

Payson

June 30, 2011

CITY

FISCAL YEAR END

## CERTIFICATION OF BUDGET

### ADOPTION OF BUDGET INFORMATION:

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

“on or before the first regularly scheduled City Council meeting of May, the mayor or budget officer 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, 2011, as approved and adopted by resolution or ordinance dated June 16, 2010. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

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 2<sup>nd</sup>, 2010 for all budgetary funds.

Signed: Richard Alb

Budget Officer

Subscribed and sworn to this,

29 Day of June, 2010.  
Jeanette C. Winkler  
City Recorder



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

Fund Number	Source of Revenue	Prior Year Actual Revenue 2009	Current Year Estimate 2010	Ensuing Year 11 Approved Budget Appropriation
<b>Fund 10</b>				
10-31	<b>Taxes</b>			
10000	General Property	\$ 781,186	\$ 741,084	\$ 772,541
11000	Motor Vehicle	\$ 131,384	\$ 115,690	\$ 115,690
20000	Redemptions/Penalty & Interest		\$ 42,000	\$ 42,000
30000	General Sales and Use	\$ 2,306,066	\$ 2,120,000	\$ 2,000,000
40000	Transit		\$ -	
50000	Cable TV Franchise		\$ 52,000	\$ 52,000
60000	Inkeepers Fee		\$ 9,000	\$ 9,000
70000	Telephone Tax		\$ 250,000	\$ 270,000
	Utility Tax	\$ 929,434	\$ 915,000	\$ 948,367
	Other Taxes	\$ 316,989	\$ -	
10-32	<b>Licenses and Permits</b>	\$ 193,328		
10000	Business Licenses & Permits		\$ 38,000	\$ 38,000
21000	Building, Structures, & Equip.		\$ 120,000	\$ 72,511
22000	Animal Licenses & Permits		\$ 3,300	\$ 1,500
10-33	<b>Intergovernmental Revenue</b>	\$ 759,756		
10000	Federal Grant			
11000	JTPA Grant			
11100	Local Law Enf Block Grant			
11200	Cops MORE Grant			
12000	Public Safety			
13000	Mountainlands/Sr. Citizens		\$ 6,600	\$ 6,500
22000	Fire Grants		\$ 17,000	\$ 18,092
40000	State Grants			
42000	Nebo School/Officer Grant		\$ 36,076	\$ 36,076
43000	Arrive Alive			
44000	Cops-in-Shop Grant			
45000	Drug Task Force			
46000	Victims Advocate Grant		\$ 30,000	\$ 30,000
47000	Police Equipment Grant			
48000	State Grant (CERT)			
49000	Utah Tree Grant			
50000	State Shared Revenues			
56000	Class C Road Allotment		\$ 500,000	\$ 500,000
57000	Court Miscellaneous			
58000	State Liquor Fund Allotment		\$ 23,254	\$ 23,000
59000	Interlocal Cont - Chip & Seal			
70000	Local Government Grant			
80000	Local Government Shared Rev.			
81000	County Fire Allotment		\$ 100,000	\$ 100,000
82000	Library Grant		\$ 6,164	
83000	Interlocal Contributions-Vict Ad		\$ 20,804	\$ 20,804
84000	County Recreation Fees (Rest Tax)		\$ 10,489	

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
10-34	<b>Charges for Services</b>	\$ 1,019,777		
10000	General Government			
11000	Court Costs, Fees, & Charges			
12000	Zoning & Subdivision Fees		\$ 15,000	\$ 15,000
13000	Printing & Duplication Services		\$ 275	\$ 100
13100	P&Z Copies & Services		\$ 200	\$ 100
13200	Pay by Phone Convenience Fee		\$ 16,000	\$ 18,800
13300	Collection Fee		\$ 5,500	\$ 7,000
	Administrative Late Fee		\$ -	\$ 24,000
19000	Traffic School		\$ 11,000	\$ 7,200
20000	Cops Fast Program		\$ 25,831	
21000	Special Police Services		\$ 4,280	\$ 4,000
21100	N.E.T. Reimbursement			
21200	DARE Donations			
21210	CERT Donations			
21300	Other Police Revenue			
22000	County Fire Reimbursements		\$ 22,000	\$ 22,000
23000	Plan Check			
24000	Fire Inspections		\$ 7,000	\$ 5,000
25000	Public Works Inspections		\$ 17,000	\$ 17,000
26000	GIS Surveyor Reimbursement		\$ 40,249	\$ 40,249
30000	Street & Public Improvements			
70000	Parks & Public Property		\$ 3,000	\$ 3,000
71000	Recreation Fees		\$ 273,520	\$ 277,834
72000	Parks & Recreation Concessions		\$ 95,218	\$ 89,000
73000	Banquet Hall Fees		\$ 850	\$ 500
74000	Other Rent/Use Charges (Cel tower)		\$ 16,000	\$ 16,000
83000	Burial Fees		\$ 39,175	\$ 39,175
84000	Cemetery Lots		\$ 19,600	\$ 14,750
85100	Swimming Pool Fees		\$ 259,000	\$ 259,000
85200	Pool Lessons		\$ 63,000	\$ 63,000
85300	Swim Team Revenue		\$ 11,700	\$ 14,400
10-35	<b>Fines &amp; Forfeitures</b>	\$ 174,097		
11000	Fines/Court		\$ 184,000	\$ 184,150
11200	Bail/Fines-Court			
12000	Fines/Library		\$ 13,700	\$ 10,000
30000	Forfeitures/Seisures			
50000	Special Assessments			

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
10-36	<b>Miscellaneous Revenue</b>			
30000	Rents & Royalties			
40000	Sale of Fixed Assets	\$ 5,720		
50000	Sale of Surplus Property		\$ 137,097	
70000	Sale of Bonds			
80000	Cemetery Memorial Donations			
10000	Interest Earnings	\$ 31,877	\$ 6,000	\$ 5,000
30000	Misc -Promotions		\$ 2,500	
60000	Sr. Citizens Misc. Donations		\$ 2,000	\$ 2,000
61000	Eldridge Grant		\$ 4,500	\$ 3,000
85-37-10000	Race Track/Equestrian Revenue			
86-37-20000	Other Rent/Use Charges(Peteetneet)		\$ 35,000	\$ 35,000
87-37-10000	Onion Days		\$ 21,700	\$ 21,700
88-37-10000	Salmon Supper		\$ 58,500	\$ 54,500
89-37-10000	PCT Fund Raisers		\$ 33,825	\$ 20,000
70000	Misc Donations/Band			
80000	Misc Donations		\$ 1,522	\$ 2,000
81000	Misc Donations/K-9			
90000	Miscellaneous	\$ 226,215	\$ 14,000	\$ 20,000
	Bond Proceeds	\$ 315,400		



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

<b>Fund</b>	<b>Expenditures</b>	<b>Prior Year Actual Expenditures</b>	<b>Current Year Estimate</b>	<b>Ensuing Year 11 Approved Budget</b>
<b>Number</b>		<b>2009</b>	<b>2010</b>	<b>Appropriation</b>
<b>Fund 10</b>				
	<b>GENERAL GOVERNMENT</b>			
10-4100	Legislative (Mayor & City Council)		\$ 151,673	\$ 119,996
10-4110	Building Maintenance	\$ 409,131	\$ 276,461	\$ 258,736
10-4111	Administration	\$ 1,310,229	\$ 1,199,243	\$ 1,264,684
10-4112	Development Services Department	\$ 774,374	\$ 757,525	\$ 565,877
	Non Departmental	\$ 119,983	\$ -	
	<b>Judicial</b>		\$ -	
10-4121	Justice Court Department	\$ 173,285	\$ 180,352	\$ 182,889
	<b>PUBLIC SAFETY</b>	\$ -		
10-4211	Police Department	\$ 1,824,458	\$ 1,930,873	\$ 1,923,705
10-4212	Victims Assistance	\$ 63,218	\$ 64,959	\$ 65,694
10-4221	Fire Department	\$ 357,876	\$ 334,571	\$ 324,919
10-4222	Animal Control Department	\$ 68,307	\$ 74,169	\$ 75,351
	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
10-4311	Streets Department	\$ 392,891	\$ 563,355	\$ 414,172
	Class C Road Improvements & Pmts	\$ 998,138	\$ 590,499	\$ 318,279
	<b>PARKS , RECREATION &amp; PUBLIC PROPERTY</b>			
10-4511	Parks Department	\$ 155,886	\$ 170,894	\$ 236,309
10-4521	Swimming Pool	\$ 1,636,829	\$ 666,581	\$ 617,386
10-4551	City Grounds Mowing	\$ 287,630	\$ 198,616	\$ 168,734
10-4561	Recreation Department	\$ 601,460	\$ 298,773	\$ 299,783
104562	Youth Sports	\$ 160,338	\$ 170,044	\$ 177,461
104563	Adult Sports	\$ 69,573	\$ 79,999	\$ 82,690
104564	Snack Shack	\$ 74,492	\$ 92,813	\$ 86,470
10-4581	Library Department	\$ 296,635	\$ 300,203	\$ 282,160
10-4591	Cemetery Department	\$ 111,055	\$ 165,245	\$ 156,658
85-4000	Equestrian Program			
	<b>COMMUNITY</b>	\$ -		
86-4000	Petectneet		\$ 47,944	\$ 45,134
87-4000	Onion Days		\$ 17,195	\$ 15,825
88-4000	Salmon Supper		\$ 52,220	\$ 51,104
89-4000	Payson Community Theatre		\$ 47,981	\$ 32,670
10-4600	Community Events	\$ 50,862	\$ 53,978	\$ 45,328
10-4610	Senior Citizens Department	\$ 111,217	\$ 131,102	\$ 129,446
	Non Departmental			
	<b>TRANSFERS AND OTHER USES</b>	\$ 2,288,096		
	Transfer to Golf Course		\$ 315,250	\$ 219,427
	Transfer to Electric Fund (UTOPIA Liability)			
	Transfer to Special Improvement District (Pit)			
	Transfer to Internal Service Fund (IT)		\$ 176,150	\$ 252,230
	Transfer to Capital Improvement Fund		\$ 800,000	
	<b>Miscellaneous</b>			
	Interest and Fiscal Charges (Class C)			
	Capital Outlay (Class C)			
	<b>Increase in Fund Balance</b>	\$ (2,362,277)	\$ 7,210	\$ -
	<b>Increase in Util Tax Fund Balance</b>			
	<b>Increase in Class C Fund Bal</b>		\$ -	\$ 181,721
<b>Total Expenditures</b>		\$ 9,973,686	\$ 9,915,878	\$ 8,594,838

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
<b>Fund 42</b>				
<b>Park Impact Fees</b>	REVENUE			
	Intergovernmental Revenue			
	Impact Fees	\$ 53,000	\$ 65,000	\$ 65,000
	Interest	\$ 10,598	\$ 5,000	\$ 5,000
	Fund Balance Appropriation	\$ 95,860	\$ 288,570	\$ 288,570
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 159,458</b>	<b>\$ 358,570</b>	<b>\$ 358,570</b>
	EXPENDITURES			
	Professional Services			
	Land			
	Improvements	\$ 159,458	\$ 358,570	\$ 358,570
	Equipment			
	Bond Payment			
	Budgeted increase in Fund Balance	\$ -		
	<b>TOAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 159,458</b>	<b>\$ 358,570</b>	<b>\$ 358,570</b>
<b>Fund 44</b>				
<b>Public Safety Impact Fees</b>	REVENUE			
	Impact Fees	\$ 29,970	\$ 8,100	\$ 8,100
	Interest	\$ 4,481	\$ 3,984	\$ 3,000
	Fund Balance Appropriation	\$ 194,099	\$ 130,779	
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 228,550</b>	<b>\$ 142,863</b>	<b>\$ 11,100</b>
	EXPENDITURES			
	Professional Services			
	Improvements	\$ 228,550	\$ 142,863	\$ -
	Land			
	Bond Payments			
	Budgeted increase in Fund Balance	\$ -	\$ -	\$ 11,100
	<b>TOAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 228,550</b>	<b>\$ 142,863</b>	<b>\$ 11,100</b>

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
<b>Fund 22</b>	<b>MUNICIPAL BUILDING AUTHORITY</b>			
	REVENUE			
	Contributions & Transfers			
	Transfer From Electric Fund	\$ 10	\$ 10	\$ 10
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$ 10	\$ 10	\$ 10
	EXPENDITURES			
	Membership	\$ 10	\$ 10	\$ 10
	Bond Payment			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	\$ 10	\$ 10	\$ 10
<b>Fund 23</b>	<b>TRAILS GRANT</b>			
	REVENUE			
	Intergovernmental Revenues		\$ -	
	Fund Balance Appropriation		\$ -	\$ -
	<b>TOTAL REVENUE &amp; OTHER SOURCES</b>		\$ -	\$ -
	EXPENDITURES			
	Improvements		\$ -	\$ -
	Budgeted Increase in Fund Balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$ -	\$ -
<b>Fund 26</b>	<b>CDBG GRANT</b>			
	REVENUE			
	Intergovernmental Revenues		\$ -	
	CDBG Grant		\$ -	
	Fund Balance Appropriation		\$ -	
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		\$ -	\$ -
	EXPENDITURES			
	CDBG Grant Fund			
	Other Professional Services			
	Improvements Other Than Bldg.		\$ -	\$ -
	TRANSFERS			
	Transfer To General Fund			
	Budgeted Increase in Fund Balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$ -	\$ -

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

Fund Number	Source of Revenue	Prior Year Actual Revenue 2009	Current Year Estimate 2010	Ensuing Year 11 Approved Budget Appropriation
Fund 35	<b>DEBT SERVICE FUND - SPECIAL IMPROVEMENT DISTRICT (800 S)</b>			
	REVENUES			
	Property Owner Repayments	\$ 98,233	\$ 177,299	
	Special Improvement District-Warrants			
	Appropriation of Fund Balance	\$ 29,316		
	<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	\$ 127,549	\$ 177,299	\$ -
	EXPENDITURES			
	Professional Services			
	Improvements 800 South SID		\$ -	\$ -
	Bond Payment	\$ 127,549	\$ 115,615	
	Budgeted increase in Fund Balance	\$ -	\$ 61,684	
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	\$ 127,549	\$ 177,299	\$ -

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

Fund Number	Source of Revenue	Prior Year Actual Revenue 2009	Current Year Estimate 2010	Ensuing Year 11 Approved Budget Appropriation
<b>Fund 36</b>	<b>DEBT SERVICE FUND/CAP PROJ - SPECIAL IMPROVEMENT DISTRICT (PIT)</b>			
	REVENUE			
	Property Owner Repayments			
	Special Improvement District-Warrants			
	Interest		\$ 1,000	
	Bond Proceeds			
	Misc			
	Transfer from General Fund			
	Transfer from Solid Waste	\$ 250,000	\$ 246,000	\$ 246,000
	Appropriation of Fund Balance			
	<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$ 250,000</b>	<b>\$ 247,000</b>	<b>\$ 246,000</b>
	EXPENDITURES			
	Other Professional Services			
	Improvements Other Than Bldg.			
	Improvements Reimbursed by Developer			
	Bond Payment	\$ 243,370	\$ 243,310	\$ 244,900
	Transfer to Capital Projects Fund (37)			
	Budgeted increase in Fund Balance	\$ 6,630	\$ 3,690	\$ 1,100
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 250,000</b>	<b>\$ 247,000</b>	<b>\$ 244,900</b>
Fund Number	Source of Revenue	Prior Year Actual Revenue 2009	Current Year Estimate 2010	Ensuing Year 11 Approved Budget Appropriation
<b>Fund 49</b>	<b>Special Funds/Capital Project</b>			
	REVENUES			
	Miscellaneous Revenue			
	Utah Arts Council Grant			
	Interest	\$ 29,388	\$ 10,000	
	Transfer from General Fund	\$ 1,980,000	\$ 800,000	
	Transfer from Water			
	Appropriation of Fund Balance			\$ 295,224
	<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$ 2,009,388</b>	<b>\$ 810,000</b>	<b>\$ 295,224</b>
	EXPENDITURES			
330	Professional Services			
730	Improvements /	\$ 34,600	\$ -	
	Improvements - Electric			
	Street Improvements			
	Directional Signs			
734	Improvements - Peteeetneet	\$ -		
735	Improvements - Cemetery	\$ -		
740	Machinery, & Equipment			
	Transfer to GF			\$ 88,224
	Transfer to Sewer			\$ 50,000
	Transfer to Storm Drain			\$ 157,000
	Transfer to IT	\$ 110,007		
	Budgeted increase in Fund Balance	\$ 1,864,781	\$ 810,000	
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 2,009,388</b>	<b>\$ 810,000</b>	<b>\$ 295,224</b>

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

Fund Number	Source of Revenue	Prior Year Actual Revenue 2009	Current Year Estimate 2010	Ensuing Year 11 Approved Budget Appropriation
<b>Fund 51</b>	<b>OPERATING REVENUE:</b>	\$ 1,818,768		
	Culinary Water Sales		\$ 1,171,065	\$ 1,219,755
	Connection Fees		\$ 19,544	\$ 34,544
	Pressurized Irrigation Connection		\$ 3,125	\$ 3,125
	PI & Irrigation Water Sales		\$ 795,690	\$ 821,260
	Charges for Services			
	Annexation Fees			
	Miscellaneous	\$ 75,969	\$ -	
	App Fund Balance Imp Fee			
	App Fund Balance Water Fund		\$ 126,728	
	<b>TOTAL OPERATING REVENUE</b>	\$ 1,894,737	\$ 2,116,152	\$ 2,078,684
	<b>OPERATING EXPENSES:</b>			
	Cost of Sales & Service	\$ 550,805		
	Maintenance Operation & Contractual Services	\$ 220,625		
	Materials & Supplies	\$ 180,954		
	Regular Employees		\$ 261,631	\$ 251,048
	Temporary & Seasonal Employees		\$ -	
	Overtime		\$ 6,000	\$ 18,000
	On Call		\$ 8,000	\$ 8,000
	FICA		\$ 20,627	\$ 21,194
	Group Insurance		\$ 71,863	\$ 74,713
	Retirement		\$ 72,009	\$ 51,254
	Tuition Reimbursement			
	Workmen's Comp Insurance		\$ 1,293	\$ 1,293
	Uniform Allowance		\$ 500	\$ 500
	Automobile Allowance		\$ 6,600	\$ 6,600
	Other Employee Benefits		\$ 896	\$ 716
	City Services			
	Education/Training Services		\$ 1,095	\$ 600
	Other Professional Services		\$ 15,000	\$ 22,430
	Vehicle Services			
	Repair & Maintenance Services		\$ 31,233	\$ 26,733
	Insurance Other Than Employee			
	Communications/ Telephone		\$ 6,467	\$ 5,510
	Advertising/Legal & Non Legal		\$ 700	\$ 500
	Travel		\$ 7,803	\$ 1,750
	General Supplies		\$ 17,965	\$ 19,000
	Computer Supplies		\$ -	
	Natural Gas/Mountain Fuel		\$ 7,000	\$ 7,000
	Electricity		\$ 28,000	\$ 28,000
	Gasoline		\$ 7,000	\$ 7,000
	Subscriptions & Memberships		\$ 12,866	\$ 12,866
	Water Shares		\$ 170,407	\$ 182,495
	Equipment Maintenance		\$ 9,330	\$ 8,330
	Depreciation & Amortization	\$ 448,087	\$ 450,000	\$ 450,000
	<b>TOTAL OPERATING EXPENSE</b>	\$ 1,400,471	\$ 1,214,285	\$ 1,205,532
	<b>OPERATING INCOME (LOSS)</b>	\$ 494,266	\$ 901,867	\$ 873,152

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
	<b>NON OPERATING REVENUE (EXPENSES)</b>			
	Interest Earnings	\$ 11,163	\$ -	\$ -
	Interest Expense	\$ (379,443)	\$ (180,261)	\$ (257,386)
	Grant Revenue	\$ -		
	Impact Fees	\$ 76,677	\$ 45,850	\$ 15,000
	Gain (Loss) on Sale of Fixed Assets			
	Transfers to Other Funds	\$ (675,358)		
	Transfer to General Fund		\$ (598,007)	\$ (369,907)
	Transfer to Industrial Sewer			
	Transfer to Pressurized Irrigation			
	Transfer to Golf Course			
	Transfer to Swimming Pool			
	Transfer to Irrigation Fund			
	Transfer to Vehicle Maintenance		\$ (169,449)	\$ (164,181)
	Transfer to Capital Impr Fund			
	Contributed Capital	\$ 292,803		
	Improvements			
	Improvements (Imp Fee)			
	<b>NET INCOME (LOSS)</b>	\$ (179,892)	\$ -	\$ 96,678

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
<b>Fund 52</b>	<b>OPERATING REVENUE:</b>			
	Solid Waste Services	\$ 1,493,911	\$ 796,110	\$ 831,166
	Landfill Fees		\$ 203,950	\$ 185,575
	C & D Landfill		\$ 350,000	\$ 402,000
	Charges for Services			
	Misc. Gravel Royalties		\$ 210,000	\$ 45,000
	Start Up Fee		\$ 7,500	\$ 7,500
	Landscaping Mat.		\$ 5,500	\$ 5,500
	Misc.	\$ 122,908	\$ 2,950	\$ -
	FB Appropriation			
	<b>Sub Totals</b>	<b>\$ 1,616,819</b>	<b>\$ 1,576,010</b>	<b>\$ 1,476,741</b>
	<b>OPERATING EXPENSES:</b>			
	Cost of Sales and Services	\$ 521,583		
	Maintenance Operations & Contractural Service	\$ 324,536		
	Materials & Supplies	\$ 64,808		
	Regular Employees		\$ 266,226	\$ 266,226
	Temporary Employees		\$ 10,645	\$ 10,245
	Overtime		\$ 21,000	\$ 21,000
	On Call		\$ 28	\$ -
	FICA		\$ 24,872	\$ 22,757
	Insurance		\$ 94,864	\$ 83,956
	Retirement		\$ 58,177	\$ 53,137
	Workmen's Compensation Ins.		\$ 2,217	\$ 2,217
	Uniform Allowance		\$ 5,342	\$ 5,304
	Automobile Allowance		\$ -	\$ -
	Other Employee Benefits		\$ 1,610	\$ 1,539
	City Services		\$ -	\$ -
	Education/Training Services		\$ 200	\$ 200
	Professional Services		\$ 97,660	\$ 85,813
	Vehicle Services		\$ -	\$ -
	Repair & Maintenance Services		\$ 70,500	\$ 40,000
	Communications/Telephone		\$ 3,600	\$ 3,600
	Travel		\$ 900	\$ -
	General Supplies		\$ 5,272	\$ 3,200
	Computer Supplies		\$ -	\$ -
	Natural Gas		\$ 2,500	\$ 2,500
	Electricity		\$ 2,400	\$ 1,500
	Gasoline		\$ 60,000	\$ 60,000
	Subscriptions & Memberships		\$ 950	\$ 950
	Vehicle Maintenance		\$ 69,000	\$ 46,000
	Depreciation	\$ 235,908	\$ 140,138	\$ 184,525
	<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,146,835</b>	<b>\$ 938,101</b>	<b>\$ 894,669</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>\$ 469,984</b>	<b>\$ 637,909</b>	<b>\$ 582,072</b>

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
	NON OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Interest Earnings	\$ 10,936	\$ 8,000	\$ 8,000
	Interest Expense	\$ (24,638)	\$ (25,000)	\$ (25,000)
	Gain (Loss) on Sale of Fixed Assets			
	Operating transfers from:	\$ (431,925)		
	Transfer to General Fund		\$ (314,690)	\$ (265,805)
	Transfer to Swimming Pool			
	Transfer to Safety SideWalk			
	Transfer to Industrial Sewer			
	Transfer to Pressurized Irr. Fund			
	Transfer to Vehicle Maint.		\$ (57,266)	\$ (51,016)
	Transfer to Golf Course			
	Transfer to Pit SID		\$ (246,000)	\$ (246,000)
	Improvements			\$ -
	<b>NET INCOME (LOSS)</b>	<b>\$ 24,357</b>	<b>\$ 2,953</b>	<b>\$ 2,251</b>

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
<b>Fund 53</b>	<b>OPERATING REVENUE:</b>			
	Electric Sales-Residential Tax		\$ 5,054,280	\$ 5,462,441
	Electric Sales-Residential Exempt		\$ 22,400	\$ 28,000
	Electric Sales-Commercial Tax		\$ 2,470,000	\$ 2,470,000
	Electric Sales-Commercial Exempt		\$ 2,631,000	\$ 2,631,000
	Charges for Service	\$ 10,430,962	\$ -	
	Temporary Power Pedestal			
	Connection Fees		\$ 25,000	\$ 40,000
	Green Power Revenue		\$ -	
	Public Reimbursements		\$ 108,000	\$ 25,000
	Annexation Fee/Strawberry			
	Miscellaneous	\$ 102,689	\$ 252,987	\$ 87,200
	Transfer from General Fund for Utopia			
	Appropriation of Fund Bal (Imp Fee)			
	Appropriation of Fund Balance			
	<b>TOTAL OPERATING REVENUE</b>	\$ 10,533,651	\$ 10,563,667	\$ 10,743,641

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
	<b>OPERATING EXPENSES</b>			
	Costs of Sales and Services	\$ 9,106,716		
	Maint. Operations & Contractural Service	\$ 450,856		
	Materials & Supplies	\$ 61,960		
	Regular Employees		\$ 815,360	\$ 797,052
	Temporary Employees		\$ -	\$ -
	Overtime		\$ 27,489	\$ 32,489
	On Call		\$ 19,000	\$ 19,000
	FICA		\$ 69,206	\$ 64,913
	Insurance		\$ 224,606	\$ 219,283
	Retirement		\$ 167,361	\$ 156,980
	Tuition Reimbursement		\$ -	\$ -
	Workmen's Compensation Ins.		\$ 13,866	\$ 13,866
	Uniform Allowance		\$ 21,883	\$ 20,728
	Automobile Allowance		\$ 6,600	\$ 6,600
	Other Employee Benefits		\$ 3,279	\$ 3,208
			\$ -	\$ -
			\$ -	\$ -
	Education/Training Services		\$ -	\$ -
	Professional Services		\$ 74,090	\$ 64,090
	Technical Services		\$ 22,844	\$ 22,295
			\$ -	\$ -
	Repair & Maintenance Services		\$ 311,933	\$ 139,933
	Ins Other Than Emp. Benefits		\$ -	\$ -
	Communications/Telephone		\$ 7,514	\$ 7,238
	Advertising		\$ -	\$ -
	Printing & Binding		\$ -	\$ -
	Travel		\$ -	\$ -
	General Supplies		\$ 19,508	\$ 18,005
	Computer Supplies & Maintenance		\$ -	\$ -
	Natural Gas		\$ 120,700	\$ 248,000
	Power Purchases		\$ 7,379,954	\$ 7,449,473
	Gasoline		\$ 13,000	\$ 13,000
	Oil		\$ 14,000	\$ 14,000
	Chemicals		\$ 12,082	\$ 12,082
	Diesel		\$ 57,206	\$ 57,206
	Books & Periodicals		\$ -	\$ -
	Subscriptions & Memberships		\$ -	\$ -
	Vehicle Repair		\$ 10,000	\$ 11,800
	Sundry Charges		\$ -	\$ -
	Depreciation & Amortization	\$ 591,128	\$ 377,793	\$ 616,808
	<b>TOTAL OPERATING EXPENSES</b>	\$ 10,210,660	\$ 9,789,274	\$ 10,008,049
	<b>OPERATING INCOME (LOSS)</b>	\$ 322,991	\$ 774,393	\$ 735,592

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
	<b>NON-OPERATING REV (EXP)</b>			
	Interest Earnings	\$ 63,000	\$ 111,000	\$ 66,000
	Interest Expense	\$ (18,375)	\$ (15,000)	\$ (15,000)
	Gain (Loss on Sale of Fixed Assets)	\$ (3,000)		
	Transfer From GF			
	Impact Fees	\$ 340,004	\$ 150,000	\$ 150,000
	Transfers Out	\$ (892,085)		
	Transfer to General Fund		\$ (783,690)	\$ (863,558)
	Transfer to MBA		\$ (10)	\$ (10)
	Transfer to Ambulance			
	Transfer to Golf Course			
	Transfer to Vehicle Maintenance		\$ (72,406)	\$ (72,406)
	Transfer to IT		\$ (164,287)	\$ -
	Improvements			
	Improvements (Impact Fees)			
	<b>NET INCOME (LOSS)</b>	<b>\$ (187,465)</b>	<b>\$ -</b>	<b>\$ 618</b>

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
<b>Fund 54</b>	<b>OPERATING REVENUE:</b>			
	Enterprise Revenue			
	Sewer Services	\$ 1,743,930	\$ 1,803,404	\$ 1,869,512
	Sewer Connection Fees		\$ 4,375	\$ 4,375
	Treated Effluent Sales		\$ 100,000	\$ 100,000
	Miscellaneous	\$ 53,250	\$ 4,000	\$ 4,000
	Bond Proceeds		\$ 54,896	\$ 527,000
	Appropriate Fund Balance			\$ 950,000
	Appropriate Fund Bal (Imp Fees)			
	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 1,797,180</b>	<b>\$ 1,966,675</b>	<b>\$ 3,454,887</b>
	<b>OPERATING EXPENSES:</b>			
	Cost of Sales & Services	\$ 441,621		
	Maint. Operations & Contractual Servi	\$ 146,782		
	Materials & Supplies	\$ 32,253		
	Regular Employees		\$ 237,188	\$ 191,434
	Temporary & Seasonal Employees			
	Overtime			\$ 10,000
	On-Call Time		\$ 8,000	\$ 8,000
	FICA		\$ 16,174	\$ 16,022
	Group Insurance		\$ 96,037	\$ 84,533
	Retirement		\$ 46,926	\$ 38,745
	Tuition Reimbursement			
	Workmen's Comp Insurance		\$ 1,847	\$ 1,847
	Uniform Allowance		\$ 1,820	\$ 1,820
	Automobile Allowance		\$ 6,600	\$ 6,600
	Other Employee Benefits		\$ 964	\$ 964
	City Services			
	Education/Training Services		\$ 1,075	\$ 650
	Other Professional Services		\$ 72,145	\$ 77,410
	Pretreatment		\$ 10,000	\$ 10,000
	Repair & Maintenance Services		\$ 31,203	\$ 31,203
	Insurance Other Than Employee			
	Communications/ Telephone		\$ 4,180	\$ 4,180
	Advertising/Legal & Non Legal		\$ -	
	Travel		\$ 4,235	\$ 2,563
	General Supplies		\$ 32,410	\$ 31,750
	Computer Supplies		\$ -	
	Natural Gas		\$ 40,000	\$ 40,000
	Gasoline		\$ 13,000	\$ 13,000
	Subscriptions & Memberships		\$ 720	\$ 720
	Books			
	Vehicle Repair		\$ 27,000	\$ 27,000
	Depreciation	\$ 468,806	\$ 470,000	\$ 601,000
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,089,462</b>	<b>\$ 1,121,524</b>	<b>\$ 1,199,441</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>\$ 707,718</b>	<b>\$ 845,151</b>	<b>\$ 2,255,446</b>

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
	<b>NON-OPERATING REV (EXP)</b>			
	Capital Contributions	\$ 32,740		
	Interest Earnings	\$ 50,828	\$ 17,500	\$ 12,500
	Interest Expense	\$ (402,412)	\$ (619,844)	\$ (1,050,094)
	Gain (Loss on Sale of Fixed Assets)			
	Impact Fees	\$ 125,388	\$ 64,750	\$ 30,000
	Transfers Out			
	Transfer to General Fund	\$ (547,462)	\$ (297,057)	\$ (325,061)
	Transfer to Vehicle Maintenance		\$ (10,500)	\$ (10,500)
	Transfer to Storm Drain			\$ (950,000)
	Transfers in from Cap Proj	\$ -		\$ 50,000
				\$ -
	Improvements (Imp Fees)			
	<b>NET INCOME (LOSS)</b>	\$ (33,200)	\$ -	\$ 12,291

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
<b>Fund 55</b>	<b>OPERATING REVENUE:</b>			
	Ambulance Fees	\$ 393,584	\$ 340,000	\$ 353,890
	Ambulance Mileage Reimbursement			
	Ambulance Grant Revenue	\$ 27,960	\$ 10,000	
	Miscellaneous Revenue			
	Appropriation of Fund Balance			
	<b>TOTAL OPERATING REV</b>	\$ 421,544	\$ 350,000	\$ 353,890
	<b>OPERATING EXPENSES:</b>			
	Costs of Sales & Services	\$ 222,142		
	Maintenance Operations & Contractual	\$ 42,093		
	Materials & Supplies	\$ 24,875		
	Regular Employees		\$ 142,572	\$ 95,012
	Temporary & Seasonal Employees			
	Overtime			
	On Call			\$ 52,560
	FICA		\$ 10,907	\$ 11,289
	Group Insurance		\$ 14,953	\$ 13,364
	Retirement		\$ 18,842	\$ 18,842
	Tuition Reimbursement			
	Workmen's Comp Insurance		\$ 2,035	\$ 2,035
	Uniform Allowance		\$ 12,150	\$ 7,650
	Automobile Allowance			
	Other Employee Benefits		\$ 6,136	\$ 6,136
	City Services			
	Education/Training Services		\$ 7,830	\$ 7,830
	Other Professional Services		\$ 31,000	\$ 36,000
	Vehicle Services			
	Repair & Maintenance Services		\$ 1,800	\$ 1,800
	Communications/ Telephone		\$ 23,185	\$ 21,055
	Travel		\$ 11,455	\$ 11,455
	General Supplies		\$ 21,710	\$ 20,310
	Computer Supplies			
	Natural Gas/Mountain Fuel		\$ 3,000	\$ 3,000
	Gasoline		\$ 7,000	\$ 7,000
	Subscriptions & Memberships		\$ 645	\$ 645
	Books & Periodicals		\$ 1,000	\$ 1,000
	Vehicle Repair		\$ 2,500	\$ 2,500
	Contingency			
	Depreciation	\$ 27,748	\$ 9,980	\$ 8,635
	<b>TOTAL OPERATING EXPENSES</b>	\$ 316,858	\$ 328,700	\$ 328,118
	<b>OPERATING INCOME (LOSS)</b>	\$ 104,686	\$ 21,300	\$ 25,772

	<b>NON-OPERATING REV (EXP)</b>			
	Interest Income		\$ -	\$ -
	Interest Expense			
	Grant Revenue			
	Gain (Loss) on Sale of Fixed Assets			
	Transfer From Electric Fund			
	Transfers to Other Funds			
	Transfer to General Fund	\$ (68,565)	\$ (21,300)	\$ (25,772)
	Transfer to Vehicle Maintenance			
	Transfer to Capital Account			
	Improvements			
	<b>NET INCOME (LOSS)</b>	\$ 36,121	\$ -	\$ -

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
<b>Fund 56</b>	<b>OPERATING REVENUE:</b>			
	Golf Course Fees	\$ 619,121	\$ 274,214	\$ 290,000
	Golf Passes Revenue		\$ 106,000	\$ 106,000
	Golf Cart Rental		\$ 176,400	\$ 184,000
	Driving Range Revenue		\$ 22,360	\$ 25,000
	RV Rental		\$ -	
	Restaurant Revenue		\$ 100,000	\$ 100,000
	Winter Recreation Revenue		\$ -	
	Nursery Revenue		\$ 5,000	\$ -
	Donations			
	Sale of Surplus Property	\$ -	\$ 1,750	\$ -
	Miscellaneous	\$ 28,196	\$ 21,000	\$ 22,342
	<b>TOTAL OPERATING REV.:</b>	<b>\$ 647,317</b>	<b>\$ 706,724</b>	<b>\$ 727,342</b>
	<b>OPERATING EXPENSES:</b>			
	Costs of Sales & Services	\$ 492,235		
	Maintenance Operations & Contractual Se	\$ 43,720		
	Materials & Supplies	\$ 157,301		
	Regular Employees		\$ 215,457	\$ 212,462
	Temporary & Seasonal Employees		\$ 94,638	\$ 92,084
	Overtime		\$ -	\$ -
	FICA		\$ 23,723	\$ 23,298
	Group Insurance		\$ 50,946	\$ 47,688
	Retirement		\$ 33,757	\$ 33,205
	Tuition Reimbursement		\$ -	\$ -
	Workmen's Comp Insurance		\$ 7,758	\$ 7,758
	Car Allowance		\$ 3,300	\$ 3,300
	Other Employee Benefits		\$ 1,501	\$ 1,501
			\$ -	\$ -
	Education/Training Services		\$ 825	\$ 260
	Other Professional Services		\$ 3,180	\$ 2,680
	Bank Charges		\$ 12,000	\$ 12,000
	Utility Services		\$ 2,500	\$ 2,000
	Repair & Maintenance Services		\$ 31,250	\$ 30,650
	Rental of Vehicles & Equipment		\$ -	\$ -
	Communications/ Telephone		\$ 4,200	\$ 5,100
	Advertising/Legal & Non Legal		\$ 2,175	\$ 2,175
	Travel		\$ 1,405	\$ -
	General Supplies		\$ 121,830	\$ 119,486
	Computer Expenses		\$ -	\$ -
	Electricity		\$ 26,000	\$ 28,000
	Bottled Gas		\$ 8,340	\$ 8,340
	Gasoline		\$ 20,812	\$ 20,813
	Subscriptions & Memberships		\$ 1,350	\$ 1,350
	Depreciation	\$ 281,299	\$ -	\$ -
	Improvements Other Than Bldg.		\$ 280,000	\$ 215,776
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 974,555</b>	<b>\$ 946,947</b>	<b>\$ 869,926</b>
	<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ (327,238)</b>	<b>\$ (240,223)</b>	<b>\$ (142,584)</b>

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

Fund Number	Source of Revenue	Prior Year Actual Revenue 2009	Current Year Estimate 2010	Ensuing Year 11 Approved Budget Appropriation
	<b>NON-OPERATING REV (EXP)</b>			
	Interest Income			
	Interest Expense	\$ (66,494)	\$ (75,016)	\$ (75,000)
	Bond Reveune			
	Gain (Loss) on Sale of Fixed Assets			
	Improvements			
	Transfer From Solid Waste			
	Transfer From Electric			
	Transfer From General Fund	\$ 288,096	\$ 315,250	\$ 219,427
	Transfer From Water			
	Transfer From MBA			
	Transfer to Vehicle Maintenance			
	<b>NET INCOME (LOSS)</b>	\$ (105,636)	\$ 11	\$ 1,843

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
<b>Fund 58</b>	<b>OPERATING REVENUE:</b>			
	Storm Water Utility Fees	\$ 536,952	\$ 529,788	\$ 551,266
	Connection Fees			
	Miscellaneous Revenue			
	Sale of Surplus Property			
	Miscellaneous	\$ 90,923	\$ -	\$ 1,500
	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 627,875</b>	<b>\$ 529,788</b>	<b>\$ 552,766</b>
	<b>OPERATING EXPENSES:</b>			
	Costs of Sales & Services	\$ 127,665		
	Maintenance Operations & Contractual	\$ 12,727		
	Materials & Supplies	\$ 5,920		
	Regular Employees		\$ 35,705	\$ 35,705
	Temporary & Seasonal Employees			
	Overtime		\$ 2,200	\$ 2,200
	On Call		\$ -	
	FICA		\$ 2,900	\$ 2,900
	Group Insurance		\$ 11,477	\$ 11,094
	Retirement		\$ 7,012	\$ 7,012
	Tuition Reimbursement			
	Workmen's Comp Insurance		\$ 739	\$ 739
	Uniform Allowance			
	Automobile Allowance		\$ 6,600	\$ 6,600
	Other Employee Benefits		\$ 302	\$ 302
	City Services			
	Education/Training Services			
	Other Professional Services		\$ 4,660	\$ 20,965
	Repair & Maintenance Services		\$ 57,990	\$ 50,250
	Insurance Other Than Employee			
	Advertising/Legal & Non Legal			
	General Supplies		\$ 2,100	\$ 4,500
	Computer Supplies			
	Natural Gas		\$ 1,500	\$ 1,500
	Gasoline		\$ 7,500	\$ 7,500
	Vehicle Maintenance		\$ 1,500	\$ 3,000
	Depreciation	\$ 89,154	\$ 194,766	\$ 565,466
	<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 235,466</b>	<b>\$ 336,951</b>	<b>\$ 719,733</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>\$ 392,409</b>	<b>\$ 192,837</b>	<b>\$ (166,967)</b>

	NON-OPERATING REV (EXP)			
	Interest Income			
	Interest Expense	\$ -	\$ (1,900)	\$ (1,900)
	Transfer to General Fund	\$ (272,055)	\$ (190,934)	
	Transfer from Sewer Fund			\$ 950,000
	Transfer from Cap Proj			\$ 157,000
	Capital Contributions	\$ 117,631	\$ -	
	<b>NET INCOME (LOSS)</b>	\$ 237,985	\$ 3	\$ 938,133

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
<b>Fund 65</b>	<b>OPERATING REVENUE:</b>			
	Float Donations			
	Miscellaneous Revenue			
	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 354,577</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>OPERATING EXPENSES:</b>			
	Costs of Sales & Services	\$ 238,985		
	Maint Operations & Contractual Services	\$ 61,536		
	Materials & Supplies	\$ 66,066		
	Regular Employees		\$ 139,200	\$ 139,200
	Temporary & Seasonal Employees			
	Overtime			
	FICA		\$ 10,649	\$ 10,649
	Group Insurance		\$ 41,549	\$ 37,850
	Retirement		\$ 25,752	\$ 25,752
	Tuition Reimbursement			
	Workmen's Comp Insurance		\$ 739	\$ 739
	Uniform Allowance		\$ 2,800	\$ 2,800
	Automobile Allowance		\$ 6,600	\$ 6,600
	Other Employee Benefits		\$ 712	\$ 712
	Education/Training Services			
	Utility Services			
	Repair & Maintenance Services		\$ 64,000	\$ 49,000
	Communications/Telephone		\$ 2,800	\$ 2,800
	Travel			
	General Supplies		\$ 4,000	\$ 3,500
	Computer Supplies			
	Energy			
	Natural Gas/Mountain Fuel		\$ 7,000	\$ 7,000
	Oil		\$ 6,500	\$ 5,500
	Gasoline		\$ 1,000	\$ 1,000
	Diesel Fuel		\$ 500	\$ 500
	Subscriptions & Memberships			
	Books			
	Float Improvements			
	Depreciation	\$ 42,651	\$ 4,500	\$ 4,500
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 409,238</b>	<b>\$ 318,301</b>	<b>\$ 298,102</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>\$ (54,661)</b>	<b>\$ (318,301)</b>	<b>\$ (298,102)</b>

	<b>NON-OPERATING REV (EXP)</b>			
	Interest Income			
	Interest Expense	\$	-	
	Gain (Loss) on Sale of Fixed Assets		\$	12,000
	Transfers In			
	Transfer From Electric Fund		\$	72,406
	Transfer From Solid Waste		\$	57,266
	Transfer From Water Fund		\$	169,449
	Transfer From Ambulance			
	Transfer From Sewer Fund		\$	10,500
	Transfer From Golf Fund			
	Improvements			
	Appropriated Fund Balance			
	<b>NET IINCOME (LOSS)</b>	\$	(54,661)	\$
				3,320
				\$
				1

**Internal Service Fund (Information Technology)**

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
<b>Fund 66</b>	<b>OPERATING REVENUE:</b>			
				\$ -
	Miscellaneous Revenue		\$ -	\$ -
	<b>TOTAL OPERATING REVENUE</b>	\$ -	\$ -	\$ -
	<b>OPERATING EXPENSES:</b>			
	Costs of Sales & Services			
	Maint Operations & Contractual Services			
	Materials & Supplies			
	Regular Employees		\$ 59,849	\$ 68,780
	Overtime			
	FICA		\$ 3,794	\$ 5,262
	Group Insurance		\$ 8,536	\$ 15,035
	Retirement		\$ 5,637	\$ 12,724
	Workmen's Comp Insurance		\$ 250	\$ 325
	Uniform Allowance			
	Other Employee Benefits		\$ 3,343	\$ 71
	Education/Training Services			\$ 250
	Professional Services		\$ 110,125	\$ 91,099
	Utility Services			
	Repair & Maintenance Services		\$ 48,414	\$ 27,319
	Communications/Telephone		\$ 700	\$ 700
	Travel			\$ 250
	General Supplies			\$ 8,615
	Computer Supplies		\$ 3,400	\$ 2,700
	Energy			
	Natural Gas/Mountain Fuel			
	Oil			
	Gasoline			
	Diesel Fuel			
	Subscriptions & Memberships			\$ 300
	Books			\$ 200
	Float Improvements			
	Depreciation		\$ 96,300	\$ 18,600
	<b>TOTAL OPERATING EXPENSES</b>	\$ -	\$ 340,348	\$ 252,230
	<b>OPERATING INCOME (LOSS)</b>	\$ -	\$ (340,348)	\$ (252,230)
	<b>NON-OPERATING REV (EXP)</b>			
	Interest Income			
	Interest Expense			
	Gain (Loss) on Sale of Fixed Assets			\$ -
	Transfers In from General Fund		\$ 176,150	\$ 252,230
	Transfer In From Capital Projects Fund		\$ 164,287	
	Transfer From Solid Waste			
	Transfer From Water Fund			
	Transfer From Ambulance			
	Transfer From Sewer Fund			
	Transfer From Golf Fund			
	Improvements			
	Appropriated Fund Balance			
	<b>NET INCOME (LOSS)</b>	\$ -	\$ 89	\$ -

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

<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
<b>Fund 71</b>	<b>Revolving Loan Fund</b>			
	REVENUE			
	Interest	\$ 5,807	\$ 16,000	\$ 16,500
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$ 5,807	\$ 16,000	\$ 16,500
	EXPENDITURES			
	Loans			
	Budgeted increase in fund balance	\$ 5,807	\$ 16,000	\$ 16,500
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	\$ 5,807	\$ 16,000	\$ 16,500
<b>PAYSON CITY CORPORATION</b>				
<b>Special Funds</b>				
<b>Fund Number</b>	<b>Source of Revenue</b>	<b>Prior Year Actual Revenue 2009</b>	<b>Current Year Estimate 2010</b>	<b>Ensuing Year 11 Approved Budget Appropriation</b>
<b>Fund 74</b>	<b>Perpetual Care Fund</b>			
	<b>OPERATING REVENUE</b>			
	Charges For Services			
	Sale of Cemetery Lots	\$ 18,950	\$ 14,750	\$ 14,750
	Sale of Veteran's Lots			
	Bund Balance Appropriation			
	<b>TOTAL OPERATING REVENUE</b>	\$ 18,950	\$ 14,750	\$ 14,750
	<b>OPERATING EXPENSES</b>			
	General Expenditures			
	<b>NON-OPERATING REVENUE</b>			
	Interest Income	\$ 5,280	\$ 250	\$ 250
	Transfer to General Fund	\$ (15,000)	\$ (15,000)	\$ (15,000)
	Transfer to Capital Account			
	Budgeted increase in Fund Balance	\$ 9,230	\$ -	\$ -
			\$ -	\$ -

TRANSFERS IN	2009	2010	2011
GENERAL FUND	2,782,457		
Transfer From Utility Fund			
Transfer From Solid Waste		\$ 314,690	\$ 265,805
Transfer From Library Grant			
Transfer From Electric Fund		\$ 783,690	\$ 863,558
Transfer From Water Fund		\$ 598,007	\$ 369,907
Transfer from Capital Projects			\$ 88,224
Transfer From Sewer Fund		\$ 297,057	\$ 325,061
Transfer From Ambulance Fund		\$ 21,300	\$ 25,772
Transfer From Storm Drain		\$ 190,934	
Transfer From Perpetual Care		\$ 15,000	\$ 15,000
MBA			
Transfer From Electric Fund	\$ 10	\$ 10	\$ 10
CAP PROJ	\$ 1,980,000		
Transfer from General Fund		\$ 800,000	
Transfer from Water			
Pit SID			
Transfer from General Fund			
Transfer from Solid Waste	\$ 250,000	\$ 246,000	\$ 246,000
SEWER			
Transfer from Cap Projects			\$ 50,000
ELECTRIC			
Transfer from GF Utopia			
GOLF COURSE	\$ 288,096		
Transfer From Water			
Transfer from General Fund		\$ 315,250	\$ 219,427
STORM DRAIN			
Transfer From Sewer			\$ 950,000
Transfer From Capital Projects			\$ 157,000
VEHICLE MAINT (INTERNAL SERV FUND)			
Transfer From Electric Fund		\$ 72,406	\$ 72,406
Transfer From Solid Waste		\$ 57,266	\$ 51,016
Transfer From Water Fund		\$ 169,449	\$ 164,181
Transfer From Ambulance			
Transfer From Sewer Fund		\$ 10,500	\$ 10,500
Transfer From Golf Fund			
IT (INTERNAL SERV FUND)			
Transfer from GF		\$ 176,150	\$ 252,230
Transfer from Cap Proj Fund		\$ 164,287	
TOTAL TRANSFERS IN	\$ 5,300,563	\$ 4,231,996	\$ 4,126,097

TRANSFERS OUT			
GENERAL FUND	\$ 2,288,096		
Transfer to Golf Course		\$ 315,250	\$ 219,427
Transfer to Electric Fund (UTOPIA Liability)			
Transfer to Special Improvement District (Pit)			
Transfer to Capital Improvement Fund			
Transfer to Cap Project Fund		\$ 800,000	
Transfer to Internal Service Fund IT		\$ 176,150	\$ 252,230
WATER FUND	\$ 675,358		
Transfer to General Fund		\$ 598,007	\$ 369,907
Transfer to Industrial Sewer			
Transfer to Pressurized Irrigation			
Transfer to Golf Course			
Transfer to Swimming Pool			
Transfer to Irrigation Fund			
Transfer to Vehicle Maintenance		\$ 169,449	\$ 164,181
Transfer to Capital Impr Fund			
SOLID WASTE	\$ 431,925		
Transfer to General Fund		\$ 314,690	\$ 265,805
Transfer to Swimming Pool			
Transfer to Safety SideWalk			
Transfer to Industrial Sewer			
Transfer to Pressurized Irr. Fund			
Transfer to Vehicle Maint.		\$ 57,266	\$ 51,016
Transfer to Golf Course			
Transfer to Pit SID		\$ 246,000	\$ 246,000
ELECTRIC FUND	\$ 892,095		
Transfer to General Fund		\$ 783,690	\$ 863,558
Transfer to MBA		\$ 10	\$ 10
Transfer to Ambulance			
Transfer to Golf Course			
Transfer to Vehicle Maintenance		\$ 72,406	\$ 72,406
Transfer to IT		\$ 164,287	
SEWER FUND	\$ 547,462		
Transfer to General Fund		\$ 297,057	\$ 325,061
Transfer to Vehicle Maintenance		\$ 10,500	\$ 10,500
Transfer to Storm Drain			\$ 950,000
AMBULANCE FUND	\$ 68,565		
Transfer to General Fund		\$ 21,300	\$ 25,772
Transfer to Vehicle Maintenance			
GOLF FUND			
Transfer to Vehicle Maintenance			
STORM WATER UTILITY	\$ 272,055		
Transfer to General Fund		\$ 190,934	
PERPETUAL CARE FUND			
Transfer to General Fund	\$ 15,000	\$ 15,000	\$ 15,000
CAP PROJECT FUND			
Transfer to IT	\$ 110,007	\$ -	
Transfer to General Fund			\$ 88,224
Transfer to Sewer		\$ -	\$ 50,000
Transfer to Storm Drain			\$ 157,000
TOTAL TRANSFERS OUT	\$ 5,300,563	\$ 4,231,996	\$ 4,126,097
Difference	\$ -	\$ -	\$ -