

ORDINANCE 08-12-2015

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, 2015 AND ENDING JUNE 30, 2016, IN THE AMOUNT OF \$38,104,708.86

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 6th, 2015, the Payson City Municipal Council held a duly noticed public hearing and by resolution adopted the Tentative Budget for Fiscal Year 2015-2016 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 16th, 2015, the Municipal Council held a duly noticed public hearing to receive public comment and ascertain the facts regarding the proposed 2015-2016 Budget, including any proposed amendments thereto, which facts and comments are found in the hearing records; and

WHEREAS, on June 16th, 2015 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 12, 2015 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 (i) a final Budget for Payson City Corporation should be adopted as set forth below; and (ii) 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 \$38,104,708.86, as set forth in the attached Exhibit A, including sub-budgets for capital improvements, is hereby adopted for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

PART II:

All outstanding encumbrances and project/grant balances as of June 30, 2015 approved by the City Council shall be continued and re-appropriated for expenditure into the 2015-2016 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, 2015.

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, 2015 and ending June 30, 2016:

General Fund 0.001280

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.

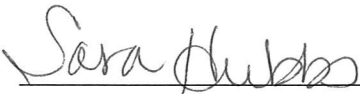
C. This ordinance shall take effect immediately after being posted or published as required by law.

This ordinance is APPROVED and ADOPTED on this 12th day of August, 2015, by the Payson City Council.



Richard D. Moore, Mayor

Attest:



Sara Hubbs, City Recorder



PAYSON CITY
ADOPTED 2015-2016 BUDGET
CITY-WIDE SUMMARY

| REVENUES | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--|---------------------------------|---|-----------------------------------|----------------------------------|
| TOTAL GENERAL FUND REVENUES | 8,876,394 | 9,336,889 | 10,728,876 | 10,874,605 |
| TOTAL MBA REVENUE | 10 | 10 | 10 | 15 |
| TOTAL CLASS C ROAD FUND REVENUE | 609,179 | 499,645 | 589,000 | 609,000 |
| TOTAL PARK IMPACT FEES REVENUE | 169,540 | 118,683 | 106,000 | 106,000 |
| TOTAL PUBLIC SAFETY IMPACT FEES REVENUE | 32,775 | 26,845 | 152,125 | 10,125 |
| TOTAL CAPITAL PROJECTS REVENUE | 147,129 | 411,077 | 4,769,850 | 90,000 |
| TOTAL CDBG | - | - | - | 208,314 |
| TOTAL REVOLVING LOAN REVENUE | 811,159 | 570,543 | 612,458 | 363,904 |
| TOTAL PERPETUAL CARE REVENUE | 33,587 | 39,077 | 15,000 | 15,000 |
| TOTAL WATER REVENUE | 2,604,514 | 2,135,531 | 3,002,017 | 2,519,824 |
| TOTAL WATER IMPACT FEES REVENUE | 107,406 | 85,327 | 73,440 | 74,440 |
| TOTAL SOLID WASTE REVENUE | 2,019,115 | 1,691,871 | 2,406,382 | 1,858,315 |
| TOTAL ELECTRIC REVENUE | 11,884,081 | 10,321,312 | 12,851,923 | 13,814,434 |
| TOTAL ELECTRIC IMPACT FEES REVENUE | 282,509 | 168,965 | 1,051,000 | 1,051,000 |
| TOTAL SEWER REVENUE | 1,960,408 | 1,985,534 | 2,112,573 | 2,923,380 |
| TOTAL SEWER IMPACT FEES REVENUE | 254,450 | 204,647 | 221,000 | 221,000 |
| TOTAL AMBULANCE REVENUE | 439,223 | 459,684 | 462,000 | 472,000 |
| TOTAL GOLF COURSE REVENUE | 715,772 | 3,970,601 | 728,896 | 904,000 |
| TOTAL STORM REVENUE | 604,554 | 541,661 | 927,365 | 635,665 |
| TOTAL I.T. REVENUE | 343,620 | 394,330 | 407,504 | 398,168 |
| TOTAL VEHICLE MAINTENANCE REVENUE | 315,561 | 346,011 | 341,078 | 359,485 |
| TOTAL RDA DOWNTOWN REVENUES | - | - | - | 14,000 |
| TOTAL EDA BUSINESS PARK REVENUE | 611,340 | 582,036 | 180,000 | 582,036 |
| TOTAL CITY REVENUE | \$ 32,822,326 | \$ 33,890,281 | \$ 41,738,497 | \$ 38,104,708.86 |
| EXPENDITURES | | | | |
| TOTAL GENERAL FUND EXPENDITURES | 8,859,656 | 8,214,816 | 10,678,775 | 10,816,193 |
| TOTAL MBA EXPENDITURES | 10 | - | 10 | 15 |
| TOTAL CLASS C ROAD FUND EXPENDITURES | 573,666 | 457,197 | 589,000 | 587,478 |
| TOTAL PARK IMPACT FEES EXPENDITURES | 58,022 | 106,000 | 106,000 | 106,000 |
| TOTAL PUBLIC SAFETY IMPACT FEES EXPENDITURES | 1,331 | 148,686 | 152,125 | 10,125 |
| TOTAL CAPITAL PROJECTS EXPENDITURES | 772,200 | 4,309,112 | 4,769,850 | 90,000 |
| TOTAL CDBG EXPENDITURES | - | - | - | 208,314 |
| TOTAL REVOLVING LOAN EXPENDITURES | 513,528 | 848,730 | 612,458 | - |
| TOTAL PERPETUAL CARE EXPENDITURES | 15,000 | 12,500 | 15,000 | 15,000 |
| TOTAL WATER EXPENSE | 2,626,070 | 2,211,493 | 3,002,009 | 2,465,867 |
| TOTAL WATER IMPACT FEES EXPENSES | 32,000 | 73,444 | 73,444 | 73,440 |
| TOTAL SOLID WASTE EXPENSES | 1,652,790 | 1,734,119 | 2,406,297 | 1,843,965 |
| TOTAL ELECTRIC EXPENSES | 12,759,172 | 11,173,022 | 12,835,901 | 13,789,149 |
| TOTAL ELECTRIC IMPACT FEES EXPENSES | 24,000 | 139,068 | 1,051,000 | 1,051,000 |
| TOTAL SEWER EXPENSES | 2,079,201 | 2,092,626 | 2,112,422 | 2,812,170 |
| TOTAL SEWER IMPACT FEES EXPENSES | 100,000 | 221,000 | 221,000 | 221,000 |
| TOTAL AMBULANCE EXPENSES | 414,608 | 441,259 | 461,951 | 453,101 |
| TOTAL GOLF COURSE EXPENSES | 672,063 | 592,282 | 728,843 | 903,280 |
| TOTAL STORM EXPENSES | 865,581 | 621,714 | 922,136 | 624,689 |
| TOTAL I.T. EXPENSES | 338,587 | 292,202 | 407,505 | 398,168 |
| TOTAL VEHICLE MAINTENANCE EXPENSES | 331,747 | 292,629 | 341,077 | 359,485 |
| TOTAL RDA DOWNTOWN EXPENDITURES | 10,565 | 9,359 | - | 14,000 |
| TOTAL EDA BUSINESS PARK EXPENDITURES | 1,593 | 164,949 | 180,000 | 582,036 |
| TOTAL CITY EXPENSES | \$ 32,701,391 | \$ 34,156,207 | \$ 41,666,803 | \$ 37,424,473 |
| SURPLUS/(DEFECIT) | \$ 120,936 | \$ (265,926) | \$ 71,694 | \$ 680,236 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--|---------------------------------|---|-----------------------------------|----------------------------------|
| TAXES | | | | |
| GENERAL PROPERTY TAXES/CURRENT | \$ 833,335 | \$ 851,056 | \$ 806,766 | \$ 974,797 |
| MOTOR VEHICLE | 103,284 | 75,527 | 95,000 | 95,000 |
| REDEMPTIONS/PENALTY & INTEREST | 61,364 | 43,913 | 45,000 | 45,000 |
| GENERAL SALES AND USE TAXES | 2,686,382 | 2,332,427 | 2,600,000 | 2,701,000 |
| CABLE TV FRANCHISE | 66,791 | 69,362 | 62,000 | 66,000 |
| INKEEPERS FEE | 8,123 | 7,274 | 8,500 | 8,000 |
| TELEPHONE TAX | 221,799 | 171,034 | 230,000 | 210,000 |
| TAX INCREMENT | 325,609 | 283,208 | 314,000 | 320,000 |
| CITY UTILITY TAX INCREMENT | 687,021 | 577,032 | 711,000 | 711,000 |
| TOTAL TAXES | \$ 4,993,708 | \$ 4,410,834 | \$ 4,872,266 | \$ 5,130,797 |
| LICENSES AND PERMITS | | | | |
| BUSINESS LICENSES AND PERMITS | 39,185 | 34,200 | 40,000 | 40,000 |
| BEER LICENSES | 700 | - | - | - |
| NONBUSINESS LICENSES & PERMITS | - | 50 | - | - |
| BLDG PERMITS & PLAN CHECK | 178,807 | 140,250 | 100,000 | 120,000 |
| ANIMAL LICENSES AND FEES | 4,401 | 3,068 | 1,750 | 1,750 |
| TOTAL LICENSES AND PERMITS | \$ 223,093 | \$ 177,568 | \$ 141,750 | \$ 161,750 |
| INTERGOVERNMENTAL REVENUE | | | | |
| JUSTICE ASSISTANCE (JAG) GRANT | - | 7,462 | 7,462 | - |
| MOUNTAINLANDS/SR. CITIZEN | 8,622 | 7,537 | 6,500 | 6,500 |
| FIRE GRANT | 17,575 | 14,249 | 22,000 | 22,000 |
| CONTRIB FROM GOV ENTITY (LOOP) | - | - | - | - |
| STATE HIGHWAY SAFETY GRANT | - | 8,692 | 5,000 | - |
| NEBO SCHOOL DIST OFFICER GRANT | 38,519 | 39,876 | 39,499 | 39,499 |
| VICTIMS ADVOCATE | 29,161 | 14,532 | 29,574 | 31,160 |
| STATE LIQUOR FUND ALLOTMENT | 21,625 | 21,664 | 18,342 | 18,342 |
| INTERLOCAL CONT--CHIP & SEAL | 6,794 | - | 3,250 | - |
| COUNTY FIRE ALLOTMENT | 154,119 | 105,705 | 102,100 | 130,218 |
| LIBRARY GRANT | 13,318 | 6,922 | 4,500 | 4,000 |
| INTERLOCAL CONTRIBUTION-VICTIM | 22,430 | - | 22,429 | 25,808 |
| COUNTY RECREATION FEE (REST TX | - | 14,021 | 14,021 | 10,872 |
| INTERLOCAL CONTRIBUTION (LEGAL | 39,000 | 33,000 | 36,000 | 36,000 |
| STRENGTHENING FAMILIES GRANT | - | 6,314 | 15,040 | 15,000 |
| TOTAL INTERGOVERNMENTAL REVENUE | \$ 351,162 | \$ 279,973 | \$ 325,717 | \$ 339,400 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|---------------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| CHARGES FOR SERVICES | | | | |
| DEVELOPMENT FEES | \$ 4,045 | \$ 10,583 | \$ 6,500 | \$ 6,500 |
| PRINTING & DUPLICATION SERVICE | 66 | 4 | 100 | 100 |
| P&Z COPIES & SERVICES | 20 | 267 | 100 | 50 |
| CONVENIENCE FEE | 23,160 | 23,837 | 21,000 | 15,000 |
| Collection Fees Revenue | 5,421 | 2,474 | 7,000 | 2,500 |
| ADMINISTRATIVE LATE FEE | 30,395 | 25,350 | 29,000 | 29,000 |
| TRAFFIC SCHOOL | 9,250 | 4,632 | 7,200 | 25,000 |
| SPECIAL POLICE SERVICES | 3,232 | 3,103 | 3,500 | 3,500 |
| D.A.R.E. DONATIONS | - | - | 300 | - |
| COUNTY FIRE REIMBURSEMENTS | 3,120 | - | 22,000 | 22,000 |
| PLAN CHECK FEE | 247 | 450 | - | - |
| FIRE INSPECTION FEES | 10,764 | 9,718 | 5,000 | 5,000 |
| PUBLIC WORKS INSPECTIONS | 6,400 | 49,367 | 7,000 | 30,000 |
| GIS SURVEYOR REIMBURSEMENT | 57,330 | - | 43,494 | - |
| COMMUNITY THAT CARES REVENUE | 21,565 | 11,269 | 13,000 | 16,000 |
| CTC DONATIONS | 1,000 | 2,218 | 5,626 | 5,626 |
| PARKS AND PUBLIC PROPERTY | 9,635 | 4,935 | 6,000 | 6,000 |
| RECREATION (YOUTH & ADULT)FEES | 369,468 | 385,653 | 389,446 | 426,882 |
| CONCESSIONS (SNACK SHACK) | 67,095 | 39,139 | 89,000 | 77,000 |
| BANQUET HALL USE FEES | 918 | 950 | 500 | 900 |
| OTHER RENT/USE CHARGES | 28,935 | 26,110 | 22,600 | 22,600 |
| EVENTS REVENUE | 30 | - | - | - |
| BURIAL FEES | 44,398 | 46,734 | 57,950 | 57,950 |
| CEMETERY LOTS | 32,597 | 36,909 | 36,500 | 36,500 |
| POOL ADMISSION FEES | 224,313 | 88,443 | 224,000 | 224,000 |
| SWIMMING LESSONS | 23,734 | 41,763 | 63,000 | 63,000 |
| SWIM TEAM REVENUE | 7,206 | 15,076 | 14,400 | 14,400 |
| TOTAL CHARGES FOR SERVICES | \$ 984,343 | \$ 828,982 | \$ 1,074,216 | \$ 1,089,508 |
| FINES & FORFEITURES | | | | |
| FINES/COURT | 257,747 | 244,719 | 237,000 | 237,000 |
| BAIL/FINES - COURT | - | (50) | - | - |
| FINES/LIBRARY | 16,237 | 15,234 | 14,000 | 16,000 |
| TOTAL FINES & FOREFEITURES | \$ 273,985 | \$ 259,904 | \$ 251,000 | \$ 253,000 |
| OTHER REVENUE | | | | |
| SALE OF SURPLUS PROPERTY | 4,113 | 6,200 | - | - |
| SALE OF BONDS | - | - | - | - |
| TOTAL OTHER REVENUE | \$ 4,113 | \$ 6,200 | \$ - | \$ - |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--|---------------------------------|---|-----------------------------------|----------------------------------|
| MISCELLANEOUS REVENUE | | | | |
| INTEREST EARNINGS | \$ 3,693 | \$ 3,305 | \$ 4,500 | \$ 4,500 |
| SR. CITIZENS REVENUE/ENSURE | (1,025) | (160) | - | - |
| SR. CITIZENS LUNCH REVENUE | 352 | (151) | - | - |
| SR. CITIZENS MISC. REV/DONATIO | 2,548 | 933 | 5,000 | - |
| SR. CIT DONATIONS - ELDRIDGE | 7,127 | - | 3,000 | 3,000 |
| BIZ CHAMBER OF COMM MOVIES IN PARK | | | | 1,800 |
| MISCELLANEOUS DONATIONS | 250 | - | - | - |
| INTERFAITH MISCELLANEOUS DONATIONS | 1,213 | 953 | - | 1,500 |
| HISTORIC PRESERVATION DONATION | - | - | - | - |
| PETEETNEET RENTAL REVENUE | 24,089 | 24,165 | 30,000 | 30,000 |
| PETEETNEET DONATIONS | 966 | - | - | - |
| ONION DAYS REVENUE | 25,232 | 24,724 | 51,100 | 51,100 |
| SALMON SUPPER REVENUE | 63,543 | 68,194 | 63,250 | 67,200 |
| INTEREST | 553 | 215 | - | - |
| PAYSON COMMUNITY THEATRE REV | 34,042 | 59,194 | 50,194 | 30,000 |
| DONATIONS | 1,395 | 2,485 | 2,000 | 2,000 |
| INDIRECT SERVICES | - | 1,535,960 | 1,535,960 | 1,838,922 |
| DONATIONS | 5,532 | - | - | - |
| DONATIONS (POLICE) | - | 3,709 | - | - |
| WELLNESS PROGRAM REVENUE | - | 2,997 | 2,500 | - |
| MISCELLANEOUS | 67,866 | 28,710 | 10,500 | 10,000 |
| MISC - PROMOTIONAL REVENUE | 2,500 | (4,500) | - | - |
| TOTAL MISCELLANEOUS REVENUE | \$ 239,875 | \$ 1,750,733 | \$ 1,758,004 | \$ 2,040,022 |
| CONTRIBUTION AND TRANSFERS | | | | |
| TRANSFER FROM GENERAL FUND | 7,000 | - | 7,000 | 7,000 |
| FUND BALLANCE APPROPRIATION | 525 | - | - | - |
| TRANSFER FROM SOLID WASTE FUND | 435,070 | 108,618 | 143,822 | 154,240 |
| TRANSFER FROM ELEC FUND | 874,558 | 933,358 | 1,140,166 | 1,213,114 |
| TRANSFER FROM WATER FUND | 398,255 | 165,569 | 209,790 | 226,784 |
| TRANSFER FROM CAP PROJ FUND | - | 270,850 | 270,850 | 90,000 |
| TRANSFER FROM SEWER FUND | 49,935 | 103,467 | 122,717 | 116,230 |
| TRANSFER FROM AMBULANCE FUND | 25,772 | 28,333 | 39,650 | 37,760 |
| TRANSFER FROM PERPETUAL CARE | 15,000 | 12,500 | 15,000 | 15,000 |
| TRANSFER FROM SALMON SUPPER | - | - | - | - |
| BEG GEN FUND APPROP FUND BAL | - | - | 356,928 | - |
| TOTAL CONTRIBUTIONS AND TRANSFERS | \$ 1,806,115 | \$ 1,622,696 | \$ 2,305,923 | \$ 1,860,127 |
| TOTAL GENERAL FUND REVENUES | \$ 8,876,394 | \$ 9,336,889 | \$ 10,728,876 | \$ 10,874,605 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--|---------------------------------|---|-----------------------------------|----------------------------------|
| GENERAL FUND EXPENDITURES: SUMMARIZED BY DEPARTMENT | | | | |
| CITY COUNCIL | \$ 139,836 | \$ 129,527 | \$ 151,636 | \$ 161,139 |
| BUILDING MAINTENANCE | 407,641 | 262,285 | 443,702 | 324,850 |
| ADMINISTRATION | 1,045,315 | 1,148,893 | 1,234,679 | 1,307,348 |
| DEVELOPMENT SERVICES | 510,661 | 511,347 | 664,340 | 618,836 |
| LEGAL DEPARTMENT | 296,746 | 278,386 | 351,500 | 395,688 |
| JUSTICE COURT | 178,231 | 172,615 | 204,296 | 216,775 |
| COMMUNITIES THAT CARE | 26,909 | 26,602 | 43,898 | 45,999 |
| POLICE DEPARTMENT | 2,311,171 | 2,272,331 | 2,709,105 | 2,705,728 |
| VICTIMS ASSISTANCE | 71,294 | 61,405 | 71,087 | 78,527 |
| FIRE | 369,471 | 449,751 | 733,492 | 509,577 |
| ANIMAL CONTROL | 76,109 | 65,640 | 81,802 | 83,419 |
| STREETS | 340,736 | 347,504 | 452,917 | 480,795 |
| PARKS | 359,976 | 361,825 | 456,006 | 447,140 |
| SWIMMING POOL | 861,107 | 342,358 | 843,316 | 848,140 |
| CITY GROUNDS | 168,265 | 141,239 | 206,145 | 216,957 |
| RECREATION | 355,017 | 372,457 | 453,266 | 471,489 |
| YOUTH SPORTS | 257,615 | 265,996 | 302,582 | 329,652 |
| ADULT SPORTS | 65,320 | 60,255 | 75,726 | 80,189 |
| TOTAL SNACK SHACK | 62,524 | 45,011 | 86,749 | 75,210 |
| TOTAL LIBRARY | 310,039 | 318,274 | 394,243 | 439,066 |
| TOTAL CEMETERY | 263,592 | 247,195 | 293,506 | 278,517 |
| TOTAL COMMUNITY EVENTS | 63,129 | 52,705 | 83,002 | 154,859 |
| TOTAL SENIOR CITIZENS | 121,296 | 98,285 | 144,726 | 148,059 |
| TOTAL INTERFAITH COUNCIL | - | 435 | - | 1,500 |
| TOTAL PETEETNEET | 66,012 | 54,904 | 63,706 | 63,516 |
| TOTAL PAYSON COMMUNITY THEATRE | 41,409 | 56,156 | 59,194 | 40,669 |
| TOTAL SALMON SUPPER | 62,443 | 63,436 | 57,975 | 63,550 |
| TOTAL NONDEPARTMENTAL | 27,791 | 8,000 | 16,179 | 229,000 |
| TOTAL GENERAL FUND EXPENDITURES | 8,859,656 | 8,214,816 | 10,678,775 | 10,816,193 |
| GENERAL FUND SURPLUS/(DEFECIT) | \$ 16,737 | \$ 1,122,073 | \$ 50,101 | \$ 58,412 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|-----------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| CITY COUNCIL | | | | |
| REGULAR EMPLOYEES | \$ 43,443 | \$ 37,217 | \$ 41,000 | \$ 41,000 |
| FICA | 4,506 | 3,849 | 3,136 | 4,131 |
| GROUP INSURANCE/EMPLOYER SHARE | 28,887 | 19,661 | 29,057 | 30,805 |
| RETIREMENT/EMPLOYER SHARE | 10,903 | 9,374 | 7,573 | 7,573 |
| WORKMEN'S COMP INSURANCE | 465 | 1,218 | 1,049 | 1,223 |
| AUTOMOBILE ALLOWANCE | 4,200 | 3,800 | 2,400 | 2,400 |
| EDUCATIONAL/TRAINING SERVICES | 1,355 | 1,363 | 1,150 | 3,150 |
| OTHER PROFESSIONAL SERVICES | 4,377 | 3,098 | 4,350 | 6,000 |
| INDIRECT SERVICES | - | 3,859 | 3,859 | 3,982 |
| REPAIR & MAINTENANCE SERVICE | - | - | - | - |
| COMMUNICATIONS/TELEPHONE-PAGER | 2,426 | 2,930 | 3,600 | 3,600 |
| MAYOR'S ECONOMIC DEVELOPMENT | 12,059 | 13,546 | 14,900 | 17,100 |
| ECONOMIC DEVELOPMENT COMMITTEE | - | 3,350 | 5,100 | 1,100 |
| TRAVEL | 2,307 | 2,630 | 5,000 | 6,000 |
| Literacy Expense (Mayor) | - | - | - | - |
| GENERAL SUPPLIES | 370 | 32 | 350 | 350 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 16,487 | 18,481 | 17,987 | 18,000 |
| CONTINGENCY/SUNDRY/ALLOWANCE | 8,052 | 5,119 | 11,125 | 14,725 |
| TOTAL CITY COUNCIL | \$ 139,836 | \$ 129,527 | \$ 151,636 | \$ 161,139 |
| BUILDING MAINTENANCE | | | | |
| REGULAR EMPLOYEES | \$ 96,027 | \$ 83,306 | \$ 97,991 | \$ 101,118 |
| TEMPORARY & SEASONAL EMPLOYEES | 28,388 | 18,060 | 24,251 | 27,076 |
| OVERTIME | 53 | - | - | - |
| FICA | 9,316 | 7,569 | 9,352 | 9,807 |
| GROUP INSURANCE/EMPLOYER SHARE | 28,121 | 26,435 | 30,545 | 32,443 |
| RETIREMENT/EMPLOYER SHARE | 17,774 | 15,909 | 18,452 | 19,475 |
| WORKMEN'S COMP INSURANCE | 2,310 | 2,486 | 2,496 | 2,746 |
| UNIFORM ALLOWANCE | 232 | 180 | 420 | 420 |
| OTHER EMPLOYEE BENEFITS | 190 | 152 | 373 | 442 |
| EDUCATIONAL/TRAINING SERVICES | - | - | 560 | 560 |
| OTHER PROFESSIONAL SERVICES | 5,920 | 5,705 | 6,560 | 6,560 |
| REPAIR & MAINTENANCE SERVICE | 40,328 | 33,029 | 33,765 | 35,265 |
| COMMUNICATIONS/TELEPHONE-PAGER | 27,264 | 16,866 | 22,010 | 22,010 |
| PRINTING & BINDING | - | - | 40 | 40 |
| GENERAL SUPPLIES | 23,878 | 15,731 | 13,612 | 14,612 |
| ANTI-GRAFFITI SUPPLIES | 2,131 | - | 2,500 | 2,500 |
| NATURAL GAS/MOUNTAIN FUEL | 30,472 | 24,805 | 28,000 | 32,000 |
| GASOLINE | 2,141 | 2,003 | 2,700 | 2,700 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 408 | - | 375 | 375 |
| IMPROVEMENTS OTHER THAN BLDG | 90,924 | - | 139,200 | 14,200 |
| MACHINERY, VEHICLES & EQUIP | 1,763 | 10,048 | 10,500 | 500 |
| TOTAL BUILDING MAINTENANCE | \$ 407,641 | \$ 262,285 | \$ 443,702 | \$ 324,850 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| ADMINISTRATION | | | | |
| REGULAR EMPLOYEES | \$ 382,425 | \$ 396,821 | \$ 421,792 | \$ 473,466 |
| TEMPORARY & SEASONAL EMPLOYEES | - | - | 2,159 | - |
| OVERTIME | - | - | - | - |
| FICA | 28,523 | 30,553 | 32,432 | 36,220 |
| GROUP INSURANCE/EMPLOYER SHARE | 79,115 | 85,550 | 94,804 | 103,498 |
| RETIREMENT/EMPLOYER SHARE | 68,131 | 71,224 | 74,644 | 83,591 |
| WORKMEN'S COMP INSURANCE | 466 | 914 | 1,049 | 1,223 |
| AUTOMOBILE ALLOWANCE | 6,600 | 5,500 | 6,600 | 6,600 |
| OTHER EMPLOYEE BENEFITS | 363 | 494 | 467 | 467 |
| CITY EMPLOYEE WELLNESS PROGRAM | - | 2,669 | 2,500 | - |
| EDUCATIONAL/TRAINING SERVICES | 2,198 | 1,018 | 3,510 | 3,930 |
| OTHER PROFESSIONAL SERVICES | 35,304 | 28,245 | 36,000 | 36,420 |
| INDIRECT SERVICES | - | 73,329 | 73,330 | 75,652 |
| INS OTHER THAN EMP BENEFITS | 324,072 | 330,470 | 340,708 | 340,708 |
| COMMUNICATIONS/TELEPHONE-PAGER | 10,409 | 9,601 | 15,720 | 13,360 |
| ADVERTISING/LEGAL AND NONLEGAL | 451 | 527 | 1,100 | 1,100 |
| PRINTING & BINDING | - | 4,783 | 5,500 | 5,500 |
| TRAVEL | 7,059 | 3,414 | 7,654 | 4,138 |
| CITY UTILITIES | - | 11,412 | 17,000 | 15,200 |
| GENERAL SUPPLIES | 56,191 | 50,330 | 62,620 | 56,620 |
| SUPPLIES/COMPUTER | - | 299 | - | - |
| COMMUNITY THAT CARES EXPENSES | - | 53 | - | - |
| GASOLINE | 46 | 402 | 550 | 550 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 1,389 | 1,670 | 2,745 | 2,310 |
| CONTINGENCY/SUNDRY/ALLOWANCE | 514 | 614 | 795 | 795 |
| PENALTIES/CHARGES | 42,059 | 39,001 | 31,000 | 46,000 |
| TOTAL ADMINISTRATION | \$ 1,045,315 | \$ 1,148,893 | \$ 1,234,679 | \$ 1,307,348 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|-----------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| DEVELOPMENT SERVICES | | | | |
| REGULAR EMPLOYEES | \$ 309,920 | \$ 281,894 | \$ 327,208 | \$ 362,172 |
| TEMPORARY & SEASONAL EMPLOYEES | - | - | - | - |
| FICA | 24,761 | 22,309 | 24,768 | 29,527 |
| GROUP INSURANCE/EMPLOYER SHARE | 70,342 | 67,986 | 76,990 | 81,647 |
| RETIREMENT/EMPLOYER SHARE | 56,790 | 53,248 | 60,261 | 67,422 |
| WORKMEN'S COMP INSURANCE | 1,019 | 1,039 | 1,049 | 1,223 |
| AUTOMOBILE ALLOWANCE | 13,063 | 13,750 | 13,200 | 13,200 |
| OTHER EMPLOYEE BENEFITS | 296 | 316 | 1,120 | 391 |
| EDUCATIONAL/TRAINING SERVICES | 2,859 | 1,557 | 2,425 | 3,325 |
| OTHER PROFESSIONAL SERVICES | 156 | 27,651 | 101,500 | 1,500 |
| INDIRECT SERVICES | - | 15,438 | 15,438 | 15,927 |
| REPAIR & MAINTENANCE SERVICE | 3,646 | 3,266 | 3,401 | 4,151 |
| COMMUNICATIONS/TELEPHONE-PAGER | 8,073 | 7,576 | 7,680 | 8,100 |
| ADVERTISING/LEGAL AND NONLEGAL | 870 | 934 | 2,300 | 2,300 |
| TRAVEL | 3,404 | 818 | 3,000 | 4,400 |
| CITY UTILITIES | - | 6,390 | 8,500 | 8,517 |
| GENERAL SUPPLIES | 2,863 | 1,885 | 4,000 | 4,000 |
| COMPUTER SUPPLIES | 4,900 | - | - | - |
| COPIES | (20) | - | - | - |
| GASOLINE | 1,742 | 1,229 | 2,100 | 1,800 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 1,198 | 1,043 | 1,700 | 1,285 |
| BOOKS | 1,322 | 613 | 1,850 | 2,000 |
| MACHINERY, VEHICLES & EQUIP | 3,245 | 2,005 | 3,800 | 3,800 |
| CONTINGENCY/SUNDRY/ALLOWANCE | 212 | 400 | 2,050 | 2,150 |
| TOTAL DEVELOPMENT SERVICES | \$ 510,661 | \$ 511,347 | \$ 664,340 | \$ 618,836 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|------------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| LEGAL DEPARTMENT | | | | |
| REGULAR EMPLOYEES | \$ 166,614 | \$ 166,009 | \$ 197,684 | \$ 228,566 |
| FICA | 12,993 | 13,364 | 15,120 | 18,720 |
| GROUP INSURANCE/EMPLOYER SHARE | 32,162 | 36,957 | 38,636 | 41,986 |
| RETIREMENT/EMPLOYER SHARE | 29,494 | 30,665 | 37,038 | 43,540 |
| WORKMEN'S COMP INSURANCE | 176 | 421 | 180 | 210 |
| AUTOMOBILE ALLOWANCE | 6,600 | 5,500 | 6,600 | 6,600 |
| OTHER EMPLOYEE BENEFITS | 164 | 61 | 205 | 205 |
| EDUCATIONAL/TRAINING SERVICES | 670 | 245 | 970 | 970 |
| OTHER PROFESSIONAL SERVICES | 41,624 | 20,971 | 45,458 | 41,458 |
| COMMUNICATIONS/TELEPHONE-PAGER | 600 | 1,632 | 2,180 | 2,180 |
| TRAVEL | 1,352 | 622 | 2,340 | 2,340 |
| GENERAL SUPPLIES | 85 | 226 | 400 | 400 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 4,211 | 1,713 | 4,689 | 8,513 |
| TOTAL LEGAL DEPARTMENT | \$ 296,746 | \$ 278,386 | \$ 351,500 | \$ 395,688 |
| JUSTICE COURT | | | | |
| REGULAR EMPLOYEES | \$ 102,888 | \$ 91,004 | \$ 108,368 | \$ 116,372 |
| TEMPORARY & SEASONAL EMPLOYEES | 110 | - | - | - |
| FICA | 7,375 | 6,452 | 8,290 | 8,902 |
| GROUP INSURANCE/EMPLOYER SHARE | 41,004 | 41,443 | 47,131 | 49,923 |
| RETIREMENT/EMPLOYER SHARE | 18,389 | 15,404 | 18,638 | 20,531 |
| WORKMEN'S COMP INSURANCE | 176 | 421 | 180 | 210 |
| OTHER EMPLOYEE BENEFITS | 164 | 169 | 213 | 213 |
| OFFICIAL/ADMIN SERVICES | 1,961 | 1,121 | 2,308 | 2,108 |
| EDUCATIONAL/TRAINING SERVICES | 389 | 275 | 610 | 610 |
| OTHER PROFESSIONAL SERVICES | 368 | 1,274 | 1,273 | 400 |
| INDIRECT SERVICES | - | 11,578 | 11,578 | 11,945 |
| COMMUNICATIONS/TELEPHONE-PAGER | 1,640 | 1,391 | 1,300 | 1,300 |
| TRAVEL | 2,220 | 1,556 | 2,350 | 2,350 |
| GENERAL SUPPLIES | 1,164 | 97 | 1,657 | 1,430 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 25 | 25 | 25 | 25 |
| BOOKS | 358 | 406 | 375 | 455 |
| TOTAL JUSTICE COURT | \$ 178,231 | \$ 172,615 | \$ 204,296 | \$ 216,775 |
| COMMUNITIES THAT CARE | | | | |
| REGULAR EMPLOYEES | \$ 18,150 | \$ 15,942 | \$ 18,956 | \$ 24,972 |
| TEMPORARY & SEASONAL EMPLOYEES | - | - | - | - |
| FICA | 1,389 | 1,219 | 1,450 | 1,910 |
| WORKMEN'S COMP INSURANCE | 59 | 311 | 60 | 150 |
| OFFICIAL/ADMIN SERVICES | - | - | - | - |
| EDUCATIONAL/TRAINING SERVICES | 1,997 | 428 | 5,100 | 2,100 |
| TRAINING - PARENTING PROGRAM | 3,740 | 8,010 | 15,040 | 15,000 |
| OTHER PROFESSIONAL SERVICES | 1,229 | 133 | 1,892 | 1,230 |
| TRAVEL | 90 | 295 | 927 | 220 |
| GENERAL SUPPLIES | 256 | 262 | 473 | 416 |
| TOTAL COMMUNITIES THAT CARE | \$ 26,909 | \$ 26,602 | \$ 43,898 | \$ 45,999 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|----------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| POLICE DEPARTMENT | | | | |
| REGULAR EMPLOYEES | \$ 980,905 | \$ 823,280 | \$ 1,013,686 | \$ 1,102,102 |
| TEMPORARY & SEASONAL EMPLOYEES | 70,962 | 95,408 | 81,428 | 99,051 |
| OVERTIME | 101,711 | 84,144 | 81,444 | 81,444 |
| FICA | 91,758 | 78,294 | 90,006 | 102,778 |
| GROUP INSURANCE/EMPLOYER SHARE | 270,110 | 253,348 | 397,897 | 313,521 |
| RETIREMENT/EMPLOYER SHARE | 293,325 | 268,864 | 322,777 | 347,891 |
| WORKMEN'S COMP INSURANCE | 9,465 | 8,933 | 9,441 | 10,385 |
| UNIFORM ALLOWANCE | 13,276 | 15,166 | 14,700 | 15,600 |
| OTHER EMPLOYEE BENEFITS | 1,504 | 1,304 | 3,922 | 4,162 |
| EDUCATIONAL/TRAINING SERVICES | 8,988 | 7,107 | 12,505 | 13,968 |
| OTHER PROFESSIONAL SERVICES | 5,230 | 6,480 | 18,352 | 12,401 |
| DRUG TASK FORCE | 8,901 | 8,806 | 8,905 | 9,975 |
| FIRE ARMS | 4,049 | 4,008 | 4,050 | 9,210 |
| TASER | 4,218 | 1,780 | 4,240 | 10,213 |
| INDIRECT SERVICES | - | 107,387 | 107,387 | 111,600 |
| REPAIR & MAINTENANCE SERVICES | 6,999 | 7,693 | 8,169 | 8,944 |
| COMMUNICATIONS/TELEPHONE-PAGER | 160,156 | 155,971 | 157,585 | 162,750 |
| ADVERTISING/LEGAL AND NONLEGAL | 177 | 253 | 255 | 255 |
| TRAVEL | 12,091 | 11,227 | 11,059 | 11,059 |
| CITY UTILITIES | - | 6,488 | 8,500 | 8,517 |
| K-9 SUPPLIES | - | - | - | 1,500 |
| GENERAL SUPPLIES | 8,817 | 8,709 | 8,461 | 8,461 |
| GASOLINE | 64,174 | 64,551 | 88,250 | 88,500 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 1,698 | 1,068 | 2,135 | 1,740 |
| MACHINERY, VEHICLES & EQUIP | 28,523 | 89,365 | 89,612 | 5,362 |
| LEASE PURCHASE | 163,429 | 161,449 | 162,839 | 162,839 |
| CONTINGENCY/SUNDRY/ALLOWANCE | 705 | 1,249 | 1,500 | 1,500 |
| TOTAL POLICE DEPARTMENT | \$ 2,311,171 | \$ 2,272,331 | \$ 2,709,105 | \$ 2,705,728 |
| VICTIMS ASSISTANCE | | | | |
| REGULAR EMPLOYEES | \$ 40,373 | \$ 34,902 | \$ 41,230 | \$ 45,131 |
| FICA | 4,129 | 3,573 | 3,154 | 4,769 |
| GROUP INSURANCE/EMPLOYER SHARE | 10,990 | 9,837 | 9,629 | 10,603 |
| RETIREMENT/EMPLOYER SHARE | 7,469 | 6,665 | 7,864 | 8,692 |
| WORKMEN'S COMP INSURANCE | 47 | 311 | 60 | 200 |
| AUTOMOBILE ALLOWANCE | 6,600 | 5,500 | 6,600 | 6,600 |
| OTHER EMPLOYEE BENEFITS | 52 | 39 | 71 | 71 |
| EDUCATIONAL/TRAINING SERVICES | 565 | 94 | 1,300 | 1,282 |
| OTHER PROFESSIONAL SERVICES | - | - | - | - |
| INS OTHER THAN EMP BENEFITS | 47 | - | - | - |
| COMMUNICATIONS/TELEPHONE-PAGER | 863 | 453 | 732 | 732 |
| TRAVEL | - | - | - | - |
| GENERAL SUPPLIES | 159 | 30 | 447 | 447 |
| TOTAL VICTIM'S ASSISTANCE | \$ 71,294 | \$ 61,405 | \$ 71,087 | \$ 78,527 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| FIRE | | | | |
| REGULAR EMPLOYEES | \$ 128,775 | \$ 128,835 | \$ 168,514 | \$ 175,748 |
| OVERTIME | - | - | - | - |
| FICA | 10,019 | 10,149 | 12,891 | 14,053 |
| GROUP INSURANCE/EMPLOYER SHARE | 10,051 | 11,707 | 16,279 | 17,289 |
| RETIREMENT/EMPLOYER SHARE | 21,227 | 20,077 | 25,973 | 27,485 |
| WORKMEN'S COMP INSURANCE | 10,554 | 9,895 | 10,490 | 12,233 |
| UNIFORM ALLOWANCE | 7,047 | 28,070 | 33,526 | 23,486 |
| OTHER EMPLOYEE BENEFITS | 51 | 65 | 3,851 | 3,869 |
| EDUCATIONAL/TRAINING SERVICES | 2,783 | 1,310 | 5,330 | 5,330 |
| OTHER PROFESSIONAL SERVICES | 2,782 | 2,586 | 21,018 | 4,350 |
| DISASTER PREPARDNESS | 18,108 | 450 | 2,550 | 4,950 |
| REPAIR & MAINTENANCE SERVICE | 15,233 | 1,830 | 6,675 | 14,675 |
| COMMUNICATIONS/TELEPHONE-PAGER | 21,686 | 21,182 | 20,820 | 29,535 |
| ADVERTISING/LEGAL AND NONLEGAL | 67 | - | 300 | 300 |
| TRAVEL | 13,728 | 13,519 | 15,145 | 15,145 |
| CITY UTILITIES | - | 3,734 | 4,960 | 4,960 |
| GENERAL SUPPLIES | 20,522 | 19,934 | 25,037 | 19,037 |
| NATUAL GAS/MOUNTAIN FUEL | 3,044 | 2,630 | 4,400 | 5,400 |
| GASOLINE | 8,230 | 5,235 | 7,500 | 8,500 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 2,629 | 1,520 | 2,775 | 2,775 |
| BOOKS | 1,060 | 912 | 960 | 960 |
| MACHINERY, VEHICLES & EQUIP | 16,020 | 83,865 | 99,848 | 12,848 |
| VEHICLES | 52,089 | - | - | - |
| LEASE PURCHASE | - | 80,000 | 241,000 | 103,000 |
| CONTINGENCY/SUNDRY/ALLOWANCE | 3,765 | 2,246 | 3,650 | 3,650 |
| TOTAL FIRE | \$ 369,471 | \$ 449,751 | \$ 733,492 | \$ 509,577 |
| ANIMAL CONTROL | | | | |
| REGULAR EMPLOYEES | \$ 35,979 | \$ 30,775 | \$ 36,472 | \$ 36,841 |
| OVERTIME | 765 | 623 | 1,500 | 1,500 |
| FICA | 2,662 | 2,269 | 2,857 | 2,933 |
| GROUP INSURANCE/EMPLOYER SHARE | 16,237 | 15,203 | 17,574 | 18,674 |
| RETIREMENT/EMPLOYER SHARE | 6,798 | 5,996 | 7,123 | 7,384 |
| WORKMEN'S COMPENSATION | 417 | 415 | 425 | 468 |
| UNIFORM ALLOWANCE | 642 | 625 | 650 | 650 |
| AUTOMOBILE ALLOWANCE | - | - | - | - |
| OTHER EMPLOYEE BENEFITS | 42 | 23 | 351 | 351 |
| EDUCATIONAL/TRAINING SERVICES | 480 | 250 | 500 | 500 |
| OTHER PROFESSIONAL SERVICES | 10,318 | 9,027 | 11,900 | 11,668 |
| REPAIR & MAINTENANCE SERVICE | - | - | 400 | 800 |
| TRAVEL | 542 | 218 | 800 | 800 |
| GENERAL SUPPLIES | 1,228 | 215 | 1,200 | 850 |
| BOOKS | - | - | 50 | - |
| TOTAL ANIMAL CONTROL | \$ 76,109 | \$ 65,640 | \$ 81,802 | \$ 83,419 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| STREETS | | | | |
| REGULAR EMPLOYEES | \$ 100,131 | \$ 102,735 | \$ 140,717 | \$ 151,048 |
| TEMPORARY & SEASONAL EMPLOYEES | 6,463 | 7,191 | 8,300 | 8,300 |
| OVERTIME | 4,734 | 4,885 | 6,000 | 6,000 |
| ON CALL TIME | - | 43 | 500 | 500 |
| FICA | 8,293 | 9,037 | 11,897 | 13,508 |
| GROUP INSURANCE/EMPLOYER SHARE | 37,170 | 34,130 | 38,108 | 45,860 |
| RETIREMENT/EMPLOYER SHARE | 17,952 | 18,271 | 22,416 | 29,521 |
| WORKMEN'S COMP INSURANCE | 1,790 | 1,525 | 1,857 | 1,968 |
| UNIFORM ALLOWANCE | 5,000 | 6,669 | 6,750 | 5,000 |
| OTHER EMPLOYEE BENEFITS | 985 | 693 | 1,099 | 1,111 |
| INDIRECT SERVICES | - | 51,087 | 51,087 | 53,923 |
| REPAIR & MAINTENANCE SERVICE | 56,725 | 42,327 | 54,763 | 57,613 |
| COMMUNICATIONS/TELEPHONE-PAGER | 2,345 | 2,239 | 2,500 | 2,500 |
| ADVERTISING | - | - | 250 | 250 |
| CITY UTILITIES | - | 5,023 | 8,180 | 6,300 |
| GENERAL SUPPLIES | 40,887 | 22,862 | 38,393 | 38,393 |
| NATURAL GAS/MOUNTAIN FUEL | 1,432 | 2,154 | 2,100 | 1,000 |
| GASOLINE | 56,831 | 36,636 | 58,000 | 58,000 |
| TOTAL STREETS | \$ 340,736 | \$ 347,504 | \$ 452,917 | \$ 480,795 |
| PARKS | | | | |
| REGULAR EMPLOYEES | \$ 158,219 | \$ 151,847 | \$ 176,450 | \$ 192,553 |
| TEMPORARY & SEASONAL EMPLOYEES | 16,694 | 14,313 | 20,542 | 20,543 |
| OVERTIME | 8,717 | 5,658 | 6,720 | 6,720 |
| ON CALL TIME | 1,765 | 1,266 | 2,880 | 2,880 |
| FICA | 13,068 | 12,843 | 15,767 | 17,149 |
| GROUP INSURANCE/EMPLOYER SHARE | 46,705 | 50,400 | 55,546 | 58,991 |
| RETIREMENT/EMPLOYER SHARE | 30,221 | 30,268 | 34,922 | 38,859 |
| WORKMEN'S COMP INSURANCE | 2,338 | 2,586 | 2,497 | 2,746 |
| UNIFORM ALLOWANCE | 243 | 400 | 450 | 450 |
| AUTOMOBILE ALLOWANCE | 1,787 | 1,375 | 1,650 | 1,650 |
| OTHER EMPLOYEE BENEFITS | 430 | 394 | 496 | 926 |
| EDUCATIONAL/TRAINING SERVICES | 170 | 810 | 630 | 30 |
| OTHER PROFESSIONAL SERVICES | - | - | 21,400 | 1,400 |
| NEBO LOOP BY-WAY | - | - | - | - |
| INDIRECT SERVICES | - | 11,920 | 11,920 | 12,582 |
| REPAIR & MAINTENANCE SERVICES | 4,068 | 1,071 | 7,500 | 7,500 |
| COMMUNICATIONS/TELEPHONE-PAGER | 1,578 | 1,278 | 1,692 | 1,692 |
| ADVERTISING/LEGAL AND NONLEGAL | - | - | 50 | 50 |
| TRAVEL | 536 | 608 | 642 | - |
| CITY UTILITIES | - | 23,443 | 35,000 | 29,900 |
| GENERAL SUPPLIES | 9,109 | 6,588 | 13,000 | 13,500 |
| ELECTRICITY | 587 | 223 | 750 | 750 |
| GASOLINE | 7,920 | 9,427 | 7,700 | 7,700 |
| SUBSCRIPTIONS AND MEMBERSHIPS | - | 90 | 100 | 100 |
| IMPROVEMENTS OTHER THAN BLDG | 14,122 | 12,325 | 16,000 | 5,800 |
| MACHINERY, VEHICLES & EQUIP | 19,030 | 22 | 500 | - |
| LEASE PURCHASE | 22,670 | 22,670 | 21,202 | 22,670 |
| TOTAL PARKS | \$ 359,976 | \$ 361,825 | \$ 456,006 | \$ 447,140 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|---------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| SWIMMING POOL | | | | |
| REGULAR EMPLOYEES | \$ 15,212 | \$ 14,612 | \$ 17,288 | \$ 22,313 |
| TEMPORARY AND SEASONAL EMPLOYE | 166,402 | 104,662 | 180,385 | 180,385 |
| OVERTIME | 54 | - | - | - |
| FICA | 13,840 | 9,003 | 15,121 | 15,506 |
| GROUP INSURANCE/EMPLOYER SHARE | 8,105 | 7,632 | 8,787 | 9,337 |
| RETIREMENT/EMPLOYER SHARE | 2,824 | 2,708 | 3,304 | 4,297 |
| WORKMEN'S COMPENSATION INSURAN | 5,321 | 4,671 | 5,245 | 6,116 |
| UNIFORM ALLOWANCE | - | - | - | - |
| OTHER EMPLOYEE BENEFITS | 36 | 97 | 835 | 836 |
| TRAINING | 870 | 210 | 655 | 655 |
| REPAIR AND MAINTENANCE SERVICE | 39,040 | 3,124 | 15,400 | 15,400 |
| COMMUNICATIONS/TELEPHONE-PAGER | 749 | 794 | 1,272 | 1,272 |
| ADVERTISING/LLEGAL AND NONLEGAL | 1,160 | - | - | - |
| CITY UTILITIES | - | 25,922 | 39,100 | 34,250 |
| SWIM TEAM SUPPLIES | 1,272 | 440 | 7,800 | 7,800 |
| SUPPLIES | 48,133 | 22,478 | 43,150 | 43,150 |
| NATURAL GAS/MOUNTAIN FUEL | 36,995 | 29,495 | 50,000 | 50,000 |
| PRINCIPAL PAYMENTS | 521,092 | 116,511 | 454,974 | 456,823 |
| TOTAL SWIMMING POOL | \$ 861,107 | \$ 342,358 | \$ 843,316 | \$ 848,140 |
| CITY GROUNDS | | | | |
| REGULAR EMPLOYEES | \$ 63,271 | \$ 50,849 | \$ 64,233 | \$ 68,948 |
| TEMPORARY & SEASONAL EMPLOYEES | 15,579 | 13,468 | 33,260 | 33,260 |
| OVERTIME | - | - | 1,536 | 1,536 |
| FICA | 6,599 | 4,883 | 7,575 | 8,063 |
| GROUP INSURANCE/EMPLOYER SHARE | 14,499 | 16,160 | 20,608 | 26,785 |
| RETIREMENT/EMPLOYER SHARE | 12,618 | 9,712 | 12,251 | 13,279 |
| WORKMEN'S COMP INSURANCE | 2,311 | 2,567 | 2,497 | 2,746 |
| AUTOMOBILE ALLOWANCE | 1,513 | 1,375 | 1,650 | 1,650 |
| OTHER EMPLOYEE BENEFITS | 77 | 100 | 176 | 607 |
| EDUCATIONAL/TRAINING SERVICES | 20 | - | 30 | 30 |
| REPAIR & MAINTENANCE SERVICES | 3,045 | 2,598 | 4,500 | 4,500 |
| COMMUNICATIONS/TELEPHONE-PAGER | 718 | 667 | 972 | 972 |
| ADVERTISING/LLEGAL AND NONLEGAL | - | 46 | 50 | 50 |
| GENERAL SUPPLIES | 33,490 | 16,595 | 37,437 | 35,162 |
| GASOLINE | 7,365 | 15,218 | 12,370 | 12,370 |
| SUBSCRIPTIONS AND MEMBERSHIPS | - | - | - | - |
| IMPROVEMENTS OTHER THAN BLDG | 159 | - | - | - |
| LEASE PURCHASE | 7,000 | 7,000 | 7,000 | 7,000 |
| TOTAL CITY GROUNDS | \$ 168,265 | \$ 141,239 | \$ 206,145 | \$ 216,957 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| RECREATION | | | | |
| REGULAR EMPLOYEES | \$ 173,605 | \$ 150,633 | \$ 178,098 | \$ 207,731 |
| TEMPORARY & SEASONAL EMPLOYEES | 24,719 | 10,844 | 25,068 | 25,068 |
| OVERTIME | 5,928 | 3,906 | 5,000 | 5,000 |
| FICA | 16,202 | 12,553 | 17,122 | 18,696 |
| GROUP INSURANCE/EMPLOYER SHARE | 50,473 | 46,982 | 60,521 | 45,491 |
| RETIREMENT/EMPLOYER SHARE | 33,051 | 29,269 | 34,517 | 30,556 |
| WORKMEN'S COMP INSURANCE | 2,311 | 2,567 | 2,497 | 2,911 |
| AUTOMOBILE ALLOWANCE | 6,600 | 5,500 | 6,600 | 6,600 |
| OTHER EMPLOYEE BENEFITS | 229 | 1,887 | 748 | 749 |
| EDUCATIONAL/TRAINING SERVICES | 632 | 600 | 600 | 600 |
| BANK CHARGES | 12,553 | 12,045 | 12,400 | 12,400 |
| INDIRECT SERVICES | - | 22,249 | 22,249 | 23,116 |
| REPAIR & MAINTENANCE SERVICES | 19,930 | 7,056 | 10,600 | 10,600 |
| COMMUNICATIONS/TELEPHONE-PAGER | 2,008 | 1,786 | 2,184 | 2,184 |
| ADVERTISING/LEGAL AND NONLEGAL | - | 143 | 300 | 300 |
| TRAVEL | 787 | 601 | 1,140 | 1,140 |
| CITY UTILITIES | - | 43,643 | 51,400 | 58,275 |
| GENERAL SUPPLIES | 2,940 | 2,230 | 2,600 | 3,600 |
| NATURAL GAS/MOUNTAIN FUEL | 1,102 | 966 | 2,000 | 2,000 |
| GASOLINE | 1,821 | 2,977 | 3,400 | 3,400 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 125 | - | 200 | 200 |
| IMPROVEMENTS OTHER THAN BLDG | - | 14,021 | 14,022 | 10,872 |
| TOTAL RECREATION | \$ 355,017 | \$ 372,457 | \$ 453,266 | \$ 471,489 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| YOUTH SPORTS | | | | |
| REGULAR EMPLOYEES | \$ - | \$ - | \$ - | \$ - |
| TEMPORARY AND SEASONAL EMPLOYE | 21,477 | 392 | - | - |
| OVERTIME | 54 | - | - | - |
| FICA | 10,772 | 8,952 | 11,821 | 13,321 |
| GROUP INSURANCE/EMPLOYER SHARE | - | - | - | - |
| RETIREMENT/EMPLOYER SHARE | - | - | - | - |
| OTHER EMPLOYEE BENEFITS | - | 1,581 | - | - |
| OTHER PROFESSIONAL SERVICES | - | 118 | - | - |
| PROFESSIONAL SERVICE/BASEBALL | 21,549 | 17,510 | 25,876 | 27,296 |
| PROFESSIONAL SERVICES/SOCCER | 4,857 | 2,793 | 7,740 | 6,084 |
| PROFESSIONAL SERVICE/JR JAZZ B | 12,539 | 17,328 | 16,964 | 13,950 |
| PROFESSIONAL SERVICE/SKIING | 559 | 790 | 1,564 | 980 |
| PROFESSIONAL SERVICE/FOOTBALL | 7,656 | 10,715 | 10,636 | 12,436 |
| PROFESSIONAL SERVICE/WRESTLING | 2,637 | 2,485 | 2,820 | 2,820 |
| PROFESSIONAL SERVICE/TRACK | 2,082 | 216 | 1,020 | 1,020 |
| PROFESSIONAL SERVICE/VOLLYBALL | 1,041 | 1,410 | 1,672 | 1,632 |
| PROFESSIONAL SERVICE/MISC | 78,424 | 78,806 | 85,794 | 108,887 |
| SUPPLIES/BASEBALL | 33,444 | 26,943 | 25,504 | 29,504 |
| SUPPLIES/SOCCER | 15,889 | 14,783 | 14,791 | 14,401 |
| SUPPLIES/JR JAZZ BASKETBALL | 4,643 | 5,128 | 4,535 | 5,535 |
| SUPPLIES/SKIING | - | 7,712 | 8,292 | 7,520 |
| SUPPLIES/FOOTBALL | 13,170 | 9,801 | 13,793 | 15,068 |
| SUPPLIES/WRESTLING | 1,353 | 695 | 604 | 604 |
| SUPPLIES/TRACK | 2,797 | 1,132 | 2,960 | 2,960 |
| SUPPLIES/VOLLEYBALL | 660 | 580 | 1,654 | 1,864 |
| SUPPLIES/MISC. | 21,663 | 56,028 | 64,542 | 63,770 |
| GENERAL SUPPLIES | 349 | 98 | - | - |
| TOTAL YOUTH SPORTS | \$ 257,615 | \$ 265,996 | \$ 302,582 | \$ 329,652 |
| ADULT SPORTS | | | | |
| TEMPORARY AND SEASONAL EMPLOYE | \$ 158 | \$ - | \$ - | \$ - |
| FICA | 1,693 | 1,498 | 2,018 | 2,174 |
| GROUP INSURANCE/EMPLOYER SHARE | 54 | - | - | - |
| RETIREMENT/EMPLOYER SHARE | 19 | - | - | - |
| EDUCATIONAL/TRAINING SERVICES | - | - | - | - |
| OTHER PROFESSIONAL SERVICES | 85 | - | - | - |
| PROFESSIONAL SERVICE/MENS SOFT | 26,292 | 24,159 | 29,044 | 31,746 |
| PROFESSIONAL SERVICE/WOMENS SO | 3,753 | 1,228 | 5,085 | 4,449 |
| PROFESSIONAL SERVICE/BASKETBAL | 3,559 | 3,362 | 3,620 | 3,620 |
| PROFESSIONAL SERVICE/VOLLEYBAL | 6,564 | 8,214 | 10,630 | 10,600 |
| PROFESSIONAL SERVICE/ROAD RACE | - | 287 | 1,000 | 1,250 |
| SUPPLIES/MENS SOFTBALL | 11,263 | 9,725 | 12,615 | 14,056 |
| SUPPLIES/WOMENS SOFTBALL | 1,921 | - | 1,780 | 1,740 |
| SUPPLIES/BASKETBALL | 128 | 169 | 380 | 380 |
| SUPPLIES/VOLLEYBALL | 2,168 | 3,044 | 3,000 | 3,620 |
| SUPPLIES/ROAD RACES | 7,587 | 8,570 | 6,554 | 6,554 |
| GENERAL SUPPLIES | 79 | - | - | - |
| TOTAL ADULT SPORTS | \$ 65,320 | \$ 60,255 | \$ 75,726 | \$ 80,189 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| SNACK SHACK | | | | |
| TEMPORARY AND SEASONAL EMPLOYE | \$ 19,164 | \$ 12,488 | \$ 37,517 | \$ 26,715 |
| FICA | 1,466 | 955 | 2,870 | 2,044 |
| GROUP INSURANCE/EMPLOYER SHARE | (2,243) | - | - | - |
| WORKMEN'S COMPENSATION INSURAN | 2,311 | 2,567 | 2,497 | 2,911 |
| UNIFORM ALLOWANCE | - | - | 300 | - |
| OTHER EMPLOYEE BENEFITS | - | - | - | 300 |
| REPAIR AND MAINTENANCE SERVICE | 842 | 4,773 | 4,800 | 1,800 |
| COMMUNICATIONS/TELEPHONE-PAGER | 427 | 453 | 360 | 360 |
| ADVERTISING/LEGAL AND NONLEGAL | - | - | 80 | 80 |
| GENERAL SUPPLIES (BASEBALL) | 40,557 | 23,775 | 38,325 | 41,000 |
| TOTAL SNACK SHACK | \$ 62,524 | \$ 45,011 | \$ 86,749 | \$ 75,210 |
| LIBRARY | | | | |
| REGULAR EMPLOYEES | \$ 176,078 | \$ 164,368 | \$ 209,001 | \$ 243,804 |
| TEMPORARY & SEASONAL EMPLOYEES | 1,582 | - | - | - |
| FICA | 13,395 | 12,133 | 15,988 | 18,651 |
| GROUP INSURANCE/EMPLOYER SHARE | 30,942 | 26,242 | 29,557 | 31,528 |
| RETIREMENT/EMPLOYER SHARE | 17,531 | 15,822 | 20,038 | 25,207 |
| WORKMEN'S COMP INSURANCE | 780 | 1,003 | 780 | 910 |
| OTHER EMPLOYEE BENEFITS | 230 | 287 | 329 | 329 |
| EDUCATIONAL/TRAINING SERVICES | 340 | 230 | 640 | 510 |
| OTHER PROFESSIONAL SERVICES | 58 | 194 | 350 | 350 |
| INDIRECT SERVICES | - | 46,313 | 46,313 | 47,780 |
| COMMUNICATIONS/TELEPHONE-PAGER | 854 | 905 | 1,700 | 1,200 |
| TRAVEL | 719 | 604 | 1,080 | 895 |
| CITY UTILITIES | - | 3,234 | 2,600 | 3,235 |
| GENERAL SUPPLIES | 8,532 | 6,517 | 10,145 | 9,645 |
| NATURAL GAS/MOUNTAIN FUEL | 2,931 | 2,206 | 3,500 | 3,500 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 40 | - | 230 | 230 |
| BOOKS | 14,770 | 8,947 | 18,000 | 17,500 |
| PERIODICALS | 2,878 | 2,936 | 2,892 | 2,692 |
| VIDEO/AUDIO | 5,876 | 4,990 | 8,400 | 8,400 |
| JR. BOOKS | 18,956 | 18,228 | 17,500 | 17,500 |
| LIBRARY GRANT EXPENDITURE | 13,547 | 952 | 4,000 | 4,000 |
| MACHINERY, VEHICLES & EQUIP | - | 2,161 | 1,200 | 1,200 |
| TOTAL LIBRARY | \$ 310,039 | \$ 318,274 | \$ 394,243 | \$ 439,066 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| CEMETERY | | | | |
| REGULAR EMPLOYEES | \$ 97,389 | \$ 92,592 | \$ 110,333 | \$ 118,918 |
| TEMPORARY AND SEASONAL EMPLOYE | 28,860 | 21,085 | 24,300 | 24,300 |
| OVERTIME | 4,282 | 2,459 | 10,050 | 10,050 |
| ON CALL TIME | 1,644 | 1,747 | 1,404 | 1,404 |
| FICA | 9,928 | 9,396 | 11,175 | 12,770 |
| GROUP INSURANCE/EMPLOYER SHARE | 22,116 | 20,720 | 24,034 | 25,593 |
| RETIREMENT/EMPLOYER SHARE | 17,300 | 17,824 | 22,939 | 25,110 |
| WORKMEN'S COMPENSATION INSURAN | 2,311 | 2,567 | 2,497 | 2,747 |
| UNIFORM ALLOWANCE | 196 | 200 | 300 | 300 |
| AUTOMOBILE ALLOWANCE | 1,787 | 1,375 | 1,650 | 1,650 |
| OTHER EMPLOYEE BENEFITS | 198 | 726 | 1,407 | 1,838 |
| EDUCATIONAL/TRAINING SERVICES | 190 | 19 | 210 | 60 |
| OTHER PROFESSIONAL SERVICES | 800 | 2,750 | 2,000 | 2,000 |
| INDIRECT SERVICES | - | 11,920 | 11,920 | 12,582 |
| REPAIR AND MAINTENANCE SERVICE | 6,744 | 2,712 | 8,700 | 8,700 |
| COMMUNICATIONS/TELEPHONE-PAGER | 1,507 | 1,573 | 2,376 | 2,376 |
| TRAVEL | 536 | 579 | 513 | - |
| CITY SERVICES | - | 5,065 | 1,320 | 8,670 |
| GENERAL SUPPLIES | 3,531 | 2,696 | 2,300 | 2,300 |
| NATURAL GAS/MOUNTAIN FUEL | 2,255 | 1,779 | 2,500 | 2,500 |
| GASOLINE | 5,662 | 6,946 | 7,550 | 7,550 |
| SUBSCRIPTIONS AND MEMBERSHIPS | - | - | 100 | 100 |
| IMPROVEMENTS OTHER THAN BLDG | 31,076 | 33,312 | 36,928 | - |
| MACHINERY, VEHICLES, AND EQUIP | 22,281 | 4,151 | 4,000 | 4,000 |
| LEASES | 3,000 | 3,000 | 3,000 | 3,000 |
| TOTAL CEMETERY | \$ 263,592 | \$ 247,195 | \$ 293,506 | \$ 278,517 |
| COMMUNITY EVENTS | | | | |
| REGULAR EMPLOYEES | \$ 13,760 | \$ 9,036 | \$ 25,854 | \$ 45,047 |
| TEMPORARY EMPLOYEES | - | - | - | 300 |
| FICA | 1,379 | 1,077 | 1,978 | 3,469 |
| GROUP INSURANCE/EMPLOYER SHARE | - | 763 | 7,506 | 18,674 |
| RETIREMENT/EMPLOYER SHARE | - | 600 | 3,236 | 8,270 |
| WORKMEN'S COMP INSURANCE | - | - | - | 200 |
| OTHER EMPLOYEE BENEFITS | - | - | - | 71 |
| OTHER PROFESSIONAL SERVICES | 534 | - | - | - |
| COMMUNICATIONS/TELEPHONE-PAGER | 991 | 666 | 828 | 828 |
| ADVERTISING/LEGAL AND NONLEGAL | 425 | - | 1,000 | 1,000 |
| TRAVEL | - | - | - | - |
| GENERAL SUPPLIES | 80 | - | 200 | 200 |
| Tour of Utah | 13,918 | - | - | - |
| PAYSON CITY BAND | 4,631 | 5,113 | 5,500 | 5,500 |
| SCOTTISH FESTIVAL | - | - | 50 | 50 |
| COMMUNITY CONTRIBUTIONS | 226 | 219 | 2,250 | 2,750 |
| ONION DAYS | - | - | - | 38,500 |
| MISS PAYSON PAGENT | 5,184 | 13,059 | 14,600 | 9,000 |
| FIRE WORKS | 10,000 | 10,172 | 8,000 | 8,000 |
| CHAMBER (ECONOMIC DEVELOPMENT) | 12,000 | 12,000 | 12,000 | 12,000 |
| HISTORIC DOWNTOWN | - | - | - | 1,000 |
| TOTAL COMMUNITY EVENTS | \$ 63,129 | \$ 52,705 | \$ 83,002 | \$ 154,859 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|---------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| SENIOR CITIZENS | | | | |
| REGULAR EMPLOYEES | \$ 82,937 | \$ 60,242 | \$ 89,209 | \$ 95,244 |
| TEMPORARY & SEASONAL EMPLOYEES | 257 | - | - | - |
| FICA | 6,325 | 4,572 | 6,824 | 7,286 |
| GROUP INSURANCE/EMPLOYER SHARE | 8,262 | 5,666 | 6,483 | 6,879 |
| RETIREMENT/EMPLOYER SHARE | 5,901 | 5,820 | 6,773 | 7,537 |
| WORKMEN'S COMP INSURANCE | 2,311 | 2,567 | 2,497 | 2,911 |
| OTHER EMPLOYEE BENEFITS | 152 | 61 | 371 | 371 |
| PROFESSIONAL SERVICES | 465 | 297 | 700 | 700 |
| INDIRECT SERVICES | - | 7,719 | 7,719 | 7,963 |
| REPAIR & MAINTENANCE SERVICES | - | 100 | 500 | 500 |
| COMMUNICATIONS/TELEPHONE-PAGER | 427 | 453 | 400 | 400 |
| TRAVEL | 849 | 280 | 5,000 | - |
| CITY UTILITIES | - | 6,390 | 8,500 | 8,517 |
| GENERAL SUPPLIES | 7,126 | 2,018 | 3,000 | 3,000 |
| GASOLINE | 2,225 | 1,865 | 3,500 | 3,500 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 160 | 233 | 250 | 250 |
| IMPROVEMENTS (ELDRIDGE GRANT) | 3,843 | - | 3,000 | 3,000 |
| MACHINERY, VEHICLES & EQUIP | 56 | - | - | - |
| TOTAL SENIOR CITIZENS | \$ 121,296 | \$ 98,285 | \$ 144,726 | \$ 148,059 |
| INTERFAITH COUNCIL | | | | |
| GENERAL SUPPLIES | \$ - | \$ 435 | \$ - | \$ - |
| CONTINGENCIES/SUNDRY/ALLOWANCE | - | - | - | 1,500 |
| TOTAL INTERFAITH COUNCIL | \$ - | \$ 435 | \$ - | \$ 1,500 |
| PETEETNEET | | | | |
| OUR CHAMPIONS DONATIONS | \$ - | \$ - | \$ - | \$ - |
| MISCELLANEOUS | 12 | - | - | - |
| TEMPORARY AND SEASONAL EMPLOYE | 9,978 | 16,741 | 20,582 | 10,150 |
| FICA | 763 | 1,280 | 1,575 | 777 |
| WORKMEN'S COMPENSATION INSURAN | 436 | 666 | 425 | 496 |
| OUR CHAMPIONS | 7,789 | - | - | - |
| REPAIR AND MAINTENANCE SERVICE | 6,185 | 5,302 | 6,650 | 10,250 |
| COMMUNICATIONS/TELEPHONE-PAGER | 2,529 | 2,388 | 2,100 | 2,100 |
| CITY UTILITIES | - | 7,917 | 8,000 | 12,370 |
| GENERAL SUPPLIES | 2,140 | 1,582 | 3,374 | 3,374 |
| NATURAL GAS/MOUNTAIN FUEL | 23,822 | 19,027 | 21,000 | 24,000 |
| ELECTRICITY | - | - | - | - |
| IMPROVEMENTS OTHER THAN BUILDI | 12,357 | - | - | - |
| TOTAL PETEETNEET | \$ 66,012 | \$ 54,904 | \$ 63,706 | \$ 63,516 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
GENERAL FUND

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--|---------------------------------|---|-----------------------------------|----------------------------------|
| PAYSON COMMUNITY THEATRE | | | | |
| TEMPORARY AND SEASONAL EMPLOYE | \$ 14,591 | \$ 17,401 | \$ 17,401 | \$ 15,550 |
| FICA | 1,070 | 1,404 | 1,404 | 1,190 |
| GROUP INSURANCE/EMPLOYER SHARE | - | - | - | - |
| RETIREMENT/EMPLOYER SHARE | - | - | - | - |
| OTHER EMPLOYEE BENEFITS | - | 158 | 91 | - |
| OTHER PROFESSIONAL SERVICES | 7,770 | 16,990 | 19,000 | 12,500 |
| ADVERTISING/LEGAL AND NONLEGAL | 2,569 | 1,209 | 2,500 | 2,500 |
| GENERAL SUPPLIES | 15,410 | 18,994 | 18,799 | 8,929 |
| TOTAL PAYSON COMMUNITY THEATRE | \$ 41,409 | \$ 56,156 | \$ 59,194 | \$ 40,669 |
| SALMON SUPPER | | | | |
| FICA | \$ 41 | \$ - | \$ - | \$ - |
| GROUP INSURANCE/EMPLOYER SHARE | 211 | - | - | - |
| RETIREMENT/EMPLOYER SHARE | - | - | - | - |
| AUTOMOBILE ALLOWANCE | 550 | - | - | - |
| OTHER PROFESSIONAL SERVICES | - | 1,197 | 2,975 | 3,050 |
| ADVERTISING/LEGAL AND NONLEGAL | 350 | 552 | 1,000 | 500 |
| GENERAL SUPPLIES | 61,291 | 61,687 | 54,000 | 60,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | - | - | - | - |
| CONTINGENCIES/SUNDRY/ALLOWANCE | - | - | - | - |
| TRANSFER TO GENERAL FUND | - | - | - | - |
| TOTAL SALMON SUPPER | \$ 62,443 | \$ 63,436 | \$ 57,975 | \$ 63,550 |
| TOTAL NONDEPARTMENTAL | | | | |
| TRANSFER TO PIT SID | \$ - | \$ - | \$ - | \$ - |
| TRANSFER TO CAP PROJ FUND | - | - | - | - |
| Transfer to Ambulance | - | - | - | - |
| TRANSFER TO GOLF COURSE | - | - | 4,548 | 222,000 |
| TRANSFER TO VEHICLE MAINTENANC | - | - | 498 | - |
| TRANSFER TO IT | 20,791 | 8,000 | 11,133 | - |
| TRANSFER TO PCT FUND 89 | 7,000 | - | - | 7,000 |
| TOTAL NONDEPARTMENTAL | \$ 27,791 | \$ 8,000 | \$ 16,179 | \$ 229,000 |
| TOTAL GENERAL FUND EXPENDITURES | \$ 8,859,656 | \$ 8,214,816 | \$ 10,678,775 | \$ 10,816,193 |
| SURPLUS/(DEFECIT) | \$ 16,737 | \$ 1,122,073 | \$ 50,101 | \$ 58,412 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
OTHER GOVERNMENTAL FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|---|---------------------------------|---|-----------------------------------|----------------------------------|
| MUNICIPAL BUILDING AUTHORITY (MBA) | | | | |
| TRANSFER FROM ELECTRIC FUND | \$ 10 | \$ 10 | \$ 10 | \$ 15 |
| TOTAL MBA REVENUE | \$ 10 | \$ 10 | \$ 10 | \$ 15 |
| | | | | |
| SUBSCRIPTIONS AND MEMBERSHIPS | \$ 10 | \$ - | \$ 10 | \$ 15 |
| TOTAL MBA EXPENDITURES | \$ 10 | \$ - | \$ 10 | \$ 15 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ - | \$ 10 | \$ - | \$ - |
| | | | | |
| CLASS C ROAD FUND | | | | |
| CLASS C ROAD FUNDS | \$ 609,179 | \$ 499,645 | \$ 589,000 | \$ 609,000 |
| TOTAL CLASS C ROAD FUND REVENUE | \$ 609,179 | \$ 499,645 | \$ 589,000 | \$ 609,000 |
| | | | | |
| REGULAR EMPLOYEES | \$ 72,909 | \$ 63,888 | \$ 72,476 | \$ 76,726 |
| FICA | 7,863 | 5,169 | 5,497 | 5,822 |
| GROUP INSURANCE/EMPLOYER SHARE | 13,337 | 14,048 | 17,574 | 18,864 |
| RETIREMENT/EMPLOYER SHARE | 10,528 | 12,200 | 13,408 | 14,657 |
| REPAIR AND MAINTENANCE SERVICE | 382,664 | 288,893 | 405,045 | 398,409 |
| MACHINERY & EQUIPMENT | 13,365 | - | - | - |
| LEASE PURCHASE | 73,000 | 73,000 | 75,000 | 73,000 |
| TOTAL CLASS C ROAD FUND EXPENDITURES | \$ 573,666 | \$ 457,197 | \$ 589,000 | \$ 587,478 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ 35,513 | \$ 42,448 | \$ - | \$ 21,522 |
| | | | | |
| PARK IMPACT FEES | | | | |
| IMPACT FEES | \$ 168,593 | \$ 117,617 | \$ 56,000 | \$ 56,000 |
| INTEREST EARNINGS | 947 | 1,066 | - | - |
| APPROPRIATE FUND BALANCE | - | - | 50,000 | 50,000 |
| TOTAL PARK IMPACT FEES REVENUE | \$ 169,540 | \$ 118,683 | \$ 106,000 | \$ 106,000 |
| | | | | |
| IMPROVEMENTS | \$ 22 | \$ - | \$ - | \$ - |
| PRINCIPAL PAYMENTS | 58,000 | 106,000 | 106,000 | 106,000 |
| TOTAL PARK IMPACT FEES EXPENDITURES | \$ 58,022 | \$ 106,000 | \$ 106,000 | \$ 106,000 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ 111,518 | \$ 12,683 | \$ - | \$ - |
| | | | | |
| PUBLIC SAFETY IMPACT FEES | | | | |
| IMPACT FEES | \$ 31,511 | \$ 25,813 | \$ 10,125 | \$ 10,125 |
| INTEREST EARNINGS | 1,264 | 1,032 | - | - |
| APPROPRIATE FUND BALANCE | - | - | 142,000 | - |
| TOTAL PUBLIC SAFETY IMPACT FEES REVENUE | \$ 32,775 | \$ 26,845 | \$ 152,125 | \$ 10,125 |
| | | | | |
| IMPROVEMENTS | \$ 1,331 | \$ 148,686 | \$ 152,125 | \$ 10,125 |
| TOTAL PUBLIC SAFETY IMPACT FEES EXPENDITURES | \$ 1,331 | \$ 148,686 | \$ 152,125 | \$ 10,125 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ 31,444 | \$ (121,841) | \$ - | \$ - |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
OTHER GOVERNMENTAL FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--|---------------------------------|---|-----------------------------------|----------------------------------|
| CAPITAL PROJECTS | | | | |
| INTEREST | \$ 19,129 | \$ 13,454 | \$ 18,000 | \$ - |
| TRANSFER FROM OTHER FUNDS | - | - | - | 90,000 |
| TRANS FROM SOLID WASTE | 128,000 | 397,623 | 771,000 | - |
| BEG APPROP FUND BAL | - | - | 3,980,850 | - |
| TOTAL CAPITAL PROJECTS REVENUE | \$ 147,129 | \$ 411,077 | \$ 4,769,850 | \$ 90,000 |
| | | | | |
| LAND | \$ - | \$ 77,059 | \$ 80,000 | \$ - |
| IMPROVEMENTS OTHER THAN BUILDING | 97,000 | (18,086) | - | - |
| TRANSFER TO GENERAL FUND | - | 270,850 | 270,850 | 90,000 |
| TRANSFER TO SEWER | - | 322,623 | 711,000 | - |
| TRANSFER TO GOLF FUND | 37,200 | 3,400,000 | 3,400,000 | - |
| TRANSFER TO REVOLVING LOAN | 638,000 | 256,667 | 308,000 | - |
| TOTAL CAPITAL PROJECTS EXPENDITURES | \$ 772,200 | \$ 4,309,112 | \$ 4,769,850 | \$ 90,000 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ (625,071) | \$ (3,898,035) | \$ - | \$ - |
| | | | | |
| REVOLVING LOAN | | | | |
| LOAN PAYMENTS REVENUE | \$ 172,247 | \$ 312,674 | \$ 304,458 | \$ 363,904 |
| TRANSFER FROM CAPITAL PROJECTS | - | 256,667 | 308,000 | - |
| INTEREST EARNINGS | 912 | 1,203 | - | - |
| TRANSFER FROM CAP PROJ | 638,000 | - | - | - |
| APPROPRIATION OF FUND BALANCE | - | - | - | - |
| TOTAL REVOLVING LOAN REVENUE | \$ 811,159 | \$ 570,543 | \$ 612,458 | \$ 363,904 |
| | | | | |
| CAPITAL EXPENSE (LOANED) | \$ 513,528 | \$ 848,730 | \$ 612,458 | \$ - |
| BAD DEBT EXPENSE | - | - | - | - |
| BAD DEBT EXPENSE | - | - | - | - |
| TOTAL REVOLVING LOAN EXPENDITURES | \$ 513,528 | \$ 848,730 | \$ 612,458 | \$ - |
| | | | | |
| SURPLUS/(DEFECIT) | \$ 297,631 | \$ (278,186) | \$ - | \$ 363,904 |
| | | | | |
| PERPETUAL CARE | | | | |
| SALE OF CEMETERY LOTS | \$ 31,984 | \$ 37,651 | \$ 15,000 | \$ 15,000 |
| SALE OF VETERAN'S LOTS | - | - | - | - |
| INTEREST EARNINGS | 1,603 | 1,426 | - | - |
| APPROPRIATION OF FUND BALANCE | - | - | - | - |
| TOTAL PERPETUAL CARE REVENUE | \$ 33,587 | \$ 39,077 | \$ 15,000 | \$ 15,000 |
| | | | | |
| IMPROVEMENTS OTHER THAN BLDG | \$ - | \$ - | \$ - | \$ - |
| TRANSFER TO GENERAL FUND | 15,000 | 12,500 | 15,000 | 15,000 |
| TOTAL PERPETUAL CARE EXPENDITURES | \$ 15,000 | \$ 12,500 | \$ 15,000 | \$ 15,000 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ 18,587 | \$ 26,577 | \$ - | \$ - |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
ENTERPRISE FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--|---------------------------------|---|-----------------------------------|----------------------------------|
| WATER | | | | |
| CULINARY WATER SALES | \$ 1,696,359 | \$ 1,313,460 | \$ 1,624,028 | \$ 1,600,765 |
| CONNECTION FEES | 43,504 | 34,306 | 41,117 | 41,117 |
| PRESS IRRIG CONNECT FEES | 6,800 | 5,050 | 5,000 | 5,000 |
| IRRIGATION WATER SALES | 849,349 | 715,865 | 873,447 | 850,000 |
| INTEREST EARNINGS | 5,344 | 4,858 | - | - |
| WATER USED BY OTHER DEPARTMENT | - | 58,972 | 20,060 | 22,941 |
| MISCELLANEOUS | 3,158 | 3,020 | - | - |
| APPROPRIATION OF FUND BALANCE | - | - | 438,365 | - |
| TOTAL WATER REVENUE | \$ 2,604,514 | \$ 2,135,531 | \$ 3,002,017 | \$ 2,519,824 |
| CULINARY WATER & PRESSURIZED IRRIGATION | | | | |
| REGULAR EMPLOYEES | \$ 203,241 | \$ 186,552 | \$ 220,322 | \$ 245,478 |
| TEMPORARY & SEASONAL EMPLOYEES | 6,050 | - | - | - |
| OVERTIME | 26,235 | 19,821 | 20,000 | 20,000 |
| ON CALL TIME | 7,478 | 8,711 | 9,000 | 10,000 |
| FICA | 18,454 | 16,351 | 18,002 | 21,579 |
| GROUP INSURANCE/EMPLOYER SHARE | 72,703 | 67,286 | 67,369 | 85,665 |
| RETIREMENT/EMPLOYER SHARE | 43,653 | 39,571 | 44,863 | 52,903 |
| WORKMEN'S COMP INSURANCE | 2,311 | 2,577 | 2,248 | 2,746 |
| UNIFORM ALLOWANCE | 2,354 | 2,134 | 1,715 | 1,800 |
| AUTOMOBILE ALLOWANCE | 6,188 | 2,750 | 3,300 | 6,600 |
| OTHER EMPLOYEE BENEFITS | 553 | 386 | 474 | 1,197 |
| EDUCATIONAL/TRAINING SERVICES | 923 | 2,600 | 2,700 | 1,200 |
| OTHER PROFESSIONAL SERVICES | 34,990 | 27,608 | 27,550 | 49,542 |
| INDIRECT SERVICES | - | 173,859 | 173,859 | 295,938 |
| REPAIR AND MAINTENANCE | 73,160 | 110,646 | 115,805 | 84,790 |
| COMMUNICATIONS/TELEPHONE-PAGER | 4,843 | 4,212 | 10,260 | 10,260 |
| ADVERTISING/LEGAL AND NONLEGAL | 208 | 332 | 500 | 500 |
| TRAVEL | 1,984 | 3,816 | 3,900 | 3,900 |
| CITY UTILITIES | - | 48,673 | 36,170 | 80,000 |
| GENERAL SUPPLIES | 34,788 | 21,014 | 38,050 | 44,565 |
| NATURAL GAS/MOUNTAIN FUEL | 3,859 | 4,665 | 6,900 | 7,000 |
| ELECTRICITY | 5,980 | 13,150 | 25,400 | 28,000 |
| GASOLINE | 8,433 | 8,775 | 10,500 | 11,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 900 | 5,432 | 13,066 | 7,801 |
| WATER SHARES | 327,436 | 228,021 | 311,074 | 316,229 |
| EQUIPMENT MAINTENANCE | 7,929 | 5,472 | 6,865 | 13,730 |
| IMPROVEMENTS OTHER THAN BLDG | 330,300 | 91,728 | 176,650 | - |
| IMPROVEMENTS (REIMB BY BONDS) | - | 18,828 | - | - |
| MACHINERY, VEHICLES & EQUIP | 7,068 | 4,524 | 69,000 | 4,000 |
| VEHICLES | - | 64,089 | 63,300 | - |
| PRINCIPAL PAYMENTS | 782,630 | 748,524 | 832,656 | 832,660 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
ENTERPRISE FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|---|---------------------------------|---|-----------------------------------|----------------------------------|
| PRESSURIZED IRRIGATION | | | | |
| REGULAR EMPLOYEES | \$ 9,888 | \$ - | \$ 214,084 | \$ - |
| ON CALL TIME | - | - | 1,000 | - |
| FICA | 733 | - | 17,525 | - |
| GROUP INSURANCE/EMPLOYER SHARE | 2,575 | - | 7,170 | - |
| RETIREMENT/EMPLOYER SHARE | 1,829 | - | 43,686 | - |
| WORKMEN'S COMP INSURANCE | - | - | 248 | - |
| UNIFORM ALLOWANCE | 389 | 85 | 85 | - |
| AUTOMOBILE ALLOWANCE | - | - | 3,300 | - |
| OTHER EMPLOYEE BENEFITS | - | - | 473 | - |
| EDUCATIONAL/TRAINING SERVICES | - | 1,005 | 1,005 | - |
| OTHER PROFESSIONAL SERVICES | - | 80,107 | 125,000 | - |
| REPAIR AND MAINTENANCE | 16,529 | 17,230 | 17,400 | - |
| TRAVEL | 355 | - | - | - |
| CITY UTILITIES | - | 5,479 | 30,670 | - |
| GENERAL SUPPLIES | 8,759 | 6,996 | 7,015 | - |
| NATURAL GAS/MOUNTAIN FUEL | 555 | 30 | 100 | - |
| ELECTRICITY | 19,269 | 2,517 | 2,600 | - |
| GASOLINE | 817 | 370 | 500 | - |
| SUBSCRIPTIONS AND MEMBERSHIPS | 10,926 | - | - | - |
| EQUIPMENT MAINTENANCE | 3,533 | - | 3,860 | - |
| BUILDING IMPROVEMENTS | 4,999 | - | 5,000 | - |
| MACHINERY, VEHICLES & EQUIP | - | - | - | - |
| TRANSFERS | | | | |
| TRANSFER TO GENERAL FUND | 398,255 | 165,569 | 209,790 | 226,784 |
| TRANSFER TO VEHICLE MAINTENANC | 132,007 | - | - | - |
| TOTAL WATER EXPENSE | \$ 2,626,070 | \$ 2,211,493 | \$ 3,002,009 | \$ 2,465,867 |
| SURPLUS/(DEFECIT) | \$ (21,556) | \$ (75,962) | \$ 8 | \$ 53,956 |
| WATER IMPACT FEES | | | | |
| IMPACT FEES | \$ 105,710 | \$ 83,662 | \$ 73,440 | \$ 73,440 |
| INTEREST EARNINGS | 1,695 | 1,664 | - | 1,000 |
| TOTAL WATER IMPACT FEES REVENUE | \$ 107,406 | \$ 85,327 | \$ 73,440 | \$ 74,440 |
| BOND PAYMENT | \$ 32,000 | \$ 73,444 | \$ 73,444 | \$ 73,440 |
| TOTAL WATER IMPACT FEES EXPENSES | \$ 32,000 | \$ 73,444 | \$ 73,444 | \$ 73,440 |
| SURPLUS/(DEFECIT) | \$ 75,406 | \$ 11,883 | \$ (4) | \$ 1,000 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
ENTERPRISE FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|-----------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| SOLID WASTE | | | | |
| SALE OF SURPLUS PROPERTY | \$ 7,311 | \$ - | \$ - | \$ - |
| SOLID WASTE SERVICES | 928,983 | 799,025 | 853,187 | 900,000 |
| LANDFILL FEES | 442,695 | 409,020 | 307,070 | 400,000 |
| C & D LANDFILL | 468,447 | 355,361 | 416,070 | 402,000 |
| INTEREST EARNINGS | 2,769 | 2,307 | - | - |
| MISC. GRAVEL SALES | 1,052 | 149 | - | - |
| SOLID WASTE - START UP FEE | 5,758 | 4,478 | 7,500 | 5,000 |
| Landscaping Material Sales | 6,505 | 6,358 | 9,000 | 6,000 |
| GRAVEL ROYALTIES | 143,597 | 89,488 | 90,000 | 90,000 |
| UTILITIES USED BY OTHER DEPTS | - | 23,276 | 2,555 | 5,315 |
| MISCELLANEOUS | 11,998 | 2,408 | - | - |
| APPROPRIATE FUND BAL | - | - | 721,000 | 50,000 |
| TOTAL SOLID WASTE REVENUE | \$ 2,019,115 | \$ 1,691,871 | \$ 2,406,382 | \$ 1,858,315 |
| | | | | |
| REGULAR EMPLOYEES | \$ 294,848 | \$ 226,548 | \$ 281,245 | \$ 295,649 |
| TEMPORARY AND SEASONAL EMPLOYE | 16,475 | 8,732 | 6,250 | 9,360 |
| OVERTIME | 27,225 | 30,631 | 21,000 | 21,000 |
| ON CALL TIME | - | 37 | - | - |
| FICA | 25,941 | 21,037 | 20,374 | 26,354 |
| GROUP INSURANCE/EMPLOYER SHARE | 84,611 | 77,289 | 94,857 | 98,829 |
| RETIREMENT/EMPLOYER SHARE | 59,689 | 48,238 | 56,708 | 60,234 |
| WORKMEN'S COMPENSATION INSURAN | 2,311 | 2,577 | 2,497 | 2,911 |
| UNIFORM ALLOWANCE | 4,859 | 4,405 | 4,766 | 4,766 |
| OTHER EMPLOYEE BENEFITS | 711 | 548 | 1,539 | 1,601 |
| EDUCATIONAL/TRAINING SERVICES | - | - | 500 | 500 |
| OTHER PROFESSIONAL SERVICES | 106,505 | 75,864 | 91,908 | 149,748 |
| INDIRECT SERVICES | - | 476,147 | 476,147 | 545,945 |
| REPAIR AND MAINTENANCE SERVICE | 52,258 | 38,851 | 51,800 | 41,300 |
| COMMUNICATIONS/TELEPHONE-PAGER | 5,409 | 5,432 | 7,200 | 7,200 |
| GENERAL SUPPLIES | 6,038 | 4,492 | 5,100 | 4,400 |
| COMPUTER SUPPLIES | - | - | - | - |
| NATURAL GAS/MOUNTAIN FUEL | - | 121 | 2,500 | 2,500 |
| ELECTRICITY | 2,845 | 1,488 | 1,725 | 1,725 |
| GASOLINE | 78,252 | 65,960 | 81,250 | 81,250 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 245 | 250 | 950 | 500 |
| EQUIPMENT MAINTENANCE | 129,627 | 91,026 | 93,154 | 93,154 |
| MACHINERY,VEHICLES & EQUIP | - | - | 40,000 | - |
| LEASE PURCHASE | 48,205 | 48,205 | 148,205 | 149,000 |
| BOND PAYMENTS | - | - | 1,800 | 1,800 |
| TRANSFERS | | | | |
| TRANSFER TO GENERAL FUND | 435,070 | 108,618 | 143,822 | 154,240 |
| TRANSFER TO PIT SID | - | - | - | - |
| TRANSFER TO CAPITAL PROJECTS | 128,000 | 397,623 | 771,000 | 90,000 |
| TRANSFER TO VEHICLE MAINTENANC | 68,216 | - | - | - |
| TRANSFER TO INF TECH | 75,450 | - | - | - |
| TOTAL SOLID WASTE EXPENSES | \$ 1,652,790 | \$ 1,734,119 | \$ 2,406,297 | \$ 1,843,965 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ 366,324 | \$ (42,248) | \$ 85 | \$ 14,350 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
ENTERPRISE FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| ELECTRIC | | | | |
| ELECTRIC SALES-RESIDENTIAL-TAX | \$ 5,413,409 | \$ 4,486,120 | \$ 5,766,176 | \$ 5,680,962 |
| ELECTRIC SALES-RESIDENTIAL-EXE | 24,351 | 62,801 | 22,330 | 23,000 |
| ELECTRIC SALES-COMMERCIAL-TAXA | 2,950,237 | 2,559,328 | 2,908,542 | 2,865,559 |
| ELECTRIC SALES-COMMERCIAL-EXEM | 3,083,299 | 2,583,431 | 3,346,726 | 3,093,900 |
| CONNECTION FEES | 57,259 | 38,834 | 40,000 | 40,000 |
| Electric Plant Revenue | - | - | - | 1,464,618 |
| PUBLIC REIMBURSEMENTS | 45,265 | 90,535 | 100,000 | 50,000 |
| INTEREST EARNINGS | 166,636 | 118,861 | 140,000 | 140,000 |
| UTILITIES USED BY OTHER DEPT | - | 190,318 | 332,149 | 335,395 |
| MISCELLANEOUS | 143,625 | 191,083 | 121,000 | 121,000 |
| APPROPRIATION OF FUND BALANCE | - | - | 75,000 | - |
| TOTAL ELECTRIC REVENUE | \$ 11,884,081 | \$ 10,321,312 | \$ 12,851,923 | \$ 13,814,434 |
| ELECTRIC DISTRIBUTION | | | | |
| REGULAR EMPLOYEES | \$ 458,671 | \$ 373,957 | \$ 434,956 | \$ 594,459 |
| OVERTIME | 26,479 | 18,888 | 15,300 | 34,389 |
| ON CALL TIME | 18,213 | 15,464 | 19,000 | 19,000 |
| FICA | 37,682 | 30,761 | 35,572 | 49,560 |
| GROUP INSURANCE/EMPLOYER SHARE | 102,399 | 95,092 | 105,336 | 152,093 |
| RETIREMENT/EMPLOYER SHARE | 84,778 | 77,063 | 88,710 | 124,775 |
| TUITION REIMBURSEMENT | - | - | 1,480 | 4,440 |
| WORKMEN'S COMPENSATION INSURAN | 5,128 | 5,086 | 5,245 | 11,540 |
| UNIFORM ALLOWANCE | 7,536 | 15,763 | 19,245 | 17,720 |
| AUTOMOBILE ALLOWANCE | 6,600 | 5,500 | 6,600 | 7,590 |
| OTHER EMPLOYEE BENEFITS | 639 | 556 | 1,471 | 2,855 |
| EDUCATIONAL/TRAINING SERVICES | 890 | 3,207 | 4,700 | 6,200 |
| OTHER PROFESSIONAL SERVICES | 88,945 | 8,375 | 23,850 | 14,350 |
| TECHNICAL SERVICES | 2,094 | 133 | 7,790 | 7,790 |
| INDIRECT SERVICES | - | 689,517 | 689,517 | 744,622 |
| REPAIR AND MAINTENANCE SERVICE | 309,075 | 265,511 | 299,733 | 281,733 |
| INSURANCE OTHER THAN EMPLOYEE | - | - | - | - |
| COMMUNICATIONS/TELEPHONE-PAGER | 6,427 | 6,496 | 6,904 | 5,404 |
| TRAVEL | 2,712 | 6,051 | 5,550 | 3,200 |
| CITY UTILITIES | - | 41,752 | 78,775 | 78,775 |
| GENERAL SUPPLIES | 3,074 | 1,192 | 5,249 | 5,249 |
| NATURAL GAS/MOUNTAIN FUEL | 8,355 | 2,903 | 10,000 | 10,000 |
| ELECTRICITY (POWER PURCHASED) | 8,507,354 | 7,297,027 | 8,046,254 | 8,383,609 |
| GASOLINE | 16,920 | 14,733 | 17,500 | 17,500 |
| DIESEL | 7 | 19,140 | 19,140 | - |
| EQUIPMENT MAINTENANCE | 15,114 | 4,587 | 13,800 | 13,800 |
| IMPROVEMENTS OTHER THAN BUILDI | 261,568 | 38,641 | 106,000 | 48,000 |
| IMPROVEMENTS (TO BE REIM) | 59,128 | 54,776 | 100,000 | 50,000 |
| BUILDING IMPROVEMENTS | 2,906 | - | - | - |
| MACHINERY, VEHICLES, AND EQUIP | 18,516 | 6,904 | 22,349 | 17,449 |
| STRAWBERRY LINE PMT | - | - | 95,000 | 95,000 |
| LEASE PURCHASE | 49,215 | 50,000 | 50,000 | 50,000 |
| CONTINGENCIES/SUNDRY/ALLOWANCE | 657 | 230 | 300 | 300 |
| PRINCIPAL PAYMENTS | 238,260 | 238,260 | 260,000 | 260,000 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
ENTERPRISE FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--|---------------------------------|---|-----------------------------------|----------------------------------|
| POWER PLANT | | | | |
| REGULAR EMPLOYEES | \$ 381,523 | \$ 331,849 | \$ 394,712 | \$ 315,767 |
| TEMPORARY AND SEASONAL EMPLOYE | (1,544) | - | - | - |
| OVERTIME | 19,629 | 17,349 | 17,189 | - |
| FICA | 30,324 | 26,271 | 31,510 | 24,585 |
| GROUP INSURANCE/EMPLOYER SHARE | 118,603 | 100,752 | 118,415 | 90,380 |
| RETIREMENT/EMPLOYER SHARE | 77,017 | 64,674 | 77,780 | 60,817 |
| WORKMEN'S COMPENSATION INSURAN | 5,128 | 5,086 | 5,245 | - |
| UNIFORM ALLOWANCE | 8,546 | 7,289 | 7,583 | 5,050 |
| AUTOMOBILE ALLOWANCE | 6,600 | 5,500 | 6,600 | 5,610 |
| OTHER EMPLOYEE BENEFITS | 315 | 366 | 1,808 | 424 |
| EDUCATIONAL/TRAINING SERVICES | 1,508 | 1,464 | 3,900 | 2,500 |
| OTHER PROFESSIONAL SERVICES | 1,506 | 1,175 | 3,700 | 3,700 |
| TECHNICAL SERVICES | 16,200 | 12,623 | 22,500 | 26,000 |
| REPAIR & MAINTENANCE | 294,145 | 85,094 | 160,313 | 82,313 |
| COMMUNICATIONS & TELEPHONE | 4,193 | 4,237 | 4,584 | 3,080 |
| TRAVEL | - | 1,436 | 1,500 | 1,500 |
| GENERAL SUPPLIES | 5,634 | 961 | 5,875 | 14,500 |
| NATURAL GAS/MOUNTAIN FUEL | 164,043 | 140,709 | 162,788 | 603,510 |
| OIL | 7,000 | 6,534 | 7,400 | 12,400 |
| CHEMICALS | 12,345 | 6,650 | 6,142 | 14,142 |
| DIESEL FUEL | 65,071 | 32,070 | 50,628 | 185,862 |
| IMPROVEMENTS OTHER THAN BUILDI | 141 | - | 8,328 | 8,328 |
| MACHINERY,VEHICLES & EQUIP | - | - | 1,900 | 4,150 |
| TRANSFERS | | | | |
| TRANSFER TO GENERAL FUND | 874,558 | 933,358 | 1,140,166 | 1,213,114 |
| TRANSFER TO MUNICIPAL BLDG AUT | 10 | 10 | 10 | 15 |
| TRANSFER TO VEHICLE MAINTENANC | 89,958 | - | - | - |
| TRANSFER TO IT | 237,379 | - | - | - |
| TOTAL ELECTRIC EXPENSES | \$ 12,759,172 | \$ 11,173,022 | \$ 12,835,901 | \$ 13,789,149 |
| SURPLUS/(DEFECIT) | \$ (875,091) | \$ (851,710) | \$ 16,022 | \$ 25,285 |
| ELECTRIC IMPACT FEES | | | | |
| IMPACT FEES | \$ 276,288 | \$ 163,019 | \$ 150,000 | \$ 150,000 |
| INTEREST EARNINGS | 6,221 | 5,946 | 1,000 | 1,000 |
| APPROPRIATE FUND BALANCE | - | - | 900,000 | 900,000 |
| TOTAL ELECTRIC IMPACT FEES REVENUE | \$ 282,509 | \$ 168,965 | \$ 1,051,000 | \$ 1,051,000 |
| OTHER PROFESSIONAL SERVICES | \$ 17,500 | \$ 31,418 | \$ 80,000 | \$ 80,000 |
| IMPROVEMENTS | 6,500 | 107,650 | 971,000 | 971,000 |
| TOTAL ELECTRIC IMPACT FEES EXPENSES | \$ 24,000 | \$ 139,068 | \$ 1,051,000 | \$ 1,051,000 |
| SURPLUS/(DEFECIT) | \$ 258,509 | \$ 29,897 | \$ - | \$ - |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
ENTERPRISE FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|---|---------------------------------|---|-----------------------------------|----------------------------------|
| SEWER | | | | |
| SEWER SERVICES | \$ 1,856,724 | \$ 1,582,782 | \$ 1,874,264 | \$ 2,832,785 |
| SEWER CONNECTION FEES | 9,625 | 6,825 | 7,000 | 7,000 |
| TREATED EFFLUENT WATER SALES | 74,508 | 38,566 | 93,714 | 50,000 |
| UTILITES USED BY OTHER DEPT | - | 23,850 | 23,495 | 23,495 |
| PRETREATMENT REVENUE | 7,356 | 2,889 | 100 | 100 |
| MISCELLANEOUS | 12,195 | 8,000 | 84,000 | 10,000 |
| TRANSFER FROM CAPITAL PROJECTS | - | 322,623 | 30,000 | - |
| TOTAL SEWER REVENUE | \$ 1,960,408 | \$ 1,985,534 | \$ 2,112,573 | \$ 2,923,380 |
| | | | | |
| REGULAR EMPLOYEES | \$ 216,048 | \$ 187,633 | \$ 212,350 | \$ 233,923 |
| TEMPORARY AND SEASONAL EMPLOYE | - | - | - | - |
| OVERTIME | 7,504 | 5,058 | 10,000 | 10,000 |
| ON CALL TIME | 7,506 | 8,419 | 10,000 | 10,000 |
| FICA | 17,625 | 15,262 | 17,536 | 23,061 |
| GROUP INSURANCE/EMPLOYER SHARE | 65,751 | 60,130 | 67,574 | 71,765 |
| RETIREMENT/EMPLOYER SHARE | 42,016 | 37,822 | 43,732 | 48,906 |
| WORKMEN'S COMPENSATION INSURAN | 4,613 | 5,087 | 5,246 | 5,770 |
| UNIFORM ALLOWANCE | 887 | 1,056 | 2,420 | 2,420 |
| AUTOMOBILE ALLOWANCE | 6,600 | 5,500 | 6,600 | 6,600 |
| OTHER EMPLOYEE BENEFITS | 281 | 287 | 1,106 | 1,026 |
| EDUCATIONAL/TRAINING SERVICES | 950 | 1,020 | 970 | 970 |
| OTHER PROFESSIONAL SERVICES | 92,498 | 74,975 | 95,317 | 233,317 |
| PRETREATMENT | 6,573 | 3,696 | 10,327 | 10,327 |
| INDIRECT SERVICES | - | 227,797 | 227,797 | 272,719 |
| REPAIR AND MAINTENANCE SERVICE | 194,783 | 129,005 | 174,972 | 101,972 |
| REPAIR - ELECTRICAL | 248,074 | - | - | - |
| COMMUNICATIONS/TELEPHONE-PAGER | 5,006 | 5,026 | 4,680 | 4,680 |
| TRAVEL | 2,161 | 736 | 2,563 | 2,563 |
| CITY UTILITIES | - | 37,171 | 66,000 | 66,000 |
| GENERAL SUPPLIES | 48,829 | 38,482 | 63,750 | 63,750 |
| NATURAL GAS/MOUNTAIN FUEL | 35,908 | 29,742 | 37,000 | 37,000 |
| GASOLINE | 12,497 | 13,354 | 19,691 | 19,691 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 780 | 280 | 780 | 780 |
| EQUIPMENT MAINTENANCE | 9,171 | 6,813 | 6,293 | 18,000 |
| IMPROVEMENTS OTHER THAN BLDG | 2,557 | 8,815 | 25,000 | 670,000 |
| IMPROVEMENTS (REIMB BY BONDS) | - | 11,024 | 80,000 | - |
| MACHINERY, VEHICLES, AND EQUIP | 165,004 | - | - | - |
| PRINCIPAL PAYMENTS | 800,263 | 1,074,970 | 798,002 | 780,701 |
| TRANSFERS | | | | |
| TRANSFER TO GENERAL FUND | 49,935 | 103,467 | 122,716 | 116,230 |
| TRANSFER TO VEHICLE & EQUIPMEN | 25,380 | - | - | - |
| TRANSFER TO IT | 10,000 | - | - | - |
| TOTAL SEWER EXPENSES | \$ 2,079,201 | \$ 2,092,626 | \$ 2,112,422 | \$ 2,812,170 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ (118,793) | \$ (107,092) | \$ 151 | \$ 111,210 |
| | | | | |
| SEWER IMPACT FEES | | | | |
| IMPACT FEES | \$ 252,846 | \$ 202,752 | \$ 103,600 | \$ 200,000 |
| INTEREST EARNINGS | 1,604 | 1,895 | 1,000 | 1,000 |
| FUND BALANCE APPROPRIATION | - | - | 116,400 | 20,000 |
| TOTAL SEWER IMPACT FEES REVENUE | \$ 254,450 | \$ 204,647 | \$ 221,000 | \$ 221,000 |
| | | | | |
| BOND PAYMENT | \$ 100,000 | \$ 221,000 | \$ 221,000 | \$ 221,000 |
| TOTAL SEWER IMPACT FEES EXPENSES | \$ 100,000 | \$ 221,000 | \$ 221,000 | \$ 221,000 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ 154,450 | \$ (16,353) | \$ - | \$ - |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
ENTERPRISE FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|----------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| AMBULANCE | | | | |
| AMBULANCE FEES | \$ 439,223 | \$ 447,341 | \$ 452,000 | \$ 462,000 |
| AMBULANCE GRANT REVENUE | - | 12,343 | 10,000 | 10,000 |
| MISCELLANEOUS | - | - | - | - |
| TRANSFER FROM GENERAL FUND | - | - | - | - |
| TOTAL AMBULANCE REVENUE | \$ 439,223 | \$ 459,684 | \$ 462,000 | \$ 472,000 |
| | | | | |
| REGULAR EMPLOYEES | \$ 148,611 | \$ 173,420 | \$ 143,330 | \$ 152,009 |
| TEMPORARY AND SEASONAL EMPLOYEE | 15,526 | - | - | - |
| FICA | 12,593 | 13,318 | 11,112 | 11,796 |
| GROUP INSURANCE/EMPLOYER SHARE | 16,488 | 14,184 | 11,284 | 11,988 |
| RETIREMENT/EMPLOYER SHARE | 18,941 | 14,268 | 20,095 | 20,848 |
| WORKMEN'S COMPENSATION INSURANCE | 1,723 | 2,144 | 2,035 | 2,373 |
| UNIFORM ALLOWANCE | 6,667 | 3,662 | 6,210 | 7,210 |
| OTHER EMPLOYEE BENEFITS | 400 | 31 | 5,280 | 5,262 |
| EDUCATIONAL/TRAINING SERVICES | 10,573 | 6,834 | 7,835 | 7,835 |
| OTHER PROFESSIONAL SERVICES | 48,195 | 47,087 | 63,000 | 38,000 |
| INDIRECT SERVICES | - | 28,447 | 28,447 | 30,111 |
| REPAIR AND MAINTENANCE SERVICE | 1,463 | 1,827 | 1,800 | 1,800 |
| COMMUNICATIONS/TELEPHONE-PAGER | 17,303 | 13,830 | 13,392 | 17,027 |
| TRAVEL | 9,967 | 8,893 | 9,985 | 9,985 |
| CITY UTILITIES | - | 2,764 | 3,610 | 3,610 |
| GENERAL SUPPLIES | 24,265 | 25,955 | 32,416 | 30,516 |
| NATURAL GAS/MOUNTAIN FUEL | 1,821 | 1,614 | 3,000 | 3,000 |
| GASOLINE | 9,805 | 12,137 | 16,000 | 14,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 176 | 175 | 755 | 755 |
| BOOKS & PERIODICALS | 154 | 689 | 2,000 | 2,000 |
| EQUIPMENT MAINTENANCE | - | 386 | 2,500 | 2,500 |
| MACHINERY, VEHICLES, AND EQUIP | 5,507 | 5,419 | 5,515 | 5,515 |
| LEASE PURCHASE | 34,501 | 34,501 | 30,000 | 34,501 |
| CONTINGENCIES/SUNDRY/ALLOWANCE | 4,158 | 1,342 | 2,700 | 2,700 |
| TRANSFERS | | | | |
| TRANSFER TO GENERAL FUND | 25,772 | 28,333 | 39,650 | 37,760 |
| TOTAL AMBULANCE EXPENSES | \$ 414,608 | \$ 441,259 | \$ 461,951 | \$ 453,101 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ 24,615 | \$ 18,425 | \$ 49 | \$ 18,899 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
ENTERPRISE FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|----------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| GOLF COURSE | | | | |
| GOLF COURSE FEES | \$ 238,741 | \$ 195,509 | \$ 260,000 | \$ 250,000 |
| GOLF PASSES | 159,005 | 105,687 | 135,000 | 150,000 |
| GOLF CART REVENUE | 152,270 | 135,803 | 180,000 | 150,000 |
| DRIVING RANGE REVENUE | 22,485 | 32,229 | 22,000 | 30,000 |
| RESTAURANT REVENUE | 72,294 | 51,930 | 100,000 | 75,000 |
| RESTAURANT RENT | 20 | - | - | - |
| INTEREST EARNINGS | 10 | 8 | - | - |
| SALE OF SURPLUS PROPERTY | 3,265 | 691 | - | - |
| MISCELLANEOUS | 30,482 | 48,745 | 27,348 | 27,000 |
| TRANSFERS | | | | |
| TRANSFER FROM CAPITAL PROJ FUN | 37,200 | 3,400,000 | - | - |
| TRANSFER FROM GENERAL FUND | - | - | 4,548 | 222,000 |
| TOTAL GOLF COURSE REVENUE | \$ 715,772 | \$ 3,970,601 | \$ 728,896 | \$ 904,000 |
| GOLF CLUB HOUSE | | | | |
| REGULAR EMPLOYEES | \$ 31,205 | \$ 17,592 | \$ 36,362 | \$ 46,146 |
| TEMPORARY AND SEASONAL EMPLOYE | 51,013 | 39,285 | 53,465 | 50,750 |
| FICA | 7,004 | 4,231 | 6,872 | 7,413 |
| GROUP INSURANCE/EMPLOYER SHARE | 9,393 | 8,826 | 8,168 | 11,548 |
| RETIREMENT/EMPLOYER SHARE | 8,636 | 6,102 | 7,319 | 8,888 |
| WORKMEN'S COMPENSATION INSURAN | 5,128 | 5,086 | 5,245 | 5,770 |
| OTHER EMPLOYEE BENEFITS | 83 | 64 | 105 | 105 |
| EDUCATIONAL/TRAINING SERVICES | - | - | 275 | 275 |
| OTHER PROFESSIONAL SERVICES | - | 879 | - | - |
| BANK CHARGES | 11,578 | 8,135 | 11,000 | 11,000 |
| INDIRECT SERVICES | - | 33,818 | 33,818 | 36,139 |
| UTILITY SERVICES | 495 | 451 | 2,000 | 500 |
| REPAIR AND MAINTENANCE SERVICE | 3,162 | 3,558 | 7,150 | 5,000 |
| COMMUNICATIONS/TELEPHONE-PAGER | 1,468 | 1,769 | 2,860 | 2,500 |
| ADVERTISING/LLEGAL AND NONLEGAL | 658 | 875 | 2,000 | 1,500 |
| TRAVEL | - | - | 270 | 270 |
| CITY UTILITIES | - | 22,128 | 1,300 | 3,960 |
| GENERAL SUPPLIES | 1,931 | 2,539 | 7,400 | 7,400 |
| ELECTRICITY | 7,239 | 13,799 | 12,000 | 12,000 |
| BOTTLED GAS | - | 2,289 | 3,825 | 2,500 |
| GASOLINE | 10,590 | 17,353 | 13,250 | 13,250 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 566 | - | 575 | 575 |
| BUILDINGS | 5,883 | - | - | - |
| LEASE PURCHASE | 30,503 | 29,587 | 31,760 | 29,587 |
| DEPRECIATION EXPENSE | - | - | - | 150,000 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
ENTERPRISE FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|-----------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| GOLF GREENS | | | | |
| REGULAR EMPLOYEES | \$ 92,419 | \$ 79,793 | \$ 92,576 | \$ 100,008 |
| TEMPORARY AND SEASONAL EMPLOYE | 46,095 | 31,198 | 42,412 | 42,413 |
| OVERTIME | 277 | - | - | - |
| FICA | 11,045 | 8,358 | 10,327 | 11,021 |
| GROUP INSURANCE/EMPLOYER SHARE | 22,163 | 26,521 | 33,997 | 36,122 |
| RETIREMENT/EMPLOYER SHARE | 18,104 | 14,649 | 17,418 | 19,262 |
| WORKMEN'S COMPENSATION INSURAN | 5,128 | 5,086 | 5,245 | 5,770 |
| AUTOMOBILE ALLOWANCE | 1,513 | 1,375 | 1,650 | 1,650 |
| OTHER EMPLOYEE BENEFITS | 141 | 87 | 572 | 1,002 |
| EDUCATIONAL/TRAINING SERVICES | 273 | 569 | 810 | 270 |
| REPAIR AND MAINTENANCE SERVICE | 18,594 | 23,207 | 23,500 | 23,500 |
| COMMUNICATIONS/TELEPHONE-PAGER | 1,913 | 1,908 | 2,052 | 2,052 |
| ADVERTISING/LLEGAL AND NONLEGAL | - | - | 50 | 50 |
| TRAVEL | - | 1,413 | 1,213 | - |
| GENERAL SUPPLIES | 67,317 | 47,152 | 72,946 | 69,465 |
| COMPUTER SUPPLIES | - | 587 | - | - |
| ELECTRICITY | 15,552 | 7,168 | 15,000 | 15,000 |
| BOTTLED GAS | 879 | 326 | 1,500 | 1,000 |
| GASOLINE | 23,918 | 13,906 | 21,200 | 23,000 |
| SUBSCRIPTIONS AND MEMBERSHIPS | 695 | 250 | 950 | 950 |
| IMPROVEMENTS OTHER THAN BUILDI | 40,236 | 20,119 | 21,040 | 18,700 |
| MACHINERY, VEHICLES, AND EQUIP | - | - | - | - |
| LEASE PURCHASE | 29,159 | 29,159 | 29,159 | 33,233 |
| GOLF RESTAURANT | | | | |
| REGULAR EMPLOYEES | - | - | - | - |
| TEMPORARY AND SEASONAL EMPLOYE | 20,382 | 13,442 | 25,000 | 25,000 |
| OVERTIME | - | - | - | - |
| FICA | 1,557 | 880 | 1,912 | 1,913 |
| WORKMEN'S COMPENSATION INSURANCE | 5,220 | 5,086 | 5,245 | 5,245 |
| OTHER EMPLOYEE BENEFITS | - | - | 1,000 | 1,000 |
| EDUCATIONAL/TRAINING SERVICES | 97 | - | 200 | 200 |
| OTHER PROFESSIONAL SERVICES | 1,819 | 1,411 | 2,080 | 2,080 |
| REPAIR & MAINTENANCE | - | 208 | 1,000 | 1,000 |
| COMMUNICATIONS & TELEPHONE | 1,192 | 493 | 1,600 | 700 |
| ADVERTISING/LLEGAL AND NONLEGAL | - | - | 100 | 100 |
| GENERAL SUPPLIES | 54,714 | 38,315 | 45,570 | 50,000 |
| BOTTLED GAS | 4,167 | 1,249 | 4,500 | 4,500 |
| GENERAL SUPPLIES | 960 | - | - | - |
| TOTAL GOLF COURSE EXPENSES | \$ 672,063 | \$ 592,282 | \$ 728,843 | \$ 903,280 |
| SURPLUS/(DEFECIT) | \$ 43,709 | \$ 3,378,319 | \$ 53 | \$ 720 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
ENTERPRISE FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|---------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| STORM | | | | |
| STORM WATER UTILITY FEES | \$ 601,270 | \$ 507,628 | \$ 685,953 | \$ 615,696 |
| INTEREST EARNINGS | 3,284 | 2,368 | - | 2,800 |
| UTILITIES USED BY OTHER DEPTS | - | 31,664 | 16,869 | 17,169 |
| APPROPRIATE FUND BALANCE | - | - | 224,543 | - |
| TOTAL STORM REVENUE | \$ 604,554 | \$ 541,661 | \$ 927,365 | \$ 635,665 |
| REGULAR EMPLOYEES | \$ 42,123 | \$ 36,485 | \$ 56,226 | \$ 58,676 |
| TEMPORARY AND SEASONAL EMPLOYEE | - | - | 3,622 | 3,600 |
| OVERTIME | 1,734 | 475 | 2,200 | 2,200 |
| ON CALL | - | 12 | - | - |
| FICA | 3,722 | 3,486 | 4,747 | 6,248 |
| GROUP INSURANCE/EMPLOYER SHARE | 11,552 | 12,560 | 23,047 | 16,765 |
| RETIREMENT/EMPLOYER SHARE | 10,736 | 6,182 | 11,151 | 11,390 |
| WORKMEN'S COMPENSATION INSURAN | 1,205 | 1,447 | 1,275 | 1,352 |
| UNIFORM ALLOWANCE | - | - | - | - |
| AUTOMOBILE ALLOWANCE | 6,050 | 5,500 | 6,600 | 6,600 |
| OTHER EMPLOYEE BENEFITS | 195 | 109 | 746 | 746 |
| OTHER PROFESSIONAL SERVICES | 3,586 | 4,144 | 9,300 | 9,300 |
| INDIRECT SERVICES | - | 270,484 | 270,484 | 294,050 |
| REPAIR AND MAINTENANCE SERVICE | 133,764 | 82,789 | 118,795 | 87,261 |
| GENERAL SUPPLIES | 2,922 | 946 | 4,500 | 6,500 |
| NATURAL GAS/MOUNTAIN FUEL | 895 | 2,104 | 2,500 | 1,500 |
| GASOLINE | 14,002 | 5,533 | 15,000 | 15,000 |
| EQUIPMENT MAINTENANCE | 2,068 | - | 3,000 | 3,500 |
| IMPROVEMENTS OTHER THAN BUILDI | 631,027 | 165,057 | 364,543 | 100,000 |
| MACHINERY, VEHICLES, AND EQUIP | - | 24,400 | 24,400 | - |
| TOTAL STORM EXPENSES | \$ 865,581 | \$ 621,714 | \$ 922,136 | \$ 624,689 |
| SURPLUS/(DEFECIT) | \$ (261,028) | \$ (80,053) | \$ 5,229 | \$ 10,976 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
INTERNAL SERVICE FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|---|---------------------------------|---|-----------------------------------|----------------------------------|
| VEHICLE MAINTENANCE | | | | |
| SERVICES USED BY OTHER DEPTS | \$ - | \$ 340,580 | \$ 340,580 | \$ 359,485 |
| MISCELLANEOUS | - | 5,431 | - | - |
| TRANSFER FROM OTHER FUNDS | - | - | 498 | - |
| TRANSFER FROM ELECTRIC FUND | 89,958 | - | - | - |
| TRANSFER FROM SOLID WASTE | 68,216 | - | - | - |
| TRANSFER FROM WATER | 132,007 | - | - | - |
| TRANSFER FROM SEWER | 25,380 | - | - | - |
| TOTAL VEHICLE MAINTENANCE REVENUE | \$ 315,561 | \$ 346,011 | \$ 341,078 | \$ 359,485 |
| | | | | |
| REGULAR EMPLOYEES | \$ 156,870 | \$ 128,970 | \$ 151,861 | \$ 158,431 |
| FICA | 12,770 | 10,176 | 11,617 | 12,625 |
| GROUP INSURANCE/EMPLOYER SHARE | 35,013 | 43,264 | 42,512 | 45,619 |
| RETIREMENT/EMPLOYER SHARE | 28,746 | 23,875 | 28,600 | 29,694 |
| WORKMEN'S COMPENSATION INSURAN | 1,217 | 1,447 | 1,275 | 1,403 |
| UNIFORM ALLOWANCE | 3,322 | 2,239 | 2,800 | 2,800 |
| AUTOMOBILE ALLOWANCE | 6,600 | 5,500 | 6,600 | 6,600 |
| OTHER EMPLOYEE BENEFITS | 1,536 | 1,032 | 712 | 712 |
| EDUCATIONAL/TRAINING SERVICES | - | - | 1,500 | 1,500 |
| REPAIR AND MAINTENANCE SERVICE | 54,905 | 44,376 | 58,000 | 58,000 |
| COMMUNICATIONS/TELEPHONE-PAGER | 2,166 | 2,449 | 2,500 | 2,500 |
| TRAVEL | - | - | - | - |
| CITY UTILITIES | - | 2,701 | 4,600 | 4,600 |
| GENERAL SUPPLIES | 3,976 | 4,502 | 4,500 | 4,500 |
| NATURAL GAS/MOUNTAIN FUEL | 9,525 | 5,955 | 5,000 | 5,000 |
| OIL | 8,582 | 9,232 | 11,000 | 13,000 |
| GASOLINE | 3,141 | 3,315 | 3,500 | 3,500 |
| IMPROVEMENTS OTHER THAN BUILDI | 683 | 1,462 | 1,500 | 1,500 |
| MACHINERY, VEHICLES, AND EQUIP | 2,697 | 2,134 | 3,000 | 7,500 |
| TOTAL VEHICLE MAINTENANCE EXPENSES | \$ 331,747 | \$ 292,629 | \$ 341,077 | \$ 359,485 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ (16,186) | \$ 53,382 | \$ 1 | \$ - |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
INTERNAL SERVICE FUNDS

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|--------------------------------------|---------------------------------|---|-----------------------------------|----------------------------------|
| INFORMATION TECHNOLOGY (I.T.) | | | | |
| SERVICES USED BY OTHER DEPTS | \$ - | \$ 386,330 | \$ 385,944 | \$ 398,168 |
| MISCELLANEOUS | - | - | - | - |
| TRANSFER FROM OTHER FUNDS | 20,791 | 8,000 | 11,133 | - |
| TRANSFER FROM ELECTRIC FUND | 237,379 | - | - | - |
| TRANSFER FROM SOLID WASTE | 75,450 | - | - | - |
| TRANS FROM SEWER | 10,000 | - | - | - |
| BEG APPROP FUND BAL | - | - | 10,427 | - |
| TOTAL I.T. REVENUE | \$ 343,620 | \$ 394,330 | \$ 407,504 | \$ 398,168 |
| REGULAR EMPLOYEES | 73,593 | 68,478 | 80,363 | 84,412 |
| TEMPORARY AND SEASONAL EMPLOYE | - | - | - | - |
| OVERTIME | - | - | - | - |
| FICA | 5,973 | 5,357 | 6,147 | 6,458 |
| GROUP INSURANCE/EMPLOYER SHARE | 16,240 | 15,263 | 17,574 | 18,864 |
| RETIREMENT/EMPLOYER SHARE | 13,289 | 13,075 | 15,307 | 16,258 |
| WORKMEN'S COMPENSATION INSURAN | 804 | 840 | 850 | 935 |
| OTHER EMPLOYEE BENEFITS | 46 | 65 | 71 | 71 |
| OTHER PROFESSIONAL SERVICES | 125,508 | 123,743 | 173,760 | 182,294 |
| TECHNICAL SERVICES | - | 1,840 | 1,200 | 1,200 |
| REPAIR AND MAINTENANCE SERVICE | 31,335 | 13,660 | 24,381 | 31,250 |
| COMMUNICATIONS/TELEPHONE-PAGER | 1,017 | 606 | 1,000 | 1,000 |
| TRAVEL | 19 | 73 | 200 | 200 |
| GENERAL SUPPLIES | 9,013 | 9,275 | 12,925 | 12,925 |
| COMPUTER SUPPLIES | - | 457 | 1,200 | 1,200 |
| SUBSCRIPTIONS AND MEMBERSHIPS | - | 45 | 800 | 800 |
| IMPROVEMENTS OTHER THAN BUILDI | 12,495 | 3,566 | 11,000 | - |
| MACHINERY, VEHICLES, AND EQUIP | 49,255 | 25,433 | 50,300 | 40,300 |
| LEASE PURCHASE | - | 10,427 | 10,427 | - |
| TOTAL I.T. EXPENSES | \$ 338,587 | \$ 292,202 | \$ 407,505 | \$ 398,168 |
| SURPLUS/(DEFECIT) | \$ 5,033 | \$ 102,128 | \$ (1) | \$ 0 |

PAYSON CITY
ADOPTED 2015-2016 BUDGET
REDEVELOPMENT AGENCY

| Account Description | 2013-14 Prior year Actual | 2014-15 Current year Actual 3/31/15 | 2014-15 Current year Budget | 2015-16 Future year Budget |
|---|---------------------------------|---|-----------------------------------|----------------------------------|
| RDA DOWNTOWN | | | | |
| APPROPRIATION OF FUND BAL | \$ - | \$ - | \$ - | \$ 14,000 |
| TOTAL RDA DOWNTOWN REVENUES | \$ - | \$ - | \$ - | \$ 14,000 |
| | | | | |
| OTHER PROFESSIONAL SERVICES | \$ 10,565 | \$ 9,359 | \$ - | \$ 14,000 |
| TOTAL RDA DOWNTOWN EXPENDITURES | \$ 10,565 | \$ 9,359 | \$ - | \$ 14,000 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ (10,565) | \$ (9,359) | \$ - | \$ - |
| | | | | |
| EDA BUSINESS PARK | | | | |
| TAX INCREMENT | \$ 611,340 | \$ 582,036 | \$ - | \$ 582,036 |
| APPROPRIATION OF FUND BALANCE | - | - | 180,000 | - |
| TOTAL EDA BUSINESS PARK REVENUE | \$ 611,340 | \$ 582,036 | \$ 180,000 | \$ 582,036 |
| | | | | |
| OTHER PROFESSIONAL SERVICES | \$ - | \$ 2,600 | \$ 15,000 | \$ - |
| IMPROVEMENTS OTHER THAN BLDG | 1,593 | 162,349 | 165,000 | 582,036 |
| BOND PAYMENT | - | - | - | - |
| TOTAL EDA BUSINESS PARK EXPENDITURES | \$ 1,593 | \$ 164,949 | \$ 180,000 | \$ 582,036 |
| | | | | |
| SURPLUS/(DEFECIT) | \$ 609,747 | \$ 417,087 | \$ - | \$ - |