PAYSON CITY

TENTATIVE 2018-2019 BUDGET

PAYSON CITY 2019 TENTATIVE BUDGET

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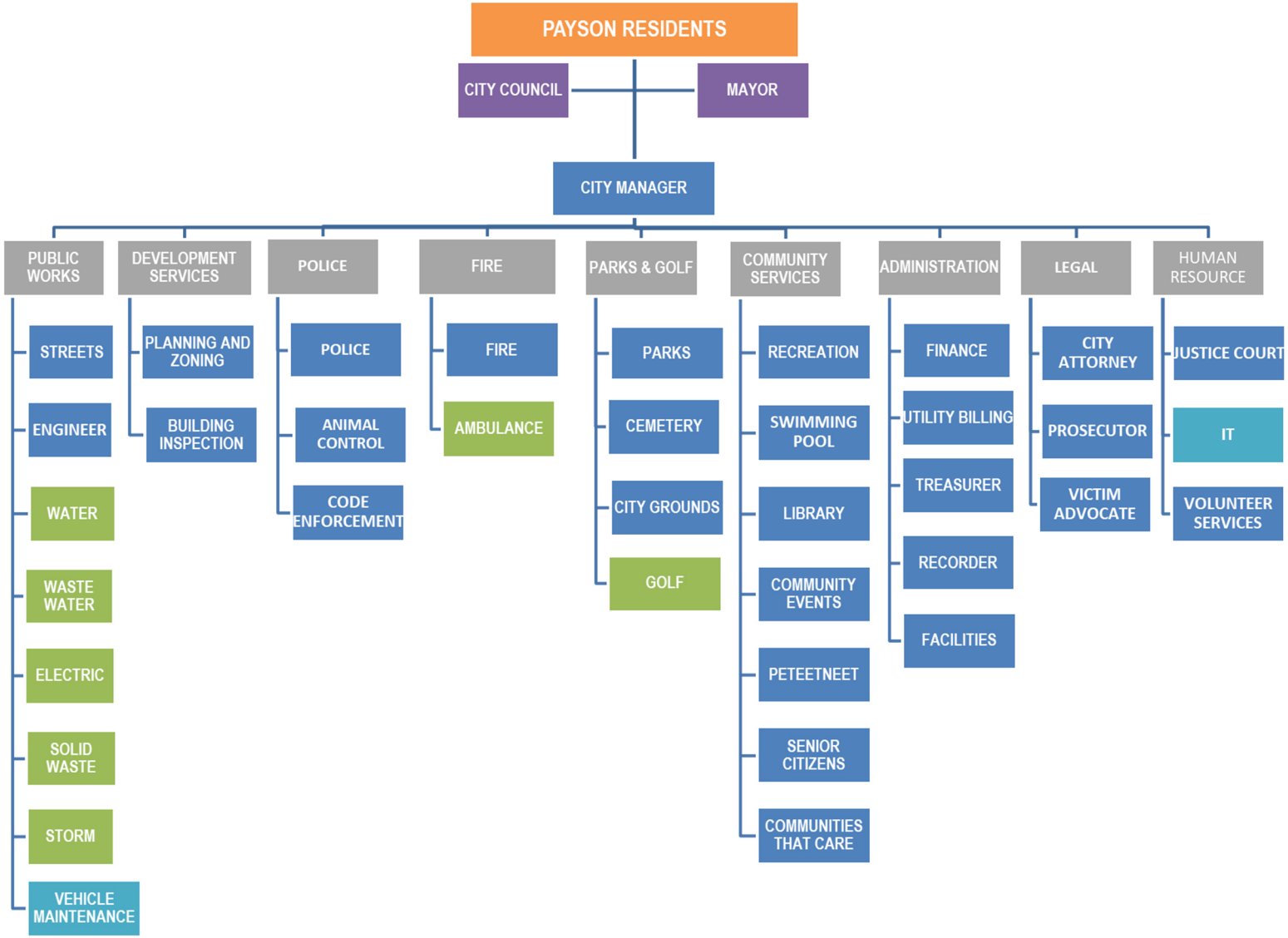
ELECTED OFFICIALS & CITY STAFF

MAYOR: Bill Wright

CITY COUNCIL:
Linda Carter 2016-2020
Brett Christensen 2018-2022
Taresa Hiatt 2018-2022
Brian Hulet 2016-2020
Doug Welton 2016-2020

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

ORGANIZATIONAL CHART



BUDGET MESSAGE

At the City's budget planning work session, the City Council created a list of priorities to be considered for the FY 2019 budget. Staff tried to balance the budget with those priorities in mind. A brief summary of priorities identified by the City Council are as follows:

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

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

CONSERVATIVE REVENUE GROWTH

We conservatively estimated an increase in Sales tax revenues for FY 2019 and kept property tax at a flat rate. Though most of our revenue streams appear to be trending upward, we would rather err on the side of caution in our revenue forecasts, with a focus on protecting the City should any unforeseen changes in the economic climate occur.

MAINTAINING CORE SERVICES

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

PUBLIC INFRASTRUCTURE DEVELOPMENT

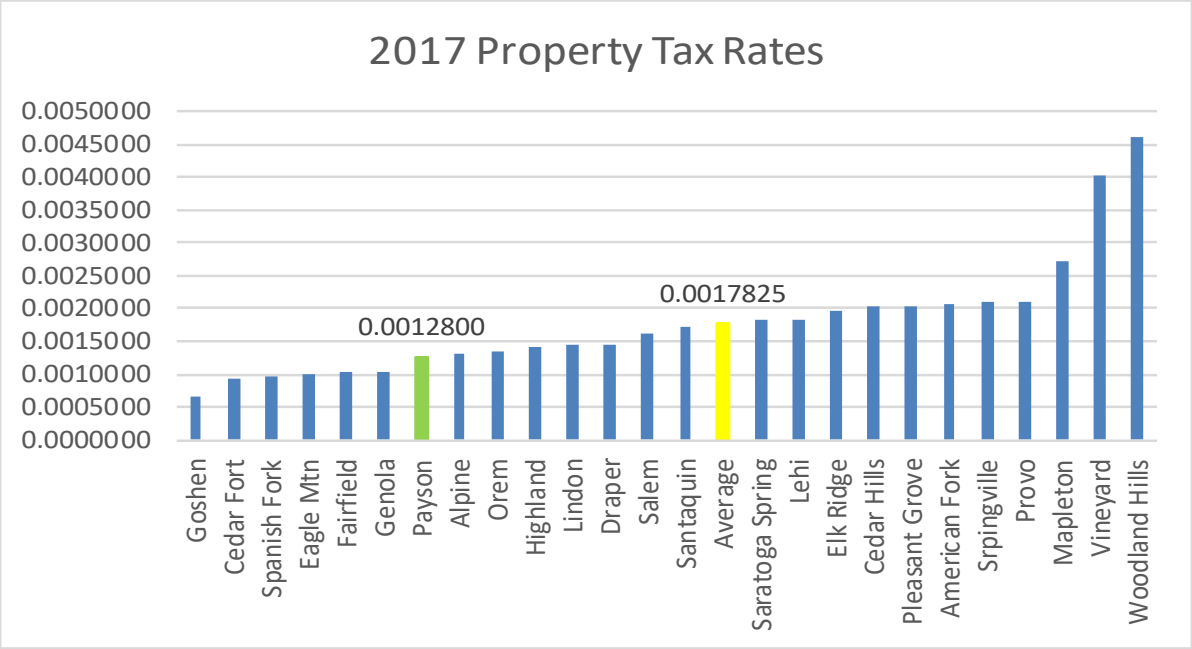
As might be expected, the continued maintenance and development of the city's utility infrastructure and development remains a high priority. Included in this fiscal year's recommended budget are ongoing funds for various maintenance projects critical for the sustainability of our public infrastructure.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

BUDGET MESSAGE

MAINTAINING TAX LEVELS & ASSESSING FAIR & REASONABLE FEES

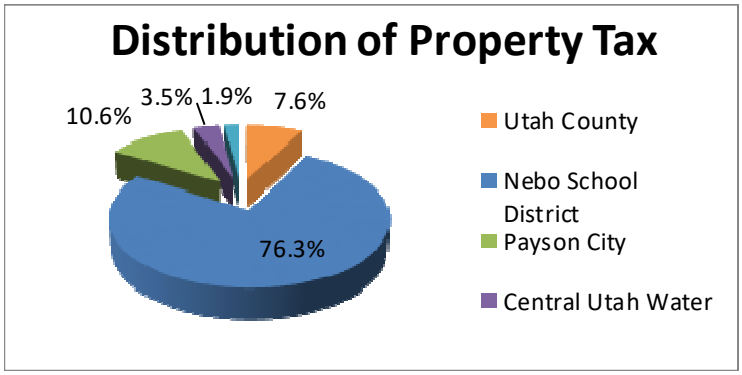
Property Tax

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



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

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

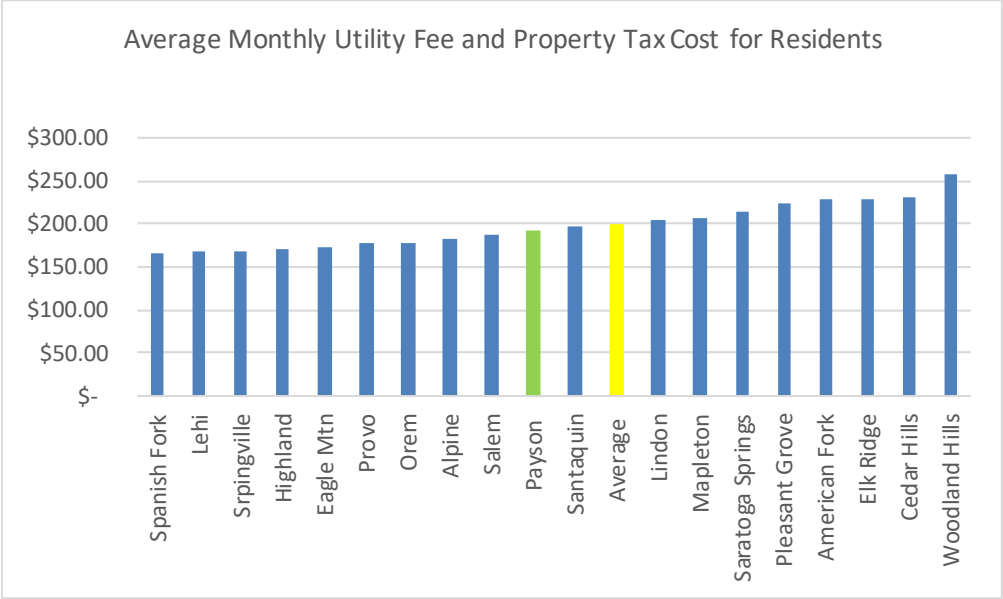


BUDGET MESSAGE

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

Utility Fees and Infrastructure

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



CAPITAL IMPROVEMENTS

Staff has reviewed five-year capital improvement plans for the utility funds and other various departments within the general fund. During the budget process, staff has analyzed the five-year plans and the utility rates to determine the sustainability of completing projects with current utility fees. The leadership team recognizes the need to keep utility rates as low as possible, yet set fees accordingly that allow the utility funds to improve the aging infrastructure. The leadership team has recommended an increase of $4/month increase on pressurized irrigation base rate and a 2% increase, which corresponds with the consumer price index, on all utility rates except electric rates.

The $4/month increase on the pressurized irrigation base rate is needed for the following two major projects:

- 16" Upper Zone Irrigation line – correct and fix existing volume and pressure problems associated with the city recreation department watering the city baseball and soccer field located on 800 S & Main St.
- 24" Lower Zone Irrigation Line – provide future irrigation water to the future developments planned on the Southeast part of town located on Arrowhead Trail. At full buildout, this line is needed to provide irrigation water for those developments. As growth occurs, impact fees will be collected and applied to this project. Currently the developments can begin, but we cannot provide sufficient water to complete the projects without this 24" trunk line.

BUDGET MESSAGE

CAPITAL IMPROVEMENTS *(continued)*

Some of the projects we have recommended in the FY 2019 Budget include:

- General Fund:
  - Complete City-Wide General Plan
- Water
  - Installation of PI Meters,
  - 3rd Installment Payment to Connect to Lateral 20
  - Replace Bad ERTS
  - Additional Filter on Upper PI Zone
  - 1150 E Salem Canal Road
  - 16" Upper Zone Irrigation Line
  - 24" Lower Zone Irrigation Line
- Wastewater
  - Save for treatment plan upgrade
  - 700 South and 1st-6th West Line Repair
  - 800 South Main to SR 198 Line Repair
  - Wastewater Master Plan
  - Save for Jet Truck
- Solid Waste
  - Compactor Lease Payments
  - Upgrade Scales
- Electric
  - Replace Distribution Lines at Professional Way
  - New Street Lights
  - Upgrade City Facility Lighting
- Storm
  - Purchase Land for Retention Basin
  - SWPP Compliance
  - Ridge Lane Detention Basin
- Revolving Loan
  - Purchase of vehicles and equipment (see revolving loan information on page 54)
- B&C Projects
  - Utah Avenue Project
  - CDBG 500 West Utah Avenue

QUALIFIED & PRODUCTIVE WORKFORCE

The FY 2019 proposed budget includes four percent performance-based wage increases for the City employees. The City's leadership team still remains concerned about the need to offer competitive wages while providing quality services as efficiently and cost-effectively as possible.

The City's leadership team recognizes the ongoing concern of escalating health insurance costs and wants to provide better solutions to keep health insurance costs low while offering insurance that meets employees needs. In an effort to help reduce health insurance costs, the City is looking into plan design changes. The City has encouraged employees to participate in a high deductible plan in an effort to help reduce costs.

BUDGET MESSAGE

CONCLUSION

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

Sincerely,

Sara Hubbs
Finance Director

COMBINED BUDGET SUMAMRY

COMBINED FUND REVENUE

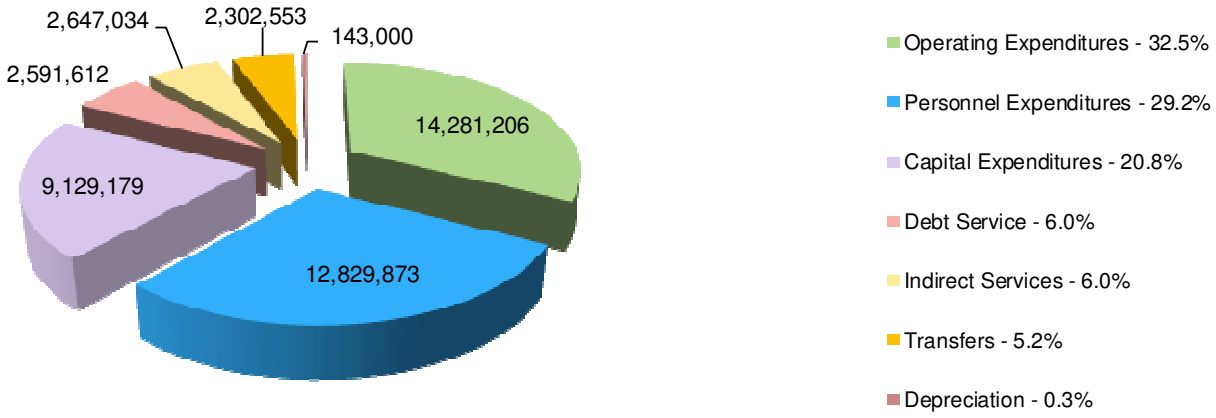
FUND	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
GENERAL	$ 17,068,734	$ 12,247,010	$ 7,472,720	$ 12,243,801
CAPITAL PROJECTS	94,815	340,000	52,294	300,000
CLASS C ROADS	758,481	670,000	244,178	750,000
INFORMATION TECHNOLOGY	401,021	409,587	409,587	483,716
VEHICLE MAINTENANCE	363,531	379,208	379,206	372,716
WATER	3,438,953	3,785,513	1,717,968	7,230,200
SOLID WASTE	2,438,143	2,631,014	1,152,957	2,393,500
ELECTRIC	13,075,113	13,209,480	7,010,466	12,880,000
WASTEWATER	3,406,416	3,467,576	1,751,783	3,607,100
AMBULANCE	837,664	933,000	351,103	746,000
GOLF	921,500	973,778	600,368	1,002,500
STORM DRAIN	584,746	869,876	355,464	699,276
PARK IMPACT FEE	122,316	111,500	114,250	150,000
PUBLIC SAFETY IMPACT FEE	34,468	20,000	53,234	50,000
WATER IMPACT FEE	114,458	73,000	96,314	100,000
ELECTRIC IMPACT FEE	308,964	550,000	200,033	830,000
WASTEWATER IMPACT FEE	277,102	221,000	174,834	221,000
PERPETUAL CARE	28,934	20,000	13,199	20,000
REVOLVING LOAN	41,821	796,000	454,257	520,000
PARC TAX	52,949	-	105,587	180,000
RDA DOWNTOWN	-	14,000	-	14,000
EDA BUSINESS PARK	-	-	-	-
SID (PIT)	-	-	-	-
TOTAL REVENUES	**$ 44,370,129**	**$ 41,721,542**	**$ 22,709,802**	**$ 44,793,809**

COMBINED BUDGET SUMAMRY

COMBINED FUND EXPENDITURES

FUND	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
GENERAL	$ 15,941,863	$ 12,036,895	$ 6,407,603	$ 12,243,519
CAPITAL PROJECTS	90,000	250,000	-	300,000
CLASS C ROADS	749,127	668,787	412,035	749,451
INFORMATION TECHNOLOGY	379,026	447,015	184,175	483,715
VEHICLE MAINTENANCE	364,982	381,608	162,976	372,714
WATER	2,894,492	3,731,922	2,063,645	7,163,357
SOLID WASTE	1,771,317	2,573,796	1,799,598	2,371,427
ELECTRIC	12,455,370	13,206,776	5,793,646	12,794,778
WASTEWATER	2,201,011	3,369,815	1,434,669	3,600,079
AMBULANCE	558,188	931,383	462,519	743,362
GOLF	817,696	971,834	430,881	1,002,122
STORM DRAIN	626,171	787,874	402,088	591,933
PARK IMPACT FEE	116,391	111,500	-	150,000
PUBLIC SAFETY IMPACT FEE	37,282	-	11,655	-
WATER IMPACT FEE	106,261	73,000	-	73,000
ELECTRIC IMPACT FEE	45,564	550,000	251,436	830,000
WASTEWATER IMPACT FEE	239,079	221,000	-	221,000
PERPETUAL CARE	-	-	-	-
REVOLVING LOAN	-	796,000	549,010	520,000
PARC TAX	-	-	-	-
RDA DOWNTOWN	10,550	14,000	5,867	14,000
EDA BUSINESS PARK	816,353	-	18	-
SID (PIT)	-	-	-	-
TOTAL EXPENDITURES	**$ 40,220,723**	**$ 41,123,205**	**$ 20,371,821**	**$ 44,224,457**

COMBINED EXPENDITURES BY FUNCTION



COMBINED BUDGET SUMAMRY

COMBINED FUNDS SURPLUS (DEFICIT)

FUND	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
GENERAL	$ 1,126,871	$ 210,115	$ 1,065,117	$ 282
CAPITAL PROJECTS	4,815	90,000	52,294	-
CLASS C ROADS	9,354	1,213	(167,857)	549
INFORMATION TECHNOLOGY	21,995	(37,428)	225,412	1
VEHICLE MAINTENANCE	(1,451)	(2,400)	216,230	2
WATER	544,461	53,591	(345,677)	66,843
SOLID WASTE	666,826	57,218	(646,641)	22,073
ELECTRIC	619,743	2,704	1,216,820	85,222
WASTEWATER	1,205,405	97,761	317,114	7,021
AMBULANCE	279,476	1,617	(111,416)	2,638
GOLF	103,804	1,944	169,487	378
STORM DRAIN	(41,425)	82,002	(46,624)	107,343
PARK IMPACT FEE	5,925	-	114,250	-
PUBLIC SAFETY IMPACT FEE	(2,814)	20,000	41,579	50,000
WATER IMPACT FEE	8,197	-	96,314	27,000
ELECTRIC IMPACT FEE	263,400	-	(51,403)	-
WASTEWATER IMPACT FEE	38,023	-	174,834	-
PERPETUAL CARE	28,934	20,000	13,199	20,000
REVOLVING LOAN	41,821	-	(94,753)	-
PARC TAX	52,949	-	105,587	180,000
RDA DOWNTOWN	(10,550)	-	(5,867)	-
EDA BUSINESS PARK	(816,353)	-	(18)	-
SID (PIT)	-	-	-	-
TOTAL SURPLUS (DEFICIT)	$ 4,149,406	$ 598,337	$ 2,337,981	$ 569,352

GENERAL FUND SUMMARY

GENERAL FUND SUMMARY 2019

	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
GENERAL FUND REVENUES				
TAX REVENUES	$ 5,720,085	$ 5,637,081	$ 3,294,297	$ 5,864,512
LICENSES AND PERMITS	200,695	154,780	142,808	221,750
INTERGOVERNMENTAL REVENUE	372,279	354,629	174,915	451,786
CHARGES FOR SERVICES	1,255,414	1,111,397	557,098	1,221,371
FINES & FORFEITURES	325,456	296,000	139,134	266,000
OTHER REVENUE	44,159	1,000	-	1,000
BOND PROCEEDS	5,038,673	-	-	-
INDIRECT SERVICES	1,856,314	1,805,448	1,805,448	1,790,604
MISCELLANEOUS REVENUES	372,811	299,779	263,291	378,225
CONTRIBUTIONS AND TRANSFERS	1,882,848	2,586,896	1,095,729	2,048,553
TOTAL REVENUE	**$ 17,068,734**	**$ 12,247,010**	**$ 7,472,720**	**$ 12,243,801**
GENERAL FUND EXPENDITURES				
COUNCIL & MAYOR	$ 131,246	$ 223,058	$ 105,615	$ 172,899
BUILDING MAINTENANCE	532,815	583,710	293,171	384,769
ADMINISTRATION	1,363,025	1,385,380	687,547	1,451,840
CDBG	-	-	-	137,500
CEMETERY	270,497	319,257	155,314	343,739
CITY GROUNDS	221,918	237,974	108,898	247,001
COMMUNITY EVENTS	147,683	333,840	252,262	185,316
COURT	204,113	222,991	111,814	232,702
CTC	43,867	47,595	21,957	105,043
DEVELOPMENT SERVICES	696,626	732,159	359,308	531,571
ENGINEER				434,925
FIRE	493,177	525,629	269,124	520,833
INTERFAITH COUNCIL	222	-	861	-
LEGAL	356,568	410,804	201,382	439,840
LIBRARY	407,972	445,832	223,663	466,469
MBA	-	15	20	-
PARKS	489,557	559,279	266,645	483,094
PAYSON COMMUNITY THEATER	35,405	31,000	30,738	41,500
PETEETNEET	58,631	64,997	23,103	61,371
POLICE	2,651,312	2,817,538	1,283,078	2,860,695
POLICE ANIMAL CONTROL	91,375	101,560	39,032	105,913
REC ADULT SPORTS	56,656	75,355	23,878	70,554
REC YOUTH SPORTS	366,305	407,251	182,500	405,242
RECREATION	505,695	516,828	276,477	527,738
SALMON SUPPER	69,357	89,550	89,152	65,000
SENIOR CITIZENS	116,564	149,695	63,879	146,036
SNACK SHACK	75,754	73,566	26,851	84,622
STREETS	529,818	490,378	296,814	469,464
SWIMMING POOL	5,714,637	848,356	721,810	863,420
VICTIM ADVOCATE	84,068	90,468	39,880	96,423
TOTAL EXPENDITURES	**$ 15,714,863**	**$ 11,784,065**	**$ 6,154,773**	**$ 11,935,519**
TRANSFERS OUT:				
TRANSFER TO GOLF COURSE	220,000	245,830	245,830	301,000
TRANSFER TO PCT FUND 89	7,000	7,000	7,000	7,000
TOTAL TRANSFERS OUT	**$ 227,000**	**$ 252,830**	**$ 252,830**	**$ 308,000**
TOTAL EXP. & TRANS.OUT	**$ 15,941,863**	**$ 12,036,895**	**$ 6,407,603**	**$ 12,243,519**
OPERATING SURPLUS(DEFICIT)	**$ 1,126,871**	**$ 210,115**	**$ 1,065,117**	**$ 282**

GENERAL FUND SUMMARY

GENERAL FUND REVENUE DETAIL

	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
TAXES:				
GENERAL PROPERTY TAXES/CURRENT	$ 1,072,290	$ 1,143,081	$ 1,018,822	$ 1,154,512
MOTOR VEHICLE	99,932	92,000	53,332	92,000
REDEMPTIONS/PENALTY & INTEREST	64,923	58,000	6,306	58,000
GENERAL SALES AND USE TAXES	3,163,810	3,025,000	1,669,915	3,300,000
CABLE TV FRANCHISE	120,102	75,000	-	75,000
INKEEPERS FEE	11,311	9,000	6,613	10,000
TELEPHONE TAX	156,814	165,000	73,172	150,000
TAX INCREMENT	293,753	345,000	82,817	290,000
CITY UTILITY TAX INCREMENT	737,150	725,000	383,320	735,000
TOTAL TAX REVENUES	**$ 5,720,085**	**$ 5,637,081**	**$ 3,294,297**	**$ 5,864,512**
LICENSES & PERMITS				
BUSINESS LICENSES & PERMITS	40,534	40,000	21,505	40,000
Nonbusiness Licenses & Permits	50	3,030	3,030	-
BUILDING PERMITS & PLAN CHECK	159,392	110,000	118,123	180,000
ANIMAL LICENSES & PERMITS	719	1,750	150	1,750
TOTAL LICENSES AND PERMITS	**$ 200,695**	**$ 154,780**	**$ 142,808**	**$ 221,750**
INTERGOVERNMENTAL REVENUES:				
FEDERAL GRANTS	$ 7,800	$ -	$ -	$ -
JUSTICE ASSISTANCE (JAG) GRANT	4,500	-	-	-
MOUNTAINLANDS/SR. CITIZEN	6,409	6,500	3,254	6,500
FIRE GRANT	15,000	15,000	-	15,000
STATE GRANTS	2,376	1,090	1,400	-
STATE HIGHWAY SAFETY GRANT	9,764	8,535	17,215	-
NEBO SCHOOL DIST OFFICER GRANT	39,161	42,861	-	42,861
VICTIMS ADVOCATE - STATE	60,446	62,218	15,192	62,218
STATE LIQUOR FUND ALLOTMENT	23,878	21,386	24,972	21,386
COUNTY FIRE ALLOTMENT	120,493	130,218	94,882	120,000
LIBRARY GRANT	6,500	-	-	-
INTERLOCAL CONTRIBUTION-VICTIM	5,500	5,500	-	-
COUNTY RECREATION FEE (REST TX	20,955	10,321	-	10,321
INTERLOCAL CONTRIBUTION (LEGAL	36,000	36,000	18,000	36,000
STRENGTHEN FAMILIES GRANT (COUNTY)	13,497	15,000	-	-
CDBG GRANT	-	-	-	137,500
TOTAL INTERGOVERNMENTAL REVENUE	**$ 372,279**	**$ 354,629**	**$ 174,915**	**$ 451,786**

GENERAL FUND SUMMARY

GENERAL FUND REVENUE DETAIL

	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
CHARGES FOR SERVICES				
INDIRECT SERVICES	$ 1,856,314	$ 1,805,448	$ 1,805,448	$ 1,790,604
DEVELOPMENT FEES	32,026	10,000	17,268	30,000
PRINTING & DUPLICATION SERVICE	97	100	41	100
P&Z COPIES & SERVICES	22	25	17	25
CONVENIENCE FEE	1,769	-	222	500
COLLECTION FEES REVENUE	4,710	5,000	3,835	5,000
ADMINISTRATIVE LATE FEE	35,165	30,000	16,960	30,000
TRAFFIC SCHOOL	13,268	12,000	4,915	12,000
SPECIAL POLICE SERVICES	3,758	-	1,729	-
POLICE REIMBURSABLE OVERTIME	4,000	-	1,560	-
COUNTY FIRE REIMBURSEMENTS	11,347	11,000	327	11,000
PLAN CHECK FEE	285	-	307	-
FIRE INSPECTION FEES	8,344	7,000	4,362	7,000
PUBLIC WORKS INSPECTIONS	9,600	45,000	19,305	20,000
COMMUNITY THAT CARES REVENUE	10,932	13,000	6,318	89,227
CTC DONATIONS	6,125	5,612	5,225	5,794
STREET & PUBLIC ASSESSMENTS	12,200	-	-	-
PARKS AND PUBLIC PROPERTY	4,700	5,000	565	5,000
RECREATION (YOUTH & ADULT)FEES	477,376	487,160	260,299	500,225
CONCESSIONS (SNACK SHACK)	88,475	74,000	36,887	85,000
BANQUET HALL USE FEES	1,874	1,500	425	1,500
OTHER RENT/USE CHARGES	17,362	23,000	7,698	17,000
BURIAL FEES	54,000	52,000	27,230	52,000
CEMETERY LOTS	71,335	65,000	34,282	65,000
POOL ADMISSION FEES	212,392	180,000	96,982	195,000
SWIMMING LESSONS	73,579	65,000	9,907	70,000
SWIM TEAM REVENUE	24,011	20,000	432	20,000
ONION DAYS REVENUE	76,422	-	-	-
TOTAL CHARGES FOR SERVICES	**$ 3,111,728**	**$ 2,916,845**	**$ 2,362,546**	**$ 3,011,975**
FINES & FOREFEITURES				
FINES/COURT	$ 307,345	$ 280,000	$ 130,037	$ 250,000
LIBRARY FEES AND FINES	18,111	16,000	9,097	16,000
TOTAL FINES & FOREFEITURES	**$ 325,456**	**$ 296,000**	**$ 139,134**	**$ 266,000**

GENERAL FUND SUMMARY

GENERAL FUND REVENUE DETAIL

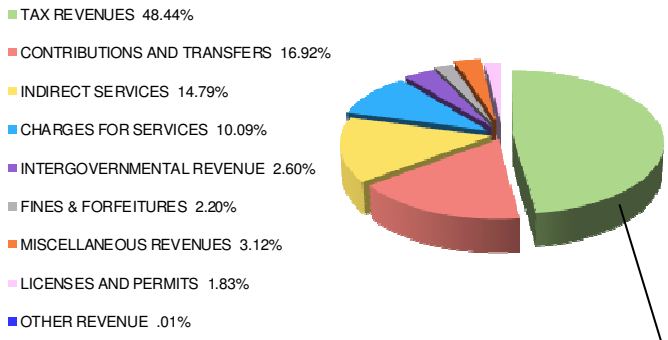
	0 ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
OTHER REVENUE				
RENTS AND ROYALTIES	$ -	$ -	$ -	$ -
SALE OF SURPLUS PROPERTY	44,159	1,000	-	1,000
TOTAL OTHER REVENUE	**$ 44,159**	**$ 1,000**	**$ -**	**$ 1,000**
MISCELLANEOUS				
INTEREST EARNINGS	$ 81,700	$ 50,000	$ 43,754	$ 82,000
MORETON INVESTMENT EARNINGS	22,793	-	34,799	$ 40,000
BOND PROCEEDS	5,038,673	-	-	-
SR. CITIZENS REVENUE/ENSURE	-	-	110	-
SR. CITIZENS LUNCH REVENUE	-	-	374	-
SR. CITIZEN ANNUAL MEMBERSHIP	678	500	-	500
SR. CIT DONATIONS - ELDRIDGE	6,000	6,000	-	6,000
DONATIONS	1,525	500	-	500
DONATIONS (POLICE)	211	-	877	-
LIBRARY DONATIONS	654	419	460	-
WELLNESS PROGRAM REVENUE	4,012	-	4,460	-
RECREATION DONATIONS	-	4,138	4,139	-
MISCELLANEOUS	109,707	43,597	22,987	40,000
MISC - PROMOTIONAL REVENUE	-	500	-	500
WESTERN COWBOY NIGHT	10,208	6,000	2,783	10,000
VIVA EL MARIACHI				3,800
ECON DEV COMMITTEE DONATION	6,500	-	-	-
MISCELLANEOUS DONATIONS	1,601	-	133	-
PETEETNEET RENTAL REVENUE	20,883	25,000	8,478	20,000
PETEETNEET ANTIQUE EXPO	835	700	-	-
PETEETNEET DONATIONS	468	-	10	-
MISCELLANEOUS	-	500	500	-
FLOWER SHOW	-	100	195	100
ONION DAYS REVENUE	-	27,000	29,074	28,000
FOOD BOOTH	-	6,400	500	6,400
BOUTIQUE BOOTHS	-	14,600	2,375	14,600
PARADE	-	1,875	2,325	1,875
SPONSORSHIPS	-	18,150	3,000	18,150
SALMON SUPPER REVENUE	74,305	72,000	77,944	75,000
INTEREST	738	300	498	300
PAYSON COMMUNITY THEATER REV	21,743	20,000	22,691	29,000
DONATIONS	8,250	1,500	825	1,500
MISCELLANEOUS	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	**$ 5,411,484**	**$ 299,779**	**$ 263,291**	**$ 378,225**

GENERAL FUND SUMMARY

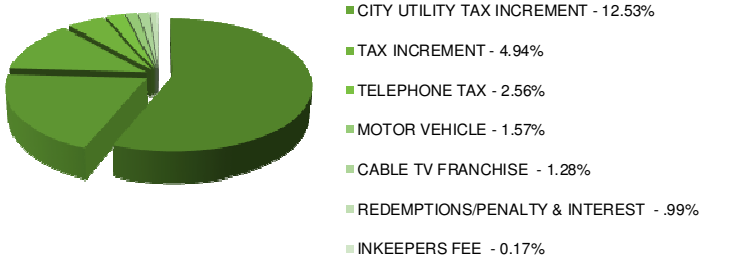
GENERAL FUND REVENUE DETAIL

	0 ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
CONTRIBUTIONS AND TRANSFERS				
TRANSFER FROM SOLID WASTE FUND	160,774	166,399	83,199	185,265
TRANSFER FROM ELEC FUND	1,156,763	1,154,185	577,092	1,146,600
TRANSFER FROM WATER FUND	224,719	259,524	129,762	301,518
TRANSFER FROM CAP PROJ FUND	90,000	-	-	-
TRANSFER FROM SEWER FUND	186,982	195,982	97,991	204,030
TRANSFER FROM AMBULANCE FUND	47,205	65,340	32,670	67,140
TRANSFER FROM ONION DAYS	-	150,000	150,000	-
TRANSFER FROM SALMON SUPPER	9,390	25,000	25,000	-
TRANSFER FROM GENERAL FUND	7,000	7,000	-	7,000
TRANSFER FROM ELECTRIC FUND	15	15	15	-
BEG GEN FUND APPROP FUND BAL	-	388,451	-	125,000
APPROPRIATION FUND BAL	-	150,000	-	8,000
FUND BALANCE APPROPRIATION	-	25,000	-	-
FUND BALANCE APPROPRIATION	-	2,500	-	4,000
TOTAL CONTRIBUTIONS AND TRANSFERS	**$ 1,882,848**	**$ 2,586,896**	**$ 1,095,729**	**$ 2,048,553**

FY2018 GENERAL FUND REVENUE SUMMARY

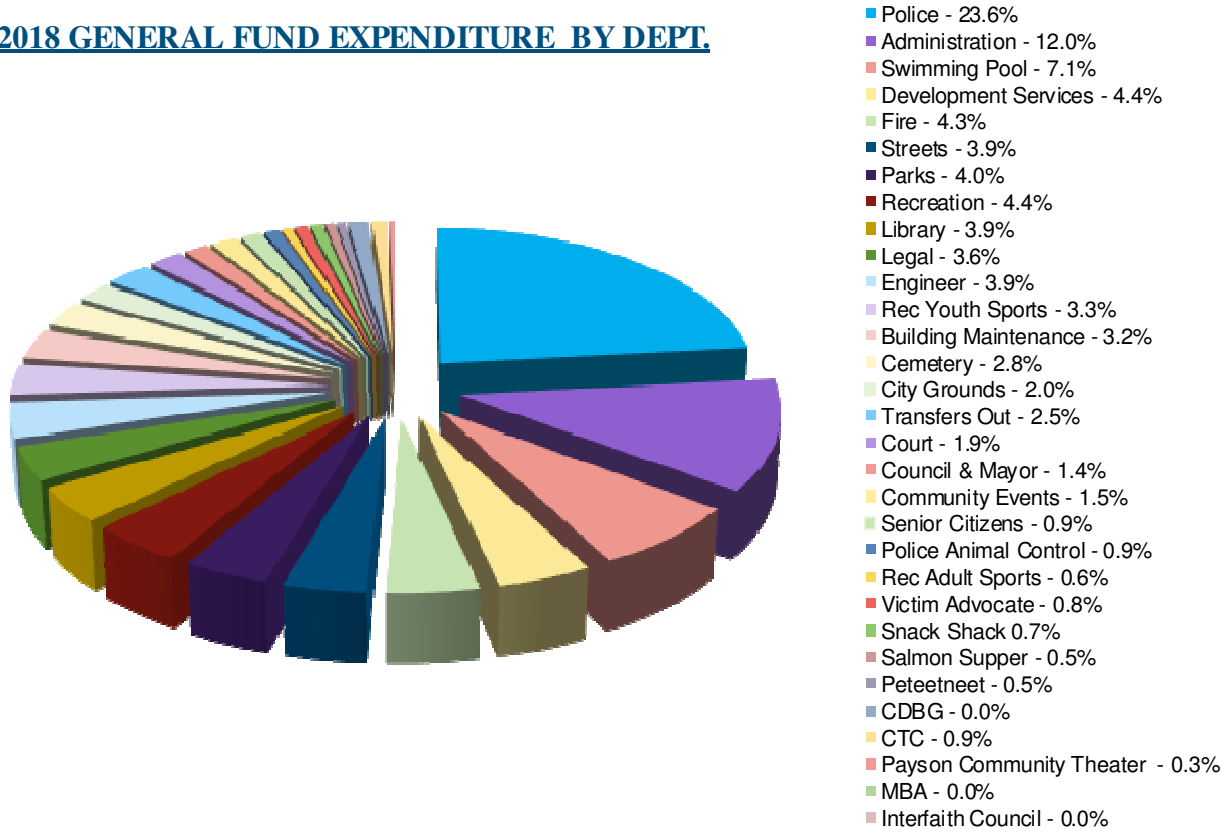


FY 2018 TAX REVENUE SUMMARY

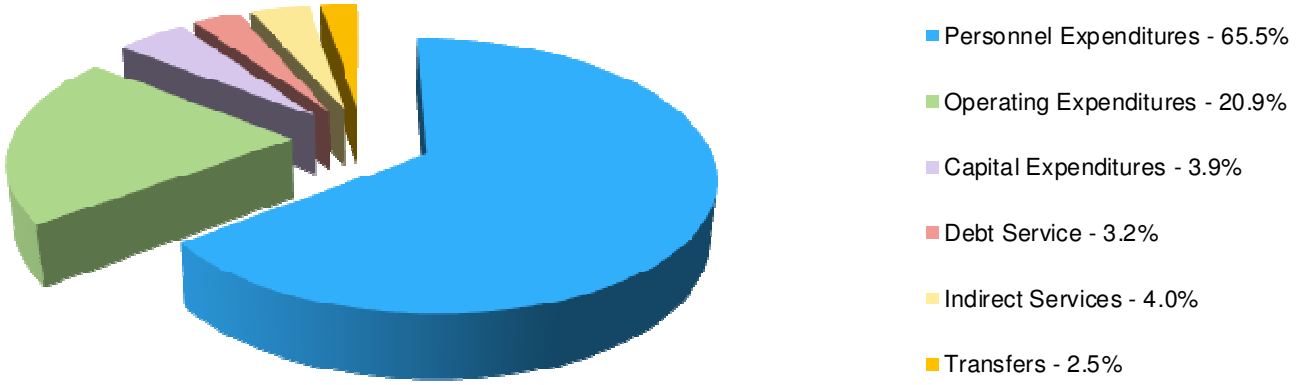


GENERAL FUND SUMMARY

FY 2018 GENERAL FUND EXPENDITURE BY DEPT.



GENERAL FUND EXPENDITURES BY FUNCTION



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.

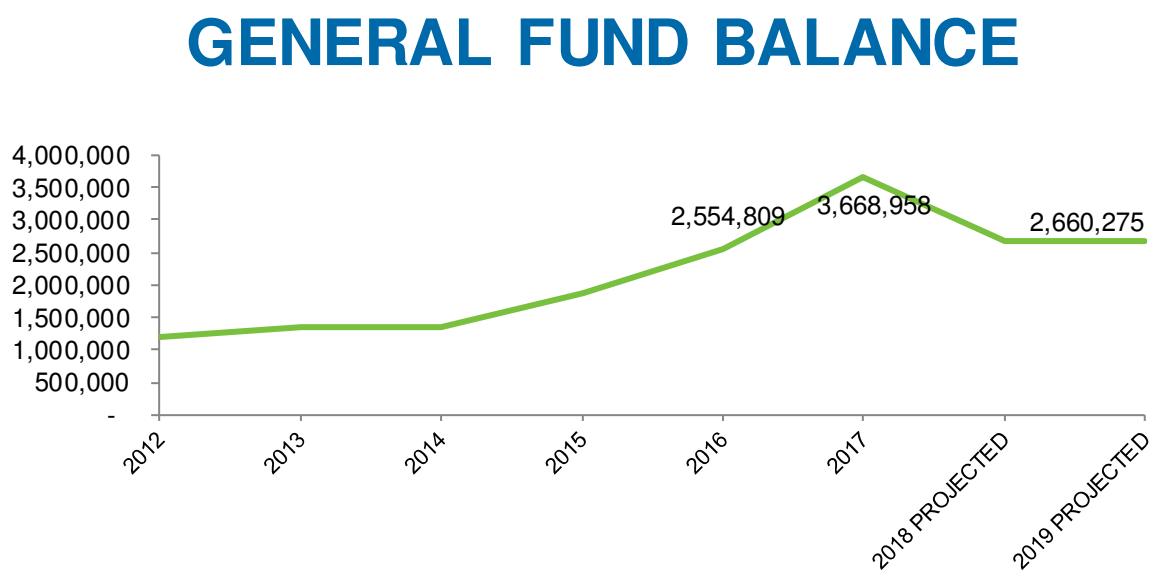
Internal Service Funds: These funds finance commodities or services provided by one program that benefit other programs within the City. Costs are reimbursed by those programs and departments that use the services through these funds. The City's two Internal Service Funds account for vehicle maintenance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

FUND BALANCE AND RESERVES

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

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

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



The unassigned general fund balance increased in fiscal year 2017 because revenues came in higher than budgeted and large multiple capital improvements projects were not completed by the end of the year. In fiscal year 2018, City Council approved a $900,000 transfer from the general fund to the capital projects. About $600,000 of the transfer will be used to cover the costs of the General, Master, and Strategic plans, which will be completed within the next 18 months.

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

DEBT

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

DESCRIPTION	ORIGINAL BALANCE	PAYOFF DATE	2015 BALANCE	2016 BALANCE	2017 BALANCE	2018 BALANCE	2019 BALANCE
REFUNDING 2016: Pool Bond 2006	$ 4,829,980	2027	$ 5,034,000	$ 4,961,000	$ 4,940,832	$ 4,485,936	$ 4,023,552
BOND 2006: Pool	7,300,000	2017	690,000	355,000	-	-	-
REFUNDING 2016: Sewer East Side 2006	3,088,020	2027	3,249,000	3,205,000	2,977,168	2,703,064	2,424,448
BOND 2006: East Side Sewer Line	4,500,000	2016	205,000	-	-	-	-
REFUNDING 2016: Sewer Plant Upgrades	5,301,000	2021	3,343,000	2,915,000	2,460,000	1,992,000	1,512,000
REFUNDING 2013: PI System and Property Purchased in 2003	7,385,000	2030	7,230,000	6,820,000	6,395,000	5,965,000	5,525,000
REFUNDING 2005: PI System and Property Purchased in 2003	9,445,000	2014	-	-	-	-	-
REFUNDING 2016: Water Tank & Well	3,404,000	2033	3,158,000	3,029,000	2,861,000	2,709,000	2,550,000
TOTAL BONDED DEBT			$ 22,909,000	$ 21,285,000	$ 19,634,000	$ 17,855,000	$ 16,035,000

TRANSFERS

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

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

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

Following are the proposed Fiscal Year 2019 transfers and administrative fees from the enterprise funds:

Fund	Proposed Total Expenditures FY2018	Transfer To	Amount of Transfer	% of Total Expenditures	Indirect Services	% of Total Expenditures
Electric	$ 11,648,178	General	$ 1,146,600	9.8%	$ 673,368	5.8%
Solid Waste	2,186,162	General	185,265	8.5%	514,937	23.6%
Solid Waste	2,186,162	Capital Projects	90,000	4.1%	-	-
Waste Water	3,396,049	General	204,030	6.0%	350,856	10.3%
Water	6,861,839	General	301,518	4.4%	355,895	5.2%
Ambulance	676,222	General	67,140	9.9%	53,583	7.9%
Golf	1,002,122	General	-	-	61,109	6.1%
Storm	591,933	General	-	-	148,487	25.1%

GENERAL FUND - DEPARTMENT DETAIL

COUNCIL & MAYOR

ACCOUNT	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	41,327	$ -	$ -	$ -
YEAR-ROUND PART TIME	-	41,295	32,477	41,295
FICA	4,665	5,019	2,343	5,255
GROUP INSURANCE/EMPLOYER SHARE	28,084	30,746	10,243	33,554
RETIREMENT/EMPLOYER SHARE	7,554	7,627	3,777	7,627
WORKMEN'S COMP INSURANCE	48	58	57	58
AUTOMOBILE ALLOWANCE	3,200	2,400	-	3,600
EDUCATIONAL/TRAINING SERVICES	305	3,150	705	3,150
OTHER PROFESSIONAL SERVICES	5,021	47,000	3,336	5,000
INDIRECT SERVICES	7,138	7,291	7,291	8,610
COMMUNICATIONS/TELEPHONE-PAGER	3,390	3,600	880	3,600
MAYOR'S ECONOMIC DEVELOPMENT	5,403	22,100	4,056	22,100
ECONOMIC DEVELOPMENT COMMITTEE	1,173	1,100	4,500	1,200
TRAVEL	3,078	4,500	709	4,500
GENERAL SUPPLIES	195	350	-	350
SUBSCRIPTIONS AND MEMBERSHIPS	8,151	18,000	17,970	18,000
CONTINGENCY/SUNDRY/ALLOWANCE	12,514	28,822	17,271	15,000
TOTAL COUNCIL	**$ 131,246**	**$ 223,058**	**$ 105,615**	**$ 172,899**

COUNCIL & MAYOR SUMMARY

PERSONNEL EXPENDITURES	$ 84,878	$ 87,145	$ 48,897	$ 91,389
OPERATING EXPENDITURES	39,230	128,622	49,427	72,900
INDIRECT SERVICES	7,138	7,291	7,291	8,610
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 131,246**	**$ 223,058**	**$ 105,615**	**$ 172,899**

GENERAL FUND - DEPARTMENT DETAIL

BUILDING MAINTENANCE

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 101,608	$ 105,068	$ 52,154	$ 109,283
YEAR-ROUND PART TIME	23,516	28,942	11,857	30,098
FICA	9,277	10,252	4,750	10,690
GROUP INSURANCE/EMPLOYER SHARE	29,943	30,691	15,276	33,917
RETIREMENT/EMPLOYER SHARE	19,253	20,226	9,908	21,082
WORKMEN'S COMP INSURANCE	2,164	2,359	2,299	2,459
UNIFORM ALLOWANCE	116	420	199	420
OTHER EMPLOYEE BENEFITS	148	442	60	610
EDUCATIONAL/TRAINING SERVICES	-	560	-	560
OTHER PROFESSIONAL SERVICES	7,933	6,560	2,231	6,560
REPAIR & MAINTENANCE SERVICE	34,294	40,265	38,177	40,265
COMMUNICATIONS/TELEPHONE-PAGER	18,113	22,510	8,432	22,510
PRINTING & BINDING	-	40	-	40
GENERAL SUPPLIES	29,443	30,000	9,423	30,000
ANTI-GRAFFITI SUPPLIES	-	2,500	-	2,500
NATURAL GAS/MOUNTAIN FUEL	20,818	28,000	252	25,000
GASOLINE	1,571	2,700	4,578	2,700
SUBSCRIPTIONS AND MEMBERSHIPS	444	375	-	375
CITY BUILDING UPGRADE	-	100,000	-	-
COIL REPLACEMENTS				15,000
BOILER REPAIR				10,000
IMPROVEMENTS OTHER THAN BLDG	193,127	148,100	130,475	10,000
MACHINERY, VEHICLES & EQUIP	-	500	-	500
LEASE PURCHASE	17,531	3,200	3,100	10,200
TOTAL BUILDING MAINTENANCE	**$ 532,815**	**$ 583,710**	**$ 293,171**	**$ 384,769**

BUILDING MAINTENANCE SUMMARY

PERSONNEL EXPENDITURES	$ 209,541	$ 198,400	$ 96,503	$ 208,559
OPERATING EXPENDITURES	112,616	133,510	63,093	130,510
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	210,658	251,800	133,575	45,700
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 532,815**	**$ 583,710**	**$ 293,171**	**$ 384,769**

GENERAL FUND - DEPARTMENT DETAIL

ADMINISTRATION

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 481,156	$ 462,793	$ 230,458	$ 481,301
YEAR-ROUND PART TIME	-	57,152	26,649	69,826
SEASONAL	9,935	-	-	-
FICA	37,311	41,018	19,595	43,511
GROUP INSURANCE/EMPLOYER SHARE	85,215	86,754	39,219	95,665
RETIREMENT/EMPLOYER SHARE	84,052	88,847	43,212	92,421
WORKMEN'S COMP INSURANCE	2,626	2,630	(57,812)	2,753
AUTOMOBILE ALLOWANCE	6,050	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	6,309	467	785	1,076
CITY EMPLOYEE WELLNESS PROGRAM	4,852	-	(319)	-
EDUCATIONAL/TRAINING SERVICES	1,901	4,180	2,038	4,180
OTHER PROFESSIONAL SERVICES	75,607	35,920	30,277	36,000
INDIRECT SERVICES	96,966	99,038	99,038	116,962
REPAIR & MAINTENANCE SERVICE	-	-	570	-
INS OTHER THAN EMP BENEFITS	316,164	349,800	168,684	349,800
COMMUNICATIONS/TELEPHONE-PAGER	9,194	11,000	4,496	10,000
ADVERTISING/LEGAL AND NONLEGAL	1,402	1,100	646	1,400
PRINTING & BINDING	-	5,000	161	1,000
TRAVEL	1,245	2,600	138	2,000
CITY UTILITIES	17,982	18,000	10,939	18,000
GENERAL SUPPLIES	43,530	54,000	33,653	50,000
GASOLINE	168	550	52	550
SUBSCRIPTIONS AND MEMBERSHIPS	2,385	3,136	1,395	3,000
IMPROVEMENTS OTHER THAN BLDG	1,837	-	(16)	-
CONTINGENCY/SUNDRY/ALLOWANCE	12,606	795	712	795
PENALTIES/CHARGES	64,532	54,000	29,677	65,000
TOTAL ADMINISTRATION	**$ 1,363,025**	**$ 1,385,380**	**$ 687,547**	**$ 1,451,840**

ADMINISTRATION SUMMARY

PERSONNEL EXPENDITURES	**$ 717,506**	**$ 746,261**	**$ 305,087**	**$ 793,153**
OPERATING EXPENDITURES	**546,716**	**540,081**	**283,438**	**541,725**
INDIRECT SERVICES	**96,966**	**99,038**	**99,038**	**116,962**
CAPITAL EXPENDITURES	**1,837.00**	**-**	**(16.00)**	**-**
TRANSFERS	**-**	**-**	**-**	**-**
TOTAL FUNCTIONAL AREAS	**$ 1,363,025**	**$ 1,385,380**	**$ 687,547**	**$ 1,451,840**

GENERAL FUND - DEPARTMENT DETAIL

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES				
CDBG GRANT	$ -	$ -	$ -	$ 137,500
APPROPRIATION OF FUND BALANCE	-	-	-	-
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ 137,500**
EXPENDITURES				
OTHER PROFESSIONAL SERVICES	-	-	-	-
IMPROVEMENTS OTHER THAN BLDG	-	-	-	137,500
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 137,500**
OPERATING SURPLUS/(DEFICIT)	$ -	$ -	$ -	$ -

CDBG SUMMARY

PERSONNEL EXPENDITURES	$ -	$ -	$ -	$ -
OPERATING EXPENDITURES	-	-	-	-
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	137,500
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ -**	**$ -**	**$ -**	**$ 137,500**

GENERAL FUND - DEPARTMENT DETAIL

CEMETERY

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 119,747	$ 125,618	$ 62,424	$ 146,179
SEASONAL	19,800	26,190	15,514	26,481
OVERTIME	5,927	21,000	1,894	10,950
ON CALL TIME	1,050	2,052	622	2,052
FICA	11,757	14,300	6,455	15,220
GROUP INSURANCE/EMPLOYER SHARE	21,932	22,903	11,452	37,512
RETIREMENT/EMPLOYER SHARE	23,558	26,039	12,099	28,197
WORKMEN'S COMP INSURANCE	2,417	2,672	2,604	3,047
UNIFORM ALLOWANCE	119	375	-	375
AUTOMOBILE ALLOWANCE	3,163	3,300	1,650	3,300
OTHER EMPLOYEE BENEFITS	611	1,838	82	1,180
EDUCATIONAL/TRAINING SERVICES	255	210	-	210
OTHER PROFESSIONAL SERVICES	2,377	2,500	-	2,500
INDIRECT SERVICES	12,724	18,960	18,960	18,636
REPAIR & MAINTENANCE SERVICE	13,928	8,500	851	8,500
COMMUNICATIONS/TELEPHONE-PAGER	2,637	2,800	1,130	2,800
TRAVEL	724	-	-	-
CITY UTILITIES	9,946	8,900	3,810	8,900
GENERAL SUPPLIES	1,894	2,000	292	2,000
NATURAL GAS/MOUNTAIN FUEL	1,640	2,500	226	2,500
GASOLINE	3,291	6,200	2,205	6,200
SUBSCRIPTIONS AND MEMBERSHIPS	-	100	-	100
IMPROVEMENTS OTHER THAN BLDG	8,000	8,000	846	-
LEASE PURCHASE	3,000	12,300	12,198	16,900
TOTAL CEMETERY	**$ 270,497**	**$ 319,257**	**$ 155,314**	**$ 343,739**

CEMETERY SUMMARY

PERSONNEL EXPENDITURES	$ 210,081	$ 246,287	$ 114,796	$ 274,493
OPERATING EXPENDITURES	36,692	33,710	8,514	33,710
INDIRECT SERVICES	12,724	18,960	18,960	18,636
CAPITAL EXPENDITURES	11,000	20,300	13,044	16,900
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 270,497**	**$ 319,257**	**$ 155,314**	**$ 343,739**

GENERAL FUND - DEPARTMENT DETAIL

CITY GROUNDS

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 68,824	$ 75,437	$ 37,317	$ 78,451
SEASONAL	19,567	35,263	9,088	40,140
OVERTIME	980	1,536	227	1,000
ON CALL TIME	446	-	223	-
FICA	6,876	8,839	3,594	9,433
GROUP INSURANCE/EMPLOYER SHARE	19,282	25,335	10,210	27,996
RETIREMENT/EMPLOYER SHARE	13,157	14,522	7,081	15,136
WORKMEN'S COMP INSURANCE	1,716	1,948	1,899	2,095
UNIFORM ALLOWANCE	210	375	-	375
AUTOMOBILE ALLOWANCE	3,163	3,300	1,650	3,300
OTHER EMPLOYEE BENEFITS	240	607	31	920
EDUCATIONAL/TRAINING SERVICES	-	55	-	55
REPAIR & MAINTENANCE SERVICE	3,753	5,000	563	5,000
COMMUNICATIONS/TELEPHONE-PAGER	563	1,152	176	700
GENERAL SUPPLIES	34,708	35,000	12,558	35,000
GASOLINE	2,051	8,975	3,757	8,000
LEASE PURCHASE	46,382	20,630	20,524	19,400
TOTAL CITY GROUNDS	**$ 221,918**	**$ 237,974**	**$ 108,898**	**$ 247,001**

CITY GROUNDS SUMMARY

PERSONNEL EXPENDITURES	$ 134,461	$ 167,162	$ 71,320	$ 178,846
OPERATING EXPENDITURES	41,075	50,182	17,054	48,755
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	46,382	20,630	20,524	19,400
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 221,918**	**$ 237,974**	**$ 108,898**	**$ 247,001**

GENERAL FUND - DEPARTMENT DETAIL

COMMUNITY EVENTS

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	$ 41,262	$ 50,351	$ 22,425	$ 52,364
SEASONAL	210	1,100	315	1,100
FICA	3,470	3,936	2,440	4,099
GROUP INSURANCE/EMPLOYER SHARE	16,607	17,662	4,378	19,517
RETIREMENT/EMPLOYER SHARE	7,880	9,693	4,319	10,103
WORKMEN'S COMP INSURANCE	766	906	883	943
OTHER EMPLOYEE BENEFITS	32	71	-	190
COMMUNICATIONS/TELEPHONE-PAGER	621	828	251	650
ADVERTISING/LEGAL AND NONLEGAL	-	1,000	413	1,000
GENERAL SUPPLIES	193	200	-	200
TOUR OF UTAH	11,890	13,543	-	-
PAYSON CITY BAND	5,726	5,500	5,710	5,800
SCOTTISH FESTIVAL	-	50	-	50
COMMUNITY CONTRIBUTIONS	462	1,500	703	1,000
ONION DAYS	30,502	38,500	29,070	33,500
MISS PAYSON PAGENT	6,500	9,000	-	17,000
FIRE WORKS	12,000	12,000	12,000	12,000
CHAMBER (ECONOMIC DEVELOPMENT)	-	12,000	12,000	12,000
WESTERN COWBOY NIGHT	9,562	6,000	7,355	10,000
VIVA EL MARIACHI				3,800
TRANSFER TO GENERAL FUND	-	150,000	150,000	-
TOTAL COMMUNITY EVENTS	**$ 147,683**	**$ 333,840**	**$ 252,262**	**$ 185,316**

COMMUNITY EVENTS SUMMARY

PERSONNEL EXPENDITURES	**$ 70,227**	**$ 83,719**	**$ 34,760**	**$ 88,316**
OPERATING EXPENDITURES	**77,456**	**100,121**	**67,502**	**97,000**
INDIRECT SERVICES	**-**	**-**	**-**	**-**
CAPITAL EXPENDITURES	**-**	**-**	**-**	**-**
TRANSFERS	**-**	**150,000**	**150,000**	**-**
TOTAL FUNCTIONAL AREAS	**$ 147,683**	**$ 333,840**	**$ 252,262**	**$ 185,316**

GENERAL FUND - DEPARTMENT DETAIL

COURT

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 112,076	$ 120,739	$ 58,358	$ 122,526
FICA	7,823	9,237	4,113	9,401
GROUP INSURANCE/EMPLOYER SHARE	46,467	48,353	23,704	53,434
RETIREMENT/EMPLOYER SHARE	19,307	23,243	9,879	23,654
WORKMEN'S COMP INSURANCE	1,881	2,125	2,071	2,163
OTHER EMPLOYEE BENEFITS	176	213	38	560
OFFICIAL/ADMIN SERVICES	1,223	2,108	566	2,108
EDUCATIONAL/TRAINING SERVICES	414	610	313	610
OTHER PROFESSIONAL SERVICES	-	400	505	400
INDIRECT SERVICES	10,186	10,403	10,403	12,286
COMMUNICATIONS/TELEPHONE-PAGER	1,317	1,300	645	1,300
TRAVEL	1,231	2,350	574	2,350
GENERAL SUPPLIES	1,510	1,430	169	1,430
SUBSCRIPTIONS AND MEMBERSHIPS	25	25	-	25
BOOKS	477	455	476	455
TOTAL COURT	**$ 204,113**	**$ 222,991**	**$ 111,814**	**$ 232,702**

COURT SUMMARY

PERSONNEL EXPENDITURES	**$ 187,730**	**$ 203,910**	**$ 98,163**	**$ 211,738**
OPERATING EXPENDITURES	**16,383**	**19,081**	**13,651**	**8,678**
INDIRECT SERVICES	**-**	**-**	**-**	**12,286**
CAPITAL EXPENDITURES	**-**	**-**	**-**	**-**
TRANSFERS	**-**	**-**	**-**	**-**
TOTAL FUNCTIONAL AREAS	**$ 204,113**	**$ 222,991**	**$ 111,814**	**$ 232,702**

GENERAL FUND - DEPARTMENT DETAIL

COMMUNITIES THAT CARE (CTC)

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
STRENGTHENING FAMILIES GRANT	$ 13,497	$ 15,000	$ -	$ -
COMMUNITY THAT CARES REVENUE	10,932	13,000	6,318	89,227
CTC DONATIONS	6,125	5,612	5,225	5,794
TOTAL CTC REVENUE	**$ 30,554**	**$ 33,612**	**$ 11,543**	**$ 95,021**
EXPENDITURES:				
REGULAR EMPLOYEES	$ 24,712	$ -	$ -	$ 46,578
YEAR-ROUND PART TIME	-	26,560	12,762	-
FICA	1,894	2,032	976	4,296
GROUP INSURANCE/EMPLOYER SHARE	-	-	-	9,516
RETIREMENT/EMPLOYER SHARE	-	-	152	8,978
WORKMEN'S COMP INSURANCE	30	37	36	65
OTHER EMPLOYEE BENEFITS	32	-	-	110
EDUCATIONAL/TRAINING SERVICES	1,456	-	-	8,000
TRAINING - PARENTING PROGRAM	13,785	15,000	6,255	7,000
CAPACITY BUIDLING	-	3,000	1,566	3,000
SAMSHA	-	-	110	-
OTHER PROFESSIONAL SERVICES	532	330	-	1,000
COMMUNICATIONS/TELEPHONE-PAGER	-	-	(30)	1,000
TRAVEL	259	320	130	10,000
GENERAL SUPPLIES	1,167	316	-	5,500
TOTAL CTC	**$ 43,867**	**$ 47,595**	**$ 21,957**	**$ 105,043**
OPERATING SURPLUS/(DEFICIT)	**$ (13,313)**	**$ (13,983)**	**$ (10,414)**	**$ (10,022)**

CTC SUMMARY

PERSONNEL EXPENDITURES	**$ 26,668**	**$ 28,629**	**$ 13,926**	**$ 69,543**
OPERATING EXPENDITURES	**17,199**	**18,966**	**8,031**	**35,500**
INDIRECT SERVICES	**-**	**-**	**-**	**-**
CAPITAL EXPENDITURES	**-**	**-**	**-**	**-**
TRANSFERS	**-**	**-**	**-**	**-**
TOTAL FUNCTIONAL AREAS	**$ 43,867**	**$ 47,595**	**$ 21,957**	**$ 105,043**

GENERAL FUND - DEPARTMENT DETAIL

DEVELOPMENT SERVICES

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 413,493	$ 436,810	$ 217,416	$ 320,837
FICA	33,129	36,019	17,404	26,537
GROUP INSURANCE/EMPLOYER SHARE	60,582	81,178	30,617	60,078
RETIREMENT/EMPLOYER SHARE	76,879	84,030	40,290	61,842
WORKMEN'S COMP INSURANCE	4,442	5,089	4,960	2,949
AUTOMOBILE ALLOWANCE	15,813	16,500	8,250	6,600
OTHER EMPLOYEE BENEFITS	410	391	116	830
EDUCATIONAL/TRAINING SERVICES	1,946	2,200	1,065	1,025
OTHER PROFESSIONAL SERVICES	6,855	8,990	6,200	1,190
INDIRECT SERVICES	15,319	15,646	15,646	18,478
REPAIR & MAINTENANCE SERVICE	4,000	4,000	-	-
COMMUNICATIONS/TELEPHONE-PAGER	6,991	8,100	3,312	3,600
ADVERTISING/LEGAL AND NONLEGAL	1,409	2,300	361	2,300
TRAVEL	1,790	3,103	62	2,100
CITY UTILITIES	8,991	8,900	4,870	8,900
GENERAL SUPPLIES	6,180	3,730	1,017	3,730
GASOLINE	387	800	529	800
SUBSCRIPTIONS AND MEMBERSHIPS	1,318	1,633	393	1,235
BOOKS	958	1,940	673	1,740
MACHINERY, VEHICLES & EQUIP	3,653	3,750	448	150
LEASE PURCHASE	31,581	5,800	5,400	5,400
CONTINGENCY/SUNDRY/ALLOWANCE	500	1,250	279	1,250
TOTAL DEVELOPMENT SERVICES	**$ 696,626**	**$ 732,159**	**$ 359,308**	**$ 531,571**

DEVELOPMENT SERVICES SUMMARY

PERSONNEL EXPENDITURES	$ 604,748	$ 660,017	$ 319,053	$ 479,673
OPERATING EXPENDITURES	41,325	46,946	18,761	27,870
INDIRECT SERVICES	15,319	15,646	15,646	18,478
CAPITAL EXPENDITURES	35,234	9,550	5,848	5,550
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 696,626**	**$ 732,159**	**$ 359,308**	**$ 531,571**

GENERAL FUND - DEPARTMENT DETAIL

ENGINEER

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES				$ 255,994
FICA				21,126
GROUP INSURANCE/EMPLOYER SHARE				58,551
RETIREMENT/EMPLOYER SHARE				49,256
WORKMEN'S COMP INSURANCE				4,512
AUTOMOBILE ALLOWANCE				19,800
OTHER EMPLOYEE BENEFITS				460
EDUCATIONAL/TRAINING SERVICES				1,175
REPAIR & MAINTENANCE SERVICE				4,000
COMMUNICATIONS/TELEPHONE-PAGER				4,600
TRAVEL				2,003
GENERAL SUPPLIES				1,000
SUBSCRIPTIONS AND MEMBERSHIPS				848
BOOKS				200
MACHINERY, VEHICLES & EQUIP				3,600
TOTAL ENGINEER	**$ -**	**$ -**	**$ -**	**$ 434,925**

ENGINEER SUMMARY

PERSONNEL EXPENDITURES	$ -	$ -	$ -	$ 409,699
OPERATING EXPENDITURES	-	-	-	21,626
INDIRECT SERVICES	-	-	-	0
CAPITAL EXPENDITURES	-	-	-	3,600
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ -**	**$ -**	**$ -**	**$ 434,925**

GENERAL FUND - DEPARTMENT DETAIL

FIRE

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 166,629	$ 91,532	$ 69,504	$ 95,187
YEAR-ROUND PART TIME	-	88,998	21,061	88,998
FICA	14,677	14,313	7,001	14,829
GROUP INSURANCE/EMPLOYER SHARE	15,168	15,404	7,504	16,896
RETIREMENT/EMPLOYER SHARE	26,018	29,134	13,321	29,874
WORKMEN'S COMP INSURANCE	4,206	4,256	4,148	4,397
UNIFORM ALLOWANCE	33,947	37,486	2,088	23,000
OTHER EMPLOYEE BENEFITS	348	3,119	31	2,870
EDUCATIONAL/TRAINING SERVICES	2,525	6,330	285	6,330
OTHER PROFESSIONAL SERVICES	3,151	6,570	2,072	6,570
DISASTER PREPARDNESS	3,303	4,950	-	4,950
INDIRECT SERVICES	-	18,759	18,759	22,154
REPAIR & MAINTENANCE SERVICE	10,044	14,675	2,180	14,675
COMMUNICATIONS/TELEPHONE-PAGER	35,623	31,000	13,383	31,000
ADVERTISING/LEGAL AND NONLEGAL	-	300	-	300
TRAVEL	10,810	15,145	241	15,145
CITY UTILITIES	6,122	5,400	2,636	5,400
GENERAL SUPPLIES	29,300	20,145	14,118	20,145
NATURAL GAS/MOUNTAIN FUEL	2,654	3,500	432	3,500
GASOLINE	5,065	5,000	2,388	5,000
SUBSCRIPTIONS AND MEMBERSHIPS	3,012	3,005	320	3,005
BOOKS	184	960	-	960
MACHINERY, VEHICLES & EQUIP	15,243	10,848	2,932	10,848
VEHICLES	19,871	-	-	-
LEASE PURCHASE	83,145	91,150	83,145	91,150
CONTINGENCY/SUNDRY/ALLOWANCE	2,132	3,650	1,575	3,650
TOTAL FIRE	**$ 493,177**	**$ 525,629**	**$ 269,124**	**$ 520,833**

FIRE SUMMARY

PERSONNEL EXPENDITURES	$ 260,993	$ 284,242	$ 124,658	$ 276,051
OPERATING EXPENDITURES	113,925	139,389	58,389	120,630
INDIRECT SERVICES	-	-	-	22,154
CAPITAL EXPENDITURES	118,259	101,998	86,077	101,998
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 493,177**	**$ 525,629**	**$ 269,124**	**$ 520,833**

GENERAL FUND - DEPARTMENT DETAIL

LEGAL

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 228,823	$ 248,753	$ 123,628	$ 258,705
FICA	17,817	20,138	9,617	20,973
GROUP INSURANCE/EMPLOYER SHARE	36,471	38,579	18,461	42,481
RETIREMENT/EMPLOYER SHARE	42,761	47,681	23,010	49,585
WORKMEN'S COMP INSURANCE	3,253	3,727	3,632	3,881
AUTOMOBILE ALLOWANCE	6,050	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	155	205	36	494
EDUCATIONAL/TRAINING SERVICES	925	970	66	970
OTHER PROFESSIONAL SERVICES	12,735	30,000	17,801	42,000
COMMUNICATIONS/TELEPHONE-PAGER	1,641	2,180	500	2,180
TRAVEL	1,164	1,500	-	1,500
GENERAL SUPPLIES	194	400	60	400
GASOLINE	26	-	160	-
SUBSCRIPTIONS AND MEMBERSHIPS	4,108	10,071	650	10,071
BOOKS	445	-	461	-
TOTAL LEGAL	**$ 356,568**	**$ 410,804**	**$ 201,382**	**$ 439,840**

LEGAL SUMMARY

PERSONNEL EXPENDITURES	$ 335,330	$ 365,683	$ 181,684	$ 382,719
OPERATING EXPENDITURES	21,238	45,121	19,698	57,121
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 356,568**	**$ 410,804**	**$ 201,382**	**$ 439,840**

GENERAL FUND - DEPARTMENT DETAIL

LIBRARY

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 228,977	$ 110,598	$ 55,149	$ 113,926
YEAR-ROUND PART TIME	-	140,412	47,914	143,459
SEASONAL	2,888	-	9,402	-
FICA	17,381	19,202	8,481	19,727
GROUP INSURANCE/EMPLOYER SHARE	24,201	35,324	11,697	39,034
RETIREMENT/EMPLOYER SHARE	20,419	21,290	9,819	21,953
WORKMEN'S COMP INSURANCE	298	351	342	361
OTHER EMPLOYEE BENEFITS	443	329	120	930
EDUCATIONAL/TRAINING SERVICES	497	510	69	510
OTHER PROFESSIONAL SERVICES	333	7,000	2,050	7,000
INDIRECT SERVICES	37,736	38,542	38,542	45,518
REPAIR & MAINTENANCE SERVICE	2,346	2,600	1,149	2,600
COMMUNICATIONS/TELEPHONE-PAGER	878	1,200	430	1,200
TRAVEL	779	895	846	895
CITY UTILITIES	6,930	5,223	4,056	7,000
GENERAL SUPPLIES	11,180	9,895	4,405	9,895
NATURAL GAS/MOUNTAIN FUEL	2,347	3,500	367	3,500
SUBSCRIPTIONS AND MEMBERSHIPS	159	230	223	230
BOOKS	15,239	16,520	11,352	14,920
PERIODICALS	2,475	2,692	1,701	2,692
VIDEO/AUDIO	7,712	8,400	5,323	5,000
JR. BOOKS	17,000	16,500	7,855	13,500
PROGRAMS	135	3,000	784	3,000
YOUNG ADULT BOOKS				8,000
IMPROVEMENTS OTHER THAN BLDG	-	419	-	419
LIBRARY GRANT EXPENDITURE	6,425	-	-	-
MACHINERY, VEHICLES & EQUIP	1,194	1,200	1,587	1,200
TOTAL LIBRARY	**$ 407,972**	**$ 445,832**	**$ 223,663**	**$ 466,469**

LIBRARY SUMMARY

PERSONNEL EXPENDITURES	**$ 294,607**	**$ 327,506**	**$ 142,924**	**$ 339,390**
OPERATING EXPENDITURES	**68,010**	**78,165**	**40,610**	**79,942**
INDIRECT SERVICES	**37,736**	**38,542**	**38,542**	**45,518**
CAPITAL EXPENDITURES	**7,619**	**1,619**	**1,587**	**1,619**
TRANSFERS	**-**	**-**	**-**	**-**
TOTAL FUNCTIONAL AREAS	**$ 407,972**	**$ 445,832**	**$ 223,663**	**$ 466,469**

GENERAL FUND - DEPARTMENT DETAIL

MUNICIPAL BUILDING AUTHORITY (MBA)

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES				
TRANSFER FROM ELECTRIC FUND	$ 15	$ 15	$ 15	$ -
TOTAL REVENUE	$ 15	$ 15	$ 15	$ -
EXPENDITURES				
SUBSCRIPTIONS AND MEMBERSHIPS	$ -	$ 15	$ 20	$ -
BOND PAYMENT	-	-	-	-
TRANSFER TO GOLF COURSE	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ 15**	**$ 20**	**$ -**
OPERATING SURPLUS/(DEFICIT)	**$ 15**	**$ -**	**$ (5)**	**$ -**

MBA SUMMARY

PERSONNEL EXPENDITURES	$ -	$ -	$ -	$ -
OPERATING EXPENDITURES	-	15	20	-
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
DEBT SERVICE	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ -**	**$ 15**	**$ 20**	**$ -**

GENERAL FUND - DEPARTMENT DETAIL

PARKS

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 191,867	$ 203,299	$ 100,250	$ 198,405
SEASONAL	20,484	21,803	14,913	21,803
OVERTIME	5,344	7,300	2,431	6,720
ON CALL TIME	975	3,744	502	3,744
FICA	16,260	18,273	8,805	17,947
GROUP INSURANCE/EMPLOYER SHARE	53,752	55,809	27,636	61,675
RETIREMENT/EMPLOYER SHARE	37,508	39,136	19,368	38,280
WORKMEN'S COMP INSURANCE	3,597	3,962	3,861	3,887
UNIFORM ALLOWANCE	323	525	528	525
AUTOMOBILE ALLOWANCE	3,163	3,300	1,650	3,300
OTHER EMPLOYEE BENEFITS	290	926	26	930
EDUCATIONAL/TRAINING SERVICES	235	155	-	155
OTHER PROFESSIONAL SERVICES	2,158	13,000	170	13,000
INDIRECT SERVICES	12,724	18,960	18,960	18,636
REPAIR & MAINTENANCE SERVICE	6,714	11,000	3,181	8,000
COMMUNICATIONS/TELEPHONE-PAGER	2,248	2,250	750	2,250
ADVERTISING/LEGAL AND NONLEGAL	-	50	-	50
TRAVEL	724	687	-	687
CITY UTILITIES	41,729	32,000	11,382	32,000
GENERAL SUPPLIES	15,185	10,500	4,470	10,000
ELECTRICITY	369	750	215	750
GASOLINE	6,423	6,850	2,186	6,850
SUBSCRIPTIONS AND MEMBERSHIPS	-	100	-	100
PAVILLION AT MEMORIAL PARK	-	50,000	-	-
IMPROVEMENTS OTHER THAN BLDG	12,702	9,000	-	9,000
MACHINERY, VEHICLES & EQUIP	-	1,000	-	1,000
LEASE PURCHASE	54,783	44,900	45,361	23,400
TOTAL PARKS	**$ 489,557**	**$ 559,279**	**$ 266,645**	**$ 483,094**

PARKS SUMMARY

PERSONNEL EXPENDITURES	$ 333,563	$ 358,077	$ 179,970	$ 357,216
OPERATING EXPENDITURES	75,785	77,342	22,354	73,842
INDIRECT SERVICES	12,724	18,960	18,960	18,636
CAPITAL EXPENDITURES	67,485	104,900	45,361	33,400
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 489,557**	**$ 559,279**	**$ 266,645**	**$ 483,094**

GENERAL FUND - DEPARTMENT DETAIL

PAYSON COMMUNITY THEATER

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
PAYSON COMMUNITY THEATER REV	$ 21,743	$ 20,000	$ 22,691	$ 29,000
DONATIONS	8,250	1,500	825	1,500
TRANSFER FROM GENERAL FUND	7,000	7,000	7,000	7,000
FUND BALANCE APPROPRIATION	-	2,500	-	4,000
TOTAL REVENUE	**$ 36,993**	**$ 31,000**	**$ 30,516**	**$ 41,500**
EXPENDITURES:				
REGULAR EMPLOYEES	$ -	$ -	$ -	$ -
SEASONAL	7,170	13,550	12,949	13,550
FICA	549	1,037	986	1,037
RETIREMENT/EMPLOYER SHARE	-	-	71	-
WORKMEN'S COMP INSURANCE	227	238	232	238
OTHER PROFESSIONAL SERVICES	16,228	7,000	7,500	11,225
ADVERTISING/LEGAL AND NONLEGAL	1,497	1,600	2,170	2,050
GENERAL SUPPLIES	9,734	7,575	6,830	13,400
TOTAL EXPENDITURES	**$ 35,405**	**$ 31,000**	**$ 30,738**	**$ 41,500**
OPERATING SURPLUS/(DEFICIT)	**$ 1,588**	**$ -**	**$ (222)**	**$ -**

PAYSON COMMUNITY THEATER SUMMARY

PERSONNEL EXPENDITURES	$ 7,946	$ 14,825	$ 14,238	$ 14,825
OPERATING EXPENDITURES	27,459	16,175	16,500	26,675
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 35,405**	**$ 31,000**	**$ 30,738**	**$ 41,500**

GENERAL FUND - DEPARTMENT DETAIL

PETEETNEET

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
PETEETNEET GRANT REV	$ -	$ -	$ -	$ -
PETEETNEET RENTAL REVENUE	20,883	25,000	8,478	20,000
PETEETNEET ANTIQUE EXPO	835	700	-	-
PETEETNEET DONATIONS	468	-	10	-
PETEETNEET CHRISTMAS EXPO	635	-	859	700
MISCELLANEOUS	-	500	500	-
TOTAL REVENUE	**$ 22,821**	**$ 26,200**	**$ 9,847**	**$ 20,700**
EXPENDITURES:				
REGULAR EMPLOYEES	$ -	$ -	$ -	$ -
YEAR-ROUND PART TIME	-	12,570	-	13,377
SEASONAL	8,479	-	5,842	-
FICA	202	962	-	1,028
WORKMEN'S COMP INSURANCE	171	221	215	236
OTHER EMPLOYEE BENEFITS	-	-	-	60
REPAIR AND MAINTENANCE SERVICE	14,175	8,500	6,428	6,000
COMMUNICATIONS/TELEPHONE-PAGER	2,591	2,300	1,290	2,600
CITY UTILITIES	12,602	12,370	5,253	12,370
GENERAL SUPPLIES	198	3,374	262	3,000
NATURAL GAS/MOUNTAIN FUEL	19,458	24,000	3,744	22,000
GASOLINE	65	-	69	-
IMPROVEMENTS OTHER THAN BUILDI	177	-	-	-
PETEETNEET ANTIQUE EXPO	513	700	-	-
PETEETNEET CHRISTMAS EXPO	285	-	622	700
TOTAL EXPENDITURES	**$ 58,631**	**$ 64,997**	**$ 23,103**	**$ 61,371**
OPERATING SURPLUS/(DEFICIT)	**$ (35,810)**	**$ (38,797)**	**$ (13,256)**	**$ (40,671)**

PETEETNEET SUMMARY

PERSONNEL EXPENDITURES	$ 8,852	$ 13,753	$ 6,057	$ 14,701
OPERATING EXPENDITURES	49,089	50,544	17,046	46,670
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	177	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 58,118**	**$ 64,297**	**$ 23,103**	**$ 61,371**

GENERAL FUND - DEPARTMENT DETAIL

POLICE

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 1,125,044	$ 1,180,695	$ 606,410	$ 1,197,859
YEAR-ROUND PART TIME	-	73,501	7,440	81,558
SEASONAL	88,601	-	7,056	-
OVERTIME	67,443	94,975	24,350	85,000
FICA	97,928	105,801	49,592	107,510
GROUP INSURANCE/EMPLOYER SHARE	280,060	330,175	128,565	371,865
RETIREMENT/EMPLOYER SHARE	341,304	373,293	169,960	358,663
WORKMEN'S COMP INSURANCE	19,414	20,371	19,854	20,795
UNIFORM ALLOWANCE	26,899	19,100	4,830	18,100
OTHER EMPLOYEE BENEFITS	1,785	5,000	494	5,880
EDUCATIONAL/TRAINING SERVICES	10,853	15,000	3,387	14,000
OTHER PROFESSIONAL SERVICES	12,399	14,401	2,324	14,401
DRUG TASK FORCE	10,393	10,275	8,211	10,275
FIRE ARMS	8,129	7,210	48	6,210
TASER	6,890	7,013	-	6,013
INDIRECT SERVICES	101,639	108,393	108,393	119,748
REPAIR & MAINTENANCE SERVICE	5,713	3,950	2,435	3,950
COMMUNICATIONS/TELEPHONE-PAGER	162,347	182,876	83,052	178,076
ADVERTISING/LEGAL AND NONLEGAL	60	255	617	255
TRAVEL	12,258	11,059	2,347	10,059
CITY UTILITIES	9,123	8,517	4,926	9,500
K-9 SUPPLIES	1,881	3,000	678	1,700
GENERAL SUPPLIES	9,834	8,461	6,910	9,961
GASOLINE	45,119	72,000	18,842	55,000
SUBSCRIPTIONS AND MEMBERSHIPS	1,112	1,740	905	1,740
IMPROVEMENTS OTHER THAN BLDG	8,041	7,500	1,257	5,500
MACHINERY, VEHICLES & EQUIP	32,977	19,165	3,778	18,165
LEASE PURCHASE	160,068	132,312	15,115	147,412
CONTINGENCY/SUNDRY/ALLOWANCE	3,998	1,500	1,302	1,500
TOTAL POLICE	**$ 2,651,312**	**$ 2,817,538**	**$ 1,283,078**	**$ 2,860,695**

POLICE SUMMARY

PERSONNEL EXPENDITURES	$ 2,048,478	$ 2,202,911	$ 1,018,551	$ 2,247,230
OPERATING EXPENDITURES	300,109	347,257	135,984	322,640
INDIRECT SERVICES	101,639	108,393	108,393	119,748
CAPITAL EXPENDITURES	201,086	158,977	20,150	171,077
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 2,651,312**	**$ 2,817,538**	**$ 1,283,078**	**$ 2,860,695**

GENERAL FUND - DEPARTMENT DETAIL

ANIMAL CONTROL

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 40,728	$ 43,505	$ 21,854	$ 45,244
OVERTIME	903	1,500	57	1,500
FICA	3,074	3,443	1,617	3,594
GROUP INSURANCE/EMPLOYER SHARE	16,677	17,662	8,441	19,517
RETIREMENT/EMPLOYER SHARE	9,860	11,065	5,229	11,549
WORKMEN'S COMP INSURANCE	679	766	747	801
OTHER EMPLOYEE BENEFITS	67	351	5	440
EDUCATIONAL/TRAINING SERVICES	340	500	250	500
OTHER PROFESSIONAL SERVICES	16,660	16,668	740	18,668
REPAIR & MAINTENANCE SERVICE	757	800	-	800
TRAVEL	776	800	-	800
GENERAL SUPPLIES	848	850	-	850
MACHINERY, VEHICLES & EQUIP	-	3,000	-	1,000
TOTAL ANIMAL CONTROL	**$ 91,375**	**$ 101,560**	**$ 39,032**	**$ 105,913**

ANIMAL CONTROL SUMMARY

PERSONNEL EXPENDITURES	$ 71,994	$ 78,942	$ 38,042	$ 83,295
OPERATING EXPENDITURES	19,381	19,618	990	21,618
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	3,000.00	-	1,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 91,375**	**$ 101,560**	**$ 39,032**	**$ 105,913**

GENERAL FUND - DEPARTMENT DETAIL

SWIMMING POOL

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
POOL ADMISSION FEES	$ 212,392	$ 180,000	$ 96,982	195,000
SWIMMING LESSONS	73,579	65,000	9,907	70,000
SWIM TEAM REVENUE	24,011	20,000	432	20,000
TOTAL REVENUE	**$ 309,982**	**$ 265,000**	**$ 107,321**	**$ 285,000**
EXPENDITURES:				
REGULAR EMPLOYEES	$ 22,376	$ 25,589	$ 12,733	$ 26,617
SEASONAL	173,087	204,268	122,070	245,923
OVERTIME	-	-	145	-
FICA	14,593	17,584	10,313	21,112
GROUP INSURANCE/EMPLOYER SHARE	8,932	8,831	4,374	9,759
RETIREMENT/EMPLOYER SHARE	4,261	4,926	2,423	5,135
WORKMEN'S COMPENSATION INSURAN	3,421	4,045	3,942	4,857
OTHER EMPLOYEE BENEFITS	175	836	34	3,740
TRAINING	340	655	340	655
REPAIR AND MAINTENANCE SERVICE	20,926	15,400	9,898	15,400
COMMUNICATIONS/TELEPHONE-PAGER	2,525	1,272	465	1,272
CITY UTILITIES	52,089	48,000	28,248	53,000
SWIM TEAM SUPPLIES	7,651	7,800	1,518	7,800
SUPPLIES	37,271	43,150	22,511	43,150
NATURAL GAS/MOUNTAIN FUEL	34,058	45,000	13,268	38,000
PRINCIPAL PAYMENTS	5,332,932	421,000	489,528	387,000
TOTAL EXPENDITURES	**$ 5,714,637**	**$ 848,356**	**$ 721,810**	**$ 863,420**
OPERATING SURPLUS/(DEFICIT)	**$ (5,404,655)**	**$ (583,356)**	**$ (614,489)**	**$ (578,420)**

SWIMMING POOL SUMMARY

PERSONNEL EXPENDITURES	$ 226,845	$ 266,079	$ 156,034	$ 317,143
OPERATING EXPENDITURES	154,860	161,277	76,248	159,277
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
DEBT SERVICE	5,332,932	421,000	489,528	387,000
TOTAL FUNCTIONAL AREAS	**$ 5,714,637**	**$ 848,356**	**$ 721,810**	**$ 863,420**

GENERAL FUND - DEPARTMENT DETAIL

RECREATION

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 195,566	$ 162,550	$ 81,324	$ 169,067
YEAR-ROUND PART TIME	-	54,972	23,798	57,152
SEASONAL	19,500	28,206	13,198	29,965
OVERTIME	2,579	5,000	1,640	5,000
FICA	16,750	19,686	9,137	20,536
GROUP INSURANCE/EMPLOYER SHARE	42,295	44,155	21,564	48,793
RETIREMENT/EMPLOYER SHARE	29,701	31,292	15,611	32,603
WORKMEN'S COMP INSURANCE	3,082	3,434	3,347	3,593
AUTOMOBILE ALLOWANCE	6,325	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	368	749	81	1,160
EDUCATIONAL/TRAINING SERVICES	600	600	-	600
PROFESSIONAL SERV - EQUESTRIAN	480	-	-	-
BANK CHARGES	25,412	24,000	16,748	24,000
INDIRECT SERVICES	29,728	34,313	34,313	38,269
REPAIR & MAINTENANCE SERVICES	10,416	10,600	4,911	8,600
COMMUNICATIONS/TELEPHONE-PAGER	2,196	2,500	803	2,500
ADVERTISING/LEGAL AND NONLEGAL	-	300	-	300
TRAVEL	480	750	-	750
CITY UTILITIES	53,134	52,000	26,367	53,000
NATURAL GAS/MOUNTAIN FUEL	860	2,000	80	1,500
GASOLINE	373	2,000	959	2,000
SUBSCRIPTIONS AND MEMBERSHIPS	250	200	-	250
IMPROVEMENTS OTHER THAN BLDG	61,455	20,321	10,715	10,400
LEASE PURCHASE	-	7,000	7,000	7,000
TOTAL RECREATION	**$ 505,695**	**$ 516,828**	**$ 276,477**	**$ 527,738**

RECREATION SUMMARY

PERSONNEL EXPENDITURES	$ 316,166	$ 356,644	$ 173,000	$ 374,469
OPERATING EXPENDITURES	98,346	98,550	51,449	97,600
INDIRECT SERVICES	29,728	34,313	34,313	38,269
CAPITAL EXPENDITURES	61,455	27,321	17,715	17,400
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 505,695**	**$ 516,828**	**$ 276,477**	**$ 527,738**

GENERAL FUND - DEPARTMENT DETAIL

RECREATION ADULT

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
Mens Softball		50,000		50,000
Womens Softball		6,000		6,000
Basketball		4,000		4,000
Volleyball		14,800		14,800
Road Races		7,200		7,200
TOTAL REVENUE	$ -	$ 82,000	$ -	$ 82,000
EXPENDITURES:				
REGULAR EMPLOYEES	$ -	$ -	$ -	$ -
SEASONAL	-	31,389	-	27,000
FICA	1,548	2,401	823	2,066
WORKMEN'S COMP INSURANCE	456	552	463	475
EDUCATIONAL/TRAINING SERVICES	45	-	-	-
OTHER PROFESSIONAL SERVICES	183	-	-	-
PROFESSIONAL SERVICE/MENS SOFT	20,607	17,000	4,175	17,000
PROFESSIONAL SERVICE/WOMENS SO	1,725	-	3,020	-
PROFESSIONAL SERVICE/BASKETBAL	3,322	-	1,001	-
PROFESSIONAL SERVICE/VOLLEYBAL	7,912	-	3,996	-
SUPPLIES/MENS SOFTBALL	11,168	12,614	5,169	12,614
SUPPLIES/WOMENS SOFTBALL	800	1,896	-	1,896
SUPPLIES/BASKETBALL	380	580	-	580
SUPPLIES/VOLLEYBALL	3,096	3,520	650	3,520
SUPPLIES/ROAD RACES	5,360	5,403	4,581	5,403
SUPPLIES/WINTER ACTIVITIES	54	-	-	-
TOTAL EXPENDITURES	**$ 56,656**	**$ 75,355**	**$ 23,878**	**$ 70,554**
OPERATING SURPLUS/(DEFICIT)	**$ (56,656)**	**$ 6,645**	**$ (23,878)**	**$ 11,446**

RECREATION ADULT SUMMARY

PERSONNEL EXPENDITURES	$ 2,004	$ 34,342	$ 1,286	$ 29,541
OPERATING EXPENDITURES	54,652	41,013	22,592	41,013
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 56,656**	**$ 75,355**	**$ 23,878**	**$ 70,554**

GENERAL FUND - DEPARTMENT DETAIL

RECREATION YOUTH

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
Baseball		60,240		64,810
Soccer		24,875		23,075
Jr. Jazz		22,600		23,000
Skiing		10,480		8,500
Football		29,525		27,720
Wrestling		3,500		3,230
Track		2,415		2,615
Volleyball		3,950		4,160
Misc. Revenue		223,892		261,115
TOTAL REVENUE	$ -	$ 381,477	$ -	$ 418,225
EXPENDITURES:				
REGULAR EMPLOYEES	$ -	$ -	$ -	$ -
SEASONAL	11,765	201,000	946	202,800
FICA	14,536	15,989	6,205	16,126
WORKMEN'S COMP INSURANCE	3,277	3,678	3,585	3,710
PROFESSIONAL SERVICE/BASEBALL	22,855	-	6,850	-
PROFESSIONAL SERVICES/SOCCER	2,727	-	4,141	-
PROFESSIONAL SERVICE/JR JAZZ B	16,369	-	1,240	-
PROFESSIONAL SERVICE/SKIING	904	-	-	-
PROFESSIONAL SERVICE/FOOTBALL	8,525	-	10,555	-
PROFESSIONAL SERVICE/WRESTLING	1,812	-	1,947	-
PROFESSIONAL SERVICE/TRACK	1,020	-	-	-
PROFESSIONAL SERVICE/VOLLYBALL	1,359	-	1,621	-
PROFESSIONAL SERVICE/MISC	134,936	-	58,525	-
REPAIR AND MAINTENANCE SERVICE	182	-	-	-
SUPPLIES/BASEBALL	23,777	33,504	468	34,504
SUPPLIES/SOCCER	10,796	14,901	11,476	12,401
SUPPLIES/JR JAZZ BASKETBALL	6,213	7,185	3	7,185
SUPPLIES/SKIING	6,640	7,520	15	7,520
SUPPLIES/FOOTBALL	14,290	19,206	15,911	17,293
SUPPLIES/WRESTLING	604	604	617	704
SUPPLIES/TRACK	1,253	1,810	-	1,310
SUPPLIES/VOLLEYBALL	1,916	2,004	1,260	2,689
SUPPLIES/MISC.	78,579	86,850	44,113	86,000
GENERAL SUPPLIES	1,970	-	22	-
LEASE PURCHASE	-	13,000	13,000	13,000
TOTAL EXPENDITURES	**$ 366,305**	**$ 407,251**	**$ 182,500**	**$ 405,242**
OPERATING SURPLUS/(DEFICIT)	**$ (366,305)**	**$ (25,774)**	**$ (182,500)**	**$ 12,983**

RECREATION YOUTH SUMMARY

PERSONNEL EXPENDITURES	$ 29,578	$ 220,667	$ 10,736	$ 222,636
OPERATING EXPENDITURES	336,727	173,584	158,764	169,606
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	13,000	13,000	13,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 366,305**	**$ 407,251**	**$ 182,500**	**$ 405,242**

GENERAL FUND - DEPARTMENT DETAIL

SALMON SUPPER

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
SALMON SUPPER REVENUE				$ -
SALMON SUPPER REVENUE	74,305	72,000	77,944	75,000
INTEREST	738	300	498	300
FUND BALLANCE APPROPRIATION	0	25,000	-	-
TOTAL REVENUE	**$ 75,043**	**$ 97,300**	**$ 78,442**	**$ 75,300**
EXPENDITURES:				
REGULAR EMPLOYEES	-	-	-	-
OTHER PROFESSIONAL SERVICES	389	3,050	30	1,000
ADVERTISING/LEGAL AND NONLEGAL	330	1,500	440	1,000
GENERAL SUPPLIES	59,248	60,000	63,682	63,000
TRANSFER TO GENERAL FUND	9,390	25,000	25,000	-
TOTAL EXPENDITURES	**$ 69,357**	**$ 89,550**	**$ 89,152**	**$ 65,000**
OPERATING SURPLUS/(DEFICIT)	**$ 5,686**	**$ 7,750**	**$ (10,710)**	**$ 10,300**

SALMON SUPPER SUMMARY

PERSONNEL EXPENDITURES	$ -	$ -	$ -	$ -
OPERATING EXPENDITURES	59,967	64,550	64,152	65,000
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	9,390	25,000	25,000	-
TOTAL FUNCTIONAL AREAS	**$ 69,357**	**$ 89,550**	**$ 89,152**	**$ 65,000**

GENERAL FUND - DEPARTMENT DETAIL

SENIOR CITIZEN

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	$ 70,494	$ 41,302	$ 20,666	$ 42,956
YEAR- ROUND PART TIME	-	46,882	12,495	48,573
SEASONAL	406	-	3,790	-
FICA	5,349	6,746	2,795	7,030
GROUP INSURANCE/EMPLOYER SHARE	6,320	6,466	3,227	7,129
RETIREMENT/EMPLOYER SHARE	7,451	7,951	3,890	8,280
WORKMEN'S COMPENSATION INSURAN	994	883	861	920
OTHER EMPLOYEE BENEFITS	65	371	4	560
OTHER PROFESSIONAL SERVICES	255	255	255	255
INDIRECT SERVICES	8,181	8,356	8,356	9,868
REPAIR & MAINTENANCE SERVICES	-	400	-	-
COMMUNICATIONS/TELEPHONE-PAGER	439	500	214	500
CITY UTILITIES	8,991	8,517	4,870	9,000
GENERAL SUPPLIES	2,750	3,765	1,025	3,015
GASOLINE	1,023	2,000	457	1,500
SUBSCRIPTIONS AND MEMBERSHIPS	197	950	-	450
IMPROVEMENTS (ELDRIDGE GRANT)	3,649	14,351	936	6,000
MACHINERY, VEHICLES & EQUIP	-	-	38	-
TOTAL SENIOR CITIZENS	**$ 116,564**	**$ 149,695**	**$ 63,879**	**$ 146,036**

SENIOR CITIZENS SUMMARY

PERSONNEL EXPENDITURES	$ 91,079	$ 110,601	$ 47,728	$ 115,448
OPERATING EXPENDITURES	13,655	16,387	6,821	14,720
INDIRECT SERVICES	8,181	8,356	8,356	9,868
CAPITAL EXPENDITURES	3,649	14,351	974	6,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 116,564**	**$ 149,695**	**$ 63,879**	**$ 146,036**

GENERAL FUND - DEPARTMENT DETAIL

SNACK SHACK

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
CONCESSIONS (SNACK SHACK)	$ 88,475	$ 74,000	$ 36,887	85,000
TOTAL REVENUE	$ 88,475	$ 74,000	$ 36,887	$ 85,000
EXPENDITURES:				
REGULAR EMPLOYEES	$ -	$ -	$ -	$ -
SEASONAL	28,904	27,315	13,777	36,975
FICA	2,190	2,090	1,054	2,884
WORKMEN'S COMP INSURANCE	461	481	544	663
OTHER EMPLOYEE BENEFITS	-	300	-	720
REPAIR AND MAINTENANCE SERVICE	1,376	2,800	401	2,800
COMMUNICATIONS/TELEPHONE-PAGER	439	500	215	500
ADVERTISING/LEGAL AND NONLEGAL	-	80	-	80
SUPPLIES/MENS SOFTBALL	480	-	-	-
GENERAL SUPPLIES (BASEBALL)	41,904	40,000	10,860	40,000
TOTAL EXPENDITURES	**$ 75,754**	**$ 73,566**	**$ 26,851**	**$ 84,622**
OPERATING SURPLUS/(DEFICIT)	**$ 12,721**	**$ 434**	**$ 10,036**	**$ 378**

SNACK SHACK SUMMARY

PERSONNEL EXPENDITURES	$ 31,555	$ 30,186	$ 15,375	$ 41,242
OPERATING EXPENDITURES	44,199	43,380	11,476	43,380
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 75,754**	**$ 73,566**	**$ 26,851**	**$ 84,622**

GENERAL FUND - DEPARTMENT DETAIL

STREETS

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REGULAR EMPLOYEES	$ 151,068	$ 116,834	$ 59,899	$ 121,494
SEASONAL	22,720	17,780	22,453	17,780
OVERTIME	10,109	6,000	1,498	6,000
ON CALL	149	500	-	500
FICA	14,190	10,439	7,007	10,773
GROUP INSURANCE/EMPLOYER SHARE	40,046	32,371	16,842	35,663
RETIREMENT/EMPLOYER SHARE	30,865	23,692	14,224	24,652
WORKMEN'S COMP INSURANCE	3,312	2,830	2,758	2,918
UNIFORM ALLOWANCE	8,043	5,000	3,879	5,000
OTHER EMPLOYEE BENEFITS	390	1,111	38	902
OTHER PROFESSIONAL SERVICES	80	-	80	-
INDIRECT SERVICES	54,530	60,673	60,673	59,634
REPAIR & MAINTENANCE SERVICE	66,867	58,750	37,678	58,750
SIDEWALK REPAIR	3,630	25,000	25,000	25,000
COMMUNICATIONS/TELEPHONE-PAGER	2,494	2,500	930	2,500
ADVERTISING/LEGAL AND NONLEGAL	150	250	75	250
CITY UTILITIES	8,339	8,180	752	8,180
GENERAL SUPPLIES	66,258	36,993	4,376	36,993
NATURAL GAS/MOUNTAIN FUEL	-	1,000	-	1,000
GASOLINE	31,788	35,000	9,837	35,000
IMPROVEMENTS OTHER THAN BLDG	-	6,000	6,000	-
MACHINERY, VEHICLES & EQUIP	13,023	15,000	4,408	-
LEASE PURCHASE	1,767	24,475	18,407	16,475
TOTAL STREETS	**$ 529,818**	**$ 490,378**	**$ 296,814**	**$ 469,464**

STREETS SUMMARY

PERSONNEL EXPENDITURES	$ 280,892	$ 216,557	$ 128,598	$ 225,682
OPERATING EXPENDITURES	179,606	167,673	78,728	167,673
INDIRECT SERVICES	54,530	60,673	60,673	59,634
CAPITAL EXPENDITURES	14,790	45,475	28,815	16,475
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 529,818**	**$ 490,378**	**$ 296,814**	**$ 469,464**

GENERAL FUND – DEPARTMENT DETAIL

VICTIM ADVOCATE

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
VICTIMS ADVOCATE - STATE	$ 60,446	$ 62,218	$ 15,192	62,218
INTERLOCAL CONTRIBUTION-VICTIM	5,500	5,500	-	-
TOTAL REVENUE	**$ 65,946**	**$ 67,718**	**$ 15,192**	**$ 62,218**
EXPENDITURES:				
REGULAR EMPLOYEES	$ 45,173	$ 48,338	$ 23,614	$ 50,266
FICA	4,441	4,873	2,337	4,359
GROUP INSURANCE/EMPLOYER SHARE	8,641	8,764	4,378	14,400
RETIREMENT/EMPLOYER SHARE	8,443	9,306	4,548	9,699
WORKMEN'S COMP INSURANCE	762	851	829	887
AUTOMOBILE ALLOWANCE	6,050	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	76	71	7	320
EDUCATIONAL/TRAINING SERVICES	5,327	5,100	367	3,140
COMMUNICATIONS/TELEPHONE-PAGER	1,519	1,752	215	1,752
GENERAL SUPPLIES	2,695	3,613	285	3,800
COMPUTER SUPPLIES	941	1,200	-	1,200
TOTAL EXPENDITURES	**$ 84,068**	**$ 90,468**	**$ 39,880**	**$ 96,423**
OPERATING SURPLUS/(DEFICIT)	$ (18,122)	$ (22,750)	$ (24,688)	$ (34,205)

VICTIM ADVOCATE SUMMARY

PERSONNEL EXPENDITURES	$ 73,586	$ 78,803	$ 39,013	$ 86,531
OPERATING EXPENDITURES	10,482	11,665	867	9,892
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 84,068**	**$ 90,468**	**$ 39,880**	**$ 96,423**

GENERAL FUND - DEPARTMENT DETAIL

CLASS "C" ROAD FUNDS

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUE:				
CLASS C ROAD FUNDS	$ 758,481	$ 670,000	$ 244,178	$ 750,000
MISCELLANEOUS REVENUE	-	-	-	-
APPROPRIATION OF FUND BALANCE	-	-	-	-
TOTAL REVENUE	**$ 758,481**	**$ 670,000**	**$ 244,178**	**$ 750,000**
EXPENDITURES:				
REGULAR EMPLOYEES	$ 76,413	$ 78,253	$ 41,223	$ 81,376
FICA	5,673	6,288	3,082	6,566
GROUP INSURANCE/EMPLOYER SHARE	15,201	18,638	6,993	20,521
RETIREMENT/EMPLOYER SHARE	14,490	15,063	7,352	15,696
WORKMEN'S COMP INSURANCE	1,647	1,870	1,823	1,949
OTHER EMPLOYEE BENEFITS				168
REPAIR & MAINTENANCE SERVICE	418,961	145,500	116,719	282,600
UTAH AVENUE MILLING	44,970	-	-	-
CDBG 500 WEST	7,200	-	-	-
600 EAST CURB AND GUTTER	55,453	-	-	-
1000 WEST 900 SOUTH	-	50,000	29,865	-
400 EAST 300-600 SOUTH	-	50,000	32,093	-
CDBG 500 WEST UTAH AVENUE	-	70,000	-	-
400 WEST UTAH AVE-100 SOUTH	-	32,000	713	-
BLACKHAWK OVERLAY	-	150,000	127,400	-
UTAH AVENUE PROJECT				70,000
CDBG 500 WEST UTAH AVENUE				149,500
MACHINERY & EQUIPMENT	24,060	-	-	60,000
LEASE PURCHASE	85,059	51,175	44,772	61,075
TOTAL EXPENDITURES	**$ 749,127**	**$ 668,787**	**$ 412,035**	**$ 749,451**
OPERATING SURPLUS/(DEFICIT)	**$ 9,354**	**$ 1,213**	**$ (167,857)**	**$ 549**

CLASS C ROAD SUMMARY

PERSONNEL EXPENDITURES	$ 113,424	$ 120,112	$ 60,473	$ 126,276
OPERATING EXPENDITURES	418,961	145,500	116,719	282,600
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	216,742	403,175	234,843	340,575
TRANSFERS	-	-	-	-
DEBT SERVICE	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 749,127**	**$ 668,787**	**$ 412,035**	**$ 749,451**

GENERAL FUND - DEPARTMENT DETAIL

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.

CAPITAL PROJECTS FUND DETAIL

CAPITAL PROJECTS

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
INTEREST	$ 4,815	$ -	$ 7,294	$ -
TRANS FROM SOLID WASTE	90,000	90,000	45,000	90,000
APROPIATION OF FUND BALANCE	-	250,000	-	210,000
TOTAL REVENUE	**$ 94,815**	**$ 340,000**	**$ 52,294**	**$ 300,000**
EXPENDITURES:				
PROFESSIONAL SERVICES	$ -	$ 250,000	$ -	$ 300,000
TRANSFER TO GENERAL FUND	90,000	-	-	-
TOTAL EXPENDITURES	**$ 90,000**	**$ 250,000**	**$ -**	**$ 300,000**
OPERATING SURPLUS/(DEFICIT)	**$ 4,815**	**$ 90,000**	**$ 52,294**	**$ -**

BUDGET HIGHLIGHTS:

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

REVOLVING LOAN FUND DETAIL

REVOLVING LOAN

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES				
LOAN PAYMENTS REVENUE	$ 37,189	$ 441,028	$ 451,528	$ 451,000
TRANSFER FROM CAPITAL PROJECTS	-	-	-	-
INTEREST EARNINGS	4,632	-	2,729	-
TRANSFER FROM CAP PROJ	-	-	-	-
APPROPRIATION OF FUND BALANCE	-	354,972	-	69,000
TOTAL REVENUE	**$ 41,821**	**$ 796,000**	**$ 454,257**	**$ 520,000**

Vehicles and equipment included in the budget:

B&C 10 WHEELER	$ 180,000
ELECTRIC SMALL BUCKET '	110,000
FACILITIES HALF TON	33,000
CEMETERY HALF TON	33,000
GROUNDS MOWER	37,000
40 GOLF CARTS	127,000
	$ 520,000

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

CEMETERY PERPETUAL CARE FUND DETAIL

CEMETERY PERPETUAL CARE

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
SALE OF CEMETERY LOTS	$ 24,475	$ 20,000	$ 10,059	$ 20,000
SALE OF VETERAN'S LOTS	-	-	-	-
INTEREST EARNINGS	4,459	-	3,140	-
APPROPRIATION OF FUND BALANCE	-	-	-	-
TOTAL REVENUE	**$ 28,934**	**$ 20,000**	**$ 13,199**	**$ 20,000**
EXPENDITURES:				
IMPROVEMENTS OTHER THAN BLDG	$ -	$ -	$ -	$ -
TRANSFER TO CEMETERY	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**
OPERATING SURPLUS/(DEFICIT)	**$ 28,934**	**$ 20,000**	**$ 13,199**	**$ 20,000**

SPECIAL REVENUE FUNDS DETAIL

REDEVELOPMENT AGENCY (RDA) DOWNTOWN

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
APPROPRIATION OF FUND BAL	-	14,000	-	14,000
TOTAL REVENUE	**$ -**	**$ 14,000**	**$ -**	**$ 14,000**
EXPENDITURES				
REGULAR EMPLOYEES	$ -	$ -	$ -	$ -
OTHER PROFESSIONAL SERVICES	10,550	14,000	5,867	14,000
TOTAL EXPENDITURES:	**$ 10,550**	**$ 14,000**	**$ 5,867**	**$ 14,000**
OPERATING SURPLUS/(DEFICIT)	**$ (10,550)**	**$ -**	**$ (5,867)**	**$ -**

ECONOMIC DEVELOPMENT AGENCY (EDA) BUSINESS PARK

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
TAX INCREMENT	$ -	$ -	$ -	$ -
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES:				
OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -
ADVERTISING/LEGAL AND NONLEGAL	-	-	18	-
TRANSFER TO OTHER FUNDS	816,353	-	-	-
TOTAL EXPENDITURES	**$ 816,353**	**$ -**	**$ 18**	**$ -**
OPERATING SURPLUS/(DEFICIT)	**$ (816,353)**	**$ -**	**$ (18)**	**$ -**

SPECIAL REVENUE FUNDS DETAIL

PUBLIC SAFETY IMPACT FEES

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
IMPACT FEES	$ 32,492	$ 20,000	$ 51,871	$ 50,000
INTEREST EARNINGS	1,976	-	1,363	-
MISCELLANEOUS	-	-	-	-
APPROPRIATE FUND BALANCE	-	-	-	-
TOTAL REVENUE	**$ 34,468**	**$ 20,000**	**$ 53,234**	**$ 50,000**
EXPENDITURES:				
OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -
IMPROVEMENTS	37,282	-	11,655	-
BOND PAYMENT	-	-	-	-
TOTAL EXPENDITURES	**$ 37,282**	**$ -**	**$ 11,655**	**$ -**
OPERATING SURPLUS/(DEFICIT)	**$ (2,814)**	**$ 20,000**	**$ 41,579**	**$ 50,000**

PARK IMPACT FEES

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
IMPACT FEES	$ 118,800	$ 56,000	$ 111,600	$ 110,000
INTEREST EARNINGS	3,516	-	2,650	-
APPROPRIATE FUND BALANCE	-	55,500	-	40,000
TOTAL REVENUE	**$ 122,316**	**$ 111,500**	**$ 114,250**	**$ 150,000**
EXPENDITURES:				
OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -
IMPROVEMENTS	10,391	5,500	-	-
PRINCIPAL PAYMENTS	106,000	106,000	-	150,000
TOTAL EXPENDITURES	**$ 116,391**	**$ 111,500**	**$ -**	**$ 150,000**

ENTERPRISE FUNDS DETAIL

WATER IMPACT FEES

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
IMPACT FEES	$ 109,330	$ 73,000	$ 92,424	$ 100,000
INTEREST EARNINGS	5,128	-	3,890	-
APPROPRIATION OF FUND BALANCE	-	-	-	-
TOTAL REVENUE	$ 114,458	$ 73,000	$ 96,314	$ 100,000
EXPENDITURES;				
BOND PAYMENT	73,440	73,000	-	73,000
DEPRECIATION EXPENSE	32,821	-	-	-
TOTAL EXPENDITURES	**$ 106,261**	**$ 73,000**	**$ -**	**$ 73,000**
OPERATING SURPLUS/(DEFICIT)	**$ 8,197**	**$ -**	**$ 96,314**	**$ 27,000**

WATER

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
FEDERAL GRANT	$ -	$ 300,000	$ -	-
SALE OF SURPLUS PROPERTY	-	-	75,000	-
CULINARY WATER SALES	2,057,836	2,034,497	1,041,163	2,050,000
CONNECTION FEES	39,457	34,000	28,065	40,000
PRESS IRRIG CONNECT FEES	5,500	5,000	11,680	5,000
IRRIGATION WATER SALES	1,026,855	867,000	527,170	1,020,000
INTEREST EARNINGS	217,041	-	6,708	-
WATER USED BY OTHER DEPARTMENT	88,944	56,000	26,332	80,000
MISCELLANEOUS	3,320	-	1,850	-
APPROPRIATION OF FUND BALANCE	-	489,016	-	-
BOND				3,800,000
PROPOSED RATE INCREASE				235,200
TOTAL REVENUE	**$ 3,438,953**	**$ 3,785,513**	**$ 1,717,968**	**$ 7,230,200**

ENTERPRISE FUNDS DETAIL

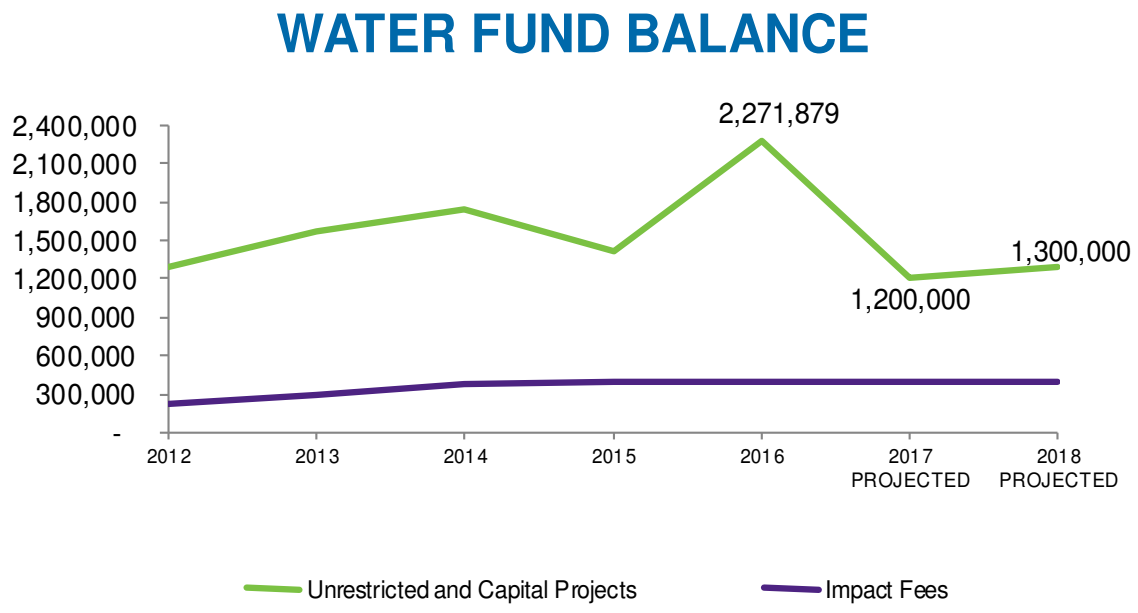
WATER

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
EXPENDITURES:				
REGULAR EMPLOYEES	$ 246,264	$ 259,756	$ 131,314	$ 238,165
OVERTIME	18,447	20,000	7,162	20,000
ON CALL	10,249	10,000	3,953	10,000
FICA	20,412	22,419	10,963	20,571
GROUP INSURANCE/EMPLOYER SHARE	72,065	80,979	42,868	79,715
RETIREMENT/EMPLOYER SHARE	47,722	55,546	26,505	51,527
WORKMEN'S COMP INSURANCE	3,930	4,333	4,223	3,956
UNIFORM ALLOWANCE	2,764	1,800	3,942	1,800
AUTOMOBILE ALLOWANCE	3,163	3,300	1,650	-
OTHER EMPLOYEE BENEFITS	595	1,197	77	1,540
EDUCATIONAL/TRAINING SERVICES	2,020	1,500	450	1,500
OTHER PROFESSIONAL SERVICES	46,817	50,792	30,169	50,792
INDIRECT SERVICES	335,852	347,321	347,321	355,895
REPAIR & MAINTENANCE SERVICE	97,721	89,960	57,751	89,960
COMMUNICATIONS/TELEPHONE-PAGE	4,229	10,260	2,572	10,260
ADVERTISING/LEGAL AND NONLEGAL	-	500	-	500
TRAVEL	3,011	3,900	-	3,900
CITY UTILITIES	76,117	67,000	44,467	67,000
GENERAL SUPPLIES	607,164	60,000	26,617	60,000
NATURAL GAS/MOUNTAIN FUEL	4,359	7,000	879	7,000
ELECTRICITY	18,704	25,000	9,674	25,000
GASOLINE	6,707	11,000	4,916	11,000
SUBSCRIPTIONS AND MEMBERSHIPS	13,590	13,116	2,070	13,116
WATER SHARES	320,019	230,000	7,016	300,000
EQUIPMENT MAINTENANCE	4,056	12,330	7,728	12,330
400 SOUTH WATER LINE	-	300,000	152,808	-
MEMORIAL PARK WELL HOUSE	-	95,127	113,952	-
PI METERS	-	686,220	-	300,000
REPLACE BAD ERTS				75,000
ADDITIONAL FILTER ON UPPER PI ZONE				50,000
1150 E SALEM CANAL RD				125,000
IRRIGATION UPPER ZONE ADDTL 8" & 16"				2,000,000
IRRIGATION LOW ZONE ADDTL 24"				1,800,000
IMPROVEMENTS OTHER THAN BUILDI	637	200,000	200,000	200,000
IMPROVEMENTS (REIMB BY BONDS)	2,447	-	-	-
MACHINERY, VEHICLES, AND EQUIP	9,300	17,169	-	9,500
INTEREST	228,461	-	-	-
PRINCIPAL PAYMENTS	(68,426)	780,873	692,836	862,812
AGENT FEES	72,135	-	-	-
DEPRECIATION EXPENSE	441,839	-	-	-
BAD DEBT EXPENSE	7,029	4,000	-	4,000
TRANSFER TO GENERAL FUND	224,719	259,524	129,762	301,518
TOTAL EXPENDITURES	**$ 2,894,492**	**$ 3,731,922**	**$ 2,063,645**	**$ 7,163,357**

ENTERPRISE FUNDS DETAIL

WATER

WATER SUMMARY	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
PERSONNEL EXPENDITURES	$ 435,985	$ 459,330	$ 232,657	$ 427,274
OPERATING EXPENDITURES	1,204,514	582,358	194,309	652,358
INDIRECT SERVICES	335,852	347,321	347,321	355,895
CAPITAL EXPENDITURES	12,384	217,169	200,000	4,559,500
TRANSFERS OUT	224,719	259,524	129,762	301,518
DEBT SERVICE	232,170	780,873	692,836	862,812
DEPRECIATION	441,839	-	-	-
BAD DEBT	7,029	4,000	-	4,000
TOTAL FUNCTIONAL AREAS	**$ 2,894,492**	**$ 2,650,575**	**$ 1,796,885**	**$ 7,163,357**



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

ENTERPRISE FUNDS DETAIL

SOLID WASTE

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
SALE OF SURPLUS PROPERTY	$ 36,983	$ -	$ -	$ -
SOLID WASTE SERVICES	1,007,281	1,052,645	521,068	1,025,000
LANDFILL FEES	577,631	475,000	277,974	525,000
C & D LANDFILL	534,688	402,000	256,509	500,000
RECYCLING SERVICES	8,744	-	22,411	-
INTEREST EARNINGS	6,478	-	4,386	-
MISC. GRAVEL SALES	640	-	123	-
SOLID WASTE - START UP FEE	3,520	4,000	2,800	3,500
LANDSCAPING MATERIAL SALES	13,746	4,500	5,391	5,000
GRAVEL ROYALTIES	217,747	90,000	42,130	90,000
UTILITIES USED BY OTHER DEPTS	29,899	20,000	16,369	25,000
MISCELLANEOUS	786	476	3,796	-
APPROPRIATE FUND BAL	-	582,393	-	220,000
TOTAL REVENUE	**$ 2,438,143**	**$ 2,631,014**	**$ 1,152,957**	**$ 2,393,500**

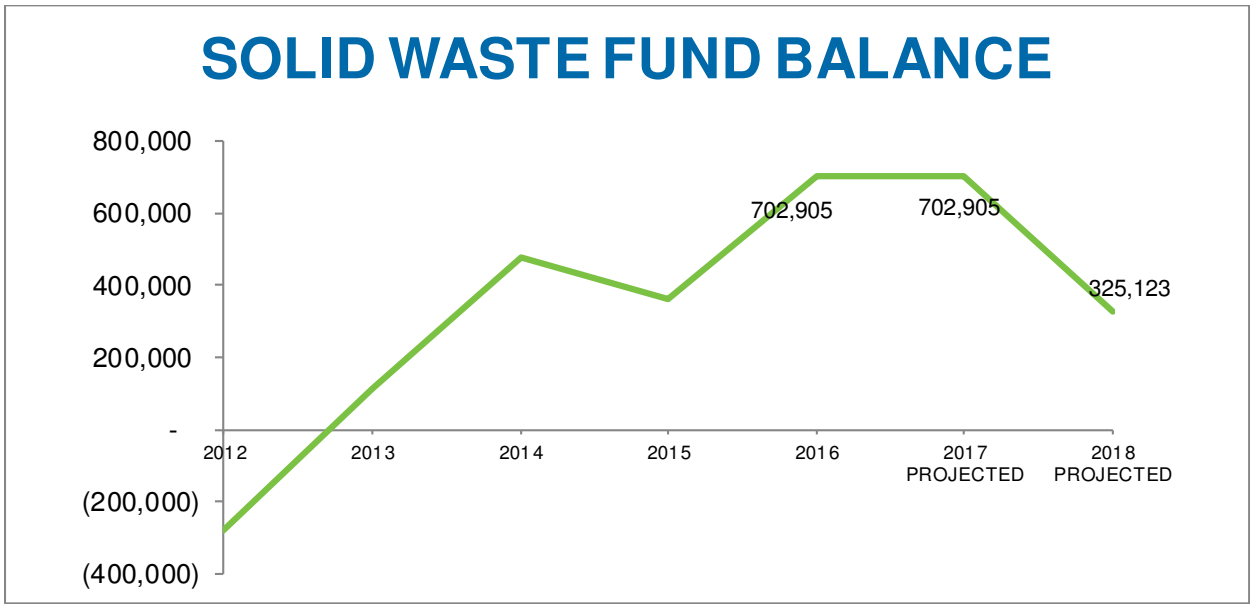
ENTERPRISE FUNDS DETAIL

SOLID WASTE

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
EXPENDITURES:				
REGULAR EMPLOYEES	$ 291,642	$ 331,595	$ 140,423	$ 378,755
SEASONAL	11,238	9,994	13,276	10,920
OVERTIME	33,288	21,000	13,040	21,000
ON CALL	56	-	-	-
FICA	26,847	28,409	13,137	32,226
GROUP INSURANCE/EMPLOYER SHARE	77,863	111,902	39,698	130,371
RETIREMENT/EMPLOYER SHARE	47,538	67,713	28,469	76,978
WORKMEN'S COMP INSURANCE	5,086	6,006	5,854	8,655
UNIFORM ALLOWANCE	3,795	4,766	1,913	4,766
OTHER EMPLOYEE BENEFITS	536	1,601	145	1,761
PROFESSIONAL/EDUCATIONAL SERVI	-	500	-	500
OTHER PROFESSIONAL SERVICES	57,509	211,748	61,037	211,000
INDIRECT SERVICES	504,327	522,116	522,116	514,937
REPAIR & MAINTENANCE SERVICE	40,324	50,800	16,213	50,800
COMMUNICATIONS/TELEPHONE-PAGE	6,586	7,200	2,453	7,200
GENERAL SUPPLIES	5,099	4,400	4,471	5,100
NATURAL GAS/MOUNTAIN FUEL	252	2,500	63	1,000
ELECTRICITY	1,326	1,725	468	1,725
GASOLINE	75,179	81,250	40,385	81,250
SUBSCRIPTIONS AND MEMBERSHIPS	-	500	-	500
EQUIPMENT MAINTENANCE	150,407	93,154	78,152	94,000
FENCING FOR LANDFILL	-	53,000	-	-
UPGRADE SCALES				220,000
IMPROVEMENTS OTHER THAN BUILDI	41	-	-	-
MACHINERY, VEHICLES, AND EQUIP	-	37,393	12,845	37,393
LEASE PURCHASE	16,507	666,325	677,241	205,325
INTEREST	19,210	-	-	-
PRINCIPAL PAYMENTS	-	1,800	-	-
DEPRECIATION EXPENSE	129,610	-	-	-
BAD DEBT EXPENSE	2,581	-	-	-
TRANSFER TO GENERAL FUND	160,774	166,399	83,199	185,265
TRANSFER TO CAPITAL PROJECTS	90,000	90,000	45,000	90,000
TOTAL EXPENDITURES	**$ 1,771,317**	**$ 2,573,796**	**$ 1,799,598**	**$ 2,371,427**
OPERATING SURPLUS/(DEFICIT)	**$ 666,826**	**$ 57,218**	**$ (646,641)**	**$ 22,073**

ENTERPRISE FUNDS DETAIL

SOLID WASTE SUMMARY	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
PERSONNEL EXPENDITURES	$ 511,585	$ 582,986	$ 255,955	$ 665,432
OPERATING EXPENDITURES	336,682	453,777	203,242	453,075
INDIRECT SERVICES	504,327	522,116	522,116	514,937
CAPITAL EXPENDITURES	16,548	756,718	690,086	462,718
TRANSFERS OUT	250,774	256,399	128,199	275,265
DEBT SERVICE	19,210	1,800	-	-
DEPRECIATION	129,610	-	-	-
BAD DEBT	2,581	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 1,771,317**	**$ 2,573,796**	**$ 1,799,598**	**$ 2,371,427**



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

ENTERPRISE FUNDS DETAIL

ELECTRIC IMPACT FEES

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES				
IMPACT FEES	$ 289,688	$ 150,000	$ 185,652	$ 200,000
INTEREST EARNINGS	19,276	-	14,381	19,000
MISCELLANEOUS	-	-	-	-
APPROPRIATE FUND BALANCE	-	400,000	-	611,000
TOTAL REVENUE	**$ 308,964**	**$ 550,000**	**$ 200,033**	**$ 830,000**
EXPENDITURES				
OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -
LAND	-	-	-	-
IMPROVEMENTS	-	550,000	251,436	-
TRANSMISSION LINE EAST SIDE				10,000
SUBSTATION				820,000
DEPRECIATION EXPENSE	45,564	-	-	-
TOTAL EXPENDITURES	**$ 45,564**	**$ 550,000**	**$ 251,436**	**$ 830,000**
OPERATING SURPLUS/(DEFICIT)	**$ 263,400**	**$ -**	**$ (51,403)**	**$ -**

ELECTRIC

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
SALE OF SURPLUS PROPERTY	$ -	$ -	$ -	$ -
ELECTRIC SALES-RESIDENTIAL-TAX	5,624,364	5,554,737	3,057,720	5,600,000
ELECTRIC SALES-RESIDENTIAL-EXE	2,619	29,859	16,872	20,000
ELECTRIC SALES-COMMERCIAL-TAX	3,134,429	3,315,634	1,630,277	3,134,000
ELECTRIC SALES-COMMERCIAL-EXE	3,485,283	3,358,250	1,686,906	3,485,000
CONNECTION FEES	91,364	60,000	42,414	60,000
PUBLIC REIMBURSEMENTS	178,923	215,000	265,432	78,000
INTEREST EARNINGS	176,283	140,000	96,906	140,000
UTILITIES USED BY OTHER DEPT	240,177	233,000	156,878	240,000
MISCELLANEOUS	141,671	123,000	57,061	123,000
APPROPRIATION OF FUND BALANCE	-	180,000	-	-
TOTAL REVENUE	**$ 13,075,113**	**$ 13,209,480**	**$ 7,010,466**	**$ 12,880,000**

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
DISTRIBUTION				
EXPENDITURES:				
REGULAR EMPLOYEES	$ 501,920	$ 575,681	$ 284,768	$ 598,704
OVERTIME	35,849	34,389	13,431	34,389
ON CALL TIME	19,020	19,000	9,608	19,000
FICA	41,020	49,335	23,253	51,222
GROUP INSURANCE/EMPLOYER SHA	109,445	124,224	57,477	137,105
RETIREMENT/EMPLOYER SHARE	132,744	120,645	58,011	125,215
TUITION REIMBURSEMENT	-	4,440	-	4,440
WORKMEN'S COMP INSURANCE	8,487	9,893	9,642	10,305
UNIFORM ALLOWANCE	8,243	16,120	3,836	16,120
AUTOMOBILE ALLOWANCE	6,969	7,062	3,531	7,062
OTHER EMPLOYEE BENEFITS	514	2,855	247	1,598
EDUCATIONAL/TRAINING SERVICES	5,742	5,790	1,032	5,790
OTHER PROFESSIONAL SERVICES	16,624	15,600	3,943	15,600
TECHNICAL SERVICES	25,701	5,790	1,583	5,790
INDIRECT SERVICES	684,140	651,242	651,242	673,368
REPAIR & MAINTENANCE SERVICE	241,874	193,728	139,359	210,001
COMMUNICATIONS/TELEPHONE-PA(	7,890	7,404	2,729	7,404
TRAVEL	4,535	7,200	3,222	7,200
CITY UTILITIES	5,335	70,968	1,772	10,000
GENERAL SUPPLIES	4,832	5,249	2,137	5,249
NATURAL GAS/MOUNTAIN FUEL	5,002	7,000	627	7,000
ELECTRICITY (POWER PURCHASED)	7,634,983	8,300,000	3,117,682	8,112,000
GASOLINE	10,066	15,500	5,717	15,500
EQUIPMENT MAINTENANCE	14,115	13,800	4,227	13,800
100 E 400 S CIP004	-	22,802	22,801	-
UPGRADE 800 S 1400 S CIP005	-	20,806	20,805	-
930 W LINE UPGRADE CIP006	-	2,000	2,000	-
405 S 1000 W UPGRADE CIP012	-	87,924	87,923	-
NEW STREET LIGHTS AMERICAN WA	-	20,420	20,420	-
RESURFACE ROAD INTO SHOP 1100N	-	16,800	16,800	-
REPLACE DISTRIB LINES AT PROF. WAY				21,000
NEW STREET LIGHTS				50,000
CITY FACILITY LIGHTING				20,000
IMPROVEMENTS OTHER THAN BLDC	24,446	(30,279)	(17,928)	-
MACHINERY, VEHICLES & EQUIP	12,067	17,049	6,638	17,049
STRAWBERRY LINE PMT	-	260,000	-	80,000
LEASE PURCHASE	-	42,950	42,941	76,150
CONTINGENCIES/SUNDRY/ALLOWAI	-	300	-	300
INTEREST	2,623	-	-	-
PRINCIPAL PAYMENTS	259,920	260,000	129,960	260,000
DEPRECIATION EXPENSE	468,499	-	-	-
TOTAL DISTRIBUTION	**$ 10,390,735**	**$ 11,170,687**	**$ 4,800,805**	**$ 10,696,361**

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
POWER PLANT				
EXPENDITURES:				
REGULAR EMPLOYEES	144,825	173,891	86,130	$ 180,853
ON CALL TIME	995	-	3,887	7,000
FICA	10,594	13,555	6,801	14,646
GROUP INSURANCE/EMPLOYER SHA	35,024	40,680	18,162	44,955
RETIREMENT/EMPLOYER SHARE	26,331	33,476	16,810	36,165
WORKMEN'S COMP INSURANCE	2,509	3,060	2,982	3,188
UNIFORM ALLOWANCE	6,952	5,050	3,627	5,050
AUTOMOBILE ALLOWANCE	3,988	3,300	1,650	3,300
OTHER EMPLOYEE BENEFITS	344	424	85	1,713
OTHER PROFESSIONAL SERVICES	408	3,700	89	3,700
TECHNICAL SERVICES	30,677	18,000	6,843	18,000
REPAIR & MAINTENANCE SERVICE	25,980	55,000	28,822	55,000
COMMUNICATIONS/TELEPHONE-PA(	1,169	458	3,311	458
TRAVEL	298	150	-	150
GENERAL SUPPLIES	4,499	11,355	1,697	11,355
NATURAL GAS/MOUNTAIN FUEL	99,359	80,000	31,677	100,000
OIL	4,790	8,000	5,159	8,000
CHEMICALS	3,396	12,000	-	12,000
DIESEL FUEL	17,843	25,000	21,532	25,000
IMPROVEMENTS OTHER THAN BLD(	871	-	-	-
MACHINERY, VEHICLES & EQUIP	-	2,850	-	2,850
TOTAL POWER PLANT	**$ 420,852**	**$ 489,949**	**$ 239,264**	**$ 533,383**

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
SUBSTATION				
EXPENDITURES:				
REGULAR EMPLOYEES	104,677	106,377	53,289	$ 110,625
ON CALL TIME	1,841	-	2,564	3,000
FICA	8,348	8,239	4,179	8,807
GROUP INSURANCE/EMPLOYER SHA	25,072	25,609	12,438	28,300
RETIREMENT/EMPLOYER SHARE	21,300	20,478	10,518	21,882
WORKMEN'S COMP INSURANCE	1,644	1,872	1,825	1,950
AUTOMOBILE ALLOWANCE	660	1,320	660	1,320
OTHER EMPLOYEE BENEFITS	-	-	-	1,037
EDUCATIONAL/TRAINING SERVICES	1,464	2,500	-	2,500
TECHNICAL SERVICES	-	1,750	-	1,750
REPAIR & MAINTENANCE SERVICE	5,861	7,728	1,715	7,728
TRAVEL	-	1,350	-	1,350
GENERAL SUPPLIES	317	3,145	-	3,145
IMPROVEMENTS OTHER THAN BLDC	-	8,328	-	8,328
TOTAL SUBSTATION	**$ 171,184**	**$ 188,696**	**$ 87,188**	**$ 201,722**
WAREHOUSE				
EXPENDITURES:				
REGULAR EMPLOYEES	44,203	69,590	34,255	$ 72,368
ON CALL TIME	287	-	940	1,200
FICA	3,177	5,364	2,599	5,679
GROUP INSURANCE/EMPLOYER SHA	9,698	19,958	9,763	22,053
RETIREMENT/EMPLOYER SHARE	8,076	13,396	6,724	14,178
WORKMEN'S COMP INSURANCE	717	1,225	1,194	1,276
AUTOMOBILE ALLOWANCE	264	528	264	528
OTHER EMPLOYEE BENEFITS	-	-	-	701
TOTAL WAREHOUSE	**$ 66,422**	**$ 110,061**	**$ 55,739**	**$ 117,983**
DISPATCH				
EXPENDITURES:				
REGULAR EMPLOYEES	133,245	42,239	21,134	$ 43,930
ON CALL TIME	1,004	-	921	1,500
FICA	10,440	3,307	1,670	3,557
GROUP INSURANCE/EMPLOYER SHA	35,172	9,901	4,475	10,944
RETIREMENT/EMPLOYER SHARE	26,445	8,131	4,124	8,747
WORKMEN'S COMP INSURANCE	2,164	743	724	774
AUTOMOBILE ALLOWANCE	495	990	495	990
OTHER EMPLOYEE BENEFITS	-	-	-	415
TECHNICAL SERVICES	-	1,750	-	1,750
COMMUNICATIONS/TELEPHONE-PA(	4,000	4,122	-	4,122
TOTAL DISPATCH	**$ 212,965**	**$ 71,183**	**$ 33,543**	**$ 76,729**

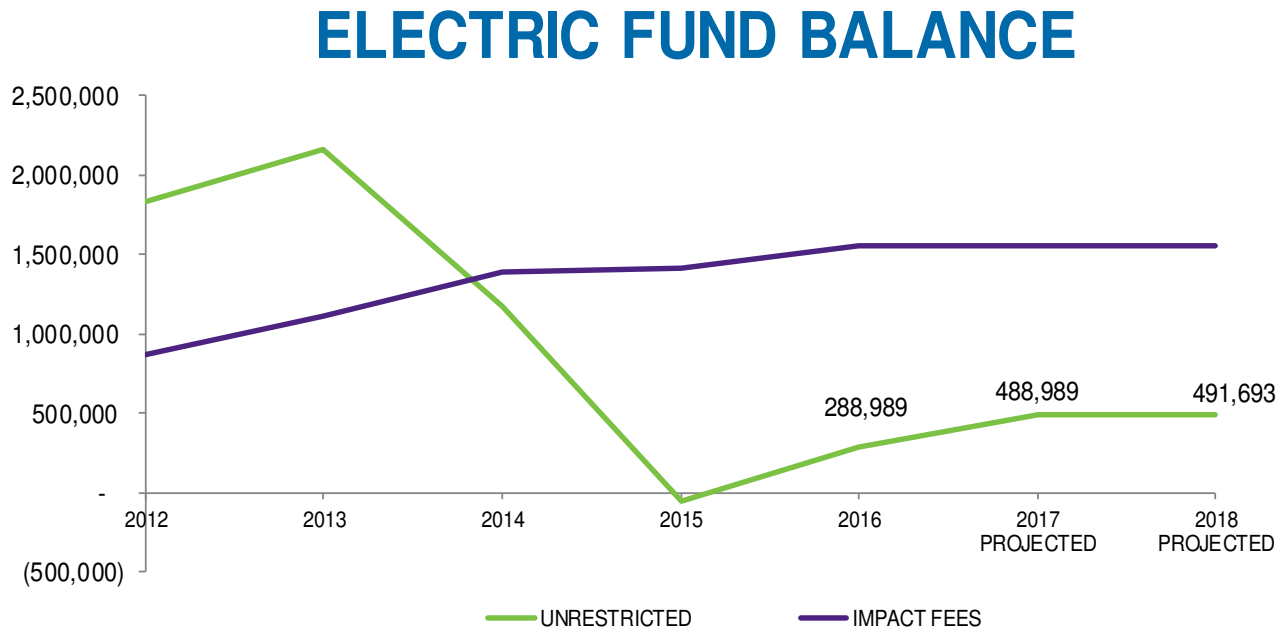
ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
BAD DEBT				
BAD DEBT EXPENSE	36,434	22,000	-	$ 22,000
TOTAL BAD DEBT	$ 36,434	$ 22,000	$ -	$ 22,000
TOTAL EXPENDITURES	**11,298,592**	**12,052,576**	**5,216,539**	**11,648,178**
TRANSFERS				
TRANSFER TO GENERAL FUND	$ 1,156,763	$ 1,154,185	$ 577,092	$ 1,146,600
TRANSFER TO MUNICIPAL BLDG AU	15	15	15	-
TOTAL TRANSFERS	**$ 1,156,778**	**$ 1,154,200**	**$ 577,107**	**$ 1,146,600**
TOTAL EXPENDITURES & TRANSFERS OU	$ 12,455,370	$ 13,206,776	$ 5,793,646	$ 12,794,778
OPERATING SURPLUS/(DEFICIT)	**$ 619,743**	**$ 2,704**	**$ 1,216,820**	**$ 85,222**

ENTERPRISE FUNDS DETAIL

ELECTRIC SUMMARY	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
PERSONNEL EXPENDITURES	$ 1,580,550	$ 1,576,347	$ 778,693	$ 1,667,791
OPERATING EXPENDITURES	8,176,760	8,884,337	3,384,875	8,671,642
INDIRECT SERVICE EXPENDITURES	684,140	651,242	651,242	673,368
CAPITAL EXPENDITURES	89,666	487,898	101,020	353,377
TRANSFERS OUT	1,156,778	1,154,200	577,107	1,146,600
DEBT SERVICE	262,543	260,000	129,960	260,000
DEPRECIATION	468,499	-	-	-
BAD DEBT	36,434	22,000	-	22,000
TOTAL FUNCTIONAL AREAS	$ 12,455,370	$ 13,036,024	$ 5,622,897	$ 12,794,778



ENTERPRISE FUNDS DETAIL

WASTE WATER IMPACT FEES

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
IMPACT FEES	$ 272,184	$ 200,000	$ 170,724	$ 221,000
INTEREST EARNINGS	4,918	-	4,110	-
FUND BALANCE APPROPRIATION	-	21,000	-	-
TOTAL REVENUE	**$ 277,102**	**$ 221,000**	**$ 174,834**	**$ 221,000**
EXPENDITURES:				
OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -
BOND PAYMENT	221,000	221,000	-	221,000
DEPRECIATION EXPENSE	18,079	-	-	-
TOTAL EXPENDITURES	**$ 239,079**	**$ 221,000**	**$ -**	**$ 221,000**
OPERATING SURPLUS/(DEFICIT)	**$ 38,023**	**$ -**	**$ 174,834**	**$ -**

WASTEWATER

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
SALE OF SURPLUS PROPERTY	$ 4,095	$ -	$ -	$ -
SEWER SERVICES	3,230,563	3,162,000	1,654,403	3,200,000
SEWER CONNECTION FEES	8,400	7,000	6,825	7,000
TREATED EFFLUENT WATER SALES	100,535	50,000	57,320	50,000
INTEREST EARNINGS	15,678	-	6,388	-
UTILITES USED BY OTHER DEPT	20,105	15,000	6,757	15,000
PRETREATMENT REVENUE	3,480	100	1,250	100
MISCELLANEOUS	23,560	10,476	18,840	15,000
APPROPRIATION OF FUND BALANCE	-	223,000	-	320,000
TOTAL REVENUE	**$ 3,406,416**	**$ 3,467,576**	**$ 1,751,783**	**$ 3,607,100**

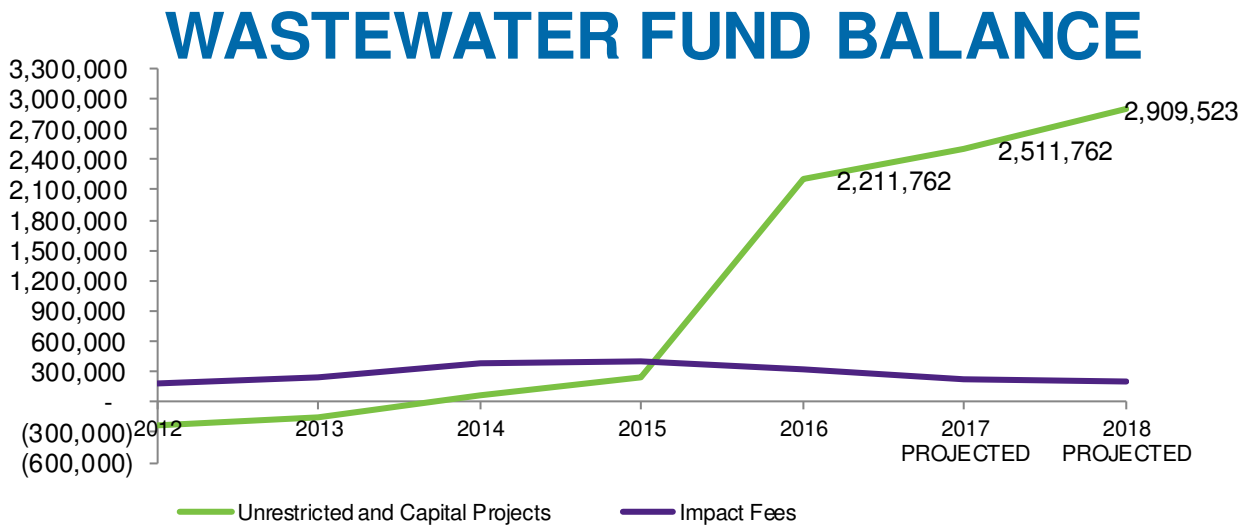
ENTERPRISE FUNDS DETAIL

WASTEWATER

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
EXPENDITURES:				
REGULAR EMPLOYEES	$ 305,175	$ 327,046	$ 166,292	$ 340,124
OVERTIME	8,524	10,000	3,305	10,000
ON CALL	10,002	10,000	4,797	10,000
FICA	24,746	27,054	13,502	28,119
GROUP INSURANCE/EMPLOYER SHARE	58,625	103,172	29,002	113,997
RETIREMENT/EMPLOYER SHARE	75,006	66,654	31,940	69,326
WORKMEN'S COMP INSURANCE	5,112	5,756	5,610	6,001
UNIFORM ALLOWANCE	2,309	2,420	2,108	2,420
AUTOMOBILE ALLOWANCE	6,050	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	458	1,026	83	1,540
EDUCATIONAL/TRAINING SERVICES	1,420	1,835	345	1,835
OTHER PROFESSIONAL SERVICES	86,165	103,517	62,641	103,517
PRETREATMENT	11,279	15,327	4,764	15,327
INDIRECT SERVICES	306,030	317,839	317,839	350,856
REPAIR & MAINTENANCE SERVICE	201,558	280,000	31,261	280,000
COMMUNICATIONS/TELEPHONE-PAGE	6,564	7,680	3,033	7,680
TRAVEL	2,244	3,816	999	3,816
CITY UTILITIES	79,703	66,000	24,729	80,000
GENERAL SUPPLIES	61,356	74,000	16,840	74,000
NATURAL GAS/MOUNTAIN FUEL	35,254	40,000	7,489	40,000
GASOLINE	11,905	19,691	5,560	19,691
SUBSCRIPTIONS AND MEMBERSHIPS	421	1,200	425	1,200
EQUIPMENT MAINTENANCE	18,734	47,500	9,631	47,500
East Side Lift Station	-	203,000	3,120	-
700 S 1st-6th West Line Repair	-	120,000	-	180,000
SEWER PLANT UPGRADE	-	300,000	-	300,000
400 N TREE REMOVAL	-	20,000	-	-
WEST OUTFALL MAN HOLE COVERS	-	25,000	-	-
300 S 700 W SLIP LINE	-	31,500	-	-
400 S 600 W SLIP LINE	-	45,500	-	-
MAN HOLE REPAIRS 700 EAST	-	10,000	-	-
CRANE IN SCREW PRESS BUILDING	-	15,000	-	-
SEWER PLANT VFDS	-	100,000	-	-
800 S MAIN TO SR 198	-	-	-	550,000
WASTE WATER MASTER PLAN	-	-	-	50,000
IMPROVEMENTS (REIMB BY BONDS)	(3,100)	-	-	-
MACHINERY, VEHICLES, AND EQUIP	12,902	-	-	50,000
LEASE PURCHASE	-	14,700	14,700	14,700
INTEREST	102,080	-	-	-
PRINCIPAL PAYMENTS	(221,710)	751,000	573,363	637,800
AGENT FEES	278,199	-	-	-
DEPRECIATION EXPENSE	504,257	-	-	-
BAD DEBT EXPENSE	7,764	-	-	-
TRANSFER TO GENERAL FUND	186,982	195,982	97,991	204,030
TOTAL EXPENDITURES	**$ 2,201,011**	**$ 3,369,815**	**$ 1,434,669**	**$ 3,600,079**
OPERATING SURPLUS/(DEFICIT)	**$ 1,205,405**	**$ 97,761**	**$ 317,114**	**$ 7,021**

ENTERPRISE FUNDS DETAIL

WASTEWATER SUMMARY	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
PERSONNEL EXPENDITURES	$ 511,004	$ 559,728	$ 259,939	$ 588,127
OPERATING EXPENDITURES	516,603	660,566	167,717	674,566
INDIRECT SERVICES	306,030	317,839	317,839	350,856
CAPITAL EXPENDITURES	9,802	884,700	17,820	1,144,700
TRANSFERS OUT	186,982	195,982	97,991	204,030
DEBT SERVICE	158,569	751,000	573,363	637,800
DEPRECIATION	504,257	-	-	-
BAD DEBT	7,764	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 2,201,011**	**$ 3,369,815**	**$ 1,434,669**	**$ 3,600,079**



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

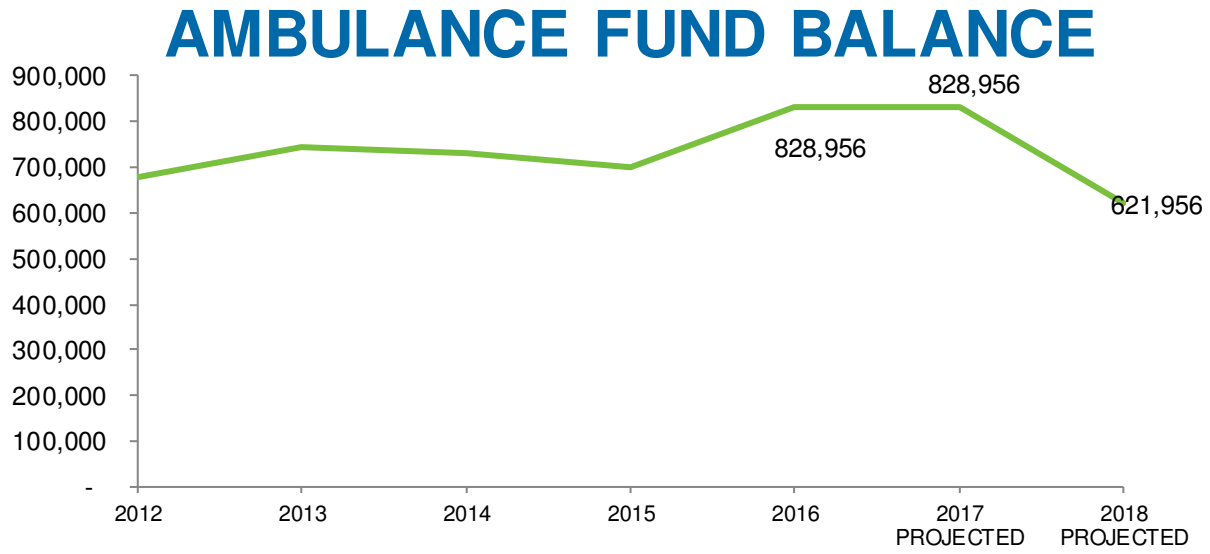
ENTERPRISE FUNDS DETAIL

AMBULANCE

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
COUNTY AMBULANCE REIMB	$ -	$ -	$ -	$ -
AMBULANCE FEES	$ 835,464	$ 720,000	$ 351,103	$ 740,000
AMBULANCE GRANT REVENUE	2,200	6,000	-	6,000
APPROPRIATION OF FUND BALANCE	-	207,000	-	-
TOTAL REVENUE	**$ 837,664**	**$ 933,000**	**$ 351,103**	**$ 746,000**
EXPENDITURES:				
REGULAR EMPLOYEES	$ 187,218	$ 45,387	$ 24,114	$ 47,200
YEAR-ROUND PART TIME	-	305,084	61,469	305,084
SEASONAL	1,247	-	-	-
FICA	13,468	26,979	6,497	27,343
GROUP INSURANCE/EMPLOYER SHAI	10,324	11,022	5,315	12,138
RETIREMENT/EMPLOYER SHARE	15,238	22,417	7,148	9,097
WORKMEN'S COMP INSURANCE	3,789	8,781	8,558	8,879
UNIFORM ALLOWANCE	2,519	8,000	1,985	3,000
OTHER EMPLOYEE BENEFITS	81	5,262	14	2,860
EDUCATIONAL/TRAINING SERVICES	5,685	9,035	762	9,035
OTHER PROFESSIONAL SERVICES	97,776	69,500	33,122	100,000
INDIRECT SERVICES	48,961	50,563	50,563	53,583
REPAIR AND MAINTENANCE SERVICI	1,657	1,800	677	1,800
COMMUNICATIONS/TELEPHONE-PAG	17,380	18,607	1,007	18,607
TRAVEL	6,472	10,985	(68)	10,985
CITY UTILITIES	4,587	3,610	1,662	4,600
GENERAL SUPPLIES	31,580	30,516	8,097	30,516
NATURAL GAS/MOUNTAIN FUEL	1,544	3,000	287	3,000
GASOLINE	8,951	14,000	4,201	14,000
SUBSCRIPTIONS AND MEMBERSHIPS	175	880	-	880
BOOKS & PERIODICALS	-	2,000	-	2,000
EQUIPMENT MAINTENANCE	4,187	2,500	4,646	2,500
MACHINERY, VEHICLES, AND EQUIP	5,294	6,115	2,550	6,115
VEHICLES	-	207,000	206,900	-
CONTINGENCIES/SUNDRY/ALLOWAN	1,923	3,000	343	3,000
DEPRECIATION EXPENSE	40,927	-	-	-
TRANSFER TO GENERAL FUND	47,205	65,340	32,670	67,140
TOTAL EXPENDITURES	**$ 558,188**	**$ 931,383**	**$ 462,519**	**$ 743,362**
OPERATING SURPLUS/(DEFICIT)	**$ 279,476**	**$ 1,617**	**$ (111,416)**	**$ 2,638**

ENTERPRISE FUNDS DETAIL

AMBULANCE SUMMARY	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
PERSONNEL EXPENDITURES	$ 233,884	$ 432,932	$ 115,100	$ 415,601
OPERATING EXPENDITURES	181,917	169,433	54,736	200,923
INDIRECT SERVICES	48,961	50,563	50,563	53,583
CAPITAL EXPENDITURES	5,294	213,115	209,450	6,115
TRANSFERS OUT	47,205	65,340	32,670	67,140
DEBT SERVICE	-	-	-	-
DEPRECIATION	40,927	-	-	-
BAD DEBT	-	-	-	-
TOTAL FUNCTIONAL AREAS	$ 558,188	$ 931,383	$ 462,519	$ 743,362



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

ENTERPRISE FUNDS DETAIL

GOLF

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
SALE OF SURPLUS PROPERTY	$ 21,149	$ -	$ -	$ -
GOLF COURSE FEES	271,349	255,117	167,087	280,000
GOLF PASSES	99,432	135,000	24,345	100,000
GOLF CART REVENUE	188,451	180,940	110,236	194,000
DRIVING RANGE REVENUE	39,700	29,015	10,921	40,000
RV RENTAL REVENUE	-	-	-	10,000
RESTAURANT REVENUE	47,536	84,276	31,377	50,000
INTEREST EARNINGS	24	-	16	-
MISCELLANEOUS DONATIONS	5,214	-	486	-
MISCELLANEOUS	28,645	27,500	10,070	27,500
TRANSFER FROM GENERAL FUND	220,000	245,830	245,830	301,000
BEG APPROP FUND BAL	-	16,100	-	-
TOTAL REVENUE	**$ 921,500**	**$ 973,778**	**$ 600,368**	**$ 1,002,500**

RESTAURANT

EXPENDITURES:				
REGULAR EMPLOYEES	$ -	$ -	$ -	$ -
SEASONAL	$ 19,157	$ 28,781	$ 13,719	$ 31,250
FICA	1,478	2,202	1,050	2,395
WORKMEN'S COMP INSURANCE	422	507	494	551
OTHER EMPLOYEE BENEFITS	-	100	-	160
EDUCATIONAL/TRAINING SERVICES	-	200	-	-
OTHER PROFESSIONAL SERVICES	942	1,500	970	1,500
REPAIR & MAINTENANCE SERVICE	-	1,000	-	1,000
COMMUNICATIONS/TELEPHONE-PAGE	499	700	215	700
ADVERTISING/LEGAL AND NONLEGAL	75	100	-	100
GENERAL SUPPLIES	38,188	45,000	18,642	45,000
BOTTLED GAS	2,619	3,000	-	3,000
TOTAL RESTAURANT	**$ 63,380**	**$ 83,090**	**$ 35,090**	**$ 85,656**

ENTERPRISE FUNDS DETAIL

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
GOLF PRO SHOP				
EXPENDITURES:				
REGULAR EMPLOYEES	$ 29,471	$ 55,569	$ 11,507	$ 57,790
YEAR-ROUND PART TIME	-	-	-	-
SEASONAL	66,763	60,831	40,876	67,900
OVERTIME	-	-	-	-
FICA	7,273	9,031	4,348	9,808
GROUP INSURANCE/EMPLOYER SHARE	9,163	10,882	6,144	12,008
RETIREMENT/EMPLOYER SHARE	1,678	10,698	4,891	11,153
TUITION REIMBURSEMENT	-	-	-	-
WORKMEN'S COMP INSURANCE	1,798	2,049	1,997	2,228
UNIFORM ALLOWANCE	-	2,000	-	2,000
AUTOMOBILE ALLOWANCE	1,650	1,650	825	1,650
OTHER EMPLOYEE BENEFITS	146	105	25	1,070
EDUCATIONAL/TRAINING SERVICES	-	275	-	275
OTHER PROFESSIONAL SERVICES	-	-	-	-
BANK CHARGES	11,628	11,000	6,926	12,000
INDIRECT SERVICES	61,049	63,171	63,171	61,109
UTILITY SERVICES	504	500	240	500
REPAIR & MAINTENANCE SERVICE	7,430	11,100	1,573	10,000
COMMUNICATIONS/TELEPHONE-PAGE	1,941	2,680	1,007	2,680
ADVERTISING/LEGAL AND NONLEGAL	-	1,500	-	1,500
TRAVEL	250	270	-	270
CITY UTILITIES	4,806	3,960	2,090	5,000
GENERAL SUPPLIES	5,861	5,400	1,067	6,000
ELECTRICITY (POWER PURCHASED)	25,790	24,000	23,662	26,000
BOTTLED GAS	870	2,500	415	1,500
GASOLINE	11,570	11,000	6,783	12,000
SUBSCRIPTIONS AND MEMBERSHIPS	534	575	-	575
LEASE PURCHASE	-	25,000	22,500	59,500
INTEREST	364	-	-	-
DEPRECIATION EXPENSE	142,320	159,000	-	143,000
TOTAL PRO SHOP	**$ 405,449**	**$ 474,746**	**$ 200,047**	**$ 507,516**

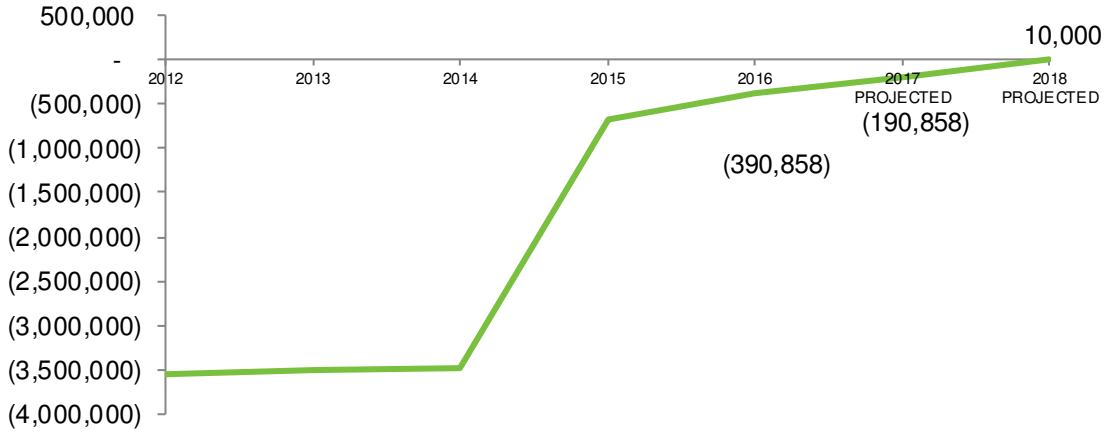
ENTERPRISE FUNDS DETAIL

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
GOLF GREENS				
EXPENDITURES:				
REGULAR EMPLOYEES	$ 99,644	$ 104,384	$ 49,455	$ 108,575
SEASONAL	46,085	54,405	25,372	56,238
FICA	10,852	12,274	5,586	12,817
GROUP INSURANCE/EMPLOYER SHARE	32,609	34,166	16,609	37,755
RETIREMENT/EMPLOYER SHARE	18,559	20,095	9,137	20,946
WORKMEN'S COMP INSURANCE	2,404	2,795	2,724	2,920
UNIFORM ALLOWANCE	200	-	180	-
AUTOMOBILE ALLOWANCE	1,513	1,650	825	1,650
OTHER EMPLOYEE BENEFITS	157	1,002	43	1,280
EDUCATIONAL/TRAINING SERVICES	675	210	40	210
OTHER PROFESSIONAL SERVICES	130	-	-	-
REPAIR & MAINTENANCE SERVICE	21,217	25,000	11,493	25,000
COMMUNICATIONS/TELEPHONE-PAGE	3,129	2,100	1,261	2,100
ADVERTISING/LEGAL AND NONLEGAL	-	50	-	50
TRAVEL	1,149	-	-	-
GENERAL SUPPLIES	59,147	65,509	21,570	65,509
ELECTRICITY	18,724	20,000	7,449	20,000
BOTTLED GAS	1,035	1,000	187	1,000
GASOLINE	6,763	15,000	4,014	15,000
SUBSCRIPTIONS AND MEMBERSHIPS	1,205	1,200	-	1,200
IMPROVEMENTS OTHER THAN BUILDI	19,918	15,000	1,641	-
LEASE PURCHASE	750	38,158	38,158	36,700
INTEREST PAYMENTS	2,489	-	-	-
TOTAL GOLF GREENS	**$ 348,867**	**$ 413,998**	**$ 195,744**	**$ 408,950**
TOTAL EXPENDITURES & TRANSFERS OUT	$ 817,696	$ 971,834	$ 430,881	$ 1,002,122
OPERATING SURPLUS/(DEFICIT)	$ 103,804	$ 1,944	$ 169,487	$ 378

ENTERPRISE FUNDS DETAIL

GOLF SUMMARY	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
PERSONNEL EXPENDITURES	$ 351,535	$ 415,176	$ 195,807	$ 442,144
OPERATING EXPENDITURES	239,271	256,329	109,604	259,669
INDIRECT SERVICE EXPENDITURES	61,049	63,171	63,171	61,109
CAPITAL EXPENDITURES	20,668	78,158	62,299	96,200
TRANSFERS OUT	-	-	-	-
DEBT SERVICE	2,853	-	-	-
DEPRECIATION	142,320	159,000	-	143,000
BAD DEBT				
TOTAL FUNCTIONAL AREAS	$ 817,696	$ 971,834	$ 430,881	$ 1,002,122

GOLF FUND BALANCE



ENTERPRISE FUNDS DETAIL

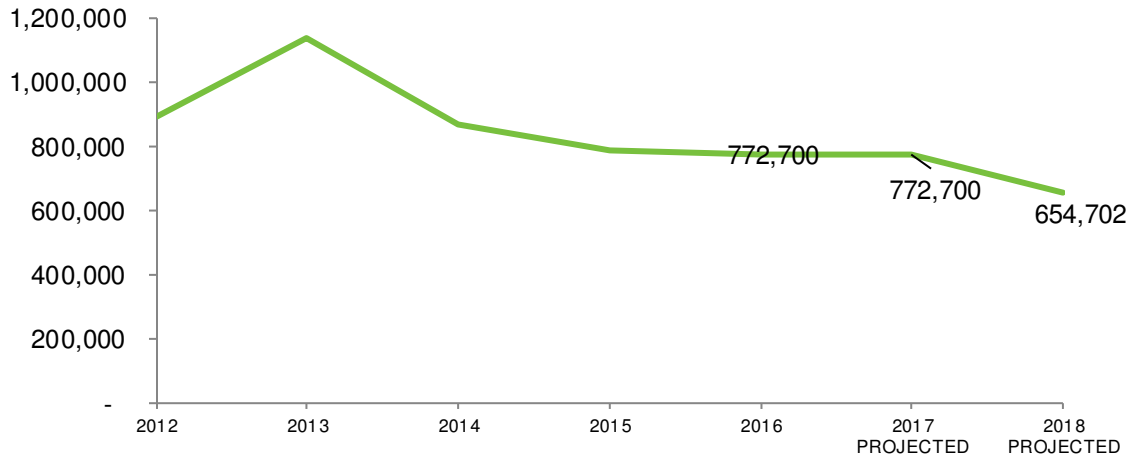
STORM

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUES:				
STORM WATER UTILITY FEES	$ 552,660	$ 642,600	$ 336,262	$ 672,000
INTEREST EARNINGS	6,384	2,800	6,101	2,800
UTILITIES USED BY OTHER DEPTS	25,139	24,000	12,893	24,000
MISCELLANEOUS	563	476	208	476
APPROPRIATE FUND BALANCE	-	200,000	-	-
TOTAL REVENUE	**$ 584,746**	**$ 869,876**	**$ 355,464**	**$ 699,276**
EXPENDITURES:				
REGULAR EMPLOYEES	$ 58,610	$ 81,659	$ 40,185	$ 84,922
SEASONAL	-	3,600	2,963	3,700
OVERTIME	3,642	2,200	102	2,200
ON CALL	74	-	-	-
FICA	5,662	7,866	3,938	8,200
GROUP INSURANCE/EMPLOYER SHARE	15,801	19,008	8,065	20,836
RETIREMENT/EMPLOYER SHARE	19,001	16,127	7,542	16,789
WORKMEN'S COMP INSURANCE	1,348	2,038	1,986	2,124
AUTOMOBILE ALLOWANCE	6,050	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	101	746	17	550
OTHER PROFESSIONAL SERVICES	4,704	10,550	4,232	10,550
INDIRECT SERVICES	293,636	202,655	202,655	148,487
REPAIR & MAINTENANCE SERVICE	56,960	91,000	106,956	91,000
GENERAL SUPPLIES	7,193	6,500	1,714	6,500
NATURAL GAS/MOUNTAIN FUEL	-	1,500	-	1,500
GASOLINE	1,890	15,000	1,713	15,000
EQUIPMENT MAINTENANCE	1,465	3,500	1,947	3,500
LAND	-	65,000	-	65,000
RIDGE LANE DETENTION BASIN	-	50,000	12,078	50,000
200 N 200 W PIPE CREEK	-	200,000	-	-
SWPP Compliance				50,000
IMPROVEMENTS OTHER THAN BUILDI	23	-	88	-
LEASE PURCHASE	1,767	2,325	2,607	4,475
DEPRECIATION EXPENSE	137,809	-	-	-
BAD DEBT EXPENSE	751	-	-	-
TOTAL EXPENDITURES	**$ 626,171**	**$ 787,874**	**$ 402,088**	**$ 591,933**
OPERATING SURPLUS/(DEFICIT)	**$ (41,425)**	**$ 82,002**	**$ (46,624)**	**$ 107,343**

ENTERPRISE FUNDS DETAIL

STORM SUMMARY	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
PERSONNEL EXPENDITURES	$ 119,973	$ 139,844	$ 68,098	$ 145,921
OPERATING EXPENDITURES	72,963	128,050	116,562	128,050
INDIRECT SERVICES	293,636	202,655	202,655	148,487
CAPITAL EXPENDITURES	1,790	317,325	14,773	169,475
TRANSFERS OUT	-	-	-	-
DEBT SERVICE	-	-	-	-
DEPRECIATION	137,809	-	-	-
BAD DEBT	-	-	-	-
TOTAL FUNCTIONAL AREAS	**$ 626,171**	**$ 787,874**	**$ 402,088**	**$ 591,933**

STORM FUND BALANCE



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

INTERNAL SERVICE FUNDS DETAIL

VEHICLE MAINTENANCE

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUE:				
SERVICES USED BY OTHER DEPTS	$ 363,531	$ 379,208	$ 379,206	$ 372,715
EXPENDITURES:				
REGULAR EMPLOYEES	$ 159,056	$ 164,360	$ 82,343	$ 161,288
OVERTIME	213	-	-	-
FICA	12,354	13,078	6,806	12,871
GROUP INSURANCE/EMPLOYER SHARE	36,939	48,024	14,189	53,434
RETIREMENT/EMPLOYER SHARE	33,403	31,641	15,368	31,116
WORKMEN'S COMP INSURANCE	2,674	2,893	2,820	2,845
UNIFORM ALLOWANCE	3,550	2,800	1,857	2,800
AUTOMOBILE ALLOWANCE	6,050	6,600	3,300	6,600
OTHER EMPLOYEE BENEFITS	1,230	712	566	1,660
EDUCATIONAL/TRAINING SERVICES	-	1,500	-	1,500
REPAIR AND MAINTENANCE SERVICE	59,882	54,000	16,100	54,000
COMMUNICATIONS/TELEPHONE-PAGE	2,340	2,500	856	2,500
TRAVEL	68	-	-	-
CITY UTILITIES	4,352	4,600	2,291	4,600
GENERAL SUPPLIES	5,233	4,500	1,354	4,500
ENERGY	515	-	-	-
NATURAL GAS/MOUNTAIN FUEL	13,684	5,000	80	5,000
OIL	7,107	13,000	1,039	13,000
GASOLINE	3,690	3,500	1,149	3,500
IMPROVEMENTS OTHER THAN BUILDI	616	1,500	860	1,500
MACHINERY, VEHICLES, AND EQUIP	4,545	21,400	11,398	10,000
LEASE PURCHASE	-	-	600	-
TOTAL EXPENDITURES	**$ 364,982**	**$ 381,608**	**$ 162,976**	**$ 372,714**

VEHICLE MAINTENANCE SUMMARY

PERSONNEL EXPENDITURES	**$ 262,950**	**$ 270,108**	**$ 127,249**	**$ 272,614**
OPERATING EXPENDITURES	**96,871**	**88,600**	**22,869**	**88,600**
INDIRECT SERVICES				
CAPITAL EXPENDITURES	**5,161**	**22,900**	**12,858**	**11,500**
TRANSFERS	**-**	**-**	**-**	**-**
TOTAL FUNCTIONAL AREAS	**$ 364,982**	**$ 381,608**	**$ 162,976**	**$ 372,714**

INTERNAL SERVICE FUNDS DETAIL

INFORMATION TECHNOLOGY

DESCRIPTION	ACTUAL FY 16-17	ADOPTED BUDGET FY 17-18	MID YEAR ACTUAL FY 17-18	PROPOSED BUDGET FY 18-19
REVENUE:				
SERVICES USED BY OTHER DEPTS	$ 401,021	$ 409,587	$ 409,587	$ 483,716
EXPENDITURES:				
REGULAR EMPLOYEES	$ 84,906	$ 91,038	$ 45,482	$ 94,683
FICA	6,367	7,217	3,445	7,505
GROUP INSURANCE/EMPLOYER SHARE	17,149	17,662	8,441	19,517
RETIREMENT/EMPLOYER SHARE	17,149	17,526	8,561	18,221
WORKMEN'S COMP INSURANCE	1,425	1,602	1,561	1,669
AUTOMOBILE ALLOWANCE	3,300	3,300	1,650	3,300
OTHER EMPLOYEE BENEFITS	73	71	23	270
OTHER PROFESSIONAL SERVICES	162,071	212,294	68,111	245,000
TECHNICAL SERVICES	-	1,200	-	1,200
REPAIR AND MAINTENANCE SERVICE	12,809	38,680	14,120	28,250
COMMUNICATIONS/TELEPHONE-PAGE	511	1,000	250	1,000
TRAVEL	71	200	-	200
GENERAL SUPPLIES	16,036	12,925	6,311	16,500
SUPPLIES/COMPUTER	-	1,200	-	1,200
SUBSCRIPTIONS AND MEMBERSHIPS	99	800	-	800
MACHINERY, VEHICLES, AND EQUIP	40,566	40,300	26,220	44,400
DEPRECIATION EXPENSE	12,398	-	-	-
TOTAL DEPARTMENT	**$ 379,026**	**$ 447,015**	**$ 184,175**	**$ 483,715**

INFORMATION TECHNOLOGY SUMMARY

PERSONNEL EXPENDITURES	$ 134,465	$ 138,416	$ 69,163	$ 145,165
OPERATING EXPENDITURES	203,995	268,299	88,792	294,150
INDIRECT SERVICES				
CAPITAL EXPENDITURES	40,566	40,300	26,220	44,400
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	$ 379,026	$ 447,015	$ 184,175	$ 483,715