

PAYSON CITY

2019-2020 TENTATIVE BUDGET



PAYSON CITY 2020 TENTATIVE BUDGET

TABLE OF CONTENTS

Elected Officials & City Staff	1
Organization Chart	2
Budget Message	3-7
Combined Budget Summary	8-10
General Fund Summary	11-16
Financial Structure	17
Fund Balance & Reserves	18
Basis of Budgeting	19
Debt	20
Transfers	21
General Fund Department Detail	
Council & Mayor	22
Building Maintenance	23
Administration	24
Community Development Block Grant	25
Cemetery	26
City Grounds	27
Community Events	28
Court	29
Communities That Care	30
Development Services	31
Engineer	32
Fire	33
Legal	34
Library	35
Municipal Building Authority	36
Parks	37
Payson Community Theater	38
Peteeetneet	39
Police	40
Animal Control	41
Swimming Pool	42
Recreation	43
Recreation Adult	44
Recreation Youth	45
Salmon Supper	46
Senior Citizens	47
Snack Shack	48
Streets	49
Victim Advocate	50
Class "C" Road Fund	51-52
Capital Projects Fund Detail	53
Revolving Loan Fund Detail	54

PAYSON CITY 2020 TENTATIVE BUDGET

TABLE OF CONTENTS

Cemetery Perpetual Care Fund Detail	55
RDA and EDA Budget Detail	56
PARC Tax Fund	57
Public Safety and Park Impact Fee Detail	58
Enterprise Fund Detail	
Water	59-61
Solid Waste	62-64
Electric	65-70
Wastewater.....	71-73
Ambulance	74-75
Golf.....	76-79
Storm	80-81
Internal Service Fund Detail	
Vehicle Maintenance	82
Information Technology.....	83

PAYSON CITY 2020 TENTATIVE BUDGET

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 – Audrey Camp

Police Chief – Brad Bishop

Fire Chief – Scott Spencer

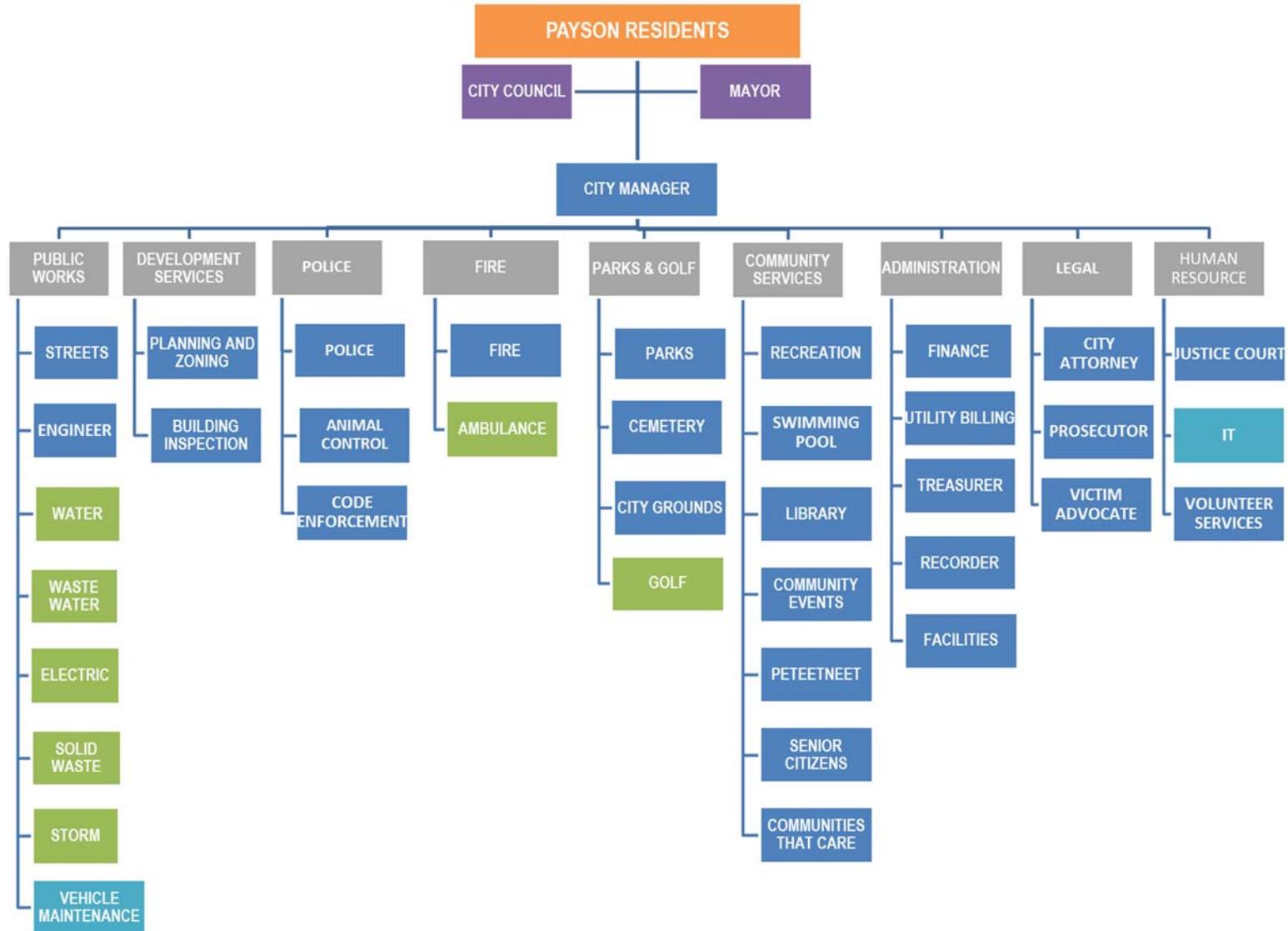
Public Works Director – Travis Jockumsen

Finance Director and City Recorder – Sara Hubbs



PAYSON CITY 2020 TENTATIVE BUDGET

ORGANIZATIONAL CHART



PAYSON CITY 2020 TENTATIVE BUDGET

BUDGET MESSAGE

At the City's budget planning work session, the City Council created a list of priorities to be considered for the FY 2020 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

Property taxes were increased to reflect the proposed increase to keep the tax levy the same as the prior year. Based on last year's sales tax received, we estimated a six percent increase in Sales tax revenues for FY 2020. We conservatively estimated the projected revenue based on prior year's data. Though most of our revenue streams appear to be trending upward, we would rather err on the side of caution in our revenue forecasts, with a focus on protecting the City should any unforeseen changes in the economic climate occur.

MAINTAINING CORE SERVICES

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

PUBLIC INFRASTRUCTURE DEVELOPMENT

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

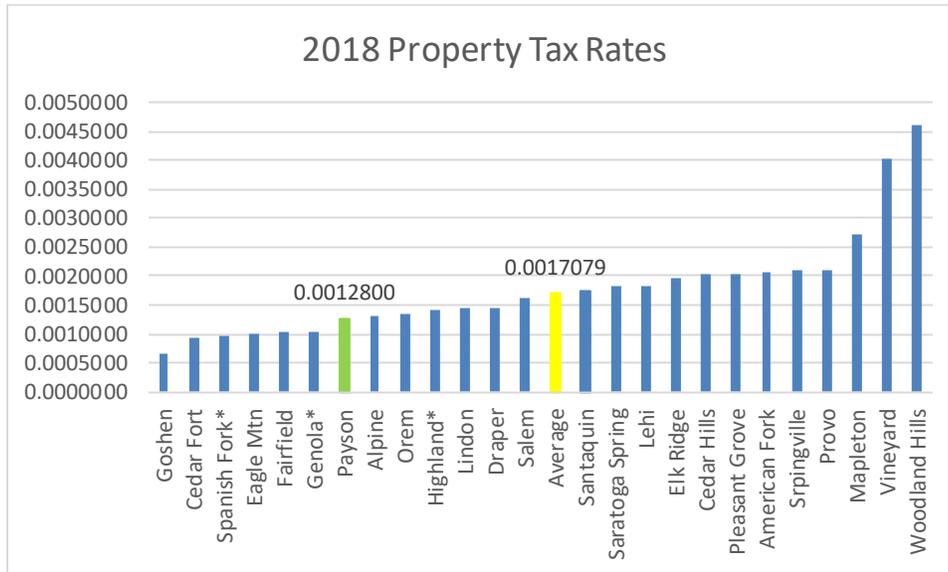
PAYSON CITY 2020 TENTATIVE BUDGET

BUDGET MESSAGE

MAINTAINING TAX LEVELS & ASSESSING FAIR & REASONABLE FEES

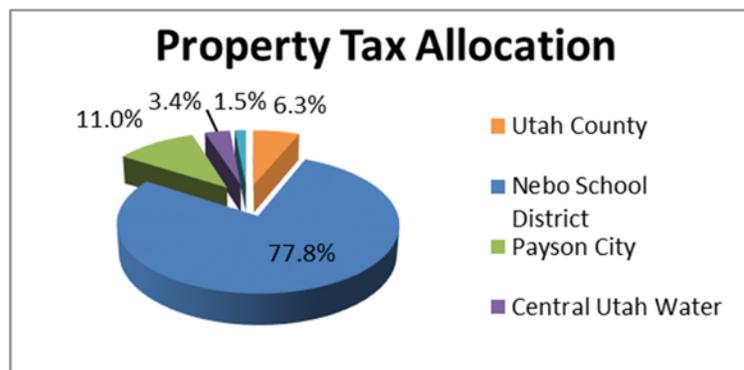
Property Tax

The chart below shows Payson’s 2019 property tax compared to other cities located in Utah County. Payson’s proposed property tax rate is .0012800 and the average of the cities located in Utah County is .0017079.



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

	Proposed Rate		
	<u>Tax Rate</u>	<u>% of Rate</u>	<u>\$ Paid</u>
County	0.000732	6.3%	\$ 183.00
Schools	0.009092	77.8%	2,273.00
City	0.001280	11.0%	320.00
Water	0.000400	3.4%	100.00
Assessing	0.000179	1.5%	44.75
Total	0.011683		\$2,920.75



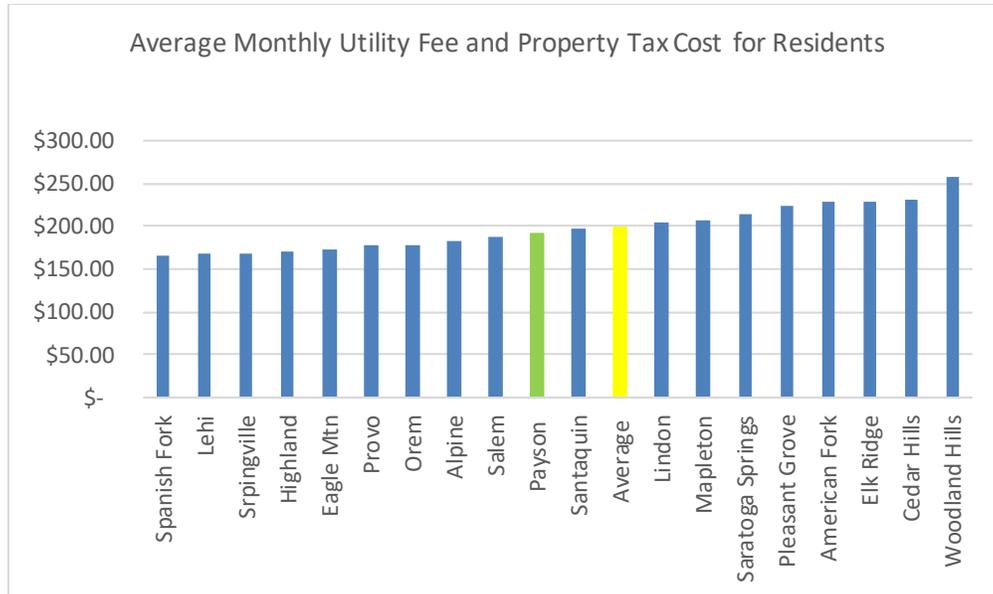
PAYSON CITY 2020 TENTATIVE BUDGET

BUDGET MESSAGE

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

Utility Fees and Infrastructure

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



CAPITAL IMPROVEMENTS

Staff has reviewed five-year capital improvement plans for the utility funds and other various departments within the general fund. During the budget process, staff has analyzed the five-year plans and the utility rates to determine the sustainability of completing projects with current utility fees. The leadership team recognizes the need to keep utility rates as low as possible, yet set fees accordingly that allow the utility funds to repair and replace the aging infrastructure. The leadership team has recommended an increase of \$1/month on the waste water base rate to help cover the repair and replacement of the west outfall sewer line that collapsed in the fall of 2018. Staff is also proposing a 2% increase on all other utility rates except for residential electric rates. The 2% increase corresponds with the consumer price index.

PAYSON CITY 2020 TENTATIVE BUDGET

BUDGET MESSAGE

CAPITAL IMPROVEMENTS *(continued)*

Some of the projects in the FY 2019 Budget include:

- General Fund:
 - Trail at Barnett Elementary
 - Park Improvements
- Water
 - Installation of PI Meters
 - Replace Bad ERTS
 - 1260 S PRV
 - Lateral 20 Irrigation Connection
 - 300 S 100 W-800 W Deficiency
 - 750 E 350 N Deficiency
- Wastewater
 - Jet Truck
 - West Outfall Replacement (Bond)
 - 300 S 600-700 W Line Repair
 - 350 N 800 E Replace 8" Sewer Line
 - 500 W Utah Avenue CDBG Project
- Solid Waste
 - Payoff Compactor
 - Shredder and Trackhoe Lease Payments
- Electric
 - New Distribution Circuit 800 South
 - Re-Conductor Line on 300 South
- Storm
 - 200 N 200 W Pipe Creek
 - Shop Addition
 - Ridge Lane Detention Basin
 - Save up for 800 W Trunk Line and Storm Retention
- Revolving Loan
 - Purchase of vehicles and equipment (see revolving loan information on page 54)
- B&C Projects
 - 492 W Utah Avenue Trip Hazards
 - 350 N 800 E Cul De Sac Reconstruct
 - Edge Mill 100 W to 750 W Utah Avenue
 - CDBG 500 West Utah Avenue
- Capital Projects
 - Complete City-Wide Master and General Plan
 - Complete Study for Existing Deficiencies in Utilities
 - Ball Fields

PAYSON CITY 2020 TENTATIVE BUDGET

BUDGET MESSAGE

QUALIFIED & PRODUCTIVE WORKFORCE

The FY 2020 proposed budget includes a placeholder of a three percent performance-based wage increases for City employees. The City's leadership team 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. Health insurance costs increased by about ten percent, but the industry average increase was about 18 percent. Payson City staff worked closely with the health insurance broker to make changes to plans to keep the increase low.

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

PAYSON CITY 2020 TENTATIVE BUDGET

COMBINED BUDGET SUMAMRY

COMBINED FUND REVENUE

FUND	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
GENERAL	\$ 12,853,191	\$ 12,878,276	\$ 8,382,567	\$ 13,190,473
CAPITAL PROJECTS	1,010,001	610,000	69,711	200,000
CLASS C ROADS	759,422	800,000	144,463	980,000
INFORMATION TECHNOLOGY	409,587	482,815	482,817	502,576
VEHICLE MAINTENANCE	379,206	370,260	370,258	367,729
WATER	4,018,377	3,539,066	1,910,239	9,830,645
SOLID WASTE	2,249,345	2,419,125	1,263,027	2,727,840
ELECTRIC	13,073,472	12,880,000	7,355,625	12,928,000
WASTEWATER	3,678,724	3,657,100	1,907,030	6,270,114
AMBULANCE	849,329	746,000	471,357	992,000
GOLF	1,398,361	1,212,500	696,893	1,023,000
STORM DRAIN	863,461	739,276	400,473	787,200
PARK IMPACT FEE	278,644	150,000	210,912	200,000
PUBLIC SAFETY IMPACT FEE	93,988	50,000	62,970	50,000
WATER IMPACT FEE	237,324	100,000	150,524	100,000
ELECTRIC IMPACT FEE	412,402	830,000	219,235	710,000
WASTEWATER IMPACT FEE	417,846	221,000	259,806	221,000
PERPETUAL CARE	33,363	20,000	25,032	20,000
REVOLVING LOAN	9,142	520,000	465,022	473,849
PARC TAX	216,275	192,390	112,909	215,000
RDA DOWNTOWN	-	14,000	-	14,000
EDA BUSINESS PARK	886,921	-	630,805	35,500
SID (PIT)	-	-	-	-
TOTAL REVENUES	\$ 44,128,381	\$ 42,431,808	\$ 25,591,675	\$ 51,838,926

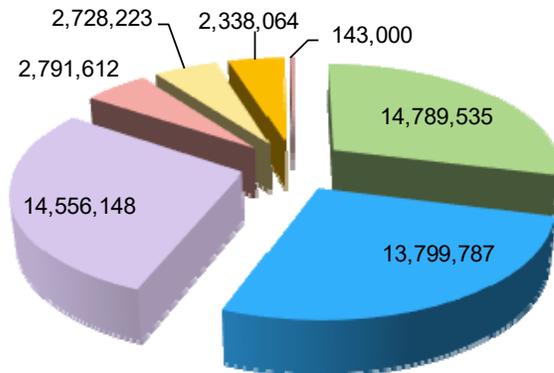
PAYSON CITY 2020 TENTATIVE BUDGET

COMBINED BUDGET SUMAMRY

COMBINED FUND EXPENDITURES

FUND	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 17-18	BUDGET FY 18-19	ACTUAL FY 18-19	BUDGET FY 19-20
GENERAL	\$ 12,960,142	\$ 12,464,537	\$ 7,604,535	\$ 13,271,853
CAPITAL PROJECTS	45,930	610,000	319,144	200,000
CLASS C ROADS	684,463	800,000	525,518	978,359
INFORMATION TECHNOLOGY	462,279	482,817	259,072	502,576
VEHICLE MAINTENANCE	329,568	370,257	189,368	367,729
WATER	4,189,870	5,552,303	2,188,806	9,785,379
SOLID WASTE	1,976,424	2,161,299	1,620,918	2,717,860
ELECTRIC	12,898,596	12,861,943	7,667,152	12,827,434
WASTEWATER	1,994,608	3,649,574	1,967,581	6,214,774
AMBULANCE	638,182	744,320	394,608	984,162
GOLF	846,990	1,210,758	548,211	1,022,109
STORM DRAIN	613,820	561,703	823,376	682,034
PARK IMPACT FEE	106,000	150,000	-	156,000
PUBLIC SAFETY IMPACT FEE	11,655	-	16,154	-
WATER IMPACT FEE	105,821	73,000	-	73,000
ELECTRIC IMPACT FEE	45,564	830,000	236,735	705,000
WASTEWATER IMPACT FEE	239,079	221,000	-	221,000
PERPETUAL CARE	-	-	-	-
REVOLVING LOAN	-	520,000	535,711	437,600
PARC TAX	-	192,390	170,357	209,000
RDA DOWNTOWN	11,541	14,000	6,807	14,000
EDA BUSINESS PARK	26,870	20,000	4,045	35,500
SID (PIT)	-	-	-	-
TOTAL EXPENDITURES	\$ 38,187,402	\$ 43,489,901	\$ 25,078,098	\$ 51,405,369

COMBINED EXPENDITURES BY FUNCTION



- Operating Expenditures - 28.5%
- Personnel Expenditures - 27.3%
- Capital Expenditures - 28.1%
- Debt Service - 5.4%
- Indirect Services - 5.8%
- Transfers - 4.6%
- Depreciation - 0.3%

PAYSON CITY 2020 TENTATIVE BUDGET

COMBINED BUDGET SUMAMRY

COMBINED FUNDS SURPLUS (DEFICIT)

FUND	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
GENERAL	\$ (106,951)	\$ 413,739	\$ 778,032	\$ (81,380)
CAPITAL PROJECTS	964,071	-	(249,433)	-
CLASS C ROADS	74,959	-	(381,055)	1,641
INFORMATION TECHNOLOGY	(52,692)	(2)	223,745	-
VEHICLE MAINTENANCE	49,638	3	180,890	-
WATER	(171,493)	(2,013,237)	(278,567)	45,266
SOLID WASTE	272,921	257,826	(357,891)	9,980
ELECTRIC	174,876	18,057	(311,527)	100,566
WASTEWATER	1,684,116	7,526	(60,551)	55,340
AMBULANCE	211,147	1,680	76,749	7,838
GOLF	551,371	1,742	148,682	891
STORM DRAIN	249,641	177,573	(422,903)	105,166
PARK IMPACT FEE	172,644	-	210,912	44,000
PUBLIC SAFETY IMPACT FEE	82,333	50,000	46,816	50,000
WATER IMPACT FEE	131,503	27,000	150,524	27,000
ELECTRIC IMPACT FEE	366,838	-	(17,500)	5,000
WASTEWATER IMPACT FEE	178,767	-	259,806	-
PERPETUAL CARE	33,363	20,000	25,032	20,000
REVOLVING LOAN	9,142	-	(70,689)	36,249
PARC TAX	216,275	-	(57,448)	6,000
RDA DOWNTOWN	(11,541)	-	(6,807)	-
EDA BUSINESS PARK	860,051	(20,000)	626,760	-
SID (PIT)	-	-	-	-
TOTAL SURPLUS (DEFICIT)	\$ 5,940,979	\$ (1,058,093)	\$ 513,577	\$ 433,557

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND SUMMARY

GENERAL FUND SUMMARY 2020

	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
GENERAL FUND REVENUES				
TAX REVENUES	\$ 6,016,418	\$ 5,969,000	\$ 3,570,730	\$ 6,195,000
LICENSES AND PERMITS	293,585	221,750	207,913	341,750
INTERGOVERNMENTAL REVENUE	354,921	453,528	244,419	374,944
CHARGES FOR SERVICES	1,330,141	1,221,371	711,826	1,600,769
FINES & FORFEITURES	221,892	266,000	114,418	216,000
OTHER REVENUE	16,900	1,000	141,522	1,000
BOND PROCEEDS	227,030	-	-	-
INDIRECT SERVICES	1,805,448	1,844,849	1,844,874	1,857,921
MISCELLANEOUS REVENUES	447,421	346,225	391,588	385,025
CONTRIBUTIONS AND TRANSFERS	2,139,435	2,554,553	1,155,277	2,218,064
TOTAL REVENUE	\$ 12,853,191	\$ 12,878,276	\$ 8,382,567	\$ 13,190,473
GENERAL FUND EXPENDITURES				
COUNCIL & MAYOR	\$ 208,846	\$ 218,343	\$ 151,163	\$ 293,060
BUILDING MAINTENANCE	540,488	383,210	195,886	475,485
ADMINISTRATION	1,392,877	1,497,025	888,630	1,595,514
CDBG	116,000	137,500	-	-
CEMETERY	273,126	342,692	214,875	371,863
CITY GROUNDS	228,046	245,714	122,973	258,467
COMMUNITY EVENTS	298,354	184,418	120,404	176,633
COURT	212,883	230,223	134,639	238,129
CTC	59,763	105,406	50,273	37,452
DEVELOPMENT SERVICES	706,723	550,495	288,926	587,992
ENGINEER				452,803
FIRE	460,104	520,615	388,716	444,316
INTERFAITH COUNCIL	2,202	-	-	-
LEGAL	395,148	442,609	252,467	452,428
LIBRARY	412,934	464,588	324,339	474,303
MBA	20	-	-	-
PARKS	568,085	950,138	582,868	564,894
PAYSON COMMUNITY THEATER	33,646	61,500	68,094	51,899
PETEETNEET	54,615	60,671	3,178	73,960
POLICE	2,643,814	2,932,858	1,615,317	3,472,438
POLICE ANIMAL CONTROL	99,403	105,015	76,067	129,000
REC ADULT SPORTS	48,904	70,554	33,992	70,554
REC YOUTH SPORTS	381,492	405,242	208,215	405,242
RECREATION	522,025	525,370	316,484	588,806
SALMON SUPPER	89,199	65,000	69,847	70,000
SENIOR CITIZENS	119,594	145,808	77,965	137,814
SNACK SHACK	70,375	84,622	31,235	84,622
STREETS	523,548	468,188	310,291	489,079
SWIMMING POOL	830,194	862,971	864,643	871,829
VICTIM ADVOCATE	79,904	95,762	55,548	95,271
TOTAL EXPENDITURES	\$ 11,372,312	\$ 12,156,537	\$ 7,447,035	\$ 12,963,853
TRANSFERS OUT:				
TRANSFER TO CAP PROJ FUND	900,000	-	-	-
TRANSFER TO GOLF COURSE	680,830	301,000	150,500	301,000
TRANSFER TO PCT FUND 89	7,000	7,000	7,000	7,000
TOTAL TRANSFERS OUT	\$ 1,587,830	\$ 308,000	\$ 157,500	\$ 308,000
TOTAL EXP. & TRANS. OUT	\$ 12,960,142	\$ 12,464,537	\$ 7,604,535	\$ 13,271,853
OPERATING SURPLUS(DEFICIT)	\$ (106,951)	\$ 413,739	\$ 778,032	\$ (81,380)

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND SUMMARY

GENERAL FUND REVENUE DETAIL

	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
TAXES:				
GENERAL PROPERTY TAXES/CURRENT	\$ 1,209,063	\$ 1,258,000	\$ 1,128,649	\$ 1,300,000
MOTOR VEHICLE	105,495	98,000	55,510	98,000
REDEMPTIONS/PENALTY & INTEREST	49,220	58,000	4,887	50,000
GENERAL SALES AND USE TAXES	3,398,156	3,300,000	1,761,832	3,500,000
TRANSIT TAX	451	-	-	1,000
CABLE TV FRANCHISE	83,252	78,000	-	78,000
INKEEPERS FEE	11,457	10,000	7,083	10,000
TELEPHONE TAX	139,501	142,000	66,035	140,000
TAX INCREMENT	308,702	290,000	150,780	308,000
CITY UTILITY TAX INCREMENT	711,121	735,000	395,954	710,000
TOTAL TAX REVENUES	\$ 6,016,418	\$ 5,969,000	\$ 3,570,730	\$ 6,195,000
LICENSES & PERMITS				
BUSINESS LICENSES & PERMITS	37,725	40,000	26,965	40,000
NONBUSINESS LICENSES & PERMITS	3,030	-	50	-
BUILDING PERMITS & PLAN CHECK	250,825	180,000	180,028	300,000
ANIMAL LICENSES & PERMITS	2,005	1,750	870	1,750
TOTAL LICENSES AND PERMITS	\$ 293,585	\$ 221,750	\$ 207,913	\$ 341,750
INTERGOVERNMENTAL REVENUES:				
FEDERAL GRANTS	\$ -	\$ -	\$ 7,000	\$ -
MOUNTAINLANDS/SR. CITIZEN	7,033	6,500	4,898	6,500
FIRE GRANT	-	15,000	-	-
STATE GRANTS	1,950	-	835	19,200
STATE HIGHWAY SAFETY GRANT	33,542	-	2,714	-
NEBO SCHOOL DIST OFFICER GRANT	42,861	42,861	47,448	85,722
VICTIMS ADVOCATE - STATE	59,523	63,960	17,065	70,122
STATE LIQUOR FUND ALLOTMENT	24,972	21,386	19,275	22,000
COUNTY FIRE ALLOTMENT	126,519	120,000	89,836	120,000
LIBRARY GRANT	6,700	-	17,858	-
INTERLOCAL CONTRIBUTION-VICTIM	5,500	-	-	-
COUNTY RECREATION FEE (REST TX	10,321	10,321	10,129	10,300
INTERLOCAL CONTRIBUTION (LEGAL	36,000	36,000	21,000	36,000
CDBG GRANT	-	137,500	-	-
HISTORICAL PRESERVATION GRANT	-	-	-	5,100
TOTAL INTERGOVERNMENTAL REVENUE	\$ 354,921	\$ 453,528	\$ 244,419	\$ 374,944

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND SUMMARY

GENERAL FUND REVENUE DETAIL

	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
CHARGES FOR SERVICES				
INDIRECT SERVICES	\$ 1,805,448	\$ 1,844,849	\$ 1,844,874	\$ 1,857,921
DEVELOPMENT FEES	48,539	30,000	38,833	50,000
PRINTING & DUPLICATION SERVICE	69	100	15	100
P&Z COPIES & SERVICES	26	25	-	25
CONVENIENCE FEE	606	500	282	500
COLLECTION FEES REVENUE	7,127	5,000	6,511	5,000
ADMINISTRATIVE LATE FEE	34,980	30,000	17,916	30,000
TRAFFIC SCHOOL	8,541	12,000	2,754	12,000
SPECIAL POLICE SERVICES	4,097	-	2,470	-
POLICE REIMBURSABLE OVERTIME	3,300	-	2,924	258,000
COUNTY FIRE REIMBURSEMENTS	12,658	11,000	-	10,000
PLAN CHECK FEE	597	-	(151)	-
FIRE INSPECTION FEES	11,648	7,000	4,491	10,000
PUBLIC WORKS INSPECTIONS	47,017	20,000	121,798	150,000
COMMUNITY THAT CARES REVENUE	55,374	89,227	4,543	22,000
CTC DONATIONS	5,225	5,794	500	5,794
PARKS AND PUBLIC PROPERTY	5,195	5,000	(60)	5,000
RECREATION (YOUTH & ADULT)FEES	460,900	500,225	262,696	503,850
CONCESSIONS (SNACK SHACK)	89,287	85,000	38,998	88,000
BANQUET HALL USE FEES	1,113	1,500	963	1,500
OTHER RENT/USE CHARGES	15,146	17,000	11,604	17,000
EVENTS REVENUE	-	-	9	-
BURIAL FEES	47,140	52,000	28,927	52,000
CEMETERY LOTS	77,251	65,000	53,276	70,000
POOL ADMISSION FEES	222,586	195,000	101,705	210,000
SWIMMING LESSONS	75,243	70,000	10,306	75,000
SWIM TEAM REVENUE	26,492	20,000	516	25,000
COUNTY SWIM FEE	-	-	-	-
ONION DAYS REVENUE	69,984	-	-	-
TOTAL CHARGES FOR SERVICES	\$ 3,135,589	\$ 3,066,220	\$ 2,556,700	\$ 3,458,690
FINES & FOREFEITURES				
FINES/COURT	\$ 203,299	\$ 250,000	\$ 104,558	\$ 200,000
LIBRARY FEES AND FINES	18,593	16,000	9,860	16,000
SPECIAL ASSESSMENTS	-	-	-	-
TOTAL FINES & FOREFEITURES	\$ 221,892	\$ 266,000	\$ 114,418	\$ 216,000

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND SUMMARY

GENERAL FUND REVENUE DETAIL

	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
OTHER REVENUE				
RENTS AND ROYALTIES	\$ -	\$ -	\$ -	\$ -
SALE OF SURPLUS PROPERTY	16,900	1,000	141,522	1,000
TOTAL OTHER REVENUE	\$ 16,900	\$ 1,000	\$ 141,522	\$ 1,000
MISCELLANEOUS				
INTEREST EARNINGS	\$ 137,099	\$ 50,000	\$ 106,283	\$ 70,000
MORETON INVESTMENT EARNINGS	77,461	40,000	50,964	60,000
BOND PROCEEDS	227,030	-	-	-
SR. CITIZENS REVENUE/ENSURE	100	-	120	-
SR. CITIZENS LUNCH REVENUE	558	-	529	-
SR. CITIZEN ANNUAL MEMBERSHIP	660	500	-	500
SR. CIT DONATIONS - ELDRIDGE	6,000	6,000	6,000	6,000
DONATIONS	10,000	500	500	500
DONATIONS (POLICE)	1,202	-	700	-
LIBRARY DONATIONS	460	-	11,300	-
WELLNESS PROGRAM REVENUE	3,390	-	300	-
RECREATION DONATIONS	4,139	-	-	-
MISS PAYSON SCHOLARSHIP DONATE				-
MISS PAYSON OPERATING DONATION				3,000
MISCELLANEOUS	54,940	40,000	30,750	40,000
MISC - PROMOTIONAL REVENUE	-	500	-	500
WESTERN COWBOY NIGHT	7,209	10,000	4,125	7,500
VIVA EL MARIACHI	3,880	3,800	-	3,800
ECON DEV COMMITTEE DONATION	4,500	-	5,570	-
YOUTH COURT	525	-	320	500
MISCELLANEOUS DONATIONS	907	-	265	-
PETEETNEET RENTAL REVENUE	19,557	20,000	10,747	20,000
PETEETNEET DONATIONS	185	-	100	-
MISCELLANEOUS	500	-	-	-
FLOWER SHOW	-	100	225	100
ONION DAYS REVENUE	-	28,000	32,103	28,000
FOOD BOOTH	-	6,400	1,600	6,400
BOUTIQUE BOOTHS	-	14,600	1,690	14,600
PARADE	-	1,875	1,915	1,875
SPONSORSHIPS	-	18,150	4,250	18,150
SALMON SUPPER REVENUE	80,008	75,000	76,113	76,800
INTEREST	1,111	300	790	300
PAYSON COMMUNITY THEATER REV	32,205	29,000	42,754	25,000
DONATIONS	825	1,500	1,575	1,500
TOTAL MISCELLANEOUS REVENUE	\$ 674,451	\$ 346,225	\$ 391,588	\$ 385,025

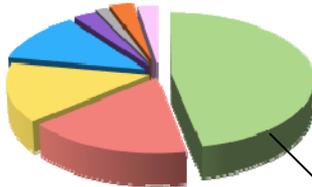
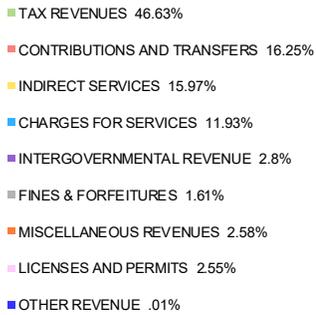
PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND SUMMARY

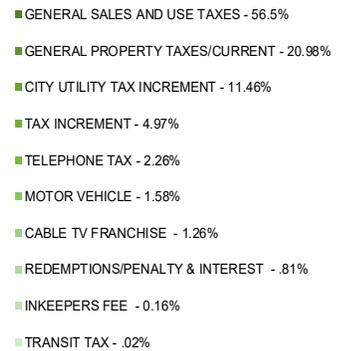
GENERAL FUND REVENUE DETAIL

	0 ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
CONTRIBUTIONS AND TRANSFERS				
TRANSFER FROM UTILITY TAX FUND	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM SOLID WASTE FUND	166,399	185,265	92,633	194,386
TRANSFER FROM ELEC FUND	1,154,185	1,146,600	573,300	1,147,500
TRANSFER FROM WATER FUND	259,524	301,518	150,759	320,998
TRANSFER FROM SEWER FUND	195,982	204,030	102,015	229,500
TRANSFER FROM AMBULANCE FUND	65,340	67,140	33,570	67,680
TRANSFER FROM PARC TAX FUND	-	150,000	150,000	194,000
BEG CLASS C" APPROP FUND BAL"	-	-	-	-
TRANSFERS FROM OTHER	116,000	-	-	-
TRANSFER FROM ONION DAYS	150,000	-	-	-
TRANSFER FROM SALMON SUPPER	25,000	-	46,000	-
TRANSFER FROM GENERAL FUND	7,000	7,000	7,000	7,000
TRANSFER FROM ELECTRIC FUND	5	-	-	-
BEG GEN FUND APPROP FUND BAL	-	485,000	-	53,000
APPROPRIATION FUND BAL	-	8,000	-	-
FUND BALANCE APPROPRIATION	-	4,000	-	4,000
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 2,139,435	\$ 2,554,553	\$ 1,155,277	\$ 2,218,064

FY2020 GENERAL FUND REVENUE SUMMARY



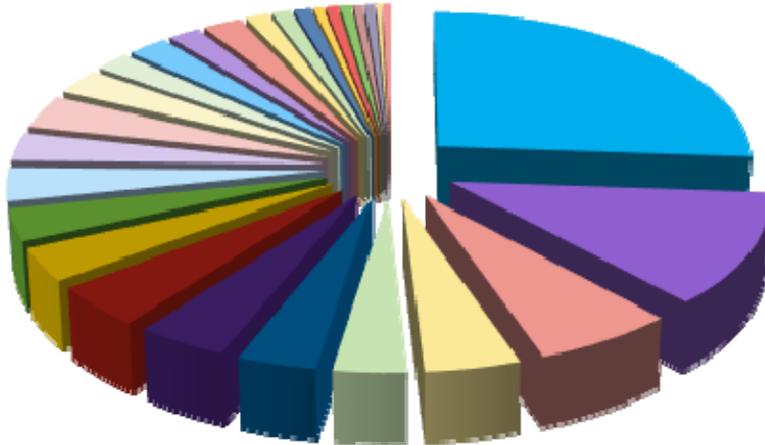
FY 2020 TAX REVENUE SUMMARY



PAYSON CITY 2020 TENTATIVE BUDGET

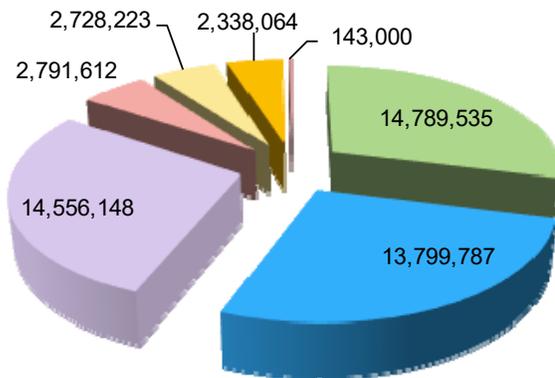
GENERAL FUND SUMMARY

FY 2020 GENERAL FUND EXPENDITURE BY DEPT.



- Police - 25.9%
- Administration - 14.6%
- Swimming Pool - 6.5%
- Development Services - 4.7%
- Fire - 3.3%
- Streets - 3.6%
- Parks - 3.8%
- Recreation - 4.0%
- Library - 3.5%
- Legal - 3.4%
- Engineer - 3.5%
- Rec Youth Sports - 3.0%
- Building Maintenance - 3.0%
- Cemetery - 2.7%
- City Grounds - 1.9%
- Transfers Out - 2.3%
- Court - 1.8%
- Council & Mayor - 2.0%
- Community Events - 1.43%
- Senior Citizens - 1.0%
- Police Animal Control - 0.9%
- Rec Adult Sports - 0.5%
- Victim Advocate - 0.7%
- Snack Shack 0.6%
- Salmon Supper - 0.5%
- Peteetneet - 0.5%
- CDBG - 0%
- CTC - 0.3%
- Payson Community Theater - 0.3%
- MBA - 0.0%
- Interfaith Council - 0.0%

COMBINED EXPENDITURES BY FUNCTION



- Operating Expenditures - 28.5%
- Personnel Expenditures - 27.3%
- Capital Expenditures - 28.1%
- Debt Service - 5.4%
- Indirect Services - 5.8%
- Transfers - 4.6%
- Depreciation - 0.3%

PAYSON CITY 2020 TENTATIVE BUDGET

FINANCIAL STRUCTURE

GOVERNMENTAL FUNDS

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

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

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

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

PROPRIETARY FUNDS

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

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

PAYSON CITY 2020 TENTATIVE BUDGET

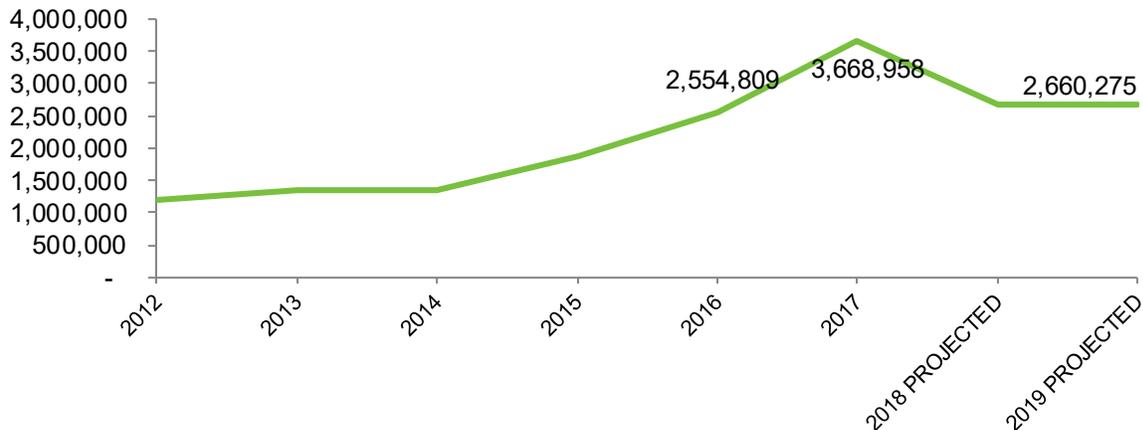
FUND BALANCE AND RESERVES

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

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

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

GENERAL FUND BALANCE



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.

PAYSON CITY 2020 TENTATIVE BUDGET

BASIS OF BUDGETING

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

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

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

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

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

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

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

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

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

PAYSON CITY 2020 TENTATIVE BUDGET

DEBT

Reducing debt is one of the top priorities for Payson City Council and Administration. The City issued new debt was in 2019 for pressurized irrigation pipe line projects, well rehabilitation and pressurized irrigation meters. The bond was issued at a 1% interest and was issued for \$8,985,000. The City has begun work on the two pressurized irrigation and well projects, and will bid out the meter installations in the winter of 2019. The City believes the projects will help with water pressure problems and the meters will help with water conservation. when a water tank froze and construction of a new tank was needed. The City will most likely need to bond for a sewer line that collapsed in the fall of 2018, which will be about \$2,600,000 to replace. The City will also need to bond for the sewer treatment plant upgrades that are required to be completed by the year 2023. The Council approved a \$15 per month rate increase that took effect July 2015 to help save for the upgrades and improve and maintain aging sewer lines. Below is the outstanding bond schedule for Payson City:

<u>DESCRIPTION</u>	<u>ORIGINAL BALANCE</u>	<u>PAYOFF DATE</u>	<u>2016 BALANCE</u>	<u>2017 BALANCE</u>	<u>2018 BALANCE</u>	<u>2019 BALANCE</u>	<u>2020 BALANCE</u>
REFUNDING 2016: Sales Tax Bond for Pool	\$ 4,829,980	2027	\$ 4,961,000	\$ 4,940,832	\$ 4,485,936	\$ 4,023,552	\$ 3,551,808
BOND 2006: Sales Tax Bond for Pool	7,300,000	2017	355,000	-	-	-	-
REFUNDING 2016: Sales Tax Bond Sewer East Side	3,088,020	2027	3,205,000	2,977,168	2,703,064	2,424,448	2,140,192
REFUNDING 2016: Sewer Plant Upgrades	5,301,000	2021	2,915,000	2,460,000	1,992,000	1,512,000	1,020,000
REFUNDING 2013: PI System and Forebay	7,385,000	2030	6,820,000	6,395,000	5,965,000	5,525,000	5,080,000
REFUNDING 2016: Water Tank & Well	3,404,000	2033	3,029,000	2,861,000	2,709,000	2,550,000	2,389,000
BOND 2019: Water PI Lines and Meters	8,985,000	2040	-	-	-	8,985,000	8,985,000
TOTAL BONDED DEBT			<u>\$ 21,285,000</u>	<u>\$ 19,634,000</u>	<u>\$ 17,855,000</u>	<u>\$ 25,020,000</u>	<u>\$ 23,166,000</u>

PAYSON CITY 2020 TENTATIVE BUDGET

TRANSFERS

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

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

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

Following are the proposed Fiscal Year 2020 transfers and administrative fees from the enterprise funds:

Fund	Proposed Total Expenditures FY2020	Transfer To	Amount of Transfer	% of Total Expenditures	Indirect Services	% of Total Expenditures
Electric	\$ 11,679,934	General	\$ 1,147,500	9.8%	\$ 567,406	4.9%
Solid Waste	2,523,474	General	194,386	7.7%	553,527	21.9%
Solid Waste	2,523,474	Capital Projects	70,000	2.8%	-	-
Waste Water	5,985,274	General	229,500	3.8%	411,726	6.9%
Water	9,464,381	General	320,998	3.4%	401,514	4.2%
Ambulance	916,482	General	67,680	7.4%	58,095	6.3%
Golf	1,022,109	General	-	-	57,469	5.6%
Storm	682,034	General	-	-	171,082	25.1%

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COUNCIL & MAYOR

ACCOUNT	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	-	\$ -	\$ -	\$ -
YEAR-ROUND PART TIME	43,275	41,295	23,654	41,295
FICA	5,001	5,319	3,083	6,265
GROUP INSURANCE/EMPLOYER SHARE	32,575	33,950	16,046	68,269
RETIREMENT/EMPLOYER SHARE	7,891	7,627	4,588	7,627
WORKMEN'S COMP INSURANCE	57	58	52	58
AUTOMOBILE ALLOWANCE	1,500	3,600	-	6,600
OTHER EMPLOYEE BENEFITS	-	-	132	-
EDUCATIONAL/TRAINING SERVICES	3,005	3,150	1,866	3,150
OTHER PROFESSIONAL SERVICES	29,837	45,000	42,500	52,000
INDIRECT SERVICES	7,291	8,594	8,594	8,946
COMMUNICATIONS/TELEPHONE-PAGER	4,645	3,600	2,268	4,700
MAYOR'S ECONOMIC DEVELOPMENT	11,404	27,100	14,507	37,100
ECONOMIC DEVELOPMENT COMMITTEE	395	1,200	397	1,200
TRAVEL	6,363	4,500	2,433	6,500
GENERAL SUPPLIES	413	350	322	350
GASOLINE	-	-	-	-
SUBSCRIPTIONS AND MEMBERSHIPS	17,970	18,000	18,591	19,000
LEASE PURCHASE	-	-	-	-
CONTINGENCY/SUNDRY/ALLOWANCE	37,224	15,000	5,769	30,000
COMMUNITY CONTRIBUTIONS	-	-	6,361	-
TOTAL COUNCIL	\$ 208,846	\$ 218,343	\$ 151,163	\$ 293,060

COUNCIL & MAYOR SUMMARY

PERSONNEL EXPENDITURES	\$ 90,299	\$ 91,849	\$ 47,555	\$ 130,114
OPERATING EXPENDITURES	111,256	117,900	95,014	154,000
INDIRECT SERVICES	7,291	8,594	8,594	8,946
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 208,846	\$ 218,343	\$ 151,163	\$ 293,060

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

BUILDING MAINTENANCE

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 103,683	\$ 109,283	\$ 61,615	\$ 114,434
YEAR-ROUND PART TIME	23,516	30,098	10,040	13,586
SEASONAL	-	-	-	22,763
FICA	9,394	10,690	5,274	11,562
GROUP INSURANCE/EMPLOYER SHARE	30,550	32,358	18,637	39,376
RETIREMENT/EMPLOYER SHARE	19,839	21,082	11,726	22,074
WORKMEN'S COMP INSURANCE	2,299	2,459	2,217	2,660
UNIFORM ALLOWANCE	199	420	-	420
OTHER EMPLOYEE BENEFITS	128	610	118	610
EDUCATIONAL/TRAINING SERVICES	-	560	-	560
OTHER PROFESSIONAL SERVICES	6,933	6,560	3,518	7,000
REPAIR & MAINTENANCE SERVICE	63,143	40,265	31,893	45,000
COMMUNICATIONS/TELEPHONE-PAGER	24,249	22,510	14,025	23,000
PRINTING & BINDING	-	40	-	40
GENERAL SUPPLIES	21,390	30,000	17,810	30,000
ANTI-GRAFFITI SUPPLIES	700	2,500	(65)	2,500
NATURAL GAS/MOUNTAIN FUEL	20,417	25,000	5,755	21,000
GASOLINE	1,960	2,700	629	2,700
SUBSCRIPTIONS AND MEMBERSHIPS	-	375	-	400
CITY BUILDING UPGRADE	-	-	2,594	-
COIL REPLACEMENTS	33,309	15,000	-	8,000
BOILER REPAIR	45,204	10,000	-	-
IMPROVEMENTS OTHER THAN BLDG	130,475	10,000	-	90,000
MACHINERY, VEHICLES & EQUIP	-	500	-	500
LEASE PURCHASE	3,100	10,200	10,100	17,300
CONTINGENCY/SUNDRY/ALLOWANCE	-	-	-	-
TOTAL BUILDING MAINTENANCE	\$ 540,488	\$ 383,210	\$ 195,886	\$ 475,485

BUILDING MAINTENANCE SUMMARY

PERSONNEL EXPENDITURES	\$ 189,608	\$ 207,000	\$ 109,627	\$ 227,485
OPERATING EXPENDITURES	138,792	130,510	73,565	132,200
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	212,088	45,700	12,694	115,800
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 540,488	\$ 383,210	\$ 195,886	\$ 475,485

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

ADMINISTRATION

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 458,613	\$ 481,301	\$ 276,070	\$ 546,136
YEAR-ROUND PART TIME	52,303	69,826	33,850	67,532
FICA	38,872	43,539	23,688	48,709
GROUP INSURANCE/EMPLOYER SHARE	77,431	92,234	51,575	101,932
RETIREMENT/EMPLOYER SHARE	86,620	92,421	51,684	104,856
WORKMEN'S COMP INSURANCE	6,446	2,753	(40,390)	2,890
AUTOMOBILE ALLOWANCE	6,600	6,600	3,850	6,600
OTHER EMPLOYEE BENEFITS	1,129	1,076	497	1,106
CITY EMPLOYEE WELLNESS PROGRAM	3,057	-	-	-
EDUCATIONAL/TRAINING SERVICES	3,456	4,180	1,015	4,180
OTHER PROFESSIONAL SERVICES	44,154	83,400	29,257	55,400
BANK CHARGES	-	-	-	70,000
INDIRECT SERVICES	99,038	116,745	116,745	121,523
REPAIR & MAINTENANCE SERVICE	570	-	-	-
INS OTHER THAN EMP BENEFITS	343,825	349,800	252,694	355,000
COMMUNICATIONS/TELEPHONE-PAGER	10,723	11,000	5,929	11,000
ADVERTISING/LEGAL AND NONLEGAL	1,009	1,400	711	1,400
PRINTING & BINDING	161	1,000	75	44,000
TRAVEL	823	2,000	1,036	3,000
CITY UTILITIES	21,911	18,000	11,305	21,000
GENERAL SUPPLIES	69,648	50,000	29,664	13,000
GASOLINE	191	550	-	550
SUBSCRIPTIONS AND MEMBERSHIPS	2,839	3,000	2,059	3,500
LEASE PURCHASE	-	-	-	11,000
CONTINGENCY/SUNDRY/ALLOWANCE	1,382	1,200	199	1,200
PENALTIES/CHARGES	62,092	65,000	37,117	-
TOTAL ADMINISTRATION	\$ 1,392,877	\$ 1,497,025	\$ 888,630	\$ 1,595,514

ADMINISTRATION SUMMARY

PERSONNEL EXPENDITURES	\$ 731,071	\$ 789,750	\$ 400,824	\$ 879,761
OPERATING EXPENDITURES	562,784	590,530	371,061	583,230
INDIRECT SERVICES	99,038	116,745	116,745	121,523
CAPITAL EXPENDITURES	(16.00)	-	-	11,000.00
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 1,392,877	\$ 1,497,025	\$ 888,630	\$ 1,595,514

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
<u>REVENUES</u>				
CDBG GRANT	\$ -	\$ 137,500	\$ -	\$ -
APPROPRIATION OF FUND BALANCE	-	-	-	-
TOTAL REVENUE	\$ -	\$ 137,500	\$ -	\$ -
<u>EXPENDITURES</u>				
REGULAR EMPLOYEES	\$ -	\$ -	\$ -	\$ -
FICA	-	-	-	-
GROUP INSURANCE/EMPLOYER SHARE	-	-	-	-
RETIREMENT/EMPLOYER SHARE	-	-	-	-
OTHER EMPLOYEE BENEFITS	-	-	-	-
OTHER PROFESSIONAL SERVICES	-	-	-	-
IMPROVEMENTS OTHER THAN BLDG	-	137,500	-	-
TRANSFER TO OTHER FUNDS	116,000	-	-	-
TRANSFER TO INDUSTRIAL SEWER	-	-	-	-
TOTAL EXPENDITURES	\$ 116,000	\$ 137,500	\$ -	\$ -
OPERATING SURPLUS/(DEFICIT)	\$ (116,000)	\$ -	\$ -	\$ -

CDBG SUMMARY

PERSONNEL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	-	-	-	-
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	137,500	-	-
TRANSFERS	116,000	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 116,000	\$ 137,500	\$ -	\$ -

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

CEMETERY

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 123,977	\$ 146,179	\$ 95,724	\$ 151,118
SEASONAL	20,278	26,481	12,539	26,481
OVERTIME	2,878	10,950	1,673	10,950
ON CALL TIME	1,263	2,052	687	2,052
FICA	11,973	15,246	8,710	15,530
GROUP INSURANCE/EMPLOYER SHARE	22,201	36,562	22,659	41,970
RETIREMENT/EMPLOYER SHARE	24,171	28,197	18,478	29,170
WORKMEN'S COMP INSURANCE	2,604	3,047	2,748	3,136
UNIFORM ALLOWANCE	125	375	194	625
AUTOMOBILE ALLOWANCE	3,300	3,300	1,925	3,300
OTHER EMPLOYEE BENEFITS	351	1,180	227	1,300
EDUCATIONAL/TRAINING SERVICES	-	210	35	350
OTHER PROFESSIONAL SERVICES	2,225	2,500	-	3,000
INDIRECT SERVICES	18,960	18,513	18,513	18,386
REPAIR & MAINTENANCE SERVICE	3,853	8,500	367	13,625
COMMUNICATIONS/TELEPHONE-PAGER	2,583	2,800	1,410	3,300
TRAVEL	-	-	-	720
CITY UTILITIES	9,679	8,900	7,457	10,000
GENERAL SUPPLIES	1,274	2,000	911	2,100
NATURAL GAS/MOUNTAIN FUEL	1,820	2,500	653	2,500
GASOLINE	5,066	6,200	3,065	6,200
SUBSCRIPTIONS AND MEMBERSHIPS	-	100	-	150
IMPROVEMENTS OTHER THAN BLDG	2,347	-	-	-
MACHINERY, VEHICLES & EQUIP	-	-	-	3,500
LEASE PURCHASE	12,198	16,900	16,900	22,400
TOTAL CEMETERY	\$ 273,126	\$ 342,692	\$ 214,875	\$ 371,863

CEMETERY SUMMARY

PERSONNEL EXPENDITURES	\$ 213,121	\$ 273,569	\$ 165,564	\$ 285,632
OPERATING EXPENDITURES	26,500	33,710	13,898	41,945
INDIRECT SERVICES	18,960	18,513	18,513	18,386
CAPITAL EXPENDITURES	14,545	16,900	16,900	25,900
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 273,126	\$ 342,692	\$ 214,875	\$ 371,863

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

CITY GROUNDS

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 74,729	\$ 78,451	\$ 44,404	\$ 81,695
SEASONAL	19,179	40,140	15,813	40,140
OVERTIME	240	1,000	960	1,000
ON CALL TIME	418	-	279	-
FICA	7,224	9,433	4,730	9,691
GROUP INSURANCE/EMPLOYER SHARE	20,453	26,709	9,299	33,470
RETIREMENT/EMPLOYER SHARE	14,145	15,136	8,534	15,782
WORKMEN'S COMP INSURANCE	1,899	2,095	1,889	2,154
UNIFORM ALLOWANCE	125	375	-	425
AUTOMOBILE ALLOWANCE	3,300	3,300	1,925	3,300
OTHER EMPLOYEE BENEFITS	110	920	62	1,040
EDUCATIONAL/TRAINING SERVICES	20	55	-	70
REPAIR & MAINTENANCE SERVICE	5,576	5,000	1,352	5,600
COMMUNICATIONS/TELEPHONE-PAGER	513	700	334	1,200
GENERAL SUPPLIES	30,368	35,000	10,459	35,000
GASOLINE	5,838	8,000	3,533	8,000
LEASE PURCHASE	43,909	19,400	19,400	19,900
TOTAL CITY GROUNDS	\$ 228,046	\$ 245,714	\$ 122,973	\$ 258,467

CITY GROUNDS SUMMARY

PERSONNEL EXPENDITURES	\$ 141,822	\$ 177,559	\$ 87,895	\$ 188,697
OPERATING EXPENDITURES	42,315	48,755	15,678	49,870
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	43,909	19,400	19,400	19,900
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 228,046	\$ 245,714	\$ 122,973	\$ 258,467

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COMMUNITY EVENTS

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 45,126	\$ 52,364	\$ 26,669	\$ 48,591
SEASONAL	443	1,100	590	1,100
FICA	4,447	4,099	2,853	3,811
GROUP INSURANCE/EMPLOYER SHARE	8,756	18,619	5,744	19,688
RETIREMENT/EMPLOYER SHARE	8,670	10,103	5,136	9,376
WORKMEN'S COMP INSURANCE	883	943	850	877
OTHER EMPLOYEE BENEFITS	-	190	40	190
COMMUNICATIONS/TELEPHONE-PAGER	601	650	350	650
ADVERTISING/LLEGAL AND NONLEGAL	413	1,000	316	1,500
GENERAL SUPPLIES	87	200	-	200
TOUR OF UTAH	2,095	-	13,041	-
PAYSON CITY BAND	5,710	5,800	5,456	5,800
SCOTTISH FESTIVAL	-	50	-	50
COMMUNITY CONTRIBUTIONS	1,127	1,000	986	1,000
ONION DAYS	30,034	33,500	29,385	33,500
MISS PAYSON PAGENT	5,000	17,000	-	7,000
FIRE WORKS	12,000	12,000	12,000	12,000
CHAMBER (ECONOMIC DEVELOPMENT)	12,000	12,000	12,000	12,000
WESTERN COWBOY NIGHT	7,915	10,000	4,988	7,500
VIVA EL MARIACHI	3,047	3,800	-	3,800
MISS PAYSON SCHOLARSHIP	-	-	-	8,000
TRANSFER TO GENERAL FUND	150,000	-	-	-
TOTAL COMMUNITY EVENTS	\$ 298,354	\$ 184,418	\$ 120,404	\$ 176,633

COMMUNITY EVENTS SUMMARY

PERSONNEL EXPENDITURES	\$ 68,325	\$ 87,418	\$ 41,882	\$ 83,633
OPERATING EXPENDITURES	76,982	93,200	78,522	93,000
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	150,000	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 295,307	\$ 180,618	\$ 120,404	\$ 176,633

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COURT

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 116,317	\$ 122,526	\$ 69,653	\$ 125,620
FICA	8,185	9,401	4,848	9,637
GROUP INSURANCE/EMPLOYER SHARE	47,406	50,977	30,659	53,957
RETIREMENT/EMPLOYER SHARE	19,927	23,654	11,837	24,250
WORKMEN'S COMP INSURANCE	2,071	2,163	1,950	2,217
OTHER EMPLOYEE BENEFITS	116	560	174	560
OFFICIAL/ADMIN SERVICES	2,372	2,108	1,162	2,108
EDUCATIONAL/TRAINING SERVICES	538	610	95	610
OTHER PROFESSIONAL SERVICES	505	400	105	400
INDIRECT SERVICES	10,403	12,264	12,264	12,765
COMMUNICATIONS/TELEPHONE-PAGER	1,530	1,300	777	1,600
ADVERTISING/LEGAL AND NONLEGAL	-	-	35	-
TRAVEL	1,370	2,350	352	2,350
GENERAL SUPPLIES	1,642	1,430	140	1,430
SUBSCRIPTIONS AND MEMBERSHIPS	25	25	50	75
BOOKS	476	455	538	550
TOTAL COURT	\$ 212,883	\$ 230,223	\$ 134,639	\$ 238,129

COURT SUMMARY

PERSONNEL EXPENDITURES	\$ 194,022	\$ 209,281	\$ 119,121	\$ 216,241
OPERATING EXPENDITURES	18,861	20,942	15,518	9,123
INDIRECT SERVICES	-	-	-	12,765
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 212,883	\$ 230,223	\$ 134,639	\$ 238,129

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

COMMUNITIES THAT CARE (CTC)

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
STRENGTHENING FAMILIES GRANT	\$ -	\$ -	\$ -	\$ -
COMMUNITY THAT CARES REVENUE	55,374	89,227	4,543	22,000
CTC DONATIONS	5,225	5,794	500	5,794
TOTAL CTC REVENUE	\$ 60,599	\$ 95,021	\$ 5,043	\$ 27,794
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 24,191	\$ 46,578	\$ 26,185	\$ -
YEAR-ROUND PART TIME	11,356	-	-	30,680
FICA	2,893	4,322	2,367	2,349
GROUP INSURANCE/EMPLOYER SHARE	2,993	9,853	5,744	-
RETIREMENT/EMPLOYER SHARE	3,961	8,978	4,577	-
WORKMEN'S COMP INSURANCE	36	65	59	43
OTHER EMPLOYEE BENEFITS	-	110	20	80
EDUCATIONAL/TRAINING SERVICES	2,278	8,000	385	-
TRAINING - PARENTING PROGRAM	7,466	7,000	6,452	-
CAPACITY BUIDLING	2,199	3,000	-	3,000
SAMSHA	110	-	-	-
OTHER PROFESSIONAL SERVICES	100	1,000	-	-
COMMUNICATIONS/TELEPHONE-PAGER	-	1,000	-	1,000
TRAVEL	2,073	10,000	3,647	-
GENERAL SUPPLIES	107	5,500	88	-
YOUTH COURT	-	-	749	-
GASOLINE	-	-	-	300
TOTAL CTC	\$ 59,763	\$ 105,406	\$ 50,273	\$ 37,452
OPERATING SURPLUS/(DEFICIT)	\$ 836	\$ (10,385)	\$ (45,230)	\$ (9,658)

CTC SUMMARY

PERSONNEL EXPENDITURES	\$ 45,430	\$ 69,906	\$ 38,952	\$ 33,152
OPERATING EXPENDITURES	14,333	35,500	11,321	4,300
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 59,763	\$ 105,406	\$ 50,273	\$ 37,452

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

DEVELOPMENT SERVICES

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 433,369	\$ 320,837	\$ 162,090	\$ 318,148
YEAR-ROUND PART TIME	-	-	-	-
FICA	34,667	26,589	12,930	25,021
GROUP INSURANCE/EMPLOYER SHARE	61,231	58,984	20,405	69,787
RETIREMENT/EMPLOYER SHARE	80,752	61,842	24,778	61,324
WORKMEN'S COMP INSURANCE	4,960	2,949	2,659	3,014
AUTOMOBILE ALLOWANCE	16,500	6,600	-	-
OTHER EMPLOYEE BENEFITS	390	830	332	830
EDUCATIONAL/TRAINING SERVICES	1,677	1,025	673	3,450
OTHER PROFESSIONAL SERVICES	14,802	1,190	730	49,430
INDIRECT SERVICES	15,646	18,444	18,444	19,198
COMMUNICATIONS/TELEPHONE-PAGER	7,941	3,600	3,736	4,500
ADVERTISING/LEGAL AND NONLEGAL	883	2,300	1,282	2,300
TRAVEL	2,866	2,100	151	2,100
CITY UTILITIES	10,356	8,900	5,652	9,000
GENERAL SUPPLIES	3,298	3,730	8,429	3,730
GASOLINE	1,165	800	275	1,600
SUBSCRIPTIONS AND MEMBERSHIPS	1,332	21,235	19,775	6,020
BOOKS	673	1,740	956	1,740
MACHINERY, VEHICLES & EQUIP	8,261	150	129	150
LEASE PURCHASE	5,400	5,400	5,400	5,400
CONTINGENCY/SUNDRY/ALLOWANCE	554	1,250	100	1,250
TOTAL DEVELOPMENT SERVICES	\$ 706,723	\$ 550,495	\$ 288,926	\$ 587,992

DEVELOPMENT SERVICES SUMMARY

PERSONNEL EXPENDITURES	\$ 631,869	\$ 478,631	\$ 223,194	\$ 478,124
OPERATING EXPENDITURES	45,547	47,870	41,759	85,120
INDIRECT SERVICES	15,646	18,444	18,444	19,198
CAPITAL EXPENDITURES	13,661	5,550	5,529	5,550
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 706,723	\$ 550,495	\$ 288,926	\$ 587,992

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

ENGINEER

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ -	\$ 255,994	\$ 146,789	\$ 262,352
FICA	-	21,126	11,775	21,612
GROUP INSURANCE/EMPLOYER SHARE	-	55,857	33,537	59,064
RETIREMENT/EMPLOYER SHARE	-	49,256	27,716	50,461
WORKMEN'S COMP INSURANCE	-	4,512	4,069	4,624
AUTOMOBILE ALLOWANCE	-	19,800	11,550	19,800
OTHER EMPLOYEE BENEFITS	-	460	160	460
EDUCATIONAL/TRAINING SERVICES	-	1,175	188	1,230
OTHER PROFESSIONAL SERVICES	-	7,800	5,610	18,000
REPAIR & MAINTENANCE SERVICE	-	4,000	3,000	4,000
COMMUNICATIONS/TELEPHONE-PAGER	-	4,600	1,579	3,600
TRAVEL	-	2,003	151	2,300
GENERAL SUPPLIES	-	1,000	-	4,600
SUBSCRIPTIONS AND MEMBERSHIPS	-	848	211	500
BOOKS	-	200	-	200
MACHINERY, VEHICLES & EQUIP	-	3,600	2,660	-
TOTAL ENGINEER	\$ -	\$ 432,231	\$ 248,995	\$ 452,803

ENGINEER SUMMARY

PERSONNEL EXPENDITURES	\$ -	\$ 407,005	\$ 235,596	\$ 418,373
OPERATING EXPENDITURES	-	21,626	10,739	34,430
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	3,600	2,660	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ -	\$ 432,231	\$ 248,995	\$ 452,803

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

FIRE

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 112,664	\$ 95,187	\$ 52,079	\$ 97,406
YEAR-ROUND PART TIME	55,626	88,998	115,079	88,998
FICA	13,005	14,848	12,945	14,940
GROUP INSURANCE/EMPLOYER SHARE	15,008	16,700	10,319	16,219
RETIREMENT/EMPLOYER SHARE	25,960	29,874	14,694	30,310
TUITION REIMBURSEMENT	-	-	408	
WORKMEN'S COMP INSURANCE	4,148	4,397	3,965	4,442
UNIFORM ALLOWANCE	24,569	23,000	3,297	21,000
OTHER EMPLOYEE BENEFITS	91	2,870	942	4,650
EDUCATIONAL/TRAINING SERVICES	2,855	6,330	190	5,330
OTHER PROFESSIONAL SERVICES	3,393	6,570	1,185	21,570
DISASTER PREPAREDNESS	4,947	4,950	-	4,950
INDIRECT SERVICES	18,759	22,113	22,113	23,018
REPAIR & MAINTENANCE SERVICE	6,835	14,675	10,172	11,675
COMMUNICATIONS/TELEPHONE-PAGER	26,352	31,000	13,570	29,000
ADVERTISING/LEGAL AND NONLEGAL	-	300	-	300
TRAVEL	8,313	15,145	5,045	10,000
CITY UTILITIES	5,993	5,400	2,987	5,400
GENERAL SUPPLIES	19,905	20,145	8,519	20,145
NATURAL GAS/MOUNTAIN FUEL	3,413	3,500	974	3,500
GASOLINE	5,706	5,000	4,050	5,000
SUBSCRIPTIONS AND MEMBERSHIPS	2,825	3,005	554	3,005
BOOKS	-	960	-	960
IMPROVEMENTS OTHER THAN BLDG	-	-	256	-
MACHINERY, VEHICLES & EQUIP	5,971	10,848	10,712	10,848
LEASE PURCHASE	91,745	91,150	91,745	8,000
CONTINGENCY/SUNDRY/ALLOWANCE	2,021	3,650	2,796	3,650
TOTAL FIRE	\$ 460,104	\$ 520,615	\$ 388,716	\$ 444,316

FIRE SUMMARY

PERSONNEL EXPENDITURES	\$ 251,071	\$ 275,874	\$ 213,848	\$ 277,965
OPERATING EXPENDITURES	111,317	142,743	72,155	124,485
INDIRECT SERVICES	-	-	-	23,018
CAPITAL EXPENDITURES	97,716	101,998	102,713	18,848
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 460,104	\$ 520,615	\$ 388,716	\$ 444,316

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

LEGAL

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 246,014	\$ 258,705	\$ 147,808	\$ 265,116
FICA	19,186	20,997	11,477	21,394
GROUP INSURANCE/EMPLOYER SHARE	36,923	41,226	26,698	41,919
RETIREMENT/EMPLOYER SHARE	46,150	49,585	27,568	50,777
WORKMEN'S COMP INSURANCE	3,632	3,881	3,500	3,977
AUTOMOBILE ALLOWANCE	6,600	6,600	3,850	6,600
OTHER EMPLOYEE BENEFITS	78	494	137	494
EDUCATIONAL/TRAINING SERVICES	941	970	75	1,500
OTHER PROFESSIONAL SERVICES	27,683	46,000	24,851	46,000
COMMUNICATIONS/TELEPHONE-PAGER	1,200	2,180	1,250	2,180
TRAVEL	618	1,500	490	2,000
GENERAL SUPPLIES	1,044	400	52	400
GASOLINE	264	-	84	-
SUBSCRIPTIONS AND MEMBERSHIPS	3,379	10,071	4,149	10,071
BOOKS	1,436	-	478	-
TOTAL LEGAL	\$ 395,148	\$ 442,609	\$ 252,467	\$ 452,428

LEGAL SUMMARY

PERSONNEL EXPENDITURES	\$ 358,583	\$ 381,488	\$ 221,038	\$ 390,277
OPERATING EXPENDITURES	36,565	61,121	31,429	62,151
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 395,148	\$ 442,609	\$ 252,467	\$ 452,428

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

LIBRARY

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 109,430	\$ 113,926	\$ 64,919	\$ 116,786
YEAR-ROUND PART TIME	116,425	143,459	69,396	145,180
SEASONAL	-	-	785	-
FICA	16,977	19,727	10,225	20,077
GROUP INSURANCE/EMPLOYER SHARE	23,393	37,238	16,739	39,376
RETIREMENT/EMPLOYER SHARE	19,654	21,953	11,718	22,505
WORKMEN'S COMP INSURANCE	342	361	326	367
OTHER EMPLOYEE BENEFITS	423	930	503	780
EDUCATIONAL/TRAINING SERVICES	499	510	506	760
OTHER PROFESSIONAL SERVICES	6,873	7,000	2,582	7,000
INDIRECT SERVICES	38,542	45,433	45,433	47,292
REPAIR & MAINTENANCE SERVICE	2,260	2,600	1,197	2,600
COMMUNICATIONS/TELEPHONE-PAGER	1,020	1,200	518	1,100
TRAVEL	883	895	895	1,150
CITY UTILITIES	8,389	7,000	4,236	9,000
GENERAL SUPPLIES	9,911	9,895	5,303	10,900
NATURAL GAS/MOUNTAIN FUEL	2,303	3,500	806	2,500
SUBSCRIPTIONS AND MEMBERSHIPS	223	230	-	230
BOOKS	16,414	13,500	10,256	12,000
PERIODICALS	2,671	2,692	1,616	2,700
VIDEO/AUDIO	8,396	6,000	2,734	6,000
JR. BOOKS	16,570	13,500	5,660	12,500
PROGRAMS	3,002	3,000	1,626	5,500
YOUNG ADULT BOOKS	-	8,420	4,753	8,000
IMPROVEMENTS OTHER THAN BLDG	-	419	41,683	-
LIBRARY GRANT EXPENDITURE	6,747	-	18,606	-
MACHINERY, VEHICLES & EQUIP	1,587	1,200	1,318	-
TOTAL LIBRARY	\$ 412,934	\$ 464,588	\$ 324,339	\$ 474,303

LIBRARY SUMMARY

PERSONNEL EXPENDITURES	\$ 286,644	\$ 337,594	\$ 174,611	\$ 345,071
OPERATING EXPENDITURES	79,414	71,522	37,935	81,940
INDIRECT SERVICES	38,542	45,433	45,433	47,292
CAPITAL EXPENDITURES	8,334	1,619	61,607	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 412,934	\$ 456,168	\$ 319,586	\$ 474,303

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

MUNICIPAL BUILDING AUTHORITY (MBA)

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

MBA SUMMARY

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

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

PARKS

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 198,641	\$ 198,405	\$ 98,571	\$ 208,980
SEASONAL	23,097	21,803	12,642	21,803
OVERTIME	4,138	6,720	3,951	6,720
ON CALL TIME	864	3,744	706	3,744
FICA	16,877	17,947	8,708	18,765
GROUP INSURANCE/EMPLOYER SHARE	55,391	58,842	26,411	67,554
RETIREMENT/EMPLOYER SHARE	38,560	38,280	19,195	40,337
WORKMEN'S COMP INSURANCE	3,861	3,887	3,505	4,075
UNIFORM ALLOWANCE	624	525	467	775
AUTOMOBILE ALLOWANCE	3,300	3,300	1,925	3,300
OTHER EMPLOYEE BENEFITS	239	930	173	1,050
EDUCATIONAL/TRAINING SERVICES	20	155	70	960
OTHER PROFESSIONAL SERVICES	380	13,000	11,040	16,000
INDIRECT SERVICES	18,960	18,513	18,513	18,386
REPAIR & MAINTENANCE SERVICE	3,893	8,000	1,180	10,625
COMMUNICATIONS/TELEPHONE-PAGER	1,800	2,250	1,500	2,750
ADVERTISING/LEGAL AND NONLEGAL	-	50	-	50
TRAVEL	-	687	124	720
CITY UTILITIES	34,826	32,000	23,203	35,000
GENERAL SUPPLIES	13,929	10,000	7,825	13,000
ELECTRICITY	460	750	236	750
GASOLINE	5,328	6,850	2,341	6,300
SUBSCRIPTIONS AND MEMBERSHIPS	-	100	-	150
PA VILLION AT MEMORIAL PARK	47,131	-	8,486	-
MEMORIAL PARK UPGRADE	-	450,000	298,775	-
MEMORIAL PARK BATHROOM UPGRADE	-	20,000	10,000	-
IMPROVEMENTS OTHER THAN BLDG	3,905	9,000	518	51,500
MACHINERY, VEHICLES & EQUIP	12,100	1,000	(1,084)	5,000
LEASE PURCHASE	79,761	23,400	23,887	26,600
TOTAL PARKS	\$ 568,085	\$ 950,138	\$ 582,868	\$ 564,894

PARKS SUMMARY

PERSONNEL EXPENDITURES	\$ 345,592	\$ 354,383	\$ 176,254	\$ 377,103
OPERATING EXPENDITURES	60,636	73,842	47,519	86,305
INDIRECT SERVICES	18,960	18,513	18,513	18,386
CAPITAL EXPENDITURES	142,897	503,400	340,582	83,100
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 568,085	\$ 950,138	\$ 582,868	\$ 564,894

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

PAYSON COMMUNITY THEATER

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
PAYSON COMMUNITY THEATER REV	\$ 32,205	\$ 29,000	\$ 42,754	\$ 25,000
DONATIONS	825	1,500	1,575	1,500
TRANSFER FROM GENERAL FUND	7,000	7,000	7,000	7,000
TRANSFER FROM PARC TAX	-	20,000	20,000	15,000
FUND BALANCE APPROPRIATION	-	4,000	-	4,000
TOTAL REVENUE	\$ 40,030	\$ 61,500	\$ 71,329	\$ 52,500
EXPENDITURES:				
REGULAR EMPLOYEES	\$ -	\$ -	\$ -	\$ -
SEASONAL	12,949	13,550	14,103	13,000
FICA	986	1,037	1,074	995
RETIREMENT/EMPLOYER SHARE	-	-	71	-
WORKMEN'S COMP INSURANCE	232	238	215	229
OTHER PROFESSIONAL SERVICES	10,100	11,225	20,475	11,225
ADVERTISING/LEGAL AND NONLEGAL	2,362	2,050	1,135	2,050
GENERAL SUPPLIES	7,017	33,400	31,021	24,400
TOTAL EXPENDITURES	\$ 33,646	\$ 61,500	\$ 68,094	\$ 51,899
OPERATING SURPLUS/(DEFICIT)	\$ 6,384	\$ -	\$ 3,235	\$ 601

PAYSON COMMUNITY THEATER SUMMARY

PERSONNEL EXPENDITURES	\$ 14,167	\$ 14,825	\$ 15,463	\$ 14,224
OPERATING EXPENDITURES	19,479	46,675	52,631	37,675
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 33,646	\$ 61,500	\$ 68,094	\$ 51,899

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

PETEETNEET

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
PETEETNEET GRANT REV	\$ -	\$ -	\$ -	\$ -
PETEETNEET RENTAL REVENUE	19,557	20,000	10,747	20,000
PETEETNEET ANTIQUE EXPO	-	-	-	-
PETEETNEET DONATIONS	185	-	100	-
PETEETNEET CHRISTMAS EXPO	974	-	1,180	700
MISCELLANEOUS	500	-	-	-
TOTAL REVENUE	\$ 21,216	\$ 20,000	\$ 12,027	\$ 20,700
EXPENDITURES:				
REGULAR EMPLOYEES	\$ -	\$ -	\$ -	\$ -
YEAR-ROUND PART TIME	-	13,377	-	-
SEASONAL	13,159	-	7,410	13,156
FICA	-	1,028	-	1,011
WORKMEN'S COMP INSURANCE	215	236	213	233
OTHER EMPLOYEE BENEFITS	-	60	-	60
REPAIR AND MAINTENANCE SERVICE	9,018	6,000	(19,792)	9,000
COMMUNICATIONS/TELEPHONE-PAGER	2,796	2,600	1,203	2,800
ADVERTISING/LEGAL AND NONLEGAL	300	-	-	-
CITY UTILITIES	12,839	12,370	7,393	13,000
GENERAL SUPPLIES	893	3,000	404	2,000
NATURAL GAS/MOUNTAIN FUEL	13,550	22,000	6,347	20,000
IMPROVEMENTS OTHER THAN BUILDI	-	-	-	12,000
PETEETNEET CHRISTMAS EXPO	622	700	356	700
TOTAL EXPENDITURES	\$ 54,615	\$ 60,671	\$ 3,178	\$ 73,960
OPERATING SURPLUS/(DEFICIT)	\$ (33,399)	\$ (40,671)	\$ 8,849	\$ (53,260)

PETEETNEET SUMMARY

PERSONNEL EXPENDITURES	\$ 13,374	\$ 14,701	\$ 7,623	\$ 14,460
OPERATING EXPENDITURES	41,241	45,970	(4,445)	47,500
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	12,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 54,615	\$ 60,671	\$ 3,178	\$ 73,960

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

POLICE

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 1,214,888	\$ 1,237,871	\$ 685,440	\$ 1,488,366
YEAR-ROUND PART TIME	30,322	81,558	19,203	83,005
OVERTIME	42,874	85,000	48,968	85,000
FICA	98,471	109,930	59,369	128,929
GROUP INSURANCE/EMPLOYER SHARE	259,616	385,360	176,228	480,547
RETIREMENT/EMPLOYER SHARE	338,613	373,490	207,787	460,066
WORKMEN'S COMP INSURANCE	19,854	21,501	19,388	25,899
UNIFORM ALLOWANCE	28,734	18,100	10,685	24,000
OTHER EMPLOYEE BENEFITS	1,347	6,000	1,396	6,480
EDUCATIONAL/TRAINING SERVICES	11,936	14,000	6,251	16,000
OTHER PROFESSIONAL SERVICES	13,541	14,401	3,921	32,401
DRUG TASK FORCE	9,986	10,275	8,270	10,575
FIRE ARMS	7,218	6,210	3,790	6,510
TASER	-	6,013	1,216	6,013
INDIRECT SERVICES	108,393	119,331	119,331	129,624
REPAIR & MAINTENANCE SERVICE	3,569	3,950	1,006	10,775
COMMUNICATIONS/TELEPHONE-PAGER	190,300	178,076	78,148	178,076
ADVERTISING/LEGAL AND NONLEGAL	617	255	-	255
TRAVEL	6,129	10,059	3,646	12,000
CITY UTILITIES	10,491	9,500	5,722	9,500
K-9 SUPPLIES	2,636	1,700	3,400	1,700
GENERAL SUPPLIES	13,534	10,961	7,260	11,500
GASOLINE	48,378	55,000	24,952	60,000
SUBSCRIPTIONS AND MEMBERSHIPS	1,080	1,740	1,010	1,740
IMPROVEMENTS OTHER THAN BLDG	8,220	5,500	-	5,500
MACHINERY, VEHICLES & EQUIP	30,647	18,165	-	28,165
LEASE PURCHASE	140,849	147,412	96,084	167,812
CONTINGENCY/SUNDRY/ALLOWANCE	1,571	1,500	1,215	2,000
TOTAL POLICE	\$ 2,643,814	\$ 2,932,858	\$ 1,615,317	\$ 3,472,438
POLICE SUMMARY				
PERSONNEL EXPENDITURES	\$ 2,034,719	\$ 2,318,810	\$ 1,249,790	\$ 2,782,292
OPERATING EXPENDITURES	320,986	323,640	150,112	359,045
INDIRECT SERVICES	108,393	119,331	119,331	129,624
CAPITAL EXPENDITURES	179,716	171,077	96,084	201,477
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 2,643,814	\$ 2,932,858	\$ 1,615,317	\$ 3,472,438

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

ANIMAL CONTROL

<u>DESCRIPTION</u>	<u>ACTUAL FY 17-18</u>	<u>ADOPTED BUDGET FY 18-19</u>	<u>MID YEAR ACTUAL FY 18-19</u>	<u>PROPOSED BUDGET FY 19-20</u>
REGULAR EMPLOYEES	\$ 43,509	\$ 45,244	\$ 27,446	\$ 47,172
OVERTIME	57	1,500	-	1,500
FICA	3,219	3,594	2,037	3,742
GROUP INSURANCE/EMPLOYER SHARE	16,882	18,619	12,022	19,688
RETIREMENT/EMPLOYER SHARE	10,574	11,549	6,333	12,024
WORKMEN'S COMP INSURANCE	747	801	722	834
OTHER EMPLOYEE BENEFITS	7	440	1	440
EDUCATIONAL/TRAINING SERVICES	250	500	625	500
OTHER PROFESSIONAL SERVICES	22,736	18,668	26,881	39,000
REPAIR & MAINTENANCE SERVICE	-	800	-	800
TRAVEL	403	800	-	800
GENERAL SUPPLIES	60	850	-	850
MACHINERY, VEHICLES & EQUIP	897	1,000	-	1,000
TOTAL ANIMAL CONTROL	\$ 99,403	\$ 105,015	\$ 76,067	\$ 129,000

ANIMAL CONTROL SUMMARY

PERSONNEL EXPENDITURES	\$ 75,087	\$ 82,397	\$ 48,561	\$ 86,050
OPERATING EXPENDITURES	23,419	21,618	27,506	41,950
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	897.00	1,000.00	-	1,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 99,403	\$ 105,015	\$ 76,067	\$ 129,000

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

SWIMMING POOL

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
POOL ADMISSION FEES	\$ 222,586	\$ 195,000	\$ 101,705	210,000
SWIMMING LESSONS	75,243	70,000	10,306	75,000
SWIM TEAM REVENUE	26,492	20,000	516	25,000
TOTAL REVENUE	\$ 324,321	\$ 285,000	\$ 112,527	\$ 310,000
EXPENDITURES:				
SEASONAL	196,244	245,923	143,344	246,530
OVERTIME	145	-	-	-
FICA	16,572	21,112	12,541	21,139
GROUP INSURANCE/EMPLOYER SHARE	8,749	9,310	5,366	9,844
RETIREMENT/EMPLOYER SHARE	4,842	5,135	2,784	5,084
WORKMEN'S COMPENSATION INSURAN	3,942	4,857	4,380	4,863
OTHER EMPLOYEE BENEFITS	124	3,740	90	3,740
TRAINING	445	655	-	655
REPAIR AND MAINTENANCE SERVICE	13,762	15,400	5,964	20,000
COMMUNICATIONS/TELEPHONE-PAGER	1,110	1,272	559	1,272
CITY UTILITIES	58,204	53,000	30,990	59,000
SWIM TEAM SUPPLIES	8,113	7,800	2,367	8,200
SUPPLIES	41,825	43,150	27,641	43,150
NATURAL GAS/MOUNTAIN FUEL	29,998	38,000	12,790	35,000
IMPROVEMENTS	-	-	74,000	-
PRINCIPAL PAYMENTS	420,828	387,000	520,497	387,000
TOTAL EXPENDITURES	\$ 830,194	\$ 862,971	\$ 864,643	\$ 871,829
OPERATING SURPLUS/(DEFICIT)	\$ (505,873)	\$ (577,971)	\$ (752,116)	\$ (561,829)

SWIMMING POOL SUMMARY

PERSONNEL EXPENDITURES	\$ 255,909	\$ 316,694	\$ 189,835	\$ 317,552
OPERATING EXPENDITURES	153,457	159,277	80,311	167,277
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	74,000	-
TRANSFERS	-	-	-	-
DEBT SERVICE	420,828	387,000	520,497	387,000
TOTAL FUNCTIONAL AREAS	\$ 830,194	\$ 862,971	\$ 864,643	\$ 871,829

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

RECREATION

DESCRIPTION	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 17-18	BUDGET FY 18-19	ACTUAL FY 18-19	BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 161,296	\$ 169,067	\$ 103,224	\$ 222,881
YEAR-ROUND PART TIME	48,471	57,152	28,287	57,612
SEASONAL	26,348	29,965	11,292	14,625
OVERTIME	2,125	5,000	1,431	5,000
FICA	17,950	20,536	10,923	23,528
GROUP INSURANCE/EMPLOYER SHARE	43,128	46,548	28,123	60,488
RETIREMENT/EMPLOYER SHARE	31,103	32,603	18,512	43,007
WORKMEN'S COMP INSURANCE	3,347	3,593	3,240	4,274
AUTOMOBILE ALLOWANCE	6,600	6,600	3,850	6,600
OTHER EMPLOYEE BENEFITS	289	1,160	509	1,340
EDUCATIONAL/TRAINING SERVICES	480	600	-	600
BANK CHARGES	29,374	24,000	18,044	29,000
INDIRECT SERVICES	34,313	38,146	38,146	39,176
REPAIR & MAINTENANCE SERVICES	9,653	8,600	4,195	10,175
COMMUNICATIONS/TELEPHONE-PAGER	1,967	2,500	1,491	2,500
ADVERTISING/LEGAL AND NONLEGAL	-	300	-	-
TRAVEL	-	750	-	750
CITY UTILITIES	48,979	53,000	21,814	49,000
GENERAL SUPPLIES	6,146	4,100	4,243	6,000
NATURAL GAS/MOUNTAIN FUEL	604	1,500	193	1,000
GASOLINE	1,154	2,000	1,275	2,000
SUBSCRIPTIONS AND MEMBERSHIPS	250	250	292	250
IMPROVEMENTS OTHER THAN BLDG	11,215	10,400	10,400	-
LEASE PURCHASE	37,154	7,000	7,000	9,000
TOTAL RECREATION	\$ 522,025	\$ 525,370	\$ 316,484	\$ 588,806

RECREATION SUMMARY

PERSONNEL EXPENDITURES	\$ 340,657	\$ 372,224	\$ 209,391	\$ 439,355
OPERATING EXPENDITURES	98,686	97,600	51,547	101,275
INDIRECT SERVICES	34,313	38,146	38,146	39,176
CAPITAL EXPENDITURES	48,369	17,400	17,400	9,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 522,025	\$ 525,370	\$ 316,484	\$ 588,806

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

RECREATION ADULT

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
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	158	27,000	-	27,000
FICA	1,710	2,066	629	2,066
WORKMEN'S COMP INSURANCE	463	475	428	475
OTHER PROFESSIONAL SERVICES	75	-	-	-
PROFESSIONAL SERVICE/MENS SOFT	14,794	17,000	9,946	17,000
PROFESSIONAL SERVICE/WOMENS SO	3,868	-	114	-
PROFESSIONAL SERVICE/BA SKETBAL	3,018	-	980	-
PROFESSIONAL SERVICE/VOLLEYBAL	9,684	-	3,438	-
SUPPLIES/MENS SOFTBALL	6,464	12,614	5,970	12,614
SUPPLIES/WOMENS SOFTBALL	1,763	1,896	238	1,896
SUPPLIES/BASKETBALL	95	580	601	580
SUPPLIES/VOLLEYBALL	1,871	3,520	5,373	3,520
SUPPLIES/ROAD RACES	4,581	5,403	4,191	5,403
SUPPLIES/TRACK	-	-	2,084	-
TOTAL EXPENDITURES	\$ 48,904	\$ 70,554	\$ 33,992	\$ 70,554
OPERATING SURPLUS/(DEFICIT)	\$ (48,904)	\$ 11,446	\$ (33,992)	\$ 11,446

RECREATION ADULT SUMMARY

PERSONNEL EXPENDITURES	\$ 2,331	\$ 29,541	\$ 1,057	\$ 29,541
OPERATING EXPENDITURES	46,573	41,013	32,935	41,013
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 48,904	\$ 70,554	\$ 33,992	\$ 70,554

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

RECREATION YOUTH

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
BASEBALL		60,240		60,000
SOCCER		24,875		24,000
JR. JAZZ		22,600		27,000
SKIING		10,480		8,500
FOOTBALL		29,525		27,720
WRESTLING		3,500		3,230
TRACK		2,415		3,600
VOLLEYBALL		3,950		2,800
GYMNASTICS, DANCE, TUMBLING		223,892		235,000
				30,000
TOTAL REVENUE	\$ -	\$ 381,477	\$ -	\$ 421,850
EXPENDITURES:				
REGULAR EMPLOYEES	\$ -	\$ -	\$ -	\$ -
SEASONAL	2,789	202,800	2,255	202,800
FICA	13,646	16,126	7,571	16,126
WORKMEN'S COMP INSURANCE	3,585	3,710	3,345	3,710
PROFESSIONAL SERVICE/BASEBALL	13,612	-	7,501	-
PROFESSIONAL SERVICES/SOCCER	4,163	-	3,435	-
PROFESSIONAL SERVICE/JR JAZZ B	17,880	-	10,557	-
PROFESSIONAL SERVICE/FOOTBALL	10,555	-	7,474	-
PROFESSIONAL SERVICE/WRESTLING	2,534	-	2,582	-
PROFESSIONAL SERVICE/TRACK	1,000	-	-	-
PROFESSIONAL SERVICE/VOLLYBALL	1,621	-	1,351	-
PROFESSIONAL SERVICE/MISC	129,718	-	71,092	-
SUPPLIES/BASEBALL	28,801	34,504	6,557	34,504
SUPPLIES/SOCCER	12,453	12,401	10,029	12,401
SUPPLIES/JR JAZZ BASKETBALL	6,169	7,185	6,255	7,185
SUPPLIES/SKIING	6,941	7,520	40	7,520
SUPPLIES/FOOTBALL	17,327	17,293	4,971	17,293
SUPPLIES/WRESTLING	721	704	1,974	704
SUPPLIES/TRACK	821	1,310	204	1,310
SUPPLIES/VOLLEYBALL	1,260	2,689	1,251	2,689
SUPPLIES/MISC.	88,539	86,000	46,550	86,000
GENERAL SUPPLIES	382	-	203	-
LEASE PURCHASE	13,000	13,000	13,000	13,000
TOTAL EXPENDITURES	\$ 381,492	\$ 405,242	\$ 208,215	\$ 405,242
OPERATING SURPLUS/(DEFICIT)	\$ (381,492)	\$ (23,765)	\$ (208,215)	\$ 16,608
RECREATION YOUTH SUMMARY				
PERSONNEL EXPENDITURES	\$ 20,020	\$ 222,636	\$ 13,189	\$ 222,636
OPERATING EXPENDITURES	348,472	169,606	182,026	169,606
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	13,000	13,000	13,000	13,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 381,492	\$ 405,242	\$ 208,215	\$ 405,242

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

SALMON SUPPER

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
SALMON SUPPER REVENUE	\$ 80,008	\$ 75,000	\$ 76,113	\$ 76,800
INTEREST	1,111	300	790	300
FUND BALLANCE APPROPRIATION	0	-	-	-
TOTAL REVENUE	\$ 81,119	\$ 75,300	\$ 76,903	\$ 77,100
EXPENDITURES:				
REGULAR EMPLOYEES	\$ -	\$ -	\$ -	\$ -
OTHER PROFESSIONAL SERVICES	30	1,000	114	1,000
ADVERTISING/LEGAL AND NONLEGAL	440	1,000	318	1,000
GENERAL SUPPLIES	63,729	63,000	69,415	68,000
TRANSFER TO GENERAL FUND	25,000	-	-	-
TOTAL EXPENDITURES	\$ 89,199	\$ 65,000	\$ 69,847	\$ 70,000
OPERATING SURPLUS/(DEFICIT)	\$ (8,080)	\$ 10,300	\$ 7,056	\$ 7,100

SALMON SUPPER SUMMARY

PERSONNEL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	64,199	65,000	69,847	70,000
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	25,000	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 89,199	\$ 65,000	\$ 69,847	\$ 70,000

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

SENIOR CITIZEN

DESCRIPTION	ACTUAL FY 15-16	ADOPTED BUDGET FY 16-17	MID YEAR ACTUAL FY 16-17	PROPOSED BUDGET FY 17-18
REGULAR EMPLOYEES	\$ 41,312	\$ 42,956	\$ 24,680	\$ 43,804
YEAR- ROUND PART TIME	33,015	48,573	18,475	38,715
SEASONAL	-	-	248	-
FICA	5,606	7,030	3,327	6,340
GROUP INSURANCE/EMPLOYER SHARE	6,454	6,920	4,717	7,330
RETIREMENT/EMPLOYER SHARE	7,824	8,280	4,660	8,444
WORKMEN'S COMPENSATION INSURAN	861	920	830	748
OTHER EMPLOYEE BENEFITS	4	560	255	560
OTHER PROFESSIONAL SERVICES	255	255	-	255
INDIRECT SERVICES	8,356	9,849	9,850	10,253
REPAIR & MAINTENANCE SERVICES	-	-	-	-
COMMUNICATIONS/TELEPHONE-PAGER	509	500	258	500
CITY UTILITIES	10,356	9,000	5,652	10,400
GENERAL SUPPLIES	1,960	3,015	966	3,015
GASOLINE	1,075	1,500	303	1,200
SUBSCRIPTIONS AND MEMBERSHIPS	117	450	-	250
IMPROVEMENTS (ELDRIDGE GRANT)	1,852	6,000	3,744	6,000
MACHINERY, VEHICLES & EQUIP	38	-	-	-
TOTAL SENIOR CITIZENS	\$ 119,594	\$ 145,808	\$ 77,965	\$ 137,814

SENIOR CITIZENS SUMMARY

PERSONNEL EXPENDITURES	\$ 95,076	\$ 115,239	\$ 57,192	\$ 105,941
OPERATING EXPENDITURES	14,272	14,720	7,179	15,620
INDIRECT SERVICES	8,356	9,849	9,850	10,253
CAPITAL EXPENDITURES	1,890	6,000	3,744	6,000
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 119,594	\$ 145,808	\$ 77,965	\$ 137,814

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

SNACK SHACK

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
CONCESSIONS (SNACK SHACK)	\$ 89,287	\$ 85,000	\$ 38,998	88,000
TOTAL REVENUE	<u>\$ 89,287</u>	<u>\$ 85,000</u>	<u>\$ 38,998</u>	<u>\$ 88,000</u>
EXPENDITURES:				
REGULAR EMPLOYEES	\$ -	\$ -	\$ -	\$ -
SEASONAL	28,639	36,975	15,188	36,975
FICA	2,201	2,884	1,162	2,884
WORKMEN'S COMP INSURANCE	544	663	598	663
OTHER EMPLOYEE BENEFITS	-	720	-	720
REPAIR AND MAINTENANCE SERVICE	1,046	2,800	200	2,800
COMMUNICATIONS/TELEPHONE-PAGER	510	500	259	500
ADVERTISING/LEGAL AND NONLEGAL	-	80	-	80
SUPPLIES/MENS SOFTBALL	17	-	10	-
GENERAL SUPPLIES (BASEBALL)	37,020	40,000	13,818	40,000
TOTAL EXPENDITURES	<u>\$ 70,375</u>	<u>\$ 84,622</u>	<u>\$ 31,235</u>	<u>\$ 84,622</u>

SNACK SHACK SUMMARY

PERSONNEL EXPENDITURES	\$ 31,384	\$ 41,242	\$ 16,948	\$ 41,242
OPERATING EXPENDITURES	38,991	43,380	14,287	43,380
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	<u>\$ 70,375</u>	<u>\$ 84,622</u>	<u>\$ 31,235</u>	<u>\$ 84,622</u>

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

STREETS

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REGULAR EMPLOYEES	\$ 117,384	\$ 121,494	\$ 68,974	\$ 123,987
SEASONAL	27,831	17,780	-	17,780
OVERTIME	6,387	6,000	3,622	7,000
ON CALL	-	500	-	500
FICA	12,744	10,801	5,713	11,073
GROUP INSURANCE/EMPLOYER SHARE	31,305	34,568	16,474	35,549
RETIREMENT/EMPLOYER SHARE	26,985	24,652	13,433	25,318
WORKMEN'S COMP INSURANCE	2,758	2,922	2,635	2,998
UNIFORM ALLOWANCE	7,940	5,000	1,398	5,000
OTHER EMPLOYEE BENEFITS	133	1,082	2,460	1,082
OTHER PROFESSIONAL SERVICES	80	-	-	-
INDIRECT SERVICES	60,673	59,241	59,241	58,837
REPAIR & MAINTENANCE SERVICE	44,206	58,750	32,291	58,750
SIDEWALK REPAIR	25,000	25,000	-	25,000
COMMUNICATIONS/TELEPHONE-PAGER	2,520	2,500	1,518	2,600
ADVERTISING/LEGAL AND NONLEGAL	75	250	-	250
CITY UTILITIES	4,148	8,180	3,841	8,180
GENERAL SUPPLIES	29,450	36,993	65,251	37,000
NATURAL GAS/MOUNTAIN FUEL	-	1,000	-	1,000
GASOLINE	26,438	35,000	17,083	35,000
IMPROVEMENTS OTHER THAN BLDG	6,700	-	-	6,700
MACHINERY, VEHICLES & EQUIP	4,448	-	2,888	-
LEASE PURCHASE	86,343	16,475	13,469	25,475
TOTAL STREETS	\$ 523,548	\$ 468,188	\$ 310,291	\$ 489,079

STREETS SUMMARY

PERSONNEL EXPENDITURES	\$ 233,467	\$ 224,799	\$ 114,709	\$ 230,287
OPERATING EXPENDITURES	131,917	167,673	119,984	167,780
INDIRECT SERVICES	60,673	59,241	59,241	58,837
CAPITAL EXPENDITURES	97,491	16,475	16,357	32,175
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 523,548	\$ 468,188	\$ 310,291	\$ 489,079

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND – DEPARTMENT DETAIL

VICTIM ADVOCATE

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
VICTIMS ADVOCATE - STATE	\$ 59,523	\$ 63,960	\$ 17,065	70,122
INTERLOCAL CONTRIBUTION-VICTIM	5,500	-	-	-
TOTAL REVENUE	\$ 65,023	\$ 63,960	\$ 17,065	\$ 70,122
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 47,148	\$ 50,266	\$ 28,292	\$ 51,538
FICA	4,657	4,359	2,169	4,457
GROUP INSURANCE/EMPLOYER SHARE	7,644	13,739	9,506	14,581
RETIREMENT/EMPLOYER SHARE	9,104	9,699	5,449	9,944
WORKMEN'S COMP INSURANCE	829	887	800	909
AUTOMOBILE ALLOWANCE	6,600	6,600	3,850	6,330
OTHER EMPLOYEE BENEFITS	16	320	62	320
EDUCATIONAL/TRAINING SERVICES	2,271	3,140	3,449	3,140
COMMUNICATIONS/TELEPHONE-PAGER	1,230	1,752	259	1,752
GENERAL SUPPLIES	405	3,800	724	1,100
COMPUTER SUPPLIES	-	1,200	988	1,200
TOTAL EXPENDITURES	\$ 79,904	\$ 95,762	\$ 55,548	\$ 95,271
OPERATING SURPLUS/(DEFICIT)	\$ (14,881)	\$ (31,802)	\$ (38,483)	\$ (25,149)

VICTIM ADVOCATE SUMMARY

PERSONNEL EXPENDITURES	\$ 75,998	\$ 85,870	\$ 50,128	\$ 88,079
OPERATING EXPENDITURES	3,906	9,892	5,420	7,192
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 79,904	\$ 95,762	\$ 55,548	\$ 95,271

PAYSON CITY 2020 TENTATIVE BUDGET

GENERAL FUND - DEPARTMENT DETAIL

CLASS "C" ROAD FUNDS

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUE:				
CLASS C ROAD FUNDS	\$ 759,422	\$ 800,000	\$ 144,463	\$ 800,000
MISCELLANEOUS REVENUE	-	-	36,370	-
APPROPRIATION OF FUND BALANCE	-	-	-	180,000
TOTAL REVENUE	\$ 759,422	\$ 800,000	\$ 180,833	\$ 980,000
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 83,612	\$ 81,376	\$ 48,448	\$ 83,330
OVERTIME	-	-	-	15,000
ON CALL	-	-	-	500
FICA	6,251	6,577	3,611	7,866
GROUP INSURANCE/EMPLOYER SHARE	13,987	19,927	11,273	20,230
RETIREMENT/EMPLOYER SHARE	15,028	15,696	9,042	18,936
WORKMEN'S COMP INSURANCE	1,823	1,949	1,757	1,996
OTHER EMPLOYEE BENEFITS	-	168	-	168
REPAIR & MAINTENANCE SERVICE	180,438	318,732	350,108	350,000
1000 WEST 900 SOUTH	29,865	-	-	-
400 EAST 300-600 SOUTH	32,093	-	-	-
400 WEST UTAH AVE-100 SOUTH	33,995	-	-	-
BLACKHAWK OVERLAY	150,000	-	-	-
UTAH AVENUE PROJECT	-	70,000	-	-
CDBG 500 WEST UTAH AVENUE	-	149,500	-	180,500
PROFESSIONAL WAY OVERLAY	-	35,000	39,991	-
AMERICAN WAY EXTENSION	-	-	-	-
492 WEST UTAH AVENUE TRIP HAZARDS	-	-	-	70,000
350 N 800 E EAST CUL DE SAC RECONSTRUCT	-	-	-	65,000
EDGE MILL 100 W TO 750 W UTAH AVENUE	-	-	-	60,000
MACHINERY & EQUIPMENT	63,673	40,000	19,182	38,358
LEASE PURCHASE	73,698	61,075	42,106	66,475
TOTAL EXPENDITURES	\$ 684,463	\$ 800,000	\$ 525,518	\$ 978,359
OPERATING SURPLUS/(DEFICIT)	\$ 74,959	\$ -	\$ (344,685)	\$ 1,641

CLASS C ROAD SUMMARY

PERSONNEL EXPENDITURES	\$ 120,701	\$ 125,693	\$ 74,131	\$ 148,026
OPERATING EXPENDITURES	180,438	318,732	350,108	350,000
INDIRECT SERVICES	-	-	-	-
CAPITAL EXPENDITURES	383,324	355,575	101,279	480,333
TRANSFERS	-	-	-	-
DEBT SERVICE	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 684,463	\$ 800,000	\$ 525,518	\$ 978,359

PAYSON CITY 2020 TENTATIVE BUDGET

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.

PAYSON CITY 2020 TENTATIVE BUDGET

CAPITAL PROJECTS FUND DETAIL

CAPITAL PROJECTS

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
INTEREST	\$ 20,001	\$ -	\$ 24,711	\$ -
TRANS FROM OTHER FUNDS	900,000	-	-	-
TRANS FROM SOLID WASTE	90,000	90,000	45,000	50,000
APROPIATION OF FUND BALANCE	-	520,000	-	150,000
TOTAL REVENUE	\$ 1,010,001	\$ 610,000	\$ 69,711	\$ 200,000
EXPENDITURES:				
PROFESSIONAL SERVICES	\$ 45,930	\$ 400,000	\$ 109,144	\$ -
BALL PARK CONSTRUCTION				200,000
TRANSFER TO GOLF FUND	-	210,000	210,000	-
TOTAL EXPENDITURES	\$ 45,930	\$ 610,000	\$ 319,144	\$ 200,000
OPERATING SURPLUS/(DEFICIT)	\$ 964,071	\$ -	\$ (249,433)	\$ -

BUDGET HIGHLIGHTS:

The professional services budget is to cover the cost of a General, Master, and Strategic Plans to be completed by an independent engineering firm. The General Plan will help the City understand the current and future needs and plan and prepare for future growth. The transfer to the golf course is a loan to the golf course to renovate the RV park. The RV park received a loan in fiscal year 2018 for \$150,000 to install the water, sewer, and electric lines. The \$210,000 loan in fiscal year 2020 will cover landscaping, road work, grading, gravel and other items necessary to have a full service RV park. Design of the new ball fields to replace the Hillman ball fields are being worked on and construction should be started in fiscal year 2020.

PAYSON CITY 2020 TENTATIVE BUDGET

REVOLVING LOAN FUND DETAIL

REVOLVING LOAN

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES				
LOAN PAYMENTS REVENUE	\$ 3,254	\$ 451,000	\$ 462,495	\$ 473,849
TRANSFER FROM CAPITAL PROJECTS	-	-	-	-
INTEREST EARNINGS	5,888	-	2,527	-
TRANSFER FROM CAP PROJ	-	-	-	-
APPROPRIATION OF FUND BALANCE	-	69,000	-	-
TOTAL REVENUE	\$ 9,142	\$ 520,000	\$ 465,022	\$ 473,849
EXPENDITURES				
CAPITAL EXPENSE (LOANED)	-	520,000	535,711	437,600
TOTAL EXPENDITURES	\$ -	\$ 520,000	\$ 535,711	\$ 437,600
OPERATING SURPLUS/(DEFICIT)	\$ 9,142	\$ -	\$ (70,689)	\$ 36,249

Vehicles and equipment included in the budget:

ELECTRIC 1 TON	\$ 75,000.00	GOLF MOWER	\$ 62,850.00
ADMIN VEHICLE	\$ 25,000.00	RECREATION GROOMER	\$ 14,000.00
ADMIN VEHICLE	\$ 25,000.00	ELECTRIC FORKLIFT	\$ 80,000.00
CEMETERY MOWER	\$ 26,250.00	MOW CREW TRAILER	\$ 7,000.00
PARKS SEEDER	\$ 18,500.00	STREETS FLATBED	\$ 55,000.00
GOLF 2 MULES	\$ 15,000.00	FACILITIES HALF TON	\$ 34,000.00

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

PAYSON CITY 2020 TENTATIVE BUDGET

CEMETERY PERPETUAL CARE FUND DETAIL

CEMETERY PERPETUAL CARE

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
SALE OF CEMETERY LOTS	\$ 25,784	\$ 20,000	\$ 19,074	\$ 20,000
SALE OF VETERAN'S LOTS	-	-	-	-
INTEREST EARNINGS	7,579	-	5,958	-
APPROPRIATION OF FUND BALANCE	-	-	-	-
TOTAL REVENUE	\$ 33,363	\$ 20,000	\$ 25,032	\$ 20,000
EXPENDITURES:				
IMPROVEMENTS OTHER THAN BLDG	\$ -	\$ -	\$ -	\$ -
TRANSFER TO CEMETERY	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS/(DEFICIT)	\$ 33,363	\$ 20,000	\$ 25,032	\$ 20,000

PAYSON CITY 2020 TENTATIVE BUDGET

SPECIAL REVENUE FUNDS DETAIL

REDEVELOPMENT AGENCY (RDA) DOWNTOWN

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
TAX INCREMENT	\$ -	\$ -	\$ -	\$ -
APPROPRIATION OF FUND BAL	-	14,000	-	14,000
TOTAL REVENUE	\$ -	\$ 14,000	\$ -	\$ 14,000
EXPENDITURES				
OTHER PROFESSIONAL SERVICES	\$ 11,541	\$ 14,000	\$ 6,807	\$ 14,000
TOTAL EXPENDITURES:	\$ 11,541	\$ 14,000	\$ 6,807	\$ 14,000
OPERATING SURPLUS/(DEFICIT)	\$ (11,541)	\$ -	\$ (6,807)	\$ -

ECONOMIC DEVELOPMENT AGENCY (EDA) BUSINESS PARK

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
TAX INCREMENT	\$ -	\$ -	\$ -	\$ -
OTHER RENT/USAGE CHARGE	11,476	-	-	-
PROPERTY SALES	875,445	-	630,805	-
APPROPRIATED FUND BALANCE	-	-	-	35,500
TOTAL REVENUE	\$ 886,921	\$ -	\$ 630,805	\$ 35,500
EXPENDITURES:				
OTHER PROFESSIONAL SERVICES	\$ 26,852	\$ -	\$ -	\$ -
ADVERTISING/LEGAL AND NONLEGAL	18	-	-	-
IMPROVEMENTS OTHER THAN BLDG	-	20,000	4,045	35,500
TOTAL EXPENDITURES	\$ 26,870	\$ 20,000	\$ 4,045	\$ 35,500
OPERATING SURPLUS/(DEFICIT)	\$ 860,051	\$ (20,000)	\$ 626,760	\$ -

PAYSON CITY 2020 TENTATIVE BUDGET

SPECIAL REVENUE FUNDS DETAIL

PARC TAX

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
PARC TAX	\$ 216,275	\$ 192,390	\$ 112,909	\$ 215,000
APPROPRIATE FUND BALANCE	-	-	-	-
TOTAL REVENUE	\$ 216,275	\$ 192,390	\$ 112,909	\$ 215,000
EXPENDITURES:				
REGULAR EMPLOYEES	\$ -	\$ -	\$ -	\$ -
OTHER PROFESSIONAL SERVICES	-	22,390	357	-
TRANSFER TO GENERAL FUND	-	150,000	150,000	194,000
TRANSFER TO PCT	-	20,000	20,000	15,000
TOTAL EXPENDITURES	\$ -	\$ 192,390	\$ 170,357	\$ 209,000
OPERATING SURPLUS/(DEFICIT)	\$ 216,275	\$ -	\$ (57,448)	\$ 6,000

Payson City residents voted in the 2017 ballot to enact a Parks, Arts, Recreation and Culture (PARC) tax. It is a local sale and use tax which is 1/10th of 1% (1 cent for every \$10.00 spent) to help fund recreational amenities, cultural arts facilities, and organizations in Payson City. The PARC tax committee reviewed applications for grants and then submitted their recommendations to the City Council for approval. The following projects were approved for 2019 fiscal year's budget:

- \$300,000 for pickleball court renovation at Memorial Park (split over two years)
- \$400 Payson Community Band
- \$7,400 Huish Performing Arts and Cultural Education Center
- \$7,590 Payson Civic Chorale
- \$5,000 People Preserving Peteetneet
- \$2,000 Payson Mural Project
- \$20,000 Payson Community Theater

PAYSON CITY 2020 TENTATIVE BUDGET

SPECIAL REVENUE FUNDS DETAIL

PARK IMPACT FEES

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
IMPACT FEES	\$ 272,200	\$ 110,000	\$ 204,808	\$ 200,000
INTEREST EARNINGS	6,444	-	6,104	-
APPROPRIATE FUND BALANCE	-	40,000	-	-
TOTAL REVENUE	\$ 278,644	\$ 150,000	\$ 210,912	\$ 200,000
EXPENDITURES:				
OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -
IMPROVEMENTS	-	-	-	6,000
PRINCIPAL PAYMENTS	106,000	150,000	-	150,000
TOTAL EXPENDITURES	\$ 106,000	\$ 150,000	\$ -	\$ 156,000
OPERATING SURPLUS/(DEFICIT)	\$ 172,644	\$ -	\$ 210,912	\$ 44,000

PUBLIC SAFETY IMPACT FEES

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
IMPACT FEES	\$ 90,346	\$ 50,000	\$ 59,401	\$ 50,000
INTEREST EARNINGS	3,642	-	3,569	-
MISCELLANEOUS	-	-	-	-
APPROPRIATE FUND BALANCE	-	-	-	-
TOTAL REVENUE	\$ 93,988	\$ 50,000	\$ 62,970	\$ 50,000
EXPENDITURES:				
OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -
IMPROVEMENTS	11,655	-	16,154	-
BOND PAYMENT	-	-	-	-
TOTAL EXPENDITURES	\$ 11,655	\$ -	\$ 16,154	\$ -

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

WATER IMPACT FEES

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
IMPACT FEES	\$ 227,786	\$ 100,000	\$ 142,227	\$ 100,000
INTEREST EARNINGS	9,538	-	8,297	-
APPROPRIATION OF FUND BALANCE	-	-	-	-
TOTAL REVENUE	\$ 237,324	\$ 100,000	\$ 150,524	\$ 100,000
EXPENDITURES:				
BOND PAYMENT	73,000	73,000	-	73,000
DEPRECIATION EXPENSE	32,821	-	-	-
TOTAL EXPENDITURES	\$ 105,821	\$ 73,000	\$ -	\$ 73,000
OPERATING SURPLUS/(DEFICIT)	\$ 131,503	\$ 27,000	\$ 150,524	\$ 27,000

WATER

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
FEDERAL GRANT	\$ 295,000	\$ -	\$ 2,602	-
SALE OF SURPLUS PROPERTY	103,250	-	-	-
CULINARY WATER SALES	2,041,361	2,314,066	1,118,213	2,080,000
CONNECTION FEES	54,660	40,000	44,572	70,000
PRESS IRRIG CONNECT FEES	21,490	5,000	17,880	20,000
IRRIGATION WATER SALES	1,053,463	1,020,000	665,416	1,344,186
INTEREST EARNINGS	13,383	-	7,888	-
CAPITAL CONTRIBUTIONS	361,417	-	-	-
WATER USED BY OTHER DEPARTMENT	71,303	80,000	51,568	80,000
MISCELLANEOUS	3,050	-	2,100	3,000
FUND BALANCE	-	80,000	-	1,081,000
BOND PROCEEDS	-	-	-	5,100,000
PROPOSED RATE INCREASE	-	-	-	52,459
TOTAL REVENUE	\$ 4,018,377	\$ 3,539,066	\$ 1,910,239	\$ 9,830,645

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

WATER

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 253,101	\$ 238,165	\$ 110,078	\$ 230,438
YEAR-ROUND PART TIME	-	-	2,503	-
SEASONAL	-	-	5,246	-
OVERTIME	15,813	20,000	9,427	20,000
ON CALL	7,918	10,000	5,136	10,000
FICA	21,322	20,571	10,178	19,980
GROUP INSURANCE/EMPLOYER SHARE	82,831	76,170	41,997	103,252
RETIREMENT/EMPLOYER SHARE	51,324	51,527	23,695	50,040
WORKMEN'S COMP INSURANCE	4,223	3,956	3,567	3,815
UNIFORM ALLOWANCE	4,194	1,800	3,645	2,500
AUTOMOBILE ALLOWANCE	3,300	-	-	-
OTHER EMPLOYEE BENEFITS	294	1,540	221	1,540
EDUCATIONAL/TRAINING SERVICES	3,105	1,500	988	2,000
OTHER PROFESSIONAL SERVICES	61,964	50,792	27,474	55,000
INDIRECT SERVICES	347,321	368,582	368,582	401,514
REPAIR & MAINTENANCE SERVICE	101,768	169,960	58,970	170,000
COMMUNICATIONS/TELEPHONE-PAGER	5,701	10,260	3,685	10,260
ADVERTISING/LEGAL AND NONLEGAL	-	500	75	500
TRAVEL	3,627	3,900	1,310	4,500
CITY UTILITIES	105,807	67,000	85,419	125,000
GENERAL SUPPLIES	51,565	60,000	14,666	60,000
NATURAL GAS/MOUNTAIN FUEL	4,507	7,000	1,297	7,000
ELECTRICITY	14,778	25,000	11,679	25,000
GASOLINE	11,314	11,000	5,159	12,000
SUBSCRIPTIONS AND MEMBERSHIPS	13,584	13,116	12,048	14,000
WATER SHARES	280,531	300,000	5,140	312,000
EQUIPMENT MAINTENANCE	14,890	12,330	4,921	12,330
400 SOUTH WATER LINE	-	-	400	-
PI METERS	-	300,000	83,951	6,000,000
REPLACE BAD ERTS	-	75,000	-	75,000
LATERAL 20 IRRIG CONNECTION 1130 S	-	50,000	10,936	-
1150 E SALEM CANAL RD	-	125,000	123,021	-
IRRIGATION UPPER ZONE ADDTL 8" & 16"	-	2,000,000	24,455	-
IRRIGATION LOW ZONE ADDTL 24"	1,800,000	21,804	-	-
ARROWHEAD UPSIZE 10" TO 12"	-	18,000	16,350	-
PROFESSIONAL WAY 4" TO 10"	-	60,000	-	-
SPRING CREEK UTILITY UPSIZE	-	-	56,616	-
1260 S PRV	-	-	-	80,000
LATERAL 20 IRRIG CONNECTION UTAH AVENUE	-	-	-	180,000
300 S 100 W - 800 W DEFICIENCY	-	-	-	450,000
750 E 350 N CUL DE SAC DEFICIENCY	-	-	-	150,000
IMPROVEMENTS OTHER THAN BUILDI	-	200,000	200,000	-
MACHINERY, VEHICLES, AND EQUIP	9,900	9,500	-	-
VEHICLES	-	-	-	-
LEASE PURCHASE	-	-	477	9,900
INTEREST	212,849	-	-	-
PRINCIPAL PAYMENTS	(66,500)	862,812	704,735	862,812
AGENT FEES	35,135	-	-	-
DEPRECIATION EXPENSE	468,811	-	-	-
BAD DEBT EXPENSE	6,742	4,000	-	4,000
TOTAL EXPENDITURES	\$ 4,189,870	\$ 5,552,303	\$ 2,188,806	\$ 9,785,379

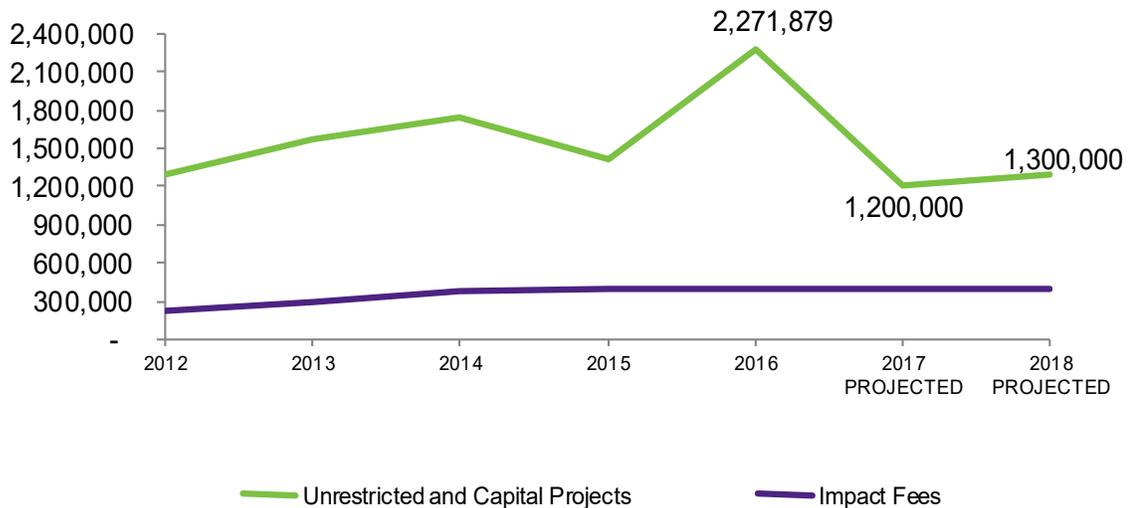
PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

WATER

<u>WATER SUMMARY</u>	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 17-18	BUDGET FY 18-19	ACTUAL FY 18-19	BUDGET FY 19-20
PERSONNEL EXPENDITURES	\$ 442,947	\$ 423,729	\$ 215,693	\$ 441,565
OPERATING EXPENDITURES	673,141	732,358	232,831	809,590
INDIRECT SERVICES	347,321	368,582	368,582	401,514
CAPITAL EXPENDITURES	9,900	209,500	200,477	6,944,900
TRANSFERS OUT	259,524	301,518	150,759	320,998
DEBT SERVICE	181,484	862,812	704,735	862,812
DEPRECIATION	468,811	-	-	-
BAD DEBT	6,742	4,000	-	4,000
TOTAL FUNCTIONAL AREAS	\$ 2,389,870	\$ 2,902,499	\$ 1,873,077	\$ 9,785,379

WATER FUND BALANCE



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

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

SOLID WASTE

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
SALE OF SURPLUS PROPERTY	\$ -	\$ -	\$ -	\$ -
SOLID WASTE SERVICES	1,043,777	1,050,625	537,979	1,092,000
LANDFILL FEES	574,724	525,000	299,278	550,000
C & D LANDFILL	479,987	500,000	294,426	480,000
RECYCLING SERVICES	13,633	-	1,570	3,000
INTEREST EARNINGS	10,378	-	7,750	7,000
MISC. GRAVEL SALES	172	-	107	-
SOLID WASTE - START UP FEE	5,200	3,500	5,610	6,000
LANDSCAPING MATERIAL SALES	14,357	5,000	5,793	10,000
GRAVEL ROYALTIES	57,981	90,000	64,549	90,000
UTILITIES USED BY OTHER DEPTS	32,900	25,000	17,568	33,000
MISCELLANEOUS	16,236	-	28,387	25,000
APPROPRIATE FUND BAL	-	220,000	10	410,000
PROPOSED RATE INCREASE				21,840
TOTAL REVENUE	\$ 2,249,345	\$ 2,419,125	\$ 1,263,027	\$ 2,727,840

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

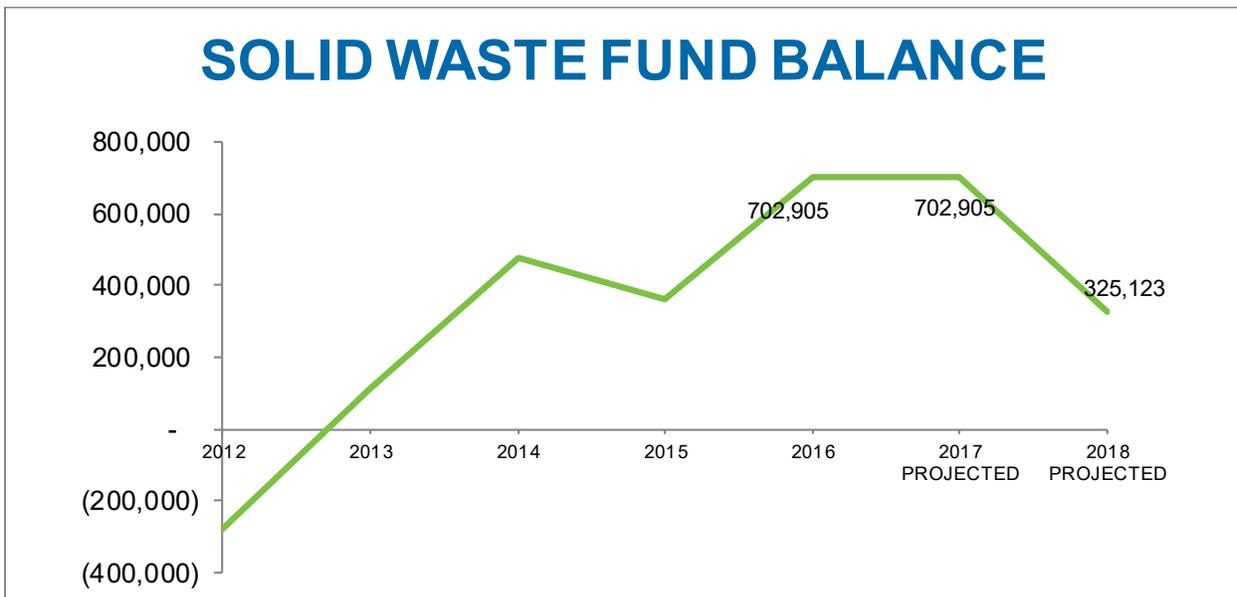
SOLID WASTE

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 294,376	\$ 378,755	\$ 206,083	\$ 420,273
SEASONAL	26,908	10,920	10,501	14,290
OVERTIME	24,781	21,000	12,880	21,000
FICA	27,123	32,252	18,000	35,591
GROUP INSURANCE/EMPLOYER SHARE	81,010	126,660	59,071	152,451
RETIREMENT/EMPLOYER SHARE	71,992	76,978	40,719	84,992
WORKMEN'S COMP INSURANCE	5,854	8,655	7,804	9,453
UNIFORM ALLOWANCE	4,764	4,766	2,033	4,766
OTHER EMPLOYEE BENEFITS	437	1,761	468	1,881
PROFESSIONAL/EDUCATIONAL SERVI	-	500	-	500
OTHER PROFESSIONAL SERVICES	128,134	211,000	70,333	130,000
BANK CHARGES				7,000
INDIRECT SERVICES	522,116	528,494	528,494	553,527
REPAIR & MAINTENANCE SERVICE	34,191	50,800	36,078	40,000
COMMUNICATIONS/TELEPHONE-PAGER	6,403	7,200	4,044	7,200
GENERAL SUPPLIES	5,898	5,100	3,342	6,000
NATURAL GAS/MOUNTAIN FUEL	268	1,000	94	500
ELECTRICITY	1,637	1,725	686	1,725
GASOLINE	106,518	81,250	56,248	107,000
SUBSCRIPTIONS AND MEMBERSHIPS	-	500	-	500
EQUIPMENT MAINTENANCE	120,011	94,000	62,561	141,500
MACHINERY, VEHICLES, AND EQUIP	13,514	37,393	175,800	-
LEASE PURCHASE	26,943	205,325	187,512	713,325
INTEREST	3,077	-	-	-
DEPRECIATION EXPENSE	224,030	-	-	-
BAD DEBT EXPENSE	3,394	-	-	-
TRANSFER TO GENERAL FUND	166,399	185,265	92,633	194,386
TRANSFER TO CAPITAL PROJECTS	90,000	90,000	45,000	70,000
TOTAL EXPENDITURES	\$ 1,976,424	\$ 2,161,299	\$ 1,620,918	\$ 2,717,860
OPERATING SURPLUS/(DEFICIT)	\$ 272,921	\$ 257,826	\$ (357,891)	\$ 9,980

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

<u>SOLID WASTE SUMMARY</u>	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 17-18	FY 18-19	FY 18-19	FY 19-20
PERSONNEL EXPENDITURES	\$ 523,891	\$ 661,747	\$ 358,093	\$ 744,697
OPERATING EXPENDITURES	403,060	453,075	233,386	441,925
INDIRECT SERVICES	522,116	528,494	528,494	553,527
CAPITAL EXPENDITURES	40,457	242,718	363,312	713,325
TRANSFERS OUT	256,399	275,265	137,633	264,386
DEBT SERVICE	3,077	-	-	-
DEPRECIATION	224,030	-	-	-
BAD DEBT	3,394	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 1,976,424	\$ 2,161,299	\$ 1,620,918	\$ 2,717,860



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 and to purchase compactor in fiscal year 2018. Both the scraper and compactor will help extend the life of the landfill.

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC IMPACT FEES

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES				
IMPACT FEES	\$ 378,839	\$ 200,000	\$ 193,218	\$ 300,000
INTEREST EARNINGS	33,563	19,000	26,017	10,000
MISCELLANEOUS	-	-	-	-
APPROPRIATE FUND BALANCE	-	611,000	-	400,000
TOTAL REVENUE	\$ 412,402	\$ 830,000	\$ 219,235	\$ 710,000
EXPENDITURES				
8TH SOUTH TRANSMISSION LINE	\$ -	\$ -	\$ 33,858	\$ -
EAST SIDE TRANSMISSION LINE SUBSTATION	-	10,000	-	-
TRANSMISSION LINE WEST SIDE	-	820,000	192,181	-
NEW TRANSFORMER INDUSTRIAL SUBSTATION	-	-	-	5,000
PAYCO SUBSTATION 700 N 400 E	-	-	-	300,000
IMPROVEMENTS	-	-	10,696	-
DEPRECIATION EXPENSE	45,564	-	-	-
TOTAL EXPENDITURES	\$ 45,564	\$ 830,000	\$ 236,735	\$ 705,000
OPERATING SURPLUS/(DEFICIT)	\$ 366,838	\$ -	\$ (17,500)	\$ 5,000

ELECTRIC

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
SALE OF SURPLUS PROPERTY	\$ 8,151	\$ -	\$ -	\$ -
ELECTRIC SALES-RESIDENTIAL-TAX	5,518,261	5,600,000	3,251,685	5,800,000
ELECTRIC SALES-RESIDENTIAL-EXE	29,447	20,000	17,942	30,000
ELECTRIC SALES-COMMERCIAL-TAXA	3,093,159	3,134,000	1,642,248	3,110,000
ELECTRIC SALES-COMMERCIAL-EXEM	3,222,522	3,485,000	1,696,206	3,241,000
CONNECTION FEES	94,654	60,000	49,067	94,000
PUBLIC REIMBURSEMENTS	393,792	78,000	335,268	78,000
INTEREST EARNINGS	166,451	140,000	98,540	140,000
CONTRIBUTIONS BY DEVELOPERS	112,203	-	-	-
UTILITIES USED BY OTHER DEPT	296,533	240,000	178,298	300,000
MISCELLANEOUS	138,299	123,000	86,371	135,000
TOTAL REVENUE	\$ 13,073,472	\$ 12,880,000	\$ 7,355,625	\$ 12,928,000

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
DISTRIBUTION				
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 566,135	\$ 610,186	\$ 341,395	\$ 623,690
OVERTIME	21,669	34,389	12,844	34,389
ON CALL TIME	19,395	19,000	11,337	19,000
FICA	45,878	52,126	28,601	53,056
GROUP INSURANCE/EMPLOYER SHARE	113,464	131,571	75,341	136,208
RETIREMENT/EMPLOYER SHARE	113,388	127,424	69,414	130,002
TUITION REIMBURSEMENT	-	4,440	-	4,440
WORKMEN'S COMP INSURANCE	9,642	10,507	9,474	10,739
UNIFORM ALLOWANCE	8,052	16,120	1,436	16,120
AUTOMOBILE ALLOWANCE	7,062	7,062	4,120	7,062
OTHER EMPLOYEE BENEFITS	560	1,598	291	1,598
EDUCATIONAL/TRAINING SERVICES	2,724	5,790	2,389	3,000
OTHER PROFESSIONAL SERVICES	39,378	65,600	104,238	165,600
TECHNICAL SERVICES	2,140	5,790	1,340	5,790
INDIRECT SERVICES	651,242	679,958	679,958	567,406
REPAIR & MAINTENANCE SERVICE	220,051	210,001	155,682	212,625
COMMUNICATIONS/TELEPHONE-PAGER	6,950	7,404	4,444	7,400
TRAVEL	2,822	7,200	248	3,000
CITY UTILITIES	4,213	10,000	2,667	5,000
GENERAL SUPPLIES	6,473	5,249	4,502	6,500
NATURAL GAS/MOUNTAIN FUEL	4,531	7,000	794	5,000
ELECTRICITY (POWER PURCHASED)	8,254,118	8,112,000	4,594,908	8,000,000
GASOLINE	13,163	15,500	5,521	15,500
EQUIPMENT MAINTENANCE	23,063	13,800	6,523	13,800
930 W LINE UPGRADE CIP006	2,000	-	-	-
405 S 1000 W UPGRADE CIP012	-	-	12,934	-
RESURFACE ROAD INTO SHOP 1100N	16,800	-	-	-
REPLACE DISTRIB LINES AT PROF. WAY	-	21,000	37,156	-
NEW STREET LIGHTS	-	50,000	26,970	-
CITY FACILITY LIGHTING	-	20,000	-	-
NEW DISTRIBUTION CIRCUIT 8TH SOUTH	-	-	-	75,000
RE-CONDUCTOR LINE ON 300 SOUTH	-	-	-	35,000
IMPROVEMENTS OTHER THAN BLDG	24,686	-	4,714	-
IMPROVEMENTS (TO BE REIM)	3,448	78,000	123,934	78,000
MACHINERY, VEHICLES & EQUIP	8,751	17,049	473	-
STRAWBERRY LINE PMT	-	80,000	-	80,000
LEASE PURCHASE	-	76,150	76,141	108,150
CONTINGENCIES/SUNDRY/ALLOWANCE	-	300	-	300
INTEREST	2,865	-	-	-
PRINCIPAL PAYMENTS	259,920	260,000	151,620	260,000
DEPRECIATION EXPENSE	449,679	-	-	-
TOTAL DISTRIBUTION	\$ 10,896,884	\$ 10,762,214	\$ 6,551,409	\$ 10,683,375

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
POWER PLANT				
EXPENDITURES:				
REGULAR EMPLOYEES	171,220	183,670	103,203	\$ 185,844
ON CALL TIME	7,684	7,000	4,349	7,000
FICA	13,495	14,862	8,147	15,028
GROUP INSURANCE/EMPLOYER SHARE	36,284	42,887	23,063	42,837
RETIREMENT/EMPLOYER SHARE	33,693	36,707	20,279	37,126
WORKMEN'S COMP INSURANCE	2,982	3,238	2,920	3,276
UNIFORM ALLOWANCE	7,857	5,050	4,068	5,050
AUTOMOBILE ALLOWANCE	3,300	3,300	1,925	3,300
OTHER EMPLOYEE BENEFITS	283	1,735	406	1,752
OTHER PROFESSIONAL SERVICES	1,772	3,700	103	2,000
TECHNICAL SERVICES	10,951	18,000	13,975	20,000
REPAIR & MAINTENANCE SERVICE	72,856	55,000	41,045	50,000
COMMUNICATIONS/TELEPHONE-PAGER	6,754	458	3,255	2,700
TRAVEL	144	150	-	1,500
GENERAL SUPPLIES	3,252	11,355	4,483	9,000
NATURAL GAS/MOUNTAIN FUEL	62,111	100,000	63,388	100,000
OIL	17,703	8,000	-	8,000
CHEMICALS	-	12,000	3,698	6,000
DIESEL FUEL	21,532	25,000	28,585	31,000
REBUILD ENGINE #2	-	-	-	50,000
MACHINERY, VEHICLES & EQUIP	-	2,850	-	-
TOTAL POWER PLANT	\$ 473,873	\$ 534,962	\$ 326,892	\$ 581,413

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
<u>SUBSTATION</u>				
EXPENDITURES:				
REGULAR EMPLOYEES	105,426	111,752	63,794	\$ 128,405
ON CALL TIME	5,489	3,000	3,173	5,200
FICA	8,301	8,893	5,001	10,337
GROUP INSURANCE/EMPLOYER SHARE	24,725	26,998	15,722	30,952
RETIREMENT/EMPLOYER SHARE	21,100	22,099	12,653	25,717
WORKMEN'S COMP INSURANCE	1,825	1,970	1,776	2,263
AUTOMOBILE ALLOWANCE	1,320	1,320	770	1,320
OTHER EMPLOYEE BENEFITS	-	1,046	-	1,202
EDUCATIONAL/TRAINING SERVICES	-	2,500	-	2,500
TECHNICAL SERVICES	-	1,750	-	1,750
REPAIR & MAINTENANCE SERVICE	2,360	7,728	3,070	7,500
TRAVEL	-	1,350	-	1,350
GENERAL SUPPLIES	10	3,145	-	1,000
IMPROVEMENTS OTHER THAN BLDG	113	8,328	2,827	-
TOTAL SUBSTATION	\$ 170,669	\$ 201,879	\$ 108,786	\$ 219,496
<u>WAREHOUSE</u>				
EXPENDITURES:				
REGULAR EMPLOYEES	68,408	72,368	40,830	\$ 59,769
ON CALL TIME	1,732	1,200	1,346	2,200
FICA	5,186	5,679	3,100	4,790
GROUP INSURANCE/EMPLOYER SHARE	19,171	21,040	11,624	13,969
RETIREMENT/EMPLOYER SHARE	13,448	14,178	8,063	11,933
WORKMEN'S COMP INSURANCE	1,194	1,276	1,151	1,054
AUTOMOBILE ALLOWANCE	528	528	308	528
OTHER EMPLOYEE BENEFITS	-	701	-	579
TOTAL WAREHOUSE	\$ 109,667	\$ 116,970	\$ 66,422	\$ 94,822
<u>DISPATCH</u>				
EXPENDITURES:				
REGULAR EMPLOYEES	41,894	44,776	25,442	\$ 45,788
ON CALL TIME	1,834	1,500	1,050	1,800
FICA	3,314	3,621	2,010	3,722
GROUP INSURANCE/EMPLOYER SHARE	8,915	10,440	5,554	10,280
RETIREMENT/EMPLOYER SHARE	8,267	8,909	4,998	9,161
WORKMEN'S COMP INSURANCE	724	789	711	807
AUTOMOBILE ALLOWANCE	990	990	578	990
OTHER EMPLOYEE BENEFITS	-	421	-	430
TECHNICAL SERVICES	-	1,750	-	1,750
REPAIR & MAINTENANCE SERVICE	-	-	-	-
INSURANCE	-	-	-	-
COMMUNICATIONS/TELEPHONE-PAGER	-	4,122	-	4,100
TOTAL DISPATCH	\$ 65,938	\$ 77,318	\$ 40,343	\$ 78,828

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

ELECTRIC

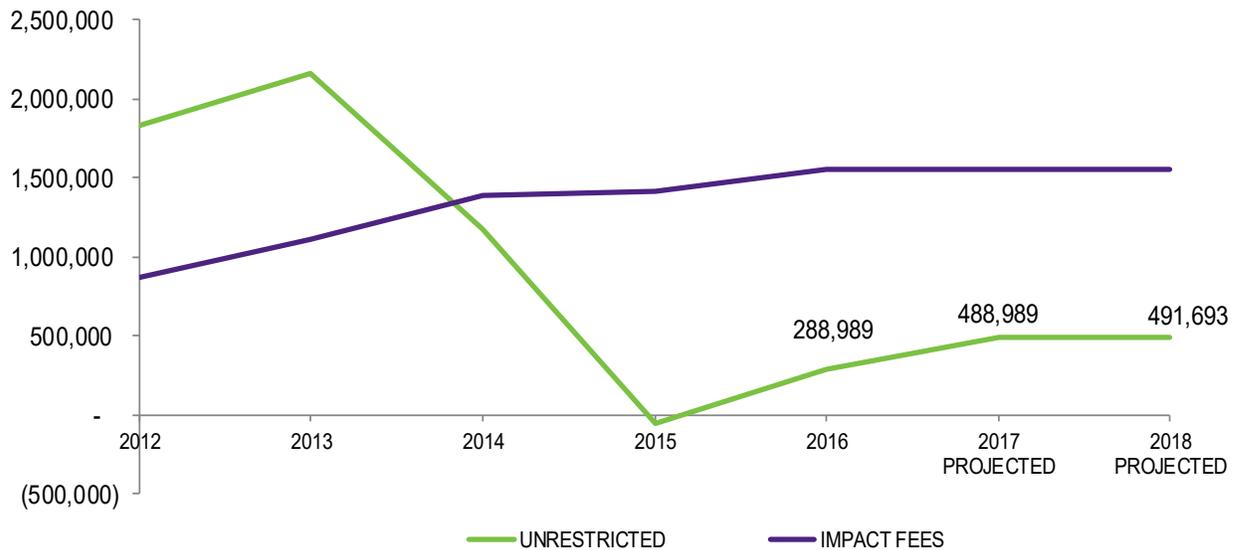
DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
<u>BAD DEBT</u>				
BAD DEBT EXPENSE	27,375	22,000	-	\$ 22,000
TOTAL BAD DEBT	\$ 27,375	\$ 22,000	\$ -	\$ 22,000
TOTAL EXPENDITURES	11,744,406	11,715,343	7,093,852	11,679,934
<u>TRANSFERS</u>				
TRANSFER TO GENERAL FUND	\$ 1,154,185	\$ 1,146,600	\$ 573,300	\$ 1,147,500
TRANSFER TO MUNICIPAL BLDG AUT	5	-	-	-
TOTAL TRANSFERS	\$ 1,154,190	\$ 1,146,600	\$ 573,300	\$ 1,147,500
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 12,898,596	\$ 12,861,943	\$ 7,667,152	\$ 12,827,434
OPERATING SURPLUS/(DEFICIT)	\$ 174,876	\$ 18,057	\$ (311,527)	\$ 100,566

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

<u>ELECTRIC SUMMARY</u>	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 17-18	FY 18-19	FY 18-19	FY 19-20
PERSONNEL EXPENDITURES	\$ 1,518,456	\$ 1,678,366	\$ 932,267	\$ 1,710,713
OPERATING EXPENDITURES	8,779,071	8,721,642	5,044,858	8,693,665
INDIRECT SERVICE EXPENDITURES	651,242	679,958	679,958	567,406
CAPITAL EXPENDITURES	36,998	262,377	208,089	376,150
TRANSFERS OUT	1,154,190	1,146,600	573,300	1,147,500
DEBT SERVICE	262,785	260,000	151,620	260,000
DEPRECIATION	449,679	-	-	-
BAD DEBT	27,375	22,000	-	22,000
TOTAL FUNCTIONAL AREAS	\$ 12,879,796	\$ 12,770,943	\$ 7,590,092	\$ 12,777,434

ELECTRIC FUND BALANCE



PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

WASTE WATER IMPACT FEES

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
IMPACT FEES	\$ 408,012	\$ 221,000	\$ 251,438	\$ 221,000
INTEREST EARNINGS	9,834	-	8,368	-
FUND BALANCE APPROPRIATION	-	-	-	-
TOTAL REVENUE	\$ 417,846	\$ 221,000	\$ 259,806	\$ 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)	\$ 178,767	\$ -	\$ 259,806	\$ -

WASTEWATER

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
SALE OF SURPLUS PROPERTY	\$ -	\$ -	\$ 46,000	\$ -
SEWER SERVICES	3,335,082	3,250,000	1,728,978	3,450,000
SEWER CONNECTION FEES	12,950	7,000	12,425	15,000
TREATED EFFLUENT WATER SALES	81,846	50,000	66,784	75,000
INTEREST EARNINGS	31,703	-	16,029	-
CONTRIBUTION BY DEVELOPERS	170,650	-	-	-
UTILITES USED BY OTHER DEPT	13,513	15,000	6,883	15,000
PRETREATMENT REVENUE	5,650	100	11,750	-
MISCELLANEOUS	27,330	15,000	18,181	-
PROCEEDS FROM BONDS	-	-	-	2,600,000
APPROPRIATION OF FUND BALANCE	-	320,000	-	-
PROPOSED INCREASE	-	-	-	115,114
TOTAL REVENUE	\$ 3,678,724	\$ 3,657,100	\$ 1,907,030	\$ 6,270,114

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

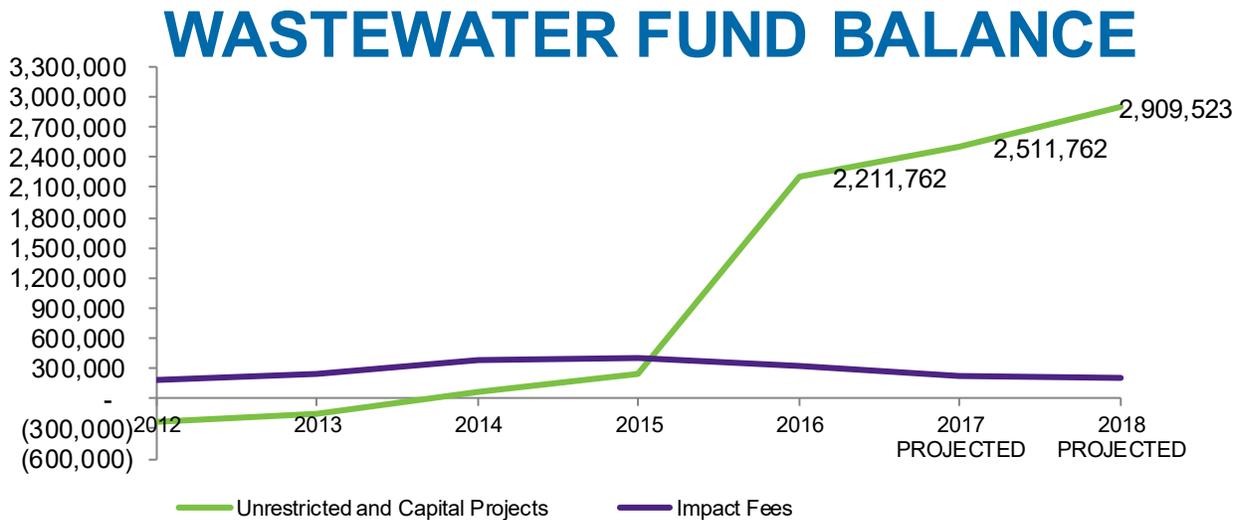
WASTEWATER

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 329,845	\$ 340,124	\$ 190,428	\$ 348,474
SEASONAL	-	-	5,750	-
OVERTIME	9,518	10,000	8,868	15,000
ON CALL	9,082	10,000	4,757	10,000
FICA	26,871	28,119	16,443	29,140
GROUP INSURANCE/EMPLOYER SHARE	59,137	108,874	36,537	115,244
RETIREMENT/EMPLOYER SHARE	69,552	69,326	34,656	71,857
WORKMEN'S COMP INSURANCE	5,610	6,001	5,411	6,148
UNIFORM ALLOWANCE	5,365	2,420	2,137	2,420
AUTOMOBILE ALLOWANCE	6,600	6,600	3,850	6,600
OTHER EMPLOYEE BENEFITS	273	1,540	400	1,540
EDUCATIONAL/TRAINING SERVICES	1,440	1,835	-	2,000
OTHER PROFESSIONAL SERVICES	141,789	103,517	59,535	104,000
PRETREATMENT	10,523	15,327	566	15,300
INDIRECT SERVICES	317,839	363,474	363,474	411,726
REPAIR & MAINTENANCE SERVICE	178,460	280,000	229,024	274,625
COMMUNICATIONS/TELEPHONE-PAGER	8,014	7,680	5,014	8,100
TRAVEL	2,308	3,816	-	4,900
CITY UTILITIES	76,187	80,000	43,196	80,000
GENERAL SUPPLIES	60,604	74,000	34,209	65,000
NATURAL GAS/MOUNTAIN FUEL	29,552	40,000	9,611	32,000
GASOLINE	15,913	19,691	13,637	19,000
SUBSCRIPTIONS AND MEMBERSHIPS	425	1,200	170	1,200
EQUIPMENT MAINTENANCE	21,422	47,500	16,553	47,500
Waste Water Land Purchase	-	-	10,000	-
700 S 1st-6th West Line Repair	-	180,000	-	-
SEWER PLANT UPGRADE	-	300,000	-	300,000
400 N TREE REMOVAL	14,200	-	-	-
WEST OUTFALL MAN HOLE COVERS	-	-	15,005	-
800 S MAIN TO SR 198	-	550,000	-	-
WASTE WATER MASTER PLAN	-	50,000	-	-
ARROWHEAD UPSIZE 8" TO 15"	-	42,000	-	-
SPRING CREEK SEWER LINE	-	-	6,350	-
WEST OUTFALL SEWER LINE REPLACEMENT	-	-	-	2,600,000
300 S 600 W to 700 W SEWER LINE REPLACEMENT	-	-	-	41,000
350 N 800 E REPLACE SEWER 8" LINE	-	-	-	30,000
500 W UTAH AVENUE CDBG PROJECT	-	-	-	60,000
IMPROVEMENTS (REIMB BY BONDS)	115	-	6,980	-
MACHINERY, VEHICLES, AND EQUIP	-	50,000	44,500	430,000
LEASE PURCHASE	-	14,700	14,700	14,700
INTEREST	103,049	-	-	-
PRINCIPAL PAYMENTS	(212,957)	637,800	683,805	837,800
DEPRECIATION EXPENSE	503,827	-	-	-
BAD DEBT EXPENSE	6,559	-	-	-
TRANSFER TO GENERAL FUND	195,982	204,030	102,015	229,500
TOTAL EXPENDITURES	\$ 1,994,608	\$ 3,649,574	\$ 1,967,581	\$ 6,214,774
OPERATING SURPLUS/(DEFICIT)	\$ 1,684,116	\$ 7,526	\$ (60,551)	\$ 55,340

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

<u>WASTEWATER SUMMARY</u>	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
PERSONNEL EXPENDITURES	\$ 519,357	\$ 583,004	\$ 309,237	\$ 606,423
OPERATING EXPENDITURES	546,637	674,566	411,515	653,625
INDIRECT SERVICES	317,839	363,474	363,474	411,726
CAPITAL EXPENDITURES	14,315	1,186,700	97,535	3,475,700
TRANSFERS OUT	195,982	204,030	102,015	229,500
DEBT SERVICE	(109,908)	637,800	683,805	837,800
DEPRECIATION	503,827	-	-	-
BAD DEBT	6,559	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 1,994,608	\$ 3,649,574	\$ 1,967,581	\$ 6,214,774



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

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

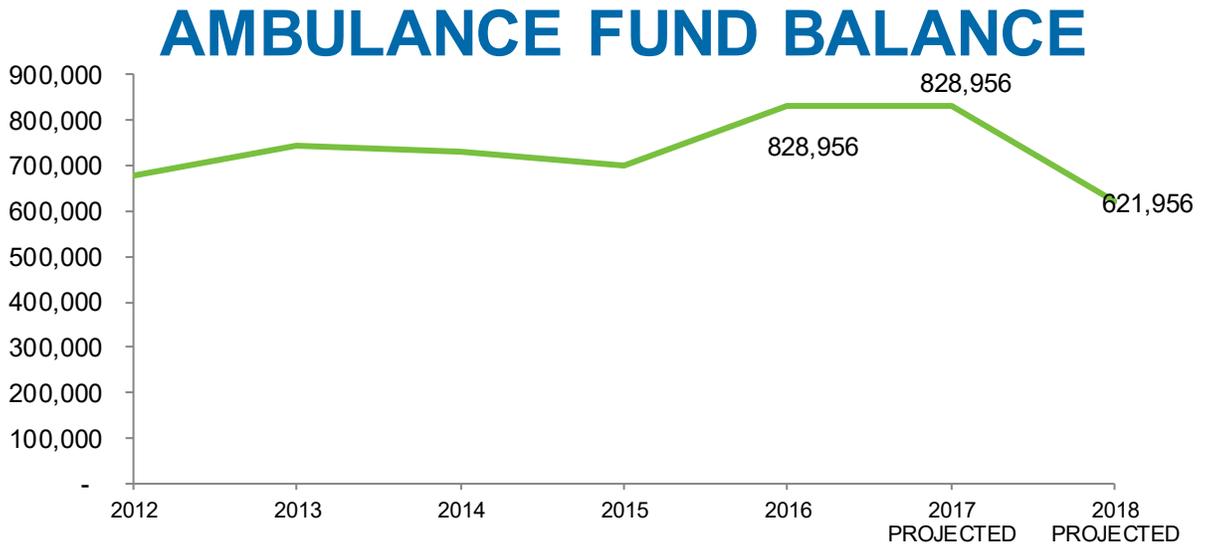
AMBULANCE

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
COUNTY AMBULANCE REIMB	\$ -	\$ -	\$ -	\$ -
AMBULANCE FEES	849,329	740,000	467,082	752,000
AMBULANCE GRANT REVENUE	-	6,000	4,275	-
APPROPRIATION OF FUND BALANCE	-	-	-	240,000
TOTAL REVENUE	\$ 849,329	\$ 746,000	\$ 471,357	\$ 992,000
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 44,248	\$ 47,200	\$ 25,704	\$ 48,326
YEAR-ROUND PART TIME	138,449	305,084	146,721	305,084
SEASONAL	-	-	3,608	-
FICA	13,946	27,349	13,496	27,410
GROUP INSURANCE/EMPLOYER SHARE	10,630	11,773	7,447	11,969
RETIREMENT/EMPLOYER SHARE	14,738	9,097	6,504	9,315
WORKMEN'S COMP INSURANCE	8,558	8,879	8,006	8,895
UNIFORM ALLOWANCE	8,020	3,000	1,722	3,000
OTHER EMPLOYEE BENEFITS	82	2,860	706	2,860
EDUCATIONAL/TRAINING SERVICES	3,285	9,035	-	3,000
OTHER PROFESSIONAL SERVICES	101,156	100,000	61,098	100,000
INDIRECT SERVICES	50,563	54,900	54,900	58,095
REPAIR AND MAINTENANCE SERVICE	1,592	1,800	1,819	2,325
COMMUNICATIONS/TELEPHONE-PAGER	11,129	18,607	1,723	18,607
TRAVEL	3,172	10,985	-	10,985
CITY UTILITIES	4,369	4,600	2,488	4,600
GENERAL SUPPLIES	36,520	30,516	12,775	30,516
NATURAL GAS/MOUNTAIN FUEL	2,327	3,000	726	3,000
GASOLINE	10,225	14,000	5,397	14,000
SUBSCRIPTIONS AND MEMBERSHIPS	-	880	235	880
BOOKS & PERIODICALS	-	2,000	-	2,000
EQUIPMENT MAINTENANCE	3,556	2,500	-	2,500
LOSS ON DISPOSAL CAPITAL ASSET	1,407	-	-	-
MACHINERY, VEHICLES, AND EQUIP	2,550	6,115	4,553	6,115
VEHICLES	-	-	-	240,000
CONTINGENCIES/SUNDRY/ALLOWANCE	710	3,000	1,410	3,000
DEPRECIATION EXPENSE	101,610	-	-	-
TRANSFER TO GENERAL FUND	65,340	67,140	33,570	67,680
TOTAL EXPENDITURES	\$ 638,182	\$ 744,320	\$ 394,608	\$ 984,162
OPERATING SURPLUS/(DEFICIT)	\$ 211,147	\$ 1,680	\$ 76,749	\$ 7,838

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

<u>AMBULANCE SUMMARY</u>	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 17-18	BUDGET	ACTUAL	BUDGET
		FY 18-19	FY 18-19	FY 19-20
PERSONNEL EXPENDITURES	\$ 238,671	\$ 415,242	\$ 213,914	\$ 416,859
OPERATING EXPENDITURES	178,041	200,923	87,671	195,413
INDIRECT SERVICES	50,563	54,900	54,900	58,095
CAPITAL EXPENDITURES	2,550	6,115	4,553	246,115
TRANSFERS OUT	65,340	67,140	33,570	67,680
DEBT SERVICE	-	-	-	-
DEPRECIATION	101,610	-	-	-
BAD DEBT	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 636,775	\$ 744,320	\$ 394,608	\$ 984,162



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

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

GOLF

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
SALE OF SURPLUS PROPERTY	\$ 16,735	\$ -	\$ -	\$ -
GOLF COURSE FEES	284,644	280,000	164,088	290,000
GOLF PASSES	130,225	100,000	13,705	130,000
GOLF CART REVENUE	188,763	194,000	106,977	195,000
DRIVING RANGE REVENUE	19,977	40,000	8,800	20,000
RV RENTAL REVENUE	-	10,000	-	10,000
RESTAURANT REVENUE	50,027	50,000	28,108	50,000
INTEREST EARNINGS	38	-	28	-
MISCELLANEOUS DONATIONS	556	-	4,617	-
MISCELLANEOUS	26,566	27,500	10,070	27,000
TRANSFER FROM CAPITAL PROJ FUN	-	210,000	210,000	-
TRANSFER FROM GENERAL FUND	680,830	301,000	150,500	301,000
TOTAL REVENUE	\$ 1,398,361	\$ 1,212,500	\$ 696,893	\$ 1,023,000

RESTAURANT

EXPENDITURES:

FICA	1,635	2,395	982	2,395
WORKMEN'S COMP INSURANCE	494	551	497	551
OTHER EMPLOYEE BENEFITS	-	160	-	160
OTHER PROFESSIONAL SERVICES	1,159	1,500	607	1,500
REPAIR & MAINTENANCE SERVICE	-	1,000	614	1,000
COMMUNICATIONS/TELEPHONE-PAGER	510	700	259	700
ADVERTISING/LEGAL AND NONLEGAL	-	100	-	100
GENERAL SUPPLIES	36,600	45,000	20,545	42,000
BOTTLED GAS	1,065	3,000	-	1,500
TOTAL RESTAURANT	\$ 63,003	\$ 85,656	\$ 36,342	\$ 81,156

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
<u>GOLF PRO SHOP</u>				
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 25,575	\$ 57,790	\$ 17,944	\$ 57,911
SEASONAL	72,989	67,900	43,545	68,528
FICA	8,198	9,808	5,152	10,516
GROUP INSURANCE/EMPLOYER SHARE	12,288	11,575	8,344	13,422
RETIREMENT/EMPLOYER SHARE	14,163	11,153	5,771	11,177
WORKMEN'S COMP INSURANCE	1,997	2,228	2,009	2,241
UNIFORM ALLOWANCE	50	2,000	-	2,000
AUTOMOBILE ALLOWANCE	1,650	1,650	963	1,650
OTHER EMPLOYEE BENEFITS	73	1,070	141	1,070
EDUCATIONAL/TRAINING SERVICES	275	275	-	600
BANK CHARGES	10,457	12,000	6,834	12,000
INDIRECT SERVICES	63,171	61,915	61,915	57,469
UTILITY SERVICES	571	500	290	600
REPAIR & MAINTENANCE SERVICE	2,332	10,000	1,115	5,525
COMMUNICATIONS/TELEPHONE-PAGER	1,975	2,680	855	2,680
ADVERTISING/LEGAL AND NONLEGAL	600	1,500	-	2,000
TRAVEL	205	270	-	400
CITY UTILITIES	5,080	5,000	2,770	5,100
GENERAL SUPPLIES	2,563	6,000	1,078	6,000
ELECTRICITY (POWER PURCHASED)	29,051	26,000	25,781	-
BOTTLED GAS	1,471	1,500	2,585	2,500
GASOLINE	14,111	12,000	9,139	15,000
SUBSCRIPTIONS AND MEMBERSHIPS	-	575	113	1,100
IMPROVEMENTS OTHER THAN BLDG	-	210,000	28,410	-
LEASE PURCHASE	-	59,500	59,500	59,500
INTEREST	2,918	-	-	-
PENSION BENEFIT EXPENSE	(39,853)	-	-	-
ACTUARIAL CALC PENSION EXPENSE	44,104	-	-	-
DEPRECIATION EXPENSE	154,996	143,000	-	143,000
TOTAL PRO SHOP	\$ 431,010	\$ 717,889	\$ 284,254	\$ 481,989

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

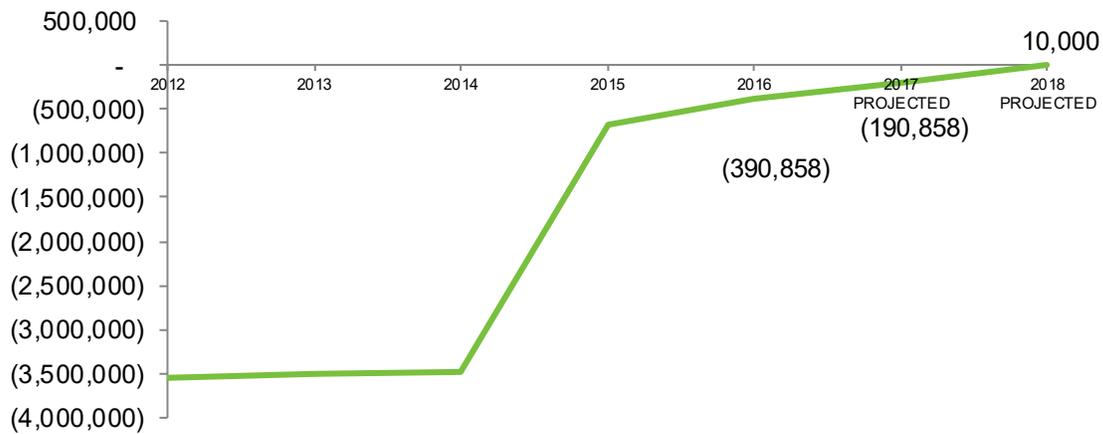
DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
GOLF				
GOLF GREENS				
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 98,677	\$ 108,575	\$ 58,469	\$ 113,217
SEASONAL	48,193	56,238	30,705	55,424
OVERTIME	25	-	45	-
FICA	10,936	12,817	6,678	13,257
GROUP INSURANCE/EMPLOYER SHARE	33,153	36,018	17,881	43,314
RETIREMENT/EMPLOYER SHARE	18,324	20,946	10,442	21,863
WORKMEN'S COMP INSURANCE	2,724	2,920	2,633	2,989
UNIFORM ALLOWANCE	180	-	212	-
AUTOMOBILE ALLOWANCE	1,650	1,650	963	1,650
OTHER EMPLOYEE BENEFITS	193	1,280	258	1,400
EDUCATIONAL/TRAINING SERVICES	410	210	150	1,050
REPAIR & MAINTENANCE SERVICE	41,326	25,000	19,721	26,000
COMMUNICATIONS/TELEPHONE-PAGER	2,973	2,100	3,000	3,000
ADVERTISING/LEGAL AND NONLEGAL	-	50	-	50
TRAVEL	-	-	55	250
GENERAL SUPPLIES	64,497	65,509	20,570	65,500
ELECTRICITY	11,762	20,000	8,603	40,000
BOTTLED GAS	1,246	1,000	491	1,300
GASOLINE	6,252	15,000	10,081	15,000
SUBSCRIPTIONS AND MEMBERSHIPS	782	1,200	-	1,300
IMPROVEMENTS OTHER THAN BUILDI	8,150	-	-	-
LEASE PURCHASE	-	36,700	36,658	52,400
TOTAL GOLF GREENS	\$ 352,977	\$ 407,213	\$ 227,615	\$ 458,964
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 846,990	\$ 1,210,758	\$ 548,211	\$ 1,022,109
OPERATING SURPLUS/(DEFICIT)	\$ 551,371	\$ 1,742	\$ 148,682	\$ 891

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

<u>GOLF SUMMARY</u>	ACTUAL	ADOPTED BUDGET	MID YEAR ACTUAL	PROPOSED BUDGET
	FY 17-18	FY 18-19	FY 18-19	FY 19-20
PERSONNEL EXPENDITURES	\$ 374,707	\$ 439,974	\$ 226,472	\$ 455,985
OPERATING EXPENDITURES	241,524	259,669	135,256	253,755
INDIRECT SERVICE EXPENDITURES	63,171	61,915	61,915	57,469
TRANSFERS OUT	-	-	-	-
DEBT SERVICE	4,442	-	-	-
DEPRECIATION	154,996	143,000	-	143,000
BAD DEBT				
TOTAL FUNCTIONAL AREAS	\$ 846,990	\$ 1,210,758	\$ 548,211	\$ 1,022,109

GOLF FUND BALANCE



PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

STORM

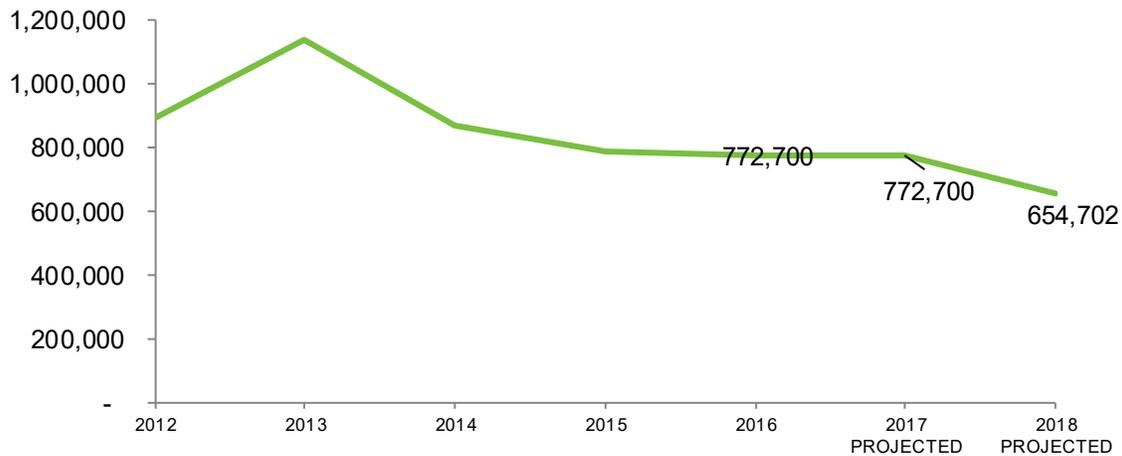
DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUES:				
STORM WATER UTILITY FEES	\$ 675,370	\$ 712,000	\$ 372,451	\$ 744,000
LAND DISTURBANCE				1,000
INTEREST EARNINGS	15,075	2,800	13,971	2,800
UTILITIES USED BY OTHER DEPTS	25,786	24,000	14,051	25,000
MISCELLANEOUS	500	476	-	400
PROPOSED RATE INCREASE				14,000
TOTAL REVENUE	\$ 863,461	\$ 739,276	\$ 400,473	\$ 787,200
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 80,405	\$ 84,922	\$ 48,259	\$ 86,895
SEASONAL	4,016	3,700	1,811	3,700
OVERTIME	2,575	2,200	1,451	2,200
FICA	7,915	8,226	4,738	8,273
GROUP INSURANCE/EMPLOYER SHARE	16,128	20,652	10,395	19,919
RETIREMENT/EMPLOYER SHARE	17,592	16,789	9,263	17,169
WORKMEN'S COMP INSURANCE	1,986	2,124	1,915	2,171
AUTOMOBILE ALLOWANCE	6,600	6,600	3,850	6,600
OTHER EMPLOYEE BENEFITS	46	550	191	550
OTHER PROFESSIONAL SERVICES	13,347	25,550	19,154	13,500
INDIRECT SERVICES	202,655	153,415	153,415	171,082
REPAIR & MAINTENANCE SERVICE	101,469	91,000	63,545	101,000
GENERAL SUPPLIES	5,312	6,500	1,417	6,500
NATURAL GAS/MOUNTAIN FUEL	-	1,500	-	1,500
GASOLINE	3,781	15,000	1,139	10,000
EQUIPMENT MAINTENANCE	2,696	3,500	6,237	6,500
LAND	-	65,000	-	-
RIDGE LANE DETENTION BASIN	-	50,000	-	-
200 N 200 W PIPE CREEK	-	-	249,692	75,000
SWPP COMPLIANCE				10,000
SHOP ADDITION				135,000
IMPROVEMENTS OTHER THAN BUILDI	133	-	-	-
MACHINERY, VEHICLES, AND EQUIP	-	-	248,398	-
LEASE PURCHASE	13,493	4,475	(1,494)	4,475
BAD DEBT EXPENSE	624	-	-	-
TOTAL EXPENDITURES	\$ 613,820	\$ 561,703	\$ 823,376	\$ 682,034
OPERATING SURPLUS/(DEFICIT)	\$ 249,641	\$ 177,573	\$ (422,903)	\$ 105,166

PAYSON CITY 2020 TENTATIVE BUDGET

ENTERPRISE FUNDS DETAIL

<u>STORM SUMMARY</u>	ACTUAL	ADOPTED	MID YEAR	PROPOSED
	FY 17-18	BUDGET	ACTUAL	BUDGET
		FY 18-19	FY 18-19	FY 19-20
PERSONNEL EXPENDITURES	\$ 140,490	\$ 145,763	\$ 81,873	\$ 147,477
OPERATING EXPENDITURES	127,229	143,050	91,492	139,000
INDIRECT SERVICES	202,655	153,415	153,415	171,082
CAPITAL EXPENDITURES	13,626	119,475	496,596	224,475
TRANSFERS OUT	-	-	-	-
DEBT SERVICE	-	-	-	-
DEPRECIATION	129,820	-	-	-
BAD DEBT	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 613,820	\$ 561,703	\$ 823,376	\$ 682,034

STORM FUND BALANCE



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

PAYSON CITY 2020 TENTATIVE BUDGET

INTERNAL SERVICE FUNDS DETAIL

VEHICLE MAINTENANCE

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUE:				
SERVICES USED BY OTHER DEPTS	\$ 379,206	\$ 370,260	\$ 370,258	\$ 367,728
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 168,627	\$ 161,288	\$ 89,173	\$ 162,837
OVERTIME	176	-	35	-
FICA	14,022	12,871	7,554	12,989
GROUP INSURANCE/EMPLOYER SHARE	26,099	50,977	19,654	53,957
RETIREMENT/EMPLOYER SHARE	14,782	31,116	16,594	31,414
WORKMEN'S COMP INSURANCE	2,820	2,845	2,565	2,872
UNIFORM ALLOWANCE	3,950	2,800	2,108	4,800
AUTOMOBILE ALLOWANCE	6,600	6,600	3,850	6,600
OTHER EMPLOYEE BENEFITS	1,527	1,660	730	1,660
EDUCATIONAL/TRAINING SERVICES	-	1,500	418	1,500
REPAIR AND MAINTENANCE SERVICE	37,308	54,000	31,549	54,000
COMMUNICATIONS/TELEPHONE-PAGER	2,687	2,500	1,568	2,700
TRAVEL	-	-	-	2,000
CITY UTILITIES	5,312	4,600	2,555	5,300
GENERAL SUPPLIES	5,091	4,500	1,995	6,600
NATURAL GAS/MOUNTAIN FUEL	6,428	5,000	1,200	5,000
OIL	8,675	13,000	5,189	10,000
GASOLINE	2,219	3,500	1,140	3,500
IMPROVEMENTS OTHER THAN BUILDI	1,201	1,500	58	-
MACHINERY, VEHICLES, AND EQUIP	22,558	10,000	1,393	-
LEASE PURCHASE	600	-	-	-
TOTAL EXPENDITURES	\$ 329,568	\$ 370,257	\$ 189,368	\$ 367,729

VEHICLE MAINTENANCE SUMMARY

PERSONNEL EXPENDITURES	\$ 237,489	\$ 270,157	\$ 142,303	\$ 277,129
OPERATING EXPENDITURES	67,720	88,600	45,614	90,600
INDIRECT SERVICES				
CAPITAL EXPENDITURES	24,359	11,500	1,451	-
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 329,568	\$ 370,257	\$ 189,368	\$ 367,729

PAYSON CITY 2020 TENTATIVE BUDGET

INTERNAL SERVICE FUNDS DETAIL

INFORMATION TECHNOLOGY

DESCRIPTION	ACTUAL FY 17-18	ADOPTED BUDGET FY 18-19	MID YEAR ACTUAL FY 18-19	PROPOSED BUDGET FY 19-20
REVENUE:				
SERVICES USED BY OTHER DEPTS	\$ 409,587	\$ 482,815	\$ 482,817	\$ 502,576
EXPENDITURES:				
REGULAR EMPLOYEES	\$ 90,283	\$ 94,683	\$ 54,059	\$ 96,591
FICA	6,828	7,505	4,212	7,651
GROUP INSURANCE/EMPLOYER SHARE	16,882	18,619	12,022	19,688
RETIREMENT/EMPLOYER SHARE	18,389	18,221	10,207	18,574
WORKMEN'S COMP INSURANCE	1,561	1,669	1,505	1,702
AUTOMOBILE ALLOWANCE	3,300	3,300	1,925	3,300
OTHER EMPLOYEE BENEFITS	49	270	64	120
OTHER PROFESSIONAL SERVICES	197,286	245,000	126,191	263,200
TECHNICAL SERVICES	-	1,200	-	-
REPAIR AND MAINTENANCE SERVICE	25,281	28,250	12,987	29,450
COMMUNICATIONS/TELEPHONE-PAGER	602	1,000	850	1,000
TRAVEL	-	200	-	200
GENERAL SUPPLIES	15,727	16,500	7,911	16,500
SUPPLIES/COMPUTER	-	1,200	-	-
SUBSCRIPTIONS AND MEMBERSHIPS	106	800	(7)	200
MACHINERY, VEHICLES, AND EQUIP	77,240	44,400	27,146	44,400
DEPRECIATION EXPENSE	9,418	-	-	-
TOTAL DEPARTMENT	\$ 462,279	\$ 482,817	\$ 259,072	\$ 502,576

INFORMATION TECHNOLOGY SUMMARY

PERSONNEL EXPENDITURES	\$ 136,619	\$ 144,267	\$ 83,994	\$ 147,626
OPERATING EXPENDITURES	248,420	294,150	147,932	310,550
INDIRECT SERVICES				
CAPITAL EXPENDITURES	77,240	44,400	27,146	44,400
TRANSFERS	-	-	-	-
TOTAL FUNCTIONAL AREAS	\$ 462,279	\$ 482,817	\$ 259,072	\$ 502,576

