Payson
CITY

June 30, 2006
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

> On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Payson City for the fiscal year ending June 30, 2006 as approved and adopted by resolution or ordinance dated 06-15-05. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

[X] 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

[ ] 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 1, 2005 for all budgetary funds.

Signed: [signature]
(Budget Officer)

Subscribed and sworn to this 7th day

of July, 2005.

[signature]
(Notary Public)

ELAINE OPENSHAW
NOTARY PUBLIC • STATE of UTAH
439 WEST UTAH AVE
PAYSON UT 84651
COMM. EXP. 02/01/08

**PAYSON CITY CORPORATION**
**General Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 10** | | | | |
| 10-31 | **Taxes** | | | |
| 10000 | General Property | $ 659,140 | $ 660,000 | $ 659,740 |
| 11000 | Motor Vehicle | $ 139,128 | $ 119,000 | $ 120,000 |
| 20000 | Redemptions/Penalty & Interest | | $ 44,000 | $ 42,000 |
| 30000 | General Sales and Use | $ 1,709,095 | $ 1,760,000 | $ 1,850,000 |
| 4000 | Transit | | $ - | $ - |
| 50000 | Cable TV Franchise | $ 33,845 | $ 34,528 | $ 37,000 |
| 60000 | Inkeepers Fee | $ 6,301 | $ 6,709 | $ 7,000 |
| 70000 | Telephone Tax | $ 61,537 | $ 270,000 | $ 283,395 |
| | Utility Tax | $ 727,092 | $ 730,516 | $ 711,516 |
| | Other Taxes | $ - | | |
| 10-32 | **Licenses and Permits** | $ - | | |
| 10000 | Business Licenses & Permits | $ 33,535 | $ 33,600 | $ 32,000 |
| 21000 | Building, Structures, & Equip. | $ 334,212 | $ 300,000 | $ 362,000 |
| 22000 | Animal Licenses & Permits | $ 3,001 | $ 3,000 | $ 3,000 |
| 10-33 | **Intergovernmental Revenue** | $ - | | |
| 10000 | Federal Grant | | $ - | $ - |
| 11000 | JTPA Grant | | $ - | $ - |
| 11100 | Local Law Enf Block Grant | | $ - | $ - |
| 11200 | Cops MORE Grant | | $ - | $ - |
| 12000 | Public Safety | | $ - | $ - |
| 13000 | Mountainlands/Sr. Citizens | $ 7,214 | $ 7,578 | $ 6,500 |
| 22000 | Fire Grants | $ 128,156 | $ 60,442 | $ - |
| 40000 | State Grants | $ 6,000 | $ 10,000 | $ - |
| 42000 | Nebo School/Officer Grant | $ 25,473 | $ 26,692 | $ 26,000 |
| 43000 | Arrive Alive | | $ - | $ - |
| 44000 | Cops-in-Shop Grant | | $ - | $ - |
| 45000 | Drug Task Force | | $ - | $ - |
| 46000 | Victims Advocate Grant | $ 45,312 | $ 34,513 | $ 28,027 |
| 47000 | Police Equipment Grant | $ 5,948 | $ - | $ - |
| 48000 | State Grant (CERT) | $ 1,365 | $ - | $ - |
| 49000 | Utah Tree Grant | | $ - | $ - |
| 50000 | State Shared Revenues | | $ - | $ - |
| 56000 | Class C Road Allotment | $ 542,167 | $ 478,000 | $ 420,000 |
| 57000 | Court Miscellaneous | $ 60 | $ - | $ - |
| 58000 | State Liquor Fund Allotment | $ 10,636 | $ 11,313 | $ 10,000 |
| 59000 | Interlocal Cont - Chip & Seal | | $ - | $ - |
| 70000 | Local Government Grant | | $ - | $ - |
| 80000 | Local Government Shared Rev. | | $ - | $ - |
| 81000 | County Fire Allotment | $ 108,033 | $ 119,977 | $ 83,799 |
| 82000 | Library Grant | $ 5,845 | $ - | $ - |
| 83000 | Interlocal Contributions-Vict Ad | $ 17,038 | $ 20,100 | $ 16,624 |
| 84000 | County Recreation Fees (Rest Tax) | | $ - | $ - |
| | | | | |

**PAYSON CITY CORPORATION**
**General Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| 10-34 | **Charges for Services** | $ - | | |
| 10000 | General Government | | $ - | $ - |
| 11000 | Court Costs, Fees, & Charges | | $ - | $ - |
| 12000 | Zoning & Subdivision Fees | $ 21,567 | $ 11,000 | $ 25,000 |
| 13000 | Printing & Duplication Services | $ 204 | $ 150 | $ 200 |
| 13100 | P&Z Copies & Services | $ 673 | $ 320 | $ 500 |
| 13200 | Pay by Phone Convenience Fee | | $ 1,600 | $ 600 |
| 19000 | Traffic School | $ 19,560 | $ 7,000 | $ 8,300 |
| 20000 | Cops Fast Program | | $ - | $ - |
| 21000 | Special Police Services | $ 4,392 | $ 7,500 | $ 3,500 |
| 21100 | N.E.T. Reimbursement | | $ - | $ - |
| 21200 | DARE Donations | $ 3,120 | $ 600 | $ - |
| 21210 | CERT Donations | | $ - | $ - |
| 21300 | Other Police Revenue | | $ - | $ - |
| 22000 | County Fire Reimbursements | $ 16,844 | $ 31,100 | $ 21,000 |
| 23000 | Plan Check | $ 331 | $ 2,000 | $ - |
| 24000 | Fire Inspections | $ 17,720 | $ 15,600 | $ 9,000 |
| 25000 | Public Works Inspections | $ 2,615 | $ 8,350 | $ 30,000 |
| 30000 | Street & Public Improvements | | $ - | $ - |
| 70000 | Parks & Public Property | $ 2,644 | $ 2,700 | $ 2,794 |
| 71000 | Recreation Fees | $ 230,435 | $ 202,000 | $ 212,900 |
| 72000 | Parks & Recreation Concessions | $ 29,146 | $ 41,600 | $ 43,000 |
| 73000 | Banquet Hall Fees | $ 457 | $ 915 | $ 2,000 |
| 74000 | Other Rent/Use Charges (Cel tower) | $ 14,063 | $ 9,500 | $ 9,500 |
| 103483000 | Burial Fees | $ 37,650 | $ 30,000 | $ 34,200 |
| 103484000 | Cemetery Lots | $ 27,225 | $ 24,000 | $ 16,150 |
| 13485100 | Swimming Pool Fees | $ 41,063 | $ 44,000 | $ 44,000 |
| 103485200 | Pool Lessons | $ 36,996 | $ 42,000 | $ 42,000 |
| 103485300 | Swim Team Revenue | | $ 6,000 | $ 4,400 |
| | Other Fees & Charges | | | |
| 10-35 | **Fines & Forfeitures** | $ - | | |
| 11000 | Fines/Court | $ 156,915 | $ 140,000 | $ 140,000 |
| 11200 | Bail/Fines-Court | | $ - | $ - |
| 12000 | Fines/Library | $ 9,050 | $ 11,300 | $ 7,500 |
| 30000 | Forfeitures/Seisures | $ 437 | $ - | $ - |
| 50000 | Special Assessments | | $ - | $ - |
| | Total Fines & Forfeitures | $ - | | |
| 10-36 | **Miscellaneous Revenue** | $ - | | |
| 30000 | Rents & Royalties | | $ - | $ - |
| 4000 | Sale of Fixed Assets | | $ - | $ - |
| 50000 | Sale of Surplus Property | $ 2,841 | $ 80 | $ - |
| 70000 | Sale of Bonds | | $ - | $ - |
| 80000 | Cemetery Memorial Donations | $ 1,729 | $ 1,075 | $ - |
| 10000 | Interest Earnings | $ 20,769 | $ 27,000 | $ 20,000 |
| 30000 | Misc - Newsletter Ad | | $ 170 | $ - |
| 60000 | Sr. Citizens Misc. Donations | $ 1,256 | $ 1,175 | $ 850 |
| 61000 | Eldridge Grant | $ 2,850 | $ 2,500 | $ - |
| 85-37-10000 | Race Track/Equestrian Revenue | $ - | $ 10,000 | $ 6,000 |
| 86-37-20000 | Other Rent/Use Charges(Peteetneet) | $ 32,417 | $ 41,084 | $ 35,000 |
| 87-37-10000 | Onion Days | $ 18,757 | $ 20,350 | $ 22,650 |
| 88-37-10000 | Salmon Supper | $ 32,912 | $ 35,000 | $ 35,000 |
| 89-37-10000 | PCT Fund Raisers | | $ - | $ 8,200 |

**PAYSON CITY CORPORATION**
**General Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue | Current Year Estimate | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| 70000 | Misc Donations/Band | $ 2,004 | $ 2,005 | |
| 80000 | Misc Donations | | $ - | $ - |
| 81000 | Misc Donations/K-9 | $ 1,500 | $ 1,000 | $ - |
| 90000 | Miscellaneous | $ 14,202 | $ 100 | $ - |
| | Bond Proceeds | $ 18,310 | $ 25,341 | $ - |
| | | | | |
| | | | | |

**PAYSON CITY CORPORATION**
**General Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| 10-39 | **Contributions & Transfers** | $ - | | |
| 10000 | Transfer From Utility Fund | | $ - | $ - |
| 12000 | Transfer From Solid Waste | $ 386,142 | $ 386,142 | $ 414,092 |
| 14000 | Transfer From Library Grant | | $ - | $ - |
| 20000 | Transfer From Electric Fund | $ 812,358 | $ 955,195 | $ 821,048 |
| 30000 | Transfer From Water Fund | $ 703,607 | $ 509,000 | $ 509,000 |
| 40000 | Contribution From Govt. | | $ - | $ - |
| 50000 | Transfer From Sewer Fund | $ 763,978 | $ 841,978 | $ 847,478 |
| 55000 | Transfer From Ambulance Fund | $ 23,000 | $ 23,000 | $ 23,500 |
| 58000 | Transfer From Storm Drain | $ 14,000 | $ 15,000 | $ 13,775 |
| 70000 | Transfer From Perpetual Care | $ 26,000 | $ 23,830 | $ 15,000 |
| 80000 | Class C Appropriated Fund Bal. | | $ - | $ - |
| 90000 | GF Appropriated Fund Bal. | | $ 144,238 | $ 18,900 |
| | Appropriate Fund Bal (Equestrian) | | $ - | $ - |
| | Appropriate Fund Bal (Salmon) | | $ - | $ - |
| | Appropriate Fund Bal (Onion Days) | | $ 15,512 | $ - |
| | Appropriate Fund Bal (Victim Ad) | | $ 1,000 | $ - |
| | Appropriate Fund Balance (Utility Tax) | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Revenue | | $ 8,159,868 | $ 8,448,973 | $ 8,145,638 |

**PAYSON CITY CORPORATION**
**General Fund**

| Fund Number | Expenditures | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 10** | | | | |
| | **GENERAL GOVERNMENT** | | | |
| 10-4100 | Legislative (Mayor & City Council) | $ 157,057 | $ 177,149 | $ 152,329 |
| 10-4110 | Building Maintenance | $ 439,964 | $ 446,901 | $ 342,722 |
| 10-4111 | Administration | $ 1,238,675 | $ 1,246,598 | $ 1,183,248 |
| 10-4112 | Development Services Department | $ 581,628 | $ 670,039 | $ 654,800 |
| | **Judicial** | | | |
| 10-4121 | Justice Court Department | $ 142,657 | $ 158,548 | $ 152,781 |
| | **PUBLIC SAFETY** | | | |
| 10-4211 | Police Department | $ 1,455,955 | $ 1,593,415 | $ 1,795,042 |
| 10-4212 | Victims Assistance | $ 66,307 | $ 70,709 | $ 59,541 |
| 10-4221 | Fire Department | $ 461,663 | $ 526,559 | $ 353,837 |
| 10-4222 | Animal Control Department | $ 79,785 | $ 88,301 | $ 84,821 |
| | | | | |
| | **HIGHWAYS & PUBLIC IMPROVEMENTS** | | | |
| 10-4311 | Streets Department | $ 289,725 | $ 380,486 | $ 601,002 |
| | Class C Road Improvements & Pmts | $ 107,884 | $ 478,000 | $ 400,000 |
| | **PARKS , RECREATION & PUBLIC PROPERTY** | | | |
| 10-4511 | Parks Department | $ 273,791 | $ 164,223 | $ 160,504 |
| 10-4521 | Swimming Pool | $ 83,026 | $ 118,015 | $ 124,516 |
| 10-4551 | City Grounds Mowing | | $ 198,523 | $ 210,486 |
| 10-4561 | Recreation Department | $ 133,207 | $ 154,315 | $ 169,197 |
| 104562 | Youth Sports | $ 136,786 | $ 143,000 | $ 140,500 |
| 104563 | Adult Sports | $ 40,719 | $ 53,800 | $ 70,400 |
| 104564 | Snack Shack | $ 36,741 | $ 40,769 | $ 42,783 |
| 10-4581 | Library Department | $ 258,063 | $ 290,295 | $ 298,000 |
| 10-4591 | Cemetery Department | $ 179,256 | $ 101,591 | $ 93,878 |
| 85-4000 | Equestrian Program | $ 18,246 | $ 9,800 | $ 8,000 |
| | **COMMUNITY** | | | |
| 86-4000 | Peteetneet | $ 32,968 | $ 40,557 | $ 43,609 |
| 87-4000 | Onion Days | $ 17,945 | $ 38,912 | $ 22,650 |
| 88-4000 | Salmon Supper | $ 29,722 | $ 25,600 | $ 30,750 |
| 89-4000 | Payson Community Theatre | | $ - | $ 5,900 |
| 10-4600 | Community Events | | $ - | $ 126,673 |
| 10-4610 | Senior Citizens Department | $ 87,071 | $ 91,253 | $ 86,155 |
| | Non Departmental | | | |
| | **TRANSFERS AND OTHER USES** | | | |
| | Transfer to Water Fund (Util Tax) | $ 305,000 | $ 185,000 | $ 185,000 |
| | Transfer to Electric Fund (Util Tax) | $ 432,600 | $ 526,516 | $ 526,516 |
| | Transfer to Special Improvement District (Pit) | $ 125,833 | $ 292,345 | $ - |
| | Transfer to Capital Improvement Fund | $ 390,666 | $ 118,754 | $ - |
| | **Miscellaneous** | | | |
| | Interest and Fiscal Charges (Class C) | $ 327,904 | | |
| | Capital Outlay (Class C) | $ 190,565 | | |
| | **Increase in Fund Balance** | $ 38,459 | | |
| | **Increase in Util Tax Fund Balance** | | $ 19,000 | |
| | **Increase in Class C Fund Bal** | | | $ 20,000 |
| Total Expenditures | | $ 8,159,868 | $ 8,448,973 | $ 8,145,638 |
| | | | | |
| | Revenue Over Expenses | $ - | $ - | $ (0) |
| | | | | |

**PAYSON CITY CORPORATION**
**Special Revenue Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| | **MUNICIPAL BUILDING AUTHORITY** | | | |
| | | | | |
| | REVENUE | | | |
| | Contributions & Transfers | | | |
| | Transfer From Electric Fund | $ 5 | $ 7 | $ 7 |
| | | | | |
| | TOTAL REVENUES & OTHER SOURCES | $ 5 | $ 7 | $ 7 |
| | | | | |
| | EXPENDITURES | | | |
| | Membership | $ 5 | $ 7 | $ 7 |
| | Bond Payment | | | |
| | | | | |
| | TOAL EXPENDITURES & OTHER USES | $ 5 | $ 7 | $ 7 |
| | | | | |
| **Fund 23** | **TRAILS GRANT** | | | |
| | | | | |
| | REVENUE | | | |
| | Intergovernmental Revenues | | $ - | $ 63,813 |
| | Fund Balance Appropriation | $ 19,074 | $ 12,386 | $ - |
| | TOTAL REVENUE & OTHER SOURCES | $ 19,074 | $ 12,386 | $ 63,813 |
| | | | | |
| | EXPENDITURES | | | |
| | Improvements | $ 19,074 | $ 12,386 | $ 63,813 |
| | Budgeted Increase in Fund Balance | | | |
| | TOTAL EXPENDITURES & OTHER USES | $ 19,074 | $ 12,386 | $ 63,813 |
| | | | | |
| | | | | |
| **Fund 26** | **CDBG GRANT** | | | |
| | REVENUE | | | |
| | Intergovernmental Revenues | | | |
| | CDBG Grant | $ 106,544 | $ 43,456 | $ - |
| | Fund Balance Appropriation | $ - | $ - | $ - |
| | TOTAL REVENUES & OTHER SOURCES | $ 106,544 | $ 43,456 | $ - |
| | | | | |
| | EXPENDITURES | | | |
| | CDBG Grant Fund | | | |
| | Other Professional Services | | | |
| | Improvements Other Than Bldg. | $ 150,000 | $ - | $ - |
| | TRANSFERS | | | |
| | Transfer To General Fund | | | |
| | Budgeted increase in Fund Balance | $ (43,456) | $ 43,456 | |
| | TOTAL EXPENDITURES & OTHER USES | $ 106,544 | $ 43,456 | $ - |

**PAYSON CITY CORPORATION**
**Special Fund Impact Fees**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 42** | | | | |
| **Park Impact Fees** | REVENUE | | | |
| | Impact Fees | $ 361,441 | $ 420,000 | $ 420,000 |
| | Interest | $ 3,069 | $ 5,000 | $ - |
| | Fund Balance Appropriation | $ 82,775 | $ - | $ - |
| | TOTAL REVENUES & OTHER SOURCES | $ 447,285 | $ 425,000 | $ 420,000 |
| | | | | |
| | EXPENDITURES | | | |
| | Land | | $ - | $ - |
| | Improvements | $ 287,190 | $ 420,000 | $ 5,000 |
| | Equipment | | $ - | $ 42,000 |
| | Bond Payment | $ 160,095 | $ - | $ - |
| | Budgeted increase in Fund Balance | | $ 5,000 | $ 373,000 |
| | TOAL EXPENDITURES & OTHER USES | $ 447,285 | $ 425,000 | $ 420,000 |
| | | | | |
| **Fund 43** | | | | |
| **Power Impact Fees** | REVENUE | | | |
| ****** Note only - budgeted** | Impact Fees | $ 250,808 | $ 200,550 | $ 200,500 |
| **in enterprise fund** | Interest | $ 4,433 | $ 6,000 | $ 5,000 |
| | Fund Balance Appropriation | $ 25,828 | $ - | $ - |
| | TOTAL REVENUES & OTHER SOURCES | $ 281,069 | $ 206,550 | $ 205,500 |
| | | | | |
| | EXPENDITURES | | | |
| | Other Professional Services | | $ - | $ - |
| | Land | | $ - | $ - |
| | Improvements | $ 156,069 | $ 80,000 | $ - |
| | | | $ - | $ - |
| | Bond Payments | $ 125,000 | $ 125,001 | $ 125,000 |
| | Budgeted increase in Fund Balance | $ - | $ 1,549 | $ 80,500 |
| | TOAL EXPENDITURES & OTHER USES | $ 281,069 | $ 206,550 | $ 205,500 |
| | | | | |
| | | | | |
| **Fund 44** | | | | |
| **Public Safety Impact Fees** | REVENUE | | | |
| | Impact Fees | $ 64,800 | $ 60,000 | $ 40,000 |
| | Interest | $ 350 | $ 1,700 | $ - |
| | Fund Balance Appropriation | | $ - | $ 26,100 |
| | TOTAL REVENUES & OTHER SOURCES | $ 65,150 | $ 61,700 | $ 66,100 |
| | | | | |
| | EXPENDITURES | | | |
| | Professional Services | | | |
| | Improvements | $ - | $ 40,000 | $ 66,100 |
| | Land | | | |
| | Bond Payments | | | |
| | Budgeted increase in Fund Balance | $ 65,150 | $ 21,700 | |
| | TOAL EXPENDITURES & OTHER USES | $ 65,150 | $ 61,700 | $ 66,100 |
| | | | | |

**PAYSON CITY CORPORATION**
**Special Fund Impact Fees**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 47** | | | | |
| **Water Impact Fees** | REVENUE | | | |
| ****** Note only - budgeted** | Impact Fees | $ 412,522 | $ 250,000 | $ 271,114 |
| **in enterprise fund** | Interest | $ 1,294 | $ 850 | $ 1,200 |
| | Fund Balance Appropriation | | $ - | $ - |
| | TOTAL REVENUES & OTHER SOURCES | $ 413,816 | $ 250,850 | $ 272,314 |
| | | | | |
| | EXPENDITURES | | | |
| | Professional Services | $ 660 | $ - | $ - |
| | Land | | $ - | $ - |
| | Improvements | $ 31,400 | $ 75,000 | $ 72,314 |
| | Equipment | | $ - | $ - |
| | Bond Payments | $ 315,640 | $ 175,000 | $ 200,000 |
| | Budgeted increase in Fund Balance | $ 66,116 | $ 850 | $ - |
| | TOAL EXPENDITURES & OTHER USES | $ 413,816 | $ 250,850 | $ 272,314 |
| | | | | |
| **Fund 48** | | | | |
| **Waste Water Impact Fees** | REVENUE | | | |
| ****** Note only - budgeted** | Impact Fees | $ 411,810 | $ 341,000 | $ 470,000 |
| **in enterprise fund** | Interest | $ 6,917 | $ 7,800 | $ - |
| | Fund Balance Appropriation | $ 149,570 | $ 239,500 | $ - |
| | TOTAL REVENUES & OTHER SOURCES | $ 568,297 | $ 588,300 | $ 470,000 |
| | | | | |
| | EXPENDITURES | | | |
| | Land | | $ - | $ - |
| | Improvements | $ 90,917 | $ 172,000 | $ - |
| | Equipment | $ - | $ - | $ - |
| | Bond Payments | $ 477,380 | $ 408,471 | $ 461,816 |
| | Budgeted increase in Fund Balance | | $ 7,829 | $ 8,184 |
| | TOAL EXPENDITURES & OTHER USES | $ 568,297 | $ 588,300 | $ 470,000 |

**PAYSON CITY CORPORATION**
**Debt Service Fund - Special Improvement Districts**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 35** | **DEPBT SERVICE FUND - SPECIAL IMPROVEMENT DISTRICT (800 S)** | | | |
| | REVENUES | | | |
| | | | | |
| | Property Owner Repayments | $ 132,050 | $ 131,870 | $ 155,000 |
| | Special Improvement District-Warrants | | | |
| | Appropriation of Fund Balance | | | |
| | TOTAL REVENUE & OTHER SOURCES | $ 132,050 | $ 131,870 | $ 155,000 |
| | | | | |
| | EXPENDITURES | | | |
| | Improvements 800 South SID | | $ 2,285 | $ - |
| | Bond Payment | $ 110,758 | $ 129,585 | $ 155,000 |
| | Budgeted increase in Fund Balance | $ 21,292 | | |
| | TOTAL EXPENDITURES & OTHER USES | $ 132,050 | $ 131,870 | $ 155,000 |
| | | | | |
| **Fund 36** | **DEBT SERVICE FUND - SPECIAL IMPROVEMENT DISTRICT (PIT)** | | | |
| | REVENUE | | | |
| | Property Owner Repayments | | | |
| | Special Improvement District-Warrants | | | |
| | Interest | $ 686 | | |
| | Bond Proceeds | $ 250,507 | | |
| | Misc | | $ - | $ 364,000 |
| | Transfer from General Fund | | $ 292,345 | $ - |
| | Transfer from Solid Waste | | $ 326,900 | $ 250,000 |
| | Appropriation of Fund Balance | | | |
| | TOTAL REVENUE & OTHER SOURCES | $ 251,193 | $ 619,245 | $ 614,000 |
| | | | | |
| | EXPENDITURES | | | |
| | Other Professional Services | | $ 5,336 | $ - |
| | Improvements Other Than Bldg. | | | |
| | Improvements Reimbursed by Developer | | | |
| | Bond Payment | $ 241,740 | $ 613,908 | $ 614,000 |
| | Transfer to Capital Projects Fund (37) | | | |
| | Budgeted increase in Fund Balance | $ 9,453 | | |
| | TOTAL EXPENDITURES & 0THER USES | $ 251,193 | $ 619,244 | $ 614,000 |
| | | | | |

**PAYSON CITY CORPORATION**
**Capital Project Funds**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 37** | **Special Funds/Capital Project (800 S. Main Ball Fields, Etc.)** | | | |
| | REVENUES | | | |
| | Loan Proceeds | $ 1,500,000 | | |
| | Miscellaneous Revenue | $ 400 | | |
| | Transfer from Other Funds | $ 125,833 | | |
| | Appropriation of Fund Balance | | | |
| | TOTAL REVENUE & OTHER SOURCES | $ 1,626,233 | $ - | $ - |
| | | | | |
| | EXPENDITURES | | | |
| | Improvements | $ 1,412,690 | | |
| | Budgeted increase in Fund Balance | $ 213,543 | | |
| | TOTAL EXPENDITURES & 0THER USES | $ 1,626,233 | $ - | $ - |

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,003 | Current Year Estimate $ 2,004 | Ensuing Year 05 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 49** | **Special Funds/Capital Project** | | | |
| | REVENUES | | | |
| | Miscellaneous Revenue | $ 548,781 | $ 206,579 | $ - |
| | | | $ - | $ - |
| | Utah Arts Council Grant | | $ - | $ 2,500 |
| | Interest | $ 228 | $ 1,400 | $ - |
| | Transfer from Other Funds | $ 390,666 | $ 118,754 | $ - |
| | Transfer from General Fund | | $ - | $ 203,900 |
| | Appropriation of Fund Balance | | $ 494,166 | $ 45,000 |
| | TOTAL REVENUE & OTHER SOURCES | $ 939,675 | $ 820,899 | $ 251,400 |
| | | | | |
| | EXPENDITURES | | | |
| | Land | | $ - | $ - |
| | Improvements / Bldg | | $ - | $ 106,800 |
| | Improvements - Electric | $ 279,792 | $ 309,579 | $ - |
| | Corridor Enhancement | | $ 500 | $ - |
| | Police Building Remodel | | $ 464,420 | $ - |
| | Improvements - Peteetneet | | $ - | $ 49,000 |
| | Improvements - Cemetery | | $ - | $ 9,900 |
| | Machinery, & Equipment | | $ - | $ 85,700 |
| | Budgeted increase in Fund Balance | $ 659,883 | $ 46,400 | |
| | TOTAL EXPENDITURES & 0THER USES | $ 939,675 | $ 820,899 | $ 251,400 |

**PAYSON CITY CORPORATION**
**Water Utility Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue | Current Year Estimate | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| | | $ 2,004 | $ 2,005 | |
| **Fund 51** | **OPERATING REVENUE:** | | | |
| | Culinary Water Sales | | $ 899,565 | $ 1,006,458 |
| | Connection Fees | | $ 66,600 | $ 67,829 |
| | Pressurized Irrigation Connection | | $ 18,750 | $ 18,750 |
| | PI & Irrigation Water Sales | | $ 413,058 | $ 509,692 |
| | Charges for Services | $ 1,415,313 | | |
| | Annexation Fees | | $ - | $ - |
| | Miscellaneous | $ 3,327 | | |
| | | | | |
| | App Fund Balance Imp Fee | | $ - | $ - |
| | App Fund Balance Water Fund | | $ - | $ - |
| | TOTAL OPERATING REVENUE | $ 1,418,640 | $ 1,397,973 | $ 1,602,729 |
| | | | | |
| | **OPERATING EXPENSES:** | | | |
| | Cost of Sales & Service | $ 403,214 | | |
| | Maintenance Operation & Contractural Services | $ 50,675 | | |
| | Materials & Supplies | $ 166,369 | | |
| | Regular Employees | | $ 228,576 | $ 232,650 |
| | Temporary & Seasonal Employees | | $ 8,840 | $ 8,840 |
| | Overtime | | $ 16,900 | $ 16,900 |
| | On Call | | $ 8,000 | $ 8,000 |
| | FICA | | $ 17,884 | $ 20,379 |
| | Group Insurance | | $ 57,735 | $ 69,094 |
| | Retirement | | $ 46,466 | $ 47,647 |
| | Tuition Reimbursement | | $ - | $ - |
| | Workmen's Comp Insurance | | $ 3,600 | $ 3,433 |
| | Uniform Allowance | | $ 500 | $ 1,000 |
| | Automobile Allowance | | $ 6,600 | $ 6,600 |
| | Other Employee Benefits | | $ 1,094 | $ 1,409 |
| | Education/Training Services | | $ 1,400 | $ 900 |
| | Other Professional Services | | $ 11,454 | $ 12,154 |
| | Repair & Maintenance Services | | $ 44,283 | $ 44,033 |
| | Insurance Other Than Employee | | $ - | $ - |
| | Communications/ Telephone | | $ 5,210 | $ 5,210 |
| | Advertising/Legal & Non Legal | | $ 1,000 | $ 1,000 |
| | Travel | | $ 3,000 | $ 2,700 |
| | General Supplies | | $ 63,390 | $ 19,515 |
| | Computer Supplies & Maintenance | | $ 650 | $ - |
| | Natural Gas/Mountain Fuel | | $ 1,000 | $ 3,000 |
| | Utilities | | $ 25,000 | $ 25,000 |
| | Gasoline | | $ 4,000 | $ 4,000 |
| | Subscriptions & Memberships | | $ 11,900 | $ 13,137 |
| | Water Shares | | $ 113,200 | $ 145,258 |
| | Equipment Maintenance | | $ 10,530 | $ 12,730 |
| | Depreciation & Amortization | $ 300,556 | $ 159,467 | $ 498,637 |
| | TOTAL OPERATING EXPENSE | $ 920,814 | $ 851,679 | $ 1,203,225 |
| | | | | |
| | OPERATING INCOME (LOSS) | $ 497,826 | $ 546,294 | $ 399,504 |
| | | | | |

**PAYSON CITY CORPORATION**
**Water Utility Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| | NON OPERATING REVENUE (EXPENSES) | | | |
| | Interest Earnings | $ 12,971 | $ 15,850 | $ 1,200 |
| | Interest Expense | $ (658,044) | $ (660,000) | $ (660,000) |
| | Grant Revenue | $ 500,000 | $ 500,000 | $ 500,000 |
| | Impact Fees | $ 412,522 | $ 250,000 | $ 271,114 |
| | Gain (Loss) on Sale of Fixed Assets | | $ - | $ - |
| | | | | |
| | Transfer From Utility Tax | $ 305,000 | $ 185,000 | $ 185,000 |
| | Transfers to Other Funds | | | |
| | Transfer to General Fund | $ (703,607) | $ (509,000) | $ (509,000) |
| | Transfer to Industrial Sewer | | $ - | $ - |
| | Transfer to Pressurized Irrigation | | $ - | $ - |
| | Transfer to Golf Course | $ (60,000) | $ - | $ - |
| | Transfer to Swimming Pool | | $ - | $ - |
| | Transfer to Irrigation Fund | | $ - | $ - |
| | Transfer to Vehicle Maintenance | $ (146,219) | $ (86,904) | $ (86,904) |
| | Transfer to Capital Impr Fund | | | $ (203,900) |
| | | | | |
| | Improvements | $ 99,965 | $ (95,000) | $ (100,903) |
| | Improvements (Imp Fee) | $ 32,000 | $ (145,000) | $ - |
| | Budgeted increase in Fund Balance (Water) | | $ 390 | $ 11 |
| | Budgeted increase in Fund Balance (Imp Fees) | | $ 850 | $ - |
| | NET INCOME (LOSS) | $ 292,414 | $ - | $ (203,900) |

**PAYSON CITY CORPORATION**
**Solid Waste Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 52** | **OPERATING REVENUE:** | | | |
| | | | | |
| | Solid Waste Services | | $ 598,068 | $ 616,068 |
| | Landfill Fees | | $ 270,000 | $ 275,000 |
| | C & D Landfill | | $ 450,000 | $ 450,000 |
| | Charges for Services | $ 1,210,048 | | |
| | Misc. Gravel Royalties | | $ 200,000 | $ 250,000 |
| | Start Up Fee | | $ 11,250 | $ 11,250 |
| | Landscaping Mat. | | $ 2,500 | $ 2,500 |
| | Misc. | $ 3,664 | $ 82,000 | $ - |
| | FB Appropriation | | $ - | $ 82,000 |
| | Sub Totals | $ 1,213,712 | $ 1,613,818 | $ 1,686,818 |
| | | | | |
| | **OPERATING EXPENSES:** | | | |
| | Cost of Sales and Services | $ 398,184 | | |
| | Maintenance Operations & Contractural Service | $ 232,818 | | |
| | Materials & Supplies | $ 31,705 | | |
| | Regular Employees | | $ 234,701 | $ 272,268 |
| | Temporary Employees | | $ 4,500 | $ 6,900 |
| | Overtime | | $ 20,500 | $ 21,000 |
| | On Call | | $ - | $ 4,000 |
| | FICA | | $ 19,867 | $ 23,269 |
| | Insurance | | $ 56,356 | $ 79,943 |
| | Retirement | | $ 47,212 | $ 58,639 |
| | Workmen's Compensation Ins. | | $ 3,724 | $ 3,824 |
| | Uniform Allowance | | $ 6,400 | $ 5,800 |
| | Automobile Allowance | | $ - | $ - |
| | Other Employee Benefits | | $ 1,633 | $ 2,348 |
| | Training | | $ 900 | $ - |
| | Professional Services | | $ 73,000 | $ 70,660 |
| | Repair & Maintenance Services | | $ 44,125 | $ 40,500 |
| | Communications/Telephone | | $ 1,350 | $ 3,440 |
| | Travel | | $ 800 | $ 800 |
| | General Supplies | | $ 3,950 | $ 4,400 |
| | Computer Supplies & Maintenance | | $ 3,000 | $ 3,000 |
| | Natural Gas | | $ 1,200 | $ 1,300 |
| | Utilities | | $ 1,500 | $ 1,500 |
| | Gasoline | | $ 45,240 | $ 48,000 |
| | Subscriptions & Memberships | | $ 400 | $ 1,060 |
| | Vehicle Maintenance | | $ 65,750 | $ 40,500 |
| | Depreciation | $ 130,873 | $ 131,094 | $ 262,281 |
| | | | | |
| | TOTAL OPERATING EXPENSE | $ 793,580 | $ 767,202 | $ 955,431 |
| | | | | |
| | OPERATING INCOME (LOSS) | $ 420,132 | $ 846,616 | $ 731,387 |
| | | | | |

**PAYSON CITY CORPORATION**
**Solid Waste Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| | NON OPERATING REVENUE (EXPENSES) | | | |
| | AND TRANSFERS: | | | |
| | Interest Earnings | $ 6,675 | $ 8,000 | $ 8,000 |
| | Interest Expense | $ (19,305) | $ (20,000) | $ (20,000) |
| | Gail (Loss) on Sale of Fixed Assets | | | |
| | Operating transfers from: | | | |
| | Transfer to General Fund | $ (386,142) | $ (386,142) | $ (414,092) |
| | Transfer to Swimming Pool | | | |
| | Transfer to Safety SideWalk | | | |
| | Transfer to Industrial Sewer | | | |
| | Transfer to Pressurized Irr. Fund | | | |
| | Transfer to Vehicle Maint. | $ (39,573) | $ (39,573) | $ (55,288) |
| | Transfer to Golf Course | | $ - | $ - |
| | Transfer to Pit SID | | $ (326,900) | $ (250,000) |
| | Budgeted increase in FB (Post Closure) | $ 543 | $ - | $ - |
| | Budgeted increase in Fund Balance | | $ 82,001 | $ 7 |
| | NET INCOME (LOSS) | $ (18,756) | $ - | $ 0 |

**PAYSON CITY CORPORATION**
**Electric Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 53** | **OPERATING REVENUE:** | | | |
| | Electric Sales-Residential Tax | | $ 4,367,500 | $ 4,490,875 |
| | Electric Sales-Residential Exempt | | $ 31,000 | $ 34,971 |
| | Electric Sales-Commercial Tax | | $ 2,430,500 | $ 3,090,612 |
| | Electric Sales-Commercial Exempt | | $ 1,929,000 | $ 1,937,825 |
| | Charges for Service | $ 7,295,767 | | |
| | Temporary Power Pedestal | | $ - | $ - |
| | Connection Fees | | $ 55,750 | $ 33,750 |
| | Public Reimbursements | | $ 125,000 | $ 130,000 |
| | | | | |
| | Annexation Fee/Strawberry | | $ 500 | $ 1,000 |
| | Miscellaneous | $ 86,410 | $ 55,000 | $ 40,000 |

| | | | | |
|---|---|---|---|---|
| | Appropriation of Fund Bal (Imp Fee) | | $ - | $ - |
| | Appropriation of Fund Balance | | $ - | $ - |
| | TOTAL OPERATING REVENUE | $ 7,382,177 | $ 8,994,250 | $ 9,759,033 |
| | | | | |
| | | | | |

**PAYSON CITY CORPORATION**
**Electric Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| | | | | |
| | **OPERATING EXPENSES** | | | |
| | Costs of Sales and Services | $ 5,658,495 | | |
| | Maint. Operations & Contractural Servic | $ 199,727 | | |
| | Materials & Supplies | $ 305,777 | | |
| | Regular Employees | | $ 772,797 | $ 793,829 |
| | Temporary Employees | | $ 1,500 | $ 8,840 |
| | Overtime | | $ 29,300 | $ 32,670 |
| | On Call | | $ 8,000 | $ 8,000 |
| | FICA | | $ 62,600 | $ 64,515 |
| | Insurance | | $ 169,180 | $ 208,541 |
| | Retirement | | $ 149,751 | $ 154,382 |
| | Tuition Reimbursement | | $ 800 | $ 800 |
| | Workmen's Compensation Ins. | | $ 15,338 | $ 12,525 |
| | Uniform Allowance | | $ 8,175 | $ 11,463 |
| | Automobile Allowance | | $ 13,200 | $ 6,600 |
| | Other Employee Benefits | | $ 3,783 | $ 4,757 |
| | | | $ - | $ - |
| | Education/Training Services | | $ 3,134 | $ 3,920 |
| | Professional Services | | $ 15,264 | $ 17,468 |
| | Technical Services | | $ 18,095 | $ 24,215 |
| | Repair & Maintenance Services | | $ 190,910 | $ 201,999 |
| | Ins Other Than Emp. Benefits | | $ - | $ - |
| | Communications/Telephone | | $ 7,685 | $ 7,842 |
| | Advertising | | $ - | $ 300 |
| | Printing & Binding | | $ - | $ - |
| | Travel | | $ 1,955 | $ 9,675 |
| | General Supplies | | $ 18,826 | $ 19,634 |
| | Computer Supplies & Maintenance | | $ 2,740 | $ 4,984 |
| | Natural Gas | | $ 173,985 | $ 364,736 |
| | Power Purchases | | $ 5,854,749 | $ 6,470,300 |
| | Gasoline | | $ 5,900 | $ 5,000 |
| | Oil | | $ 12,200 | $ 15,840 |
| | Chemicals | | $ 8,782 | $ 13,746 |
| | Diesel | | $ 42,000 | $ 61,507 |
| | | | $ - | $ - |
| | Books & Periodicals | | $ - | $ - |
| | Subscriptions & Memberships | | $ - | $ - |
| | Vehicle Repair | | $ 14,700 | $ 14,700 |
| | Sundry Charges | | $ 200 | $ 250 |
| | Depreciation | $ 435,903 | $ 591,168 | $ 592,166 |
| | | | | |
| | TOTAL OPERATING EXPENSES | $ 6,599,902 | $ 8,196,717 | $ 9,135,205 |
| | | | | |
| | OPERATING INCOME (LOSS) | $ 782,275 | $ 797,533 | $ 623,828 |
| | | | | |

**PAYSON CITY CORPORATION**
**Electric Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| | **NON-OPERATING REV (EXP)** | | | |
| | | | | |
| | Interest Earnings | $ 68,580 | $ 49,000 | $ 50,000 |
| | Interest Expense | $ (118,112) | $ (125,000) | $ (125,000) |
| | Gain (Loss on Sale of Fixed Assets) | $ 548,781 | | |
| | Transfer From Utility Tax | $ 432,600 | $ 526,516 | $ 526,516 |
| | Impact Fees | $ 250,808 | $ 200,550 | $ 200,500 |
| | Transfer to General Fund | $ (812,358) | $ (955,195) | $ (821,048) |
| | Transfer to MBA | $ (5) | $ (7) | $ (7) |
| | Transfer to Ambulance | | $ - | $ - |
| | Transfer to Golf Course | | $ - | $ - |
| | Transfer to Vehicle Maintenance | $ (214,942) | $ (215,762) | $ (152,700) |
| | Transfer to Carry Over | | | |
| | Improvements | $ 5,834 | $ (193,760) | $ (205,988) |
| | Improvements (Impact Fees) | | $ (80,000) | $ - |
| | Budgeted increase in Fund Bal (Imp Fee | $ (25,828) | $ 1,549 | $ 80,500 |
| | Budgeted increase in Fund Balance | $ 1,359,955 | $ 2,326 | $ 15,601 |
| | NET INCOME (LOSS) | $ (390,666) | $ - | $ (0) |

**PAYSON CITY CORPORATION**
**Sewer Utility Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 54** | **OPERATING REVENUE:** | | | |
| | Enterprise Revenue | | | |
| | Sewer Services | $ 1,357,866 | $ 1,390,000 | $ 1,634,880 |
| | Sewer Connection Fees | | $ 24,000 | $ 22,500 |
| | Treated Effluent Sales | | $ 2,000 | $ - |
| | Miscellaneous | $ 27,705 | $ 26,000 | $ 26,000 |
| | | | | |
| | Appropriate Fund Balance | | $ 94,996 | $ - |
| | Appropriate Fund Bal (Imp Fees) | | $ 239,500 | $ - |
| | | | | |
| | TOTAL OPERATING REVENUE | $ 1,385,571 | $ 1,776,496 | $ 1,683,380 |
| | | | | |
| | **OPERATING EXPENSES:** | | | |
| | Cost of Sales & Services | $ 360,867 | | |
| | Maint. Operations & Contractual Servic | $ 124,526 | | |
| | Materials & Supplies | $ 22,801 | | |
| | Regular Employees | | $ 187,284 | $ 183,131 |
| | Temporary & Seasonal Employees | | $ 4,420 | $ 8,500 |
| | Overtime | | $ 10,000 | $ 7,000 |
| | On-Call Time | | $ 8,000 | $ 8,000 |
| | FICA | | $ 15,813 | $ 15,807 |
| | Group Insurance | | $ 38,519 | $ 46,198 |
| | Retirement | | $ 37,423 | $ 33,879 |
| | Tuition Reimbursement | | $ - | $ - |
| | Workmen's Comp Insurance | | $ 2,571 | $ 2,674 |
| | Uniform Allowance | | $ 3,966 | $ 2,950 |
| | Automobile Allowance | | $ 6,600 | $ 6,600 |
| | Other Employee Benefits | | $ 1,445 | $ 1,610 |
| | Education/Training Services | | $ 1,790 | $ 2,150 |
| | Other Professional Services | | $ 70,500 | $ 105,212 |
| | Repair & Maintenance Services | | $ 44,924 | $ 39,810 |
| | Insurance Other Than Employee | | $ - | $ - |
| | Communications/ Telephone | | $ 4,700 | $ 3,000 |
| | Advertising/Legal & Non Legal | | $ 500 | $ 500 |
| | Travel | | $ 3,530 | $ 4,645 |
| | General Supplies | | $ 26,956 | $ 26,300 |
| | Computer Supplies | | $ - | $ 2,000 |
| | Natural Gas | | $ 20,000 | $ 35,000 |
| | Gasoline | | $ 8,168 | $ 10,150 |
| | Subscriptions & Memberships | | $ 400 | $ 670 |
| | Books | | $ 300 | $ 400 |
| | Vehicle Repair | | $ 15,000 | $ 15,000 |
| | Depreciation | $ 328,373 | $ 372,680 | $ 348,460 |
| | TOTAL OPERATING EXPENSES | $ 836,567 | $ 885,489 | $ 909,646 |
| | | | | |
| | OPERATING INCOME (LOSS) | $ 549,004 | $ 891,007 | $ 773,734 |
| | | | | |

**PAYSON CITY CORPORATION**
**Sewer Utility Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| | NON-OPERATING REV (EXP) | | | |
| | | | | |
| | Interest Earnings | $ 22,008 | $ 19,800 | $ 12,000 |
| | Interest Expense | $ (289,902) | $ (350,000) | $ (350,000) |
| | Gain (Loss on Sale of Fixed Assets | | | |
| | Impact Fees | $ 411,810 | $ 341,000 | $ 470,000 |
| | Transfer to General Fund | $ (763,978) | $ (841,978) | $ (847,478) |
| | Transfer to Vehicle Maintenance | $ (32,000) | $ (50,000) | $ (50,000) |
| | Transfer to Sinking Fund | | | |
| | Improvements | $ 12,441 | | |
| | Improvements (Imp Fees) | $ 90,917 | $ - | $ - |
| | Budgeted increase in Fund Balance | $ 300 | $ 2,000 | $ 72 |
| | Budgeted increase in FB (Imp Fees) | $ - | $ 7,829 | $ 8,184 |
| | NET INCOME (LOSS) | $ - | $ - | $ 0 |

**PAYSON CITY CORPORATION**
**Ambulance Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 55** | **OPERATING REVENUE:** | | | |
| | Ambulance Fees | $ 272,964 | $ 243,766 | $ 258,000 |
| | Ambulance Mileage Reimbursement | | $ - | $ - |
| | Ambulance Grant Revenue | | $ 6,904 | $ 10,000 |
| | Miscellaneous Revenue | | $ - | $ - |
| | Appropriation of Fund Balance | | $ - | $ 120,000 |
| | TOTAL OPERATING REV | $ 272,964 | $ 250,670 | $ 388,000 |
| | | | | |
| | **OPERATING EXPENSES:** | | | |
| | Costs of Sales & Services | $ 148,198 | | |
| | Maintenance Operations & Contractual | $ 5,940 | | |
| | Materials & Supplies | $ 19,321 | | |
| | Regular Employees | | $ 88,949 | $ 68,996 |
| | Temporary & Seasonal Employees | | $ - | $ - |
| | Overtime | | $ - | $ - |
| | On Call | | $ - | $ 35,040 |
| | FICA | | $ 6,804 | $ 7,959 |
| | Group Insurance | | $ 3,050 | $ 3,779 |
| | Retirement | | $ 14,048 | $ 16,839 |
| | Tuition Reimbursement | | $ - | $ - |
| | Workmen's Comp Insurance | | $ 5,135 | $ 5,250 |
| | Uniform Allowance | | $ 9,010 | $ 11,650 |
| | Automobile Allowance | | $ - | $ - |
| | Other Employee Benefits | | $ 3,160 | $ 3,900 |
| | Education/Training Services | | $ 8,470 | $ 8,470 |
| | Other Professional Services | | $ 3,000 | $ 5,630 |
| | Repair & Maintenance Services | | $ 2,375 | $ 2,100 |
| | Communications/ Telephone | | $ 7,080 | $ 5,212 |
| | Travel | | $ 12,066 | $ 12,066 |
| | General Supplies | | $ 21,194 | $ 20,250 |
| | Computer Supplies & Maintenance | | $ 4,600 | $ 4,200 |
| | Natural Gas | | $ 3,000 | $ 2,500 |
| | Gasoline | | $ 3,500 | $ 2,500 |
| | Subscriptions & Memberships | | $ 705 | $ 705 |
| | Books & Periodicals | | $ 720 | $ 1,520 |
| | Vehicle Repair | | $ 4,000 | $ 3,700 |
| | Contingency | | $ 4,700 | $ 4,200 |
| | Depreciation | $ 37,003 | $ 18,690 | $ 133,325 |
| | TOTAL OPERATING EXPENSES | $ 210,462 | $ 224,256 | $ 359,791 |
| | | | | |
| | OPERATING INCOME (LOSS) | $ 62,502 | $ 26,414 | $ 28,209 |
| | | | | |

| | | | | |
|---|---|---|---|---|
| | **NON-OPERATING REV (EXP)** | | | |
| | Interest Income | | $ - | $ - |
| | Interest Expense | $ - | | |
| | Grant Revenue | $ 16,546 | | |
| | Gain (Loss) on Sale of Fixed Assets | | | |
| | Transfer From Electric Fund | | | |
| | Transfers to Other Funds | | | |
| | Transfer to General Fund | $ (23,000) | $ (23,000) | $ (23,500) |
| | Transfer to Vehicle Maintenance | | $ - | $ (4,700) |
| | Transfer to Capital Account | | | |
| | Budgeted increase in Fund Balance | | $ 3,414 | $ 9 |
| | | $ 56,048 | | |
| | NET INCOME (LOSS) | $ - | $ (0) | $ 0 |

**PAYSON CITY CORPORATION**
**Golf Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 56** | **OPERATING REVENUE:** | | | |
| | Golf Course Fees | $ 615,323 | $ 601,500 | $ 376,002 |
| | Golf Passes Revenue | | $ - | $ 36,063 |
| | Golf Cart Rental | | $ - | $ 183,145 |
| | Driving Range Revenue | | $ - | $ 21,600 |
| | RV Rental | | $ 950 | $ 950 |
| | Restaurant Revenue | | $ 97,000 | $ 97,000 |
| | Winter Recreation Revenue | | $ - | $ - |
| | Nursery Revenue | | $ 7,325 | $ 10,000 |
| | Miscellaneous | | $ 21,000 | $ 27,060 |
| | TOTAL OPERATING REV: | $ 615,323 | $ 727,775 | $ 751,820 |
| | | | | |
| | **OPERATING EXPENSES:** | | | |
| | Costs of Sales & Services | $ 494,039 | | |
| | Maintenance Operations & Contractual Se | $ 91,561 | | |
| | Materials & Supplies | $ 55,993 | | |
| | Regular Employees | | $ 180,144 | $ 184,070 |
| | Temporary & Seasonal Employees | | $ 100,862 | $ 106,498 |
| | Overtime | | $ - | $ - |
| | FICA | | $ 21,749 | $ 22,603 |
| | Group Insurance | | $ 46,373 | $ 48,387 |
| | Retirement | | $ 33,327 | $ 28,628 |
| | Tuition Reimbursement | | $ - | $ - |
| | Workmen's Comp Insurance | | $ 6,727 | $ 8,719 |
| | Automobile Allowance | | $ 3,300 | $ 4,689 |
| | Uniform Allowance | | $ - | $ - |
| | Other Employee Benefits | | $ 1,882 | $ 3,283 |
| | Education/Training Services | | $ 1,160 | $ 1,345 |
| | Other Professional Services | | $ 2,100 | $ 2,900 |
| | Bank Charges | | $ 5,000 | $ 5,000 |
| | Repair & Maintenance Services | | $ 25,200 | $ 30,250 |
| | Rental of Vehicles & Equipment | | $ - | $ - |
| | Communications/ Telephone | | $ 6,560 | $ 4,940 |
| | Advertising/Legal & Non Legal | | $ 1,646 | $ 1,750 |
| | Travel | | $ 1,066 | $ 1,116 |
| | General Supplies | | $ 111,403 | $ 119,968 |
| | Computer Supplies & Maintenance | | $ 3,060 | $ 2,460 |
| | Utilities | | $ 27,000 | $ 28,000 |
| | Bottled Gas | | $ 5,500 | $ 6,913 |
| | Gasoline | | $ 10,062 | $ 9,275 |
| | Subscriptions & Memberships | | $ 1,575 | $ 1,625 |
| | Depreciation | $ 165,443 | $ 94,634 | $ 96,630 |
| | Improvements Other Than Bldg. | | | |
| | TOTAL OPERATING EXPENSES | $ 807,036 | $ 690,330 | $ 719,050 |
| | | | | |
| | NET OPERATING INCOME (LOSS) | $ (191,713) | $ 37,445 | $ 32,770 |

**PAYSON CITY CORPORATION**
**Golf Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| | | | | |
| | **NON-OPERATING REV (EXP)** | | | |
| | Interest Income | | | |
| | Interest Expense | $ (14,443) | $ (15,000) | $ (15,000) |
| | Gain (Loss) on Sale of Fixed Assets | | | |
| | Transfer From Solid Waste | | | |
| | Transfer From Electric | | | |
| | Transfer From Capital Projects | | | |
| | Transfer From Water | $ 60,000 | $ - | |
| | Transfer From MBA | | | |
| | Transfer to Vehicle Maintenance | | $ (22,445) | $ (17,770) |
| | Budgeted Increase in Fund Balance | $ - | | |
| | NET INCOME (LOSS) | $ (146,156) | $ - | $ (0) |
| | | | | |

**PAYSON CITY CORPORATION**
**Storm Drain Fund**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| Fund 58 | **OPERATING REVENUE:** | | | |
| | Storm Water Utility Fees | $ 444,175 | $ 502,156 | $ 453,174 |
| | Connection Fees | | $ - | $ - |
| | Miscellaneous Revenue | | | |
| | Interest Earnings | | | |
| | Sale of Surplus Property | | | |
| | Miscellaneous | $ 8,783 | $ 16,900 | $ 5,200 |
| | TOTAL OPERATING REVENUE | $ 452,958 | $ 519,056 | $ 458,374 |
| | | | | |
| | **OPERATING EXPENSES:** | | | |
| | Costs of Sales & Services | $ 181,614 | | |
| | Maintenance Operations & Contractua | $ 115,592 | | |
| | Materials & Supplies | $ 2,850 | | |
| | Regular Employees | | $ 90,537 | $ 92,155 |
| | Temporary & Seasonal Employees | | $ - | $ - |
| | Overtime | | $ 2,000 | $ 1,000 |
| | On Call | | $ 150 | $ - |
| | FICA | | $ 6,926 | $ 7,126 |
| | Group Insurance | | $ 19,044 | $ 23,413 |
| | Retirement | | $ 16,749 | $ 17,234 |
| | Tuition Reimbursement | | $ - | $ - |
| | Workmen's Comp Insurance | | $ 1,030 | $ 1,129 |
| | Uniform Allowance | | $ - | $ - |
| | Automobile Allowance | | $ 6,600 | $ 6,600 |
| | Other Employee Benefits | | $ 629 | $ 730 |
| | Education/Training Services | | $ - | $ - |
| | Other Professional Services | | $ 24,545 | $ 65,000 |
| | Repair & Maintenance Services | | $ 220,000 | $ 58,350 |
| | Insurance Other Than Employee | | $ - | $ - |
| | Advertising/Legal & Non Legal | | $ - | $ - |
| | General Supplies | | $ 3,200 | $ 5,960 |
| | Computer Supplies & Maintenance | | $ 700 | $ 100 |
| | Natural Gas | | $ - | $ 1,300 |
| | Gasoline | | $ 18,350 | $ 4,000 |
| | Vehicle Maintenance | | $ 5,000 | $ 5,000 |
| | Depreciation | $ 22,412 | $ 25,000 | $ 25,000 |
| | TOTAL OPERATING EXPENSE | $ 322,468 | $ 440,460 | $ 314,096 |
| | | | | |
| | OPERATING INCOME (LOSS) | $ 130,490 | $ 78,596 | $ 144,278 |
| | | | | |
| | NON-OPERATING REV (EXP) | | | |
| | Interest Income | | $ - | $ - |
| | Interest Expense | | | |
| | Transfer to General Fund | $ (14,000) | $ (15,000) | $ (13,775) |
| | Improvements | $ 85,860 | | |
| | Budgeted increase in Fund Balance | $ 202,350 | $ 63,596 | $ 130,503 |
| | NET INCOME (LOSS) | $ - | $ - | $ 0 |

**PAYSON CITY CORPORATION**
**Internal Service Fund (Vehicle)**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 65** | **OPERATING REVENUE:** | | | |
| | Float Donations | | $ - | $ - |
| | Miscellaneous Revenue | $ 12,739 | $ - | $ - |
| | TOTAL OPERATING REVENUE | $ 12,739 | $ - | $ - |
| | | | | |
| | **OPERATING EXPENSES:** | | | |
| | Costs of Sales & Services | $ 194,612 | | |
| | Maint Operations & Contractual Services | $ 33,924 | | |
| | Materials & Supplies | $ 73,778 | | |
| | Regular Employees | | $ 128,949 | $ 132,209 |
| | Temporary & Seasonal Employees | | $ - | $ - |
| | Overtime | | $ 800 | $ 800 |
| | FICA | | $ 9,926 | $ 10,175 |
| | Group Insurance | | $ 33,393 | $ 39,361 |
| | Retirement | | $ 24,003 | $ 24,607 |
| | Tuition Reimbursement | | $ - | $ - |
| | Workmen's Comp Insurance | | $ 1,016 | $ 1,116 |
| | Uniform Allowance | | $ 2,800 | $ 2,800 |
| | Automobile Allowance | | $ 6,600 | $ 6,600 |
| | Other Employee Benefits | | $ 1,474 | $ 1,574 |
| | Education/Training Services | | $ - | $ 600 |
| | Utility Services | | $ - | $ - |
| | Repair & Maintenance Services | | $ 41,000 | $ 41,000 |
| | Communications/Telephone | | $ 1,500 | $ 1,500 |
| | Travel | | $ - | $ - |
| | General Supplies | | $ 7,500 | $ 5,000 |
| | Computer Supplies & Maintenance | | $ 1,500 | $ - |
| | Energy | | $ - | $ - |
| | Natural Gas/Mountain Fuel | | $ 5,000 | $ 3,500 |
| | Oil | | $ 5,000 | $ 3,000 |
| | Gasoline | | $ 1,000 | $ 1,200 |
| | Diesel Fuel | | $ - | $ - |
| | Subscriptions & Memberships | | $ 50 | $ 50 |
| | Books | | $ - | $ - |
| | Improvements | | | |
| | Vehicles & Machinery | | | |
| | Depreciation | $ 179,946 | $ 134,223 | $ 82,270 |
| | TOTAL OPERATING EXPENSES | $ 482,260 | $ 405,734 | $ 357,362 |
| | | | | |
| | OPERATING INCOME (LOSS) | $ (469,521) | $ (405,734) | $ (357,362) |
| | | | | |

| | | | | |
|---|---|---|---|---|
| | **NON-OPERATING REV (EXP)** | | | |
| | Interest Income | | | |
| | Interest Expense | $ (9,603) | $ (10,000) | $ (10,000) |
| | Gain (Loss) on Sale of Fixed Assets | $ (21,326) | $ 50 | $ - |
| | Transfer From Electric Fund | $ 214,942 | $ 215,762 | $ 152,700 |
| | Transfer From Solid Waste | $ 39,573 | $ 39,573 | $ 55,288 |
| | Transfer From Water Fund | $ 146,219 | $ 86,904 | $ 86,904 |
| | Transfer From Sewer Fund | $ 32,000 | $ 50,000 | $ 50,000 |
| | Transfer From Golf Fund | | $ 22,445 | $ 17,770 |
| | Transfer From Ambulance | | $ - | $ 4,700 |
| | Appropriated Fund Balance | | $ 1,000 | $ - |
| | Budgeted increase in Fund Balance | $ (67,716) | $ - | $ - |
| | NET IINCOME (LOSS) | $ - | $ - | $ (0) |

**PAYSON CITY CORPORATION**
**Non Expendable Trust Funds**

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 71** | **Revolving Loan Fund** | | | |
| | REVENUE | | | |
| | Interest | $ 12,775 | $ 2,600 | $ 1,000 |
| | | | | |
| | TOTAL REVENUES & OTHER SOURCES | $ 12,775 | $ 2,600 | $ 1,000 |
| | | | | |
| | EXPENDITURES | | | |
| | Loans | | | |
| | | | | |
| | Budgeted increase in fund balance | $ 12,775 | $ 2,600 | $ 2,600 |
| | TOTAL EXPENDITURES & OTHER USES | $ 12,775 | $ 2,600 | $ 2,600 |
| | | | | |
| | | | | |
| | | | | |
| **PAYSON CITY CORPORATION** | | | | |
| **Special Funds** | | | | |

| Fund Number | Source of Revenue | Prior Year Actual Revenue $ 2,004 | Current Year Estimate $ 2,005 | Ensuing Year 06 Approved Budget Appropriation |
|---|---|---|---|---|
| **Fund 74** | **Perpetual Care Fund** | | | |
| | **OPERATING REVENUE** | | | |
| | Charges For Services | | | |
| | Sale of Cemetery Lots | $ 3,800 | $ 20,500 | $ 16,150 |
| | Sale of Veteran's Lots | | $ 900 | $ - |
| | Bund Balance Appropriation | $ 19,089 | $ - | |
| | TOTAL OPERATING REVENUE | $ 22,889 | $ 21,400 | $ 16,150 |
| | OPERATING EXPENSES | | | |
| | General Expenditures | $ - | $ - | $ - |
| | NON-OPERATING REVENUE | | | |
| | Interest Income | $ 3,111 | $ 3,600 | $ - |
| | Transfer to General Fund | $ (26,000) | $ (23,830) | $ (15,000) |
| | Transfer to Capital Account | | | |
| | Budgeted increase in Fund Balance | $ - | $ 1,170 | $ 1,150 |
| | | $ - | $ - | $ - |

| TRANSFERS IN | 2,004 | 2,005 | 2,006 |
|---|---|---|---|
| GENERAL FUND | | | |
| Transfer From Utility Fund | $ - | $ - | $ - |
| Transfer From Solid Waste | $ 386,142 | $ 386,142 | $ 414,092 |
| Transfer From Library Grant | $ - | $ - | $ - |
| Transfer From Electric Fund | $ 812,358 | $ 955,195 | $ 821,048 |
| Transfer From Water Fund | $ 703,607 | $ 509,000 | $ 509,000 |
| Contribution From Govt. | $ - | $ - | $ - |
| Transfer From Sewer Fund | $ 763,978 | $ 841,978 | $ 847,478 |
| Transfer From Ambulance Fund | $ 23,000 | $ 23,000 | $ 23,500 |
| Transfer From Storm Drain | $ 14,000 | $ 15,000 | $ 13,775 |
| Transfer From Perpetual Care | $ 26,000 | $ 23,830 | $ 15,000 |
| | | | |
| MBA | | | |
| Transfer From Electric Fund | $ 5 | $ 7 | $ 7 |
| CAP PROJ | | | |
| Transfer from Other Funds | 125,833 | - | - |
| CAP PROJ | | | |
| Transfer from Other Funds | $ 390,666 | $ 118,754 | $ - |
| Transfer from General Fund | $ - | $ - | $ 203,900 |
| | | | |
| Pit SID | | | |
| Transfer from General Fund | - | 292,345 | - |
| Transfer from Solid Waste | - | 326,900 | 250,000 |
| WATER | | | |
| Transfer From Utility Tax | 305,000 | 185,000 | 185,000 |
| ELECTRIC | | | |
| Transfer From Utility Tax | 432,600 | 526,516 | 526,516 |
| GOLF COURSE | | | |
| Transfer From Water | 60,000 | - | - |
| VEHICLE MAINT (INTERNAL SERV FUND) | | | |
| Transfer From Electric Fund | 214,942 | 215,762 | 152,700 |
| Transfer From Solid Waste | 39,573 | 39,573 | 55,288 |
| Transfer From Water Fund | 146,219 | 86,904 | 86,904 |
| Transfer From Sewer Fund | 32,000 | 50,000 | 50,000 |
| Transfer From Golf Fund | - | 22,445 | 17,770 |
| Transfer From Ambulance | - | - | 4,700 |
| TOTAL TRANSFERS IN | 4,475,923 | 4,618,351 | 4,176,678 |
| | | | |
| TRANSFERS OUT | | | |
| GENERAL FUND | | | |
| Transfer to Water Fund (Util Tax) | $ (305,000) | $ (185,000) | $ (185,000) |
| Transfer to Electric Fund (Util Tax) | $ (432,600) | $ (526,516) | $ (526,516) |
| Transfer to Special Improvement District (Pit) | $ (125,833) | $ (292,345) | $ - |
| Transfer to Capital Improvement Fund | $ (390,666) | $ (118,754) | $ - |
| | | | |
| WATER FUND | | | |
| Transfer to General Fund | (703,607) | (509,000) | (509,000) |
| Transfer to Industrial Sewer | - | - | - |
| Transfer to Pressurized Irrigation | - | - | - |
| Transfer to Golf Course | (60,000) | - | - |
| Transfer to Swimming Pool | - | - | - |
| Transfer to Irrigation Fund | - | - | - |
| Transfer to Vehicle Maintenance | (146,219) | (86,904) | (86,904) |
| Transfer to Capital Impr Fund | - | - | (203,900) |
| | | | |

| | | | |
|---|---|---|---|
| SOLID WASTE | | | |
| Transfer to General Fund | (386,142) | (386,142) | (414,092) |
| Transfer to Swimming Pool | - | - | - |
| Transfer to Safety SideWalk | - | - | - |
| Transfer to Industrial Sewer | - | - | - |
| Transfer to Pressurized Irr. Fund | - | - | - |
| Transfer to Vehicle Maint. | (39,573) | (39,573) | (55,288) |
| Transfer to Golf Course | - | - | - |
| Transfer to Pit SID | - | (326,900) | (250,000) |
| | | | |
| ELECTRIC FUND | | | |
| Transfer to General Fund | (812,358) | (955,195) | (821,048) |
| Transfer to MBA | (5) | (7) | (7) |
| Transfer to Ambulance | - | - | - |
| Transfer to Golf Course | - | - | - |
| Transfer to Vehicle Maintenance | (214,942) | (215,762) | (152,700) |
| | | | |
| | | | |
| SEWER FUND | | | |
| Transfer to General Fund | (763,978) | (841,978) | (847,478) |
| Transfer to Vehicle Maintenance | (32,000) | (50,000) | (50,000) |
| AMBULANCE FUND | | | |
| Transfer to General Fund | (23,000) | (23,000) | (23,500) |
| Transfer to Vehicle Maintenance | - | - | (4,700) |
| GOLF FUND | | | |
| Transfer to Vehicle Maintenance | - | (22,445) | (17,770) |
| STORM WATER UTILITY | | | |
| Transfer to General Fund | (14,000) | (15,000) | (13,775) |
| PERPETUAL CARE FUND | | | |
| Transfer to General Fund | (26,000) | (23,830) | (15,000) |
| | | | |
| TOTAL TRANSFERS OUT | (4,475,923) | (4,618,351) | (4,176,678) |
| | | | |
| Difference | - | - | - |