TRAVEL	2,093	3,103	436	3,103
CITY UTILITIES	8,859	8,500	4,653	8,900
GENERAL SUPPLIES	13,498	3,730	857	3,730
GASOLINE	451	1,200	189	800
SUBSCRIPTIONS AND MEMBERSHIPS	890	1,633	199	1,633
BOOKS	1,046	1,940	445	1,940
MACHINERY, VEHICLES & EQUIP	2,791	3,750	604	3,750
LEASE PURCHASE	-	5,800	5,718	5,800
CONTINGENCY/SUNDRY/ALLOWANCE	1,381	1,250	440	1,250
TOTAL DEVELOPMENT SERVICES	\$ 650,611	\$ 704,605	\$ 341,082	\$ 732,159

DEVELOPMENT SERVICES SUMMARY

PERSONNEL EXPENDITURES	\$ 518,183	\$ 627,790	\$ 305,107	\$ 660,017
OPERATING EXPENDITURES	113,710	51,946	14,334	46,946
INDIRECT SERVICES	15,927	15,319	15,319	15,646
CAPITAL EXPENDITURES	2,791	9,550	6,322	9,550
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 650,611	\$ 704,605	\$ 341,082	\$ 732,159

BUDGET HIGHLIGHTS:

A General Plan has been budgeted in the Capital Projects budget, which will help the City start planning for future growth and the needs associated with the growth.

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

FIRE

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 174,102	\$ 92,809	\$ 100,817	\$ 91,532
YEAR-ROUND PART TIME				88,998
SEASONAL	-	88,786	-	-
FICA	13,459	13,962	7,786	14,313
GROUP INSURANCE/EMPLOYER SHARE	16,452	14,490	7,183	15,404
RETIREMENT/EMPLOYER SHARE	25,414	17,218	12,904	29,134
WORKMEN'S COMP INSURANCE	12,709	4,257	4,206	4,256
UNIFORM ALLOWANCE	19,338	48,486	19,525	23,486
OTHER EMPLOYEE BENEFITS	167	3,869	307	3,119
EDUCATIONAL/TRAINING SERVICES	2,731	6,330	285	6,330
OTHER PROFESSIONAL SERVICES	2,204	6,570	1,364	6,570
DISASTER PREPAREDNESS	3,956	4,950	(132)	4,950
INDIRECT SERVICES				18,759
REPAIR & MAINTENANCE SERVICE	11,407	14,675	7,528	14,675
COMMUNICATIONS/TELEPHONE-PAGER	25,756	33,372	18,595	31,000
ADVERTISING/LLEGAL AND NONLEGAL	-	300	-	300
TRAVEL	11,361	17,145	2,561	15,145
CITY UTILITIES	5,328	4,960	2,778	5,400
GENERAL SUPPLIES	26,236	20,145	6,629	20,145
NATURAL GAS/MOUNTAIN FUEL	2,953	5,400	750	3,500
GASOLINE	3,151	8,500	3,008	5,000
SUBSCRIPTIONS AND MEMBERSHIPS	3,383	3,005	2,455	3,005
BOOKS	1,901	960	119	960
MACHINERY, VEHICLES & EQUIP	21,143	10,848	16,057	10,848
VEHICLES	-	20,000	-	-
LEASE PURCHASE	83,145	83,145	83,145	91,150
CONTINGENCY/SUNDRY/ALLOWANCE	3,608	3,650	2,014	3,650
TOTAL FIRE	\$ 469,904	\$ 527,832	\$ 299,884	\$ 511,629

FIRE SUMMARY

PERSONNEL EXPENDITURES	\$ 261,641	\$ 283,877	\$ 152,728	\$ 270,242
OPERATING EXPENDITURES	103,975	129,962	47,954	120,630
INDIRECT SERVICES	-	-	-	18,759
CAPITAL EXPENDITURES	104,288	113,993	99,202	101,998
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 469,904	\$ 527,832	\$ 299,884	\$ 511,629

BUDGET HIGHLIGHTS:

Capital projects postponed include the following: purchase of new water Tender.

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

INTERFAITH COUNCIL

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES				
MISCELLANEOUS DONATIONS	\$ 930	\$ -	\$ 82	\$ -
TOTAL REVENUE	\$ 930	\$ -	\$ 82	\$ -
EXPENDITURES				
CONTINGENCIES/SUNDRY/ALLOWANCE	322	-	141	-
TOTAL EXPENDITURES	\$ 322	\$ -	\$ 141	\$ -
OPERATING SURPLUS/(DEFICIT)	\$ 608	\$ -	\$ (59)	\$ -

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

LEGAL

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 229,282	\$ 229,662	\$ 114,789	\$ 248,753
FICA	17,878	18,617	9,042	20,138
GROUP INSURANCE/EMPLOYER SHARE	40,823	37,044	17,633	38,579
RETIREMENT/EMPLOYER SHARE	43,656	43,518	21,383	47,681
WORKMEN'S COMP INSURANCE	2,652	3,292	3,253	3,727
AUTOMOBILE ALLOWANCE	6,600	6,600	2,750	6,600
OTHER EMPLOYEE BENEFITS	134	205	81	205
OFFICIAL/ADMIN SERVICES	18	-	-	-
EDUCATIONAL/TRAINING SERVICES	706	970	90	970
OTHER PROFESSIONAL SERVICES	20,287	41,458	7,579	30,000
COMMUNICATIONS/TELEPHONE-PAGER	1,458	2,180	112	2,180
TRAVEL	562	2,340	396	1,500
GENERAL SUPPLIES	214	400	21	400
GASOLINE	-	-	26	-
SUBSCRIPTIONS AND MEMBERSHIPS	2,172	8,513	382	10,071
TOTAL LEGAL	\$ 366,442	\$ 394,799	\$ 177,982	\$ 410,804

LEGAL SUMMARY

PERSONNEL EXPENDITURES	\$ 341,025	\$ 338,938	\$ 168,931	\$ 365,683
OPERATING EXPENDITURES	25,417	55,861	9,051	45,121
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 366,442	\$ 394,799	\$ 177,982	\$ 410,804

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

LIBRARY

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 230,017	\$ 150,864	\$ 115,236	\$ 110,598
YEAR-ROUND PART TIME				140,412
SEASONAL	-	118,701	-	-
FICA	16,908	19,279	8,628	19,202
GROUP INSURANCE/EMPLOYER SHARE	30,734	29,947	13,893	35,324
RETIREMENT/EMPLOYER SHARE	24,070	25,248	12,095	21,290
WORKMEN'S COMP INSURANCE	1,413	302	298	351
OTHER EMPLOYEE BENEFITS	332	329	226	329
EDUCATIONAL/TRAINING SERVICES	439	510	252	510
OTHER PROFESSIONAL SERVICES	230	350	-	7,000
INDIRECT SERVICES	47,780	37,736	37,736	38,542
REPAIR & MAINTENANCE SERVICE	-	2,600	-	2,600
COMMUNICATIONS/TELEPHONE-PAGER	853	1,200	451	1,200
TRAVEL	360	895	432	895
CITY UTILITIES	5,223	3,235	3,010	5,223
GENERAL SUPPLIES	12,336	10,645	4,961	9,645
NATURAL GAS/MOUNTAIN FUEL	2,625	3,500	961	3,500
SUBSCRIPTIONS AND MEMBERSHIPS	-	230	-	230
BOOKS	23,679	17,520	6,525	16,520
PERIODICALS	2,036	2,692	2,485	2,692
VIDEO/AUDIO	9,509	8,400	2,184	8,400
JR. BOOKS	20,445	17,500	15,210	16,500
PROGRAMS	-	-	-	3,000
LIBRARY GRANT EXPENDITURE	7,412	4,000	-	-
MACHINERY, VEHICLES & EQUIP	823	1,200	-	1,200
TOTAL LIBRARY	\$ 437,224	\$ 456,883	\$ 224,583	\$ 445,163

LIBRARY SUMMARY

PERSONNEL EXPENDITURES	\$ 303,474	\$ 344,670	\$ 150,376	\$ 327,506
OPERATING EXPENDITURES	77,735	69,277	36,471	77,915
INDIRECT SERVICES	47,780	37,736	37,736	38,542
CAPITAL EXPENDITURES	8,235	5,200	-	1,200
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 437,224	\$ 456,883	\$ 224,583	\$ 445,163

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

MUNICIPAL BUILDING AUTHORITY (MBA)

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
<u>REVENUES</u>				
TRANSFER FROM ELECTRIC FUND	\$ 10	\$ 15	\$ 15	\$ 15
TOTAL REVENUE	\$ 10	\$ 15	\$ 15	\$ 15
<u>EXPENDITURES</u>				
SUBSCRIPTIONS AND MEMBERSHIPS	\$ 10	\$ 15	\$ -	\$ 15
BOND PAYMENT	-	-	-	-
TRANSFER TO GOLF COURSE	-	-	-	-
TOTAL EXPENDITURES	\$ 10	\$ 15	\$ -	\$ 15
OPERATING SURPLUS/(DEFICIT)	\$ -	\$ -	\$ 15	\$ -

MBA SUMMARY

PERSONNEL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	10	15	-	15
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
DEBT SERVICE	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 10	\$ 15	\$ -	\$ 15

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

PARKS

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 194,615	\$ 193,476	\$ 96,827	\$ 203,299
YEAR-ROUND PART TIME				-
SEASONAL	18,458	20,645	13,671	21,803
OVERTIME	5,792	6,720	2,988	6,720
ON CALL TIME	1,366	3,744	390	3,744
FICA	17,417	17,433	8,514	18,273
GROUP INSURANCE/EMPLOYER SHARE	64,149	54,519	24,966	55,809
RETIREMENT/EMPLOYER SHARE	41,211	37,246	18,906	39,136
WORKMEN'S COMP INSURANCE	3,222	3,640	3,597	3,962
UNIFORM ALLOWANCE	469	525	-	525
AUTOMOBILE ALLOWANCE	1,650	3,300	1,513	3,300
OTHER EMPLOYEE BENEFITS	222	926	83	926
EDUCATIONAL/TRAINING SERVICES	-	155	20	155
OTHER PROFESSIONAL SERVICES	1,721	13,234	158	13,000
INDIRECT SERVICES	12,582	12,724	12,724	13,272
REPAIR & MAINTENANCE SERVICE	9,130	18,013	3,715	8,000
COMMUNICATIONS/TELEPHONE-PAGER	1,679	1,872	25	2,250
ADVERTISING/LLEGAL AND NONLEGAL	11	50	-	50
TRAVEL	-	687	-	687
CITY UTILITIES	31,777	29,900	27,621	32,000
GENERAL SUPPLIES	12,731	10,500	6,052	10,000
ELECTRICITY	266	750	158	750
GASOLINE	5,541	6,850	2,130	6,850
SUBSCRIPTIONS AND MEMBERSHIPS	-	100	-	100
PA VILLION AT MEMORIAL PARK	-	-	-	50,000
IMPROVEMENTS OTHER THAN BLDG	8,073	23,790	11,690	9,000
MACHINERY, VEHICLES & EQUIP	5,078	5,364	-	1,000
LEASE PURCHASE	22,670	28,200	28,920	44,900
TOTAL PARKS	\$ 459,830	\$ 494,363	\$ 264,668	\$ 549,511

PARKS SUMMARY

PERSONNEL EXPENDITURES	\$ 348,571	\$ 342,174	\$ 171,455	\$ 357,497
OPERATING EXPENDITURES	62,856	82,111	39,879	73,842
INDIRECT SERVICES	12,582	12,724	12,724	13,272
CAPITAL EXPENDITURES	35,821	57,354	40,610	104,900
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 459,830	\$ 494,363	\$ 264,668	\$ 549,511

BUDGET HIGHLIGHTS:

Capital improvements include the following: new half-ton truck purchased in revolving loan, pavilion at Memorial park and funds for park improvements as needed.

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

PAYSON COMMUNITY THEATER

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
PAYSON COMMUNITY THEATER REV	\$ 38,682	\$ 30,000	\$ 22,914	\$ 20,000
PCT REVENUE	98	-	-	-
DONATIONS	1,575	1,500	1,250	1,500
TRANSFER FROM GENERAL FUND	21,000	7,000	7,000	7,000
FUND BALANCE APPROPRIATION	-	-	-	2,500
TOTAL REVENUE	\$ 61,355	\$ 38,500	\$ 31,164	\$ 31,000
EXPENDITURES:				
REGULAR EMPLOYEES	\$ -	\$ -	\$ -	\$ -
SEASONAL	14,961	13,550	7,170	13,550
FICA	1,141	1,037	549	1,037
WORKMEN'S COMP INSURANCE	-	230	227	238
OTHER PROFESSIONAL SERVICES	11,918	11,150	12,067	7,000
REPAIR AND MAINTENANCE SERVICE	30	-	-	-
ADVERTISING/LEGAL AND NONLEGAL	1,309	1,600	1,337	1,600
GENERAL SUPPLIES	27,452	8,939	9,016	7,575
TOTAL EXPENDITURES	\$ 56,811	\$ 36,506	\$ 30,366	\$ 31,000
OPERATING SURPLUS/(DEFICIT)	\$ 4,544	\$ 1,994	\$ 798	\$ -

PAYSON COMMUNITY THEATER SUMMARY

PERSONNEL EXPENDITURES	\$ 16,102	\$ 14,817	\$ 7,946	\$ 14,825
OPERATING EXPENDITURES	40,709	21,689	22,420	16,175
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 56,811	\$ 36,506	\$ 30,366	\$ 31,000

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

PETEETNEET

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
PETEETNEET GRANT REV	\$ -	\$ -	\$ -	\$ -
PETEETNEET RENTAL REVENUE	23,841	25,000	10,684	25,000
PETEETNEET ANTIQUE EXPO	1,120	-	80	700
PETEETNEET DONATIONS	375	-	368	-
MISCELLANEOUS	28	-	-	-
TOTAL REVENUE	\$ 25,364	\$ 25,000	\$ 11,132	\$ 25,700
EXPENDITURES:				
REGULAR EMPLOYEES	\$ -	\$ -	\$ -	\$ -
YEAR-ROUND PART TIME				12,570
SEASONAL	9,280	10,199	3,400	-
FICA	705	780	202	962
WORKMEN'S COMP INSURANCE	1,250	173	171	221
REPAIR AND MAINTENANCE SERVICE	6,962	10,550	3,161	8,000
COMMUNICATIONS/TELEPHONE-PAGER	2,307	2,100	1,419	2,300
CITY UTILITIES	11,941	12,370	6,412	12,370
GENERAL SUPPLIES	3,361	3,374	36	3,374
NATURAL GAS/MOUNTAIN FUEL	21,605	24,000	7,535	24,000
GASOLINE	-	-	19	-
IMPROVEMENTS OTHER THAN BUILDI	42,159	-	177	-
PETEETNEET ANTIQUE EXPO	701	-	-	700
TOTAL EXPENDITURES	\$ 100,271	\$ 63,546	\$ 22,532	\$ 64,497
OPERATING SURPLUS/(DEFICIT)	\$ (74,907)	\$ (38,546)	\$ (11,400)	\$ (38,797)

PETEETNEET SUMMARY

PERSONNEL EXPENDITURES	\$ 11,235	\$ 11,152	\$ 3,773	\$ 13,753
OPERATING EXPENDITURES	46,176	52,394	18,582	50,744
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	42,159	-	177	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 99,570	\$ 63,546	\$ 22,532	\$ 64,497

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

POLICE

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 1,122,729	\$ 1,162,888	\$ 555,636	\$ 1,180,695
YEAR-ROUND PART TIME				73,501
SEASONAL	68,604	86,143	35,581	-
OVERTIME	72,782	85,579	30,968	85,000
FICA	97,201	104,798	47,861	105,801
GROUP INSURANCE/EMPLOYER SHARE	299,657	317,910	140,286	330,175
RETIREMENT/EMPLOYER SHARE	362,539	397,437	177,348	373,293
WORKMEN'S COMP INSURANCE	12,861	19,648	19,414	20,371
UNIFORM ALLOWANCE	22,835	19,100	9,808	19,100
OTHER EMPLOYEE BENEFITS	976	4,233	944	5,000
EDUCATIONAL/TRAINING SERVICES	8,673	13,968	4,359	15,000
OTHER PROFESSIONAL SERVICES	12,234	12,401	2,240	14,401
DRUG TASK FORCE	10,246	10,275	7,098	10,275
FIRE ARMS	9,003	7,210	447	7,210
TASER	5,738	7,013	579	7,013
INDIRECT SERVICES	111,600	101,639	101,639	104,601
REPAIR & MAINTENANCE SERVICE	12,362	3,950	142	3,950
COMMUNICATIONS/TELEPHONE-PAGER	162,337	164,376	72,750	182,876
ADVERTISING/LEGAL AND NONLEGAL	-	255	-	255
TRAVEL	12,446	11,059	4,900	11,059
CITY UTILITIES	8,978	8,517	4,718	8,517
K-9 SUPPLIES	7,345	3,418	366	3,000
GENERAL SUPPLIES	7,729	8,461	6,390	8,461
GASOLINE	30,408	76,000	19,828	72,000
SUBSCRIPTIONS AND MEMBERSHIPS	1,049	1,740	1,062	1,740
IMPROVEMENTS OTHER THAN BLDG	18,224	7,500	734	7,500
MACHINERY, VEHICLES & EQUIP	111,993	19,165	2,571	19,165
LEASE PURCHASE	166,126	140,312	8,466	132,312
CONTINGENCY/SUNDRY/ALLOWANCE	1,658	1,500	2,660	1,500
TOTAL POLICE	\$ 2,758,333	\$ 2,796,495	\$ 1,258,795	\$ 2,803,771

POLICE SUMMARY

PERSONNEL EXPENDITURES	\$ 2,060,184	\$ 2,197,736	\$ 1,017,846	\$ 2,192,936
OPERATING EXPENDITURES	290,206	330,143	127,539	347,257
INDIRECT SERVICES	111,600	101,639	101,639	104,601
CAPITAL EXPENDITURES	296,343	166,977	11,771	158,977
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 2,758,333	\$ 2,796,495	\$ 1,258,795	\$ 2,803,771

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

ANIMAL CONTROL

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 34,884	\$ 40,401	\$ 20,524	\$ 43,505
OVERTIME	596	1,500	186	1,500
FICA	2,586	3,205	1,538	3,443
GROUP INSURANCE/EMPLOYER SHARE	13,019	17,149	7,686	17,662
RETIREMENT/EMPLOYER SHARE	7,715	7,770	4,908	11,065
WORKMEN'S COMP INSURANCE	1,153	687	679	766
UNIFORM ALLOWANCE	629	650	6	650
OTHER EMPLOYEE BENEFITS	61	351	48	351
EDUCATIONAL/TRAINING SERVICES	490	500	106	500
OTHER PROFESSIONAL SERVICES	15,229	16,668	190	16,668
REPAIR & MAINTENANCE SERVICE	364	800	-	800
TRAVEL	587	800	351	800
GENERAL SUPPLIES	1,269	850	56	850
MACHINERY, VEHICLES & EQUIP	-	-	-	3,000
TOTAL ANIMAL CONTROL	\$ 78,582	\$ 91,331	\$ 36,278	\$ 101,560

ANIMAL CONTROL SUMMARY

PERSONNEL EXPENDITURES	\$ 60,643	\$ 71,713	\$ 35,575	\$ 78,942
OPERATING EXPENDITURES	17,939	19,618	703	19,618
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	3,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 78,582	\$ 91,331	\$ 36,278	\$ 101,560

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

SWIMMING POOL

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
POOL ADMISSION FEES	\$ 177,591	\$ 180,000	\$ 96,396	180,000
SWIMMING LESSONS	65,456	63,000	7,613	65,000
SWIM TEAM REVENUE	39,170	14,400	362	20,000
TOTAL REVENUE	\$ 282,217	\$ 257,400	\$ 104,371	\$ 265,000
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 22,376	\$ 22,420	\$ 11,316	\$ 25,589
SEASONAL	170,460	181,250	113,884	204,268
FICA	14,045	15,581	9,508	17,584
GROUP INSURANCE/EMPLOYER SHARE	8,387	8,575	3,930	8,831
RETIREMENT/EMPLOYER SHARE	4,299	4,316	2,130	4,926
WORKMEN'S COMPENSATION INSURAN	6,592	3,462	3,421	4,045
OTHER EMPLOYEE BENEFITS	42	836	97	836
TRAINING	47	655	-	655
REPAIR AND MAINTENANCE SERVICE	14,778	15,400	14,799	15,400
COMMUNICATIONS/TELEPHONE-PAGER	953	1,272	332	1,272
CITY UTILITIES	27,504	34,250	27,586	48,000
SWIM TEAM SUPPLIES	9,073	7,800	4,939	7,800
SUPPLIES	40,733	43,150	23,771	43,150
NATURAL GAS/MOUNTAIN FUEL	35,883	50,000	18,099	45,000
PRINCIPAL PAYMENTS	457,198	461,000	531,670	421,000
TOTAL EXPENDITURES	\$ 815,169	\$ 849,967	\$ 765,482	\$ 848,356
OPERATING SURPLUS/(DEFICIT)	\$ (532,952)	\$ (592,567)	\$ (661,111)	\$ (583,356)

SWIMMING POOL SUMMARY

PERSONNEL EXPENDITURES	\$ 226,201	\$ 236,440	\$ 144,286	\$ 266,079
OPERATING EXPENDITURES	131,770	152,527	89,526	161,277
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
DEBT SERVICE	457,198	461,000	531,670	421,000
TOTAL FUNCTIONAL AREAS	\$ 815,169	\$ 849,967	\$ 765,482	\$ 848,356

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

RECREATION

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 195,526	\$ 154,424	\$ 95,509	\$ 162,550
YEAR-ROUND PART TIME				54,972
SEASONAL	19,529	79,528	12,031	28,206
OVERTIME	3,904	5,000	1,648	5,000
FICA	16,230	18,785	8,349	19,686
GROUP INSURANCE/EMPLOYER SHARE	44,152	42,873	19,467	44,155
RETIREMENT/EMPLOYER SHARE	31,013	29,728	15,483	31,292
WORKMEN'S COMP INSURANCE	4,702	3,119	3,082	3,434
AUTOMOBILE ALLOWANCE	6,600	6,600	3,025	6,600
OTHER EMPLOYEE BENEFITS	155	749	181	749
EDUCATIONAL/TRAINING SERVICES	859	600	-	600
BANK CHARGES	19,521	16,000	14,122	24,000
INDIRECT SERVICES	23,116	29,728	29,728	30,521
REPAIR & MAINTENANCE SERVICES	7,540	10,600	7,432	10,600
COMMUNICATIONS/TELEPHONE-PAGER	2,410	2,184	94	2,500
ADVERTISING/LEGAL AND NONLEGAL	-	300	-	300
TRAVEL	364	1,140	-	750
CITY UTILITIES	49,819	58,275	28,078	52,000
GENERAL SUPPLIES	3,821	3,600	2,502	3,600
NATURAL GAS/MOUNTAIN FUEL	1,051	2,000	468	2,000
GASOLINE	1,315	3,400	40	2,000
SUBSCRIPTIONS AND MEMBERSHIPS	250	200	-	200
IMPROVEMENTS OTHER THAN BLDG	-	71,872	59,083	20,321
LEASE PURCHASE	-	-	-	7,000
TOTAL RECREATION	\$ 431,877	\$ 540,705	\$ 300,642	\$ 513,036

RECREATION SUMMARY

PERSONNEL EXPENDITURES	\$ 321,811	\$ 340,806	\$ 158,775	\$ 356,644
OPERATING EXPENDITURES	86,950	98,299	53,056	98,550
INDIRECT SERVICES	23,116	29,728	29,728	30,521
CAPITAL EXPENDITURES	-	71,872	59,083	27,321
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 431,877	\$ 540,705	\$ 300,642	\$ 513,036

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

RECREATION ADULT

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
Mens Softball		50,000		39,600
Womens Softball		6,000		6,000
Basketball		4,000		4,000
Volleyball		14,800		15,000
Road Races		7,200		6,300
TOTAL REVENUE	\$ -	\$ 82,000	\$ -	\$ 70,900
EXPENDITURES:				
REGULAR EMPLOYEES	\$ -	\$ -	\$ -	\$ -
SEASONAL	-	27,130	-	27,000
FICA	1,793	2,075	694	2,066
WORKMEN'S COMP INSURANCE	-	461	456	475
EDUCATIONAL/TRAINING SERVICES	540	-	-	-
OTHER PROFESSIONAL SERVICES	90	-	-	-
PROFESSIONAL SERVICE/MENS SOFT	20,029	22,000	9,685	17,000
PROFESSIONAL SERVICE/WOMENS SO	3,288	-	100	-
PROFESSIONAL SERVICE/BASKETBAL	2,764	-	834	-
PROFESSIONAL SERVICE/VOLLEYBAL	9,206	-	2,986	-
SUPPLIES/MENS SOFTBALL	12,859	16,230	4,344	12,614
SUPPLIES/WOMENS SOFTBALL	355	1,710	272	1,896
SUPPLIES/BASKETBALL	-	380	-	580
SUPPLIES/VOLLEYBALL	2,178	3,400	-	3,520
SUPPLIES/ROAD RACES	6,078	5,434	3,760	5,403
SUPPLIES/WINTER ACTIVITIES	-	-	54	-
SUPPLIES/TRACK	100	-	-	-
SUPPLIES/VOLLEYBALL	342	-	-	-
TOTAL EXPENDITURES	\$ 59,622	\$ 78,820	\$ 23,185	\$ 70,554
OPERATING SURPLUS/(DEFICIT)	\$ (59,622)	\$ 3,180	\$ (23,185)	\$ 346

RECREATION ADULT SUMMARY

PERSONNEL EXPENDITURES	\$ 1,793	\$ 29,666	\$ 1,150	\$ 29,541
OPERATING EXPENDITURES	57,829	49,154	22,035	41,013
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 59,622	\$ 78,820	\$ 23,185	\$ 70,554

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

RECREATION YOUTH

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
Baseball		60,240		62,810
Soccer		24,875		23,075
Jr. Jazz		22,600		23,000
Skiing		10,480		8,500
Football		29,525		27,600
Wrestling		3,500		3,055
Track		2,415		3,065
Volleyball		3,950		3,540
Misc. Revenue		223,892		261,115
TOTAL REVENUE	\$ -	\$ 381,477	\$ -	\$ 415,760
EXPENDITURES:				
REGULAR EMPLOYEES	\$ -	\$ -	\$ -	\$ -
SEASONAL	12,986	195,072	10,252	201,000
FICA	13,210	14,923	6,952	15,989
WORKMEN'S COMP INSURANCE	-	3,316	3,277	3,678
PROFESSIONAL SERVICE/BASEBALL	21,551	-	6,274	-
PROFESSIONAL SERVICES/SOCCER	3,313	-	2,727	-
PROFESSIONAL SERVICE/JR JAZZ B	16,247	-	210	-
PROFESSIONAL SERVICE/SKIING	1,165	-	-	-
PROFESSIONAL SERVICE/FOOTBALL	8,351	-	7,025	-
PROFESSIONAL SERVICE/WRESTLING	1,658	-	1,812	-
PROFESSIONAL SERVICE/TRACK	1,020	-	1,020	-
PROFESSIONAL SERVICE/VOLLYBALL	1,494	-	1,359	-
PROFESSIONAL SERVICE/MISC	115,048	-	63,721	-
SUPPLIES/BASEBALL	29,299	29,504	2,531	33,504
SUPPLIES/SOCCER	7,798	15,401	6,895	14,401
SUPPLIES/JR JAZZ BASKETBALL	8,090	6,285	178	7,185
SUPPLIES/SKIING	11,115	9,280	6,640	7,520
SUPPLIES/FOOTBALL	7,739	15,068	6,092	15,068
SUPPLIES/WRESTLING	1,051	1,004	604	604
SUPPLIES/TRACK	1,483	1,320	1,153	1,810
SUPPLIES/VOLLEYBALL	684	1,864	1,903	2,004
SUPPLIES/MISC.	68,051	75,131	39,331	86,000
GENERAL SUPPLIES	130	-	1,215	-
LEASE PURCHASE				13,000
TOTAL EXPENDITURES	\$ 331,505	\$ 368,168	\$ 171,353	\$ 401,763
OPERATING SURPLUS/(DEFICIT)	\$ (331,505)	\$ 13,309	\$ (171,353)	\$ 13,997

RECREATION YOUTH SUMMARY

PERSONNEL EXPENDITURES	\$ 26,218	\$ 213,311	\$ 20,481	\$ 220,667
OPERATING EXPENDITURES	305,287	154,857	150,872	168,096
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 331,505	\$ 368,168	\$ 171,353	\$ 388,763

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

SALMON SUPPER

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
SALMON SUPPER REVENUE	72,654	67,200	74,145	72,000
DONATIONS	0	-	-	-
FUND RAISER REVENUE	0	-	-	-
INTEREST	320	-	334	300
MISCELLANEOUS	0	-	-	-
FUND BALLANCE APPROPRIATION	0	9,390	-	25,000
TOTAL REVENUE	\$ 72,974	\$ 76,590	\$ 74,479	\$ 97,300
EXPENDITURES:				
OTHER PROFESSIONAL SERVICES	889	3,050	389	3,050
REPAIR AND MAINTENANCE SERVICE	126	-	-	-
ADVERTISING/LEGAL AND NONLEGAL	909	1,500	330	1,500
GENERAL SUPPLIES	54,731	60,000	59,014	60,000
TRANSFER TO GENERAL FUND	-	9,390	9,390	25,000
TOTAL EXPENDITURES	\$ 56,655	\$ 73,940	\$ 69,123	\$ 89,550
OPERATING SURPLUS/(DEFICIT)	\$ 16,319	\$ 2,650	\$ 5,356	\$ 7,750

SALMON SUPPER SUMMARY

PERSONNEL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	56,655	64,550	59,733	64,550
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	9,390	9,390	25,000
TOTAL FUNCTIONAL AREAS	\$ 56,655	\$ 73,940	\$ 69,123	\$ 89,550

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

SENIOR CITIZEN

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 75,544	\$ 39,323	\$ 35,322	\$ 41,302
YEAR- ROUND PART TIME				46,882
SEASONAL	50	56,377	-	-
OVERTIME	-	-	-	-
FICA	5,650	7,321	2,702	6,746
GROUP INSURANCE/EMPLOYER SHARE	10,509	6,345	2,901	6,466
RETIREMENT/EMPLOYER SHARE	7,518	7,570	3,726	7,951
WORKMEN'S COMPENSATION INSURAN	3,387	1,006	994	883
OTHER EMPLOYEE BENEFITS	64	371	47	371
OTHER PROFESSIONAL SERVICES	255	-	255	255
INDIRECT SERVICES	7,963	8,181	8,181	8,356
REPAIR & MAINTENANCE SERVICES	-	400	-	400
COMMUNICATIONS/TELEPHONE-PAGER	426	500	225	500
CITY UTILITIES	9,114	8,517	4,653	8,517
GENERAL SUPPLIES	3,347	3,765	1,104	3,765
GASOLINE	636	3,500	682	2,000
SUBSCRIPTIONS AND MEMBERSHIPS	251	950	197	950
IMPROVEMENTS OTHER THAN BLDG	24	-	-	-
IMPROVEMENTS (ELDRIDGE GRANT)	7,250	6,000	1,383	6,000
TOTAL SENIOR CITIZENS	\$ 131,988	\$ 150,126	\$ 62,372	\$ 141,344

SENIOR CITIZENS SUMMARY

PERSONNEL EXPENDITURES	\$ 102,722	\$ 118,313	\$ 45,692	\$ 110,601
OPERATING EXPENDITURES	14,029	17,632	7,116	16,387
INDIRECT SERVICES	7,963	8,181	8,181	8,356
CAPITAL EXPENDITURES	7,274	6,000	1,383	6,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 131,988	\$ 150,126	\$ 62,372	\$ 141,344

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

SNACK SHACK

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
CONCESSIONS (SNACK SHACK)	\$ 56,991	\$ 74,000	\$ 38,531	74,000
TOTAL REVENUE	<u>\$ 56,991</u>	<u>\$ 74,000</u>	<u>\$ 38,531</u>	<u>\$ 74,000</u>
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 604	\$ -	\$ 838	\$ -
SEASONAL	23,745	27,446	14,002	31,704
FICA	1,785	2,100	1,135	2,425
WORKMEN'S COMP INSURANCE	3,387	467	461	558
OTHER EMPLOYEE BENEFITS	-	300	-	300
REPAIR AND MAINTENANCE SERVICE	941	1,800	120	2,800
COMMUNICATIONS/TELEPHONE-PAGER	426	360	225	500
ADVERTISING/LEGAL AND NONLEGAL	-	80	-	80
SUPPLIES/MENS SOFTBALL	1,501	-	9	-
SUPPLIES/WOMENS SOFTBALL	210	-	-	-
GENERAL SUPPLIES (BASEBALL)	26,641	41,000	17,231	40,000
TOTAL EXPENDITURES	<u>\$ 59,240</u>	<u>\$ 73,553</u>	<u>\$ 34,021</u>	<u>\$ 78,367</u>
OPERATING SURPLUS/(DEFICIT)	<u>\$ (2,249)</u>	<u>\$ 447</u>	<u>\$ 4,510</u>	<u>\$ (4,367)</u>

SNACK SHACK SUMMARY

PERSONNEL EXPENDITURES	\$ 29,521	\$ 30,313	\$ 16,436	\$ 34,987
OPERATING EXPENDITURES	29,719	43,240	17,585	43,380
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	<u>\$ 59,240</u>	<u>\$ 73,553</u>	<u>\$ 34,021</u>	<u>\$ 78,367</u>

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

STREETS

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 150,042	\$ 151,773	\$ 75,267	\$ 116,834
SEASONAL	17,780	8,340	10,506	17,780
OVERTIME	8,269	6,000	1,966	6,000
ON CALL	-	500	149	500
FICA	13,581	13,349	6,858	10,439
GROUP INSURANCE/EMPLOYER SHARE	44,998	40,567	19,721	32,371
RETIREMENT/EMPLOYER SHARE	27,756	29,389	13,417	23,692
WORKMEN'S COMP INSURANCE	2,444	3,352	3,312	2,830
UNIFORM ALLOWANCE	6,790	5,000	4,395	5,000
OTHER EMPLOYEE BENEFITS	280	1,111	224	1,111
OTHER PROFESSIONAL SERVICES	80	-	-	-
INDIRECT SERVICES	53,923	54,530	54,530	56,881
REPAIR & MAINTENANCE SERVICE	59,262	58,750	55,084	58,750
SIDEWALK REPAIR	-	18,000	-	25,000
COMMUNICATIONS/TELEPHONE-PAGER	2,737	2,500	448	2,500
ADVERTISING/LEGAL AND NONLEGAL	43	250	-	250
CITY UTILITIES	5,633	8,180	7,532	8,180
GENERAL SUPPLIES	44,862	36,993	41,257	36,993
NATURAL GAS/MOUNTAIN FUEL	-	1,000	-	1,000
GASOLINE	26,702	41,000	12,910	35,000
IMPROVEMENTS OTHER THAN BLDG	-	-	-	6,000
MACHINERY, VEHICLES & EQUIP	-	14,500	12,367	15,000
LEASE PURCHASE	280	8,400	8,364	24,475
TOTAL STREETS	\$ 465,873	\$ 503,484	\$ 328,307	\$ 486,586

STREETS SUMMARY

PERSONNEL EXPENDITURES	\$ 271,940	\$ 259,381	\$ 135,815	\$ 216,557
OPERATING EXPENDITURES	139,730	166,673	117,231	167,673
INDIRECT SERVICES	53,923	54,530	54,530	56,881
CAPITAL EXPENDITURES	280	22,900	20,731	45,475
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 465,873	\$ 503,484	\$ 328,307	\$ 486,586

BUDGET HIGHLIGHTS:

Capital Projects include the following: sidewalk repairs and new ¾ ton truck and ½ ton truck through revolving loan fund.

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND – DEPARTMENT DETAIL

VICTIM ADVOCATE

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
VICTIMS ADVOCATE - STATE	\$ 40,419	\$ 60,445	\$ 14,429	60,445
INTERLOCAL CONTRIBUTION-VICTIM	25,085	5,500	-	5,500
TOTAL REVENUE	\$ 65,504	\$ 65,945	\$ 14,429	\$ 65,945
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 45,089	\$ 45,347	\$ 22,308	\$ 48,338
FICA	4,536	4,577	2,203	4,873
GROUP INSURANCE/EMPLOYER SHARE	10,719	7,886	4,309	8,764
RETIREMENT/EMPLOYER SHARE	10,323	8,730	4,789	9,306
WORKMEN'S COMP INSURANCE	676	771	762	851
AUTOMOBILE ALLOWANCE	6,600	6,600	2,750	6,600
OTHER EMPLOYEE BENEFITS	47	71	52	71
EDUCATIONAL/TRAINING SERVICES	1,191	3,140	1,805	3,140
COMMUNICATIONS/TELEPHONE-PAGER	786	1,752	225	1,752
GENERAL SUPPLIES	1,186	3,800	1,060	3,800
COMPUTER SUPPLIES	-	1,200	-	1,200
TOTAL EXPENDITURES	\$ 81,153	\$ 83,874	\$ 40,263	\$ 88,695
OPERATING SURPLUS/(DEFICIT)	\$ (15,649)	\$ (17,929)	\$ (25,834)	\$ (22,750)

VICTIM ADVOCATE SUMMARY

PERSONNEL EXPENDITURES	\$ 77,990	\$ 73,982	\$ 37,173	\$ 78,803
OPERATING EXPENDITURES	3,163	9,892	3,090	9,892
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 81,153	\$ 83,874	\$ 40,263	\$ 88,695

PAYSON CITY 2018 ADOPTED BUDGET

GENERAL FUND - DEPARTMENT DETAIL

CLASS "C" ROAD FUNDS

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUE:				
CLASS C ROAD FUNDS	\$ 660,336	\$ 667,767	\$ 233,351	\$ 670,000
TOTAL REVENUE	\$ 660,336	\$ 674,367	\$ 233,351	\$ 670,000
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 77,348	\$ 76,467	\$ 38,485	\$ 78,253
FICA	5,697	5,850	2,877	6,288
GROUP INSURANCE/EMPLOYER SHARE	16,391	17,149	7,311	18,638
RETIREMENT/EMPLOYER SHARE	14,619	14,720	7,245	15,063
WORKMEN'S COMP INSURANCE	-	1,667	1,647	1,870
REPAIR & MAINTENANCE SERVICE	513,847	476,300	442,985	497,500
LEASE PURCHASE	73,000	81,900	85,059	51,175
TOTAL EXPENDITURES	\$ 700,902	\$ 674,053	\$ 585,609	\$ 668,787
OPERATING SURPLUS/(DEFICIT)	\$ (40,566)	\$ 314	\$ (352,258)	\$ 1,213

CLASS C ROAD SUMMARY

PERSONNEL EXPENDITURES	\$ 114,055	\$ 115,853	\$ 57,565	\$ 120,112
OPERATING EXPENDITURES	513,847	476,300	442,985	497,500
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	73,000	81,900	85,059	51,175
TRANSFERS	-	-	-	-
DEBT SERVICE	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 700,902	\$ 674,053	\$ 585,609	\$ 668,787

The Class "C" Roads Fund was established through the State of Utah to provide assistance to counties and municipalities for the improvement of roads. The revenue comes from the Utah Department of Transportation (UDOT) through the State's excise tax on fuel purchases. The amount received is determined by the miles of roads and sidewalks in Payson, which is assessed each calendar year, and the City's population.

BUDGET HIGHLIGHTS:

Capital Improvements include the following: Purchase Plow and Sander through Revolving Loan fund, 500 West overlay/repair Blackhawk, and 6th East overlay/repair.

PAYSON CITY 2018 ADOPTED BUDGET

CAPITAL PROJECTS FUND DETAIL

CAPITAL PROJECTS

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
INTEREST	\$ 825	\$ -	\$ 597	\$ -
TRANS FROM SOLID WASTE	90,000	90,000	45,000	90,000
APROPRIATION OF FUND BALANCE	-	-	-	100,000
TOTAL REVENUE	\$ 90,825	\$ 90,000	\$ 45,597	\$ 190,000
EXPENDITURES:				
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 100,000
LAND	109	-	-	-
IMPROVEMENTS OTHER THAN BUILDI	-	816,353	-	-
TRANSFER TO GENERAL FUND	-	90,000	45,000	-
TOTAL EXPENDITURES	\$ 109	\$ 906,353	\$ 45,000	\$ 100,000
OPERATING SURPLUS/(DEFICIT)	\$ 90,716	\$ (816,353)	\$ 597	\$ 90,000

BUDGET HIGHLIGHTS:

The professional services budget is to cover the cost of a General Plan to be completed by an Engineering firm. The General Plan will help the City plan for future growth and understand the needs

PAYSON CITY 2018 ADOPTED BUDGET

REVOLVING LOAN FUND DETAIL

REVOLVING LOAN

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
<u>REVENUES</u>				
LOAN PAYMENTS REVENUE	\$ 35,412	\$ 351,804	\$ 351,804	\$ 441,028
INTEREST EARNINGS	2,239	-	2,139	-
APPROPRIATION OF FUND BALANCE	-	-	-	354,972
TOTAL REVENUE	\$ 37,651	\$ 351,804	\$ 353,943	\$ 796,000
<u>EXPENDITURES</u>				
CAPITAL EXPENSE (LOANED)	-	\$ 351,804	\$ 354,729	\$ 796,000
TOTAL EXPENDITURES	\$ -	\$ 351,804	\$ 354,729	\$ 796,000
OPERATING SURPLUS/(DEFICIT)	\$ 37,651	\$ -	\$ (786)	\$ -

Vehicles and equipment included in the budget:

GARBAGE - GARBAGE TRUCK	250,000
GOLF - TRACTOR	37,000
GOLF - GREENS MOWER	30,500
GOLF - SAND TRAP RAKE	15,500
GOLF - 2 UTILITY VEHICLES	18,000
STREETS - 1/2 TON	32,090
STREETS - F350	41,000
ELECTRIC - F350	41,000
PARKS - 1/2 TON	32,090
RECREATION - 1/2 TON	32,090
B&C - PLOW AND SANDER	24,000
GROUNDS - MOWER	32,000
RV PARK IMPROVEMENTS	150,000
GYMNASTIC WILSON ADD ON	60,000
	\$ 795,270

The revolving loan fund is used to internally finance the purchase of vehicles and equipment for different departments that may not have the cash to buy new vehicles or equipment. The departments are issued loans for typically five years with an interest rate that corresponds to the current market.

PAYSON CITY 2018 ADOPTED BUDGET

CEMETERY PERPETUAL CARE FUND DETAIL

CEMETERY PERPETUAL CARE

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
SALE OF CEMETERY LOTS	\$ 23,007	\$ 15,000	\$ 12,426	\$ 20,000
SALE OF VETERAN'S LOTS	-	-	-	-
INTEREST EARNINGS	2,707	-	2,021	-
APPROPRIATION OF FUND BALANCE	-	-	-	-
TOTAL REVENUE	\$ 25,714	\$ 15,000	\$ 14,447	\$ 20,000
EXPENDITURES:				
IMPROVEMENTS OTHER THAN BLDG	\$ -	\$ -	\$ -	\$ -
TRANSFER TO CEMETERY	15,000	-	-	-
TOTAL EXPENDITURES	\$ 15,000	\$ -	\$ -	\$ -
OPERATING SURPLUS/(DEFICIT)	\$ 10,714	\$ 15,000	\$ 14,447	\$ 20,000

PAYSON CITY 2018 ADOPTED BUDGET

SPECIAL REVENUE FUNDS DETAIL

REDEVELOPMENT AGENCY (RDA) DOWNTOWN

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
PROPERTY SALES	1,000	-	-	-
MISCELLANEOUS	-	-	2,000	-
APPROPRIATION OF FUND BAL	-	14,000	-	14,000
TOTAL REVENUE	\$ 1,000	\$ 14,000	\$ 2,000	\$ 14,000
EXPENDITURES				
OTHER PROFESSIONAL SERVICES	11,347	14,000	6,072	14,000
TOTAL EXPENDITURES:	\$ 11,347	\$ 14,000	\$ 6,072	\$ 14,000
OPERATING SURPLUS/(DEFICIT)	\$ (10,347)	\$ -	\$ (4,072)	\$ -

ECONOMIC DEVELOPMENT AGENCY (EDA) BUSINESS PARK

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
TAX INCREMENT	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -
IMPROVEMENTS OTHER THAN BLDG	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 816,353	\$ 816,353	\$ -
OPERATING SURPLUS/(DEFICIT)	\$ -	\$ (816,353)	\$ (816,353)	\$ -

PAYSON CITY 2018 ADOPTED BUDGET

SPECIAL REVENUE FUNDS DETAIL

PUBLIC SAFETY IMPACT FEES

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
IMPACT FEES	\$ 24,300	\$ 10,125	\$ 23,177	\$ 20,000
INTEREST EARNINGS	1,167	-	934	-
APPROPRIATE FUND BALANCE	-	23,600	-	-
TOTAL REVENUE	\$ 25,467	\$ 33,725	\$ 24,111	\$ 20,000
EXPENDITURES:				
OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -
IMPROVEMENTS	-	23,600	37,282	-
TOTAL EXPENDITURES	\$ -	\$ 23,600	\$ 37,282	\$ -
OPERATING SURPLUS/(DEFICIT)	\$ 25,467	\$ 10,125	\$ (13,171)	\$ 20,000

PARK IMPACT FEES

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
IMPACT FEES	\$ 117,200	\$ 56,000	\$ 70,000	\$ 56,000
INTEREST EARNINGS	1,404	-	1,450	-
MISCELLANEOUS	39,618	-	-	-
APPROPRIATE FUND BALANCE	-	65,991	-	50,000
TOTAL REVENUE	\$ 158,222	\$ 121,991	\$ 71,450	\$ 106,000
EXPENDITURES:				
IMPROVEMENTS	33,993	15,991	8,954	-
PRINCIPAL PAYMENTS	106,000	106,000	-	106,000
TOTAL EXPENDITURES	\$ 139,993	\$ 121,991	\$ 8,954	\$ 106,000
OPERATING SURPLUS/(DEFICIT)	\$ 18,229	\$ -	\$ 62,496	\$ -

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

WATER IMPACT FEES

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
IMPACT FEES	\$ 85,647	\$ 73,440	\$ 71,712	\$ 73,000
INTEREST EARNINGS	2,605	-	2,143	-
TOTAL REVENUE	\$ 88,252	\$ 73,440	\$ 73,855	\$ 73,000
EXPENDITURES:				
BOND PAYMENT	73,444	73,440	-	73,000
DEPRECIATION EXPENSE		-	-	-
TOTAL EXPENDITURES	\$ 73,444	\$ 73,440	\$ -	\$ 73,000
OPERATING SURPLUS/(DEFICIT)	\$ 14,808	\$ -	\$ 73,855	\$ -

WATER

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
FEDERAL GRANT	\$ -	\$ 300,000	\$ -	300,000
SALE OF SURPLUS PROPERTY	800	-	-	-
CULINARY WATER SALES	1,707,796	1,994,605	1,079,157	2,034,497
CONNECTION FEES	34,343	41,117	24,210	34,000
PRESS IRRIG CONNECT FEES	4,875	5,000	3,750	5,000
IRRIGATION WATER SALES	855,817	850,000	509,101	867,000
INTEREST EARNINGS	28,992	-	6,211	-
WATER USED BY OTHER DEPARTMENT	56,226	22,941	50,908	56,000
MISCELLANEOUS	28,702	-	2,120	-
APPROPRIATION OF FUND BALANCE	-	1,028,229	-	-
TOTAL REVENUE	\$ 2,717,551	\$ 4,241,892	\$ 1,675,457	\$ 3,296,497

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

WATER

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 244,202	\$ 246,869	\$ 123,404	\$ 259,756
OVERTIME	28,727	20,000	7,283	20,000
ON CALL	10,645	10,000	5,347	10,000
FICA	21,084	21,433	10,152	22,419
GROUP INSURANCE/EMPLOYER SHARE	83,338	79,037	35,418	80,979
RETIREMENT/EMPLOYER SHARE	56,693	52,559	24,983	55,546
WORKMEN'S COMP INSURANCE	4,722	3,977	3,930	4,333
UNIFORM ALLOWANCE	2,594	1,800	2,445	1,800
AUTOMOBILE ALLOWANCE	3,303	3,300	1,513	3,300
OTHER EMPLOYEE BENEFITS	310	1,197	453	1,197
EDUCATIONAL/TRAINING SERVICES	1,185	1,500	650	1,500
OTHER PROFESSIONAL SERVICES	37,709	49,542	10,034	50,792
INDIRECT SERVICES	295,938	335,852	335,852	347,321
REPAIR & MAINTENANCE SERVICE	98,618	89,960	80,582	89,960
COMMUNICATIONS/TELEPHONE-PAGER	4,752	10,260	194	10,260
ADVERTISING/LLEGAL AND NONLEGAL	-	500	-	500
TRAVEL	2,928	3,900	-	3,900
CITY UTILITIES	65,189	80,000	44,153	67,000
GENERAL SUPPLIES	36,164	60,135	23,592	60,000
NATURAL GAS/MOUNTAIN FUEL	4,894	7,000	1,481	7,000
ELECTRICITY	20,158	48,000	13,705	25,000
GASOLINE	8,517	11,000	2,885	11,000
SUBSCRIPTIONS AND MEMBERSHIPS	3,429	13,116	11,631	13,116
WATER SHARES	252,480	396,229	77,103	230,000
EQUIPMENT MAINTENANCE	2,938	12,330	1,843	12,330
IMPROVEMENTS OTHER THAN BUILDI	20,494	1,523,596	403,084	800,000
IMPROVEMENTS (REIMB BY BONDS)	(31,240)	-	(242,754)	-
MACHINERY, VEHICLES, AND EQUIP	4,340	102,000	57,922	9,500
INTEREST	255,551	-	-	-
PRINCIPAL PAYMENTS	(68,944)	831,371	713,142	780,873
AGENT FEES	35,135	-	-	-
DEPRECIATION EXPENSE	418,460	-	-	-
BAD DEBT EXPENSE	4,245	-	-	4,000
TRANSFER TO GENERAL FUND	226,784	224,719	112,359	259,524
TOTAL EXPENDITURES	\$ 2,148,131	\$ 4,241,182	\$ 1,862,386	\$ 3,242,906
OPERATING SURPLUS/(DEFICIT)	\$ 569,420	\$ 710	\$ (186,929)	\$ 53,591

BUDGET HIGHLIGHTS:

Improvements include second installment payment of \$200,000 and \$600,000 for pressurized irrigation meters of which \$300,000 will be covered by a federal grant.

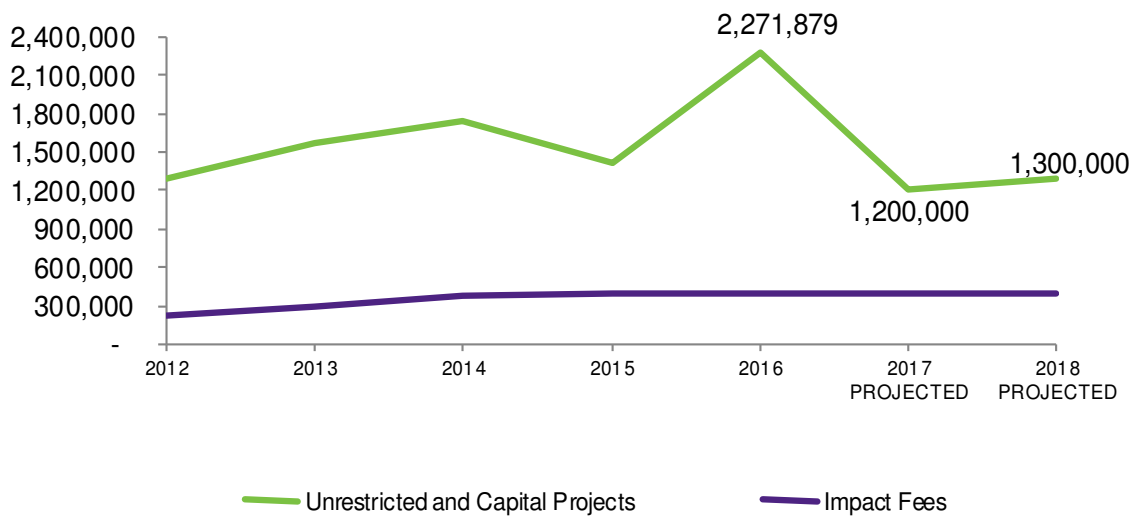
PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

WATER

WATER SUMMARY	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
PERSONNEL EXPENDITURES	\$ 448,407	\$ 440,172	\$ 214,928	\$ 459,330
OPERATING EXPENDITURES	538,961	783,472	267,853	582,358
INDIRECT SERVICES	295,938	335,852	335,852	347,321
CAPITAL EXPENDITURES	(6,406)	1,625,596	218,252	809,500
TRANSFERS OUT	226,784	224,719	112,359	259,524
DEBT SERVICE	221,742	831,371	713,142	780,873
DEPRECIATION	418,460	-	-	-
BAD DEBT	4,245	-	-	4,000
TOTAL FUNCTIONAL AREAS	\$ 2,148,131	\$ 4,241,182	\$ 1,862,386	\$ 3,242,906

WATER FUND BALANCE



The decline in the water fund balance is due to fund balance being used to connect to lateral 20, install water meter equipment, repair water main at 400 South, construct well house, and other projects.

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

SOLID WASTE

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
SALE OF SURPLUS PROPERTY	\$ 9,765	\$ -	\$ -	\$ -
SOLID WASTE SERVICES	980,441	963,377	499,931	1,052,645
LANDFILL FEES	571,171	410,000	285,292	475,000
C & D LANDFILL	439,211	402,000	353,341	402,000
INTEREST EARNINGS	4,132	-	2,991	-
MISC. GRAVEL SALES	179	-	641	-
SOLID WASTE - START UP FEE	3,879	5,000	2,000	4,000
Landscaping Material Sales	4,774	6,000	1,947	4,500
GRAVEL ROYALTIES	138,773	90,000	123,671	90,000
UTILITIES USED BY OTHER DEPTS	29,512	5,315	14,819	20,000
MISCELLANEOUS	1,063	476	238	476
APPROPRIATE FUND BAL	-	14,500	-	435,000
PUNCH PASSES	-	-	-	-
TOTAL REVENUE	\$ 2,182,900	\$ 1,896,668	\$ 1,284,871	\$ 2,483,621

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

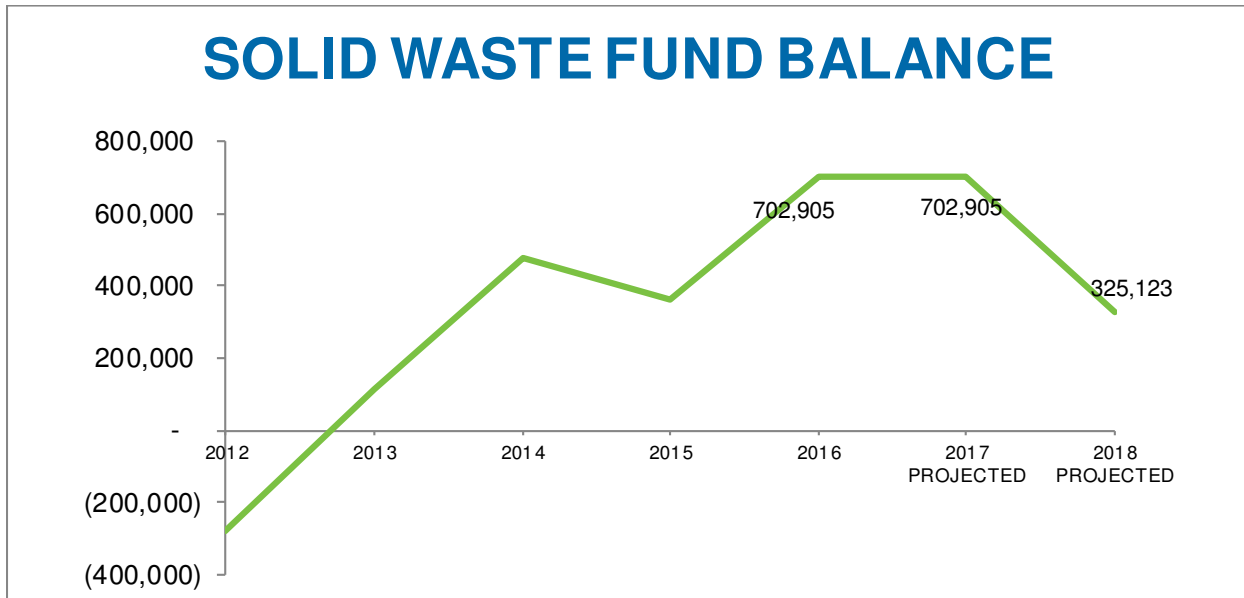
SOLID WASTE

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 284,048	\$ 300,430	\$ 160,076	\$ 331,595
YEAR-ROUND PART TIME				-
SEASONAL	19,644	9,405	6,906	9,994
OVERTIME	46,674	21,000	22,064	21,000
ON CALL	-	-	56	-
FICA	27,879	25,912	15,146	28,409
GROUP INSURANCE/EMPLOYER SHARE	84,980	99,843	39,081	111,902
RETIREMENT/EMPLOYER SHARE	80,328	60,650	30,211	67,713
WORKMEN'S COMP INSURANCE	4,887	5,147	5,086	6,006
UNIFORM ALLOWANCE	3,388	4,766	1,997	4,766
OTHER EMPLOYEE BENEFITS	418	1,601	336	1,601
PROFESSIONAL/EDUCATIONAL SERVI	-	500	-	500
OTHER PROFESSIONAL SERVICES	94,784	154,748	19,467	154,748
INDIRECT SERVICES	545,945	504,327	504,327	522,116
REPAIR & MAINTENANCE SERVICE	27,730	50,800	25,492	50,800
COMMUNICATIONS/TELEPHONE-PAGER	7,387	7,200	4	7,200
GENERAL SUPPLIES	4,983	4,400	1,997	4,400
NATURAL GAS/MOUNTAIN FUEL	245	2,500	101	2,500
ELECTRICITY	1,378	1,725	622	1,725
GASOLINE	74,158	81,250	34,712	81,250
SUBSCRIPTIONS AND MEMBERSHIPS	412	500	-	500
EQUIPMENT MAINTENANCE	108,479	93,154	76,629	93,154
LEASE PURCHASE	280	161,800	157,020	666,325
INTEREST	4,055	-	-	-
PRINCIPAL PAYMENTS	45	1,800	-	1,800
DEPRECIATION EXPENSE	156,427	-	-	-
BAD DEBT EXPENSE	1,703	-	-	-
TRANSFER TO GENERAL FUND	154,240	160,774	80,387	166,399
TRANSFER TO CAPITAL PROJECTS	90,000	90,000	45,000	90,000
TRANSFER TO SWIM POOL	-	-	-	-
TRANSFER TO VEHICLE MAINTENANC	-	-	-	-
TRANSFER TO INF TECH	-	-	-	-
TRANSFER TO SUBTITLE D	-	-	-	-
TRANSFER TO SAVINGS (LAND)	-	-	-	-
TOTAL EXPENDITURES	\$ 1,814,740	\$ 1,844,232	\$ 1,226,758	\$ 2,426,403
OPERATING SURPLUS/(DEFICIT)	\$ 368,160	\$ 52,436	\$ 58,113	\$ 57,218

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

<u>SOLID WASTE SUMMARY</u>	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
PERSONNEL EXPENDITURES	\$ 542,489	\$ 528,754	\$ 280,959	\$ 582,986
OPERATING EXPENDITURES	319,556	396,777	159,024	396,777
INDIRECT SERVICES	545,945	504,327	504,327	522,116
CAPITAL EXPENDITURES	280	161,800	157,061	666,325
TRANSFERS OUT	244,240	250,774	125,387	256,399
DEBT SERVICE	4,100	1,800	-	1,800
DEPRECIATION	156,427	-	-	-
BAD DEBT	1,703	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 1,814,740	\$ 1,844,232	\$ 1,226,758	\$ 2,426,403



The decline in the solid waste fund balance is due to fund balance being used to pay off a scraper that was purchased in fiscal year 2016.

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC IMPACT FEES

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES				
IMPACT FEES	\$ 178,816	\$ 150,000	\$ 177,562	\$ 150,000
INTEREST EARNINGS	10,886	-	8,436	-
TOTAL REVENUE	\$ 189,702	\$ 150,000	\$ 185,998	\$ 150,000
EXPENDITURES				
OTHER PROFESSIONAL SERVICES	\$ 19,983	\$ -	\$ -	\$ -
IMPROVEMENTS	4,299	-	-	150,000
DEPRECIATION EXPENSE	45,564	-	-	-
TOTAL EXPENDITURES	\$ 69,846	\$ -	\$ -	\$ 150,000
OPERATING SURPLUS/(DEFICIT)	\$ 119,856	\$ 150,000	\$ 185,998	\$ -

ELECTRIC

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
SALE OF SURPLUS PROPERTY	\$ 4,348	\$ -	\$ -	\$ -
ELECTRIC SALES-RESIDENTIAL-TAX	5,496,537	5,965,010	3,161,417	5,496,537
ELECTRIC SALES-RESIDENTIAL-EXE	29,859	24,150	16,946	29,859
ELECTRIC SALES-COMMERCIAL-TAXA	3,315,634	3,008,837	1,651,691	3,315,634
ELECTRIC SALES-COMMERCIAL-EXEM	3,348,250	3,248,595	1,798,002	3,358,250
TEMP POWER - PEDESTAL	935	-	-	-
CONNECTION FEES	60,828	40,000	59,297	60,000
ELECTRIC PLANT REVENUE	-	-	-	-
PUBLIC REIMBURSEMENTS	78,213	50,000	81,171	78,000
INTEREST EARNINGS	167,806	140,000	96,463	140,000
UTILITIES USED BY OTHER DEPT	233,431	255,328	121,899	233,000
MISCELLANEOUS	123,338	121,000	61,948	123,000
APPROPRIATION OF FUND BALANCE	-	202,000	-	-
TOTAL REVENUE	\$ 12,859,179	\$ 13,054,920	\$ 7,048,834	\$ 12,834,280

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
DISTRIBUTION				
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 598,941	\$ 518,166	\$ 304,189	\$ 575,681
YEAR-ROUND PART TIME				-
SEASONAL	-	-	-	-
OVERTIME	46,620	34,389	19,469	34,389
ON CALL TIME	18,506	19,000	9,341	19,000
FICA	49,593	44,867	24,925	49,335
GROUP INSURANCE/EMPLOYER SHARE	143,835	116,625	64,483	124,224
RETIREMENT/EMPLOYER SHARE	109,988	109,606	63,252	120,645
TUITION REIMBURSEMENT	150	4,440	-	4,440
WORKMEN'S COMP INSURANCE	12,016	8,589	8,487	9,893
UNIFORM ALLOWANCE	10,034	16,120	4,599	16,120
AUTOMOBILE ALLOWANCE	7,590	7,062	3,438	7,062
OTHER EMPLOYEE BENEFITS	416	2,855	205	2,855
EDUCATIONAL/TRAINING SERVICES	2,627	5,790	4,797	5,790
OTHER PROFESSIONAL SERVICES	6,654	14,350	1,317	15,600
TECHNICAL SERVICES	4,503	25,790	24,676	5,790
INDIRECT SERVICES	744,622	684,140	684,140	651,242
REPAIR & MAINTENANCE SERVICE	232,808	222,001	204,227	210,001
COMMUNICATIONS/TELEPHONE-PAGER	6,638	7,404	1,348	7,404
TRAVEL	6,461	7,200	2,964	7,200
CITY UTILITIES	26,082	70,968	2,885	70,968
GENERAL SUPPLIES	4,559	5,249	2,085	5,249
NATURAL GAS/MOUNTAIN FUEL	13,735	7,000	2,503	7,000
ELECTRICITY (POWER PURCHASED)	7,961,552	8,311,241	3,288,895	8,300,000
GASOLINE	11,077	15,500	4,649	15,500
DIESEL	-	-	-	-
EQUIPMENT MAINTENANCE	7,207	13,800	4,919	13,800
IMPROVEMENTS OTHER THAN BLDG	74,146	48,000	17,180	66,000
IMPROVEMENTS (TO BE REIM)	37,904	50,000	47,534	50,000
MACHINERY, VEHICLES & EQUIP	20,365	17,049	9,329	17,049
STRAWBERRY LINE PMT	-	180,000	-	80,000
LEASE PURCHASE	-	33,070	33,057	42,950
CONTINGENCIES/SUNDRY/ALLOWANCE	-	300	-	300
PRINCIPAL PAYMENTS	259,920	260,000	151,620	260,000
DEPRECIATION EXPENSE	455,311	-	-	-
TOTAL DISTRIBUTION	\$ 10,846,757	\$ 10,860,571	\$ 4,990,513	\$ 10,795,487

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
POWER PLANT				
EXPENDITURES:				
REGULAR EMPLOYEES	323,010	149,374	161,874	\$ 173,891
FICA	24,071	11,680	12,180	13,555
GROUP INSURANCE/EMPLOYER SHARE	82,849	38,357	36,222	40,680
RETIREMENT/EMPLOYER SHARE	60,913	28,755	30,156	33,476
WORKMEN'S COMP INSURANCE	-	2,539	2,509	3,060
UNIFORM ALLOWANCE	8,086	5,050	4,200	5,050
AUTOMOBILE ALLOWANCE	5,610	3,300	2,338	3,300
OTHER EMPLOYEE BENEFITS	229	424	181	424
EDUCATIONAL/TRAINING SERVICES	4,014	-	1,464	-
OTHER PROFESSIONAL SERVICES	1,000	3,700	408	3,700
TECHNICAL SERVICES	15,802	18,000	1,323	18,000
REPAIR & MAINTENANCE SERVICE	53,825	64,585	25,944	55,000
COMMUNICATIONS/TELEPHONE-PAGER	4,417	458	1,086	458
TRAVEL	446	150	158	150
GENERAL SUPPLIES	2,401	11,355	2,237	11,355
NATURAL GAS/MOUNTAIN FUEL	73,013	105,183	66,958	80,000
OIL	11,938	8,000	4,790	8,000
CHEMICALS	4,274	12,000	448	12,000
DIESEL FUEL	16,697	34,000	17,843	25,000
MACHINERY, VEHICLES & EQUIP	-	2,850	-	2,850
TOTAL POWER PLANT	\$ 692,595	\$ 499,760	\$ 372,319	\$ 489,949

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
<u>SUBSTATION</u>				
EXPENDITURES:				
REGULAR EMPLOYEES	-	97,868	-	\$ 106,377
FICA	-	7,588	-	8,239
GROUP INSURANCE/EMPLOYER SHARE	-	24,866	-	25,609
RETIREMENT/EMPLOYER SHARE	-	18,839	-	20,478
WORKMEN'S COMP INSURANCE	-	1,664	1,644	1,872
AUTOMOBILE ALLOWANCE	-	1,320	-	1,320
EDUCATIONAL/TRAINING SERVICES	-	2,500	-	2,500
TECHNICAL SERVICES	-	1,750	-	1,750
REPAIR & MAINTENANCE SERVICE	-	7,728	2,106	7,728
TRAVEL	-	1,350	-	1,350
GENERAL SUPPLIES	-	3,145	182	3,145
IMPROVEMENTS OTHER THAN BLDG	-	8,328	-	8,328
TOTAL SUBSTATION	\$ -	\$ 176,946	\$ 3,932	\$ 188,696
<u>WAREHOUSE</u>				
EXPENDITURES:				
REGULAR EMPLOYEES	\$ -	\$ 42,718	\$ -	\$ 69,590
FICA	-	3,308	-	5,364
GROUP INSURANCE/EMPLOYER SHARE	-	11,008	-	19,958
RETIREMENT/EMPLOYER SHARE	-	8,223	-	13,396
WORKMEN'S COMP INSURANCE	-	726	717	1,225
AUTOMOBILE ALLOWANCE	-	528	-	528
TOTAL WAREHOUSE	\$ -	\$ 66,511	\$ 717	\$ 110,061
<u>DISPATCH</u>				
EXPENDITURES:				
REGULAR EMPLOYEES	-	128,816	-	\$ 42,239
FICA	-	9,930	-	3,307
GROUP INSURANCE/EMPLOYER SHARE	-	35,553	-	9,901
RETIREMENT/EMPLOYER SHARE	-	24,797	-	8,131
WORKMEN'S COMP INSURANCE	-	2,190	2,164	743
AUTOMOBILE ALLOWANCE	-	990	-	990
TECHNICAL SERVICES	-	1,750	-	1,750
COMMUNICATIONS/TELEPHONE-PAGER	-	4,122	-	4,122
TOTAL DISPATCH	\$ -	\$ 208,148	\$ 2,164	\$ 71,183

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC

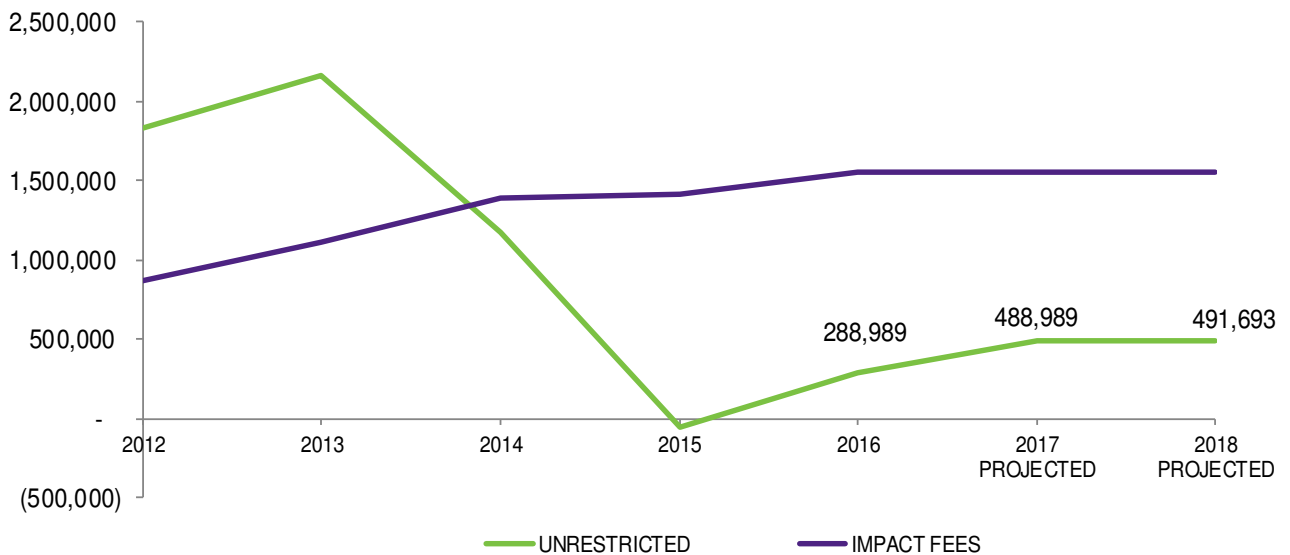
DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
<u>BAD DEBT</u>				
BAD DEBT EXPENSE	\$ 21,583	\$ -	\$ -	\$ 22,000
TOTAL BAD DEBT	\$ 21,583	\$ -	\$ -	\$ 22,000
TOTAL EXPENDITURES	11,560,935	11,811,936	5,369,645	11,677,376
<u>TRANSFERS</u>				
TRANSFER TO GENERAL FUND	\$ 1,213,114	\$ 1,156,763	\$ 578,382	\$ 1,154,185
TRANSFER TO MUNICIPAL BLDG AUT	10	15	15	15
TOTAL TRANSFERS	\$ 1,213,124	\$ 1,156,778	\$ 578,397	\$ 1,154,200
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 12,774,059	\$ 12,968,714	\$ 5,948,042	\$ 12,831,576
OPERATING SURPLUS/(DEFICIT)	\$ 85,120	\$ 86,206	\$ 1,100,792	\$ 2,704

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

<u>ELECTRIC SUMMARY</u>	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 15-16	BUDGET	ACTUAL	BUDGET
		FY 16-17	FY 16-17	FY 17-18
PERSONNEL EXPENDITURES	\$ 1,472,126	\$ 1,542,130	\$ 756,573	\$ 1,576,347
OPERATING EXPENDITURES	8,471,730	8,986,369	3,670,212	8,900,610
INDIRECT SERVICE EXPENDITURES	744,622	684,140	684,140	651,242
CAPITAL EXPENDITURES	132,415	339,297	107,100	267,177
TRANSFERS OUT	1,213,124	1,156,778	578,397	1,154,200
DEBT SERVICE	263,148	260,000	151,620	260,000
DEPRECIATION	455,311	-	-	-
BAD DEBT	21,583	-	-	22,000
TOTAL FUNCTIONAL AREAS	\$ 12,774,059	\$ 12,968,714	\$ 5,948,042	\$ 12,831,576

ELECTRIC FUND BALANCE



PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

WASTE WATER IMPACT FEES

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
IMPACT FEES	\$ 163,672	\$ 200,000	\$ 144,012	\$ 200,000
INTEREST EARNINGS	1,901	-	1,721	-
FUND BALANCE APPROPRIATION	-	21,000	-	21,000
TOTAL REVENUE	\$ 165,573	\$ 221,000	\$ 145,733	\$ 221,000
EXPENDITURES:				
BOND PAYMENT	221,000	221,000	-	221,000
DEPRECIATION EXPENSE	18,079	-	-	-
TOTAL EXPENDITURES	\$ 239,079	\$ 221,000	\$ -	\$ 221,000
OPERATING SURPLUS/(DEFICIT)	\$ (73,506)	\$ -	\$ 145,733	\$ -

WASTEWATER

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
SALE OF SURPLUS PROPERTY	\$ -	\$ -	\$ 1,665	\$ -
SEWER SERVICES	3,136,594	3,000,000	1,602,878	3,162,000
SEWER CONNECTION FEES	7,525	7,000	5,075	7,000
TREATED EFFLUENT WATER SALES	76,371	50,000	70,804	50,000
INTEREST EARNINGS	2,692	-	2,415	-
CONTRIBUTION BY DEVELOPERS	-	-	-	-
UTILITES USED BY OTHER DEPT	15,165	23,495	9,018	15,000
PRETREATMENT REVENUE	30,586	100	850	100
MISCELLANEOUS	13,776	10,476	17,960	10,476
TRANSFER FROM CAPITAL PROJECTS	-	-	-	-
APPROPRIATION OF FUND BALANCE	-	315,000	-	-
TOTAL REVENUE	\$ 3,282,709	\$ 3,406,071	\$ 1,710,665	\$ 3,244,576

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

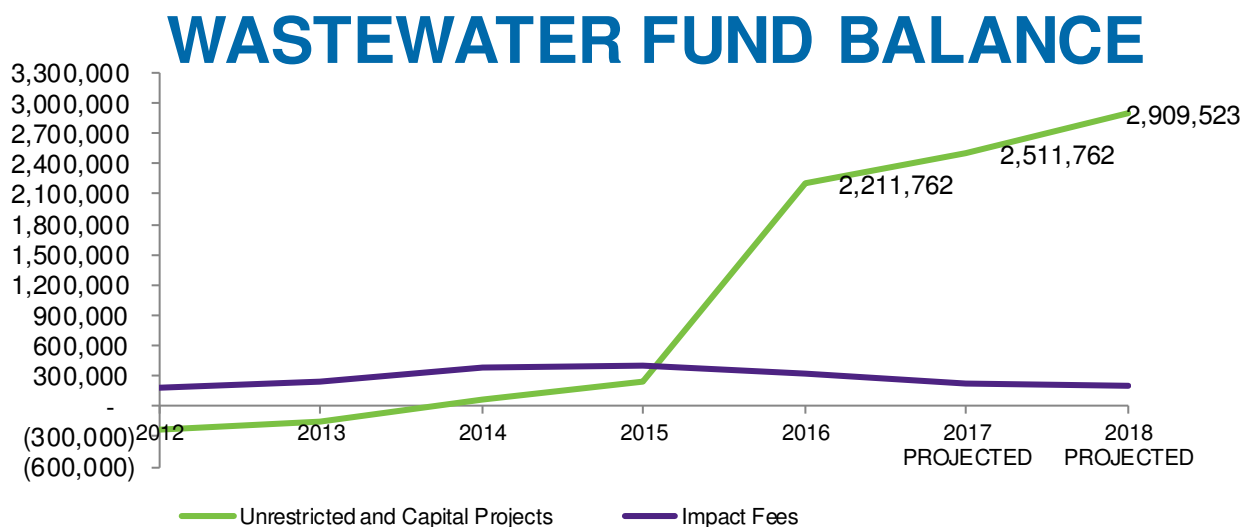
WASTEWATER

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 261,703	\$ 304,366	\$ 147,689	\$ 327,046
SEASONAL	14,144	-	-	-
OVERTIME	9,018	10,000	3,796	10,000
ON CALL	9,837	10,000	4,986	10,000
FICA	21,994	25,319	12,056	27,054
GROUP INSURANCE/EMPLOYER SHARE	81,355	100,537	28,755	103,172
RETIREMENT/EMPLOYER SHARE	49,384	61,788	29,040	66,654
WORKMEN'S COMP INSURANCE	7,432	5,174	5,112	5,756
UNIFORM ALLOWANCE	1,756	2,420	1,264	2,420
AUTOMOBILE ALLOWANCE	6,600	6,600	2,750	6,600
OTHER EMPLOYEE BENEFITS	204	1,026	220	1,026
EDUCATIONAL/TRAINING SERVICES	595	1,835	150	1,835
OTHER PROFESSIONAL SERVICES	95,100	102,267	49,935	103,517
PRETREATMENT	8,535	15,327	(2,087)	15,327
INDIRECT SERVICES	272,719	306,030	306,030	317,839
REPAIR & MAINTENANCE SERVICE	91,292	282,662	174,880	280,000
COMMUNICATIONS/TELEPHONE-PAGER	6,154	7,680	501	7,680
TRAVEL	2,044	3,816	-	3,816
CITY UTILITIES	59,827	66,000	39,354	66,000
GENERAL SUPPLIES	49,731	74,925	33,850	74,000
NATURAL GAS/MOUNTAIN FUEL	32,243	40,000	13,459	40,000
GASOLINE	7,904	19,691	6,318	19,691
SUBSCRIPTIONS AND MEMBERSHIPS	771	1,200	81	1,200
EQUIPMENT MAINTENANCE	9,674	47,500	12,534	47,500
IMPROVEMENTS OTHER THAN BUILDI	7,990	335,000	242,017	647,000
IMPROVEMENTS (REIMB BY BONDS)	830	-	(3,100)	-
LEASE PURCHASE	-	11,700	11,700	14,700
INTEREST	(44,194)	-	-	-
PRINCIPAL PAYMENTS	41,045	777,800	616,492	751,000
AGENT FEES	22,862	-	-	-
DEPRECIATION EXPENSE	505,271	-	-	-
BAD DEBT EXPENSE	4,560	-	-	-
TRANSFER TO GENERAL FUND	116,230	186,982	93,491	195,982
TOTAL EXPENDITURES	\$ 1,745,278	\$ 2,807,645	\$ 1,831,273	\$ 3,146,815
OPERATING SURPLUS/(DEFICIT)	\$ 1,537,431	\$ 598,426	\$ (120,608)	\$ 97,761

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

<u>WASTEWATER SUMMARY</u>	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
PERSONNEL EXPENDITURES	\$ 454,095	\$ 527,230	\$ 235,668	\$ 559,728
OPERATING EXPENDITURES	363,870	662,903	328,975	660,566
INDIRECT SERVICES	272,719	306,030	306,030	317,839
CAPITAL EXPENDITURES	8,820	346,700	250,617	661,700
TRANSFERS OUT	116,230	186,982	93,491	195,982
DEBT SERVICE	19,713	777,800	616,492	751,000
DEPRECIATION	505,271	-	-	-
BAD DEBT	4,560	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 1,745,278	\$ 2,807,645	\$ 1,831,273	\$ 3,146,815



The City Council approved a \$15/month rate increase that took effect July 2015 to start saving for the Wastewater treatment plant upgrade that will need to be in place by 2020 to meet federal mandates and to complete projects to repair and maintain sewer lines. The fund balance has increased because the City is saving in preparation for the major upgrade.

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

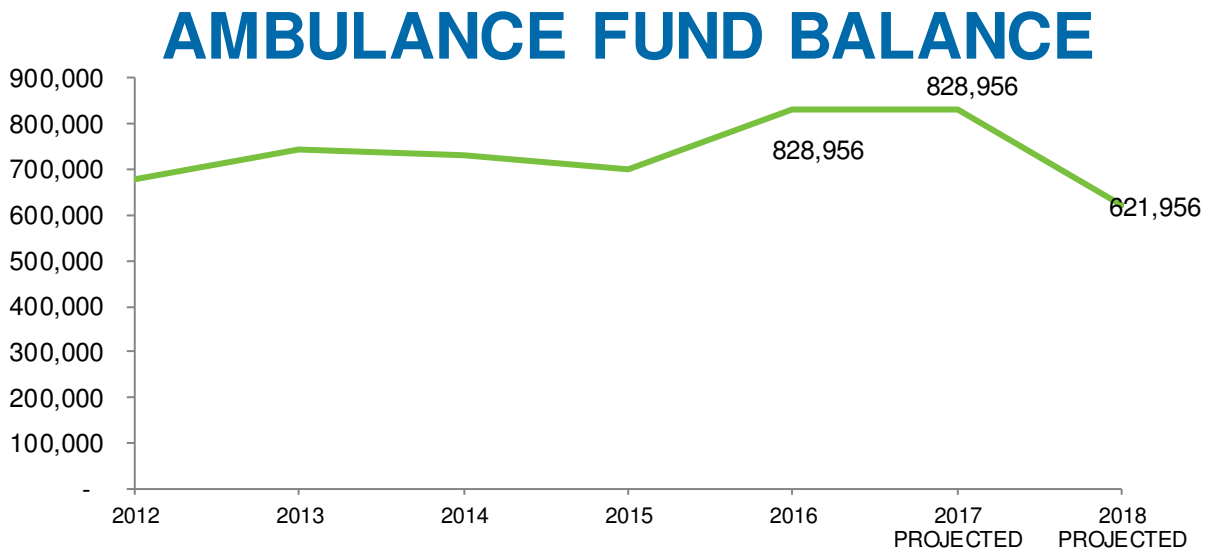
AMBULANCE

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
AMBULANCE FEES	\$ 653,640	\$ 518,500	\$ 500,668	\$ 720,000
AMBULANCE GRANT REVENUE	8,046	6,000	-	6,000
MISCELLANEOUS	476	-	-	-
APPROPRIATION OF FUND BALANCE	-	175,327	-	207,000
TOTAL REVENUE	\$ 662,162	\$ 699,827	\$ 500,668	\$ 933,000
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 188,016	\$ 43,286	\$ 88,891	\$ 45,387
YEAR-ROUND PART TIME				305,084
SEASONAL	815	118,300	-	-
FICA	13,952	12,512	6,779	26,979
GROUP INSURANCE/EMPLOYER SHARE	12,658	10,547	5,029	11,022
RETIREMENT/EMPLOYER SHARE	15,767	22,013	7,843	22,417
WORKMEN'S COMP INSURANCE	4,349	3,835	3,789	8,781
UNIFORM ALLOWANCE	1,600	13,210	390	8,000
OTHER EMPLOYEE BENEFITS	254	5,262	49	5,262
EDUCATIONAL/TRAINING SERVICES	7,510	9,035	1,045	9,035
OTHER PROFESSIONAL SERVICES	73,374	69,500	39,674	69,500
INDIRECT SERVICES	30,111	48,961	48,961	50,563
REPAIR AND MAINTENANCE SERVICE	854	1,800	1,347	1,800
COMMUNICATIONS/TELEPHONE-PAGER	10,768	17,507	400	18,607
TRAVEL	13,310	10,985	548	10,985
CITY UTILITIES	4,465	3,610	1,930	3,610
GENERAL SUPPLIES	25,805	30,516	17,753	30,516
NATURAL GAS/MOUNTAIN FUEL	1,814	3,000	952	3,000
GASOLINE	3,893	14,000	4,853	14,000
SUBSCRIPTIONS AND MEMBERSHIPS	175	880	-	880
BOOKS & PERIODICALS	-	2,000	-	2,000
EQUIPMENT MAINTENANCE	4,454	2,500	120	2,500
MACHINERY, VEHICLES, AND EQUIP	4,123	6,115	180	6,115
VEHICLES	-	200,000	-	207,000
CONTINGENCIES/SUNDRY/ALLOWANCE	1,959	3,000	1,631	3,000
INTEREST EXPENSE	5,474	-	-	-
DEPRECIATION EXPENSE	47,473	-	-	-
TRANSFER TO GENERAL FUND	39,650	47,205	23,603	65,340
TOTAL EXPENDITURES	\$ 512,623	\$ 699,579	\$ 255,767	\$ 931,383
OPERATING SURPLUS/(DEFICIT)	\$ 149,539	\$ 248	\$ 244,901	\$ 1,617

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

<u>AMBULANCE SUMMARY</u>	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
PERSONNEL EXPENDITURES	\$ 237,411	\$ 228,965	\$ 112,770	\$ 432,932
OPERATING EXPENDITURES	148,381	168,333	70,253	169,433
INDIRECT SERVICES	30,111	48,961	48,961	50,563
CAPITAL EXPENDITURES	4,123	206,115	180	213,115
TRANSFERS OUT	39,650	47,205	23,603	65,340
DEBT SERVICE	5,474	-	-	-
DEPRECIATION	47,473	-	-	-
BAD DEBT	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 512,623	\$ 699,579	\$ 255,767	\$ 931,383



The decline in the ambulance fund balance is due to fund balance being used to purchase a new ambulance.

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

GOLF

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
SALE OF SURPLUS PROPERTY	\$ -	\$ -	\$ 21,149	\$ -
GOLF COURSE FEES	255,117	260,000	155,536	255,117
GOLF PASSES	127,590	125,000	19,953	135,000
GOLF CART REVENUE	180,940	190,000	105,898	180,940
DRIVING RANGE REVENUE	29,015	22,000	9,881	29,015
RESTAURANT REVENUE	84,276	75,000	32,647	84,276
INTEREST EARNINGS	15	-	11	-
SALE OF SURPLUS PROPERTY	61,068	-	-	-
MISCELLANEOUS	28,294	27,500	11,155	27,500
TRANSFER FROM CAPITAL PROJ FUN	-	-	-	-
TRANSFER FROM GENERAL FUND	222,000	220,000	-	245,830
TOTAL REVENUE	\$ 988,678	\$ 919,500	\$ 357,834	\$ 957,678

GOLF PRO SHOP

EXPENDITURES:

REGULAR EMPLOYEES	\$ 25,511	\$ 56,046	\$ 11,604	\$ 55,569
SEASONAL	65,086	50,994	40,424	60,831
FICA	6,620	8,315	3,967	9,031
GROUP INSURANCE/EMPLOYER SHARE	11,068	10,632	4,911	10,882
RETIREMENT/EMPLOYER SHARE	13,757	10,789	5,276	10,698
WORKMEN'S COMP INSURANCE	6,246	1,820	1,798	2,049
UNIFORM ALLOWANCE	-	2,000	-	2,000
AUTOMOBILE ALLOWANCE	-	1,650	825	1,650
OTHER EMPLOYEE BENEFITS	69	105	94	105
EDUCATIONAL/TRAINING SERVICES	250	275	-	275
BANK CHARGES	10,161	11,000	7,640	11,000
INDIRECT SERVICES	36,139	61,049	61,049	63,171
UTILITY SERVICES	510	500	220	500
REPAIR & MAINTENANCE SERVICE	3,639	13,400	4,497	10,000
COMMUNICATIONS/TELEPHONE-PAGER	1,953	2,680	861	2,680
ADVERTISING/LEGAL AND NONLEGAL	545	1,500	-	1,500
TRAVEL	-	270	-	270
CITY UTILITIES	(13,360)	3,960	2,135	3,960
GENERAL SUPPLIES	6,000	5,400	542	5,400
ELECTRICITY (POWER PURCHASED)	23,893	12,000	17,607	24,000
BOTTLED GAS	1,039	2,500	870	2,500
GASOLINE	8,545	13,250	4,821	11,000
SUBSCRIPTIONS AND MEMBERSHIPS	534	575	-	575
IMPROVEMENTS OTHER THAN BLDG	3,581	-	-	-
LEASE PURCHASE	-	12,350	12,347	25,000
INTEREST	1,228	-	-	-
DEPRECIATION EXPENSE	158,699	150,000	-	159,000
TOTAL PRO SHOP	\$ 363,017	\$ 433,060	\$ 181,488	\$ 473,646

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

GOLF

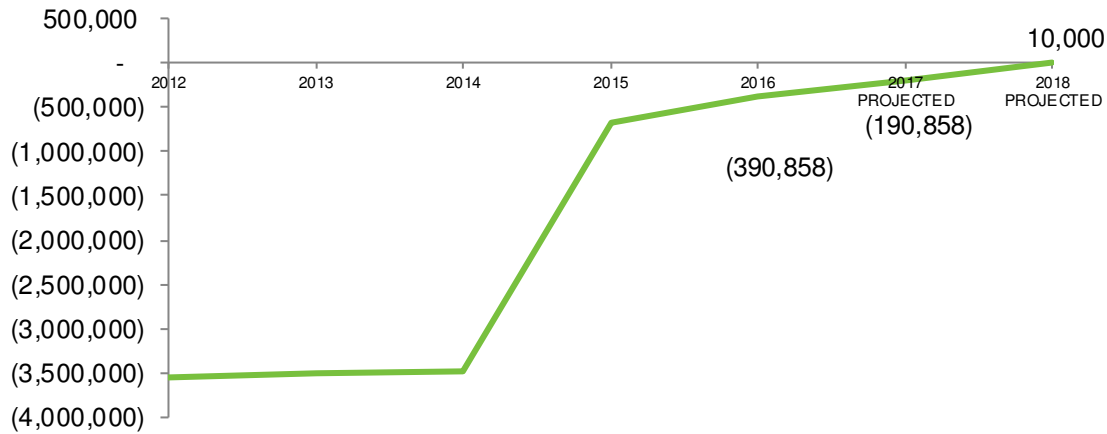
DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
<u>GOLF GREENS</u>				
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 102,542	\$ 100,487	\$ 50,688	\$ 104,384
SEASONAL	45,479	42,615	29,536	54,405
OVERTIME	114	-	317	-
FICA	10,967	11,074	6,054	12,274
GROUP INSURANCE/EMPLOYER SHARE	32,276	33,211	15,100	34,166
RETIREMENT/EMPLOYER SHARE	18,736	19,345	9,464	20,095
WORKMEN'S COMP INSURANCE	6,246	2,433	2,404	2,795
AUTOMOBILE ALLOWANCE	1,650	1,650	688	1,650
OTHER EMPLOYEE BENEFITS	175	1,002	79	1,002
EDUCATIONAL/TRAINING SERVICES	210	890	480	210
REPAIR & MAINTENANCE SERVICE	25,643	27,500	15,298	25,000
COMMUNICATIONS/TELEPHONE-PAGER	2,111	1,380	1	2,100
ADVERTISING/LLEGAL AND NONLEGAL	-	50	-	50
TRAVEL	-	1,386	-	-
GENERAL SUPPLIES	59,003	74,156	20,765	65,509
COMPUTER SUPPLIES	-	-	-	-
ELECTRICITY	12,029	15,000	14,120	20,000
BOTTLED GAS	1,092	1,000	371	1,000
GASOLINE	11,881	20,400	5,860	15,000
SUBSCRIPTIONS AND MEMBERSHIPS	1,060	1,350	190	1,200
IMPROVEMENTS OTHER THAN BUILDI	27,631	35,069	9,181	-
LEASE PURCHASE	-	33,903	33,703	38,158
TOTAL GOLF GREENS	\$ 362,273	\$ 423,901	\$ 214,429	\$ 398,998
<u>RESTAURANT</u>				
EXPENDITURES:				
SEASONAL	\$ 18,144	\$ 25,120	\$ 12,959	\$ 28,781
FICA	1,342	1,922	991	2,202
GROUP INSURANCE/EMPLOYER SHARE	(3,365)	-	-	-
WORKMEN'S COMP INSURANCE	5,721	427	422	507
OTHER EMPLOYEE BENEFITS	-	1,000	-	100
EDUCATIONAL/TRAINING SERVICES	-	200	-	200
OTHER PROFESSIONAL SERVICES	1,282	2,080	774	1,500
REPAIR & MAINTENANCE SERVICE	-	1,000	-	1,000
COMMUNICATIONS/TELEPHONE-PAGER	426	700	285	700
ADVERTISING/LLEGAL AND NONLEGAL	-	100	-	100
GENERAL SUPPLIES	39,210	50,000	18,987	45,000
BOTTLED GAS	956	3,000	590	3,000
TOTAL RESTAURANT	\$ 63,716	\$ 85,549	\$ 35,008	\$ 83,090
TOTAL TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 789,006	\$ 942,510	\$ 430,925	\$ 955,734
OPERATING SURPLUS/(DEFICIT)	\$ 199,672	\$ (23,010)	\$ (73,091)	\$ 1,944

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

<u>GOLF SUMMARY</u>	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 15-16	FY 16-17	FY 16-17	BUDGET
				FY 17-18
PERSONNEL EXPENDITURES	\$ 368,384	\$ 382,637	\$ 197,601	\$ 415,176
OPERATING EXPENDITURES	189,916	267,502	117,044	255,229
INDIRECT SERVICE EXPENDITURES	36,139	61,049	61,049	63,171
CAPITAL EXPENDITURES	31,212	81,322	55,231	63,158
TRANSFERS OUT	-	-	-	-
DEBT SERVICE	4,656	-	-	-
DEPRECIATION	158,699	150,000	-	159,000
BAD DEBT				
TOTAL FUNCTIONAL AREAS	\$ 789,006	\$ 942,510	\$ 430,925	\$ 955,734

GOLF FUND BALANCE



PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

STORM

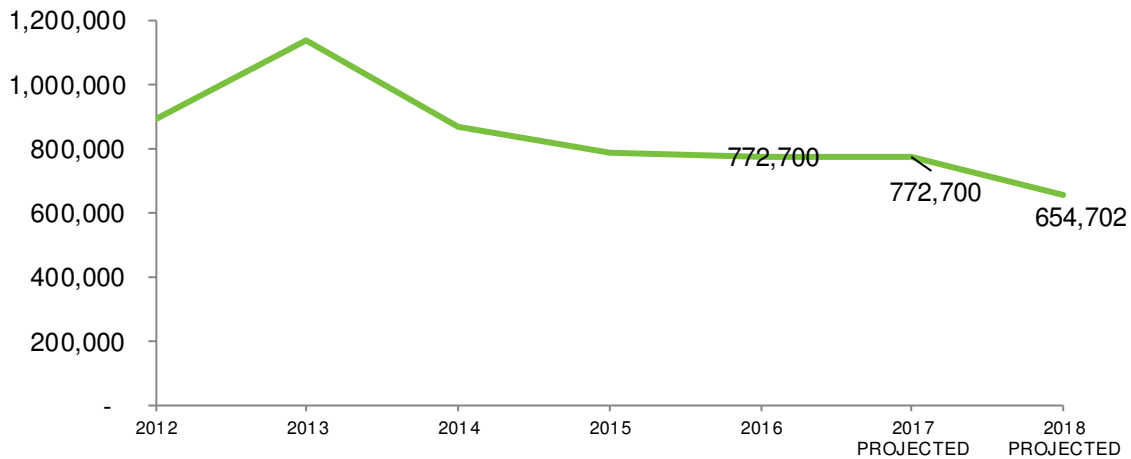
DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUES:				
STORM WATER UTILITY FEES	\$ 639,317	\$ 612,037	\$ 221,195	\$ 642,600
INTEREST EARNINGS	3,628	2,800	2,627	2,800
UTILITIES USED BY OTHER DEPTS	25,139	24,000	12,570	24,000
MISCELLANEOUS	872	476	271	476
APPROPRIATE FUND BALANCE	-	-	-	200,000
TOTAL REVENUE	\$ 668,956	\$ 639,313	\$ 236,663	\$ 869,876
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 58,316	\$ 58,959	\$ 28,904	\$ 81,659
SEASONAL	-	3,617	-	3,600
OVERTIME	762	2,200	234	2,200
ON CALL	-	-	74	-
FICA	5,525	6,064	2,706	7,866
GROUP INSURANCE/EMPLOYER SHARE	16,891	13,545	7,469	19,008
RETIREMENT/EMPLOYER SHARE	9,733	11,355	5,569	16,127
WORKMEN'S COMP INSURANCE	3,328	1,364	1,348	2,038
AUTOMOBILE ALLOWANCE	6,600	6,600	2,750	6,600
OTHER EMPLOYEE BENEFITS	96	746	64	746
PROFESSIONAL/EDUCATIONAL SERVI	115	-	-	-
OTHER PROFESSIONAL SERVICES	8,947	9,300	4,539	10,550
INDIRECT SERVICES	294,050	293,636	293,636	202,655
REPAIR & MAINTENANCE SERVICE	80,068	89,530	44,672	91,000
GENERAL SUPPLIES	2,949	6,500	1,072	6,500
NATURAL GAS/MOUNTAIN FUEL	-	1,500	-	1,500
GASOLINE	2,829	15,000	599	15,000
EQUIPMENT MAINTENANCE	2,792	3,500	1,260	3,500
LAND	-	100,000	-	65,000
IMPROVEMENTS OTHER THAN BUILDI	5,880	-	23	250,000
LEASE PURCHASE	280	1,770	1,767	2,325
DEPRECIATION EXPENSE	136,813	-	-	-
BAD DEBT EXPENSE	345	-	-	-
TOTAL EXPENDITURES	\$ 629,956	\$ 625,186	\$ 396,686	\$ 787,874
OPERATING SURPLUS/(DEFICIT)	\$ 39,000	\$ 14,127	\$ (160,023)	\$ 82,002

PAYSON CITY 2018 ADOPTED BUDGET

ENTERPRISE FUNDS DETAIL

<u>STORM SUMMARY</u>	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 15-16	FY 16-17	ACTUAL FY 16-17	BUDGET FY 17-18
PERSONNEL EXPENDITURES	\$ 94,888	\$ 104,450	\$ 49,118	\$ 139,844
OPERATING EXPENDITURES	97,700	125,330	52,142	128,050
INDIRECT SERVICES	294,050	293,636	293,636	202,655
CAPITAL EXPENDITURES	6,160	101,770	1,790	317,325
TRANSFERS OUT	-	-	-	-
DEBT SERVICE	-	-	-	-
DEPRECIATION	136,813	-	-	-
BAD DEBT	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 629,611	\$ 625,186	\$ 396,686	\$ 787,874

STORM FUND BALANCE



The decline in the storm drain fund balance is due to fund balance being used to construct Ridge Lane storm retention and to pipe and relocate existing creek at 200 North and 200 West.

PAYSON CITY 2018 ADOPTED BUDGET

INTERNAL SERVICE FUNDS DETAIL

VEHICLE MAINTENANCE

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUE:				
SERVICES USED BY OTHER DEPTS	\$ 359,486	\$ 363,531	\$ 363,531	\$ 379,208
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 159,354	\$ 159,192	\$ 79,594	\$ 164,360
FICA	12,405	12,683	6,221	13,078
GROUP INSURANCE/EMPLOYER SHARE	47,772	46,908	17,269	48,024
RETIREMENT/EMPLOYER SHARE	31,031	30,331	15,197	31,641
WORKMEN'S COMP INSURANCE	1,879	2,706	2,674	2,893
UNIFORM ALLOWANCE	2,473	2,800	1,750	2,800
AUTOMOBILE ALLOWANCE	6,600	6,600	2,750	6,600
OTHER EMPLOYEE BENEFITS	1,178	712	538	712
EDUCATIONAL/TRAINING SERVICES	-	1,500	-	1,500
REPAIR AND MAINTENANCE SERVICE	50,579	58,000	32,851	58,000
COMMUNICATIONS/TELEPHONE-PAGER	2,634	2,500	320	2,500
TRAVEL	-	-	68	-
CITY UTILITIES	4,653	4,600	2,768	4,600
GENERAL SUPPLIES	5,169	4,500	2,156	4,500
NATURAL GAS/MOUNTAIN FUEL	7,446	5,000	1,991	5,000
OIL	11,216	13,000	5,127	13,000
GASOLINE	713	3,500	3,418	3,500
IMPROVEMENTS OTHER THAN BUILDI	(712)	1,500	532	1,500
MACHINERY, VEHICLES, AND EQUIP	9,536	7,500	1,728	15,000
TOTAL EXPENDITURES	\$ 348,835	\$ 363,532	\$ 176,952	\$ 379,208

VEHICLE MAINTENANCE SUMMARY

PERSONNEL EXPENDITURES	\$ 257,601	\$ 261,932	\$ 125,993	\$ 270,108
OPERATING EXPENDITURES	82,410	92,600	48,699	92,600
INDIRECT SERVICES				
CAPITAL EXPENDITURES	8,824	9,000	2,260	16,500
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 348,835	\$ 363,532	\$ 176,952	\$ 379,208

PAYSON CITY 2018 ADOPTED BUDGET

INTERNAL SERVICE FUNDS DETAIL

INFORMATION TECHNOLOGY

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REVENUE:				
SERVICES USED BY OTHER DEPTS	\$ 398,168	\$ 401,021	\$ 401,021	\$ 409,587
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 85,153	\$ 84,819	\$ 42,688	\$ 91,038
FICA	6,323	6,741	3,231	7,217
GROUP INSURANCE/EMPLOYER SHARE	17,269	17,149	7,860	17,662
RETIREMENT/EMPLOYER SHARE	17,139	16,328	8,036	17,526
WORKMEN'S COMP INSURANCE	1,411	1,442	1,425	1,602
AUTOMOBILE ALLOWANCE	-	3,300	1,650	3,300
OTHER EMPLOYEE BENEFITS	47	71	49	71
OTHER PROFESSIONAL SERVICES	180,325	182,294	85,161	182,294
TECHNICAL SERVICES	-	1,200	-	1,200
REPAIR AND MAINTENANCE SERVICE	33,543	31,250	2,589	31,250
COMMUNICATIONS/TELEPHONE-PAGER	729	1,000	(44)	1,000
TRAVEL	-	200	71	200
GENERAL SUPPLIES	14,522	12,925	7,458	12,925
SUPPLIES/COMPUTER	-	1,200	-	1,200
SUBSCRIPTIONS AND MEMBERSHIPS	99	800	-	800
IMPROVEMENTS OTHER THAN BUILDI	1,439	-	-	-
MACHINERY, VEHICLES, AND EQUIP	40,300	40,300	18,851	40,300
DEPRECIATION EXPENSE	19,055	-	-	-
TOTAL DEPARTMENT	\$ 414,596	\$ 401,019	\$ 179,025	\$ 409,585

INFORMATION TECHNOLOGY SUMMARY

PERSONNEL EXPENDITURES	\$ 124,584	\$ 129,850	\$ 64,939	\$ 138,416
OPERATING EXPENDITURES	248,273	230,869	95,235	230,869
INDIRECT SERVICES				
CAPITAL EXPENDITURES	41,739	40,300	18,851	40,300
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 414,596	\$ 401,019	\$ 179,025	\$ 409,585

