

PAYSON CITY 2017 TENTATIVE BUDGET

PAYSON CITY CORPORATION, STATE OF UTAH

ANNUAL BUDGET

FISCAL YEAR JULY 1, 2016-JUNE 30, 2017

PAYSON CITY 2017 TENTATIVE 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

DEPARTMENT DIRECTORS:

PAYSON CITY 2017 TENTATIVE BUDGET

ORGANIZATIONAL CHART

PAYSON CITY 2017 TENTATIVE BUDGET

BUDGET SUMMARY

At the City's annual budget planning work session, the City Council created a list of priorities to be considered for the FY 2017 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:

- Improving Roads
- Planning for future water needs
- Improving transparency and communication with the citizens of Payson

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 2016 and have kept property tax at level 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 transportation system 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 rapid growth we are experiencing.

Some of the projects we have recommended in the FY 2016 Budget include:

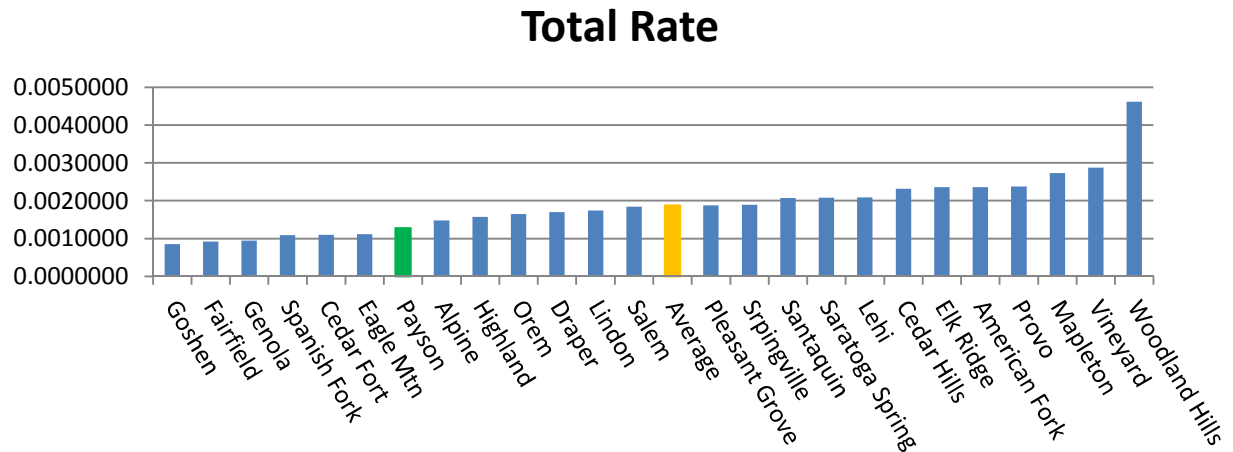
- Installation of PI Meters, Connect to Lateral 20, Change 4" water line to 12" water line at 400 south, Purchase of vehicles using the revolving loan, Sidewalk repairs, B&C Projects, 500 South Sidewalk, Golf Pro Shop roof repair.

PAYSON CITY 2017 TENTATIVE BUDGET

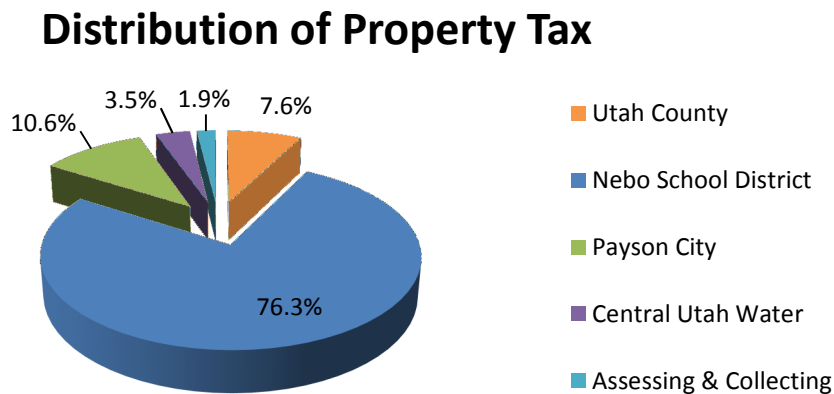
MAINTAINING TAX LEVELS & ASSESSING FAIR & REASONABLE FEES

Property Tax

The chart below shows Payson's 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 .0018776.



The Chart below shows a percentage breakdown of property tax collected from a Payson City resident:



Utility Fees

Staff has reviewed the water rates and a 5-year plan for the water department. Staff recommends that the pressurized irrigation monthly fee be increased by \$3 and the culinary water monthly fee be increased by \$3 to cover the costs of much needed projects. These increases will allow the City to solidify its cash flow in the culinary and pressurized irrigation water funds, which is vital as the City continues to repair current deficiencies in the system and pursue additional water sources. Impact fees will be used for new construction projects.

PAYSON CITY 2017 TENTATIVE BUDGET

QUALIFIED & MOTIVATED WORKFORCE

Payson City's ability to provide quality services to all of the community's residents is based, in large part, on the City's qualified and motivated workforce. In fiscal year 2015, the City conducted an internal wage study and provided employees with wage increases to move employees' wages closer to the market level for their respective positions. The FY 2017 proposed budget does not include wage increases. To help reduce costs and save for projects needed, the health insurance benefit was reduced and employee's portion of the premiums was increased from 6% to 7%, which is about a \$30 per month increase to an employee who is on the family plan.

CONCLUSION

We appreciate the trust that the 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 city council, residents, and other stake holders to make sure our priorities and goals are aligned.

Sincerely,

Sara Hubbs

Finance Director

PAYSON CITY 2017 TENTATIVE BUDGET

COMBINED FUND REVENUE

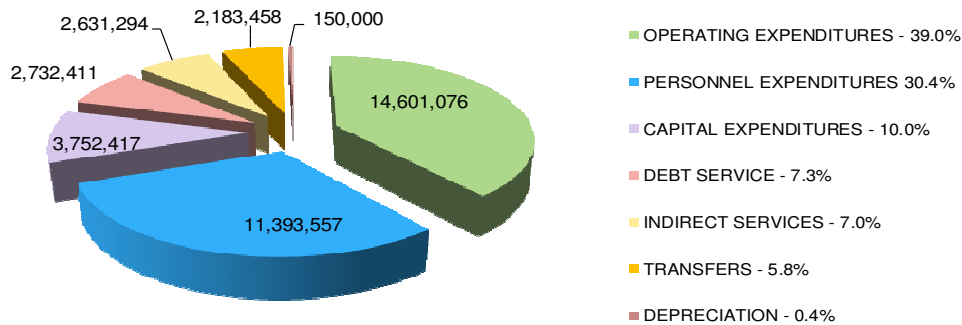
FUND	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
GENERAL	\$ 11,273,732	\$ 11,423,732	\$ 7,346,402	\$ 11,255,400
CAPITAL PROJECTS	428,621	90,000	45,362	90,000
CLASS C ROADS	619,427	659,000	304,760	697,000
INFORMATION TECHNOLOGY	386,330	398,168	398,168	401,028
VEHICLE MAINTENANCE	340,580	359,485	359,486	363,591
WATER	2,551,532	2,697,192	1,358,068	4,142,942
SOLID WASTE	1,986,862	1,858,791	1,069,224	1,882,168
ELECTRIC	12,246,474	13,882,910	6,932,388	12,852,920
WASTEWATER	2,327,716	2,923,856	1,680,435	3,091,071
AMBULANCE	483,386	497,476	336,569	724,500
GOLF	3,595,561	960,051	409,519	919,500
STORM DRAIN	650,713	789,141	331,861	639,313
PARK IMPACT FEE	124,524	155,984	67,385	106,000
PUBLIC SAFETY IMPACT FEE	27,791	10,125	14,662	10,125
WATER IMPACT FEE	89,703	74,440	53,398	73,440
ELECTRIC IMPACT FEE	174,570	1,051,000	91,236	150,000
WASTEWATER IMPACT FEE	239,874	221,000	78,298	221,000
PERPETUAL CARE	50,229	15,000	10,542	15,000
REVOLVING LOAN	327,902	363,904	334,601	351,804
RDA DOWNTOWN	-	14,000	-	14,000
EDA BUSINESS PARK	582,036	582,036	-	-
SID (PIT)	-	-	-	-
TOTAL REVENUES	\$ 38,507,563	\$ 39,027,291	\$ 21,222,364	\$ 38,000,802

PAYSON CITY 2017 TENTATIVE BUDGET

COMBINED FUND EXPENDITURES

FUND	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
GENERAL	\$ 10,749,331	\$ 11,365,325	\$ 6,258,109	\$ 11,227,455
CAPITAL PROJECTS	3,861,146	90,000	109	90,000
CLASS C ROADS	620,588	637,478	488,935	674,502
INFORMATION TECHNOLOGY	350,644	398,643	189,960	401,026
VEHICLE MAINTENANCE	325,559	359,960	199,408	363,590
WATER	2,294,650	2,643,236	1,624,173	4,142,740
SOLID WASTE	1,919,488	1,844,442	1,273,909	1,785,345
ELECTRIC	13,410,768	13,857,625	6,195,420	12,731,964
WASTEWATER	1,957,066	2,812,647	1,228,942	3,062,596
AMBULANCE	502,248	478,577	289,526	699,863
GOLF	824,717	1,016,333	425,975	917,405
STORM DRAIN	614,884	778,164	613,712	638,672
PARK IMPACT FEE	106,000	106,000	106,000	106,000
PUBLIC SAFETY IMPACT FEE	148,686	10,125	-	-
WATER IMPACT FEE	32,821	73,440	73,444	73,440
ELECTRIC IMPACT FEE	110,510	80,000	8,228	-
WASTEWATER IMPACT FEE	18,079	221,000	221,000	221,000
PERPETUAL CARE	15,000	15,000	7,500	-
REVOLVING LOAN	-	-	99,316	294,600
RDA DOWNTOWN	13,029	14,000	5,132	14,000
EDA BUSINESS PARK	164,949	582,036	-	-
MBA	10	15	-	15
SID (PIT)	-	-	-	-
TOTAL EXPENDITURES	\$ 38,040,173	\$ 37,384,046	\$ 19,308,798	\$ 37,444,213
TOTAL SURPLUS (DEFICIT)	\$ 467,400	\$ 1,643,260	\$ 1,913,576	\$ 556,604

COMBINED EXPENDITURES BY FUNCTION



PAYSON CITY 2017 TENTATIVE BUDGET

COMBINED FUNDS SURPLUS (DEFICIT)				
GENERAL	\$ 524,401	\$ 58,407	\$ 1,088,293	\$ 27,945
CAPITAL PROJECTS	(3,432,525)	-	45,253	-
CLASS C ROADS	(1,161)	21,522	(184,175)	22,498
INFORMATION TECHNOLOGY	35,686	(475)	208,208	2
VEHICLE MAINTENANCE	15,021	(475)	160,078	1
WATER	256,882	53,956	(266,105)	202
SOLID WASTE	67,374	14,349	(204,685)	96,823
ELECTRIC	(1,164,294)	25,285	736,968	120,956
WASTEWATER	370,650	111,209	451,493	28,475
AMBULANCE	(18,862)	18,899	47,043	24,637
GOLF	2,770,844	(56,282)	(16,456)	2,095
STORM DRAIN	35,829	10,977	(281,851)	641
PARK IMPACT FEE	18,524	49,984	(38,615)	-
PUBLIC SAFETY IMPACT FEE	(120,895)	-	14,662	10,125
WATER IMPACT FEE	56,882	1,000	(20,046)	-
ELECTRIC IMPACT FEE	64,060	971,000	83,008	150,000
WASTEWATER IMPACT FEE	221,795	-	(142,702)	-
PERPETUAL CARE	35,229	-	3,042	15,000
REVOLVING LOAN	327,902	363,904	235,285	57,204
RDA DOWNTOWN	(13,029)	-	(5,132)	-
EDA BUSINESS PARK	417,087	-	-	-
SID (PIT)	-	-	10	-
TOTAL SURPLUS (DEFICIT)	\$ 467,400	\$ 1,643,260	\$ 1,913,576	\$ 556,604

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND SUMMARY 2017

	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
GENERAL FUND REVENUES				
TAX REVENUES	\$ 5,125,039	\$ 5,130,797	\$ 3,031,430	\$ 5,283,797
LICENSES AND PERMITS	192,302	161,750	84,626	151,750
INTERGOVERNMENTAL REVENUE	323,337	556,994	481,932	409,258
CHARGES FOR SERVICES	1,098,254	1,099,978	589,049	1,124,564
FINES & FORFEITURES	290,440	279,500	162,664	279,500
OTHER REVENUE	6,200	803	23,127	1,000
BOND PROCEEDS	548,220	-	-	-
INDIRECT SERVICES	1,535,960	1,838,922	1,838,922	1,895,228
MISCELLANEOUS REVENUES	260,915	219,930	252,143	221,860
CONTRIBUTIONS AND TRANSFERS	1,893,065	2,135,058	882,509	1,888,443
TOTAL REVENUE	\$ 11,273,732	\$ 11,423,732	\$ 7,346,402	\$ 11,255,400
GENERAL FUND EXPENDITURES				
COUNCIL & MAYOR	\$ 149,264	\$ 172,115	\$ 96,799	\$ 161,233
BUILDING MAINTENANCE	423,380	338,225	176,220	365,816
ADMINISTRATION	1,259,831	1,341,024	825,658	1,347,605
CDBG	-	208,314	208,314	59,300
CEMETERY	290,928	282,994	138,501	298,008
CITY GROUNDS	171,000	217,434	65,396	223,910
COMMUNITY EVENTS	69,026	156,811	97,234	158,155
COURT	196,227	217,250	122,378	210,399
CTC	34,731	46,974	21,831	46,008
DEVELOPMENT SERVICES	588,754	704,063	316,519	688,848
FIRE	1,249,687	512,054	295,312	496,499
LEGAL	317,198	396,164	200,666	394,881
LIBRARY	377,759	439,542	248,596	442,521
PARKS	435,987	474,128	286,165	480,231
PAYSON COMMUNITY THEATER	62,730	40,669	54,654	36,500
PETEETNEET	65,127	109,293	28,793	63,541
POLICE	2,645,520	2,808,780	1,434,346	2,793,895
POLICE ANIMAL CONTROL	73,942	83,895	33,881	91,360
REC ADULT SPORTS	74,322	80,189	30,236	78,807
REC YOUTH SPORTS	301,828	332,822	146,677	368,071
RECREATION	438,962	471,965	242,529	479,352
SALMON SUPPER	63,436	63,550	56,523	64,550
SENIOR CITIZENS	115,056	151,799	71,599	150,723
SNACK SHACK	73,600	75,686	24,587	73,539
STREETS	403,319	481,271	309,704	498,698
SWIMMING POOL	786,354	848,616	681,322	849,890
VICTIM ADVOCATE	73,363	80,698	43,669	78,115
TOTAL EXPENDITURES	\$ 10,741,331	\$ 11,136,325	\$ 6,258,109	\$ 11,000,455
TRANSFERS OUT:				
TRANSFER TO GOLF COURSE	-	222,000	-	220,000
TRANSFER TO IT	8,000	-	-	-
TRANSFER TO PCT FUND 89	-	7,000	-	7,000
TOTAL TRANSFERS OUT	\$ 8,000	\$ 229,000	\$ -	\$ 227,000
TOTAL EXP. & TRANS.OUT	\$ 10,749,331	\$ 11,365,325	\$ 6,258,109	\$ 11,227,455
OPERATING SURPLUS(DEFICIT)	\$ 524,401	\$ 58,407	\$ 1,088,293	\$ 27,945

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND REVENUE DETAIL

	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
TAXES:				
GENERAL PROPERTY TAXES/CURRENT	\$ 887,198	\$ 974,797	\$ 850,629	\$ 974,797
MOTOR VEHICLE	92,382	95,000	49,436	92,000
REDEMPTIONS/PENALTY & INTEREST	58,316	45,000	14,691	58,000
GENERAL SALES AND USE TAXES	2,836,515	2,701,000	1,473,106	2,900,000
CABLE TV FRANCHISE	69,362	66,000	35,960	66,000
INKEEPERS FEE	8,832	8,000	5,378	8,000
TELEPHONE TAX	185,463	210,000	77,276	180,000
TAX INCREMENT	302,009	320,000	130,901	320,000
CITY UTILITY TAX INCREMENT	684,962	711,000	394,053	685,000
TOTAL TAX REVENUES	\$ 5,125,039	\$ 5,130,797	\$ 3,031,430	\$ 5,283,797
LICENSES & PERMITS				
BUSINESS LICENSES & PERMITS	39,977	40,000	27,693	40,000
BUILDING PERMITS & PLAN CHECK	148,929	120,000	55,479	110,000
ANIMAL LICENSES & PERMITS	3,346	1,750	1,454	1,750
TOTAL LICENSES AND PERMITS	\$ 192,302	\$ 161,750	\$ 84,626	\$ 151,750
INTERGOVERNMENTAL REVENUES:				
JUSTICE ASSISTANCE (JAG) GRANT	7,462	-	-	-
MOUNTAINLANDS/SR. CITIZEN	8,916	6,500	3,477	6,500
FIRE GRANT	14,249	24,000	15,000	15,000
STATE GRANTS	-	2,711	20,956	2,711
STATE HIGHWAY SAFETY GRANT	11,636	4,570	4,930	4,570
NEBO SCHOOL DIST OFFICER GRANT	39,876	39,499	44,201	44,201
VICTIMS ADVOCATE - STATE	29,659	31,160	15,353	54,000
STATE LIQUOR FUND ALLOTMENT	21,664	18,342	21,386	21,386
COUNTY FIRE ALLOTMENT	105,705	130,218	97,680	130,218
LIBRARY GRANT	6,922	4,000	-	4,000
INTERLOCAL CONTRIBUTION-VICTIM	17,623	25,808	25,085	5,500
COUNTY RECREATION FEE (REST TX	14,021	10,872	-	10,872
INTERLOCAL CONTRIBUTION (LEGAL	36,000	36,000	21,000	36,000
STRENGTHEN FAMILIES GRANT (COUNTY)	9,604	15,000	4,550	15,000
CDBG GRANT	-	208,314	208,314	59,300
TOTAL INTERGOVERNMENTAL REVENUE	\$ 323,337	\$ 556,994	\$ 481,932	\$ 409,258

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND REVENUE DETAIL

	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
CHARGES FOR SERVICES				
GENERAL GOVERNMENT	\$ -	\$ -	\$ 480	\$ -
INDIRECT SERVICES	1,535,960	1,838,922	1,838,922	1,895,228
DEVELOPMENT FEES	13,038	6,500	4,395	8,000
PRINTING & DUPLICATION SERVICE	8	100	90	100
P&Z COPIES & SERVICES	267	50	-	50
CONVENIENCE FEE	25,472	15,000	11,832	-
COLLECTION FEES REVENUE	3,151	2,500	5,257	3,000
ADMINISTRATIVE LATE FEE	31,180	29,000	17,455	30,000
TRAFFIC SCHOOL	5,579	25,000	5,140	25,000
SPECIAL POLICE SERVICES	3,434	3,500	2,128	3,500
POLICE REIMBURSABLE OVERTIME	20,750	7,300	7,300	7,300
COUNTY FIRE REIMBURSEMENTS	-	22,000	4,553	22,000
PLAN CHECK FEE	492	-	(125)	-
FIRE INSPECTION FEES	10,378	5,000	3,820	5,000
PUBLIC WORKS INSPECTIONS	20,523	30,000	32,118	50,000
GIS SURVEYOR REIMBURSEMENT	57,709	-	-	-
COMMUNITY THAT CARES REVENUE (COUNTY	14,269	16,000	10,000	13,000
CTC DONATIONS	5,625	5,626	1,082	5,612
PARKS AND PUBLIC PROPERTY	5,455	6,000	1,035	6,000
RECREATION (YOUTH & ADULT)FEES	411,507	430,052	284,516	463,477
CONCESSIONS (SNACK SHACK)	75,393	77,000	30,723	74,000
BANQUET HALL USE FEES	1,505	900	2,168	900
OTHER RENT/USE CHARGES	27,494	22,600	21,025	22,600
BURIAL FEES	52,834	57,950	28,250	57,950
CEMETERY LOTS	46,449	36,500	8,381	69,675
POOL ADMISSION FEES	182,155	224,000	82,013	180,000
SWIMMING LESSONS	65,209	63,000	7,940	63,000
SWIM TEAM REVENUE	18,378	14,400	17,473	14,400
TOTAL CHARGES FOR SERVICES	\$ 2,634,214	\$ 2,938,900	\$ 2,427,971	\$ 3,019,792
FINES & FOREFEITURES				
FINES/COURT	\$ 273,174	\$ 263,500	\$ 152,360	\$ 263,500
BAIL/FINES - COURT	(50)	-	-	-
LIBRARY FEES AND FINES	17,316	16,000	10,304	16,000
TOTAL FINES & FOREFEITURES	\$ 290,440	\$ 279,500	\$ 162,664	\$ 279,500

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND REVENUE DETAIL

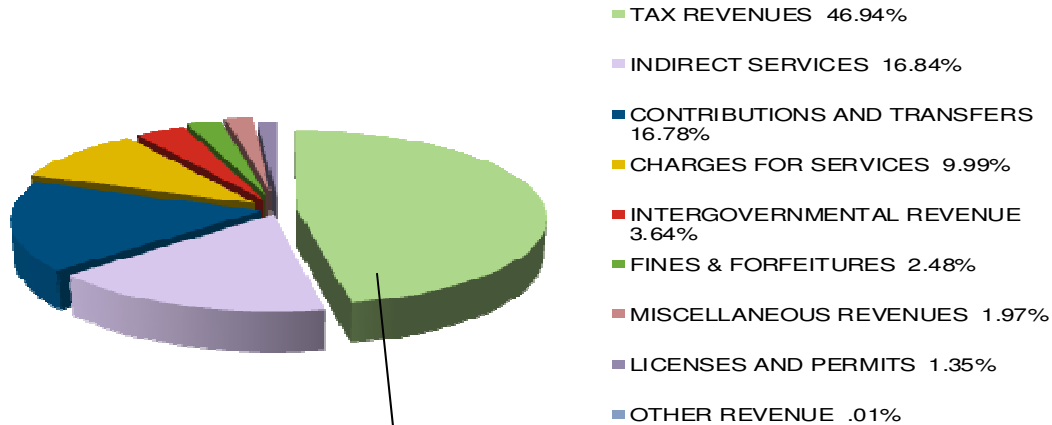
	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
OTHER REVENUE				
SALE OF SURPLUS PROPERTY	6,200	803	23,127	1,000
TOTAL OTHER REVENUE	\$ 6,200	\$ 803	\$ 23,127	\$ 1,000
MISCELLANEOUS				
INTEREST EARNINGS	\$ 5,380	\$ 4,500	\$ 15,629	\$ 4,500
BOND PROCEEDS	548,220	-	-	-
SR. CITIZENS REVENUE/ENSURE	(240)	-	100	-
SR. CITIZENS LUNCH REVENUE	(890)	-	428	-
SR. CITIZEN ANNUAL MEMBERSHIP	-	265	455	500
SR. CITIZENS MISC. REV/DONATIO	933	-	-	-
SR. CIT DONATIONS - ELDRIDGE	-	6,000	6,000	-
DONATIONS	-	500	500	500
DONATIONS (POLICE)	3,934	4,520	4,540	-
LIBRARY DONATIONS	-	-	165	-
WELLNESS PROGRAM REVENUE	3,020	-	250	-
MISCELLANEOUS	30,666	21,245	56,411	25,000
MISC - PROMOTIONAL REVENUE	(4,500)	500	500	500
MOVIES IN THE PARK DONATION	-	1,800	-	1,800
ECON DEV COMMITTEE DONATION	-	-	2,500	-
PETEETNEET RENTAL REVENUE	25,225	30,000	14,534	25,000
PETEETNEET DONATIONS	-	300	300	-
FLOWER SHOW	555	-	440	-
ONION DAYS REVENUE	24,724	51,100	27,367	24,700
FOOD BOOTH	5,400	-	200	5,400
BOUTIQUE BOOTHS	13,775	-	3,400	13,775
PARADE	1,810	-	1,625	1,810
SPONSORSHIPS	19,675	-	4,400	19,675
MISCELLANEOUS	90	-	-	-
SALMON SUPPER REVENUE	69,426	67,200	71,918	67,200
INTEREST	253	-	133	-
PAYSON COMMUNITY THEATRE REV	59,194	30,000	38,682	30,000
PCT REVENUE	-	-	98	-
DONATIONS	2,485	2,000	1,575	1,500
TOTAL MISCELLANEOUS REVENUE	\$ 809,135	\$ 219,930	\$ 252,143	\$ 221,860

PAYSON CITY 2017 TENTATIVE BUDGET

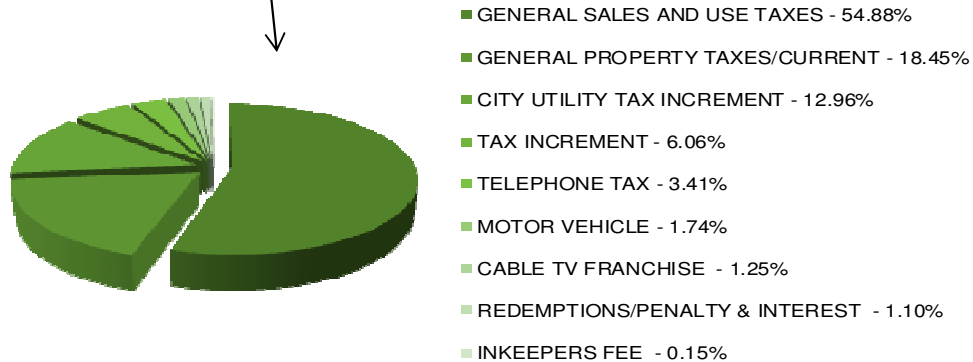
GENERAL FUND REVENUE DETAIL

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CONTRIBUTIONS AND TRANSFERS				
TRANSFER FROM SOLID WASTE FUND	130,342	154,240	77,120	160,774
TRANSFER FROM ELEC FUND	1,120,030	1,213,114	606,557	1,156,763
TRANSFER FROM WATER FUND	198,683	226,784	113,392	224,719
TRANSFER FROM CAP PROJ FUND	270,850	90,000	-	90,000
TRANSFER FROM SEWER FUND	124,160	116,230	58,115	186,982
TRANSFER FROM AMBULANCE FUND	34,000	37,760	19,825	47,205
TRANSFER FROM PERPETUAL CARE	15,000	15,000	7,500	15,000
TRANSFER FROM GENERAL FUND	-	7,000	-	7,000
BEG GEN FUND APPROP FUND BAL	-	274,930	-	-
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 1,893,065	\$ 2,135,058	\$ 882,509	\$ 1,888,443
TOTAL REVENUES				
TAX REVENUES	\$ 5,125,039	\$ 5,130,797	\$ 3,031,430	\$ 5,283,797
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MISCELLANEOUS REVENUES	260,915	219,930	252,143	221,860
CONTRIBUTIONS AND TRANSFERS	1,893,065	2,135,058	882,509	1,888,443
TOTAL GENERAL FUND REVENUES	\$ 11,273,732	\$ 11,423,732	\$ 7,346,402	\$ 11,255,400

FY2017 GENERAL FUND REVENUE SUMMARY

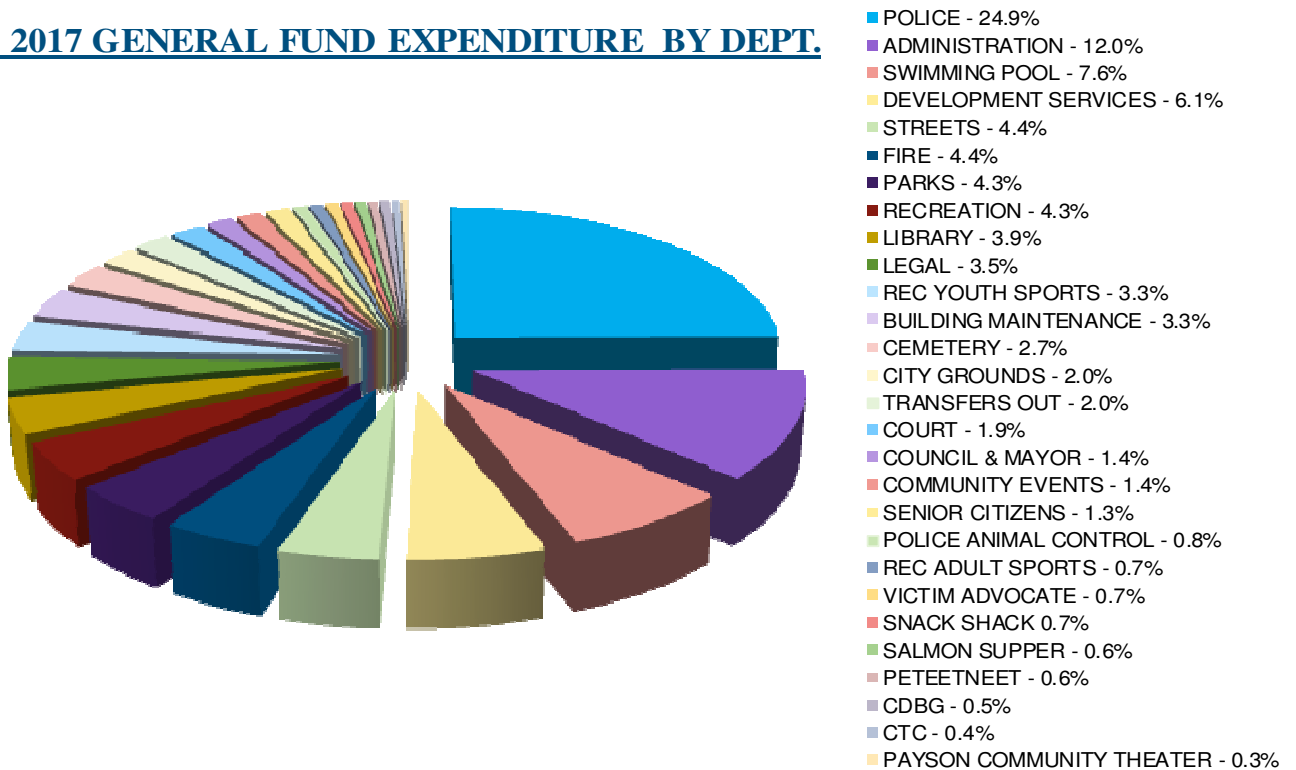


FY 2017 TAX REVENUE SUMMARY

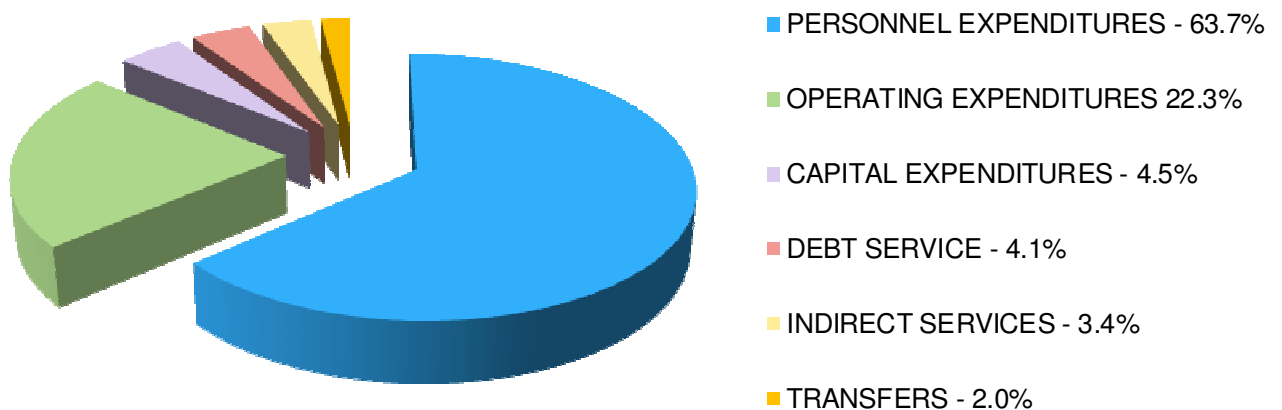


PAYSON CITY 2017 TENTATIVE BUDGET

FY 2017 GENERAL FUND EXPENDITURE BY DEPT.



GENERAL FUND EXPENDITURES BY FUNCTION



PAYSON CITY 2017 TENTATIVE 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 2017 TENTATIVE BUDGET

FUND BALANCE & 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)

PAYSON CITY 2017 TENTATIVE 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 2017 TENTATIVE BUDGET

DEBT

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COUNCIL & MAYOR

ACCOUNT	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	42,068	\$ 41,000	\$ 26,287	\$ -
PART-TIME EMPLOYEES	-	-	-	41,198
FICA	4,512	4,131	2,600	4,843
GROUP INSURANCE/EMPLOYER SHARE	27,892	30,805	18,028	28,314
RETIREMENT/EMPLOYER SHARE	10,998	7,573	6,293	7,266
TUITION REIMBURSEMENT	-	-	-	-
WORKMEN'S COMP INSURANCE	1,218	1,699	1,579	49
AUTOMOBILE ALLOWANCE	4,000	2,400	1,200	2,400
EDUCATIONAL/TRAINING SERVICES	1,278	3,150	445	3,150
OTHER PROFESSIONAL SERVICES	3,098	6,000	6,722	6,000
INDIRECT SERVICES	3,859	3,982	3,982	7,138
COMMUNICATIONS/TELEPHONE-PAGER	3,262	3,600	1,616	3,600
MAYOR'S ECONOMIC DEVELOPMENT	16,207	17,100	5,531	17,100
ECONOMIC DEVELOPMENT COMMITTEE	3,820	1,600	-	1,100
TRAVEL	3,012	6,000	948	6,000
GENERAL SUPPLIES	32	350	135	350
SUBSCRIPTIONS AND MEMBERSHIPS	18,481	18,000	17,268	18,000
CONTINGENCY/SUNDRY/ALLOWANCE	5,527	24,725	4,165	14,725
TOTAL COUNCIL	\$ 149,264	\$ 172,115	\$ 96,799	\$ 161,233

COUNCIL & MAYOR SUMMARY

PERSONNEL EXPENDITURES	\$ 90,688	\$ 87,608	\$ 55,987	\$ 84,070
OPERATING EXPENDITURES	54,717	80,525	36,830	70,025
INDIRECT SERVICES	3,859	3,982	3,982	7,138
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 149,264	\$ 172,115	\$ 96,799	\$ 161,233

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

BUILDING MAINTENANCE

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 99,350	\$ 101,118	\$ 54,981	\$ 101,603
PART TIME AND SEASONAL	21,969	27,076	14,636	27,206
FICA	8,984	9,807	5,202	9,854
GROUP INSURANCE/EMPLOYER SHARI	26,482	32,443	16,872	30,124
RETIREMENT/EMPLOYER SHARE	18,781	19,475	10,538	19,560
WORKMEN'S COMP INSURANCE	2,486	3,222	2,241	2,125
UNIFORM ALLOWANCE	180	420	239	420
OTHER EMPLOYEE BENEFITS	223	442	64	442
EDUCATIONAL/TRAINING SERVICES	-	560	-	560
OTHER PROFESSIONAL SERVICES	6,088	6,560	4,489	6,560
REPAIR & MAINTENANCE SERVICE	45,075	35,265	21,721	40,265
COMMUNICATIONS/TELEPHONE-PAGE	21,281	22,010	8,544	22,510
PRINTING & BINDING	-	40	-	40
GENERAL SUPPLIES	19,186	14,612	11,053	15,272
ANTI-GRAFFITI SUPPLIES	-	2,500	1,064	2,500
NATURAL GAS/MOUNTAIN FUEL	25,118	32,000	10,358	32,000
GASOLINE	2,003	2,700	1,243	2,700
SUBSCRIPTIONS AND MEMBERSHIPS	-	375	-	375
IMPROVEMENTS OTHER THAN BLDG	116,126	27,100	12,975	48,000
MACHINERY, VEHICLES & EQUIP	10,048	500	-	500
LEASE PURCHASE	-	-	-	3,200
TOTAL BUILDING MAINTENANCE	\$ 423,380	\$ 338,225	\$ 176,220	\$ 365,816

BUILDING MAINTENANCE SUMMARY

PERSONNEL EXPENDITURES	\$ 178,455	\$ 194,003	\$ 104,773	\$ 191,334
OPERATING EXPENDITURES	118,751	116,622	58,472	122,782
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	126,174	27,600	12,975	51,700
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 423,380	\$ 338,225	\$ 176,220	\$ 365,816

Includes improvements for the golf course roof, furnace at golf course, outside doors at city center, and replace coils. Cut out LED lighting, city center parking lot, city center boiler, carpet in hallway, and Peteetneet improvement.

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

ADMINISTRATION

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 459,880	\$ 506,666	\$ 269,812	\$ 449,195
PART TIME AND SEASONAL	7,643	-	1,404	37,098
FICA	35,734	36,220	21,051	38,370
GROUP INSURANCE/EMPLOYER SHARI	87,294	103,498	58,787	92,435
RETIREMENT/EMPLOYER SHARE	82,783	83,591	48,105	85,719
WORKMEN'S COMP INSURANCE	914	1,699	1,587	2,586
AUTOMOBILE ALLOWANCE	6,600	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	625	467	186	467
CITY EMPLOYEE WELLNESS PROGRAM	3,102	-	188	-
EDUCATIONAL/TRAINING SERVICES	1,018	3,930	1,604	4,180
OTHER PROFESSIONAL SERVICES	29,895	36,420	27,325	36,420
INDIRECT SERVICES	73,329	75,652	75,652	96,968
INS OTHER THAN EMP BENEFITS	330,470	340,708	248,829	349,370
COMMUNICATIONS/TELEPHONE-PAGE	10,348	13,360	4,495	12,000
ADVERTISING/LEGAL AND NONLEGAL	626	1,100	664	1,100
PRINTING & BINDING	4,783	5,500	-	5,000
TRAVEL	3,445	4,138	257	3,800
CITY UTILITIES	15,225	15,200	9,411	15,200
GENERAL SUPPLIES	56,013	56,620	25,319	56,420
SUPPLIES/COMPUTER	299	-	-	-
COMMUNITY THAT CARES EXPENSES	53	-	-	-
GASOLINE	402	550	233	550
SUBSCRIPTIONS AND MEMBERSHIPS	2,035	2,310	1,351	2,332
CONTINGENCY/SUNDRY/ALLOWANCE	614	795	890	795
PENALTIES/CHARGES	46,701	46,000	25,208	51,000
TOTAL ADMINISTRATION	\$ 1,259,831	\$ 1,341,024	\$ 825,658	\$ 1,347,605

ADMINISTRATION SUMMARY

PERSONNEL EXPENDITURES	\$ 684,575	\$ 738,741	\$ 404,420	\$ 712,470
OPERATING EXPENDITURES	501,927	526,631	345,586	538,167
INDIRECT SERVICES	73,329	75,652	75,652	96,968
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 1,259,831	\$ 1,341,024	\$ 825,658	\$ 1,347,605

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

CEMETERY

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 110,828	\$ 118,918	\$ 64,700	\$ 119,488
PART TIME AND SEASONAL	27,030	24,300	8,565	24,417
OVERTIME	3,145	10,050	1,391	21,000
ON CALL TIME	1,914	1,404	511	2,052
FICA	11,310	12,770	6,075	13,628
GROUP INSURANCE/EMPLOYER SHARI	23,826	25,593	15,554	21,787
RETIREMENT/EMPLOYER SHARE	21,158	25,110	12,586	24,859
WORKMEN'S COMP INSURANCE	2,567	3,223	2,071	2,374
UNIFORM ALLOWANCE	200	300	214	375
AUTOMOBILE ALLOWANCE	1,650	1,650	825	3,300
OTHER EMPLOYEE BENEFITS	795	1,838	107	1,838
EDUCATIONAL/TRAINING SERVICES	59	60	-	210
OTHER PROFESSIONAL SERVICES	2,750	2,000	-	2,500
INDIRECT SERVICES	11,920	12,582	12,582	12,726
REPAIR & MAINTENANCE SERVICE	5,490	12,700	961	12,700
COMMUNICATIONS/TELEPHONE-PAGE	1,687	2,376	741	2,556
TRAVEL	579	-	-	528
CITY UTILITIES	8,660	8,670	4,446	8,670
GENERAL SUPPLIES	2,925	2,300	463	2,700
NATURAL GAS/MOUNTAIN FUEL	1,858	2,500	617	2,500
GASOLINE	9,209	7,550	2,632	6,700
SUBSCRIPTIONS AND MEMBERSHIPS	-	100	-	100
IMPROVEMENTS OTHER THAN BLDG	34,217	-	460	8,000
MACHINERY, VEHICLES & EQUIP	4,151	4,000	-	-
LEASE PURCHASE	3,000	3,000	3,000	3,000
TOTAL CEMETERY	\$ 290,928	\$ 282,994	\$ 138,501	\$ 298,008

CEMETERY SUMMARY

PERSONNEL EXPENDITURES	\$ 204,423	\$ 225,156	\$ 112,599	\$ 235,118
OPERATING EXPENDITURES	33,217	38,256	9,860	39,164
INDIRECT SERVICES	11,920	12,582	12,582	12,726
CAPITAL EXPENDITURES	41,368	7,000	3,460	11,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 290,928	\$ 282,994	\$ 138,501	\$ 298,008

Cut out improvements to the building, slipped curb, asphalt around the building, and four filters.

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

CITY GROUNDS

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 56,533	\$ 68,948	\$ 19,546	\$ 69,279
PART TIME AND SEASONAL	18,021	33,260	12,215	32,918
OVERTIME	-	1,536	128	1,536
FICA	5,642	8,063	2,448	8,188
GROUP INSURANCE/EMPLOYER SHARI	16,908	26,785	4,321	24,730
RETIREMENT/EMPLOYER SHARE	10,695	13,279	3,796	13,337
WORKMEN'S COMP INSURANCE	2,567	3,222	2,158	1,686
UNIFORM ALLOWANCE	-	-	-	375
AUTOMOBILE ALLOWANCE	1,650	1,650	825	3,300
OTHER EMPLOYEE BENEFITS	129	607	85	607
EDUCATIONAL/TRAINING SERVICES	40	30	-	30
REPAIR & MAINTENANCE SERVICE	3,574	4,500	1,129	5,000
COMMUNICATIONS/TELEPHONE-PAGE	711	972	316	1,152
ADVERTISING/LEGAL AND NONLEGAL	46	50	-	-
GENERAL SUPPLIES	32,266	35,162	11,221	36,297
GASOLINE	15,218	12,370	208	10,975
LEASE PURCHASE	7,000	7,000	7,000	14,500
TOTAL CITY GROUNDS	\$ 171,000	\$ 217,434	\$ 65,396	\$ 223,910

CITY GROUNDS SUMMARY

PERSONNEL EXPENDITURES	\$ 112,145	\$ 157,350	\$ 45,522	\$ 155,956
OPERATING EXPENDITURES	51,855	53,084	12,874	53,454
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	7,000	7,000	7,000	14,500
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 171,000	\$ 217,434	\$ 65,396	\$ 223,910

New mower included in lease purchase and started spraying rock retention to control cattails.

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COMMUNITY EVENTS

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 15,645	\$ 45,047	\$ 22,502	\$ 44,459
PART TIME AND SEASONAL	-	300	-	1,105
FICA	1,537	3,469	2,043	3,486
GROUP INSURANCE/EMPLOYER SHARE	3,091	18,674	9,744	17,198
RETIREMENT/EMPLOYER SHARE	1,800	8,270	4,313	8,256
WORKMEN'S COMP INSURANCE	-	1,152	1,147	752
OTHER EMPLOYEE BENEFITS	-	71	41	71
EDUCATIONAL/TRAINING SERVICES	-	935	935	-
COMMUNICATIONS/TELEPHONE-PAGE	726	828	360	828
ADVERTISING/LEGAL AND NONLEGAL	-	1,000	-	1,000
TRAVEL	-	855	829	-
GENERAL SUPPLIES	-	200	-	200
PAYSON CITY BAND	5,113	5,500	5,160	5,500
SCOTTISH FESTIVAL	-	50	-	50
COMMUNITY CONTRIBUTIONS	883	2,750	246	2,750
ONION DAYS	-	36,710	27,914	38,500
MISS PAYSON PAGENT	18,059	10,000	-	9,000
FIRE WORKS	10,172	8,000	10,000	12,000
CHAMBER (ECONOMIC DEVELOPMENT)	12,000	12,000	12,000	12,000
HISTORIC DOWNTOWN	-	1,000	-	1,000
TOTAL COMMUNITY EVENTS	\$ 69,026	\$ 156,811	\$ 97,234	\$ 158,155

COMMUNITY EVENTS SUMMARY

PERSONNEL EXPENDITURES	\$ 22,073	\$ 76,983	\$ 39,790	\$ 75,327
OPERATING EXPENDITURES	46,953	79,828	57,444	82,828
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 69,026	\$ 156,811	\$ 97,234	\$ 158,155

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COURT

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 109,144	\$ 116,372	\$ 62,903	\$ 112,018
FICA	7,670	8,902	4,475	8,569
GROUP INSURANCE/EMPLOYER SHARE	41,613	49,923	28,559	47,322
RETIREMENT/EMPLOYER SHARE	18,283	20,531	10,620	21,565
WORKMEN'S COMP INSURANCE	421	686	1,152	1,848
OTHER EMPLOYEE BENEFITS	194	213	86	213
OFFICIAL/ADMIN SERVICES	1,236	2,108	516	2,108
EDUCATIONAL/TRAINING SERVICES	275	610	140	610
OTHER PROFESSIONAL SERVICES	1,274	400	-	400
INDIRECT SERVICES	11,578	11,945	11,945	10,186
COMMUNICATIONS/TELEPHONE-PAGE	1,498	1,300	637	1,300
TRAVEL	1,556	2,350	697	2,350
GENERAL SUPPLIES	367	1,430	228	1,430
SUBSCRIPTIONS AND MEMBERSHIPS	637	25	-	25
BOOKS	406	455	420	455
TOTAL COURT	\$ 196,227	\$ 217,250	\$ 122,378	\$ 210,399

COURT SUMMARY

PERSONNEL EXPENDITURES	\$ 177,325	\$ 196,627	\$ 107,795	\$ 191,535
OPERATING EXPENDITURES	18,827	20,623	14,583	18,864
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	75.00	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 196,227	\$ 217,250	\$ 122,378	\$ 210,399

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COMMUNITIES THAT CARE (CTC)

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
STRENGTHENING FAMILIES GRANT	\$ 9,604	\$ 15,000	\$ 4,550	\$ 15,000
COMMUNITY THAT CARES REVENUE	14,269	16,000	10,000	13,000
CTC DONATIONS	5,625	5,626	1,082	5,612
TOTAL CTC REVENUE	\$ 29,498	\$ 36,626	\$ 15,632	\$ 33,612
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 18,963	\$ 24,972	\$ 13,447	\$ -
PART TIME AND SEASONAL	-	-	-	25,092
FICA	1,451	1,910	1,029	1,920
WORKMEN'S COMP INSURANCE	311	626	1,126	30
OTHER EMPLOYEE BENEFITS	-	-	11	-
EDUCATIONAL/TRAINING SERVICES	3,613	2,100	1,203	2,100
TRAINING - PARENTING PROGRAM	9,620	15,500	4,650	15,000
OTHER PROFESSIONAL SERVICES	153	1,230	-	1,230
TRAVEL	358	220	258	320
GENERAL SUPPLIES	262	416	107	316
TOTAL CTC	\$ 34,731	\$ 46,974	\$ 21,831	\$ 46,008
OPERATING SURPLUS/(DEFICIT)	\$ (5,233)	\$ (10,348)	\$ (6,199)	\$ (12,396)

CTC SUMMARY

PERSONNEL EXPENDITURES	\$ 20,725	\$ 27,508	\$ 15,613	\$ 27,042
OPERATING EXPENDITURES	14,006	19,466	6,218	18,966
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 34,731	\$ 46,974	\$ 21,831	\$ 46,008

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

DEVELOPMENT SERVICES

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 342,219	\$ 362,172	\$ 176,752	\$ 400,570
FICA	26,843	29,527	13,946	32,509
GROUP INSURANCE/EMPLOYER SHARI	67,863	81,647	33,125	80,817
RETIREMENT/EMPLOYER SHARE	62,934	67,422	33,275	76,879
WORKMEN'S COMP INSURANCE	1,039	1,699	1,587	4,367
AUTOMOBILE ALLOWANCE	13,200	13,200	7,013	16,500
OTHER EMPLOYEE BENEFITS	429	391	143	391
EDUCATIONAL/TRAINING SERVICES	1,757	3,325	320	2,200
OTHER PROFESSIONAL SERVICES	27,651	73,500	20,739	13,990
INDIRECT SERVICES	15,438	15,927	15,927	15,319
REPAIR & MAINTENANCE SERVICE	3,266	4,151	150	4,000
COMMUNICATIONS/TELEPHONE-PAGE	8,177	8,100	3,561	8,100
ADVERTISING/LEGAL AND NONLEGAL	991	3,249	2,336	2,300
TRAVEL	818	4,400	306	3,103
CITY UTILITIES	8,297	8,517	4,706	8,500
GENERAL SUPPLIES	2,376	16,750	1,005	3,730
GASOLINE	1,229	1,800	362	1,200
SUBSCRIPTIONS AND MEMBERSHIPS	1,193	1,285	257	1,633
BOOKS	613	2,000	405	1,940
MACHINERY, VEHICLES & EQUIP	2,005	3,800	604	3,750
LEASE PURCHASE	-	-	-	5,800
CONTINGENCY/SUNDRY/ALLOWANCE	416	1,201	-	1,250
TOTAL DEVELOPMENT SERVICES	\$ 588,754	\$ 704,063	\$ 316,519	\$ 688,848

DEVELOPMENT SERVICES SUMMARY

PERSONNEL EXPENDITURES	\$ 514,527	\$ 556,058	\$ 265,841	\$ 612,033
OPERATING EXPENDITURES	56,784	128,278	34,147	51,946
INDIRECT SERVICES	15,438	15,927	15,927	15,319
CAPITAL EXPENDITURES	2,005	3,800	604	9,550
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 588,754	\$ 704,063	\$ 316,519	\$ 688,848

New full time position for secretary and half-ton truck added in lease purchase.

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

FIRE

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 167,917	\$ 175,748	\$ 98,013	\$ 87,809
PART TIME AND SEASONAL	-	-	-	88,786
FICA	12,948	14,053	7,865	13,962
GROUP INSURANCE/EMPLOYER SHARE	14,386	17,289	12,539	14,514
RETIREMENT/EMPLOYER SHARE	23,928	27,485	14,240	17,218
WORKMEN'S COMP INSURANCE	9,895	12,709	6,153	4,257
UNIFORM ALLOWANCE	33,495	23,486	12,216	28,486
OTHER EMPLOYEE BENEFITS	3,481	3,869	44	3,869
EDUCATIONAL/TRAINING SERVICES	2,070	5,330	110	5,330
OTHER PROFESSIONAL SERVICES	4,081	4,350	2,204	6,570
DISASTER PREPAREDNESS	659	4,950	(112)	4,950
REPAIR & MAINTENANCE SERVICE	5,585	14,675	15,516	14,675
COMMUNICATIONS/TELEPHONE-PAGE	22,754	29,535	6,757	30,015
ADVERTISING/LEGAL AND NONLEGAL	-	300	-	300
TRAVEL	14,657	15,145	3,117	15,145
CITY UTILITIES	4,895	4,960	2,753	4,960
GENERAL SUPPLIES	25,213	19,037	14,586	20,145
NATURAL GAS/MOUNTAIN FUEL	2,679	5,400	927	5,400
GASOLINE	5,668	8,500	1,416	8,500
SUBSCRIPTIONS AND MEMBERSHIPS	1,520	2,775	430	3,005
BOOKS	912	960	-	960
MACHINERY, VEHICLES & EQUIP	648,445	14,848	12,212	10,848
VEHICLES	-	-	-	20,000
LEASE PURCHASE	241,000	103,000	83,145	83,145
CONTINGENCY/SUNDRY/ALLOWANCE	3,499	3,650	1,181	3,650
TOTAL FIRE	\$ 1,249,687	\$ 512,054	\$ 295,312	\$ 496,499

FIRE SUMMARY

PERSONNEL EXPENDITURES	\$ 266,050	\$ 274,639	\$ 151,070	\$ 258,901
OPERATING EXPENDITURES	94,192	119,567	48,885	123,605
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	889,445.00	117,848.00	95,357.00	113,993.00
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 1,249,687	\$ 512,054	\$ 295,312	\$ 496,499

Removed water Tender for \$300,000.

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

LEGAL

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 200,559	\$ 228,566	\$ 124,031	\$ 229,662
FICA	15,810	18,720	10,032	18,617
GROUP INSURANCE/EMPLOYER SHARI	37,411	41,986	28,324	37,221
RETIREMENT/EMPLOYER SHARE	36,562	43,540	23,794	43,518
WORKMEN'S COMP INSURANCE	421	686	1,152	3,197
AUTOMOBILE ALLOWANCE	6,600	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	67	205	72	205
EDUCATIONAL/TRAINING SERVICES	320	970	-	970
OTHER PROFESSIONAL SERVICES	12,669	41,458	8,213	41,458
COMMUNICATIONS/TELEPHONE-PAGE	1,752	2,180	720	2,180
TRAVEL	1,280	2,340	440	2,340
GENERAL SUPPLIES	495	400	119	400
SUBSCRIPTIONS AND MEMBERSHIPS	3,252	8,513	469	8,513
TOTAL LEGAL	\$ 317,198	\$ 396,164	\$ 200,666	\$ 394,881

LEGAL SUMMARY

PERSONNEL EXPENDITURES	\$ 297,430	\$ 340,303	\$ 190,705	\$ 339,020
OPERATING EXPENDITURES	19,768	55,861	9,961	55,861
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 317,198	\$ 396,164	\$ 200,666	\$ 394,881

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

LIBRARY

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 198,743	\$ 243,804	\$ 122,292	\$ 133,316
PART TIME AND SEASONAL	138	-	1,379	117,943
FICA	14,554	18,651	9,182	19,221
GROUP INSURANCE/EMPLOYER SHARI	26,396	31,528	18,393	30,124
RETIREMENT/EMPLOYER SHARE	19,037	25,207	12,905	25,248
WORKMEN'S COMP INSURANCE	1,003	1,386	1,413	4,146
OTHER EMPLOYEE BENEFITS	380	329	178	329
EDUCATIONAL/TRAINING SERVICES	230	510	75	510
OTHER PROFESSIONAL SERVICES	194	350	230	350
INDIRECT SERVICES	46,313	47,780	47,780	37,737
REPAIR & MAINTENANCE SERVICE	-	-	-	2,600
COMMUNICATIONS/TELEPHONE-PAGE	977	1,200	427	1,200
TRAVEL	1,135	895	-	895
CITY UTILITIES	3,745	3,235	2,228	3,235
GENERAL SUPPLIES	8,850	9,645	8,072	10,645
NATURAL GAS/MOUNTAIN FUEL	2,344	3,500	847	3,500
SUBSCRIPTIONS AND MEMBERSHIPS	60	230	-	230
BOOKS	14,863	17,500	1,721	17,500
PERIODICALS	2,936	2,692	1,780	2,692
VIDEO/AUDIO	7,356	8,400	2,811	8,400
JR. BOOKS	18,244	17,500	16,883	17,500
LIBRARY GRANT EXPENDITURE	8,100	4,000	-	4,000
MACHINERY, VEHICLES & EQUIP	2,161	1,200	-	1,200
TOTAL LIBRARY	\$ 377,759	\$ 439,542	\$ 248,596	\$ 442,521

LIBRARY SUMMARY

PERSONNEL EXPENDITURES	\$ 260,251	\$ 320,905	\$ 165,742	\$ 330,327
OPERATING EXPENDITURES	60,934	65,657	35,074	69,257
INDIRECT SERVICES	46,313	47,780	47,780	37,737
CAPITAL EXPENDITURES	10,261	5,200	-	5,200
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 377,759	\$ 439,542	\$ 248,596	\$ 442,521

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

PARKS

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 181,330	\$ 192,553	\$ 106,137	\$ 193,476
PART TIME AND SEASONAL	23,850	20,543	26,948	20,645
OVERTIME	6,362	6,720	3,834	6,720
ON CALL TIME	1,517	2,880	836	3,744
FICA	15,684	17,149	10,200	17,433
GROUP INSURANCE/EMPLOYER SHARI	53,443	58,991	40,360	54,882
RETIREMENT/EMPLOYER SHARE	36,488	38,859	23,783	37,246
WORKMEN'S COMP INSURANCE	2,586	3,222	2,197	3,533
UNIFORM ALLOWANCE	400	450	469	525
AUTOMOBILE ALLOWANCE	1,650	1,650	825	3,300
OTHER EMPLOYEE BENEFITS	421	926	154	926
EDUCATIONAL/TRAINING SERVICES	810	30	-	155
OTHER PROFESSIONAL SERVICES	5,875	9,234	664	9,234
INDIRECT SERVICES	11,920	12,582	12,582	12,726
REPAIR & MAINTENANCE SERVICE	8,404	18,013	5,644	18,013
COMMUNICATIONS/TELEPHONE-PAGE	1,382	1,692	573	1,872
ADVERTISING/LEGAL AND NONLEGAL	-	50	-	50
TRAVEL	608	-	-	687
CITY UTILITIES	29,871	29,900	17,379	29,900
GENERAL SUPPLIES	8,043	14,300	5,064	10,000
ELECTRICITY	250	750	108	750
GASOLINE	8,819	7,700	3,430	6,850
SUBSCRIPTIONS AND MEMBERSHIPS	90	100	-	100
IMPROVEMENTS OTHER THAN BLDG	13,492	7,800	2,308	13,900
MACHINERY, VEHICLES & EQUIP	22	5,364	-	5,364
LEASE PURCHASE	22,670	22,670	22,670	28,200
TOTAL PARKS	\$ 435,987	\$ 474,128	\$ 286,165	\$ 480,231

PARKS SUMMARY

PERSONNEL EXPENDITURES	\$ 323,731	\$ 343,943	\$ 215,743	\$ 342,430
OPERATING EXPENDITURES	64,152	81,769	32,862	77,611
INDIRECT SERVICES	11,920	12,582	12,582	12,726
CAPITAL EXPENDITURES	36,184	35,834	24,978	47,464
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 435,987	\$ 474,128	\$ 286,165	\$ 480,231

New half ton included in lease purchase. Take out Memorial park improvements, Hollow park improvements, Temple View park playground, McMullin Park restrooms, and trail improvements.

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

PAYSON COMMUNITY THEATER

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
PAYSON COMMUNITY THEATRE REV	\$ 59,194	\$ 30,000	\$ 38,682	\$ 28,000
PCT Revenue	-	-	98	-
DONATIONS	2,485	2,000	1,575	1,500
TRANSFER FROM GENERAL FUND	-	7,000	-	7,000
TOTAL REVENUE	\$ 61,679	\$ 39,000	\$ 40,355	\$ 36,500
EXPENDITURES:				
PART TIME AND SEASONAL	17,401	15,550	14,961	13,550
FICA	1,404	1,190	1,141	1,037
WORKMEN'S COMP INSURANCE	-	-	-	224
OTHER PROFESSIONAL SERVICES	19,490	12,500	11,813	11,150
REPAIR AND MAINTENANCE SERVICE	-	-	30	-
ADVERTISING/LEGAL AND NONLEGAL	1,209	2,500	1,309	1,600
GENERAL SUPPLIES	23,068	8,929	25,400	8,939
TOTAL EXPENDITURES	\$ 62,730	\$ 40,669	\$ 54,654	\$ 36,500
OPERATING SURPLUS/(DEFICIT)	\$ (1,051)	\$ (1,669)	\$ (14,299)	\$ -

PAYSON COMMUNITY THEATER SUMMARY

PERSONNEL EXPENDITURES	\$ 18,963	\$ 16,740	\$ 16,102	\$ 14,811
OPERATING EXPENDITURES	43,767	23,929	38,552	21,689
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 62,730	\$ 40,669	\$ 54,654	\$ 36,500

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

PETEETNEET

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
PETEETNEET RENTAL REVENUE	25,225	30,000	14,534	25,000
PETEETNEET DONATIONS	-	300	300	-
TOTAL REVENUE	\$ 25,225	\$ 30,300	\$ 14,834	\$ 25,000
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 130	\$ -	\$ -	\$ -
PART TIME AND SEASONAL	18,417	10,150	5,466	10,199
FICA	1,438	777	418	780
WORKMEN'S COMP INSURANCE	666	972	1,250	168
REPAIR AND MAINTENANCE SERVICE	7,858	10,550	5,631	10,550
COMMUNICATIONS/TELEPHONE-PAGE	2,683	2,100	1,102	2,100
CITY UTILITIES	12,366	12,370	6,230	12,370
GENERAL SUPPLIES	1,597	3,374	1,596	3,374
NATURAL GAS/MOUNTAIN FUEL	19,972	24,000	7,100	24,000
IMPROVEMENTS OTHER THAN BUILDI	-	45,000	-	-
TOTAL EXPENDITURES	\$ 65,127	\$ 109,293	\$ 28,793	\$ 63,541
OPERATING SURPLUS/(DEFICIT)	\$ (39,902)	\$ (78,993)	\$ (13,959)	\$ (38,541)

PETEETNEET SUMMARY

PERSONNEL EXPENDITURES	\$ 20,651	\$ 11,899	\$ 7,134	\$ 11,147
OPERATING EXPENDITURES	44,476	52,394	21,659	52,394
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	45,000	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 65,127	\$ 109,293	\$ 28,793	\$ 63,541

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

POLICE

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 1,040,545	\$ 1,145,894	\$ 609,308	\$ 1,164,981
PART TIME AND SEASONAL	61,229	99,051	36,048	86,143
OVERTIME	110,577	94,329	51,761	81,444
FICA	93,209	106,045	53,864	104,958
GROUP INSURANCE/EMPLOYER SHARE	262,006	332,385	175,569	318,980
RETIREMENT/EMPLOYER SHARE	318,822	362,765	194,276	397,840
WORKMEN'S COMP INSURANCE	8,933	10,861	5,525	19,076
UNIFORM ALLOWANCE	15,892	19,100	14,535	19,100
OTHER EMPLOYEE BENEFITS	1,727	4,233	505	4,233
EDUCATIONAL/TRAINING SERVICES	9,917	13,968	2,649	13,968
OTHER PROFESSIONAL SERVICES	13,995	12,401	4,246	12,401
DRUG TASK FORCE	8,901	10,275	8,405	10,275
FIRE ARMS	9,409	9,210	3,153	7,210
TASER	3,892	10,213	3,621	7,013
INDIRECT SERVICES	107,387	111,600	111,600	101,646
REPAIR & MAINTENANCE SERVICE	7,705	8,944	8,730	3,950
COMMUNICATIONS/TELEPHONE-PAGE	159,925	162,750	78,474	162,750
ADVERTISING/LEGAL AND NONLEGAL	274	255	-	255
TRAVEL	11,656	11,059	5,417	11,059
CITY UTILITIES	8,427	8,517	4,771	8,517
K-9 SUPPLIES	9,311	3,220	3,577	3,418
GENERAL SUPPLIES	9,064	8,461	3,875	8,461
GASOLINE	64,551	81,000	13,523	76,000
SUBSCRIPTIONS AND MEMBERSHIPS	7,918	1,740	894	1,740
IMPROVEMENTS OTHER THAN BLDG	-	7,500	6,657	7,500
MACHINERY, VEHICLES & EQUIP	97,432	8,665	9,547	19,165
LEASE PURCHASE	201,336	162,839	22,528	140,312
CONTINGENCY/SUNDRY/ALLOWANCE	1,480	1,500	1,288	1,500
TOTAL POLICE	\$ 2,645,520	\$ 2,808,780	\$ 1,434,346	\$ 2,793,895

POLICE SUMMARY

PERSONNEL EXPENDITURES	\$ 1,912,940	\$ 2,174,663	\$ 1,141,391	\$ 2,196,755
OPERATING EXPENDITURES	326,425	343,513	142,623	328,517
INDIRECT SERVICES	107,387	111,600	111,600	101,646
CAPITAL EXPENDITURES	298,768	179,004	38,732	166,977
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 2,645,520	\$ 2,808,780	\$ 1,434,346	\$ 2,793,895

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

ANIMAL CONTROL

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 36,654	\$ 36,841	\$ 16,608	\$ 40,401
OVERTIME	806	1,500	315	1,500
FICA	2,682	2,933	1,244	3,205
GROUP INSURANCE/EMPLOYER SHARI	15,231	18,674	5,914	17,198
RETIREMENT/EMPLOYER SHARE	7,092	7,384	3,277	7,770
WORKMEN'S COMP INSURANCE	415	944	1,153	667
UNIFORM ALLOWANCE	625	650	364	650
OTHER EMPLOYEE BENEFITS	36	351	44	351
EDUCATIONAL/TRAINING SERVICES	250	500	-	500
OTHER PROFESSIONAL SERVICES	9,382	11,668	4,765	16,668
REPAIR & MAINTENANCE SERVICE	-	800	-	800
TRAVEL	554	800	-	800
GENERAL SUPPLIES	215	850	197	850
TOTAL ANIMAL CONTROL	\$ 73,942	\$ 83,895	\$ 33,881	\$ 91,360

ANIMAL CONTROL SUMMARY

PERSONNEL EXPENDITURES	\$ 63,541	\$ 69,277	\$ 28,919	\$ 71,742
OPERATING EXPENDITURES	10,401	14,618	4,962	19,618
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 73,942	\$ 83,895	\$ 33,881	\$ 91,360

PAYSON CITY 2017 TENTATIVE BUDGET

SWIMMING POOL

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
<u>REVENUES:</u>				
POOL ADMISSION FEES	\$ 182,155	\$ 224,000	\$ 82,013	180,000
SWIMMING LESSONS	65,209	63,000	7,940	63,000
SWIM TEAM REVENUE	18,378	14,400	17,473	14,400
TOTAL REVENUE	\$ 265,742	\$ 301,400	\$ 107,426	\$ 257,400
<u>EXPENDITURES:</u>				
REGULAR EMPLOYEES	\$ 19,103	\$ 22,313	\$ 12,167	\$ 22,420
TEMPORARY AND SEASONAL EMPLOY	162,909	180,385	109,268	181,250
FICA	13,373	15,506	9,205	15,581
GROUP INSURANCE/EMPLOYER SHARI	6,145	9,337	4,872	8,599
RETIREMENT/EMPLOYER SHARE	3,269	4,297	2,332	4,316
WORKMEN'S COMPENSATION INSURAI	4,671	6,592	3,602	3,361
OTHER EMPLOYEE BENEFITS	127	836	17	836
TRAINING	375	655	-	655
REPAIR AND MAINTENANCE SERVICE	9,774	15,400	3,473	15,400
COMMUNICATIONS/TELEPHONE-PAGE	851	1,272	371	1,272
CITY UTILITIES	34,213	34,250	20,507	34,250
SWIM TEAM SUPPLIES	1,745	7,800	8,625	7,800
SUPPLIES	45,674	43,150	28,842	43,150
NATURAL GAS/MOUNTAIN FUEL	45,407	50,000	22,444	50,000
PRINCIPAL PAYMENTS	438,718	456,823	455,597	461,000
TOTAL EXPENDITURES	\$ 786,354	\$ 848,616	\$ 681,322	\$ 849,890
OPERATING SURPLUS/(DEFICIT)	\$ (520,612)	\$ (547,216)	\$ (573,896)	\$ (592,490)

SWIMMING POOL SUMMARY

PERSONNEL EXPENDITURES	\$ 209,597	\$ 239,266	\$ 141,463	\$ 236,363
OPERATING EXPENDITURES	138,039	152,527	84,262	152,527
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
DEBT SERVICE	438,718	456,823	455,597	461,000
TOTAL FUNCTIONAL AREAS	\$ 786,354	\$ 848,616	\$ 681,322	\$ 849,890

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

RECREATION

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 175,531	\$ 207,731	\$ 103,496	\$ 154,424
PART TIME AND SEASONAL	19,405	25,068	10,157	79,528
OVERTIME	4,868	5,000	1,612	5,000
FICA	14,957	18,696	8,792	18,785
GROUP INSURANCE/EMPLOYER SHARI	49,145	45,491	26,441	42,995
RETIREMENT/EMPLOYER SHARE	34,165	30,556	16,537	29,728
WORKMEN'S COMP INSURANCE	2,567	3,387	2,225	2,643
AUTOMOBILE ALLOWANCE	6,600	6,600	3,575	6,600
OTHER EMPLOYEE BENEFITS	1,937	749	82	749
EDUCATIONAL/TRAINING SERVICES	600	600	-	600
BANK CHARGES	15,281	12,400	11,517	16,000
INDIRECT SERVICES	22,249	23,116	23,116	29,729
REPAIR & MAINTENANCE SERVICES	9,674	10,600	2,558	10,600
COMMUNICATIONS/TELEPHONE-PAGE	2,063	2,184	1,091	2,184
ADVERTISING/LEGAL AND NONLEGAL	143	300	-	300
TRAVEL	601	1,140	58	1,140
CITY UTILITIES	58,275	58,275	27,818	58,275
GENERAL SUPPLIES	2,839	3,600	2,263	3,600
NATURAL GAS/MOUNTAIN FUEL	1,064	2,000	431	2,000
GASOLINE	2,977	3,400	510	3,400
SUBSCRIPTIONS AND MEMBERSHIPS	-	200	250	200
IMPROVEMENTS OTHER THAN BLDG	14,021	10,872	-	10,872
TOTAL RECREATION	\$ 438,962	\$ 471,965	\$ 242,529	\$ 479,352

RECREATION SUMMARY

PERSONNEL EXPENDITURES	\$ 309,175	\$ 343,278	\$ 172,917	\$ 340,452
OPERATING EXPENDITURES	93,517	94,699	46,496	98,299
INDIRECT SERVICES	22,249	23,116	23,116	29,729
CAPITAL EXPENDITURES	14,021	10,872	-	10,872
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 438,962	\$ 471,965	\$ 242,529	\$ 479,352

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

RECREATION ADULT

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
Mens Softball		43,725		50,000
Womens Softball		7,600		6,000
Basketball		4,000		4,000
Volleyball		15,200		14,800
Road Races		7,560		7,200
TOTAL REVENUE	\$ -	\$ 78,085	\$ -	\$ 82,000
EXPENDITURES:				
PART TIME AND SEASONAL	-	-	-	27,130
FICA	1,888	2,174	966	2,075
WORKMEN'S COMP INSURANCE	-	-	-	448
OTHER PROFESSIONAL SERVICES	105	-	-	-
PROFESSIONAL SERVICE/MENS SOFT	32,166	31,746	11,180	22,000
PROFESSIONAL SERVICE/WOMENS SO	3,533	4,449	1,548	-
PROFESSIONAL SERVICE/BASKETBAL	3,362	3,620	1,080	-
PROFESSIONAL SERVICE/VOLLEYBAL	8,746	10,600	3,193	-
PROFESSIONAL SERVICE/ROAD RACE	287	1,250	-	-
SUPPLIES/MENS SOFTBALL	11,356	14,056	5,494	16,230
SUPPLIES/WOMENS SOFTBALL	476	1,740	355	1,710
SUPPLIES/BASKETBALL	169	380	-	380
SUPPLIES/VOLLEYBALL	3,044	3,620	-	3,400
SUPPLIES/ROAD RACES	8,570	6,554	6,078	5,434
SUPPLIES/VOLLEYBALL	-	-	342	-
GENERAL SUPPLIES	620	-	-	-
TOTAL EXPENDITURES	\$ 74,322	\$ 80,189	\$ 30,236	\$ 78,807
OPERATING SURPLUS/(DEFICIT)	\$ (74,322)	\$ (2,104)	\$ (30,236)	\$ 3,193

RECREATION ADULT SUMMARY

PERSONNEL EXPENDITURES	\$ 1,888	\$ 2,174	\$ 966	\$ 29,653
OPERATING EXPENDITURES	72,434	78,015	29,270	49,154
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 74,322	\$ 80,189	\$ 30,236	\$ 78,807

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

RECREATION YOUTH

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
Baseball		56,120		60,240
Soccer		23,600		24,875
Jr. Jazz		20,750		22,600
Skiing		8,760		10,480
Football		28,350		29,525
Wrestling		3,500		3,500
Track		4,065		2,415
Volleyball		3,950		3,950
Misc. Revenue		126,170		223,892
TOTAL REVENUE	\$ -	\$ 275,265	\$ -	\$ 381,477
EXPENDITURES:				
PART TIME AND SEASONAL	3,067	-	732	195,072
FICA	10,836	13,321	5,697	14,923
WORKMEN'S COMP INSURANCE	-	-	-	3,219
OTHER EMPLOYEE BENEFITS	1,581	-	-	-
OTHER PROFESSIONAL SERVICES	118	-	-	-
PROFESSIONAL SERVICE/BASEBALL	24,581	27,296	3,851	-
PROFESSIONAL SERVICES/SOCCER	2,960	6,084	3,313	-
PROFESSIONAL SERVICE/JR JAZZ B	18,053	13,950	1,913	-
PROFESSIONAL SERVICE/SKIING	790	2,150	-	-
PROFESSIONAL SERVICE/FOOTBALL	10,715	12,436	8,351	-
PROFESSIONAL SERVICE/WRESTLING	2,539	2,820	1,204	-
PROFESSIONAL SERVICE/TRACK	216	1,020	1,020	-
PROFESSIONAL SERVICE/VOLLYBALL	1,410	1,632	1,089	-
PROFESSIONAL SERVICE/MISC	92,736	108,887	54,051	-
SUPPLIES/BASEBALL	28,666	29,504	4,091	29,504
SUPPLIES/SOCCER	14,783	14,401	7,553	15,401
SUPPLIES/JR JAZZ BASKETBALL	5,128	5,535	5,936	6,285
SUPPLIES/SKIING	7,712	9,520	8,740	9,280
SUPPLIES/FOOTBALL	9,801	15,068	6,579	15,068
SUPPLIES/WRESTLING	695	604	842	1,004
SUPPLIES/TRACK	1,410	2,960	193	1,320
SUPPLIES/VOLLEYBALL	580	1,864	684	1,864
SUPPLIES/MISC.	63,353	63,770	30,838	75,131
GENERAL SUPPLIES	98	-	-	-
TOTAL EXPENDITURES	\$ 301,828	\$ 332,822	\$ 146,677	\$ 368,071
OPERATING SURPLUS/(DEFICIT)	\$ (301,828)	\$ (57,557)	\$ (146,677)	\$ 13,406
RECREATION YOUTH SUMMARY				
PERSONNEL EXPENDITURES	\$ 15,484	\$ 13,321	\$ 6,429	\$ 213,214
OPERATING EXPENDITURES	286,344	319,501	140,248	154,857
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 301,828	\$ 332,822	\$ 146,677	\$ 368,071

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

SALMON SUPPER

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
SALMON SUPPER REVENUE	69,426	67,200	71,918	67,200
TOTAL REVENUE	\$ 69,426	\$ 67,200	\$ 71,918	\$ 67,200
EXPENDITURES:				
OTHER PROFESSIONAL SERVICES	1,197	3,050	889	3,050
REPAIR AND MAINTENANCE SERVICE	-	-	126	-
ADVERTISING/LEGAL AND NONLEGAL	552	500	879	1,500
GENERAL SUPPLIES	61,687	60,000	54,629	60,000
TOTAL EXPENDITURES	\$ 63,436	\$ 63,550	\$ 56,523	\$ 64,550
OPERATING SURPLUS/(DEFICIT)	\$ 5,990	\$ 3,650	\$ 15,395	\$ 2,650

SALMON SUPPER SUMMARY

PERSONNEL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	63,436	63,550	56,523	64,550
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 63,436	\$ 63,550	\$ 56,523	\$ 64,550

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

SENIOR CITIZEN

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 71,906	\$ 95,244	\$ 40,825	\$ 39,323
TEMPORARY AND SEASONAL EMPLOY	36	-	-	56,377
FICA	5,423	7,286	3,077	7,321
GROUP INSURANCE/EMPLOYER SHARI	5,723	6,879	6,389	6,369
RETIREMENT/EMPLOYER SHARE	6,900	7,537	4,078	7,570
WORKMEN'S COMPENSATION INSURAI	2,567	3,387	1,662	1,579
OTHER EMPLOYEE BENEFITS	63	371	30	371
OTHER PROFESSIONAL SERVICES	297	700	-	-
INDIRECT SERVICES	7,719	7,963	7,963	8,181
REPAIR & MAINTENANCE SERVICES	100	500	-	400
COMMUNICATIONS/TELEPHONE-PAGE	488	400	213	500
TRAVEL	298	-	-	-
CITY UTILITIES	8,297	8,517	4,961	8,517
GENERAL SUPPLIES	3,141	3,265	1,796	3,765
GASOLINE	1,865	3,500	330	3,500
SUBSCRIPTIONS AND MEMBERSHIPS	233	250	251	950
IMPROVEMENTS OTHER THAN BLDG	-	-	24	-
IMPROVEMENTS (ELDRIDGE GRANT)	-	6,000	-	6,000
TOTAL SENIOR CITIZENS	\$ 115,056	\$ 151,799	\$ 71,599	\$ 150,723

SENIOR CITIZENS SUMMARY

PERSONNEL EXPENDITURES	\$ 92,618	\$ 120,704	\$ 56,061	\$ 118,910
OPERATING EXPENDITURES	14,719	17,132	7,551	17,632
INDIRECT SERVICES	7,719	7,963	7,963	8,181
CAPITAL EXPENDITURES	-	6,000	24	6,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 115,056	\$ 151,799	\$ 71,599	\$ 150,723

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

SNACK SHACK

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
CONCESSIONS (SNACK SHACK)	\$ 75,393	\$ 77,000	\$ 30,723	74,000
TOTAL REVENUE	\$ 75,393	\$ 77,000	\$ 30,723	\$ 74,000
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 503	\$ -	\$ -	\$ -
PART TIME AND SEASONAL	24,801	26,715	11,293	27,446
FICA	1,892	2,044	864	2,100
WORKMEN'S COMP INSURANCE	2,567	3,387	2,057	453
OTHER EMPLOYEE BENEFITS	-	300	-	300
REPAIR AND MAINTENANCE SERVICE	4,773	1,800	-	1,800
COMMUNICATIONS/TELEPHONE-PAGE	488	360	213	360
ADVERTISING/LEGAL AND NONLEGAL	-	80	-	80
SUPPLIES/MENS SOFTBALL	3,558	-	523	-
SUPPLIES/WOMENS SOFTBALL	-	-	210	-
GENERAL SUPPLIES (BASEBALL)	35,018	41,000	9,427	41,000
TOTAL EXPENDITURES	\$ 73,600	\$ 75,686	\$ 24,587	\$ 73,539
OPERATING SURPLUS/(DEFICIT)	\$ 1,793	\$ 1,314	\$ 6,136	\$ 461

SNACK SHACK SUMMARY

PERSONNEL EXPENDITURES	\$ 29,763	\$ 32,446	\$ 14,214	\$ 30,299
OPERATING EXPENDITURES	43,837	43,240	10,373	43,240
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 73,600	\$ 75,686	\$ 24,587	\$ 73,539

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

STREETS

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REGULAR EMPLOYEES	\$ 125,593	\$ 151,048	\$ 79,908	\$ 151,773
PART TIME AND SEASONAL	14,903	8,300	11,897	8,340
OVERTIME	5,647	6,000	4,147	6,000
ON CALL	43	500	-	500
FICA	11,352	13,508	7,477	13,349
GROUP INSURANCE/EMPLOYER SHARI	36,546	45,860	26,421	40,772
RETIREMENT/EMPLOYER SHARE	22,045	29,521	14,359	29,389
WORKMEN'S COMP INSURANCE	1,525	2,444	1,872	3,352
UNIFORM ALLOWANCE	7,299	5,000	3,856	5,000
AUTOMOBILE ALLOWANCE	-	-	-	-
OTHER EMPLOYEE BENEFITS	786	1,111	209	1,111
OTHER PROFESSIONAL SERVICES	-	-	80	-
INDIRECT SERVICES	51,087	53,923	53,923	54,539
REPAIR & MAINTENANCE SERVICE	48,272	57,313	49,215	58,750
SIDEWALK REPAIR	-	-	-	25,000
COMMUNICATIONS/TELEPHONE-PAGE	2,413	2,500	1,205	2,500
ADVERTISING/LEGAL AND NONLEGAL	-	250	-	250
CITY UTILITIES	6,300	6,300	3,003	8,180
GENERAL SUPPLIES	26,652	38,393	33,838	38,393
NATURAL GAS/MOUNTAIN FUEL	2,326	1,000	-	1,000
GASOLINE	40,530	58,000	18,014	41,000
MACHINERY, VEHICLES & EQUIP	-	-	-	2,500
LEASE PURCHASE	-	300	280	7,000
TOTAL STREETS	\$ 403,319	\$ 481,271	\$ 309,704	\$ 498,698

STREETS SUMMARY

PERSONNEL EXPENDITURES	\$ 225,739	\$ 263,292	\$ 150,146	\$ 259,586
OPERATING EXPENDITURES	126,493	163,756	105,355	175,073
INDIRECT SERVICES	51,087	53,923	53,923	54,539
CAPITAL EXPENDITURES	-	300	280	9,500
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 403,319	\$ 481,271	\$ 309,704	\$ 498,698

Sidewalk repairs and new ¾ ton truck for streets.

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND – DEPARTMENT DETAIL

VICTIM ADVOCATE

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
VICTIMS ADVOCATE - STATE	\$ 29,659	\$ 31,160	\$ 15,353	54,000
INTERLOCAL CONTRIBUTION-VICTIM	17,623	25,808	25,085	5,500
TOTAL REVENUE	\$ 47,282	\$ 56,968	\$ 40,438	\$ 59,500
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 41,742	\$ 45,131	\$ 24,024	\$ 45,347
FICA	4,236	4,769	2,424	4,577
GROUP INSURANCE/EMPLOYER SHARI	11,658	10,603	6,245	7,886
RETIREMENT/EMPLOYER SHARE	7,891	8,692	5,042	8,730
WORKMEN'S COMP INSURANCE	311	676	1,147	748
AUTOMOBILE ALLOWANCE	6,600	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	43	71	30	71
EDUCATIONAL/TRAINING SERVICES	142	1,282	110	1,282
COMMUNICATIONS/TELEPHONE-PAGE	710	732	213	732
GENERAL SUPPLIES	30	2,142	1,134	2,142
TOTAL EXPENDITURES	\$ 73,363	\$ 80,698	\$ 43,669	\$ 78,115
OPERATING SURPLUS/(DEFICIT)	\$ (26,081)	\$ (23,730)	\$ (3,231)	\$ (18,615)

VICTIM ADVOCATE SUMMARY

PERSONNEL EXPENDITURES	\$ 72,481	\$ 76,542	\$ 42,212	\$ 73,959
OPERATING EXPENDITURES	882	4,156	1,457	4,156
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 73,363	\$ 80,698	\$ 43,669	\$ 78,115

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

INTERFAITH COUNCIL

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES				
MISCELLANEOUS DONATIONS	\$ 953	\$ 1,500	\$ 150	\$ -
TOTAL REVENUE	\$ 953	\$ 1,500	\$ 150	\$ -
EXPENDITURES				
CONTINGENCIES/SUNDRY/ALLOWANC	188	1,500	78	-
TOTAL EXPENDITURES	\$ 623	\$ 1,500	\$ 78	\$ -
OPERATING SURPLUS/(DEFICIT)	\$ 330	\$ -	\$ 72	\$ -

INTERFAITH SUMMARY

PERSONNEL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	623	1,500	78	-
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
DEBT SERVICE	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 623	\$ 1,500	\$ 78	\$ -

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
<u>REVENUES</u>				
CDBG GRANT	\$ -	\$ 208,314	\$ 208,314	\$ 59,300
TOTAL REVENUE	\$ -	\$ 208,314	\$ 208,314	\$ 59,300
<u>EXPENDITURES</u>				
IMPROVEMENTS OTHER THAN BLDG	-	208,314	208,314	59,300
TOTAL EXPENDITURES	\$ -	\$ 208,314	\$ 208,314	\$ 59,300
OPERATING SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -

CDBG SUMMARY

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

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

MUNICIPAL BUILDING AUTHORITY (MBA)

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
<u>REVENUES</u>				
TRANSFER FROM ELECTRIC FUND	\$ 10	\$ 15	\$ 10	\$ 15
TOTAL REVENUE	\$ 10	\$ 15	\$ 10	\$ 15
<u>EXPENDITURES</u>				
SUBSCRIPTIONS AND MEMBERSHIPS	\$ 10	\$ 15	\$ -	\$ 15
TOTAL EXPENDITURES	\$ 10	\$ 15	\$ -	\$ 15
<u>OPERATING SURPLUS/(DEFICIT)</u>	\$ -	\$ -	\$ 10	\$ -
<u>MBA SUMMARY</u>				
PERSONNEL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	10	15	-	15
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
DEBT SERVICE	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 10	\$ 15	\$ -	\$ 15

PAYSON CITY 2017 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

CLASS "C" ROAD FUNDS

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUE:				
CLASS C ROAD FUNDS	\$ 619,427	\$ 659,000	\$ 304,760	\$ 697,000
TOTAL REVENUE	\$ 619,427	\$ 659,000	\$ 304,760	\$ 697,000
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 74,912	\$ 76,726	\$ 41,378	\$ 76,467
FICA	5,992	5,822	3,098	5,850
GROUP INSURANCE/EMPLOYER SHARE	16,846	18,864	9,027	17,198
RETIREMENT/EMPLOYER SHARE	14,302	14,657	7,931	14,720
WORKMEN'S COMP INSURANCE				1,667
REPAIR & MAINTENANCE SERVICE	435,536	448,409	354,501	476,700
LEASE PURCHASE	73,000	73,000	73,000	81,900
TOTAL EXPENDITURES	\$ 620,588	\$ 637,478	\$ 488,935	\$ 674,502
OPERATING SURPLUS/(DEFICIT)	\$ (1,161)	\$ 21,522	\$ (184,175)	\$ 22,498

CLASS C ROAD SUMMARY

PERSONNEL EXPENDITURES	\$ 112,052	\$ 116,069	\$ 61,434	\$ 115,902
OPERATING EXPENDITURES	435,536	448,409	354,501	476,700
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	73,000	73,000	73,000	81,900
TRANSFERS	-	-	-	-
DEBT SERVICE	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 620,588	\$ 637,478	\$ 488,935	\$ 674,502

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.

PAYSON CITY 2017 TENTATIVE BUDGET

REVOLVING LOAN FUND DETAIL

REVOLVING LOAN

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES				
LOAN PAYMENTS REVENUE	\$ 18,619	\$ 363,904	\$ 333,888	\$ 351,804
TRANSFER FROM CAPITAL PROJECTS	308,000	-	-	-
INTEREST EARNINGS	1,283	-	713	-
TOTAL REVENUE	\$ 327,902	\$ 363,904	\$ 334,601	\$ 351,804
EXPENDITURES				
CAPITAL EXPENSE (LOANED)	\$ -	\$ -	\$ 99,316	\$ 294,600
TOTAL EXPENDITURES	\$ -	\$ -	\$ 99,316	\$ 294,600
OPERATING SURPLUS/(DEFICIT)	\$ 327,902	\$ 363,904	\$ 235,285	\$ 57,204

REVOLVING LOAN SUMMARY

PERSONNEL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	-	-	-	-
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	99,316	294,600
TRANSFERS	-	-	-	-
DEBT SERVICE	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ -	\$ -	\$ 99,316	\$ 294,600

Vehicles included in the budget:

Streets 3/4 Ton Truck	30,000
Dev. Services 1/2 ton	26,000
City Grounds Mower	35,000
Electric 1/2 ton truck	26,000
Electric Service Truck	25,000
Maintenance SidexSide with PI	14,100
Sewer Explorer	27,500
Sewer 3/4 Ton	28,000

PAYSON CITY 2017 TENTATIVE BUDGET

CEMETERY PERPETUAL CARE FUND DETAIL

CEMETERY PERPETUAL CARE

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
SALE OF CEMETERY LOTS	\$ 48,471	\$ 15,000	\$ 9,376	\$ 15,000
INTEREST EARNINGS	1,758	-	1,166	-
TOTAL REVENUE	\$ 50,229	\$ 15,000	\$ 10,542	\$ 15,000
EXPENDITURES:				
IMPROVEMENTS OTHER THAN BLDG	\$ -	\$ -	\$ -	\$ -
TRANSFER TO CEMETERY	15,000	15,000	7,500	-
TOTAL EXPENDITURES	\$ 15,000	\$ 15,000	\$ 7,500	\$ -
OPERATING SURPLUS/(DEFICIT)	\$ 35,229	\$ -	\$ 3,042	\$ 15,000

PAYSON CITY 2017 TENTATIVE BUDGET

SPECIAL REVENUE FUNDS DETAIL

REDEVELOPMENT AGENCY (RDA) DOWNTOWN

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
APPROPRIATION OF FUND BAL	-	14,000	-	14,000
TOTAL REVENUE	\$ -	\$ 14,000	\$ -	\$ 14,000
EXPENDITURES				
OTHER PROFESSIONAL SERVICES	13,029	14,000	5,132	14,000
TOTAL EXPENDITURES:	\$ 13,029	\$ 14,000	\$ 5,132	\$ 14,000
OPERATING SURPLUS/(DEFICIT)	\$ (13,029)	\$ -	\$ (5,132)	\$ -

ECONOMIC DEVELOPMENT AGENCY (EDA) BUSINESS PARK

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
TAX INCREMENT	\$ 582,036	\$ 582,036	\$ -	\$ -
TOTAL REVENUE	\$ 582,036	\$ 582,036	\$ -	\$ -
EXPENDITURES:				
OTHER PROFESSIONAL SERVICES	\$ 2,600	\$ -	\$ -	\$ -
IMPROVEMENTS OTHER THAN BLDG	162,349	582,036	-	-
TOTAL EXPENDITURES	\$ 164,949	\$ 582,036	\$ -	\$ -
OPERATING SURPLUS/(DEFICIT)	\$ 417,087	\$ -	\$ -	\$ -

PAYSON CITY 2017 TENTATIVE BUDGET

SPECIAL REVENUE FUNDS DETAIL

PUBLIC SAFETY IMPACT FEES

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
IMPACT FEES	\$ 26,623	\$ 10,125	\$ 14,175	\$ 10,125
INTEREST EARNINGS	1,168	-	487	-
TOTAL REVENUE	\$ 27,791	\$ 10,125	\$ 14,662	\$ 10,125
EXPENDITURES:				
IMPROVEMENTS	148,686	10,125	-	-
TOTAL EXPENDITURES	\$ 148,686	\$ 10,125	\$ -	\$ -
OPERATING SURPLUS/(DEFICIT)	\$ (120,895)	\$ -	\$ 14,662	\$ 10,125

PARK IMPACT FEES

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
IMPACT FEES	\$ 123,217	\$ 56,000	\$ 66,800	\$ 56,000
INTEREST EARNINGS	1,307	-	585	-
APPROPRIATE FUND BALANCE	-	99,984	-	50,000
TOTAL REVENUE	\$ 124,524	\$ 155,984	\$ 67,385	\$ 106,000
EXPENDITURES:				
PRINCIPAL PAYMENTS	106,000	106,000	106,000	106,000
TOTAL EXPENDITURES	\$ 106,000	\$ 106,000	\$ 106,000	\$ 106,000
OPERATING SURPLUS/(DEFICIT)	\$ 18,524	\$ 49,984	\$ (38,615)	\$ -

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

WATER

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
FEDERAL GRANT	\$ -	\$ -	\$ -	300,000
SALE OF SURPLUS PROPERTY	-	-	800	-
CULINARY WATER SALES	1,558,861	1,600,765	851,171	1,600,765
CONNECTION FEES	36,897	41,117	18,035	41,117
PRESS IRRIG CONNECT FEES	5,300	5,000	2,500	5,000
IRRIGATION WATER SALES	856,961	850,000	424,862	850,000
INTEREST EARNINGS	22,335	-	4,059	-
WATER USED BY OTHER DEPARTMENT	67,558	22,941	34,365	22,941
MISCELLANEOUS	3,620	476	22,276	-
APPROPRIATION OF FUND BALANCE	-	176,893	-	929,279
PROPOSED RATE INCREASE				393,840
TOTAL REVENUE	\$ 2,551,532	\$ 2,697,192	\$ 1,358,068	\$ 4,142,942

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

WATER

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 222,133	\$ 245,478	\$ 132,184	\$ 246,658
OVERTIME	23,100	20,000	18,107	20,000
ON CALL	10,273	10,000	5,659	10,000
FICA	19,223	21,579	11,677	21,417
GROUP INSURANCE/EMPLOYER SHARE	70,558	85,665	48,165	79,482
RETIREMENT/EMPLOYER SHARE	51,273	52,903	28,786	52,518
PENSION BENEFIT EXPENSE	(35,522)	-	-	-
ACTUARIAL CALC PENSION EXPENSE	22,089	-	-	-
WORKMEN'S COMP INSURANCE	2,577	3,222	2,070	3,857
UNIFORM ALLOWANCE	2,375	1,800	1,931	1,800
AUTOMOBILE ALLOWANCE	6,600	6,600	1,790	3,300
OTHER EMPLOYEE BENEFITS	444	1,197	174	1,197
EDUCATIONAL/TRAINING SERVICES	3,605	1,200	480	1,500
OTHER PROFESSIONAL SERVICES	174,876	144,435	27,433	49,542
INDIRECT SERVICES	173,859	295,938	295,938	368,353
REPAIR & MAINTENANCE SERVICE	128,926	84,790	55,720	89,960
COMMUNICATIONS/TELEPHONE-PAGE	4,687	10,260	1,959	10,260
ADVERTISING/LEGAL AND NONLEGAL	332	500	-	500
TRAVEL	3,816	3,900	-	3,900
CITY UTILITIES	73,932	80,000	39,488	80,000
GENERAL SUPPLIES	46,676	44,565	22,503	60,135
NATURAL GAS/MOUNTAIN FUEL	4,958	7,000	1,743	7,000
ELECTRICITY	17,353	28,000	14,120	48,000
GASOLINE	11,261	11,000	5,653	11,000
SUBSCRIPTIONS AND MEMBERSHIPS	6,031	7,801	1,772	13,116
WATER SHARES	228,576	398,229	74,367	323,229
EQUIPMENT MAINTENANCE	8,099	13,730	2,522	12,330
IMPROVEMENTS OTHER THAN BUILDI	46,347	-	82,592	1,523,596
IMPROVEMENTS (REIMB BY BONDS)	40,015	-	(31,327)	-
MACHINERY, VEHICLES, AND EQUIP	4,524	4,000	-	44,000
INTEREST	260,320	-	-	-
PRINCIPAL PAYMENTS	6,166	832,660	665,275	831,371
AGENT FEES	35,135	-	-	-
DEPRECIATION EXPENSE	400,490	-	-	-
BAD DEBT EXPENSE	20,860	-	-	-
TRANSFER TO GENERAL FUND	198,683	226,784	113,392	224,719
TOTAL EXPENDITURES	\$ 2,294,650	\$ 2,643,236	\$ 1,624,173	\$ 4,142,740
OPERATING SURPLUS/(DEFICIT)	\$ 256,882	\$ 53,956	\$ (266,105)	\$ 202

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

WATER SUMMARY

PERSONNEL EXPENDITURES	\$ 398,508	\$ 448,444	\$ 250,543	\$ 440,229
OPERATING EXPENDITURES	846,720	835,410	247,760	710,472
INDIRECT SERVICES	173,859	295,938	295,938	368,353
CAPITAL EXPENDITURES	90,886	4,000	51,265	1,567,596
TRANSFERS OUT	198,683	226,784	113,392	224,719
DEBT SERVICE	301,621	832,660	665,275	831,371
DEPRECIATION	400,490	-	-	-
BAD DEBT	20,860	-	-	-
TOTAL FUNCTIONAL AREAS	\$2,431,627	\$2,643,236	\$1,624,173	\$4,142,740

WATER IMPACT FEES

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
<u>REVENUES:</u>				
IMPACT FEES	\$ 87,666	\$ 73,440	\$ 52,283	\$ 73,440
INTEREST EARNINGS	2,037	1,000	1,115	-
TOTAL REVENUE	\$ 89,703	\$ 74,440	\$ 53,398	\$ 73,440
<u>EXPENDITURES:</u>				
BOND PAYMENT	-	73,440	73,444	73,440
TOTAL EXPENDITURES	\$ 32,821	\$ 73,440	\$ 73,444	\$ 73,440
OPERATING SURPLUS/(DEFICIT)	\$ 56,882	\$ 1,000	\$ (20,046)	\$ -

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

SOLID WASTE

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
SALE OF SURPLUS PROPERTY	\$ -	\$ -	\$ 9,765	-
SOLID WASTE SERVICES	963,377	900,000	488,503	963,377
LANDFILL FEES	503,754	400,000	297,066	410,000
C & D LANDFILL	385,186	402,000	214,893	402,000
INTEREST EARNINGS	2,824	-	1,814	-
MISC. GRAVEL SALES	142	-	-	-
SOLID WASTE - START UP FEE	4,638	5,000	2,359	5,000
Landscaping Material Sales	6,477	6,000	1,223	6,000
GRAVEL ROYALTIES	89,488	90,000	37,882	90,000
UTILITIES USED BY OTHER DEPTS	28,183	5,315	14,722	5,315
MISCELLANEOUS	2,793	476	997	476
APPROPRIATE FUND BAL	-	50,000	-	-
TOTAL REVENUE	\$ 1,986,862	\$ 1,858,791	\$ 1,069,224	\$ 1,882,168

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

SOLID WASTE

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 272,376	\$ 295,649	\$ 158,212	\$ 300,430
PART TIME AND SEASONAL	10,064	9,360	4,545	9,405
OVERTIME	36,569	21,000	25,243	21,000
FICA	25,055	26,354	15,005	25,912
GROUP INSURANCE/EMPLOYER SHARI	82,836	98,829	48,610	100,308
RETIREMENT/EMPLOYER SHARE	41,205	60,234	34,808	60,650
PENSION BENEFIT EXPENSE	(49,103)	-	-	-
ACTUARIAL CALC PENSION EXPENSE	30,533	-	-	-
WORKMEN'S COMP INSURANCE	2,577	3,387	2,133	4,996
UNIFORM ALLOWANCE	4,764	4,766	2,197	4,766
PROFESSIONAL/EDUCATIONAL SERVI	-	500	-	500
OTHER PROFESSIONAL SERVICES	100,360	149,748	46,196	149,748
INDIRECT SERVICES	476,147	545,945	545,945	472,126
REPAIR & MAINTENANCE SERVICE	50,419	41,000	10,954	41,300
COMMUNICATIONS/TELEPHONE-PAGE	5,839	7,200	2,691	7,200
GENERAL SUPPLIES	5,824	4,400	7,531	4,400
NATURAL GAS/MOUNTAIN FUEL	151	2,500	96	2,500
ELECTRICITY	1,617	1,725	609	1,725
GASOLINE	73,841	81,250	45,106	81,250
SUBSCRIPTIONS AND MEMBERSHIPS	250	500	412	500
EQUIPMENT MAINTENANCE	97,427	93,154	57,741	93,154
LEASE PURCHASE	-	149,300	143,474	149,300
INTEREST	1,313	-	-	-
PRINCIPAL PAYMENTS	-	1,800	-	1,800
DEPRECIATION EXPENSE	97,013	-	-	-
BAD DEBT EXPENSE	8,732	-	-	-
TRANSFER TO GENERAL FUND	130,342	154,240	77,120	160,774
TRANSFER TO CAPITAL PROJECTS	412,623	90,000	45,000	90,000
TOTAL EXPENDITURES	\$ 1,919,488	\$ 1,844,442	\$ 1,273,909	\$ 1,785,345
OPERATING SURPLUS/(DEFICIT)	\$ 67,374	\$ 14,349	\$ (204,685)	\$ 96,823

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

SOLID WASTE SUMMARY

PERSONNEL EXPENDITURES	\$ 457,590	\$ 521,180	\$ 291,034	\$ 529,068
OPERATING EXPENDITURES	335,728	381,977	171,336	382,277
INDIRECT SERVICES	476,147	545,945	545,945	472,126
CAPITAL EXPENDITURES	-	149,300	143,474	149,300
TRANSFERS OUT	542,965	244,240	122,120	250,774
DEBT SERVICE	1,313	1,800	-	1,800
DEPRECIATION	97,013	-	-	-
BAD DEBT	8,732	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 1,919,488	\$ 1,844,442	\$ 1,273,909	\$ 1,785,345

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
SALE OF SURPLUS PROPERTY	\$ -	\$ -	\$ 4,348	\$ -
ELECTRIC SALES-RESIDENTIAL-TAX	5,293,525	5,680,962	3,056,507	5,965,010
ELECTRIC SALES-RESIDENTIAL-EXE	66,778	23,000	14,706	24,150
ELECTRIC SALES-COMMERCIAL-TAXA	3,064,748	2,865,559	1,777,906	3,008,837
ELECTRIC SALES-COMMERCIAL-EXEN	3,069,658	3,093,900	1,731,929	3,248,595
TEMP POWER - PEDESTAL	-	-	440	-
CONNECTION FEES	41,594	40,000	25,402	40,000
ELECTRIC PLANT REVENUE	-	1,464,618	-	-
PUBLIC REIMBURSEMENTS	90,948	50,000	38,750	50,000
INTEREST EARNINGS	139,080	140,000	86,392	140,000
UTILITIES USED BY OTHER DEPT	255,328	335,395	141,159	255,328
MISCELLANEOUS	224,815	121,476	54,849	121,000
APPROPRIATION OF FUND BALANCE	-	68,000	-	-
TOTAL REVENUE	\$ 12,246,474	\$ 13,882,910	\$ 6,932,388	\$ 12,852,920

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
DISTRIBUTION				
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 445,881	\$ 594,459	\$ 320,865	\$ 512,632
OVERTIME	24,212	34,389	22,032	34,389
ON CALL TIME	18,350	19,000	10,140	19,000
FICA	36,514	49,560	26,568	44,485
GROUP INSURANCE/EMPLOYER SHARE	98,813	152,093	81,462	114,054
RETIREMENT/EMPLOYER SHARE	118,858	124,775	66,924	108,540
PENSION BENEFIT EXPENSE	(151,491)	-	-	-
ACTUARIAL CALC PENSION EXPENSE	94,198	-	-	-
TUITION REIMBURSEMENT	150	4,440	-	4,440
WORKMEN'S COMP INSURANCE	5,086	12,016	5,864	8,246
UNIFORM ALLOWANCE	15,951	17,720	4,684	16,120
AUTOMOBILE ALLOWANCE	6,600	7,590	4,070	7,590
OTHER EMPLOYEE BENEFITS	688	2,855	243	2,855
EDUCATIONAL/TRAINING SERVICES	3,207	6,200	1,632	5,790
OTHER PROFESSIONAL SERVICES	12,061	14,350	160	14,350
TECHNICAL SERVICES	198	7,790	795	5,790
INDIRECT SERVICES	689,517	744,622	744,622	670,793
REPAIR & MAINTENANCE SERVICE	290,959	281,733	161,478	210,001
COMMUNICATIONS/TELEPHONE-PAGEF	7,005	5,404	3,221	7,404
TRAVEL	7,626	3,200	3,549	7,200
CITY UTILITIES	70,968	78,775	22,793	70,968
GENERAL SUPPLIES	1,915	5,249	1,229	5,249
NATURAL GAS/MOUNTAIN FUEL	3,111	10,000	504	7,000
ELECTRICITY (POWER PURCHASED)	8,609,243	8,383,609	3,421,068	8,321,241
GASOLINE	15,736	17,500	6,724	15,500
DIESEL	19,233	-	-	-
EQUIPMENT MAINTENANCE	5,487	13,800	943	13,800
IMPROVEMENTS OTHER THAN BLDG	13,555	48,000	8,300	48,000
IMPROVEMENTS (TO BE REIM)	10,488	50,000	18,716	50,000
MACHINERY, VEHICLES & EQUIP	7,098	17,449	7,929	17,049
STRAWBERRY LINE PMT	-	95,000	-	-
LEASE PURCHASE	-	50,000	17,519	33,070
CONTINGENCIES/SUNDRY/ALLOWANCE	230	300	-	300
PRINCIPAL PAYMENTS	259,920	260,000	151,620	260,000
DEPRECIATION EXPENSE	422,345	-	-	-
TOTAL DISTRIBUTION	\$ 11,163,712	\$ 11,111,878	\$ 5,115,654	\$ 10,635,856

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
<u>POWER PLANT</u>				
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 398,121	\$ 315,767	\$ 173,531	\$ 149,374
OVERTIME	19,164	-	-	-
FICA	31,108	24,585	13,069	11,680
GROUP INSURANCE/EMPLOYER SHARE	101,376	90,380	45,542	38,488
RETIREMENT/EMPLOYER SHARE	76,591	60,817	33,039	28,755
WORKMEN'S COMP INSURANCE	5,086	-	-	2,465
UNIFORM ALLOWANCE	8,375	5,050	4,148	5,050
AUTOMOBILE ALLOWANCE	6,600	5,610	2,805	3,300
OTHER EMPLOYEE BENEFITS	472	424	150	424
EDUCATIONAL/TRAINING SERVICES	1,464	2,500	1,464	-
OTHER PROFESSIONAL SERVICES	1,385	3,700	-	3,700
TECHNICAL SERVICES	12,623	26,000	3,177	18,000
REPAIR & MAINTENANCE SERVICE	90,832	150,313	112,380	64,585
COMMUNICATIONS/TELEPHONE-PAGEF	4,681	3,080	2,089	458
TRAVEL	1,436	1,500	446	150
GENERAL SUPPLIES	2,543	14,500	1,293	11,355
NATURAL GAS/MOUNTAIN FUEL	187,353	603,510	50,089	105,183
OIL	6,534	12,400	11,938	8,000
CHEMICALS	8,050	14,142	2,317	12,000
DIESEL FUEL	48,829	185,862	15,722	34,000
IMPROVEMENTS OTHER THAN BLDG	-	8,328	-	-
MACHINERY, VEHICLES & EQUIP	-	4,150	-	2,850
TOTAL POWER PLANT	\$ 1,012,623	\$ 1,532,618	\$ 473,199	\$ 499,817

SUBSTATION

EXPENDITURES:

REGULAR EMPLOYEES				\$ 97,868
FICA				7,588
GROUP INSURANCE/EMPLOYER SHARE				24,938
RETIREMENT/EMPLOYER SHARE				18,839
WORKMEN'S COMP INSURANCE				1,615
AUTOMOBILE ALLOWANCE				1,320
EDUCATIONAL/TRAINING SERVICES				2,500
TECHNICAL SERVICES				1,750
REPAIR & MAINTENANCE SERVICE				7,728
TRAVEL				1,350
GENERAL SUPPLIES				3,145
IMPROVEMENTS OTHER THAN BLDG				8,328
TOTAL SUBSTATION	\$ -	\$ -	\$ -	\$ 176,969

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
<u>WAREHOUSE</u>				
EXPENDITURES:				
REGULAR EMPLOYEES				\$ 34,722
FICA				2,656
GROUP INSURANCE/EMPLOYER SHARE				9,679
RETIREMENT/EMPLOYER SHARE				6,684
WORKMEN'S COMP INSURANCE				573
TOTAL WAREHOUSE	\$ -	\$ -	\$ -	\$ 54,314
<u>DISPATCH</u>				
EXPENDITURES:				
REGULAR EMPLOYEES				\$ 128,816
FICA				9,930
GROUP INSURANCE/EMPLOYER SHARE				35,700
RETIREMENT/EMPLOYER SHARE				24,797
WORKMEN'S COMP INSURANCE				2,125
AUTOMOBILE ALLOWANCE				990
TECHNICAL SERVICES				1,750
COMMUNICATIONS/TELEPHONE-PAGER				4,122
TOTAL DISPATCH	\$ -	\$ -	\$ -	\$ 208,230
<u>BAD DEBT</u>				
BAD DEBT EXPENSE	\$ 114,393	\$ -	\$ -	\$ -
TOTAL BAD DEBT	\$ 114,393	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	12,290,728	12,644,496	5,588,853	11,575,186
<u>TRANSFERS</u>				
TRANSFER TO GENERAL FUND	\$ 1,120,030	\$ 1,213,114	\$ 606,557	\$ 1,156,763
TRANSFER TO MUNICIPAL BLDG AUT	10	15	10	15
TOTAL TRANSFERS	\$ 1,120,040	\$ 1,213,129	\$ 606,567	\$ 1,156,778
TOTAL EXPENDITURES & TRANSFERS C	\$ 13,410,768	\$ 13,857,625	\$ 6,195,420	\$ 12,731,964
OPERATING SURPLUS/(DEFICIT)	\$ (1,164,294)	\$ 25,285	\$ 736,968	\$ 120,956

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC SUMMARY

PERSONNEL EXPENDITURES	\$ 1,360,703	\$ 1,521,530	\$ 815,136	\$ 1,520,727
OPERATING EXPENDITURES	9,412,709	9,845,417	3,825,011	8,964,369
INDIRECT SERVICE EXPENDITURES	689,517	744,622	744,622	670,793
CAPITAL EXPENDITURES	31,141	272,927	52,464	159,297
TRANSFERS OUT	1,120,040	1,213,129	606,567	1,156,778
DEBT SERVICE	259,920	260,000	151,620	260,000
DEPRECIATION	422,345	-	-	-
BAD DEBT	114,393	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 13,410,768	\$ 13,857,625	\$ 6,195,420	\$ 12,731,964

ELECTRIC IMPACT FEES

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
<u>REVENUES</u>				
IMPACT FEES	\$ 167,313	\$ 150,000	\$ 86,586	\$ 150,000
INTEREST EARNINGS	7,257	1,000	4,650	-
APPROPRIATE FUND BALANCE	-	900,000	-	-
TOTAL REVENUE	\$ 174,570	\$ 1,051,000	\$ 91,236	\$ 150,000
<u>EXPENDITURES</u>				
OTHER PROFESSIONAL SERVICES	\$ 52,335	\$ 80,000	\$ 8,228	\$ -
DEPRECIATION EXPENSE	58,175	-	-	-
TOTAL EXPENDITURES	\$ 110,510	\$ 80,000	\$ 8,228	\$ -
<u>OPERATING SURPLUS/(DEFICIT)</u>	\$ 64,060	\$ 971,000	\$ 83,008	\$ 150,000

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

WASTEWATER

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
SEWER SERVICES	1,904,895	2,832,785	1,563,439	3,000,000
SEWER CONNECTION FEES	7,350	7,000	3,675	7,000
TREATED EFFLUENT WATER SALES	55,129	50,000	67,227	50,000
INTEREST EARNINGS	1,450	-	-	-
UTILITES USED BY OTHER DEPT	25,380	23,495	7,840	23,495
PRETREATMENT REVENUE	2,889	100	30,586	100
MISCELLANEOUS	8,000	10,476	7,668	10,476
TRANSFER FROM CAPITAL PROJECTS	322,623	-	-	-
TOTAL REVENUE	\$ 2,327,716	\$ 2,923,856	\$ 1,680,435	\$ 3,091,071

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

WASTEWATER

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 225,274	\$ 233,923	\$ 138,007	\$ 304,366
PART TIME AND SEASONAL	-	-	8,976	-
OVERTIME	6,756	10,000	3,432	10,000
ON CALL	9,933	10,000	5,202	10,000
FICA	18,204	23,061	11,694	25,319
GROUP INSURANCE/EMPLOYER SHARE	60,612	71,765	48,054	101,013
RETIREMENT/EMPLOYER SHARE	56,830	48,906	29,292	61,788
PENSION BENEFIT EXPENSE	(41,790)	-	-	-
ACTUARIAL CALC PENSION EXPENSE	25,986	-	-	-
WORKMEN'S COMP INSURANCE	5,087	6,246	3,386	5,022
UNIFORM ALLOWANCE	1,217	2,420	418	2,420
AUTOMOBILE ALLOWANCE	6,600	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	485	1,026	114	1,026
EDUCATIONAL/TRAINING SERVICES	1,020	970	30	1,835
OTHER PROFESSIONAL SERVICES	89,369	233,317	55,623	102,267
PRETREATMENT	7,987	10,327	657	15,327
INDIRECT SERVICES	227,797	272,719	272,719	325,657
REPAIR & MAINTENANCE SERVICE	164,334	101,972	80,026	282,662
COMMUNICATIONS/TELEPHONE-PAGER	5,516	4,680	2,918	7,680
TRAVEL	1,812	2,563	-	3,816
CITY UTILITIES	66,288	66,000	31,606	66,000
GENERAL SUPPLIES	49,887	63,750	26,018	74,925
NATURAL GAS/MOUNTAIN FUEL	34,866	37,000	13,740	40,000
GASOLINE	13,385	19,691	5,129	19,691
SUBSCRIPTIONS AND MEMBERSHIPS	280	780	72	1,200
EQUIPMENT MAINTENANCE	6,813	18,000	10,864	47,500
IMPROVEMENTS OTHER THAN BUILDI	-	670,000	67,331	570,000
IMPROVEMENTS (REIMB BY BONDS)	(6,176)	-	(155)	-
LEASE PURCHASE	-	-	-	11,700
INTEREST	233,450	-	-	-
PRINCIPAL PAYMENTS	8,695	780,701	352,374	777,800
AGENT FEES	22,862	-	-	-
DEPRECIATION EXPENSE	513,165	-	-	-
BAD DEBT EXPENSE	16,362	-	-	-
TRANSFER TO GENERAL FUND	124,160	116,230	58,115	186,982
TOTAL EXPENDITURES	\$ 1,957,066	\$ 2,812,647	\$ 1,228,942	\$ 3,062,596
OPERATING SURPLUS/(DEFICIT)	\$ 370,650	\$ 111,209	\$ 451,493	\$ 28,475

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

WASTEWATER SUMMARY

PERSONNEL EXPENDITURES	\$ 375,194	\$ 413,947	\$ 251,875	\$ 527,554
OPERATING EXPENDITURES	441,557	559,050	226,683	662,903
INDIRECT SERVICES	227,797	272,719	272,719	325,657
CAPITAL EXPENDITURES	(6,176)	670,000	67,176	581,700
TRANSFERS OUT	124,160	116,230	58,115	186,982
DEBT SERVICE	265,007	780,701	352,374	777,800
DEPRECIATION	513,165	-	-	-
BAD DEBT	16,362	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 1,957,066	\$ 2,812,647	\$ 1,228,942	\$ 3,062,596

WASTE WATER IMPACT FEES

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
IMPACT FEES	\$ 237,568	\$ 200,000	\$ 77,480	\$ 200,000
INTEREST EARNINGS	2,306	1,000	818	-
FUND BALANCE APPROPRIATION	-	20,000	-	21,000
TOTAL REVENUE	\$ 239,874	\$ 221,000	\$ 78,298	\$ 221,000
EXPENDITURES:				
BOND PAYMENT	-	221,000	221,000	221,000
DEPRECIATION EXPENSE	18,079	-	-	-
TOTAL EXPENDITURES	\$ 18,079	\$ 221,000	\$ 221,000	\$ 221,000
OPERATING SURPLUS/(DEFICIT)	\$ 221,795	\$ -	\$ (142,702)	\$ -

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

AMBULANCE

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
AMBULANCE FEES	471,043	487,000	334,187	518,500
AMBULANCE GRANT REVENUE	12,343	10,000	1,906	6,000
MISCELLANEOUS	-	476	476	-
APPROPRIATION OF FUND BALANCE	-	-	-	200,000
TOTAL REVENUE	\$ 483,386	\$ 497,476	\$ 336,569	\$ 724,500
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 184,156	\$ 152,009	\$ 115,699	\$ 43,286
PART TIME AND SEASONAL	-	-	815	118,300
FICA	13,676	11,796	9,012	12,512
GROUP INSURANCE/EMPLOYER SHARE	11,763	11,988	8,453	10,571
RETIREMENT/EMPLOYER SHARE	16,992	20,848	8,862	22,013
WORKMEN'S COMP INSURANCE	2,144	2,849	2,007	3,834
UNIFORM ALLOWANCE	7,204	7,210	736	13,210
OTHER EMPLOYEE BENEFITS	35	5,262	166	5,262
EDUCATIONAL/TRAINING SERVICES	6,864	7,835	4,950	9,035
OTHER PROFESSIONAL SERVICES	62,954	63,000	29,906	69,500
INDIRECT SERVICES	28,447	30,111	30,111	49,222
REPAIR AND MAINTENANCE SERVICE	1,827	1,800	521	1,800
COMMUNICATIONS/TELEPHONE-PAGER	13,952	17,027	1,412	17,507
TRAVEL	10,145	9,985	6,603	10,985
CITY UTILITIES	3,475	3,610	1,970	3,610
GENERAL SUPPLIES	29,322	30,516	11,023	30,516
NATURAL GAS/MOUNTAIN FUEL	1,673	3,000	580	3,000
GASOLINE	12,197	14,000	1,849	14,000
SUBSCRIPTIONS AND MEMBERSHIPS	175	755	-	880
BOOKS & PERIODICALS	689	2,000	-	2,000
EQUIPMENT MAINTENANCE	886	2,500	-	2,500
MACHINERY, VEHICLES, AND EQUIP	5,484	5,515	-	6,115
VEHICLES	-	-	-	200,000
LEASE PURCHASE	-	34,501	34,501	-
CONTINGENCIES/SUNDRY/ALLOWANCE	2,361	2,700	525	3,000
INTEREST EXPENSE	3,894	-	-	-
DEPRECIATION EXPENSE	47,933	-	-	-
TRANSFER TO GENERAL FUND	34,000	37,760	19,825	47,205
TOTAL EXPENDITURES	\$ 502,248	\$ 478,577	\$ 289,526	\$ 699,863
OPERATING SURPLUS/(DEFICIT)	\$ (18,862)	\$ 18,899	\$ 47,043	\$ 24,637

AMBULANCE SUMMARY

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

AMBULANCE SUMMARY

PERSONNEL EXPENDITURES	\$ 235,970	\$ 211,962	\$ 145,750	\$ 228,988
OPERATING EXPENDITURES	146,520	158,728	59,339	168,333
INDIRECT SERVICES	28,447	30,111	30,111	49,222
CAPITAL EXPENDITURES	5,484	40,016	34,501	206,115
TRANSFERS OUT	34,000	37,760	19,825	47,205
DEBT SERVICE	3,894	-	-	-
DEPRECIATION	47,933	-	-	-
BAD DEBT	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 502,248	\$ 478,577	\$ 289,526	\$ 699,863

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

GOLF

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
GOLF COURSE FEES	246,650	250,000	144,941	260,000
GOLF PASSES	120,043	150,000	29,436	125,000
GOLF CART REVENUE	170,135	150,000	103,862	190,000
DRIVING RANGE REVENUE	36,787	30,000	11,422	22,000
RESTAURANT REVENUE	56,571	75,000	45,837	75,000
INTEREST EARNINGS	10	-	7	-
SALE OF SURPLUS PROPERTY	691	54,623	61,068	-
MISCELLANEOUS	64,674	28,428	12,946	27,500
TRANSFER FROM CAPITAL PROJ FUN	2,900,000	-	-	-
TRANSFER FROM GENERAL FUND	-	222,000	-	220,000
TOTAL REVENUE	\$ 3,595,561	\$ 960,051	\$ 409,519	\$ 919,500

GOLF PRO SHOP

EXPENDITURES:				
REGULAR EMPLOYEES	\$ 21,255	\$ 58,369	\$ 14,787	\$ 56,046
PART TIME AND SEASONAL	53,706	50,750	33,346	50,994
FICA	5,496	7,413	3,596	8,315
GROUP INSURANCE/EMPLOYER SHARE	6,592	11,548	7,184	10,669
RETIREMENT/EMPLOYER SHARE	17,331	8,888	5,402	10,789
WORKMEN'S COMP INSURANCE	5,086	6,246	3,458	1,766
UNIFORM ALLOWANCE	-	-	-	2,000
AUTOMOBILE ALLOWANCE	-	-	-	1,650
OTHER EMPLOYEE BENEFITS	77	105	42	105
EDUCATIONAL/TRAINING SERVICES	-	275	-	275
OTHER PROFESSIONAL SERVICES	879	-	-	-
BANK CHARGES	10,469	11,000	6,492	11,000
INDIRECT SERVICES	33,818	36,139	36,139	60,997
UTILITY SERVICES	546	500	260	500
REPAIR & MAINTENANCE SERVICE	3,946	13,400	9,225	13,400
COMMUNICATIONS/TELEPHONE-PAGER	1,913	2,500	1,116	2,680
ADVERTISING/LEGAL AND NONLEGAL	875	1,500	-	1,500
TRAVEL	-	270	-	270
CITY UTILITIES	22,485	3,960	424	3,960
GENERAL SUPPLIES	3,845	7,400	358	5,400
ELECTRICITY (POWER PURCHASED)	16,967	12,000	19,395	12,000
BOTTLED GAS	2,359	2,500	-	2,500
GASOLINE	17,353	13,250	3,645	13,250
SUBSCRIPTIONS AND MEMBERSHIPS	-	575	534	575
IMPROVEMENTS OTHER THAN BLDG	-	55,000	-	-
LEASE PURCHASE	1,228	29,587	29,587	12,350
INTEREST	2,436	-	-	-
PENSION BENEFIT EXPENSE	(41,790)	-	-	-
ACTUARIAL CALC PENSION EXPENSE	25,986	-	-	-
DEPRECIATION EXPENSE	182,245	150,000	-	150,000
TOTAL PRO SHOP	\$ 395,103	\$ 483,175	\$ 174,990	\$ 432,991

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

GOLF

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
<u>GOLF GREENS</u>				
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 96,432	\$ 100,008	\$ 54,383	\$ 100,487
PART TIME AND SEASONAL	48,686	42,413	26,399	42,615
OVERTIME	11	-	-	-
FICA	10,779	11,021	6,079	11,074
GROUP INSURANCE/EMPLOYER SHARE	23,359	36,122	18,400	33,329
RETIREMENT/EMPLOYER SHARE	17,315	19,262	10,024	19,345
WORKMEN'S COMP INSURANCE	5,086	6,246	3,541	2,361
AUTOMOBILE ALLOWANCE	1,650	1,650	825	1,650
OTHER EMPLOYEE BENEFITS	105	1,002	81	1,002
EDUCATIONAL/TRAINING SERVICES	569	270	150	890
REPAIR & MAINTENANCE SERVICE	29,936	25,500	22,126	27,500
COMMUNICATIONS/TELEPHONE-PAGER	2,053	2,052	786	1,380
ADVERTISING/LLEGAL AND NONLEGAL	-	50	-	50
TRAVEL	1,413	-	-	1,386
GENERAL SUPPLIES	62,817	69,465	25,224	74,156
COMPUTER SUPPLIES	587	-	-	-
ELECTRICITY	8,724	15,000	7,422	15,000
BOTTLED GAS	371	1,000	471	1,000
GASOLINE	19,207	23,000	5,114	20,400
SUBSCRIPTIONS AND MEMBERSHIPS	865	950	210	1,350
IMPROVEMENTS OTHER THAN BUILDI	20,119	52,700	-	10,000
LEASE PURCHASE	-	33,233	33,234	33,903
TOTAL GOLF GREENS	\$ 350,084	\$ 440,944	\$ 214,469	\$ 398,878
<u>RESTAURANT</u>				
EXPENDITURES:				
PART TIME AND SEASONAL	19,489	25,000	11,322	25,120
FICA	1,321	1,913	868	1,922
WORKMEN'S COMP INSURANCE	5,086	5,721	3,316	414
OTHER EMPLOYEE BENEFITS	-	1,000	-	1,000
EDUCATIONAL/TRAINING SERVICES	-	200	-	200
OTHER PROFESSIONAL SERVICES	1,605	2,080	1,077	2,080
REPAIR & MAINTENANCE SERVICE	208	1,000	-	1,000
COMMUNICATIONS/TELEPHONE-PAGER	529	700	213	700
ADVERTISING/LLEGAL AND NONLEGAL	-	100	-	100
GENERAL SUPPLIES	50,043	50,000	18,764	50,000
BOTTLED GAS	1,249	4,500	956	3,000
TOTAL RESTAURANT	\$ 79,530	\$ 92,214	\$ 36,516	\$ 85,536
TOTAL TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 824,717	\$ 1,016,333	\$ 425,975	\$ 917,405
OPERATING SURPLUS/(DEFICIT)	\$ 2,770,844	\$ (56,282)	\$ (16,456)	\$ 2,095

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

GOLF SUMMARY

PERSONNEL EXPENDITURES	\$	338,862	\$	394,677	\$	203,053	\$	382,653
OPERATING EXPENDITURES		246,009		264,997		123,962		267,502
INDIRECT SERVICE EXPENDITURES		33,818		36,139		36,139		60,997
CAPITAL EXPENDITURES		21,347		170,520		62,821		56,253
TRANSFERS OUT		-		-		-		-
DEBT SERVICE		2,436		-		-		-
DEPRECIATION		182,245		150,000		-		150,000
BAD DEBT								
TOTAL FUNCTIONAL AREAS	\$	824,717	\$	1,016,333	\$	425,975	\$	917,405

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

STORM

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUES:				
STORM WATER UTILITY FEES	\$ 612,037	\$ 615,696	\$ 316,972	\$ 612,037
INTEREST EARNINGS	2,822	2,800	1,593	2,800
UTILITIES USED BY OTHER DEPTS	35,854	17,169	12,570	24,000
MISCELLANEOUS	-	476	726	476
APPROPRIATE FUND BALANCE	-	153,000	-	-
TOTAL REVENUE	\$ 650,713	\$ 789,141	\$ 331,861	\$ 639,313
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 47,859	\$ 58,676	\$ 31,073	\$ 58,959
PART TIME AND SEASONAL	-	3,600	-	3,617
OVERTIME	558	2,200	435	2,200
ON CALL	12	-	-	-
FICA	4,392	6,248	2,963	6,064
GROUP INSURANCE/EMPLOYER SHARE	9,991	16,765	10,423	13,561
RETIREMENT/EMPLOYER SHARE	14,698	11,390	5,675	11,355
PENSION BENEFIT EXPENSE	(31,343)	-	-	-
ACTUARIAL CALC PENSION EXPENSE	19,489	-	-	-
WORKMEN'S COMP INSURANCE	1,447	1,828	1,642	1,033
AUTOMOBILE ALLOWANCE	6,600	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	123	746	62	746
OTHER PROFESSIONAL SERVICES	5,861	9,300	5,241	9,300
INDIRECT SERVICES	270,484	294,050	294,050	307,437
REPAIR & MAINTENANCE SERVICE	102,067	86,961	67,601	91,000
GENERAL SUPPLIES	2,653	6,500	1,933	6,500
NATURAL GAS/MOUNTAIN FUEL	2,276	1,500	-	1,500
GASOLINE	5,838	15,000	1,884	15,000
EQUIPMENT MAINTENANCE	-	3,500	2,423	3,500
LAND	-	50,000	-	100,000
IMPROVEMENTS OTHER THAN BUILDI	15,754	203,000	184,727	-
LEASE PURCHASE	-	300	280	300
DEPRECIATION EXPENSE	133,800	-	-	-
BAD DEBT EXPENSE	2,325	-	-	-
TOTAL EXPENDITURES	\$ 614,884	\$ 778,164	\$ 613,712	\$ 638,672
OPERATING SURPLUS/(DEFICIT)	\$ 35,829	\$ 10,977	\$ (281,851)	\$ 641

PAYSON CITY 2017 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

STORM SUMMARY

PERSONNEL EXPENDITURES	\$ 73,826	\$ 108,053	\$ 55,573	\$ 104,135
OPERATING EXPENDITURES	118,695	122,761	79,082	126,800
INDIRECT SERVICES	270,484	294,050	294,050	307,437
CAPITAL EXPENDITURES	15,754	253,300	185,007	100,300
TRANSFERS OUT	-	-	-	-
DEBT SERVICE	-	-	-	-
DEPRECIATION	133,800	-	-	-
BAD DEBT	-	-	-	-
TOTAL FUNCTIONAL AREAS	<u>\$ 612,559</u>	<u>\$ 778,164</u>	<u>\$ 613,712</u>	<u>\$ 638,672</u>

PAYSON CITY 2017 TENTATIVE BUDGET

INTERNAL SERVICE FUNDS DETAIL

VEHICLE MAINTENANCE

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUE:				
SERVICES USED BY OTHER DEPTS	\$ 340,580	\$ 359,485	\$ 359,486	\$ 363,591
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 153,412	\$ 158,431	\$ 85,618	\$ 159,192
OVERTIME	130	-	-	-
FICA	12,020	12,625	6,697	12,683
GROUP INSURANCE/EMPLOYER SHARE	44,937	45,619	28,499	47,045
RETIREMENT/EMPLOYER SHARE	27,884	29,694	16,361	30,331
PENSION BENEFIT EXPENSE	(26,120)	-	-	-
ACTUARIAL CALC PENSION EXPENSE	16,241	-	-	-
WORKMEN'S COMP INSURANCE	1,447	1,879	1,664	2,627
UNIFORM ALLOWANCE	2,631	2,800	1,201	2,800
AUTOMOBILE ALLOWANCE	6,600	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	1,237	712	603	712
EDUCATIONAL/TRAINING SERVICES	-	1,500	-	1,500
REPAIR AND MAINTENANCE SERVICE	49,322	58,000	33,394	58,000
COMMUNICATIONS/TELEPHONE-PAGER	2,623	2,500	1,101	2,500
CITY UTILITIES	4,643	4,600	1,624	4,600
GENERAL SUPPLIES	4,879	4,500	3,336	4,500
NATURAL GAS/MOUNTAIN FUEL	6,683	5,000	2,605	5,000
OIL	9,232	13,000	6,112	13,000
GASOLINE	3,315	3,500	297	3,500
IMPROVEMENTS OTHER THAN BUILDI	1,462	1,500	(712)	1,500
MACHINERY, VEHICLES, AND EQUIP	2,981	7,500	7,708	7,500
TOTAL EXPENDITURES	\$ 325,559	\$ 359,960	\$ 199,408	\$ 363,590

VEHICLE MAINTENANCE SUMMARY

PERSONNEL EXPENDITURES	\$ 240,419	\$ 258,360	\$ 143,943	\$ 261,990
OPERATING EXPENDITURES	80,697	92,600	48,469	92,600
INDIRECT SERVICES				
CAPITAL EXPENDITURES	4,443	9,000	6,996	9,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 325,559	\$ 359,960	\$ 199,408	\$ 363,590

PAYSON CITY 2017 TENTATIVE BUDGET

INTERNAL SERVICE FUNDS DETAIL

INFORMATION TECHNOLOGY

DESCRIPTION	ACTUAL FY 14-15	ADOPTED BUDGET FY 15-16	MID YEAR ACTUAL FY 15-16	PROPOSED BUDGET FY 16-17
REVENUE:				
SERVICES USED BY OTHER DEPTS	\$ 386,330	\$ 398,168	\$ 398,168	\$ 401,028
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 81,049	\$ 84,412	\$ 45,897	\$ 84,819
FICA	6,118	6,458	3,438	6,741
GROUP INSURANCE/EMPLOYER SHARE	15,303	18,864	9,744	17,198
RETIREMENT/EMPLOYER SHARE	12,016	16,258	8,797	16,328
PENSION BENEFIT EXPENSE	(13,582)	-	-	
ACTUARIAL CALC PENSION EXPENSE	8,445	-	-	
WORKMEN'S COMP INSURANCE	840	1,411	1,442	1,400
AUTOMOBILE ALLOWANCE	-	-	-	3,300
OTHER EMPLOYEE BENEFITS	70	71	30	71
OTHER PROFESSIONAL SERVICES	172,123	182,294	74,733	182,294
TECHNICAL SERVICES	1,840	1,200	-	1,200
REPAIR AND MAINTENANCE SERVICE	20,752	31,250	8,066	31,250
COMMUNICATIONS/TELEPHONE-PAGER	666	1,000	360	1,000
TRAVEL	73	200	-	200
GENERAL SUPPLIES	11,459	12,925	5,666	12,925
SUPPLIES/COMPUTER	482	1,200	-	1,200
SUBSCRIPTIONS AND MEMBERSHIPS	144	800	-	800
IMPROVEMENTS OTHER THAN BUILDI	11,000	-	1,439	-
MACHINERY, VEHICLES, AND EQUIP	7,779	40,300	30,348	40,300
INTEREST EXPENSE	308	-	-	
DEPRECIATION EXPENSE	13,759	-	-	-
TOTAL DEPARTMENT	\$ 350,644	\$ 398,643	\$ 189,960	\$ 401,026

INFORMATION TECHNOLOGY SUMMARY

PERSONNEL EXPENDITURES	\$ 110,259	\$ 127,474	\$ 69,348	\$ 129,857
OPERATING EXPENDITURES	221,606	230,869	88,825	230,869
INDIRECT SERVICES				
CAPITAL EXPENDITURES	18,779	40,300	31,787	40,300
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 350,644	\$ 398,643	\$ 189,960	\$ 401,026