

RESOLUTION NO. 05-06-2020-β

RESOLUTION OF THE PAYSON CITY COUNCIL ADOPTING A TENTATIVE BUDGET FOR FISCAL YEAR 2020-2021.

WHEREAS, on or before the first regularly scheduled meeting of the governing body in May 2020 the budget officer has filed with the governing body a tentative budget for each fund for which a budget is required; and

WHEREAS, each tentative budget shall be reviewed, considered, and tentatively adopted by the governing body, in a regular meeting; and

WHEREAS, the governing body may amend or revise each tentative budget in such a manner as is considered advisable prior to public hearings; and

WHEREAS, the governing body amended or revised each tentative budget in such a manner as is considered advisable prior to public hearings; and

WHEREAS, each tentative budget indicates that anticipated revenues provide adequate funds for the total of the appropriated expenditures; and,

(See Attached Budget and supporting documents)


NOW THEREFORE, be it resolved by the Payson City Council as follows:

The amended tentative Payson City Municipal Budget for the fiscal year 2020-2021 with supporting documentation, (See attached) as indicated is tentatively adopted by the Payson City Municipal Council.


The Payson City Municipal Council shall hold a public hearing on June 3, 2020, to receive public comment and adopt the Payson City Municipal Budget for the fiscal year 2020-2021.

The City Recorder is hereby directed to maintain a copy of the Tentative Payson City Municipal Budget, with supporting documentation, for the fiscal year 2020-2021 for review in accordance with Utah State Law and appropriate Payson City procedures.

This resolution is APPROVED and ADOPTED on this 6th day of May, 2020, by the Payson City Council.


William R. Wright, Mayor

Attest:


Kim E. Holindrake, City Recorder



Payson City



2021 Budget



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Payson City

State of Utah

Fiscal Year Ending 2021

Budget

Payson City Council

Council member
Doug Welton

Council member
Brett Christensen

Council member
Brian Hulet



Council member
Taresa Hiatt

Mayor
Bill Wright

Council member
Linda Carter

Facilitating the municipal duties of our City on behalf of our citizens

Officials



City Manager, Dave Tuckett

<i>City Manager</i>	<i>Dave Tuckett</i>
<i>Public Works Director</i>	<i>Travis Jockumsen</i>
<i>Police Chief</i>	<i>Brad Bishop</i>
<i>Fire/Ambulance Chief</i>	<i>Scott Spencer</i>
<i>City Attorney</i>	<i>Mark Sorenson</i>
<i>Human Resources</i>	<i>Melanie Marsh</i>
<i>Parks and Golf Director</i>	<i>Tracy Zobell</i>
<i>Development Services</i>	<i>Nestor Gallo</i>
<i>Finance Director</i>	<i>Cathy Jensen</i>
<i>Community Services Director</i>	<i>Karl Teemant</i>
<i>City Recorder</i>	<i>Kim Hollindrake</i>

Payson Organizational Chart

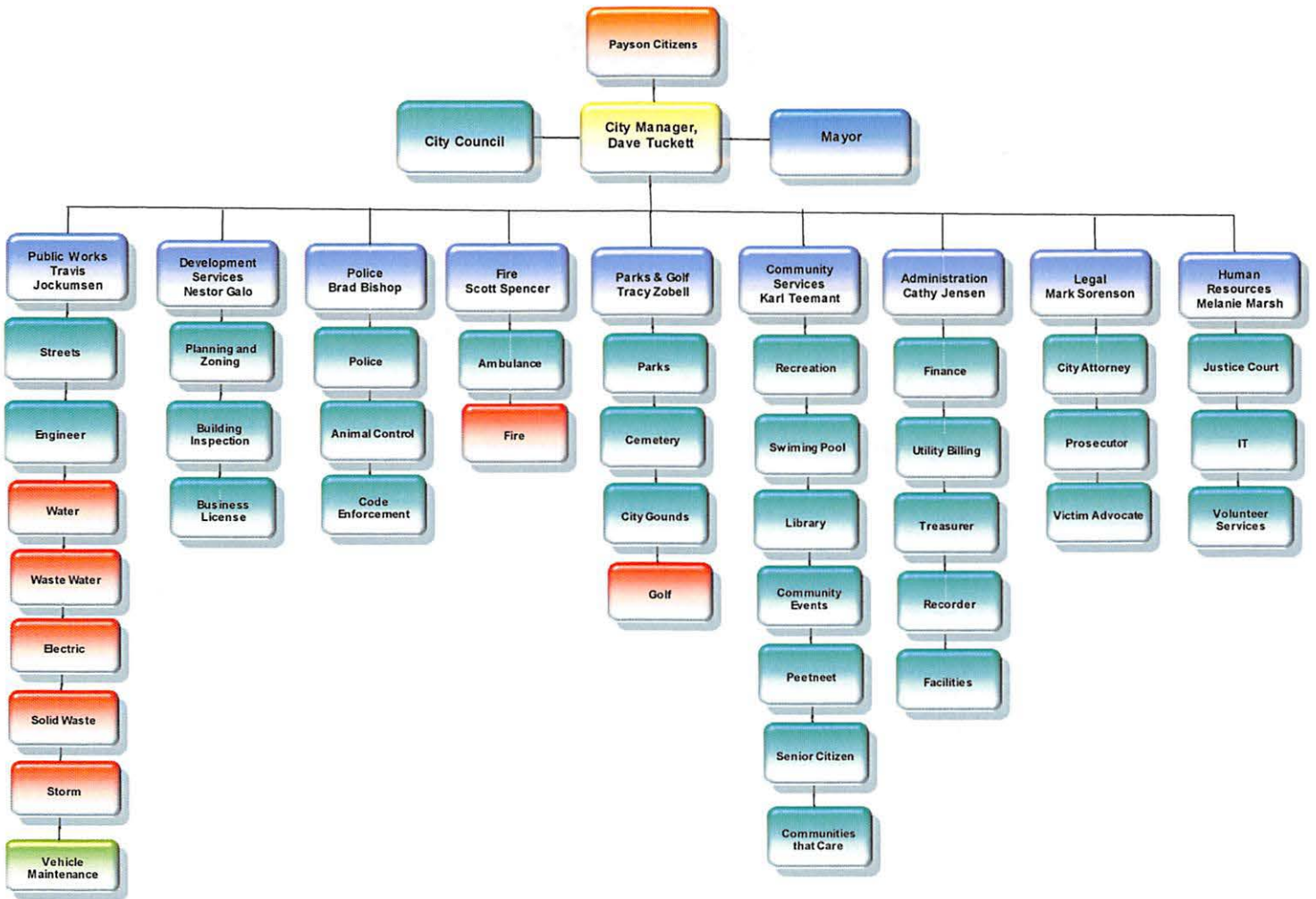




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Budget Message



May 6, 2020

Payson City
439 West Utah Avenue
Payson, Utah 84651

Dear Council Members

Presented for your approval is the Fiscal Year Payson 2021 Tentative Budget. This budget message provides an overview of the proposed budget.

The watchword of this budget is “cautiously optimistic.” 2021 is going to be a year for learning and flexibility. Learning how to make due in this new “norm”, and flexibility to move as often and creatively as we can. A typical budget is a balancing act, forecasting economic conditions and weighing that against the needs of the entity. This year, we are forecasting using the best information we have, and preparing ourselves to make adjustments as necessary, if necessary.

The economy is the great unknown at this time. In addition to the global pandemic, COVID-19, there is the threat of a national recession. We however, are optimistic that we have prepared for alternative actions and have used conservative budgeting and practices to edge over the precipice of this budget-year.

Sales tax revenue has declined slightly when compared to same period last year. Actual sales tax results trail behind collections by at least two months for monthly filers, but may be much longer for quarterly or annual filers.

This means for us, that when we first recognized the COVID-19 pandemic crisis and the ramifications on local and state businesses, about March of 2020, it will be at least May 2020 until we receive tax reports indicating the impact of March; and perhaps after that before we can begin assessing sales tax revenues.

Building permits have increased significantly, which indicates good growth, for now. This has also created a challenge for the Building Inspection Division who must keep up with public demand.

Among the multiple unknowns in the economy right now, is whether or not building permits will stay steady, taper off or decline.



The needs of the City are varied, encompassing both the internal and external stakeholders of the City. The Citizens have come to expect services-on-demand, including, but not limited to, accessible roads, snow plowing, parks maintenance and planning services; all while maintaining a static revenue stream.

Internal stakeholders, the employees, expect fair compensation, a safe work environment and good tools and equipment to provide effective and efficient services.

The public of course expects responsible fiscal management while meeting the demands of the City.

We are not proposing a property tax increase in this budget. We believe that for the projected revenues available, we can continue to provide quality services for Payson 2021.

Operations

Flexibility. We are proposing easing into this budget year, with little increases in personnel, equipment or projects until mid-year. At mid-year we will analyze and project the City's revenue streams and be in a better position to determine what the budget will bear.

Personnel. Some positions in the City have long been out of sync with what their wage scale indicates they should be paid. Police are a good example of this.

Pay range studies were implemented through a study by human resources of comparable pay rates of governmental entities. In order to implement the findings in this study, those whose pay is below the minimum rate scale for their position, will be brought to the minimum rate. Pay rates will be commensurate with professional rates paid to other similar government positions surveyed.

A 4% Cola increase has been included in the budget. However, with the economic specter hanging over the City, we are not prepared to consider an increase in wages July 1. Instead we will monitor the economy. If the economy stays relatively strong, the City will consider implementing wage adjustments January 1, 2021.

The City feels that the health insurance quote we received was a good one. There is an increase of 4.2% in the health costs and a 2.1% in the dental. We believe that having a healthy benefit package will aid in retaining and attracting employees.

In seeking future competitive bids for health insurance, the City is hoping to keep costs to a minimum by emphasizing healthy lifestyles and prudent management of health costs.

The City participates in the State-mandated pension program for full-time employees. In order to fund the pension program, the State assesses annual pension contribution percentages. These rates are based on two factors: general job classification ("regular" employee,) and the date of hire. Hire dates prior to July 1, 2011 place the employee in a "Tier 1" classification. Hire dates after July 1, 2011 place the employee in a "Tier 2" classification. The Tier 2 classification has a lower financial impact on the City due to the Utah State Retirement contribution re-structuring and a heavier reliance on employee participation in a 401(k) contribution instead of a defined benefit plan.



In addition to the pension expense recognized, the Governmental Accounting Standards Board, which the State has adopted as their standard-setting agency for accounting; has issued a new pronouncement that took effect in fiscal year 2015. Even though the City participates in an “agent” retirement fund (a collective fund managed by the State) the City must recognize a proportionate share of the retirement funds’ “unfunded liability.” That is the difference between the retirement fund assets and the actuarial estimate of the funding needs for retirees. You may notice this significant entry in the 2020 fiscal audit in the government-wide financial statements, published at the end of the year.

The City emphasizes a total-compensation plan; taking into account not only take-home pay, but additional benefits that help encourage a qualify lifestyle, such as, ample vacation and sick and many other wonderful benefits.

Departmental Budgets Payson has quite a diverse array of departments and functions. Operating budgets reflect last year’s expenditures with some adjustments for operational costs which are necessary to maintain current services. Some of these items include liability insurance, postage rates, publication and communication costs.

We have balanced the department needs with the goal of maintaining prudent expenditure levels when determining the final proposed budget.

Capital Projects

The City has already committed to a few capital projects and therefore, must fund these projects. The reasoning behind this is that the projects have already begun, or participation from the City has already been promised.

In addition to this, some projects are necessary to maintain failing infrastructure. But for the most part, Capital Projects will be delayed until January 2021, to better evaluate the City’s fiscal stability and the ability to fund projects.

Fund Balance

The fund balance is the difference between the net assets of the City and the net liabilities. The purpose of the fund balance is to have sufficient funds in order to protect the City in case of emergencies, unexpected expenditure needs, and current appropriations to balance the annual budget.

Fund balance for the General Fund, governed under the section of the code relating to municipal entities is limited to 25% of revenues.

This year, in order to balance the budget, the City will again make an appropriation of approximately \$1.69 million from fund balance reserves from the General Fund, making the projected fund balance approximately 21% of total General Fund revenues, if revenues come in as budgeted.

The City projects revenues conservatively. This main tenant of accounting and government management is a prudent philosophy, given possible the unpredictability in the current economy.



Tax Levies and Fees

Property Tax. Payson has the authority to issue property tax. However, the City Council has chosen not to increase property tax levies this year. The City Council is sensitive to the citizens of City and tries to maintain a stable financial base through other revenues.

Traditionally, Payson City has considered utility rate hikes, in conjunction with the budget process, in the amount of the current CPI (Consumer Price Index.) This year however, given the current economic climate, the City Council has chosen not to rise user fees.

Impact Fees. Impact fee studies have recently been conducted and new impact fee rates will be enacted. A list of impact fee rates is available online at www.Paysonutah.org.

Core Services

We prepared this budget with a goal of maintaining the City's core services at current revenue levels.

Payson City will do their utmost to maintain the excellent level of service our citizens have come to expect. We feel that our employees are our best assets. We are all committed to excellence and continue to work diligently to provide the service our customers expect.

Administration

Payson operates under the Council-Mayor form of government, and has a City manager to oversee the day-to-day operations.

Administration structure of the City begins at the superintendent-level; continues to the departmental directors; to the City Manager and finally through Mayor and Council.

Public Works

Class B&C revenues is the primary funding source for public works streets repair. Current anticipation of B&C revenues is expected to be lower than previous years. Until the City can verify B&C receipts, the City will be conservative in the number of new road projects and will concentrate on maintenance of streets.

Golf

The happy surprise amongst the COVID-19 crisis is the interest citizens have in being outside and enjoying the beautiful Gladstan Golf Course. People have shown an invigorated attitude in being outside in the open air and enjoying the scenery.



Fire and Ambulance

In order to help in the protection of our firefighters and utility workers who deal with Chlorine, the City is proposing adding to the budget new SCBA gear (Self-contained breathing apparatus.)

Strategic Planning

The City has many long-range needs. We will continue to develop a strategic program to establish priorities and address them in a fiscally responsible manner.

Summary

Finally, we would like to thank all the dedicated employees that work hard in providing excellent services to our customers. We believe in continuous improvement and this budget reflects goals and objectives to make that happen.

We would especially like to thank our own first-responders, for putting themselves in harms way for us all, especially at this time with such serious health concerns. We are grateful for all they do on our behalf.

This coming year will be an exciting time for us, as we move forward into the new fiscal year.

Sincerely,

David Tuckett,
City Manager

Cathy Jensen, CPA,
Finance Director

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Combined Funds

In analyzing the revenues/Expenditures of the City, it is often helpful to see a consolidated budget. The following documents present all funds in one statement, in order to see the entire workings of the City at-a-glance.

Payson City Combined Funds FYE June 30, 2021

	<u>Proposed Budget 6/30/2021</u>	<u>Approved Budget 06/30/2020</u>	<u>Variance Increase (Decrease)</u>
<u>REVENUES:</u>			
General Fund	\$ 14,014,655	\$ 13,895,675	\$ 118,980
Utility Fund	-	760,231	(760,231)
Redevelopment Park (25)	14,000	699,500	(685,500)
CDBG (26)	-	137,500	(137,500)
B&C (28)	628,000	1,551,789	(923,789)
Park Impact (42)	498,074	200,000	298,074
Power Impact (43)	1,336,000	1,235,150	100,850
Safety Impact (47)	156,200	50,000	106,200
Water Impact (47)	549,400	100,000	449,400
Sewer Impact (48)	557,205	221,000	336,205
Capital (49)	5,800,000	2,321,743	3,478,257
Water (51)	7,961,070	10,056,277	(2,095,207)
Solid Waste (52)	3,141,740	2,518,077	623,663
Electric Power (53)	14,108,758	13,188,137	920,621
Sewer (54)	4,925,800	4,113,747	812,053
Ambulance (55)	901,712	984,827	(83,115)
Golf Course (56)	1,103,000	1,256,144	(153,144)
Storm Drain (58)	837,900	801,450	36,450
Vehicle Maintenance (65)	366,740	369,065	(2,325)
IT (66)	461,252	503,245	(41,993)
Revolving Loan (71)	509,999	491,100	18,899
Perpetual Care (74)	34,000	20,000	14,000
PARC (79)	230,000	239,400	(9,400)
Interfaith (82)	1,500	-	1,500
Historic (85)	-	5,100	(5,100)
Peteetneet (86)	70,286	79,960	(9,674)
Onion Days (87)	-	69,125	(69,125)
Salmon Supper (88)	77,100	77,100	-
Total	\$ 58,284,391	\$ 55,945,342	\$ 2,339,049



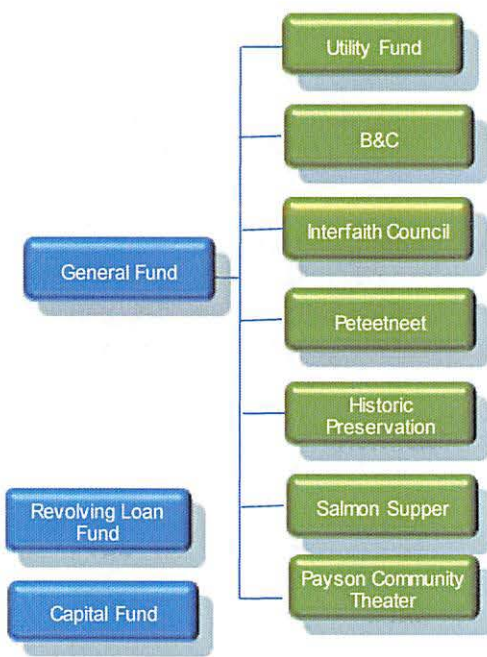
Payson City
Combined Funds (Continued)
FYE June 30, 2021

	Proposed Budget <u>6/30/2021</u>	Approved Budget <u>06/30/2020</u>	Variance Increase <u>(Decrease)</u>
<u>EXPENDITURES:</u>			
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Salmon Supper (88)	77,100	77,100	-
Total	\$ 58,284,391	\$ 55,945,342	\$ 2,339,049
NET INCOME (LOSS)	\$ -	\$ -	\$ -

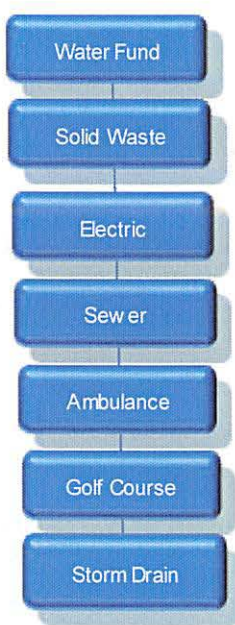


Payson City Funds

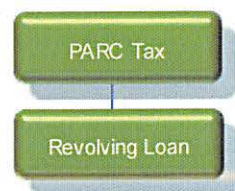
Governmental Funds



Enterprise Funds



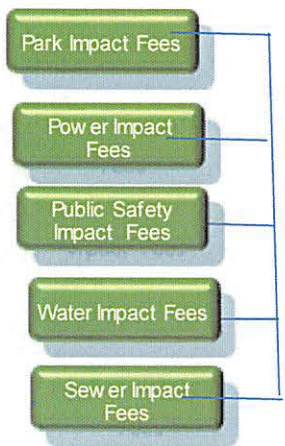
Special Revenue



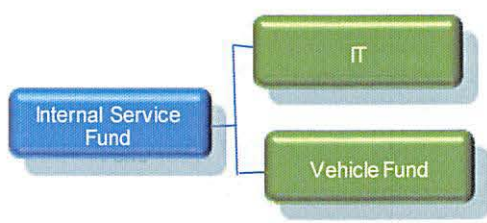
Fiduciary Fund



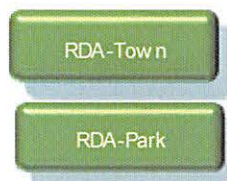
Impact Fees



Internal Service Funds



RDAs



General Fund



View from Peteeetneet

The General Fund is the primary operating fund of the City. All expenditures not specifically identified in other funds are expensed in this fund. All revenues that are not generated for a specific program are booked into the General Fund.

The General Fund has numerous departments that, while they may generate revenues, the programs are not supported solely by the revenue they generate. They are supported to some extent by the general revenue sources of the City, primarily taxes and fees.



General Expenditure Summary

Payson City General Fund FYE June 30, 2021

	Proposed Budget <u>6/30/2021</u>	Approved Budget <u>06/30/2020</u>	Variance Increase <u>(Decrease)</u>
<u>Revenues</u>			
Property Tax	\$ 1,450,500	\$1,300,000	\$150,500
Motor Vehicle	98,000	98,000	-
Redemptions	50,000	50,000	-
Sales Tax	3,000,000	3,585,500	(585,500)
Franchise Tax	1,115,100	78,000	1,037,100
Telephone Tax	122,000	140,000	(18,000)
Other Taxes	11,200	11,000	200
Licenses and Permits	383,500	366,750	16,750
Intergovnmntl Revenue (Grants)	280,100	397,744	(117,644)
Charges Events/Services	1,404,825	1,629,389	(224,564)
Fines and Forfeitures	221,000	216,000	5,000
Other Revenue	1,000	1,000	-
Misc. Revenue	2,041,956	2,058,653	(16,697)
Transfers	2,144,367	2,176,424	(32,057)
Use of Fund Reserves	1,691,107	1,787,215	(96,108)
B&C Road Funds	628,000	1,551,789	(923,789)
Historic	-	5,100	(5,100)
Interfaith Council	1,500	-	1,500
Peteetneet	70,286	79,960	(9,674)
Salmon Supper	77,100	77,100	-
Payson Community Theater	42,500	52,500	(10,000)
Total	<u>\$14,834,041</u>	<u>\$15,662,124</u>	<u>(\$828,083)</u>



Payson City
General Fund (Continued)
FYE June 30, 2021

<u>Expenditures</u>	<u>Proposed Budget 6/30/2021</u>	<u>Approved Budget 06/30/2020</u>	<u>Variance Increase (Decrease)</u>
Mayor and Council	\$ 356,653	\$403,628	(46,975)
Facilities/Building Maintenance	528,343	537,985	(9,642)
Administration	1,788,372	1,664,961	123,411
Planning-Development Services	701,384	589,599	111,785
Legal	485,759	455,187	30,572
Justice Court	259,967	238,146	21,821
Communities that Care	47,209	44,247	2,962
Police	3,783,300	3,518,004	265,296
Victim's Advocate	102,408	97,901	4,507
Fire	492,327	752,727	(260,400)
Animal Control	158,686	129,384	29,302
Streets	627,137	546,832	80,305
Engineering	333,006	456,808	(123,802)
Parks	458,081	640,421	(182,340)
Swimming Pool	879,694	871,829	7,865
City Grounds-mowing	244,586	259,152	(14,566)
Recreation	643,300	590,307	52,993
Youth Sports	436,179	405,242	30,937
Adult Sports	63,364	70,554	(7,190)
Snack Shack	87,925	84,622	3,303
Library	470,727	502,266	(31,539)
Cemetery	371,040	374,547	(3,507)
Economic Development-Events	196,104	176,636	19,468
Senior Citizens	167,104	146,690	20,414
Transfers to Other Funds	332,000	338,000	(6,000)
B&C Road Funds	628,000	1,551,789	(923,789)
Historic	-	5,100	(5,100)
Interfaith Council	1,500	-	1,500
Peteetneet	70,286	79,960	(9,674)
Salmon Supper	77,100	77,100	-
Payson Community Theater	42,500	52,500	(10,000)
Total	<u>\$14,834,041</u>	<u>\$15,662,124</u>	<u>(\$828,083)</u>
NET INCOME (LOSS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



General Fund Revenue Sources

Payson receives revenue from various sources including user fees, taxes, grants, and donations. The major sources of revenue in the General Fund include transfers of revenue from the Enterprise Funds, sales tax, property tax and charges for services. The General Fund also receives B&C revenues that are earmarked for transportation maintenance and improvement purposes.

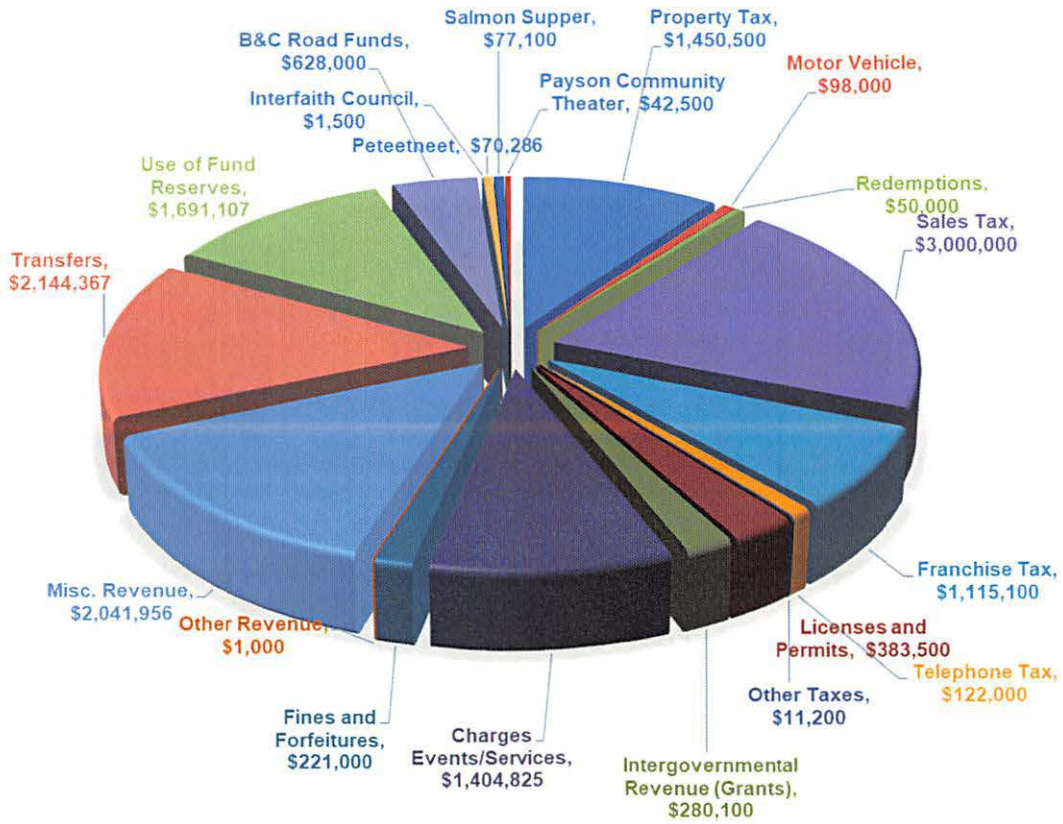
A detailed look at the General Fund revenues is as follows:

Payson City
General Fund Revenues
For Period Ending June 30, 2021

Revenues	General	Utility	B&C	Interfaith	Peetneet	Historic Pres	Salmon Supper	Payson Community	Governmental
	Fund	Franchise (24)	Funds (28)	Council (82)	Fund (86)	Fund (85)	Fund (88)	Theater (89)	Funds
	Budget-21	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
Property Tax	\$ 1,450,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,450,500
Motor Vehicle	98,000	-	-	-	-	-	-	-	98,000
Redemptions	50,000	-	-	-	-	-	-	-	50,000
Sales Tax	3,000,000	-	-	-	-	-	-	-	3,000,000
Transportation	-	-	125,000	-	-	-	-	-	125,000
Franchise Fees	1,115,100	-	-	-	-	-	-	-	1,115,100
Telephone Tax	133,200	-	-	-	-	-	-	-	133,200
Licenses and Permits	383,500	-	-	-	-	-	-	-	383,500
Grants and Interlocal	256,100	-	-	-	-	-	-	-	256,100
Liquor Funds	24,000	-	-	-	-	-	-	-	24,000
Charges for Services	1,404,825	-	-	-	20,000	-	-	-	1,424,825
Fines and Forfeitures	221,000	-	-	-	-	-	-	-	221,000
Other Revenues	1,000	-	-	-	-	-	-	-	1,000
Interest	70,000	-	-	-	-	-	300	-	70,300
Misc. Revenue	1,971,956	-	-	200	-	-	-	-	1,972,156
Interlocal Transfer In from Other Funds	2,144,367	-	-	-	-	-	-	-	2,144,367
Interlocal Transfer From General Fund	-	-	-	-	-	-	-	7,000	7,000
B&C Revenues	-	-	503,000	-	-	-	-	-	503,000
Donations	-	-	-	-	-	-	-	1,500	1,500
Event Revenue	-	-	-	-	1,000	-	76,800	34,000	111,800
Contribution from Fund Balance	1,691,107	-	-	1,300	49,286	-	-	-	1,741,693
Total Revenues	14,014,655	-	628,000	1,500	70,286	-	77,100	42,500	14,834,041



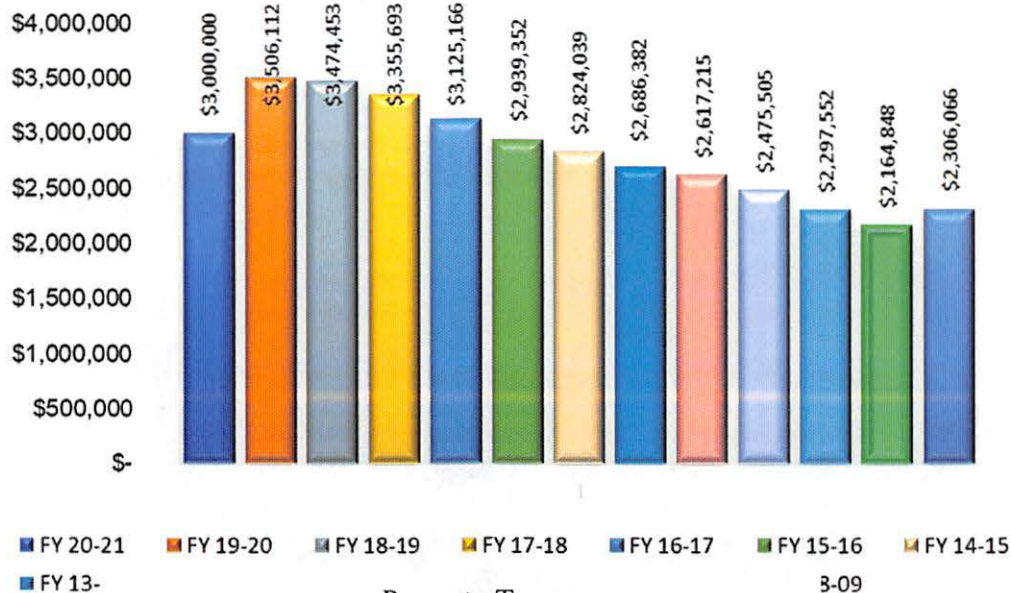
A graphical representation of the General Fund revenues is as follows:



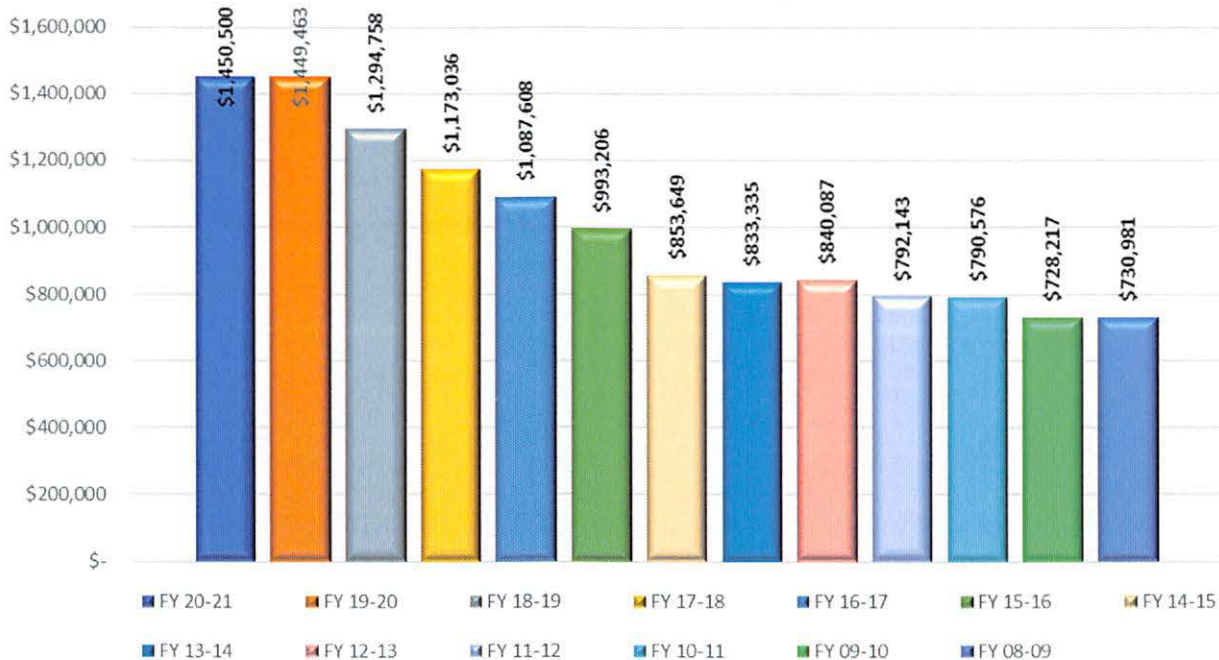


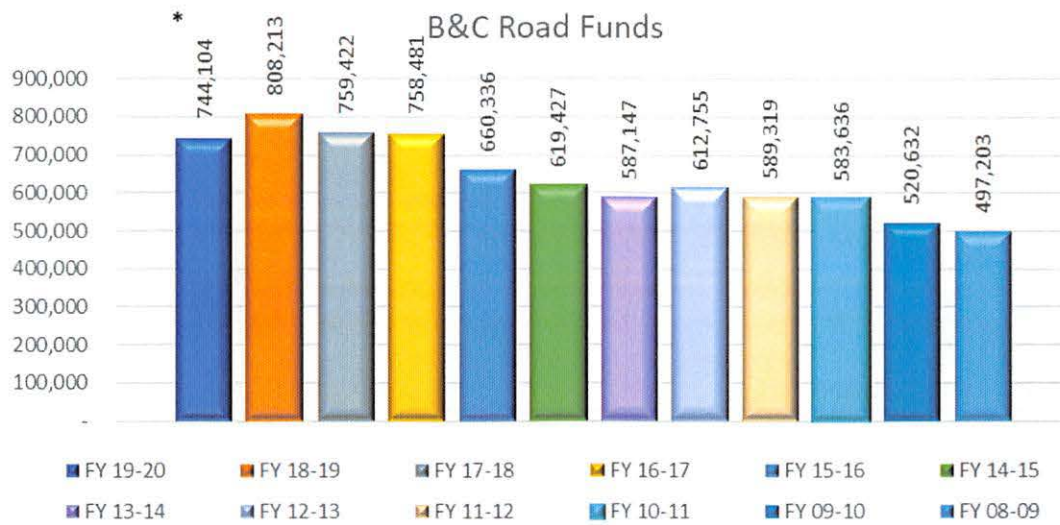
Some key indicators of Payson City revenues include revenue and property tax. Below is a historical look of the receipt of these revenues:

Sales Tax



Property Tax





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General Fund Expenditures

The General Fund is comprised of various individual departments, each representing a separate function in the City.

A summary of the General Fund expenditures is as follows:

Payson City
General Fund Expenditures
For Period Ending June 30, 2021

	General Fund	Utility Franchise (24)	B&C Funds (28)	Interfaith Council (82)	Peetmeet Fund (86)	Historic Pres Fund (85)	Salmon Supper Payson Community Theater (88)	Governmental Funds
Expenditures								
Mayor and Council	\$ 356,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 356,653
Building Maintenance	528,343	-	-	-	-	-	-	528,343
Administration	1,788,372	-	-	-	-	-	-	1,788,372
Planning and Zoning	701,384	-	-	-	-	-	-	701,384
Legal	485,759	-	-	-	-	-	-	485,759
Justice Court	259,967	-	-	-	-	-	-	259,967
Communities that Care	47,209	-	-	-	-	-	-	47,209
Police	3,783,300	-	-	-	-	-	-	3,783,300
Victims Advocate	102,408	-	-	-	-	-	-	102,408
Fire	492,327	-	-	-	-	-	-	492,327
Animal Control	158,686	-	-	-	-	-	-	158,686
Streets	627,137	-	-	-	-	-	-	627,137
Engineering	333,006	-	-	-	-	-	-	333,006
Parks	458,081	-	-	-	-	-	-	458,081
Swimming Pool	879,694	-	-	-	-	-	-	879,694
Grounds Maintenance	244,586	-	-	-	-	-	-	244,586
Recreation	643,300	-	-	-	-	-	-	643,300
Youth Sports	436,179	-	-	-	-	-	-	436,179
Adult Sports	63,364	-	-	-	-	-	-	63,364
Snack Shack	87,925	-	-	-	-	-	-	87,925
Library	470,727	-	-	-	-	-	-	470,727

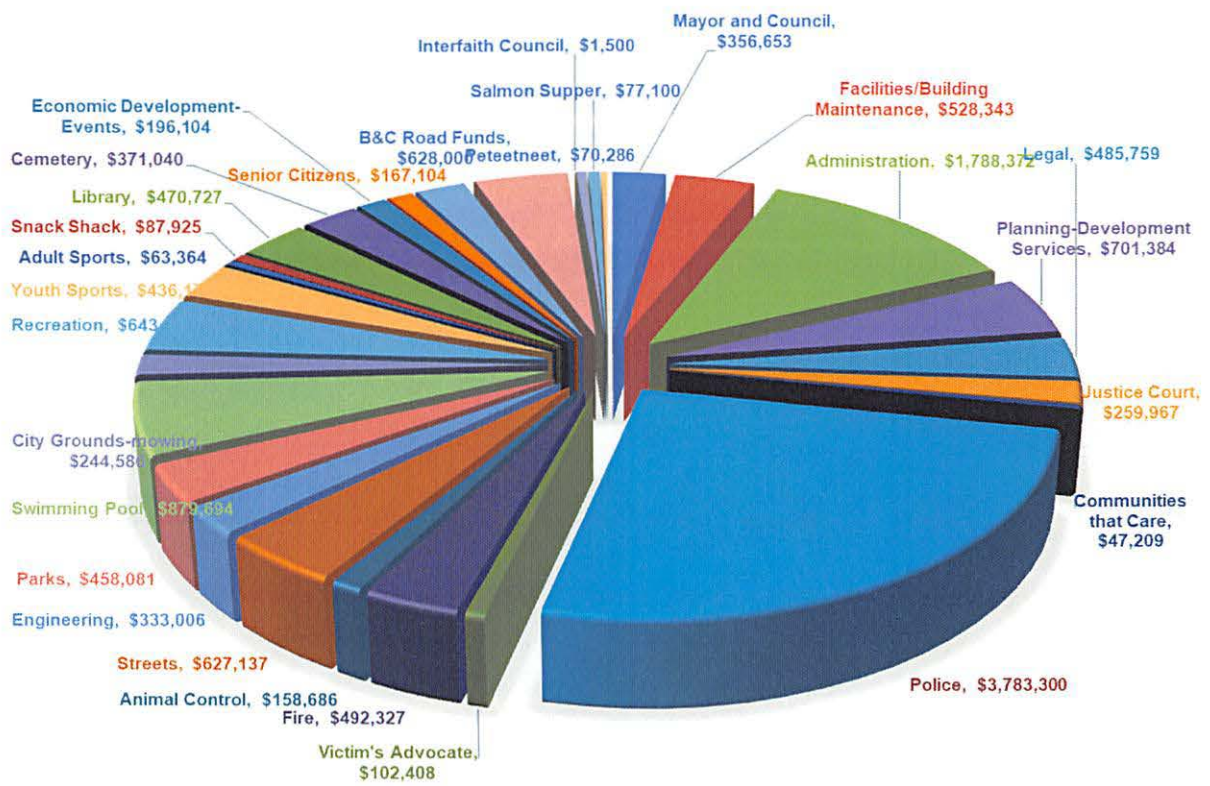


Payson City
 General Fund Expenditures (Continued)
 For Period Ending June 30, 2021

	General Fund	Utility Franchise (24)	B&C Funds (28)	Interfaith Council (82)	Peetneet Fund (86)	Historic Pres Fund (85)	Salmon Supper Fund (88)	Payson Community Theater (89)	Governmental Funds
Expenditures									
Cemetery	371,040	-	-	-	-	-	-	-	371,040
Economic Development	196,104	-	-	-	-	-	-	-	196,104
Senior Citizens	167,104	-	-	-	-	-	-	-	167,104
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
B&C	-	-	598,528	-	-	-	-	-	598,528
Interfaith council	-	-	-	1,500	-	-	-	-	1,500
Peetneet	-	-	-	-	70,286	-	-	-	70,286
Onion Days	-	-	-	-	-	-	-	-	-
Salmon Supper	-	-	-	-	-	70,000	-	-	70,000
Payson Community Theater	-	-	-	-	-	-	42,471	-	42,471
Transfer to General Fund	-	-	-	-	-	-	-	-	-
Transfer to Golf Course	325,000	-	-	-	-	-	-	-	325,000
Transfer to Payson Theater	7,000	-	-	-	-	-	-	-	7,000
Transfer to Capital Improve. B&C	-	-	-	-	-	-	-	-	-
Transfer to Capital Improvements Sales T.	-	-	-	-	-	-	-	-	-
Contribution to Fund Balance	-	-	29,472	-	-	-	7,100	29	36,601
Total expenditures	\$ 14,014,655	\$ -	\$ 628,000	\$ 1,500	\$ 70,286	\$ -	\$ 77,100	\$ 42,500	\$ 14,834,041



General Fund Expenditures





Detail General Fund Departmental Budgets

Mayor and Council

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Department 4100							
Mayor and Council							
Payroll Expenses	84,878	90,299	88,780	137,670	131,968	131,343	131,343
Educational/Training Services	305	3,005	3,626	3,150	1,853	3,200	3,200
Other Professional Services	5,021	29,837	47,500	67,000	80,344	75,000	75,000
Indirect Services	7,138	7,291	8,594	8,958	8,958	8,210	8,210
Communications/Telephone-Pager	3,390	4,645	3,840	4,700	4,435	4,700	4,700
Mayor'S Economic Development	5,403	11,404	21,379	125,100	83,624	77,100	77,100
Economic Development Committee	1,173	395	1,985	1,200	749	1,200	1,200
Travel	3,078	6,363	5,071	6,500	4,391	6,500	6,500
General Supplies	195	413	196	350	93	400	400
Subscriptions And Memberships	8,151	17,970	18,591	19,000	25,380	19,000	19,000
Contingency/Sundry/Allow ance	12,514	37,224	21,696	30,000	36,783	30,000	30,000
Community Contributions	-	-	6,361	-	-	-	-
Total Expenditures	\$131,246	\$208,846	\$227,619	\$403,628	\$378,578	\$356,653	\$356,653

Facilities/Building Maintenance

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Department 4110							
Facilities/Buldng Maintenance							
Payroll Expenses	186,025	189,007	181,545	264,985	259,798	227,565	277,903
Educational/Training Services	-	-	-	560	-	560	600
Other Professional Services	7,933	6,933	7,549	7,000	7,405	7,000	7,000
Repair & Maintenance Service	34,294	63,143	52,699	45,000	64,371	45,000	45,000
Communications/Telephone-Pager	18,113	24,249	26,798	23,000	23,859	23,000	26,700
Advertising/Legal And Nonlegal	-	-	75	-	-	-	-
Printing & Binding	-	-	-	40	137	40	40
General Supplies	29,443	21,390	24,085	30,000	52,503	30,000	30,000
Anti-Graffiti Supplies	-	700	(65)	2,500	-	2,500	2,500
Natural Gas/Mountain Fuel	20,818	20,417	16,917	21,000	21,857	21,000	21,000
Gasoline	1,571	1,960	3,544	2,700	1,497	2,700	2,700
Subscriptions And Memberships	444	-	-	400	-	400	400
City Office Upgrade	-	-	99,963	-	37,571	-	-
City Center Bathroom Repair	-	33,309	-	8,000	-	-	-
City Center Roof Repair	-	45,204	-	-	-	160,000	80,000
Improvements Other Than Bldg	193,127	130,475	9,110	115,000	-	214,000	17,000
Machinery, Vehicles & Equip	-	-	32,900	500	-	500	500
Lease Purchase	17,531	3,100	9,826	17,300	21,696	17,000	17,000
Contingency/Sundry/Allow ance	-	-	210	-	-	-	-
Total Expenditures	\$509,299	\$539,887	\$465,156	\$537,985	\$490,694	\$751,265	\$528,343



Administration

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Administration Department 4111							
Employee Expenses	712,654	728,014	756,830	884,047	923,748	1,004,542	1,004,542
City Employee Wellness Program	4,852	3,057	502	-	-	-	-
Educational/Training Services	1,901	3,456	2,186	4,180	1,991	6,000	6,000
Other Professional Services	75,607	44,154	239,067	90,400	42,757	90,400	90,400
Bank Charges	-	-	75,034	70,000	82,824	71,200	71,200
Indirect Services	96,966	99,038	116,745	121,684	121,684	-	111,530
Repair & Maintenance Service	-	570	168	-	-	-	-
Ins Other Than Emp Benefits	316,164	343,825	344,134	355,000	345,768	355,000	355,000
Communications/Telephone-Pager	9,194	10,723	9,097	11,000	9,428	11,000	11,000
Advertising/Legal And Nonlegal	1,402	1,009	1,071	1,400	727	1,400	1,400
Printing & Binding	-	161	9,575	44,000	29,388	44,000	44,000
Travel	1,245	823	2,382	3,000	1,017	3,000	3,000
City Utilities	17,982	21,911	18,552	21,000	18,725	21,000	21,000
General Supplies	43,530	69,648	43,165	43,000	27,945	43,000	43,000
Gasoline	168	191	-	550	69	600	600
Subscriptions And Memberships	2,385	2,839	6,142	3,500	2,480	3,500	3,500
Promotional	-	-	-	-	-	10,000	10,000
Improvements Other Than Bldg	1,837	(16)	-	-	-	-	-
Lease Purchase	-	-	-	11,000	11,000	11,000	11,000
Contingency/Sundry/Allowance	12,606	1,382	648	1,200	1,023	1,200	1,200
Penalties/Charges	64,532	62,092	14,301	-	-	-	-
Total Expenditures	\$1,363,025	\$1,392,877	\$1,639,599	\$1,664,961	\$1,620,574	\$1,676,842	\$1,788,372

Planning and Zoning-Development Services

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Planning and Zoning-Development Services Department 4112							
Employee Expenses	604,748	631,869	430,015	479,705	527,001	563,414	553,414
Educational/Training Services	1,946	1,677	723	3,450	2,395	4,500	4,500
Other Professional Services	6,855	14,802	2,190	49,430	23,669	50,000	50,000
Technical Services	-	-	-	-	-	25,000	25,000
Indirect Services	15,319	15,646	18,444	19,224	19,224	19,500	17,620
Repair & Maintenance Service	4,000	-	129	-	-	-	-
Communications/Telephone-Pager	6,991	7,941	5,362	4,500	3,904	4,500	4,500
Advertising/Legal And Nonlegal	1,409	883	1,865	2,300	1,707	3,100	3,100
Travel	1,790	2,866	1,475	2,100	356	3,500	3,500
City Utilities	8,991	10,356	9,889	9,000	9,363	9,000	9,000
General Supplies	6,180	3,298	14,045	3,730	9,549	4,000	6,600
Gasoline	387	1,165	820	1,600	1,223	1,600	1,600
Subscriptions And Memberships	1,318	1,332	20,376	6,020	2,183	6,500	6,500
Books	958	673	956	1,740	1,620	1,750	1,100
Machinery, Vehicles & Equip	3,653	8,261	-	150	880	150	150
Lease Purchase	31,581	5,400	4,908	5,400	5,400	5,400	13,300
Contingency/Sundry/Allowance	500	554	577	1,250	723	1,500	1,500
Total Expenditures	\$696,626	\$706,723	\$511,774	\$589,599	\$609,197	\$703,414	\$701,384



Legal

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Legal Department 4120							
Payroll Expenses	335,330	358,583	375,030	393,036	435,679	423,659	423,659
Educational/Training Services	925	941	915	1,500	567	1,500	1,500
Other Professional Services	12,735	27,683	22,919	46,000	22,649	46,000	46,000
Communications/Telephone-Pager	1,641	1,200	2,300	2,180	2,160	2,200	2,200
Travel	1,164	618	1,981	2,000	1,477	2,000	2,000
General Supplies	194	1,044	296	400	4,905	400	400
Gasoline	26	264	145	-	257	-	-
Subscriptions And Memberships	4,108	3,379	7,937	10,071	2,745	10,000	10,000
Books	445	1,436	549	-	685	-	-
Total Expenditures	\$356,568	\$395,148	\$412,072	\$455,187	\$471,124	\$485,759	\$485,759

Justice Court

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Justice Court Department 4121							
Payroll Expenses	187,730	194,022	201,884	216,241	234,453	238,951	238,951
Official/Admin Services	1,223	2,372	1,879	2,108	2,324	2,108	2,100
Educational/Training Services	414	538	170	610	333	610	600
Other Professional Services	-	505	105	400	-	400	400
Indirect Services	10,186	10,403	12,264	12,782	12,782	12,782	11,716
Communications/Telephone-Pager	1,317	1,530	1,260	1,600	1,153	1,600	1,600
Advertising/Legal And Nonlegal	-	-	35	-	-	-	-
Travel	1,231	1,370	1,058	2,350	580	2,350	2,400
General Supplies	1,510	1,642	1,177	1,430	621	1,430	1,500
Subscriptions And Memberships	25	25	75	75	-	75	100
Books	477	476	538	550	692	550	600
Total Expenditures	\$204,113	\$212,883	\$220,445	\$238,146	\$252,938	\$260,856	\$259,967

Communities that Care

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Communities that Care Department 4122							
Employee Expenses	26,668	45,430	67,395	39,477	39,819	42,409	42,409
Educational/Training Services	1,456	2,278	539	-	-	-	-
Training - Parenting Program	13,785	7,466	6,602	-	-	-	-
Capacity Building	-	2,199	2,795	3,000	3,329	3,200	3,200
Samsha	-	110	-	750	800	-	-
Other Professional Services	532	100	-	-	-	-	-
Communications/Telephone-Pager	-	-	634	600	543	600	600
Travel	259	2,073	6,635	-	-	-	-
General Supplies	1,167	107	2,006	-	-	-	-
Youth Court	-	-	906	420	211	1,000	1,000
Total Expenditures	\$43,867	\$59,763	\$87,512	\$44,247	\$44,702	\$47,209	\$47,209



Police

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Police Department 4211							
Payroll expenses	2,048,478	2,034,719	2,145,478	2,791,456	2,738,122	3,026,332	3,025,632
Educational/Training Services	10,853	11,936	13,720	16,000	15,975	16,300	16,300
Other Professional Services	12,399	13,541	14,367	32,401	9,884	32,400	32,400
Drug Task Force	10,393	9,986	10,010	10,575	13,101	11,000	11,000
Fire Arms	8,129	7,218	7,565	6,510	15,803	7,000	7,000
Taser	6,890	-	4,052	6,013	8,128	6,000	6,000
Technical Services	-	-	-	-	544	-	-
Indirect Services	101,639	108,393	119,331	129,906	129,906	-	122,768
Repair & Maintenance Services	5,713	3,569	1,805	10,775	5,363	10,800	10,800
Communications/Telephone-Pager	162,347	190,300	136,956	178,076	143,428	150,000	208,000
Advertising/Legal And Nonlegal	60	617	63	255	-	300	300
Travel	12,258	6,129	7,982	12,000	12,087	12,000	12,000
City Utilities	9,123	10,491	10,152	9,500	10,011	9,900	9,900
K-9 Supplies	1,881	2,636	3,699	1,700	1,279	1,700	1,700
General Supplies	9,834	13,534	23,345	11,500	40,569	13,000	13,000
Gasoline	45,119	48,378	47,047	60,000	47,192	60,000	60,000
Subscriptions And Memberships	1,112	1,080	1,085	1,740	872	1,990	1,800
Improvements Other Than Bldg	8,041	8,220	24,402	13,000	14,123	13,000	13,000
	-	-	-	-	-	-	56,800
Machinery, Vehicles & Equip	32,977	30,647	-	56,785	12,948	28,200	-
Lease Purchase	160,068	140,849	129,055	167,812	167,812	2,000	172,900
Contingency/Sundry/Allow ance	3,998	1,571	1,387	2,000	2,796	-	2,000
Total Expenditures	\$2,651,312	\$2,643,814	\$2,701,501	\$3,518,004	\$3,389,943	\$3,401,922	\$3,783,300

Victim's Advocate

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Victim's Advocate Department 4212							
Payroll Expenses	73,586	75,998	84,372	90,709	85,524	93,408	93,408
Educational/Training Services	5,327	2,271	8,419	3,140	213	3,200	3,200
Communications/Telephone-Pager	1,519	1,230	1,140	1,752	531	1,800	1,800
Travel	-	-	-	-	4,564	1,000	1,000
General Supplies	2,695	405	2,352	1,100	459	2,000	2,000
Supplies/Computer	941	-	988	1,200	-	1,000	1,000
Total Expenditures	\$84,068	\$79,904	\$97,271	\$97,901	\$91,291	\$102,408	\$102,408



Fire

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Fire Department 4221							
Payroll Expenses	260,993	251,071	333,379	304,345	278,232	278,985	281,880
Educational/Training Services	2,525	2,855	2,515	5,330	607	5,330	5,400
Other Professional Services	3,151	3,393	1,725	21,570	2,789	21,570	21,600
Disaster Preparedness	3,303	4,947	1,000	4,950	-	4,950	5,000
Indirect Services	-	18,759	22,113	23,049	23,049	23,049	21,125
Repair & Maintenance Service	10,044	6,835	12,199	11,675	9,481	11,675	11,000
Communications/Telephone-Pager	35,623	26,352	25,702	29,000	35,896	29,000	29,000
Advertising/Legal And Nonlegal	-	-	-	300	-	300	300
Travel	10,810	8,313	9,781	10,000	9,007	10,000	10,000
City Utilities	6,122	5,993	5,821	5,400	5,685	5,400	5,400
General Supplies	29,300	19,905	33,053	20,145	19,540	20,145	20,200
Natural Gas/Mountain Fuel	2,654	3,413	2,974	3,500	3,200	3,500	3,500
Gasoline	5,065	5,706	5,229	5,000	5,367	5,000	5,000
Subscriptions And Memberships	3,012	2,825	2,509	3,005	3,560	3,005	3,000
Books	184	-	2,400	960	245	960	1,000
Machinery, Vehicles & Equip	15,243	5,971	-	292,848	12,057	560,848	56,722
Vehicles	19,871	-	-	-	-	-	8,500
Lease Purchase	83,145	91,745	89,128	8,000	11,467	15,600	-
Contingency/Sundry/Allowance	2,132	2,021	3,357	3,650	3,335	3,650	3,700
Total Expenditures	\$493,177	\$460,104	\$552,885	\$752,727	\$423,517	\$1,002,967	\$492,327

Animal Control

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Animal Control Department 4222							
Payrol Expenses	71,994	75,087	80,016	86,434	94,664	92,786	92,786
Educational/Training Services	340	250	625	500	-	500	500
Other Professional Services	16,660	22,736	27,571	39,000	69,139	61,900	61,900
Repair & Maintenance Service	757	-	-	800	-	800	800
Communications/Telephone-Pager	-	(30)	-	-	-	-	-
Travel	776	403	403	800	1,099	800	800
General Supplies	848	60	80	850	-	900	900
Machinery, Vehicles & Equip	-	897	387	1,000	-	1,000	1,000
Total Expenditures	\$91,375	\$99,403	\$109,082	\$129,384	\$164,902	\$158,686	\$158,686



Streets

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Streets Department 4311							
Payroll Expenses	280,892	233,467	199,002	232,827	213,497	285,559	286,859
Other Professional Services	80	80	86	-	-	-	-
Indirect Services	54,530	60,673	59,241	59,050	59,050	-	58,678
Repair & Maintenance Service	66,867	44,206	41,695	58,750	24,996	58,750	58,800
Sidewalk Repair	3,630	25,000	-	50,000	5,353	50,000	50,000
Communications/Telephone-Pager	2,494	2,520	2,340	2,600	1,941	2,600	2,600
Advertising	150	75	-	250	-	-	-
Travel	-	-	-	-	-	250	300
City Utilities	8,339	4,148	7,468	8,180	9,436	9,000	8,800
General Supplies	66,258	29,450	84,681	37,000	103,325	50,000	85,000
Natural Gas/Mountain Fuel	-	-	-	1,000	-	1,000	1,000
Gasoline	31,788	26,438	33,928	35,000	23,015	35,000	35,000
Cemetery Road Construction	4,471	208,586	-	-	-	-	-
Improvements Other Than Bldg	-	6,700	-	6,700	-	6,700	6,700
Machinery, Vehicles & Equip	13,023	4,448	-	-	-	-	-
Lease Purchase	1,767	86,343	14,950	55,475	55,475	23,000	33,400
Total Expenditures	\$534,289	\$732,134	\$443,391	\$546,832	\$496,088	\$521,859	\$627,137

Engineering

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Engineering Department 4321							
Payroll Expenses	-	-	397,323	422,378	350,624	297,906	299,606
Educational/Training Services	-	-	783	1,230	1,007	1,000	1,000
Other Professional Services	-	-	11,280	18,000	14,267	18,000	18,000
Repair And Maintenance	-	-	3,000	4,000	1,145	4,000	4,000
Communications/Telephone-Pager	-	-	2,812	3,600	3,127	3,600	3,600
Advertising	-	-	-	-	56	-	-
Travel	-	-	819	2,300	455	1,300	1,300
General Supplies	-	-	3,538	4,600	1,627	4,600	4,600
Subscriptions And Memberships	-	-	482	500	683	400	400
Books	-	-	-	200	-	500	500
Total Expenditures	\$ -	\$ -	\$420,037	\$456,808	\$372,991	\$331,306	\$333,006



Parks

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Department 4511							
Parks							
Payroll Expenses	333,563	345,592	332,137	377,954	344,824	330,319	333,644
Educational/Training Services	235	20	70	960	820	960	1,000
Other Professional Services	2,158	380	11,040	16,000	2,400	-	-
Indirect Services	12,724	18,960	18,513	18,453	18,453	18,453	18,337
Repair & Maintenance Services	6,714	3,893	11,883	10,625	1,884	10,625	10,700
Communications/Telephone-Pager	2,248	1,800	2,200	2,750	1,928	2,750	2,800
Advertising/Legal And Nonlegal	-	-	-	50	-	50	100
Travel	724	-	124	720	633	720	800
City Utilities	41,729	34,826	39,354	35,000	38,591	35,000	35,000
General Supplies	15,185	13,929	22,612	13,000	16,260	13,000	13,000
Supplies/Computer	-	-	-	-	-	3,000	3,000
Natural Gas/Mountain Fuel	-	-	-	-	59	-	-
Electricity	369	460	427	750	413	750	800
Gasoline	6,423	5,328	4,152	6,300	3,817	6,300	6,300
Subscriptions And Memberships	-	-	-	150	-	150	200
Pavilion At Memorial Park	-	47,131	-	-	-	-	-
Memorial Park Upgrade	-	-	630,392	74,609	73,527	-	-
Memorial Park Bathroom Upgrade	-	-	20,000	-	-	-	-
Playground Covers	-	-	-	30,000	39,247	-	-
Barnett Trail	-	-	-	15,500	-	-	-
Payson Main Street	-	-	-	-	-	5,400	-
Payson Dog Park	-	-	-	-	-	63,000	-
Improvements Other Than Bldg	12,702	3,905	-	6,000	(2,407)	-	8,000
Machinery, Vehicles & Equip	-	12,100	14,018	5,000	-	-	-
Lease Purchase	54,783	79,761	22,501	26,600	26,600	16,500	24,400
Total Expenditures	\$489,557	\$568,085	\$1,129,423	\$640,421	\$567,049	\$506,977	\$458,081

Swimming Pool

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Department 4521							
Swimming Pool							
Swimming Pool							
Payroll Expenses	226,845	255,909	255,581	317,552	225,134	323,994	323,994
TRAINING	340	445	380	655	127	655	700
OVER/UNDER	-	89	263	-	(15)	-	-
REPAIR AND MAINTENANCE SER	20,926	13,762	42,287	20,000	16,712	20,000	20,000
COMMUNICATIONS/TELEPHONE-	2,525	1,110	720	1,272	384	1,272	1,300
CITY UTILITIES	52,089	58,204	53,571	59,000	49,592	59,000	59,000
SWIM TEAM SUPPLIES	7,651	8,113	6,244	8,200	-	8,200	8,200
SUPPLIES	37,271	41,825	54,211	43,150	32,852	43,150	43,200
NATURAL GAS/MOUNTAIN FUEL	34,058	29,998	25,788	35,000	16,476	35,000	35,000
IMPROVEMENTS	-	-	137,915	-	15	-	-
PRINCIPAL PAYMENTS	5,332,932	420,828	312,384	387,000	387,000	387,000	347,000
BOND INTEREST PAYMENTS	-	-	70,629	-	-	55,000	39,800
AGENT FEES	29,930	-	1,248	-	-	-	1,500
Total Expenditures	\$5,744,567	\$830,283	\$961,221	\$871,829	\$728,277	\$933,271	\$879,694



City Grounds-Mowing

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
City Grounds-Mowing							Department 4551
Payroll Expenses	134,461	141,822	143,511	189,382	161,915	147,511	149,886
Educational/Training Services	-	20	-	70	-	-	100
Repair & Maintenance Services	3,753	5,576	3,770	5,600	3,415	5,600	5,600
Communications/Telephone-Pager	563	513	539	1,200	384	1,200	1,200
General Supplies	34,708	30,368	29,033	35,000	1,185	35,000	35,000
Gasoline	2,051	5,838	6,641	8,000	5,117	8,000	8,000
Machinery, Vehicles & Equip	-	-	32,930	-	-	-	-
Lease Purchase	46,382	43,909	18,281	19,900	19,900	37,000	44,800
Total Expenditures	\$221,918	\$228,046	\$234,705	\$259,152	\$191,916	\$234,311	\$244,586

Recreation

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Recreation							Department 4561
Employee Benefits	316,166	340,657	342,077	440,778	444,643	477,868	477,868
Educational/Training Services	600	480	400	600	760	600	600
Professional Serv - Equestrian	480	79	-	-	-	-	-
Bank Charges	25,412	29,374	30,368	29,000	32,556	40,330	38,000
Indirect Services	29,728	34,313	38,146	39,254	39,254	39,254	36,832
Over/Under	-	11	534	-	11	-	-
Repair & Maintenance Services	10,416	9,653	5,999	10,175	5,245	10,175	10,200
Communications/Telephone-Pager	2,196	1,967	2,662	2,500	3,212	3,066	3,100
Advertising/Legal And Nonlegal	-	-	324	-	-	-	-
Travel	480	-	608	750	907	750	800
City Utilities	53,134	48,979	41,688	49,000	36,119	49,000	49,000
General Supplies	4,145	6,146	7,122	6,000	3,965	6,000	6,000
Natural Gas/Mountain Fuel	860	604	861	1,000	1,823	1,000	1,000
Gasoline	373	1,154	2,314	2,000	2,412	2,714	2,700
Subscriptions And Memberships	250	250	1,052	250	332	250	300
Improvements Other Than Bldg	61,455	11,215	10,400	-	-	-	-
Lease Purchase	-	37,154	66,247	9,000	9,000	9,000	16,900
Total Expenditures	\$505,695	\$522,036	\$550,802	\$590,307	\$580,239	\$640,007	\$643,300



Youth Sports

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Youth Sports							Department 4562
Payroll Expenses	29,578	20,020	26,009	222,636	23,747	-	2,479
Educational/Training Services	-	-	-	-	188	-	-
Other Professional Services	-	3,975	540	-	-	-	-
Professional Service/Baseball	22,855	13,612	21,028	-	9,729	31,688	31,700
Professional Services/Soccer	2,727	4,163	3,435	-	2,926	6,200	6,200
Professional Service/Jr Jazz B	16,369	17,880	24,594	-	17,853	17,413	17,500
Professional Service/Skiing	904	-	2,064	-	488	980	1,000
Professional Service/Football	8,525	10,555	7,474	-	12,135	17,490	17,500
Professional Service/Wrestling	1,812	2,534	2,582	-	2,813	2,050	2,100
Professional Service/Track	1,020	1,000	2,235	-	-	2,580	2,600
Professional Service/Volleyball	1,359	1,621	3,153	-	1,417	1,500	1,500
Professional Service/Misc	134,936	129,718	133,147	-	92,724	138,643	138,700
Repair And Maintenance Service	182	-	-	-	13	-	-
Travel	-	-	-	-	111	-	-
Supplies/Baseball	23,777	28,801	27,058	34,504	16,065	35,504	35,500
Supplies/Soccer	10,796	12,453	12,954	12,401	9,868	19,851	19,900
Supplies/Jr Jazz Basketball	6,213	6,169	6,852	7,185	9,832	7,390	7,400
Supplies/Skiing	6,640	6,941	40	7,520	8,907	10,200	10,200
Supplies/Football	14,290	17,327	9,167	17,293	14,460	15,950	16,000
Supplies/Wrestling	604	721	1,974	704	1,005	1,140	1,200
Supplies/Track	1,253	821	1,511	1,310	-	3,450	3,500
Supplies/Volleyball	1,916	1,260	1,383	2,689	2,361	2,004	2,000
Supplies/Misc.	78,579	88,539	79,627	86,000	98,129	106,168	106,200
General Supplies	1,970	382	207	-	79	-	-
Lease Purchase	-	13,000	11,473	13,000	13,000	13,000	13,000
Total Expenditures	\$366,305	\$381,492	\$378,507	\$405,242	\$337,850	\$433,201	\$436,179

Adult Sports

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Adult Sports							Department 4563
Payroll Expenses	2,004	2,331	1,514	29,541	1,732	564	564
Educational/Training Services	45	-	-	-	-	-	-
Other Professional Services	183	75	240	-	-	-	-
Professional Service/Mens Soft	20,607	14,794	20,464	17,000	8,339	21,344	21,300
Professional Service/Womens So	1,725	3,868	114	-	-	2,615	2,600
Professional Service/Basketbal	3,322	3,018	2,376	-	3,496	3,548	3,500
Professional Service/Volleybal	7,912	9,684	5,016	-	5,488	9,240	9,300
Professional Service/Road Race	-	360	-	-	-	1,600	1,600
Supplies/Mens Softball	11,168	6,464	8,882	12,614	3,260	12,454	12,500
Supplies/Womens Softball	800	1,763	238	1,896	-	1,354	1,400
Supplies/Basketball	380	95	676	580	400	430	500
Supplies/Volleyball	3,096	1,871	3,229	3,520	1,680	4,480	4,500
Supplies/Road Races	5,360	4,581	4,191	5,403	7,829	5,552	5,600
Supplies/Winter Activities	54	-	-	-	-	-	-
Supplies/Track	-	-	2,084	-	-	-	-
Total Expenditures	\$56,656	\$48,904	\$49,024	\$70,554	\$32,224	\$63,181	\$63,364



Snack Shack

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Snack Shack Department 4564							
Employee Expenses	31,555	31,384	31,035	41,242	22,390	40,192	44,525
Utility Services	-	-	-	-	645	-	-
Repair And Maintenance Service	1,376	1,046	1,605	2,800	313	2,800	2,800
Communications/Telephone-Pager	439	510	420	500	384	500	500
Advertising/Legal And Nonlegal	-	-	-	80	-	80	100
Supplies/Mens Softball	480	17	1,486	-	164	-	-
Supplies/Volleyball	-	398	-	-	200	-	-
General Supplies (Baseball)	41,904	37,020	37,405	40,000	20,279	40,000	40,000
Total Expenditures	\$75,754	\$70,375	\$71,951	\$84,622	\$44,375	\$83,572	\$87,925

Library

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Library Department 4581							
Payroll Expenses	294,607	286,644	305,487	345,071	353,787	341,523	341,523
Educational/Training Services	497	499	506	760	233	760	800
Other Professional Services	333	6,873	6,372	7,000	4,833	7,000	7,000
Indirect Services	37,736	38,542	45,433	47,355	47,355	47,355	43,404
Repair & Maintenance Service	2,346	2,260	2,584	2,600	1,365	2,600	2,600
Communications/Telephone-Pager	878	1,020	840	1,100	768	1,100	1,100
Travel	779	883	895	1,150	777	1,150	1,200
City Utilities	6,930	8,389	7,744	9,000	7,084	8,000	8,000
General Supplies	11,180	9,911	10,427	10,900	11,731	10,900	10,900
Natural Gas/Mountain Fuel	2,347	2,303	2,343	2,500	3,491	2,500	2,500
Subscriptions And Memberships	159	223	204	230	101	2,460	2,500
Books	15,239	16,414	13,351	12,000	13,564	13,000	13,000
Periodicals	2,475	2,671	2,714	2,700	2,327	2,700	2,700
Video/Audio	7,712	8,396	5,998	6,000	5,232	6,000	6,000
Jr. Books	17,000	16,570	13,619	12,500	14,737	13,000	13,000
Library Programs	135	3,002	3,002	5,500	4,657	6,000	6,000
Young Adult Books	-	-	9,103	8,000	8,077	8,500	8,500
Improvements Other Than Bldg	-	-	49,883	-	-	-	-
Library Grant Expenditure	6,425	6,747	24,201	27,900	5,456	-	-
Machinery, Vehicles & Equip	1,194	1,587	-	-	-	-	-
Total Expenditures	\$407,972	\$412,934	\$504,706	\$502,266	\$485,575	\$474,548	\$470,727



Cemetery

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Cemetery Department 4591							
Payroll Expenses	210,081	213,121	253,097	288,249	273,115	244,253	243,153
Educational/Training Services	255	-	35	350	627	350	400
Other Professional Services	2,377	2,225	1,270	3,000	67	3,000	3,000
Indirect Services	12,724	18,960	18,513	18,453	18,453	18,453	18,337
Repair And Maintenance Service	13,928	3,853	7,179	13,625	2,163	38,870	13,700
Communications/Telephone-Pager	2,637	2,583	2,332	3,300	2,157	3,200	3,200
Travel	724	-	-	720	417	720	700
City Services	9,946	9,679	14,797	10,000	11,717	10,000	10,000
General Supplies	1,894	1,274	2,354	2,100	1,816	2,600	2,600
Natural Gas/Mountain Fuel	1,640	1,820	1,959	2,500	1,688	2,500	2,500
Gasoline	3,291	5,066	5,681	6,200	3,716	6,200	6,200
Subscriptions And Memberships	-	-	-	150	-	150	200
Improvements Other Than Bldg	8,000	2,347	-	-	-	24,900	24,900
Machinery, Vehicles, And Equip	-	-	32,900	3,500	-	13,950	21,750
Leases	3,000	12,198	16,900	22,400	22,400	12,500	20,400
Total Expenditures	\$270,497	\$273,126	\$357,017	\$374,547	\$338,336	\$381,646	\$371,040

Economic Development-Events

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Economic Development-Events Department 4600							
Payroll Expenses	70,227	68,325	71,191	83,636	80,625	89,104	89,104
Communications/Telephone-Pager	621	601	600	650	587	600	600
Advertising/Legal And Nonlegal	-	413	346	1,500	917	1,500	1,500
General Supplies	193	87	26	200	53	200	200
Float	-	-	14,500	-	133	-	-
Tour Of Utah	11,890	2,095	13,041	-	-	15,000	15,000
Payson City Band	5,726	5,710	5,456	5,800	8,368	-	5,800
Scottish Festival	-	-	-	50	-	-	100
Community Contributions	462	1,127	1,080	1,000	560	-	1,000
Civic/Cltural/Beautification	-	-	50	-	-	-	-
Onion Days	30,502	30,034	30,603	33,500	35,185	-	36,000
Miss Payson Pagent	6,500	5,000	8,022	7,000	2,384	4,500	4,500
Fire Works	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Chamber (Economic Development)	-	12,000	12,000	12,000	12,000	-	12,000
Western Cow boy Night	9,562	7,915	5,421	7,500	8,239	-	7,500
Viva El Mariachi	-	3,047	-	3,800	-	-	3,800
Miss Payson Scholarship	-	-	450	8,000	2,910	7,000	7,000
Total Expenditures	\$147,683	\$148,354	\$174,786	\$176,636	\$163,961	\$129,904	\$196,104



Senior Citizens

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Senior Citizens Department 4610							
Payroll Expenses	91,079	95,076	96,858	105,999	112,810	129,994	129,994
Professional Services	255	255	255	255	33	300	300
Indirect Services	8,181	8,356	9,850	10,266	10,266	-	9,410
Communications/Telephone-Pager	439	509	419	500	384	500	500
City Utilities	8,991	10,356	9,889	10,400	9,363	10,400	10,400
General Supplies	2,750	1,960	2,799	3,015	2,273	3,000	3,000
Gasoline	1,023	1,075	601	1,200	831	1,200	1,200
Subscriptions And Memberships	197	117	117	250	511	300	300
Improvements (Eldridge Grant)	3,649	1,852	9,595	14,805	1,652	12,000	12,000
Machinery, Vehicles & Equip	-	38	-	-	-	-	-
Total Expenditures	\$116,564	\$119,594	\$130,383	\$146,690	\$138,123	\$157,694	\$167,104

Transfers

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Transfers Department 4800							
Bad Debt Expense	2,194	2,406	2,010	-	-	-	-
Transfer To Cap Proj Fund	-	900,000	1,000,000	-	-	-	-
Transfer To Golf Course	220,000	680,830	301,000	331,000	234,111	325,000	325,000
Transfer To Pct Fund 89	7,000	7,000	7,000	7,000	9,333	7,000	7,000
Total Expenditures	\$229,194	\$1,590,236	\$1,310,010	\$338,000	\$243,444	\$332,000	\$332,000
Total Expenditures	\$15,791,327	\$12,724,951	\$13,740,879	\$13,895,675	\$12,657,908	\$14,263,758	\$14,014,655

Utility Fund

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Utility Fund Fund 24							
Revenue							
Franchise Gas Tax Increment	293,753	308,702	310,757	143,830	246,566	-	-
Energy Utility Tax Increment	737,150	711,121	724,105	616,401	1,056,687	-	-
Appropriated Fund Bal	-	-	-	-	-	-	-
Total Revenues	\$ 1,030,903	\$ 1,019,823	\$ 1,034,862	\$ 760,231	\$ 1,303,253	\$ -	\$ -
Expenditures							
Contribution to fund Balance	1,030,903	1,019,823	1,034,862	760,231	1,303,253	-	-
Total Expenditures	\$ 1,030,903	\$ 1,019,823	\$ 1,034,862	\$ 760,231	\$ 1,303,253	\$ -	\$ -
Net Profit (Loss)	-	-	-	-	-	-	-



B&C Road Funds

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Fund 28							
B&C Road Fund Allotment							Fund 28
Revenue							
Class C Road Funds	758,481	759,422	808,213	800,000	786,156	503,000	503,000
Sb 136 Transportation Funds	-	-	-	-	-	125,000	125,000
Sale Of Surplus Property	12,276	3,100	-	-	-	-	-
Miscellaneous	-	-	36,370	-	-	-	-
Appropriation Of Fund Balance	-	-	-	751,789	812,177	1,146,436	-
Total Revenues	\$ 770,757	\$ 762,522	\$ 844,583	\$ 1,551,789	\$ 1,598,333	\$ 1,774,436	\$ 628,000
Expenditures							
Payroll Expenses	113,424	120,701	125,361	152,056	161,233	138,828	158,328
Professional Services	-	-	26	-	12,375	8,250	8,300
Repair And Maintenance Service	418,961	180,438	340,433	350,000	515,843	350,000	350,000
Land	-	-	-	47,200	39,282	45,000	-
Utah Avenue Milling	44,970	-	-	-	-	180,000	-
Cdbg 500 West	7,200	-	-	-	-	-	-
600 East Curb And Gutter	55,453	-	-	-	-	-	-
1000 West 900 South	-	29,865	-	-	-	-	-
400 East 300-600 South	-	32,093	-	-	-	-	-
Cdbg 500 West Utah Avenue	-	-	-	255,560	315,840	-	-
400 West Utah Ave-100 South	-	33,995	-	-	-	-	-
Blackhawk k Overlay	-	150,000	-	-	-	-	-
Utah Avenue Project	-	-	-	70,000	45,318	-	-
Professional Way Overlay	-	-	39,991	-	-	-	-
American Way Extension	-	-	-	55,200	82,802	-	-
492 West Utah Ave Trip Hazards	-	-	-	70,000	75,732	-	-
350 N 800 E Culdesac Reconstr	-	-	-	65,000	78,393	-	-
Edge Mill 100 W To 750 W Ut Av	-	-	-	78,755	118,133	-	-
300 south Reconstruct	-	-	-	-	-	250,000	-
Slurry Seal Projects	-	-	-	150,000	-	250,000	-
100 South Sidewalk Project	-	-	-	-	-	70,000	-
Build Salt Storage Building	-	-	-	-	-	350,000	-
New Shop	-	-	-	106,105	-	-	-
Capital Projects	-	-	36,370	19,580	29,370	-	-
Machinery & Equipment	24,060	63,673	222,182	65,858	57,537	38,358	52,400
Lease Purchase	85,059	73,698	54,004	66,475	66,475	94,000	49,000
Contribute to fund Balance	21,630	78,059	26,216	-	-	-	9,972
Total Expenditures	\$ 770,757	\$ 762,522	\$ 844,583	\$ 1,551,789	\$ 1,598,333	\$ 1,774,436	\$ 628,000
Net Profit (Loss)	-	-	-	-	-	-	-



Interfaith

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Interfaith							Fund 82
Revenues							
Miscellaneous Donations	1,601	907	2,074	-	279	200	200
Appropriate Fund Balance	-	1,295	-	-	1,474	1,300	1,300
Total Revenues	\$ 1,601	\$ 2,202	\$ 2,074	\$ -	\$ 1,753	\$ 1,500	\$ 1,500
Expenditures							
Other Professional Services	-	-	-	-	1,333	1,500	1,500
Contingencies/Sundry/Allow ance	222	2,202	-	-	420	-	-
Contribute to Fund Balance	1,379	-	2,074	-	-	-	-
Total Expenditures	\$ 1,601	\$ 2,202	\$ 2,074	\$ -	\$ 1,753	\$ 1,500	\$ 1,500
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Historic

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Historic							Fund 85
Revenues							
Historic Preservation Grant	-	-	-	5,100	-	-	-
Interest	30	48	75	-	65	-	-
Appropriate Fund Balance	-	-	-	-	-	-	-
Total Revenues	\$ 30	\$ 48	\$ 75	\$ 5,100	\$ 65	\$ -	\$ -
Expenditures							
Contingencies/Sundry/Allow ance	-	-	-	-	-	-	-
Contribute to Fund Balance	30	48	75	-	65	-	-
Total Expenditures	\$ 30	\$ 48	\$ 75	\$ 5,100	\$ 65	\$ -	\$ -
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Peteetneet

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Peteetneet Fund 86							
Revenues							
Peteetneet Rental Revenue	20,883	19,557	20,258	20,000	16,162	20,000	20,000
Peteetneet Antique Expo	835	-	-	-	-	-	-
Peteetneet Donations	468	185	100	-	133	-	-
Peteetneet Christmas Expo	635	974	1,202	-	1,500	1,000	1,000
Miscellaneous	-	500	-	-	-	-	-
Transfer From Parc Tax	-	-	5,000	-	-	-	-
Appropriate Fund Balance	36,095	34,021	12,557	59,960	40,040	49,286	49,286
Total Revenues	\$ 58,916	\$ 55,237	\$ 39,117	\$ 79,960	\$ 57,835	\$ 70,286	\$ 70,286
Expenditures							
Temporary And Seasonal Employe	8,479	13,159	13,853	13,156	9,528	13,500	13,500
Fica	202	-	-	1,011	-	1,033	1,033
Workmen'S Compensation Insuran	171	215	213	233	207	153	153
Other Employee Benefits	-	-	-	60	-	-	-
Repair And Maintenance Service	14,175	9,018	(11,701)	9,000	11,960	9,000	9,000
Communications/Telephone-Pager	2,591	2,796	1,876	2,800	1,633	2,000	2,000
Advertising/Legal And Nonlegal	-	300	-	-	-	-	-
City Utilities	12,602	12,839	14,309	13,000	12,443	13,900	13,900
General Supplies	198	893	2,120	2,000	388	2,000	2,000
Natural Gas/Mountain Fuel	19,458	13,550	18,091	20,000	20,893	20,000	20,000
Gasoline	65	1,845	-	-	-	-	-
Improvements Other Than Buildi	177	-	-	18,000	-	8,000	8,000
Peteetneet Antique Expo	513	-	-	-	-	-	-
Peteetneet Christmas Expo	285	622	356	700	783	700	700
Contribute to Fund Balance	-	-	-	-	-	-	-
Total Expenditures	\$ 58,916	\$ 55,237	\$ 39,117	\$ 79,960	\$ 57,835	\$ 70,286	\$ 70,286
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Onion Days

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Onion Days Fund 87							
Revenues							
Flower Show	-	-	-	100	917	-	-
Onion Days Revenue	-	-	-	28,000	28,000	-	-
Food Booth	-	-	-	6,400	5,743	-	-
Boutique Booths	-	-	-	14,600	6,429	-	-
Parade	-	-	-	1,875	3,574	-	-
Sponsorships	-	-	-	18,150	1,416	-	-
Appropriation Fund Bal	-	150,000	-	-	-	-	-
Total Revenues	\$ -	\$ 150,000	\$ -	\$ 69,125	\$ 46,079	\$ -	\$ -
Expenditures							
Transfer To General Fund	-	150,000	-	-	-	-	-
Contribute to Fund Balance	-	-	-	69,125	46,079	-	-
Total Expenditures	\$ -	\$ 150,000	\$ -	\$ 69,125	\$ 46,079	\$ -	\$ -
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Salmon Supper

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Salmon Supper							Fund 88
Revenues							
Salmon Supper Revenue	74,305	80,008	76,158	76,800	3,916	76,800	76,800
Salmon Supper Dinner	-	-	2,051	-	71,686	-	-
Salmon Supper Non Taxable	-	-	3,272	-	103	-	-
Interest	738	1,111	937	300	-	300	300
Fund Balance Appropriation	-	8,080	33,485	-	-	-	-
Total Revenues	\$ 75,043	\$ 89,199	\$ 115,903	\$ 77,100	\$ 75,705	\$ 77,100	\$ 77,100
Expenditures							
Other Professional Services	389	30	114	1,000	-	-	-
Advertising/Legal And Nonlegal	330	440	318	1,000	-	1,000	1,000
General Supplies	59,248	63,729	69,471	68,000	68,523	69,000	69,000
Transfer To General Fund	9,390	25,000	46,000	-	-	-	-
Contribute to Fund Balance	5,686	-	-	7,100	7,182	7,100	7,100
Total Expenditures	\$ 75,043	\$ 89,199	\$ 115,903	\$ 77,100	\$ 75,705	\$ 77,100	\$ 77,100
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Payson Community Theater

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Payson Community Theater							Fund 89
Revenues							
Payson Community Theatre Rev	21,743	32,205	48,592	25,000	30,313	34,000	34,000
Donations	8,250	825	1,575	1,500	1,313	1,500	1,500
Transfer From General Fund	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Transfer From Parc Tax	-	-	20,000	15,000	15,000	-	-
Fund Balance Appropriation	-	-	-	4,000	-	5,000	-
Total Revenues	\$ 36,993	\$ 40,030	\$ 77,167	\$ 52,500	\$ 53,626	\$ 47,500	\$ 42,500
Expenditures							
Temporary And Seasonal Employe	7,170	12,949	14,665	13,000	24,251	13,954	14,000
Fica	549	986	1,117	995	1,698	2,066	1,071
Retirement/Employer Share	-	-	71	-	107	71	-
Workmen'S Compensation Insuran	227	232	215	229	228	304	300
Other Professional Services	16,228	10,100	23,473	11,225	9,938	13,530	13,500
Advertising/Legal And Nonlegal	1,497	2,362	1,199	2,050	2,802	2,050	2,000
General Supplies	9,734	7,017	34,923	24,400	11,331	15,525	11,600
Contribute to Fund Balance	1,588	6,384	1,504	601	3,271	-	29
Total Expenditures	\$ 36,993	\$ 40,030	\$ 77,167	\$ 52,500	\$ 53,626	\$ 47,500	\$ 42,500
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Requested and Funded-General Fund

		Requested	Funded
Facilities			
10.4110.703	City Center Roof	\$160,000	\$80,000
10.4110.730	Carpet in Court Offices \$10 K; HAVAC Coil \$11.4L	\$10,000	
10.4110.730	HVAC Coil	\$11,400	\$11,400
10.4110.730	Tables in Banquet Hall	\$500	\$500
5 Year Plan	Parking Lot Improvements	\$282,000	
Fire			
10.4221.740	Structural Fire Engine	\$560,900	
10.4221.747	Utility Truck Lease-3rd Party Lease	\$60,000	\$16,722 (Annual)
10.4221.748	Fire Marshall Lease		
10.4221.747	F-150 Vehicle-Revolving Loan	\$35,500	
5 Year Plan	Self Contained Breathing-5 year contract lease	\$40,000	\$40,000
Parks			
10.4511.7	Mainstreet Beautification	\$5,400	PARC Tax Request
10.4511.7	Dog Park	\$63,000	PARC Tax Request
10.4511.747	Utility Vehicle	\$60,000	
5 Year Plan	Over Seeding and Trees	\$8,000	\$8,000
5 Year Plan	Shade Covers for playground	\$54,000	
5 Year Plan	Concrete Paths Memorial Park	\$7,500	
5 Year Plan	New Playgrounds	\$75,000	
5 Year Plan	Springside Meadows Park Impact Fee Improvements	\$350,000	\$350,000
Recreation			
5 Year Plan	Fence Replacement at Ballfields	\$16,000	
5 Year Plan	Woodbury Ballfield Replacements-Capital Fund	\$5,800,000	\$5,800,000
5 Year Plan	Pool Flume slide and speed slide	\$12,000	
Revolving	Utility Truck	\$12,000	
Library			
Matching Grant	Checkout System (RFID)	\$28,185	
Cemetery			
10.4591.430	Road resurfacing-300'x24' @ \$4.00 Sq. foot	\$28,800	
10.4591.740	Grasshoper	\$21,000	\$21,000
10.4591.740	Compactor	\$5,500	
5 Year Plan	120 Sprinkler heads/Yr.	\$3,600	\$3,600
5 Year Plan	Covered Dirt Storage	\$20,000	
5 Year Plan	Road Overlays 50'	\$16,000	
5 Year Plan	Monument to fallen public safety-Funded through Civic Gugh civic groups		



Requested and Funded-General Fund (Continued)

B&C			
28.4000.430	Repair and Maintenance	\$350,000	\$350,000
28.4000.700	Build Salt Storage Building	\$350,000	
28.4000.700	Land	\$45,000	
28.4000.701	Utah Avenue Milling	\$180,000	\$180,000
28.4000.702	300 south reconstrct	\$250,000	
28.4000.703	Slurry maint.and misc overlay -transportation tax	\$250,000	
28.4000.704	100 south sidewalk project	\$70,000	
Streets			
5 Year Plan	300 South Reconstruct-during water line replacement	\$383,000	
5 Year Plan	Misc. Overlays	\$100,000	
5 Year Plan	Replace 10 wheel dump truck	\$45,000	
5 Year Plan	Misc. Curb and Gutter Sidewalk Projects	\$75,000	
5 Year Plan	500 s main -600 e mill overlay	\$80,000	
5 Year Plan	Safety sidewalk program	\$50,000	

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Enterprise Funds



Big East Reservoir

The Enterprise Funds include: Water, Sewer, Storm Drain, Solid Waste, the Golf Fund, Ambulance Fund and the Electric Power Fund. The accounting for an Enterprise Fund is much like that of a business. Each Enterprise Fund supports its own operations through user fees and operates much like a stand-alone business.



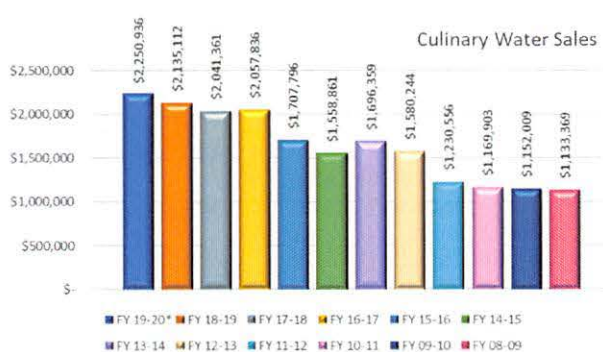
Water Fund

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Water Fund							Fund 51
Revenues							
Federal Grant	-	295,000	2,602	-	-	-	-
Sale Of Surplus Property	-	103,250	-	-	-	-	-
Culinary Water Sales	2,057,836	2,041,361	2,135,112	2,108,872	2,257,248	2,150,000	2,150,000
Connection Fees	39,457	54,660	90,988	70,000	182,612	200,000	125,900
Press Irrig Connect Fees	5,500	21,490	35,970	20,000	60,300	60,000	39,000
Irrigation Water Sales	1,026,855	1,053,463	1,345,984	1,367,773	1,370,943	1,360,000	1,360,000
Interest Earnings	217,041	13,383	31,249	-	14,481	-	13,500
Capital Contributions	-	361,417	2,705,011	-	-	-	-
Water Used By Other Department	88,944	71,303	88,153	80,000	76,653	60,000	60,000
Miscellaneous	3,320	3,050	3,600	3,000	4,213	4,000	4,000
Appropriation Of Fund Balance	-	-	-	1,306,632	801,268	5,986,930	1,208,670
Proceeds From Borrowing	-	-	-	5,100,000	-	-	3,000,000
Total Revenues	\$3,438,953	\$4,018,377	\$6,438,669	\$10,056,277	\$4,767,718	\$9,820,930	\$7,961,070
Expenditures							
Payroll Expenses	435,985	442,947	404,936	447,634	537,640	596,300	604,234
Educational/Training Services	2,020	3,105	2,236	2,000	1,247	3,000	3,000
Other Professional Services	46,817	61,964	87,025	365,000	248,097	75,000	75,000
Indirect Services	335,852	347,321	368,582	403,270	403,270	-	435,351
Repair And Maintenance	97,721	101,768	215,887	170,000	183,407	200,000	170,000
Communications/Telephone-Pager	4,229	5,701	5,290	10,260	8,628	10,260	10,300
Advertising/Legal And Nonlegal	-	-	483	500	-	500	500
Travel	3,011	3,627	1,971	4,500	6,981	4,500	4,500
City Utilities	76,117	105,807	127,736	125,000	128,820	125,000	125,000
General Supplies	607,164	51,565	44,270	60,000	68,501	60,000	60,000
Natural Gas/Mountain Fuel	4,359	4,507	4,015	7,000	4,949	7,000	7,000
Electricity	18,704	14,778	14,134	25,000	7,440	15,000	15,000
Gasoline	6,707	11,314	12,872	12,000	9,333	12,000	12,000
Subscriptions And Memberships	13,590	13,584	13,764	14,000	19,116	-	14,000
Water Assessments	320,019	280,531	377,612	312,000	485,719	312,000	312,000
Equipment Maintenance	4,056	14,890	20,673	12,330	35,187	50,000	50,000
Development Upsizing Expenses	-	-	-	-	-	145,242	145,300
Fl Meters	-	-	-	6,000,000	1,019,811	6,000,000	3,000,000
New Meters	-	-	-	-	-	200,000	-
Replace ErtS	-	-	-	328,000	41,913	200,000	200,000
Lateral 20 Irrig Conn 1	-	-	-	139,400	206,233	-	-
Irrigation Upper Zone Improve	-	-	-	-	(29,475)	-	-
Irrigation Low Zone Addtl 24"	-	-	-	-	225	-	-
1260 South Prv	-	-	-	(80,000)	-	-	-
Lateral 20 Irric Connect Ut Av	-	-	-	(143,000)	24,737	-	-
300 S 100-800 W Deficiency	-	-	-	450,000	-	450,000	-
750 E 350 N Culdesac	-	-	-	30,400	116,852	-	-
Filters	-	-	-	-	-	-	238,000
Revolving Loan Lease	-	-	-	-	-	-	250,000
Improvements Other Than Bldg	637	-	-	-	-	-	-
Improvements (Reimb By Bonds)	2,447	-	-	-	-	-	-
Machinery, Vehicles & Equip	9,300	9,900	-	70,000	-	-	-
Vehicles	-	-	-	-	-	-	9,900
Lease Purchase	-	-	477	17,816	-	20,000	22,200
Revolving Loan Lease	-	-	-	7,916	-	-	7,916
Interest Expense	-	-	-	-	123,277	-	-
Principal Payments	(68,426)	(66,500)	(79,500)	862,812	862,812	899,000	899,000
Interest Expense	228,461	212,849	206,293	-	-	341,328	341,328
Agent Fees	72,135	35,135	94,528	-	3,333	94,800	94,800
Depreciation Expense	441,839	468,811	516,273	-	-	-	520,000
Bad Debt Expense	7,029	6,742	6,837	4,000	-	-	4,000
Transfer To General Fund	224,719	259,524	301,518	320,998	249,665	-	330,741
Contribution to Fund Balance	544,461	1,628,507	3,690,757	77,441	-	-	-
Total Expenditures	\$ 3,438,953	\$ 4,018,377	\$ 6,438,669	\$ 10,056,277	\$ 4,767,718	\$ 9,820,930	\$ 7,961,070
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

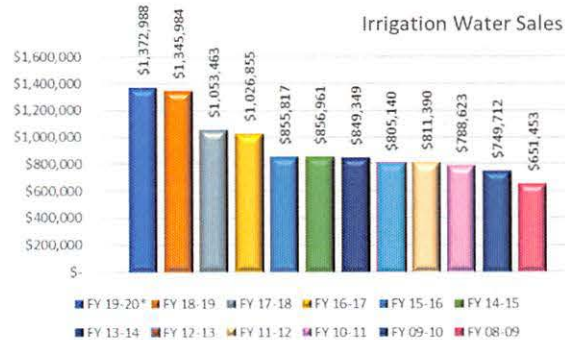


Requested and Funded-Water

Water			
51.4000.716	300 S 100-800 W Deficiency	\$450,000	
51.4000.705	Replace ERTS-Old Meters	\$200,000	\$200,000
51.4000.747	F-550 Flat Bed	\$62,000	
51.4000.670	Development Upsizing	\$145,300	\$145,300
51.4000.740	Service Truck (F-350)	\$58,000	
51.4000.704	New Meters	\$200,000	
51.4000.703	PI Meters	\$6,000,000	\$3,000,000
5 Year Plan	Main Street	\$600,000	
5 Year Plan	400 North (150W-200W) Reconstruct	\$240,000	
5 Year Plan	Upsize 4,300 LF to 12" PI pipe in 100 S	\$250,000	
5 Year Plan	Upsize 1,000' Culinary to 8" for fire flow	\$143,000	
5 Year Plan	Upsize Reimbursement Arrowhead Road Culinary	\$17,432	
5 Year Plan	South Haven Reimbursement	\$145,242	
5 Year Plan	Fix Dam at McClellon	\$250,000	\$250,000
5 Year Plan	600 South 100 East - 600 East Sewer Laterals	\$200,000	
5 Year Plan	500 S Main Street to 600 E-Sewer Replacement	\$250,000	
51.4000.747	Mini-Excavator	\$68,000	



*Projection



*Projection

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Requested and Funded-Solid Waste

Solid Waste			
52-4000-701	Fencing for Landfill	\$60,000	\$60,000
52-4000-740	Collection Truck	\$250,000	\$250,000
5 Year Plan	Trash Compactor	\$140,000	
5 Year Plan	Solid Waste Master Plan-gather data related to costs	\$50,000	
5 Year Plan	Replace Current Rapid Rail Truck	\$250,000	
5 Year Plan	Compactor Current Lease	\$120,700	\$120,700
5 Year Plan	Compactor Current Lease	\$47,000	\$47,000
5 Year Plan	Grander Current Lease	\$17,300	\$17,300
52.4000.100	1/2 Person	\$30,200	\$30,200



*Through March 2020



*Through April 2020

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Electric Power

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Electric							
Fund 53							
Income							
Sale Of Surplus Property	-	8,151	50,812	-	-	-	-
Electric Sales-Residential-Tax	5,624,364	5,518,261	5,726,426	5,800,000	6,053,424	5,858,000	5,800,000
Electric Sales-Residential-Exe	2,619	29,447	29,738	30,000	22,125	30,000	30,000
Electric Sales-Commercial-Taxa	3,134,429	3,093,159	3,091,344	3,110,000	3,221,489	3,173,000	3,305,000
Electric Sales-Commercial-Exem	3,485,283	3,222,522	3,236,317	3,241,000	3,181,187	3,275,000	3,220,000
Temp Pow er - Pedestal	-	-	40	-	-	-	-
Connection Fees	91,364	94,654	87,317	94,000	169,805	100,000	115,000
Public Reimbursements	178,923	393,792	568,757	78,000	878,743	80,000	80,000
Interest Earnings	176,283	166,451	183,686	140,000	168,048	150,000	150,000
Contributions By Developers	-	112,203	-	-	-	-	-
Utilities Used By Other Dept	240,177	296,533	302,667	300,000	308,819	300,000	300,000
Miscellaneous	141,671	138,299	168,121	135,000	139,893	135,000	135,000
Appropriation Of Fund Balance	-	-	-	260,137	-	719,102	973,758
Total	\$13,075,113	\$13,073,472	\$13,445,225	\$13,188,137	\$14,143,533	\$13,820,102	\$14,108,758

Expenses (Continued)

General and Warehouse							
Payroll Expenses	885,846	872,551	965,889	1,009,081	1,045,638	1,351,652	1,260,500
Tuition Reimbursement	-	-	-	4,440	-	4,440	4,500
Workmen'S Compensation Insuran	8,487	9,642	9,474	11,953	10,597	13,055	8,328
Uniform Allow ance	8,243	8,052	7,042	16,120	11,001	16,120	16,200
Automobile Allow ance	6,969	7,062	7,062	7,062	8,184	8,313	7,700
Other Employee Benefits	514	560	451	1,598	1,104	1,620	5,400
Educational/Training Services	5,742	2,724	2,389	3,000	7,888	3,000	3,000
Other Professional Services	16,624	39,378	180,790	165,600	358,611	165,000	165,600
Technical Services	25,701	2,140	4,325	5,790	9,337	5,790	5,800
Indirect Services	684,140	651,242	679,958	569,640	569,640	570,000	604,680
Repair And Maintenance Service	241,874	220,051	210,539	212,625	360,587	274,000	274,000
Communications/Telephone-Pager	7,890	6,950	8,184	7,400	7,213	7,400	7,400
Travel	4,535	2,822	1,406	3,000	(112)	4,600	4,600
City Utilities	5,335	4,213	4,849	5,000	4,899	5,000	5,000
General Supplies	4,832	6,473	16,127	6,500	20,356	16,240	16,300
Natural Gas/Mountain Fuel	5,002	4,531	4,470	5,000	5,819	5,000	5,000
Electricity (Pow er Purchased)	7,634,983	8,254,118	7,886,959	8,000,000	7,804,501	8,000,000	8,000,000
Gasoline	10,066	13,163	11,858	15,500	10,407	15,500	15,500
Diesel	-	-	1,279	-	-	-	-
Equipment Maintenance	14,115	23,063	28,812	13,800	23,701	20,000	20,000
930 W Line Upgrade Cip006	-	2,000	-	-	-	-	-
New Street Lights American Way	-	-	-	-	343	-	-
Resurface Road Into Shop 1100N	-	16,800	-	-	-	-	-
New Distrib Circuit 8Th South	-	-	-	75,000	-	75,000	-
Re Conductor Line 300 South	-	-	-	35,000	-	35,000	-
Improvements Other Than Buildi	24,446	24,686	-	-	6,029	266	300
Improvements (To Be Reim)	52,282	3,448	529,425	78,000	612,169	80,000	80,000
Machinery, Vehicles, And Equip	12,067	8,751	-	-	2,479	250,370	250,000
Machinery & Equipment	-	-	-	-	-	2,500	-
Straw berry Line Pmt	-	-	-	420,000	-	500,000	500,000
Lease Purchase	-	-	(3,352)	108,150	108,150	53,700	53,700
Contingencies/Sundry/Allow ance	-	-	-	300	-	300	300
Interest Expense	2,623	2,865	6,703	-	6,321	-	-
Principal Payments	259,920	259,920	250,049	260,000	288,800	260,000	260,000
Depreciation Expense	468,499	449,679	395,177	-	-	-	400,000
Payroll Expenses	66,422	109,667	112,595	-	-	-	-



Electric Power (Continued)

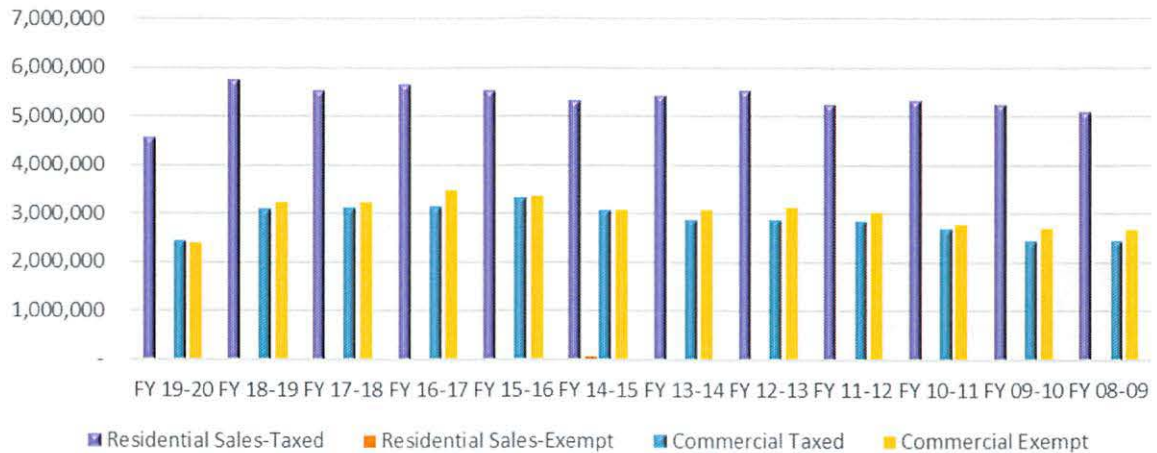
	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Electric	Fund 53						
Expenses (Continued)							
Powerplant Dispatch and Substation							
Payroll Expenses	231,562	276,798	283,993	303,296	326,241	598,586	638,900
Educational/Training Services	-	-	-	-	792	2,500	2,500
Other Professional Services	408	1,772	267	2,000	(219)	2,000	2,500
Technical Services	30,677	10,951	14,446	20,000	3,497	23,500	23,600
Repair & Maintenance	25,980	72,856	72,894	50,000	34,357	58,000	58,000
Communications & Telephone	1,169	6,754	5,398	2,700	5,057	6,800	5,400
Travel	298	144	189	1,500	505	2,850	2,900
General Supplies	4,499	3,252	6,407	9,000	5,035	10,000	10,000
Natural Gas/Mountain Fuel	99,359	62,111	93,859	100,000	74,075	100,000	100,000
Oil	4,790	17,703	495	8,000	8,109	12,000	12,000
Chemicals	3,396	-	3,698	6,000	-	8,000	6,000
Diesel Fuel	17,843	21,532	35,591	31,000	45,487	32,000	32,000
Rebuild Engine #2	-	-	-	50,000	66,667	50,000	50,000
Improvements Other Than Buildi	871	-	-	-	292	500	500
Bad Debt Expense	36,434	27,375	18,949	22,000	-	22,000	22,000
Substation							
Payroll Expenses	163,542	168,186	174,251	206,716	198,879	-	-
Educational/Training Services	1,464	-	-	2,500	-	-	-
Other Professional Services	-	-	-	-	-	-	-
Green Power Prof Services	-	-	-	-	-	-	-
Technical Services	-	-	-	1,750	87	-	-
Indirect Services	-	-	-	-	-	-	-
Repair And Maintenance Service	5,861	2,360	17,133	7,500	1,903	-	-
Insurance Other Than Employee	-	-	-	-	-	-	-
Communications/Telephone-Pager	-	-	-	-	-	-	-
Advertising/Legal And Nonlegal	-	-	-	-	-	-	-
Printing/Forms & Publications	-	-	-	-	-	-	-
Travel	-	-	-	1,350	-	-	-
City Utilities	-	-	-	-	-	-	-
General Supplies	317	10	181	1,000	(213)	-	-
Improvements Other Than Buildi	-	113	2,827	-	-	-	-
Dispatch							
Employee Expenses	208,965	65,938	68,445	-	-	-	-
Green Power Prof Services	-	-	-	1,750	-	-	-
Insurance Other Than Employee	-	-	-	4,100	-	-	-
Communications/Telephone-Pager	4,000	-	-	-	-	-	-
Amortization Expense	-	-	-	1,147,500	1,147,500	1,147,500	1,168,650
Transfer To General Fund	1,156,763	1,154,185	1,146,600	-	-	-	-
Transfer To Municipal Bldg Aut	15	5	-	-	-	-	-
Contribution to Fund Balance	619,743	174,876	177,142	-	739,221	-	-
	\$13,075,113	\$13,073,472	\$13,445,225	\$13,188,137	\$14,143,533	\$13,820,102	\$14,108,758
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Requested and Funded-Electric Power

Electric Power			
53.400.711	Re-Conductor Line 300 So	\$35,000	
53.4000.701	8th South Transmission Line-Impact Fees	\$404,000	\$404,000
53.4000.702	East Side Transmission Line-Impact Fees	\$300,000	\$300,000
53.4000.740	Bucket Truck	\$250,000	\$250,000
53.4200.701	Rebuild Engine #2	\$50,000	\$50,000
53.4000.703	Substation-Impact Fees	\$330,000	\$330,000
5 Year Plan	Transmission Line East Side	\$300,000	
5 Year Plan	Substation-South side of town-Impact Fees	\$400,000	\$400,000
5 Year Plan	Transmission Line West side	\$5,000	
5 Year Plan	New Distribution Circuit	\$75,000	
5 Year Plan	Replace Power Meters	\$700,000	
5 Year Plan	Purchase SESD Facilities	\$400,000	

Electric Power Sales





Sewer

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Sewer Fund Fund 54							
Revenues							
Sewer Services	3,230,563	3,335,082	3,490,835	3,565,114	3,755,039	3,739,800	3,739,800
Sewer Connection Fees	8,400	12,950	28,350	15,000	60,667	42,000	42,000
Treated Effluent Water Sales	100,535	81,846	96,702	75,000	119,708	96,700	96,700
Interest Earnings	15,678	31,703	53,637	-	31,761	33,800	33,800
Contribution By Developers	-	170,650	1,271,795	-	-	-	-
Utilities Used By Other Dept	20,105	13,513	14,242	15,000	12,135	15,000	15,000
Pretreatment Revenue	3,480	5,650	11,750	-	-	-	-
Miscellaneous	23,560	27,330	20,228	-	200	-	-
Appropriation Of Fund Balance	-	-	-	443,633	-	1,964,426	998,500
Total Revenues	\$3,402,321	\$3,678,724	\$4,987,539	\$4,113,747	\$3,979,510	\$5,891,726	\$4,925,800
Expenditures							
Payroll Expenses	511,004	519,357	532,121	612,815	614,956	641,581	624,644
Educational/Training Services	1,420	1,440	1,301	2,000	1,780	4,000	4,000
Other Professional Services	86,165	141,789	81,057	104,000	100,556	130,000	130,000
Pretreatment	11,279	10,523	6,275	15,300	14,095	32,000	32,000
Indirect Services	306,030	317,839	363,474	413,532	413,532	413,532	451,543
Repair And Maintenance Service	201,558	178,460	266,514	274,625	242,305	275,000	275,000
Repair - Electrical	-	-	-	-	-	300,000	-
Communications/Telephone-Pager	6,564	8,014	8,111	8,100	8,185	8,100	8,100
Advertising/Legal And Nonlegal	-	-	240	-	-	-	-
Travel	2,244	2,308	660	4,900	1,259	7,000	4,900
City Utilities	79,703	76,187	85,014	80,000	76,153	80,000	80,000
General Supplies	61,356	60,604	58,310	65,000	65,145	100,000	100,000
Natural Gas/Mountain Fuel	35,254	29,552	26,876	32,000	16,824	32,000	32,000
Gasoline	11,905	15,913	21,775	19,000	11,483	19,000	19,000
Subscriptions And Memberships	421	425	170	1,200	685	1,500	1,500
Equipment Maintenance	18,734	21,422	28,478	47,500	22,293	47,500	47,500
Development Upsizing Expenses	-	-	-	-	-	318,105	-
East Side Lift Station	-	-	-	-	-	4,000	4,000
Sewer Plant Upgrade	-	-	-	300,000	-	300,000	300,000
400 N Tree Removal	-	14,200	-	-	-	-	-
800 S Main To Sr 198 Repair	-	-	-	250,000	-	950,000	950,000
Waste Water Master Plan	-	-	-	50,000	-	50,000	50,000
Arrow head Upsize	-	-	-	9,415	-	-	-
West Outfall Sewer Line	-	-	-	-	53,333	200,000	200,000
300 S 600-700 W Sewer Line Rep	-	-	-	116,000	-	-	-
350 N 800 E Replace Sewer 8"	-	-	-	90,000	76,403	-	-
300 South 6th West to 7th West	-	-	-	50,000	-	-	-
Machinery, Vehicles, And Equip	12,902	-	-	476,000	568,871	476,000	-
Lease Purchase	-	-	(1,341)	14,700	14,700	14,600	14,600
Interest Expense	102,080	103,049	88,253	-	1,209	-	-
Bond Payments	(221,710)	(212,957)	(221,000)	837,800	979,711	571,768	571,768
Bond Interest	-	-	-	-	-	112,880	112,880
Agent Fees	278,199	-	2,252	-	-	60,000	60,000
Depreciation Expense	504,257	503,827	503,294	-	-	503,300	503,300
Bad Debt Expense	7,764	6,559	5,931	-	-	-	-
Transfer To General Fund	185,982	195,982	204,030	239,860	186,557	239,860	349,065
Contribute to Fund Balance	1,201,310	1,684,116	2,920,694	-	515,128	-	-
Total Expenditures	\$ 3,402,321	\$ 3,678,724	\$ 4,987,539	\$ 4,113,747	\$ 3,979,510	\$ 5,891,726	\$ 4,925,800
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Requested and Funded-Sewer

Sewer			
54.4000.703	Sewer Plant Upgrade-Reserve Funds	\$300,000	\$300,000
54.4000.716	300 S 600-700 W Sewer Line Rep	\$200,000	\$200,000
54.4000.711	Cost of Construction from \$350K to 950K. 800 S Main t	\$950,000	\$950,000
54.4000.716	Cost of Construction from \$66K to 200K. 300 S 600-700	\$200,000	\$200,000
5 Year Plan	800 S Main to SR 198-can't camera line	\$550,000	
5 Year Plan	Dump Truck	\$180,000	
5 Year Plan	Loader	\$13,000	
5 Year Plan	100 East from SR-198 to 200 N	\$150,000	
5 Year Plan	600 N from 500 W to the east behind homes Alpine	\$100,000	
5 Year Plan	East I-15 Line from 100 S to Utah Aven	\$150,000	
5 Year Plan	400 North Line under I15	\$1,400,000	
5 Year Plan	600 South 100 East - 600 East Sewer Laterals	\$150,000	
5 Year Plan	500 S Main Street to 600 E-Sewer Replacement	\$200,000	
5 Year Plan	South Haven Reimbursement	\$318,195	

Sewer Services



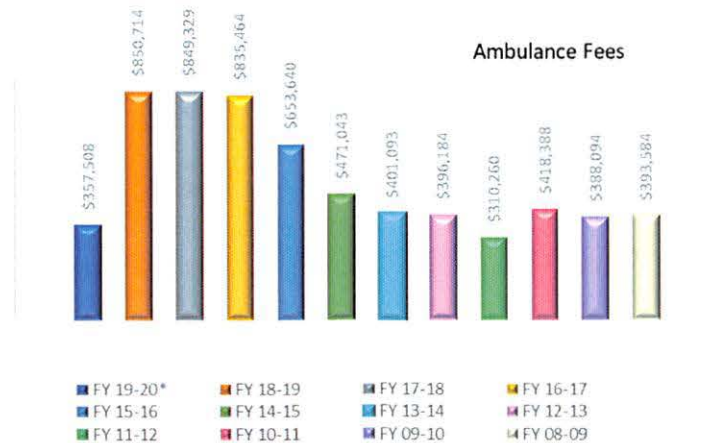
*Through March 2020

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Ambulance

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Ambulance							Fund 55
Revenues							
Sale Of Surplus Property	-	-	10,208	-	-	-	-
Ambulance Fees	835,464	849,329	850,714	752,000	476,677	985,500	850,000
Ambulance Grant Revenue	2,200	-	9,922	-	-	-	-
Appropriation Of Fund Balance	-	-	-	232,827	541,224	-	51,712
Total Revenues	\$837,664	\$849,329	\$870,844	\$984,827	\$1,017,901	\$985,500	\$901,712
Expenditures							
Payroll Expenses	233,884	238,671	379,964	417,307	470,877	627,307	446,942
Educational/Training Services	5,685	3,285	3,320	3,000	1,169	3,000	3,000
Other Professional Services	97,776	101,156	85,986	100,000	75,212	130,000	130,000
Indirect Services	48,961	50,563	54,900	58,312	58,312	58,312	63,170
Repair And Maintenance Service	1,657	1,592	7,013	2,325	3,677	3,000	3,000
Communications/Telephone-Pager	17,380	11,129	4,227	18,607	15,124	18,607	18,600
Travel	6,472	3,172	3,241	10,985	-	10,985	11,000
City Utilities	4,587	4,369	4,908	4,600	4,460	4,600	4,600
General Supplies	31,580	36,520	34,069	30,516	21,097	30,516	30,500
Natural Gas/Mountain Fuel	1,544	2,327	2,163	3,000	2,339	3,000	3,000
Gasoline	8,951	10,225	9,776	14,000	9,741	14,000	14,000
Subscriptions And Memberships	175	-	535	880	953	880	900
Books & Periodicals	-	-	-	2,000	-	2,000	2,000
Equipment Maintenance	4,187	3,556	3,594	2,500	-	2,500	2,500
Loss On Disposal Capital Asset	-	1,407	-	-	-	-	-
Machinery, Vehicles, And Equip	5,294	2,550	-	6,115	-	6,115	6,200
Vehicles	-	-	-	240,000	300,360	-	-
Contingencies/Sundry/Allow ance	1,923	710	2,151	3,000	1,940	3,000	3,000
Depreciation Expense	40,927	101,610	82,760	-	-	-	82,800
Transfer To General Fund	47,205	65,340	67,140	67,680	52,640	67,678	76,500
Contribute to Fund Balance	279,476	211,147	125,097	-	-	-	-
Total Expenditures	\$837,664	\$849,329	\$870,844	\$984,827	\$1,017,901	\$985,500	\$901,712
Net Profit (Loss)	-	-	-	-	-	-	-



*Through March 2020



Golf Fund

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Golf Course							Fund 56
Revenues							
Sale Of Surplus Property	21,149	16,735	56,650	-	-	-	-
Golf Course Fees	271,349	284,644	291,456	290,000	315,407	320,000	320,000
Golf Passes	99,432	130,225	125,222	130,000	135,695	140,000	140,000
Golf Cart Revenue	188,451	188,763	200,705	195,000	223,351	200,000	200,000
Driving Range Revenue	39,700	19,977	20,119	20,000	17,581	20,000	20,000
Rv Rental Revenue	-	-	-	10,000	-	10,000	10,000
Gladstan Grill Revenue	47,536	50,027	28,108	50,000	-	-	-
Prepared Food Restaurant-Grill	-	-	11,996	-	30,603	45,000	45,000
Grocery Food Restaurant-Grill	-	-	8,563	-	17,728	16,000	16,000
Interest Earnings	24	38	34	-	-	-	-
Miscellaneous Donations	5,214	556	4,617	-	2,691	-	-
Miscellaneous	28,645	26,566	26,657	27,000	16	27,000	27,000
Transfer From Capital Proj Fun	-	-	210,000	-	-	-	-
Transfer From General Fund	220,000	680,830	301,000	331,000	401,333	325,000	325,000
Beg Approp Fund Bal	-	-	-	203,144	-	-	-
Total Revenues	\$921,500	\$1,398,361	\$1,285,127	\$1,256,144	\$1,144,405	\$1,103,000	\$1,103,000

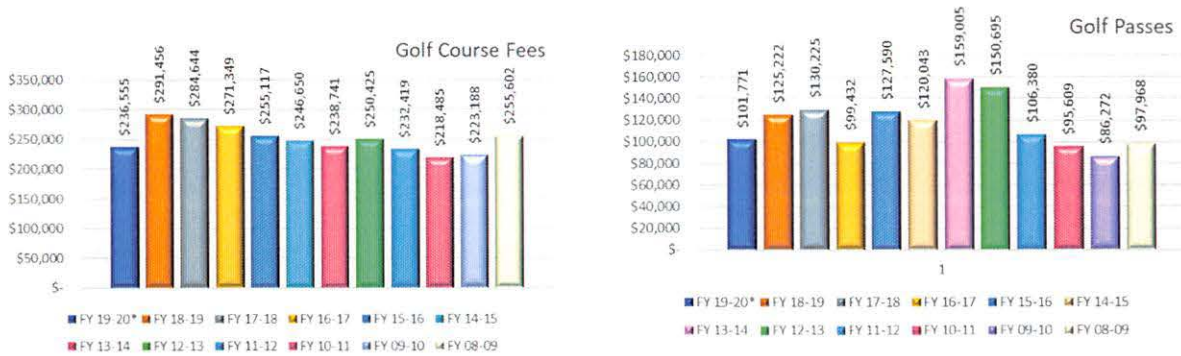
Expenditures							
Payroll Expenses	272,852	296,230	332,914	313,568	153,670	328,675	328,675
Educational/Training Services	-	275	275	600	-	-	-
Bank Charges	11,628	10,457	10,749	12,000	13,529	12,000	12,000
Indirect Services	61,049	63,171	61,915	57,662	57,662	60,469	60,469
Utility Services	504	571	576	600	1,172	600	600
Repair And Maintenance Service	7,430	2,332	2,690	5,525	1,633	2,700	2,700
Communications/Telephone-Pager	1,941	1,975	1,467	2,680	1,183	1,500	1,500
Advertising/Legal And Nonlegal	-	600	800	2,000	-	2,000	2,000
Travel	250	205	89	400	-	400	400
City Utilities	4,806	5,080	5,415	5,100	4,975	5,100	5,100
General Supplies	5,861	2,563	4,598	6,000	2,685	6,000	6,000
Electricity	25,790	29,051	27,140	-	-	-	-
Bottled Gas	870	1,471	5,045	2,500	7,495	5,700	5,700
Gasoline	11,570	14,111	12,409	15,000	8,949	12,500	12,500
Subscriptions And Memberships	534	-	113	1,100	2,096	1,100	1,100
Club House Ac Unit Furnace	-	-	-	15,000	20,575	-	-
Clubhouse Bathrooms	-	-	-	40,000	51,771	-	-
Improvements Other Than Buildi	-	-	-	160,592	135,151	-	-
Lease Purchase	-	-	(2,703)	59,500	59,500	49,500	49,500
Interest	364	2,918	5,405	-	7,073	-	-
Golf Greens							
Payroll Expenses	212,536	214,055	229,893	253,479	307,833	311,164	311,164
Educational/Training Services	675	410	587	1,050	968	1,800	1,800
Other Professional Services	130	-	-	-	-	-	-
Repair And Maintenance Service	21,217	41,326	26,373	26,000	29,973	27,000	27,000
Communications/Telephone-Pager	3,129	2,973	4,246	3,000	3,200	2,100	2,100
Advertising/Legal And Nonlegal	-	-	-	50	-	-	-
Travel	1,149	-	55	250	315	900	900
General Supplies	59,147	64,497	60,689	65,500	42,865	67,000	67,000
Electricity	18,724	11,762	16,503	40,000	23,483	40,000	40,000
Bottled Gas	1,035	1,246	1,592	1,300	1,260	1,300	1,300
Gasoline	6,763	6,252	14,447	15,000	9,785	17,000	17,000
Subscriptions And Memberships	1,205	782	1,110	1,300	340	1,500	1,500
Improvements Other Than Buildi	19,918	8,150	-	-	-	8,000	8,000
Lease Purchase	750	-	(3,342)	68,232	60,316	53,700	53,700
Interest	2,489	1,524	6,684	-	9,079	-	-



	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Golf Course							
							Fund 56
Expenditures (Continued)							
Restaurant			-	-	-	-	-
Payroll Expenses	21,057	23,669	24,218	34,356	26,556	34,793	34,793
Educational/Training Services	-	-	25	-	-	-	-
Other Professional Services	942	1,159	607	1,500	-	1,500	1,500
Bank Charges	-	-	207	-	1,532	-	-
Repair & Maintenance	-	-	614	1,000	-	1,000	1,000
Communications & Telephone	499	510	420	700	384	700	700
Advertising/Legal And Nonlegal	75	-	-	100	-	100	100
General Supplies	38,188	36,600	41,245	42,000	36,864	42,000	42,000
Bottled Gas	2,619	1,065	-	1,500	2,301	1,500	1,500
Contribution to Fund Balance	103,804	551,371	390,884	-	61,564	1,699	1,699
Total Expenditures	\$921,500	\$1,398,361	\$1,285,127	\$1,256,144	\$1,144,405	\$1,103,000	\$1,103,000
Net Profit (Loss)	-	-	-	-	-	-	-

Requested and Funded-Golf Course

Golf Fund		
5 Year Plan	Sprinkler Heads	\$38,528
5 Year Plan	Lake Fountains	\$10,000



*Through March 2020

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Storm Drain

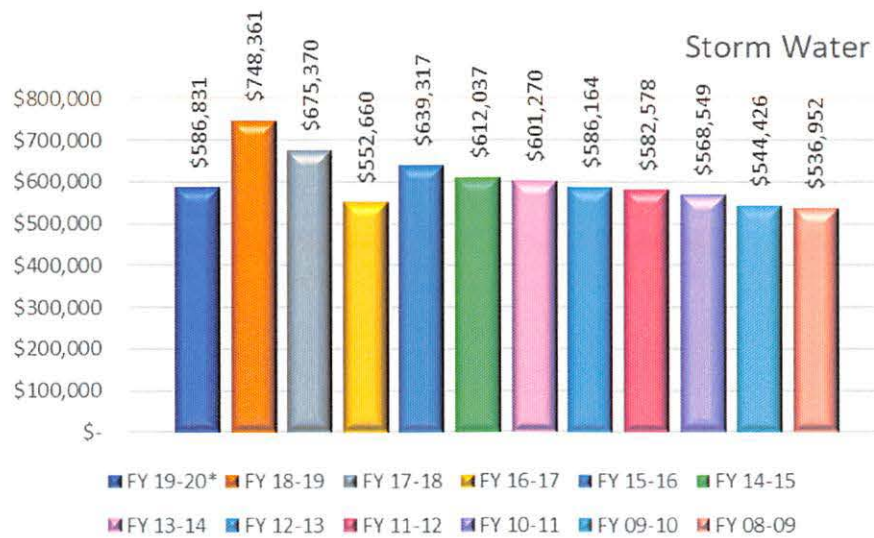
	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Storm Drain							Fund 58
Revenues							
Sale Of Surplus Property	-	12,100	35,000	-	-	-	-
Storm Water Utility Fees	552,660	675,370	748,361	758,000	782,441	780,900	780,900
Land Disturbance	-	717	1,333	1,000	1,067	1,000	1,000
Interest Earnings	6,384	15,075	29,395	2,800	25,587	27,300	27,300
Contribution From Developers	-	146,730	1,217,557	-	-	-	-
Utilities Used By Other Depts	25,139	25,786	28,101	25,000	28,657	28,700	28,700
Miscellaneous	563	500	-	400	-	-	-
Appropriate Fund Balance	41,425	-	-	14,250	-	-	-
Total Revenues	\$626,171	\$876,278	\$2,059,747	\$801,450	\$837,752	\$837,900	\$837,900
Expenditures							
Payroll Expenses	119,973	140,490	152,267	151,044	156,061	40,000	177,926
Professional/Educational Servi	-	-	-	-	-	-	-
Other Professional Services	4,704	13,347	26,120	13,500	34,591	-	15,000
Indirect Services	293,636	202,655	153,415	171,931	171,931	-	184,607
Repair And Maintenance Service	56,960	101,469	72,607	101,000	49,747	101,000	101,000
General Supplies	7,193	5,312	2,100	6,500	3,939	6,500	6,500
Natural Gas/Mountain Fuel	-	-	-	1,500	-	1,500	1,500
Gasoline	1,890	3,781	1,935	10,000	1,285	10,000	10,000
Equipment Maintenance	1,465	2,696	6,237	6,500	-	6,500	6,500
Land	-	-	-	-	-	65,000	-
Ridge Lane Detention Basin	-	-	-	-	-	50,000	-
200 N 200 W Pipe Creek	-	-	-	75,000	-	-	-
600 South 100 East - 600 East Storm	-	-	-	-	-	117,000	-
100 South Retention Pon	-	-	-	-	-	50,000	-
1120 South 1100 West- Bridge	-	-	-	-	-	187,000	30,000
Sw pp Compliance	-	-	-	-	-	10,000	-
800 West Trunk Line	-	-	-	135,000	126,412	50,000	20,000
400 North Project	-	-	-	125,000	-	-	-
Improvements Other Than Buildi	23	133	-	-	-	-	-
Machinery, Vehicles, And Equip	-	-	-	-	-	100,000	100,000
Lease Purchase	1,767	13,493	1,506	4,475	-	4,475	9,900
							2,500
Depreciation Expense	137,809	129,820	161,149	-	-	-	161,200
Bad Debt Expense	751	624	508	-	-	-	-
Contribution to Fund Balance	-	262,458	1,481,903	-	294,523	38,925	11,267
Total Expenditures	\$626,171	\$876,278	\$2,059,747	\$801,450	\$837,752	\$837,900	\$837,900
Net Profit (Loss)	-	-	-	-	-	-	-

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Requested and Funded-Storm Drain

Storm Drain			
58.4000.330	Update Rate Study	\$15,000	\$15,000
58.4000.	100 South Retention Pond	\$50,000	
58.4000.	Building Addition	\$20,000	\$20,000
58.4000.	1120 South 1100 West- Bridge	\$187,000	\$30,000
58.4000.701	Ridge Lane to contain storm runoff	\$50,000	
58.4000.740	Vactor Truck	\$500,000	\$100,000
58.4000.	Land	\$65,000	
5 Year Plan	100 S 1100 E-remedy vegetative growth on the basiin	\$50,000	
5 Year Plan	Update Design Standards	\$10,000	
5 Year Plan	Update System Inventory	\$30,000	



*Through March 2020

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Transfers and Overhead Expenses (Indirect Services)



Overhead expenses (indirect service costs), to cover the cost of those services provided by the General Fund on behalf of the Enterprise Fund are made from each Enterprise Fund, and most departmental funds to the General Fund and the internal service funds. Examples services covered under this allocation include: accounting, payroll services, legal services, building maintenance etc.

Transfers are also made from the Enterprise Fund to the General Fund to support the general operations of the City



Transfers

Included in the budget are operational transfers. These transfers account for the flow of assets to or from one fund, to or from another fund. Examples of these transfers include a transfer from the Water fund to the General Fund. "Transfers to" are recognized in the transferring fund as an expense. "Transfers from" are recognized in the receiving fund as a revenue

These transfers help in supporting the general services of the government and help in keeping property taxes low.

Transfers from the Enterprise Funds to the General Fund

Fund	Transfer To	Transfer Amount	Proposed 2021 Expenditures	% of Expenditures	Indirect Services Amount
Water Fund	General	\$ 330,741	\$ 7,630,329	4.3%	\$ 371,258
Solid Waste Fund	General	219,411	2,922,329	7.5%	429,540
Electric Fund	General	1,168,650	12,940,108	9.0%	542,939
Ambulance	General	76,500	825,212	9.3%	52,446
Golf Course	General	-	1,103,000	0.0%	35,677
Storm Drain	General	-	837,900	0.0%	177,434
Sewer Fund	General	349,065	4,576,735	7.6%	423,796

Overhead (Indirect Services) Charges

From	Purpose	Amount	To
General fund	Indirect	\$ 154,031	Vehicle Maintenance
			323,937 Information Technology
Electric (Power)	Indirect	\$ 542,939	General Fund
			18,337 Vehicle Maintenance
			43,404 Information Technology
Solid Waste	Indirect	\$ 429,540	General Fund
			146,696 Vehicle Maintenance
			7,057 Information Technology
Water	Indirect	\$ 371,258	General Fund
			18,337 Vehicle Maintenance
			45,756 Information Technology
Ambulance	Indirect	\$ 52,446	General Fund
			3,667 Vehicle Maintenance
			7,057 Information Technology
Golf Course	Indirect	\$ 35,677	General Fund
			3,667 Vehicle Maintenance
			21,125 Information Technology
Storm Drain	Indirect	\$ 177,434	General Fund
			3,667 Vehicle Maintenance
			3,506 Information Technology
Sewer Fund	Indirect	\$ 423,796	General Fund
			18,337 Vehicle Maintenance
			9,410 Information Technology

Capital Fund



The Recreation Complex

The Capital Fund is used to accumulate funds and facilitate the expenditure of funds on capital projects



Capital Fund

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Capital Fund							Fund 49
Revenues							
Interest	4,815	20,001	49,519	-	41,260	-	-
Transfer From Other Funds	816,353	900,000	1,000,000	-	-	-	-
Trans From Gf/Street	-	-	-	-	1,500,000	-	-
Kenny Seng Pre-payment Ball Fields	-	-	-	-	-	2,300,000	2,300,000
Trans From Solid Waste	90,000	90,000	90,000	90,000	52,500	-	-
Beg Approp Fund Bal	-	-	-	2,231,743	-	3,500,000	3,500,000
Total Revenues	\$911,168	\$1,010,001	\$1,139,519	\$2,321,743	\$1,593,760	\$5,800,000	\$5,800,000
Expenditures							
Other Professional Services	-	45,930	282,357	321,743	182,655	-	-
Transfer To General Fund	90,000	-	-	-	-	-	-
Transfer To Golf Fund	821,168	964,071	857,162	-	1,411,105	-	-
Total Expenditures	\$ 911,168	\$ 1,010,001	\$ 1,139,519	\$ 2,321,743	\$ 1,593,760	\$ 5,800,000	\$ 5,800,000
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Internal Service Fund



The Internal Service Funds are designed to serve all departments. The funding for these services comes from “indirect services” or overhead fees charged to each department that uses these funds



Internal Service Funds

	Vehicle Maintenance		IT	
	2021	2020	2021	2020
Revenues				
Services Used by Other Departments	\$ 366,739	\$ 369,065	\$ 461,252	\$ 503,245
Total Revenues	<u>\$ 366,739</u>	<u>\$ 369,065</u>	<u>\$ 461,252</u>	<u>\$ 503,245</u>
Expenditures				
Payroll	\$ 276,842	\$ 278,465	\$ 150,652	\$ 148,295
Operations	35,897	36,600	17,900	17,900
Other Professional Services	-	-	263,200	263,200
Repair and Maintenance	54,000	54,000	29,500	29,450
Machinery and Equipment	-	-	-	44,400
Total expenditures	<u>\$ 366,739</u>	<u>\$ 369,065</u>	<u>\$ 461,252</u>	<u>\$ 503,245</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Impact Fees



Impact fees are charges to new development to offset costs of new growth on established systems that taxpayers have funded. Impact fees can generally be used on brick-and-mortar projects and can only be applied against that portion of a project that represents growth.



Impact Fees

	Park Impact Fees		Power Impact Fees		Public Safety Impact Fees		Water Impact Fees		Sewer Impact Fees	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Revenues										
Park Impact fees	\$ 420,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Impact Fees	-	-	800,000	830,150	-	-	-	-	-	-
Public Safety	-	-	-	-	150,000	50,000	-	-	-	-
Water Impact Fees	-	-	-	-	-	-	530,000	100,000	-	-
Sewer Impact Fees	-	-	-	-	-	-	-	-	510,600	221,000
Interest	15,900	-	25,200	-	6,200	-	19,400	-	21,800	-
Contribution from Fund Balance	62,174	-	510,800	405,000	-	-	-	-	24,805	-
Total Revenues	\$ 498,074	\$ 200,000	\$ 1,336,000	\$ 1,235,150	\$ 156,200	\$ 50,000	\$ 549,400	\$ 100,000	\$ 557,205	\$ 221,000
Expenditures										
Spring Side Meadows	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Payment	148,074	150,000	-	-	-	-	73,000	73,000	221,000	221,000
Professional Services	-	-	-	-	50,000	-	-	-	-	-
Improvements	-	6,000	-	-	20,000	-	-	-	-	-
Land	-	-	100,000	-	-	-	-	-	-	-
8th South Transmission Line	-	-	606,000	404,000	-	-	-	-	-	-
East Side Transmission Line	-	-	300,000	-	-	-	-	-	-	-
Substation	-	-	330,000	1,460,000	-	-	-	-	-	-
Transmission Line West	-	-	-	405,000	-	-	-	-	-	-
Transformer Industrial Substation	-	-	-	(657,100)	-	-	-	-	-	-
Paycon Substatio 700 N 400 E	-	-	-	(376,750)	-	-	-	-	-	-
Upsizing Lines	-	-	-	-	-	-	-	-	318,105	-
Depreciation	-	-	-	-	-	-	32,900	-	18,100	-
Contribution to Fund Balance	-	44,000	-	-	86,200	50,000	443,500	27,000	-	-
Total expenditures	\$ 498,074	\$ 200,000	\$ 1,336,000	\$ 1,235,150	\$ 156,200	\$ 50,000	\$ 549,400	\$ 100,000	\$ 557,205	\$ 221,000
Net Income (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Redevelopment Areas



Memorial Park Salmon Supper

Redevelopment areas are used to collect revenues to support specific areas of development.



Redevelopment-Town

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Redevelopment-Town							Fund 21
Revenue							
Appropriated Fund Bal	10,550	11,646	11,222	14,000	16,027	-	-
Total Revenues	\$ 10,550	\$ 11,646	\$ 11,222	\$ 14,000	\$ 16,027	\$ -	\$ -
Expenditures							
Other Professional Services	10,550	11,541	11,222	14,000	16,027	-	-
Contribution to fund Balance	-	-	-	-	-	-	-
Total Expenditures	\$ 10,550	\$ 11,541	\$ 11,222	\$ 14,000	\$ 16,027	\$ -	\$ -
Net Profit (Loss)	-	105	-	-	-	-	-

Redevelopment-Parks

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Redevelopment-Parks							Fund 25
Revenues							
Other Rent/Usage Charge	11,251	11,476	11,705	-	24,975	14,000	14,000
Property Sales	176,254	875,445	892,166	-	647,330	-	-
Appropriation Of Fund Balance	670,414	-	-	699,500	-	-	-
Total Revenues	\$857,919	\$886,921	\$903,871	\$699,500	\$672,305	\$ 14,000	\$ 14,000
Expenditures							
Other Professional Services	-	26,852	-	-	-	-	-
Advertising/Legal And Nonlegal	-	18	-	-	-	-	-
Land	-	-	-	217,000	-	-	-
1700 West Road	41,566	37,771	-	-	-	-	-
Improvements Other Than Bldg	-	-	20,130	-	-	-	-
Transfer To Other Funds	816,353	-	-	-	-	-	-
Contribution to Fund Balance	-	822,280	883,741	482,500	672,305	14,000	14,000
Total Expenditures	\$857,919	\$886,921	\$903,871	\$699,500	\$672,305	\$14,000	\$14,000
Net Profit (Loss)	-	-	-	-	-	-	-

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Special Revenue Funds



Gladstan Golf Course

The special revenue funds of the City are the PARC tax and the revolving loan fund.

The PARC tax is a tax assessed on sales of goods and services. The PARC tax was approved by the citizens of Payson. This fund is governed by the PARC Tax committee, to support Parks, Arts, and Recreation in Payson City.

The Revolving Loan Fund is funded by the financing of capital assets in the City. Each capital asset requested is assessed principal and interest to fund further capital assets.



Revolving Loan Fund

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Revolving Loan Fund							Fund 71
Revenues							
Loan Payments Revenue	37,189	3,254	28,016	491,100	473,849	482,200	482,200
Interest Earnings	4,632	5,888	4,616	-	3,475	4,500	4,500
Appropriation Of Fund Balance	-	-	-	-	127,091	23,299	23,299
Total Revenues	\$ 41,821	\$ 9,142	\$ 32,632	\$ 491,100	\$ 604,415	\$ 509,999	\$ 509,999
Expenditures							
Capital Expense (Loaned)	-	-	-	491,100	509,100	253,000	253,000
Contribute to Fund Balance	41,821	9,142	32,632	-	-	256,999	256,999
Total Expenditures	\$ 41,821	\$ 9,142	\$ 32,632	\$ 491,100	\$ 604,415	\$ 509,999	\$ 509,999
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PARC Tax

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
PARC Tax							Fund 79
Revenues							
Parc Tax	52,949	216,275	230,486	215,000	257,199	230,000	230,000
Appropriate Fund Balance	-	-	-	24,400	-	-	-
Total Revenues	\$ 52,949	\$ 216,275	\$ 230,486	\$ 239,400	\$ 257,199	\$ 230,000	\$ 230,000
Expenditures							
Other Professional Services	-	-	14,338	18,400	3,303	-	-
Transfer To General Fund	-	-	150,000	206,000	206,000	-	-
Transfer To Peteetneet	-	-	5,000	-	-	-	-
Transfer To Pct	-	-	20,000	15,000	15,000	-	-
Contribute to Fund Balance	52,949	216,275	41,148	-	32,896	230,000	230,000
Total Expenditures	\$ 52,949	\$ 216,275	\$ 230,486	\$ 239,400	\$ 257,199	\$ 230,000	\$ 230,000
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Perpetual Care Fund



Payson City Cemetery

A Fiduciary fund is used to account for resources held for the benefit of parties outside the governmental entity. The accounting used for fiduciary funds is much like that used for proprietary funds. The City's only fiduciary fund is the Perpetual Care Fund, which holds the proceeds from perpetual care fees assessed on the sale of cemetery lots. Interest from the Perpetual Care Fund can be transferred back to the General Fund to help off-set the costs of the cemetery.



Perpetual Care Fund

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Requests FY 2021	Proposed FY 2021
Perpetual Care							Fund 74
Revenues							
Sale Of Cemetery Lots	24,475	25,784	35,560	20,000	20,989	20,000	20,000
Interest Earnings	4,459	7,579	12,745	-	11,461	14,000	14,000
Appropriation Of Fund Balance	-	-	-	-	-	-	-
Total Revenues	\$ 28,934	\$ 33,363	\$ 48,305	\$ 20,000	\$ 32,450	\$ 34,000	\$ 34,000
Expenditures							
Contribution to Fund Balance	28,934	33,363	48,305	20,000	32,450	34,000	34,000
Total Expenditures	\$ 28,934	\$ 33,363	\$ 48,305	\$ 20,000	\$ 32,450	\$ 34,000	\$ 34,000
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Debt Service



Payson City issues bonds for large capital projects. These projects are generally more costly than the City can handle over the course of one or two budget periods.



**Payson City
Debt Service
FYE June 30, 2021**

<u>Bond</u>	<u>Series</u>	<u>Origination</u>	<u>Maturity</u>	<u>Original</u>	<u>FY 20-21</u>	<u>FY 20-21</u>	<u>6/30/2021</u>
		<u>Date</u>	<u>Date</u>	<u>Bonding</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
UTOPIA-Electric	2017			3,119,040	259,920.00	0.00	1,559,520.00
Water Revenue Bonds-Refunding 2013 Forebay and PI	2013	3/13/2013	10/15/2029	7,385,000	460,000.00	123,395.00	4,620,000.00
Water Revenue Refunding -Water Tank	2016	10/1/2016	10/15/2032	2,861,000	163,000.00	58,032.50	2,226,000.00
Water Revenue Bonds-PI Lines and Meters	2019	3/21/2019	10/15/2040	8,985,000	349,000.00	65,450.00	6,196,000.00
Pool/Sewer Refunding-Combined (2014)	2016	9/14/2016	8/1/2026	7,918,000	768,000.00	88,112.80	4,924,000.00
37.6% Sewer-Sales Tax Refunding	2016	9/14/2016	8/1/2026	2,977,168	288,768.00	33,130.41	1,851,424.00
62.4% -Pool-Sales Tax Refunding	2016	9/14/2016	8/1/2026	4,940,832	479,232.00	54,982.39	3,072,576.00
Sewer Revenue (2010)Refunding -Plant Upgrades	2016	7/8/1905	2/1/2022	2,915,000	504,000.00	25,500.00	516,000.00
Sewer Revenue	2019	7/11/2019	2/1/2024	2,500,000	0.00	54,250.00	2,500,000.00



Glossary of Terms

Accrual basis of accounting. A method of accounting that recognizes financial effect of transactions, events, and interfund activity when they occur, regardless of when cash is actually paid or received.

Basis of Accounting. Timing of recognition for financial reporting purposes (when the effects of transactions or events should be recognized in financial statements).

Basis of budgeting. Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Blue Book. A common designation of the Government Finance Officers Association's publication "Governmental Accounting, Auditing, and Financial Reporting."

Cash basis of accounting. A method of accounting that recognizes transactions when cash is actually disbursed or received.

Debt Service Fund. Governmental fund type used to account for the accumulation of resources that are restricted, committed, or assigned to expenditure for principal and interest, for the payment of general long-term debt.

Deferred Revenue. Cash received that do not yet meet the criteria for revenue recognition, generally unearned revenues.

Deferred inflow of resources. An acquisition of net position by the government that is applicable to a future reporting period.

Deferred outflow of resources. A consumption of net position by the government that is applicable to a future reporting period.

Direct Expense. Expense that is specifically attributable to a service, program or department.

Developer Fees. Fees charged to developers to cover, in whole or in part, the anticipated costs of improvements that will be necessary as a result of development.

Effectiveness. The degree to which an entity, program or procedure is successful at achieving its goals and objectives.

Efficiency. The degree to which an entity, program or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

Encumbrances. Commitments related to unperformed contracts for goods or services.

Enterprise Fund. Proprietary fund type used to report an activity whereby a fee is charged to external users for goods or services. Similar to business operations in private accounting.

Fair Value. The amount at which an asset could be exchanged in a transaction between willing parties.

Financial Accounting Standards Board (FASB). The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations.

Financial Audits. Audits designed to provide independent assurance of fair presentation of financial information.

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein; that are segregated for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions or limitations



Fund balance. Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources.)

Fund financial statements. Basic financial statements presented for funds, in contrast to government-wide financial statements.

General Fund. Generally, serves as the main operating fund of a government. Used to account for all financial resources except those required to be accounted for in another fund.

Generally accepted accounting principles (GAAP). Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

Generally accepted auditing standards (GAAS). Rules and procedures that govern the conduct of financial audits.

Generally accepted government auditing standards (GAGAS) Standards for the conduct and reporting of both financial and performance audits in the public sector.

Governmental Accounting Standards Board (GASB). Authoritative accounting and financial reporting standard-setting board for state and local governments.

Impact Fees. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of development.

Improvement. An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase efficiency or capacity.

Independent auditor. Auditors who are independent, both in fact and appearance, of the entities they audit.

Infrastructure. Long-lived capital assets that normally are stationary in nature and normally can be preserved for a greater number of years than most capital assets. Examples include roads, bridges, water and sewer systems.

Interfund transfers. Flows of assets (cash or goods) between funds without equivalent flows of assets in return and without a requirement for repayment.

Legal debt margin. The excess of the amount of debt legally authorized over the amount of debt outstanding.

Modified accrual basis of accounting. Basis of accounting whereby (a) revenues are recognized in the accounting period in which they are available and measurable and (b) expenditures are recognized in the period in which the government s in general, normally liquidate the related liability.

Net Position. The residual of all other financial statement elements presented in a statement of financial position.

Net program Cost. In the context of the government-wide statement of activities, the difference between functional expenses and program revenues.

Object. Term used in connection with the classification of expenditures; the article purchased, or the service obtained, rather than the purpose for which the article or service was purchased or obtained.

Operating activities. Operating activities generally result from providing services and producing and delivering goods and include all transactions and other events that are not defined as capital and related financing, non-capital financing, or investing activities.

Proprietary funds. Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows.

Special revenue fund. A governmental fund type used to account for proceeds of a specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

(Gautier, Stephen J.)



References

Maple Lake (Payson Canyon) -Utah Lakes & Reservoirs-Utah Picture. 4/29/20.
[https://www.google.com/search?q=payson+canyon&source=lnms&tbm=isch&sa=X&ved=2ahUKEwj8nMmxxo3pAhXZKs0KHT_rBy4Q_AUoA3oECBYQBQ&biw=1920&bih=969#imgc=1rr4YP7QOs3rxM](https://www.google.com/search?q=payson+canyon&source=lnms&tbm=isch&sa=X&ved=2ahUKEwj8nMmxxo3pAhXZKs0KHT_rBy4Q_AUoA3oECBYQBQ&biw=1920&bih=969#img=c=1rr4YP7QOs3rxM)