

# Payson City



## Budget

For Period Ending June 30, 2022

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# **Payson City**

**State of Utah**

**Fiscal Year Ending 2022**

**Budget**



# Payson City Council

Mayor  
Bill Wright



Council member  
Linda Carter



Council member  
Brett Christensen



Council member  
Taresa Hiatt



Council member  
Brian Hulet



Council member  
Bob Provstgaard



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

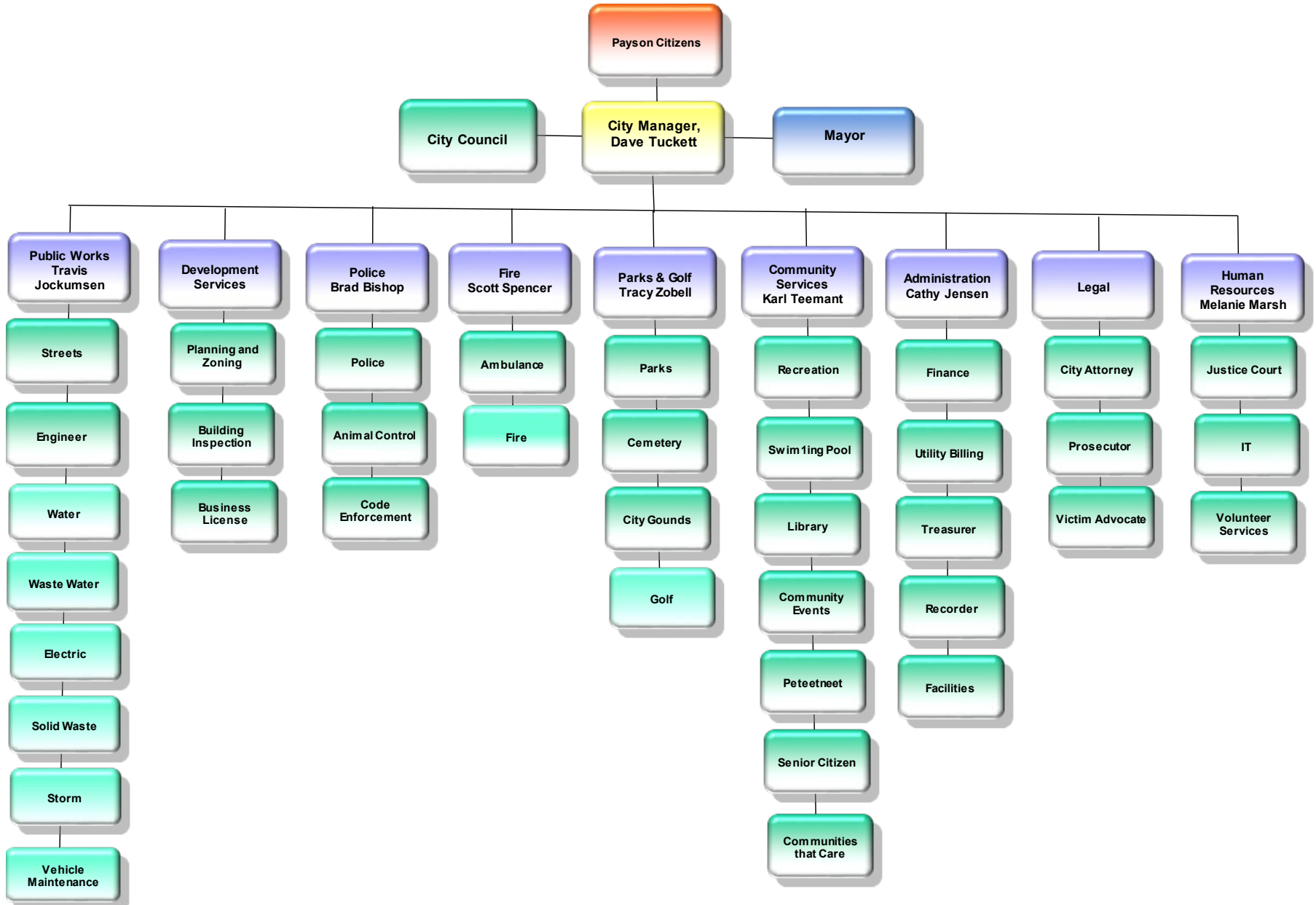


City Manager  
Dave Tuckett

## Officials

City Manager	David Tuckett
City Recorder	Kim Holindrake
City Treasurer	Audrey Camp
Finance Director	Cathy Jensen
Fire Chief	Scott Spencer
Golf and Cemetery Director	Tracy Zobell
Human Resource Director	Melanie Marsh
Planning and Zoning Director	
Police Chief	Brad Bishop
Public Works Director	Travis Jockumsen
Recreation Director	Karl Teemant
City Attorney	Jason Sant

# Payson Organizational Chart





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# Budget Message

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August 8, 2021

Payson City  
439 West Utah Avenue  
Payson, Utah 84651

Dear Council Members

Presented for your approval is the Fiscal Year Payson 2022 Budget. This budget message provides an overview of the proposed budget.

The watchword of this budget is “cautiously optimistic”. After the raucous 2020 COVID-19 year, 2021-22 promises to offer quite a few potential opportunities.

Amongst those things that bring a positive outlook is the potential end to the COVID 19 pandemic, potential growth in our sales tax base, the completion of the Hillman Field baseball complex and work on expanding the Hancock trail.

The golf course, at this time, is going great-guns. Online registration and scheduling is helping to streamline the customer experience. The budgeted purchase of electric golf cars, will help with maintenance costs and add to customer satisfaction. The RV park, providing beautiful, quiet retreat, is on its way to being booked out for the season.

Growth opportunities for Payson are coming from an exciting new addition to the recreational tax base through the Parris RV headquarters being built. With this sector of the trade industry, we are hopeful that other recreationally-gearred businesses may follow.

Branding is giving Payson a new look and a new feel, and helps support the recreational aspects of Payson’s locale.

Payson is increasing the recreational and outdoor opportunities through the budgeted project, Hancock Trail. We hope to finance the trail through grants, impact fees and some PARC funds.

The Hillman Field baseball fields are far on their way of being complete. Forebay parking lot and amenities are in the budget to be funded through grants, and some capital improvement funds.

Plans for forebay include budgeted equipment to help the recreation department groom trails for winter cross-county skiing, snow showing, and fat-bike riding.

A major tenet in accounting and finance is conservatism. We are upholding this rule through our cautious projection of revenues. We are forecasting revenues based on projections from the 2021 fiscal year, weighed against revenue comparisons of previous years.



We are aware that the economy is just now taking its first shaky steps after a long year of being repressed from the COVID-19 pandemic. We use the best information we have in forecasting available revenues and match those projections against expenditures.

The economy is the great unknown at this time. We are cautious in our activities because rapid growth and expansion of the economy has the potential of bringing about the threat of a national recession. We however, are optimistic that we have options if this should happen and have used conservative budgeting and practices as a safety net for this budget-year.

There are still challenges for the City, in serving both internal operations and our stakeholders, the citizens. We are charged with providing services on demand for our citizens and providing for our employees, while at the same time, remaining conservative and fiscally stable. This creates a delicate balance between available resources and the many needs of the City.

## **Tax Levies and Fees**

We are experiencing somewhat of a “perfect storm” in regards to our infrastructure. Some of the wonderful things happening to Payson are also creating areas of concern. For instance, growth. Growth is amazing in that it brings fresh ideas, new opportunities and invested citizens. It also brings with it the need to quickly see to new infrastructure and provide new services including: building inspections, community development and recreational needs. While growth does bring in funds for services it is not a one-to-one fiscal exchange. Large initial outlays of funds are necessary to provide ongoing services.

Payson has a responsibility to address its aging infrastructure and provide new infrastructure for growing areas of the City. Within the growing economy, costs are also increasing at a startling rate.

In addition to these issues, Payson is also facing increased regulatory compliance in the areas of landfill, storm drain, water and sewer.

We are looking at ways to help alleviate some of these issues. We are proposing a new individual in the Development Services department to help with community planning and safety. We are proposing a new person in water to keep up with replacing meters and water line maintenance. We are proceeding with designing a new sewer plant to help meet regulatory and capacity concerns of the waste water department, and we are proposing the first-year payment of a vac truck lease in storm drain to help meet EPA (Environmental Protection Agency) requirements.

As a means to help cover the cost of these items, we are proposing a small incremental increase in utility fees (Electric power, sewer, storm and pressurized irrigation.) and a slightly larger increase in water rates.

The incremental increase in service rates will help us meet rising costs and increased demand on the infrastructure systems. Traditionally, Payson City has considered utility rate hikes, in conjunction with the budget process, in the amount of the current CPI (Consumer Price Index.) For all utilities except water, that is what we are proposing; a 1.7% increase. For the Water fund, to meet water line failures, we are proposing a 15% increase.

**Property Tax.** We are proposing a property tax increase in this budget, to keep the certified tax rate level with last year. We believe that with the proposed adjustments, we can continue to provide quality services for Payson 2022.



**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](http://www.Paysonutah.org). We feel it important to keep pace with Payson's varied growth opportunities and will continue to monitor impact fees for ways to help finance growth-related projects.

## Operations

**Personnel.** Most government sectors are heavily service-oriented. In many municipalities, employee payroll may comprise 30% or more of operational costs. City employees have become our most valuable resource to provide core services (public safety, road repair, culinary water services, trash pick-up and many other services.) The City has made great strides in trying to bring employee salaries to a level comparable with like professionals in other entities. However, employee compensation for some positions is still lagging behind other agencies in the region. Some positions in the City have long been out of sync with what their wage scale indicates they should be paid.

Pay range studies were implemented through a study by human resources of comparable pay rates of governmental entities. Pay rates will be commensurate with professional rates paid to other similar government positions surveyed.

This year, the goal is to align employee salaries with the current employment market rate by moving qualifying employees towards mid-point in the range scale. Mid-point generally denotes an individual that is fully capable and competent in their given job. A 4% Cola increase has been included in the budget.

The City feels that the health insurance quote we received was a good one. There is an increase of 3% in the health and dental costs. 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 these entries in the 2021 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 quality lifestyle, such as, ample vacation and sick and many other wonderful benefits.

**Part-time and Seasonal Employees.** One of the major issues the City is facing is finding part-time and seasonal employees to work the recreation, pool, parks, cemetery, library, and golf departments. In an effort to draw and retain part-time employees, it's been necessary to increase beginning wages up to \$12/hour for most part-time employees.

**Departmental Budgets** Payson has quite a diverse array of departments and functions. Operating budgets reflect to a great extent, the department director's projection of what they will need to operate their programs. In addition to this, some departmental costs are an allocation of indirect costs such as internal service fund costs (IT or vehicle maintenance) an allocation of workers compensation and an allocation of city-wide expenses applied to departments (legal services, administration, payroll, etc.).

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

## Capital Projects

Some capital projects are a carryover from previous budgets. We are therefore obligated to continue to fund these projects. Examples of this include the Hillman Field and the Pressurized Irrigation bond projects.

We've also proposed several new projects that are necessary to maintain the City's infrastructure.

In order to better finance some of the water projects, we are proposing transferring funds from the general fund to the water fund to cover the cost of the Forebay bond.

Other projects, such as the sewer plant engineering, are using a significant amount of fund balance (\$2M) to get that venture up and going.

## 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 has been increased through HB 128 in this latest legislative session to 35% (up from 25%).

This year, in order to balance the budget, the City will again make an appropriation of approximately \$2.952 million from fund balance reserves from the General Fund. The use of these funds includes the completion of the COVID designated projects (approximately \$900,000 and transferring funds to the water fund to pay for the Forebay bond (approximately \$418,500). Even with the budgeted use of fund reserves, we estimate that we will have sufficient fund balance to transfer excess fund balance to the capital fund, to be re-allocated at a later date. A schedule in this document outlines projected fund balances.



## **Core Services**

We have 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. As indicated earlier, 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.

## **Bonding**

As mentioned above, regulatory requirements make necessary a new sewer treatment plant. In order to build the plant, the City is reviewing all financing options for the plant. We have been awarded a bond from the Utah Department of Water Quality and will, in the future seek additional funding on the bond market.

The City is in the process of completing the pressurized irrigation portion of the PI bond, and will be drawing down additional bond funds to complete the Spring Lake Pump project.

## **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**

As always, 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.



We are appreciative of a governing body who are willing to look beyond their current term of office to recognize and appreciate the needs of the City now and in the future.

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

Sincerely,

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*David Tuckett,  
City Manager*

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*Cathy Jensen, CPA,  
Finance Director*

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## Combined Funds

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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, 2022***

	<b>Proposed Budget <u>6/30/2022</u></b>	<b>Approved Budget <u>06/30/2021</u></b>	<b>2022-2021 Increase <u>(Decrease)</u></b>
<b><u>REVENUES</u></b>			
General Fund	\$ 21,079,423	\$ 17,037,167	\$ 4,042,256
Redevelopment-Town (21)	14,000	14,000	-
Redevelopment Park (25)	26,600	2,071,797	(2,045,197)
CDBG (26)	153,600	137,500	16,100
B&C (28)	1,130,000	810,100	319,900
Park Impact (42)	703,300	863,201	(159,901)
Power Impact (43)	777,300	2,064,000	(1,286,700)
Safety Impact (44)	211,200	156,200	55,000
Water Impact (47)	614,000	589,025	24,975
Sewer Impact (48)	704,000	557,205	146,795
Capital (49)	3,426,900	8,489,088	(5,062,188)
Water (51)	8,226,229	8,141,043	85,186
Solid Waste (52)	2,991,775	3,174,348	(182,573)
Electric Power (53)	15,754,108	14,208,304	1,545,804
Sewer (54)	7,057,664	7,312,311	(254,647)
Ambulance (55)	927,964	893,284	34,680
Golf Course (56)	1,375,136	1,128,000	247,136
Storm Drain (58)	1,524,389	920,978	603,411
Vehicle Maintenance (65)	400,609	363,535	37,074
IT (66)	568,452	461,105	107,347
Revolving Loan (71)	1,356,528	753,200	603,328
Perpetual Care (74)	28,300	34,000	(5,700)
PARC (79)	493,590	380,923	112,667
Interfaith (82)	-	1,500	(1,500)
Historic (85)	10,000	-	10,000
Peteetneet (86)	75,575	92,277	(16,702)
Salmon Supper (88)	72,000	77,100	(5,100)
Payson Community Theater (89)	32,975	35,500	(2,525)
<b>Total</b>	<b><u>\$ 69,735,617</u></b>	<b><u>\$ 70,766,691</u></b>	<b><u>\$ (1,031,074)</u></b>



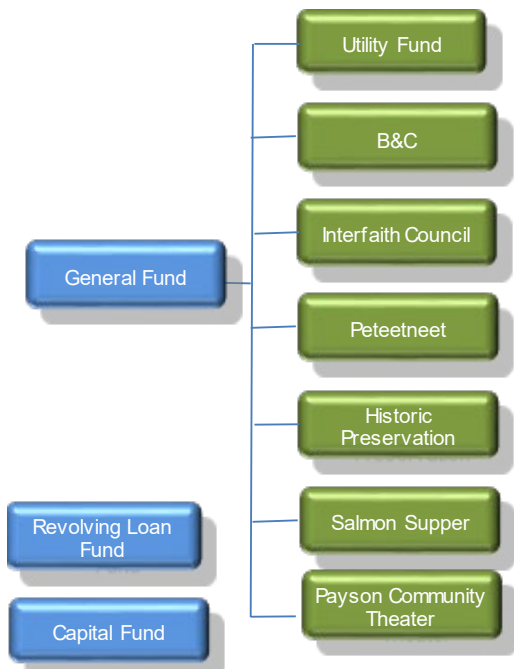
***Payson City***  
***Combined Funds (Continued)***  
***FYE June 30, 2022***

	<b>Proposed Budget <u>6/30/2022</u></b>	<b>Approved Budget <u>06/30/2021</u></b>	<b>2022-2021 Increase <u>(Decrease)</u></b>
<b><u>EXPENDITURES:</u></b>			
General Fund	\$ 21,079,423	\$ 17,037,167	\$ 4,042,256
Utility Fund	-	-	-
Redevelopment-Town (21)	14,000	14,000	-
Redevelopment Park (25)	26,600	2,071,797	(2,045,197)
CDBG (26)	153,600	137,500	16,100
B&C (28)	1,130,000	810,100	319,900
Park Impact (42)	703,300	863,201	(159,901)
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Capital (49)	3,426,900	8,489,088	(5,062,188)
Water (51)	8,226,229	8,141,043	85,186
Solid Waste (52)	2,991,775	3,174,348	(182,573)
Electric Power (53)	15,754,108	14,208,304	1,545,804
Sewer (54)	7,057,664	7,312,311	(254,647)
Ambulance (55)	927,964	893,284	34,680
Golf Course (56)	1,375,136	1,128,000	247,136
Storm Drain (58)	1,524,389	920,978	603,411
Vehicle Maintenance (65)	400,609	363,535	37,074
IT (66)	568,452	461,105	107,347
Revolving Loan (71)	1,356,528	753,200	603,328
Perpetual Care (74)	28,300	34,000	(5,700)
PARC (79)	493,590	380,923	112,667
Interfaith (82)	-	1,500	(1,500)
Historic (85)	10,000	-	10,000
Peteetneet (86)	75,575	92,277	(16,702)
Salmon Supper (88)	72,000	77,100	(5,100)
Payson Community Theater (89)	32,975	35,500	(2,525)
<b>Total</b>	<b>\$ 69,735,617</b>	<b>\$ 70,766,691</b>	<b>\$ (1,031,074)</b>
<b>NET INCOME (LOSS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

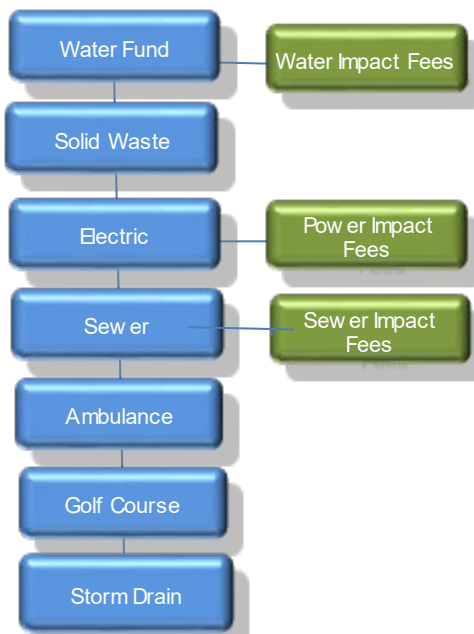


## *Payson City Funds*

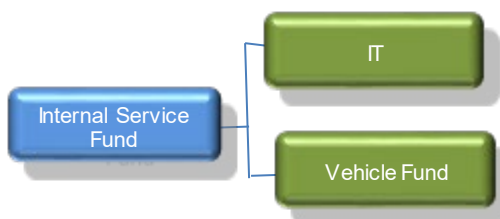
### *Governmental Funds*



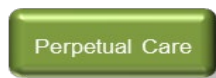
### *Enterprise Funds*



### *Internal Service Funds*



### *Fiduciary Fund*



### *Special Revenue*





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## *General Fund*



*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

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## *Payson City*

### *General fund*

*Budgets ending June 2021 and June 2022*

	<b>Proposed Budget <u>6/30/2022</u></b>	<b>Approved Budget <u>06/30/2021</u></b>	<b>Increase (Decrease)</b>
<b><u>Revenues</u></b>			
Property Tax	\$ 1,962,973	\$ 1,500,500	\$ 462,473
Motor Vehicle	95,100	98,000	(2,900)
Sales Tax	4,000,000	3,000,000	1,000,000
Franchise Tax	332,400	391,000	(58,600)
Telephone Tax	92,000	122,000	(30,000)
Other Taxes	739,700	735,300	4,400
Licenses and Permits	586,200	383,500	202,700
Intergovmmtl Revenue (Grants)	3,786,418	440,000	3,346,418
Charges Events/Services	1,218,800	1,404,825	(186,025)
Fines and Forfeitures	216,500	221,000	(4,500)
Other Revenue	1,000	1,000	-
Misc. Revenue	2,701,855	3,504,094	(802,239)
Transfers	2,359,468	2,367,985	(8,517)
Use of Fund Reserves	2,987,009	2,867,963	119,046
B&C Road Funds	1,130,000	810,100	319,900
Historic	10,000	-	10,000
CDBG	153,600	137,500	16,100
Interfaith Council	-	1,500	(1,500)
Peteteet	75,575	92,277	(16,702)
Salmon Supper	72,000	77,100	(5,100)
Payson Community Theater	32,975	35,500	(2,525)
<b>Total</b>	<b><u>\$ 22,553,573</u></b>	<b><u>\$ 18,191,144</u></b>	<b><u>\$ 4,362,429</u></b>



**Payson City**  
*General fund (Continued)*  
 Budgets ending June 2021 and June 2022

<b><u>Expenditures</u></b>	<b><u>Proposed Budget 6/30/2022</u></b>	<b><u>Approved Budget 06/30/2021</u></b>	<b><u>Increase (Decrease)</u></b>
Mayor and Council	\$ 469,407	\$ 550,029	\$ 80,622
Facilities/Building Maintenance	788,923	589,664	(199,259)
Administration	1,953,249	1,779,918	(173,331)
Planning-Development Services	1,055,161	843,008	(212,153)
Legal	522,124	485,458	(36,666)
Justice Court	316,551	259,616	(56,935)
Communities that Care	55,958	50,345	(5,613)
Police	3,995,160	3,786,887	(208,273)
Victim's Advocate	101,223	105,819	4,596
Fire	1,046,833	920,230	(126,603)
Animal Control	175,198	158,626	(16,572)
Streets	4,126,879	975,099	(3,151,780)
Engineering	436,292	399,436	(36,856)
Parks	538,955	526,610	(12,345)
Swimming Pool	1,008,356	882,990	(125,366)
City Grounds-mowing	258,205	243,079	(15,126)
Recreation	728,970	642,552	(86,418)
Youth Sports	370,007	435,953	65,946
Adult Sports	50,736	63,160	12,424
Snack Shack	99,792	87,911	(11,881)
Library	625,132	496,818	(128,314)
Cemetery	409,914	370,164	(39,750)
Events	194,911	183,073	(11,838)
COVID Related	960,600	1,458,699	498,099
Senior Citizens	201,654	167,023	(34,631)
Transfers to Other Funds	589,233	575,000	(14,233)
B&C Road Funds	1,130,000	810,100	(319,900)
Historic	10,000	-	(10,000)
CDBG	153,600	137,500	(16,100)
Interfaith Council	-	1,500	1,500
Peteetneet	75,575	92,277	16,702
Salmon Supper	72,000	77,100	5,100
Payson Community Theater	32,975	35,500	2,525
<b>Total</b>	<b><u>\$ 22,553,573</u></b>	<b><u>\$ 18,191,144</u></b>	<b><u>\$(4,362,429)</u></b>
<b>NET INCOME (LOSS)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>



## 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.

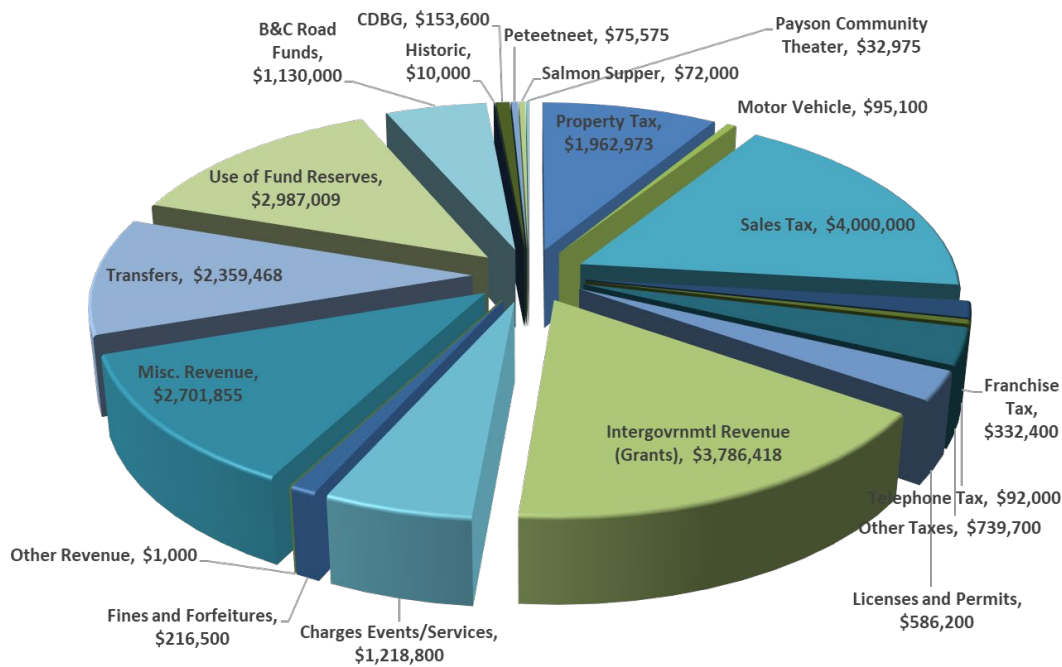
A detailed look at the General Fund revenues is as follows:

***Payson City***  
*General Fund Budgeted Revenues*  
*For Period Ending June 30, 2022*

	Budget 2022 General Fund	Budget 2022 B&C	Budget 2022 Peteetneet	Budget 2022 Salmon Supper	Budget 2022 PCT	Budget 2022 Historic	Budget 2022 CDBG	Budget General Fund
<b>Revenues</b>								
Property Tax	\$ 1,962,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,962,973
Sales Tax	4,000,000	-	-	-	-	-	-	4,000,000
Motor Vehicle Tax	95,100	-	-	-	-	-	-	95,100
Telephone Tax	92,000	-	-	-	-	-	-	92,000
Franchise Tax	332,400	-	-	-	-	-	-	332,400
Room Tax	11,200	-	-	-	-	-	-	11,200
Other Fees	728,500	-	-	-	-	-	-	728,500
Licenses, Permits and Fees	586,200	-	-	-	-	-	-	586,200
Intergovernmental Revenue	3,786,418	-	-	-	-	-	-	3,786,418
Charges for Services	1,218,800	-	-	-	-	-	-	1,218,800
B&C Road Funds	-	1,130,000	-	-	-	-	-	1,130,000
Fines and Forfeitures	216,500	-	-	-	-	-	-	216,500
Other Revenues	2,702,855	-	-	-	-	-	-	2,702,855
Transfers In	2,359,468	-	-	-	-	-	-	2,359,468
Use of Fund Reserves	2,987,009	-	-	-	-	-	-	2,987,009
Peteetneet	-	-	75,575	-	-	-	-	75,575
Salmon Supper	-	-	-	72,000	-	-	-	72,000
Payson Community Theater	-	-	-	-	32,975	-	-	32,975
Historic	-	-	-	-	-	10,000	-	10,000
CDBG	-	-	-	-	-	-	153,600	153,600
<b>Total revenues</b>	<b>21,079,423</b>	<b>1,130,000</b>	<b>75,575</b>	<b>72,000</b>	<b>32,975</b>	<b>10,000</b>	<b>153,600</b>	<b>22,553,573</b>

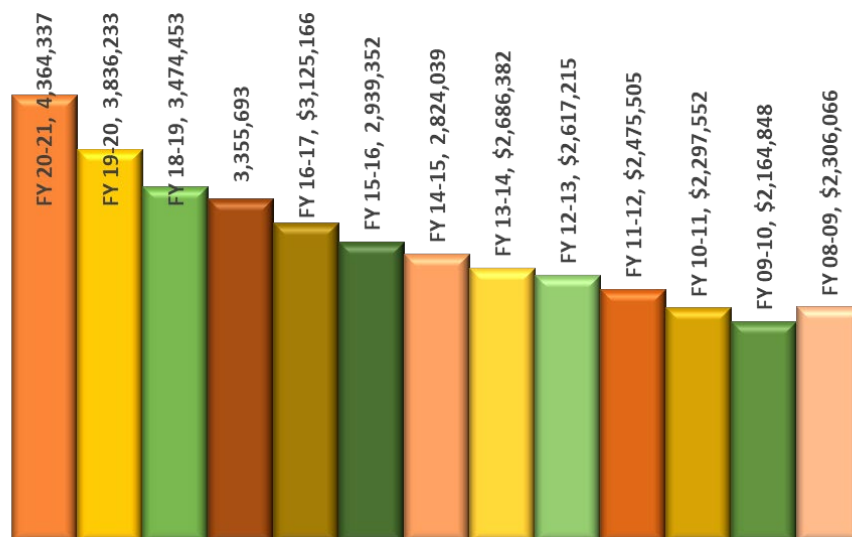


A graphical representation of the General Fund budgeted revenues for 2022 is as follows:

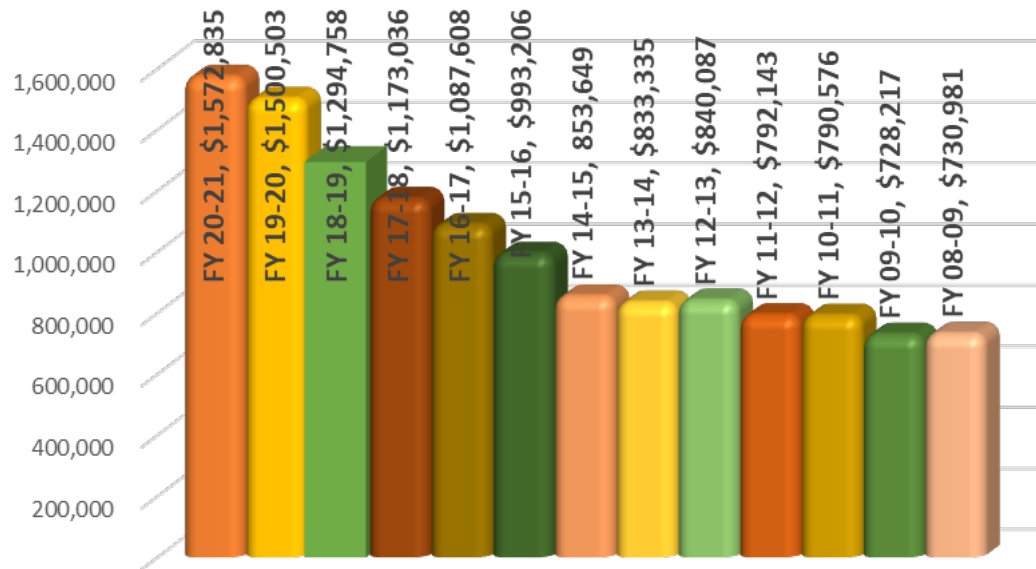


Some key indicators of Payson City revenues include revenue and property tax. Below is a historical look of the receipt of these revenues:

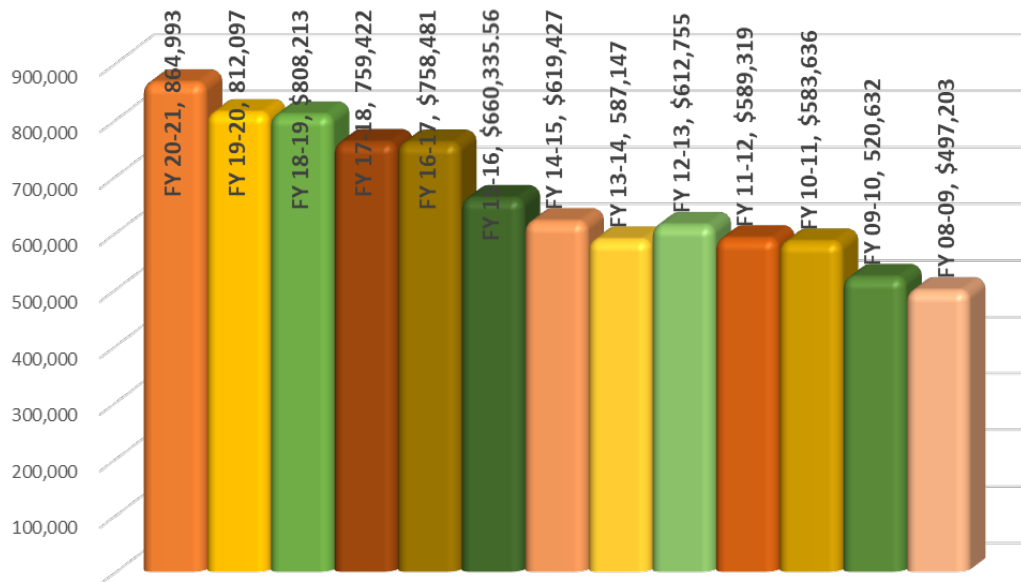
### Sales Tax



### Property Tax



### B&C Revenues







# 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 Budgeted Expenditures*  
*For Period Ending June 30, 2022*

	Budget 2022 <u>General Fund</u>	Budget 2022 <u>B&amp;C</u>	Budget 2022 <u>Peteetneet</u>	Budget 2022 <u>Salmon Supper</u>	Budget 2022 <u>PCT</u>	Budget 2022 <u>Historic</u>	Budget 2022 <u>CDBG</u>	Budget General <u>Fund</u>
<b>Expenditures</b>								
Mayor and Council	469,407	-	-	-	-	-	-	469,407
Facilities	788,923	-	-	-	-	-	-	788,923
Administration	1,953,249	-	-	-	-	-	-	1,953,249
Planning and Zoning (Develop Srvs)	1,055,161	-	-	-	-	-	-	1,055,161
Legal	522,124	-	-	-	-	-	-	522,124
Justice Court	316,551	-	-	-	-	-	-	316,551
Communities that Care	55,958	-	-	-	-	-	-	55,958
Police	3,995,160	-	-	-	-	-	-	3,995,160
Victims Advocate	101,223	-	-	-	-	-	-	101,223
Fire	1,046,833	-	-	-	-	-	-	1,046,833
Animal Control	175,198	-	-	-	-	-	-	175,198
Streets	4,126,879	-	-	-	-	-	-	4,126,879
Engineering	436,292	-	-	-	-	-	-	436,292
Parks	538,955	-	-	-	-	-	-	538,955
Swimming Pool	1,008,356	-	-	-	-	-	-	1,008,356
City Grounds-Mowing	258,205	-	-	-	-	-	-	258,205

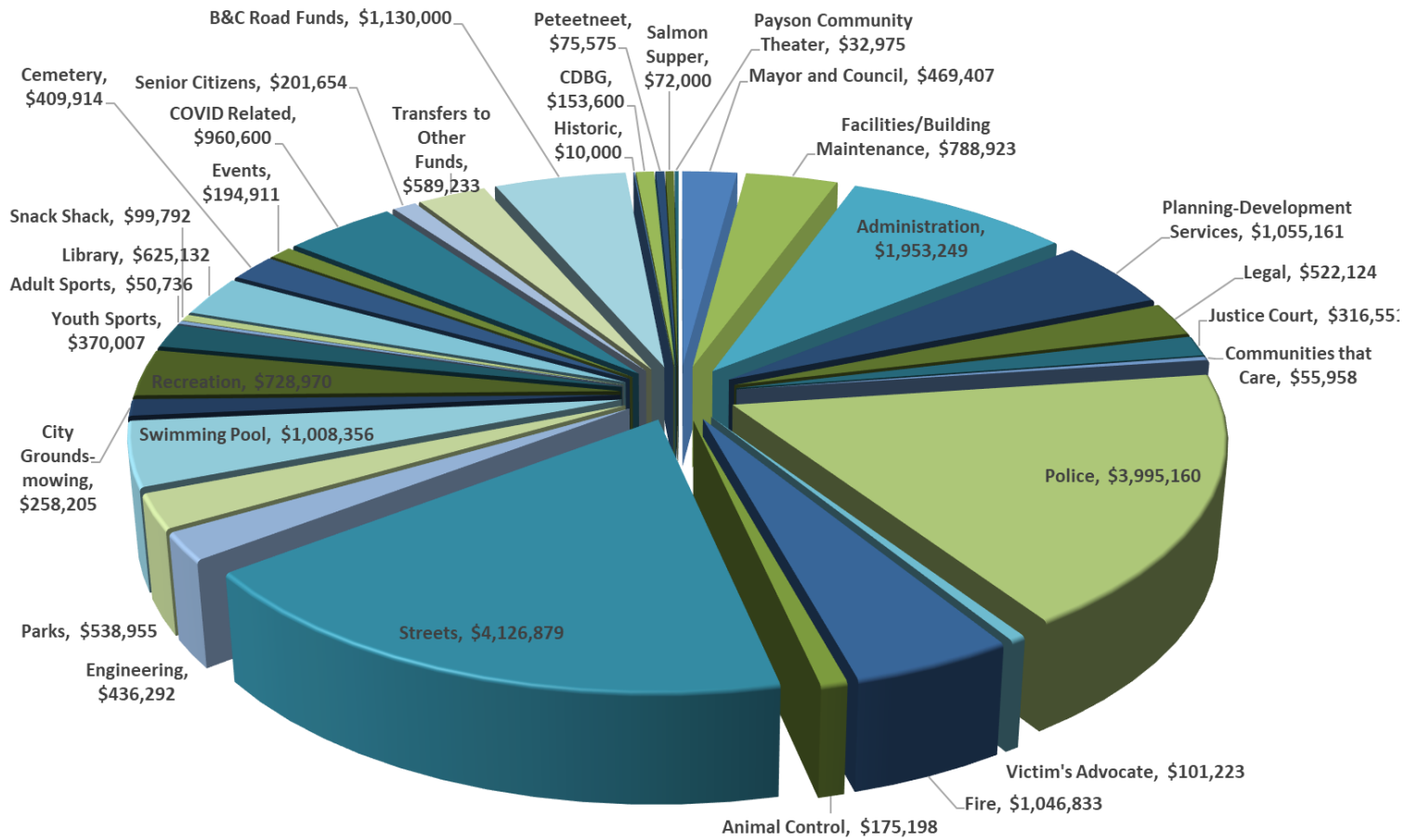


**Payson City**  
*General Fund Expenditures (Continued)*  
*For Period ending June 30, 2022*

	Budget 2022 General Fund	Budget 2022 B&C	Budget 2022 Interfaith	Budget 2022 Peteetneet	Budget 2022 Salmon Supper	Budget 2022 PCT	Budget 2022 Historic	Budget 2022 CDBG	Budget General Fund
Recreation	728,970	-	-	-	-	-	-	-	728,970
Youth Sports	370,007	-	-	-	-	-	-	-	370,007
Adult Sports	50,736	-	-	-	-	-	-	-	50,736
Snack Shack	99,792	-	-	-	-	-	-	-	99,792
Library	625,132	-	-	-	-	-	-	-	625,132
Cemetery	409,914	-	-	-	-	-	-	-	409,914
Events	194,911	-	-	-	-	-	-	-	194,911
COVID related	960,600	-	-	-	-	-	-	-	960,600
Senior Citizens	201,654	-	-	-	-	-	-	-	201,654
Transfers	589,233	-	-	-	-	-	-	-	589,233
B&C	-	742,648	-	-	-	-	-	-	742,648
Interfaith	-	-	-	-	-	-	-	-	-
Peteetneet	-	-	-	75,575	-	-	-	-	75,575
Salmon Supper	-	-	-	-	72,000	-	-	-	72,000
Payson Community Theater	-	-	-	-	-	32,975	-	-	32,975
Historic	-	-	-	-	-	-	10,000	-	10,000
CDBG	-	-	-	-	-	-	-	153,600	153,600
Contribution to Fund Reserves	-	387,352	-	-	-	-	-	-	387,352
<b>Total expenditures</b>	<b>\$ 21,079,423</b>	<b>\$ 1,130,000</b>	<b>\$ 75,575</b>	<b>\$ 72,000</b>	<b>\$ 32,975</b>	<b>\$ 10,000</b>	<b>\$ 153,600</b>	<b>\$ 22,553,573</b>	



*General Fund  
Budgeted  
Expenditures  
FY 2021-2022*





# Detail General Fund Departmental Budgets

## General Fund Revenues

Revenues	Actual FY 2018	Actual FY 2019	Actual FY 2020	Approved FY 2021	Projected FY 2021	Requested FY 2022	Proposed FY 2022
<b>Taxes</b>							
General Property Taxes/Current	1,209,063	1,317,203	1,437,372	1,450,500	1,572,835	1,572,835	1,881,973
Motor Vehicle	105,495	106,611	111,853	98,000	89,758	95,100	95,100
Redemptions/Penalty & Interest	49,220	44,342	81,006	50,000	92,962	81,000	81,000
Sales and Use Tax	3,398,156	3,509,943	3,836,233	3,000,000	4,364,337	4,000,000	4,000,000
Transit Tax	451	1,363	-	-	-	-	-
Cable TV Franchise	83,252	81,102	40,418	81,000	82,378	82,400	82,400
Franchise/Energy Gas Tax	-	-	-	310,000	329,246	250,000	250,000
Energy Utility Tax From Payson Billi	-	-	64,962	724,100	715,377	728,500	728,500
Room Tax	11,457	11,213	11,897	11,200	13,892	11,200	11,200
Telephone Tax	139,501	121,786	108,518	122,000	86,746	92,000	92,000
Emergency Telephone Fee	-	-	-	-	-	-	-
<b>Total</b>	<b>4,996,595</b>	<b>5,193,563</b>	<b>5,692,259</b>	<b>5,846,800</b>	<b>7,347,531</b>	<b>6,913,035</b>	<b>7,222,173</b>

<b>Licenses and Permits</b>							
Business Licenses And Permits	37,725	40,680	69,716	57,000	43,042	43,000	43,000
Beer Licenses	-	-	1,450	1,400	1,760	1,800	1,800
Nonbusiness Licenses & Permits	3,030	50	100	100	50	100	100
Bldg Permits & Plan Check	250,825	385,272	655,288	325,000	654,262	540,000	540,000
Animal Licenses And Fees	2,005	1,330	545	-	880	1,300	1,300
<b>Total</b>	<b>293,585</b>	<b>427,332</b>	<b>727,099</b>	<b>383,500</b>	<b>699,994</b>	<b>586,200</b>	<b>586,200</b>

<b>Intergovernmental Revenue</b>							
Federal Grants	-	364,127	837,293	-	-	-	-
Justice Assistance (Jag) Grant	-	3,137	6,735	-	4,447	-	-
Mountainlands/Sr. Citizen	7,033	8,088	6,428	6,500	7,778	6,500	6,500
Fire Grant	-	-	400	-	-	-	-
State Grants	1,950	1,535	1,278	1,600	390	3,424,218	3,451,718
State Highway Safety Grant	33,542	9,476	16,546	-	4,960	4,000	4,000
Nebo School Dist Officer Grant	42,861	47,448	91,931	47,500	100,849	95,000	95,000
Victims Advocate - State	59,523	69,142	28,859	73,700	96,898	57,300	57,300
State Liquor Fund Allotment	24,972	19,275	24,957	24,000	26,149	26,200	26,200
Local Government Grants	-	6,361	600	-	-	-	-
Recreation Grant	-	-	-	150,000	9,798	-	-
County Fire Allotment	126,519	119,782	130,925	120,000	109,884	120,000	120,000
Library Grant	6,700	27,458	36,677	6,400	8,656	15,400	15,400
Interlocal Contribution-Victim	5,500	-	-	-	-	-	-
County Recreation Fee (Rest Tx)	10,321	10,129	9,930	-	-	-	-
Interlocal Contribution (Legal)	36,000	36,000	36,000	10,300	-	10,300	10,300
Samsha Grant	-	750	-	-	-	-	-
<b>Total</b>	<b>354,921</b>	<b>722,708</b>	<b>1,228,559</b>	<b>440,000</b>	<b>369,809</b>	<b>3,758,918</b>	<b>3,786,418</b>



Revenues	Actual FY 2018	Actual FY 2019	Actual FY 2020	Approved FY 2021	Projected FY 2021	Requested FY 2022	Proposed FY 2022
<b>Charges for Services</b>							
Development Fees	48,539	85,813	105,018	50,000	82,140	85,000	85,000
Printing & Duplication Service	69	18	132	100	17	200	200
P&Z Copies & Services	26	-	45	25	-	-	-
Convenience Fee	606	486	507	500	465	500	500
Collection Fees Revenue	7,127	9,979	10,215	7,300	8,112	5,000	-
Administrative Late Fee	34,980	34,646	24,590	30,000	26,885	30,000	30,000
Traffic School	8,541	4,195	4,555	5,200	2,643	2,900	2,900
Cops Fast Program	-	-	-	-	-	-	-
Special Police Services	4,097	4,462	32,245	4,000	3,376	3,200	3,200
Police Reimbursable Overtime	3,300	5,564	35,877	258,000	177,023	178,142	178,200
County Fire Reimbursements	12,658	-	33,253	10,000	-	-	-
Plan Check Fee	597	607	547	800	1,669	800	800
Fire Inspection Fees	11,648	8,161	9,877	8,000	76,251	69,000	69,000
Public Works Inspections	47,017	164,680	104,764	86,000	71,575	18,200	18,200
Community That Cares Revenue	55,374	69,141	12,573	-	11,182	4,300	4,300
Ctc Donations	5,225	5,730	5,625	22,000	-	-	-
Street & Public Assessments	-	5,316	-	5,800	-	-	-
Parks And Public Property	5,195	3,620	6,725	5,000	9,998	3,500	3,500
Recreation (Youth & Adult)Fees	460,900	456,153	422,984	352,600	438,298	352,600	352,600
Snack Shack Revenue	89,287	39,654	-	40,000	29	10,000	10,000
Prepared Food Concessions-Snack	-	34,428	48,335	24,000	82,822	48,000	48,000
Grocery Food Concessions-Snack	-	12,896	28,170	10,000	31,666	15,100	15,100
Banquet Hall Use Fees	1,113	963	326	1,500	1,075	500	500
Other Rent/Use Charges	15,146	17,961	15,612	17,000	20,015	18,000	18,000
Events Revenue	-	9	5	-	-	-	-
Burial Fees	47,140	47,677	54,440	47,000	66,600	49,500	49,500
Cemetery Lots	77,251	91,295	74,013	70,000	115,058	78,700	78,700
Pool Admission Fees	222,586	196,908	158,792	200,000	228,437	140,000	140,000
Swimming Lessons	75,243	78,573	46,194	75,000	87,479	59,200	35,000
Swim Team Revenue	26,492	24,630	16,077	25,000	26,232	2,600	2,600
Onion Days Revenue	69,984	73,313	4,131	50,000	43,157	73,000	73,000
<b>Total</b>	<b>1,330,141</b>	<b>1,476,878</b>	<b>1,255,627</b>	<b>1,404,825</b>	<b>1,612,204</b>	<b>1,247,942</b>	<b>1,218,800</b>
<b>Fines/Fees</b>							
Fines/Court	203,299	206,571	212,781	203,000	235,779	200,000	203,000
Library Fees And Fines	18,593	18,770	15,456	18,000	15,747	13,500	13,500
<b>Total</b>	<b>221,892</b>	<b>225,341</b>	<b>228,237</b>	<b>221,000</b>	<b>251,526</b>	<b>213,500</b>	<b>216,500</b>
<b>Other Revenues</b>							
Sale Of Surplus Property	16,900	171,639	9,048	1,000	643	1,000	1,000
<b>Total</b>	<b>16,900</b>	<b>171,639</b>	<b>9,048</b>	<b>1,000</b>	<b>643</b>	<b>1,000</b>	<b>1,000</b>



Revenues	Actual FY 2018	Actual FY 2019	Actual FY 2020	Approved FY 2021	Projected FY 2021	Requested FY 2022	Proposed FY 2022
<b>Misc. Revenue</b>							
Interest Earnings	137,099	267,389	287,977	70,000	102,705	90,000	90,000
Moreton Investment Earnings	77,461	107,221	93,221	60,000	43,933	44,000	44,000
Bond Proceeds	227,030	301,730	-	-	-	-	-
Covid-19 Funding	-	-	-	1,458,699	1,458,699	-	-
Sr. Citizens Revenue/Ensure	100	(120)	200	300	(130)	-	-
Sr. Citizens Lunch Revenue	558	120	805	-	176	300	300
Sr. Citizen Annual Membership	660	513	590	500	80	-	-
Sr. Cit Donations - Eldridge	6,000	6,000	6,000	6,000	6,000	-	-
Indirect Services	1,805,448	1,844,874	1,866,353	1,849,995	1,849,995	2,481,695	2,481,695
Donations	10,000	1,570	-	500	35,145	500	500
Donations (Police)	1,202	700	550	-	-	-	-
Library Donations	460	11,800	-	-	550	-	-
Wellness Program Revenue	3,390	2,182	-	-	1,035	-	-
Recreation Donations	4,139	-	-	-	-	-	15,560
Miss Payson Scholarship Donate	-	6,085	-	-	-	-	-
Miss Payson Operating Donation	-	3,928	2,575	4,500	7,270	4,500	4,500
Miscellaneous	54,940	68,634	123,122	49,100	148,172	40,000	40,000
Misc - Promotional Revenue	-	-	-	-	300	-	-
Western Cow boy Night	7,209	4,000	628	4,000	1,440	-	-
Western Heritage Dinner Taxed	-	46	1,387	-	198	6,000	6,000
Western Heritage Non Taxable	-	3,980	2,850	-	(200)	-	-
Viva El Mariachi	3,880	-	3,230	-	970	3,800	3,800
Movies In The Park Donation	-	500	-	-	-	-	-
Econ Dev Committee Donation	4,500	6,570	2,400	-	19,800	-	15,000
Youth Court	525	400	620	500	40	500	500
<b>Total</b>	<b>\$ 2,344,601</b>	<b>\$ 2,638,122</b>	<b>\$ 2,392,508</b>	<b>\$ 3,504,094</b>	<b>\$ 3,676,178</b>	<b>\$ 2,671,295</b>	<b>\$ 2,701,855</b>
<b>Transfers</b>							
Transfer From Utility Tax Fund	-	-	-	-	-	-	-
Transfer From Solid Waste Fund	166,399	185,265	212,670	219,411	219,411	236,323	233,825
Transfer From Elec Fund	1,154,185	1,146,600	1,244,888	1,168,650	1,168,650	1,196,640	1,196,640
Transfer From Water Fund	259,524	301,518	348,560	330,741	330,741	310,500	395,235
Transfer From Sewer Fund	195,982	204,030	268,949	349,065	349,065	324,900	376,020
Transfer From Ambulance Fund	65,340	67,140	74,055	76,500	76,500	81,000	83,048
Transfer From Storm Drain	-	-	-	-	-	63,000	74,700
Transfer From Parc Tax Fund	-	150,000	215,735	183,418	183,418	-	-
Transfers	116,000	-	-	40,200	40,200	-	-
Transfer From Onion Days	150,000	-	-	-	-	-	-
Transfer From Salmon Supper	25,000	46,000	-	-	-	-	-
Beg Gen Fund Approp Fund Bal	-	-	-	2,867,963	-	4,056,153	2,987,009
<b>Total</b>	<b>\$ 2,132,430</b>	<b>\$ 2,100,553</b>	<b>\$ 2,364,857</b>	<b>\$ 5,235,948</b>	<b>\$ 2,367,985</b>	<b>\$ 6,268,516</b>	<b>\$ 5,346,477</b>
<b>Total</b>	<b>\$ 11,691,065</b>	<b>\$ 12,956,136</b>	<b>\$ 13,898,194</b>	<b>\$ 17,037,167</b>	<b>\$ 16,325,870</b>	<b>\$ 21,660,406</b>	<b>\$ 21,079,423</b>



# General Fund Expenditures

## Mayor and Council

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Mayor and Council</b>							
							<b>Department 4100</b>
Payroll Expenses	90,299	88,780	116,579	131,721	111,278	160,545	160,554
Educational/Training Services	3,005	3,626	1,390	3,200	1,576	3,200	3,200
Other Professional Services	29,837	47,500	60,248	75,000	25,100	75,000	75,000
Indirect Services	7,291	8,594	8,958	8,208	8,208	10,118	10,118
Communications/Telephone-Pager	4,645	3,840	3,791	4,700	3,614	4,700	4,700
Mayor'S Economic Development	11,404	21,379	82,249	270,100	198,896	150,750	150,750
Economic Development Committee	395	1,985	742	1,200	-	2,400	2,400
Travel	6,363	5,071	2,913	6,500	3,805	6,500	6,500
General Supplies	413	196	70	400	337	400	400
Subscriptions And Memberships	17,970	18,591	19,035	19,000	18,876	25,785	25,785
Contingency/Sundry/Allowance	37,224	21,696	27,605	30,000	6,888	30,000	30,000
Community Contributions	-	6,361	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$208,846</b>	<b>\$227,619</b>	<b>\$323,580</b>	<b>\$550,029</b>	<b>\$378,578</b>	<b>\$469,398</b>	<b>\$469,407</b>

## Facilities/Building Maintenance

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Facilities/Building Maintenance</b>							
							<b>Department 4110</b>
Payroll Expenses	189,007	181,545	235,126	277,724	244,281	286,923	286,923
Educational/Training Services	-	-	-	600	-	600	600
Other Professional Services	6,933	7,549	6,016	10,000	33,207	35,285	35,300
Repair & Maintenance Service	63,143	52,699	57,293	45,000	32,888	45,000	45,000
Communications/Telephone-Pager	24,249	26,798	37,872	26,700	31,950	30,200	30,200
Advertising/Legal And Nonlegal	-	75	-	-	3,845	-	-
Printing & Binding	-	-	103	40	-	-	-
General Supplies	21,390	24,085	55,994	67,000	83,484	30,100	30,100
Anti-Graffiti Supplies	700	(65)	-	2,500	632	2,500	2,500
Natural Gas/Mountain Fuel	20,417	16,917	20,039	21,000	19,431	21,000	21,000
Gasoline	1,960	3,544	1,826	2,700	2,617	2,700	2,700
Subscriptions And Memberships	-	-	126	400	-	400	400
City Office Upgrade	-	99,963	29,498	-	-	-	-
City Center Bathroom Repair	33,309	-	-	-	-	-	-
City Center Roof Repair	45,204	-	-	80,000	79,347	85,000	85,000
Improvements Other Than Bldg	130,475	9,110	33,983	17,000	-	753,000	215,000
Machinery, Vehicles & Equip	-	-	-	37,000	28,559	500	500
Lease Purchase	3,100	10,100	16,272	17,000	17,000	33,622	33,700
Contingency/Sundry/Allowance	-	210	-	-	-	-	-
Debt Service Interest	-	-	1,028	-	-	-	-
<b>Total Expenditures</b>	<b>\$539,887</b>	<b>\$432,530</b>	<b>\$495,176</b>	<b>\$589,664</b>	<b>\$577,241</b>	<b>\$1,326,830</b>	<b>\$788,923</b>



# Administration

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Administration</b>							
<b>Department 4111</b>							
Payroll Expenses	728,014	756,830	843,099	1,006,523	897,243	1,102,604	1,102,604
City Employee Wellness Program	3,057	502	-	-	-	-	-
Educational/Training Services	3,456	2,186	1,124	6,000	1,300	8,100	8,100
Other Professional Services	44,154	239,067	32,513	90,400	43,322	81,180	81,200
Bank Charges	-	75,034	90,633	71,200	107,957	71,200	71,200
Indirect Services	99,038	116,745	121,684	111,495	111,495	137,452	137,452
Repair & Maintenance Service	570	168	-	-	-	-	-
Ins Other Than Emp Benefits	343,825	344,134	366,589	319,600	367,758	355,000	355,000
Communications/Telephone-Pager	10,723	9,097	9,841	11,000	11,697	11,000	11,000
Advertising/Legal And Nonlegal	1,009	1,071	1,193	1,400	1,639	1,400	1,400
Printing & Binding	161	9,575	42,431	44,000	44,688	45,400	45,400
Travel	823	2,382	244	3,000	550	2,300	2,300
City Utilities	21,911	18,552	21,866	21,000	4,909	21,000	21,000
General Supplies	69,648	43,165	25,473	43,000	25,241	63,200	64,200
Gasoline	191	-	52	600	(147)	600	600
Subscriptions And Memberships	2,839	6,142	3,171	3,500	4,033	2,593	2,593
Promotional	-	-	-	35,000	8,190	31,300	31,300
Improvements Other Than Bldg	(16)	-	-	-	-	-	-
Lease Purchase	-	-	11,000	11,000	11,000	16,700	16,700
Contingency/Sundry/Allow ance	1,382	648	767	1,200	-	1,200	1,200
Penalties/Charges	62,092	14,301	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,392,877</b>	<b>\$1,639,599</b>	<b>\$1,571,681</b>	<b>\$1,779,918</b>	<b>\$1,640,875</b>	<b>\$1,952,229</b>	<b>\$1,953,249</b>

# Planning and Zoning-Development Services

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Planning and Zoning-Development Services</b>							
<b>Department 4112</b>							
Employee Expenses	631,869	430,015	479,536	553,081	511,897	900,491	846,446
Educational/Training Services	1,677	723	1,796	4,500	1,347	6,145	6,200
Other Professional Services	14,802	2,190	60,169	184,400	52,708	89,000	89,000
Recording Fees	-	-	40	200	-	300	300
Technical Services	-	-	-	25,000	30,898	25,000	25,000
Indirect Services	15,646	18,444	19,224	17,614	25,993	21,715	21,715
Repair & Maintenance Service	-	129	-	-	-	-	-
Communications/Telephone-Pager	7,941	5,362	4,080	4,500	5,194	4,500	4,500
Advertising/Legal And Nonlegal	883	1,865	1,530	3,100	540	1,000	1,000
Travel	2,866	1,475	267	3,500	275	6,750	6,800
City Utilities	10,356	9,889	9,240	9,000	6,574	4,500	5,000
General Supplies	3,298	14,045	6,984	6,600	3,568	5,500	5,500
Computer Supplies	-	-	-	-	-	26,900	13,900
Gasoline	1,165	820	1,131	1,100	902	1,800	1,800
Subscriptions And Memberships	1,332	20,376	1,637	6,500	2,472	1,150	1,200
Books	673	956	1,215	1,100	569	3,500	3,500
Machinery, Vehicles & Equip	8,261	-	660	150	5,239	6,000	6,000
Lease Purchase	5,400	5,400	5,068	21,163	13,263	15,693	15,800
Contingency/Sundry/Allow ance	554	577	1,113	1,500	1,022	-	-
Penalties/Charges	-	-	-	-	-	1,500	1,500
<b>Total Expenditures</b>	<b>\$706,723</b>	<b>\$512,266</b>	<b>\$594,022</b>	<b>\$843,008</b>	<b>\$662,461</b>	<b>\$1,121,444</b>	<b>\$1,055,161</b>





## Legal

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Legal</b>							
<b>Department 4120</b>							
Payroll Expenses	358,583	375,030	394,059	423,358	358,808	440,724	440,724
Educational/Training Services	941	915	525	1,500	600	1,570	1,600
Other Professional Services	27,683	22,919	20,624	46,000	20,936	46,000	60,000
Communications/Telephone-Pager	1,200	2,300	2,090	2,200	2,645	2,200	2,200
Travel	618	1,981	1,108	2,000	2,261	3,355	3,400
General Supplies	1,044	296	3,679	400	86	400	900
Gasoline	264	145	215	-	24	300	300
Subscriptions And Memberships	3,379	7,937	3,557	10,000	5,963	12,990	13,000
Books	1,436	549	514	-	569	-	-
<b>Total Expenditures</b>	<b>\$395,148</b>	<b>\$412,072</b>	<b>\$426,371</b>	<b>\$485,458</b>	<b>\$391,892</b>	<b>\$507,539</b>	<b>\$522,124</b>

## Justice Court

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Justice Court</b>							
<b>Department 4121</b>							
Payroll Expenses	194,022	201,884	211,872	238,604	223,995	282,812	282,812
Official/Admin Services	2,372	1,879	1,749	2,100	2,096	2,100	2,100
Educational/Training Services	538	170	175	600	-	600	600
Other Professional Services	505	105	375	400	314	400	400
Indirect Services	10,403	12,264	12,782	11,712	11,712	14,439	14,439
Communications/Telephone-Pager	1,530	1,260	1,187	1,600	1,400	1,600	1,600
Advertising/Legal And Nonlegal	-	35	-	-	-	-	-
Travel	1,370	1,058	435	2,400	-	2,400	2,400
General Supplies	1,642	1,177	1,119	1,500	543	1,500	1,500
Computer Supplies	-	-	-	-	573	10,000	10,000
Subscriptions And Memberships	25	75	25	100	57	100	100
Books	476	538	519	600	23	600	600
<b>Total Expenditures</b>	<b>\$212,883</b>	<b>\$220,445</b>	<b>\$230,238</b>	<b>\$259,616</b>	<b>\$240,713</b>	<b>\$316,551</b>	<b>\$316,551</b>

## Communities that Care

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Communities that Care</b>							
<b>Department 4122</b>							
Employee Expenses	45,430	67,395	36,461	42,385	39,703	47,758	47,758
Educational/Training Services	2,278	539	-	-	-	-	-
Training - Parenting Program	7,466	6,602	-	-	-	-	-
Capacity Building	2,199	2,795	5,713	6,360	237	6,400	6,400
Samsha	110	-	600	-	-	-	-
Other Professional Services	100	-	-	-	-	-	-
Communications/Telephone-Pager	-	634	565	600	873	1,200	1,200
Travel	2,073	6,635	-	-	-	-	-
General Supplies	107	2,006	27	-	7	-	-
Youth Court	-	906	208	1,000	86	600	600
Gasoline	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$59,763</b>	<b>\$87,512</b>	<b>\$43,574</b>	<b>\$50,345</b>	<b>\$40,906</b>	<b>\$55,958</b>	<b>\$55,958</b>



## Police

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Police</b> <span style="float: right;"><b>Department 4211</b></span>							
Payroll expenses	2,034,719	2,145,478	2,525,232	3,042,659	2,742,929	3,110,994	3,134,994
Educational/Training Services	11,936	13,720	15,385	16,300	13,103	16,300	16,300
Other Professional Services	13,541	14,367	16,430	32,400	23,800	27,000	27,000
Drug Task Force	9,986	10,010	9,826	11,000	6,937	11,743	11,743
Fire Arms	7,218	7,565	12,070	7,000	3,797	7,000	7,000
Taser	-	4,052	6,096	6,000	5,543	6,000	6,000
Technical Services	-	-	408	-	-	51,468	51,500
Indirect Services	108,393	119,331	129,906	122,328	122,328	144,623	144,623
Repair & Maintenance Services	3,569	1,805	4,938	10,800	4,075	8,000	8,000
Communications/Telephone-Pager	190,300	136,956	144,696	208,000	139,904	218,000	218,000
Advertising/Legal And Nonlegal	617	63	-	300	9,167	-	-
Travel	6,129	7,982	9,781	12,000	-	12,000	12,000
City Utilities	10,491	10,152	9,833	9,900	30,053	25,601	25,600
K-9 Supplies	2,636	3,699	1,131	1,700	646	1,700	1,700
General Supplies	13,534	23,345	31,438	13,000	12,547	13,000	14,500
Computer Supplies	-	-	755	-	-	-	-
Gasoline	48,378	47,047	45,453	47,000	49,407	59,585	59,600
Subscriptions And Memberships	1,080	1,085	654	1,800	1,626	7,800	7,800
Improvements Other Than Bldg	8,220	24,402	18,747	13,000	5,318	13,000	13,000
	-	-	-	-	-	25,000	25,000
Machinery, Vehicles & Equip	30,647	-	21,968	56,800	23,856	31,800	31,800
	-	-	-	-	-	176,900	176,900
Lease Purchase	140,849	129,055	168,228	172,900	152,904	-	-
Contingency/Sundry/Allowance	1,571	1,387	2,097	2,000	1,366	2,102	2,100
<b>Total Expenditures</b>	<b>\$2,643,814</b>	<b>\$2,701,501</b>	<b>\$3,175,072</b>	<b>\$3,786,887</b>	<b>\$3,349,306</b>	<b>\$3,969,616</b>	<b>\$3,995,160</b>

## Victim's Advocate

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Victim's Advocate</b> <span style="float: right;"><b>Department 4212</b></span>							
Payroll Expenses	75,998	84,372	78,674	93,319	91,733	95,923	95,923
Educational/Training Services	2,271	8,419	160	3,200	-	-	-
Communications/Telephone-Pager	1,230	1,140	596	1,800	784	1,800	1,800
Travel	-	-	4,125	1,000	550	-	-
General Supplies	405	2,352	581	5,500	6,409	500	500
Supplies/Computer	-	988	-	1,000	1,089	-	-
Subscriptions And Memberships	-	-	1,500	-	-	3,000	3,000
<b>Total Expenditures</b>	<b>\$79,904</b>	<b>\$97,271</b>	<b>\$85,636</b>	<b>\$105,819</b>	<b>\$100,565</b>	<b>\$101,223</b>	<b>\$101,223</b>

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## Fire

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Fire</b> <span style="float: right;"><b>Department 4221</b></span>							
Payroll Expenses	251,071	333,379	233,289	281,633	233,241	394,523	324,086
Educational/Training Services	2,855	2,515	1,153	5,400	2,628	21,600	21,600
Other Professional Services	3,393	1,725	2,117	21,600	3,235	5,000	5,000
Disaster Preparedness	4,947	1,000	241	5,000	-	-	-
Indirect Services	18,759	22,113	23,049	21,119	21,119	26,035	26,035
Repair & Maintenance Service	6,835	12,199	12,819	11,000	26,984	11,000	11,000
Communications/Telephone-Pager	26,352	25,702	33,086	29,000	21,578	29,000	29,000
Advertising/Legal And Nonlegal	-	-	-	300	-	300	300
Travel	8,313	9,781	6,755	10,000	1,782	10,000	10,000
City Utilities	5,993	5,821	5,299	5,400	6,029	-	-
General Supplies	19,905	33,053	19,564	20,200	14,771	20,200	21,200
Natural Gas/Mountain Fuel	3,413	2,974	3,590	3,500	2,147	3,500	3,500
Gasoline	5,706	5,229	5,352	5,000	3,892	5,000	5,000
Subscriptions And Memberships	2,825	2,509	3,030	3,000	5,287	4,223	4,300
Books	-	2,400	184	1,000	-	1,000	1,000
Machinery, Vehicles & Equip	5,971	-	10,291	439,278	7,495	588,036	555,790
Vehicles	-	-	-	8,500	-	25,322	25,322
Lease Purchase	91,745	91,745	8,600	45,600	8,600	-	-
Contingency/Sundry/Allow ance	2,021	3,357	2,825	3,700	2,095	3,700	3,700
<b>Total Expenditures</b>	<b>\$460,104</b>	<b>\$555,502</b>	<b>\$371,244</b>	<b>\$920,230</b>	<b>\$360,883</b>	<b>\$1,148,439</b>	<b>\$1,046,833</b>

## Animal Control

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Animal Control</b> <span style="float: right;"><b>Department 4222</b></span>							
Payroll Expenses	75,087	80,016	86,275	92,726	91,270	98,798	98,798
Educational/Training Services	250	625	-	500	550	700	700
Other Professional Services	22,736	27,571	52,154	61,900	54,765	73,000	73,000
Repair & Maintenance Service	-	-	-	800	-	-	-
Communications/Telephone-Pager	(30)	-	-	-	-	-	-
Travel	403	403	824	800	683	800	800
General Supplies	60	80	-	900	-	850	900
Machinery, Vehicles & Equip	897	387	-	1,000	-	1,000	1,000
<b>Total Expenditures</b>	<b>\$99,403</b>	<b>\$109,082</b>	<b>\$139,253</b>	<b>\$158,626</b>	<b>\$147,268</b>	<b>\$175,148</b>	<b>\$175,198</b>

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## Streets

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Streets Department 4311</b>							
Payroll Expenses	233,467	199,002	192,572	305,196	189,990	328,190	328,190
Other Professional Services	80	86	2,415	-	953	-	-
Indirect Services	60,673	59,241	59,050	58,166	58,166	64,097	64,097
Repair & Maintenance Service	44,206	41,695	21,822	58,800	5,161	60,000	60,000
Sidewalk Repair	25,000	-	13,108	50,000	44,142	100,000	50,000
Communications/Telephone-Pager	2,520	2,340	1,991	2,600	2,022	-	-
Advertising	75	-	-	-	-	-	-
Travel	-	-	-	300	-	-	-
City Utilities	4,148	7,468	8,782	8,800	8,171	8,180	8,200
General Supplies	29,450	84,681	81,514	85,000	34,107	40,000	41,000
Natural Gas/Mountain Fuel	-	-	-	1,000	1,654	1,000	1,000
Gasoline	26,438	33,928	22,363	33,000	14,812	35,000	35,000
Cemetery Road Construction	208,586	-	-	-	-	-	-
Forebay Parking Lot	-	-	-	340,000	230,777	50,000	50,000
Improvements Other Than Bldg	6,700	-	-	6,700	-	3,430,918	3,431,000
Machinery, Vehicles & Equip	4,448	-	-	-	-	-	-
Lease Purchase	86,343	252,256	44,492	25,537	41,577	58,393	58,392
Debt Service - Interest	-	-	996	-	-	-	-
<b>Total Expenditures</b>	<b>\$732,134</b>	<b>\$680,697</b>	<b>\$449,105</b>	<b>\$975,099</b>	<b>\$631,532</b>	<b>\$4,175,778</b>	<b>\$4,126,879</b>

## Engineering

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Engineering Department 4321</b>							
Payroll Expenses	-	397,323	312,870	299,436	289,575	432,562	327,362
Educational/Training Services	-	783	755	1,000	300	3,750	3,800
Other Professional Services	-	11,280	13,200	84,600	49,706	76,500	76,500
Repair And Maintenance	-	3,000	3,859	4,000	3,763	4,000	4,000
Communications/Telephone-Pager	-	2,812	2,987	3,600	3,165	4,000	3,600
Advertising	-	-	42	-	-	-	-
Travel	-	819	341	1,300	883	5,250	5,300
General Supplies	-	3,538	2,349	4,600	3,557	5,200	5,200
Gasoline	-	-	-	-	-	1,500	1,500
Subscriptions And Memberships	-	482	812	400	397	625	700
Books	-	-	200	500	-	500	500
Machinery, Vehicles & Equip	-	-	-	-	-	7,830	7,830
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$420,037</b>	<b>\$337,415</b>	<b>\$399,436</b>	<b>\$351,346</b>	<b>\$541,717</b>	<b>\$436,292</b>

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# Parks

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Parks Department 4511</b>							
Payroll Expenses	345,592	332,137	314,607	333,333	318,262	364,825	364,825
Educational/Training Services	20	70	615	1,000	80	1,000	1,000
Other Professional Services	380	11,040	15,171	-	-	-	-
Indirect Services	18,960	18,513	18,453	18,177	18,177	20,030	20,030
Repair & Maintenance Services	3,893	11,883	6,680	10,700	8,903	10,700	10,700
Communications/Telephone-Pager	1,800	2,200	1,926	2,800	2,113	2,800	2,800
Advertising/Legal And Nonlegal	-	-	-	100	-	100	100
Travel	-	124	475	800	-	800	800
City Utilities	34,826	39,354	34,161	35,000	38,264	35,000	35,000
General Supplies	13,929	22,612	17,202	13,000	16,007	33,000	34,000
Supplies/Computer	-	-	-	3,000	-	3,000	3,000
Natural Gas/Mountain Fuel	-	-	44	-	-	-	-
Electricity	460	427	426	800	409	800	800
Gasoline	5,328	4,152	4,531	4,200	6,348	4,200	4,200
Subscriptions And Memberships	-	-	-	200	-	200	200
Pavilion At Memorial Park	47,131	-	-	-	-	-	-
Memorial Park Upgrade	-	630,392	59,345	-	-	-	-
Memorial Park Bathroom Upgrade	-	20,000	-	-	-	-	-
Playground Covers	-	-	30,435	-	-	-	-
Payson Main Street	-	-	-	-	-	5,000	5,000
Improvements Other Than Bldg	3,905	-	(1,805)	63,000	62,510	8,000	8,000
Machinery, Vehicles & Equip	12,100	14,018	-	5,300	2,421	5,000	5,000
Lease Purchase	79,761	56,787	27,258	35,200	24,363	43,500	43,500
Debt Service - Interest	-	-	992	-	-	-	-
<b>Total Expenditures</b>	<b>\$568,085</b>	<b>\$1,163,709</b>	<b>\$530,516</b>	<b>\$526,610</b>	<b>\$497,857</b>	<b>\$537,955</b>	<b>\$538,955</b>

# Swimming Pool

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Swimming Pool Department 4521</b>							
Payroll Expenses	255,909	255,581	229,575	324,091	222,286	369,056	369,056
Training	445	380	545	700	(11)	750	800
Over/Under	89	263	(38)	-	(486)	-	-
Repair And Maintenance Service	13,762	42,287	20,115	20,000	15,443	22,000	22,000
Communications/Telephone-Pager	1,110	720	396	1,300	107	1,200	1,200
Travel	-	-	-	-	-	300	300
City Utilities	58,204	53,571	67,771	59,000	33,474	65,000	65,000
Swim Team Supplies	8,113	6,244	167	8,200	3,158	4,000	4,000
Supplies	41,825	54,211	54,430	43,200	42,500	48,000	48,000
Natural Gas/Mountain Fuel	29,998	25,788	17,827	35,000	17,407	28,000	28,000
Improvements	-	137,915	11	-	-	-	-
Improvements (Reimb By Bonds)	-	-	-	-	-	122,000	78,000
Principal Payments	420,828	371,285	344,373	349,889	349,821	362,200	362,200
Bond Interest Payments	-	-	45,896	40,150	-	28,300	28,300
Agent Fees	-	-	-	1,460	1,248	1,500	1,500
<b>Total Expenditures</b>	<b>\$830,283</b>	<b>\$948,245</b>	<b>\$781,068</b>	<b>\$882,990</b>	<b>\$684,947</b>	<b>\$1,052,306</b>	<b>\$1,008,356</b>



## City Grounds-Mowing

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>City Grounds-Mowing</b>							
							<b>Department 4551</b>
Payroll Expenses	141,822	143,511	147,468	149,779	127,576	170,955	172,705
Educational/Training Services	20	-	-	100	-	-	-
Old Account-Do Not Use	-	-	-	-	9,486	5,000	5,000
Old Account-Do Not Use	-	-	-	-	1,221	1,500	1,500
Repair & Maintenance Services	5,576	3,770	7,453	5,600	-	-	-
Communications/Telephone-Pager	513	539	422	1,200	-	-	-
General Supplies	30,368	29,033	1,577	35,000	11,624	35,000	35,000
Gasoline	5,838	6,641	5,475	6,600	1,812	8,000	8,000
Lease Purchase	43,909	19,400	18,305	44,800	44,790	11,126	36,000
Debt Service Interest	-	-	1,595	-	-	-	-
<b>Total Expenditures</b>	<b>\$228,046</b>	<b>\$202,894</b>	<b>\$182,295</b>	<b>\$243,079</b>	<b>\$196,509</b>	<b>\$231,581</b>	<b>\$258,205</b>

## Recreation

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Recreation</b>							
							<b>Department 4561</b>
Employee Benefits	340,657	342,077	411,570	477,524	444,520	519,697	519,697
Educational/Training Services	480	400	570	600	-	-	-
Professional Serv - Equestrian	79	-	-	-	-	-	-
Bank Charges	29,374	30,368	37,155	38,000	25,977	-	38,000
Indirect Services	34,313	38,146	39,254	36,728	36,728	43,851	43,851
Over/Under	11	534	(9)	-	(76)	-	-
Repair & Maintenance Services	9,653	5,999	8,718	10,200	4,075	10,200	10,200
Communications/Telephone-Pager	1,967	2,662	3,276	3,100	3,172	3,700	3,700
Advertising/Legal And Nonlegal	-	324	-	-	-	-	-
Travel	-	608	680	800	-	750	800
City Utilities	48,979	41,688	40,188	49,000	33,352	34,300	34,300
General Supplies	6,146	7,122	6,373	6,000	7,134	6,000	7,000
Computer Supplies	-	-	-	-	18	1,000	1,000
Natural Gas/Mountain Fuel	604	861	1,567	1,000	1,195	2,000	2,000
Gasoline	1,154	2,314	2,535	2,400	1,744	2,400	2,400
Subscriptions And Memberships	250	1,052	249	300	435	350	400
Improvements Other Than Bldg	11,215	10,400	-	-	24	-	-
Machinery, Vehicles & Equip	-	-	-	-	-	29,362	44,922
Lease Purchase	37,154	99,930	8,451	16,900	16,863	28,488	20,700
Debt Service - Interest	-	-	549	-	-	-	-
<b>Total Expenditures</b>	<b>\$522,036</b>	<b>\$584,485</b>	<b>\$561,126</b>	<b>\$642,552</b>	<b>\$575,161</b>	<b>\$682,098</b>	<b>\$728,970</b>

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## Youth Sports

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Youth Sports</b> <span style="float: right;"><b>Department 4562</b></span>							
Payroll Expenses	20,020	26,009	31,820	2,253	62,355	14,407	14,407
Educational/Training Services	-	-	141	-	-	-	-
Other Professional Services	3,975	540	-	-	872	-	-
Professional Service/Baseball	13,612	21,028	9,909	31,700	11,989	24,000	24,000
Professional Service/Soccer	4,163	3,435	2,926	6,200	1,444	6,000	6,000
Professional Service/Jr Jazz B	17,880	24,594	17,565	17,500	13,910	15,200	15,200
Professional Service/Skiing	-	2,064	488	1,000	-	-	-
Professional Service/Football	10,555	7,474	12,135	17,500	16,221	3,000	3,000
Professional Service/Wrestling	2,534	2,582	2,813	2,100	1,695	2,000	2,000
Professional Service/Track	1,000	2,235	-	2,600	-	2,400	2,400
Professional Service/Volleyball	1,621	3,153	1,417	1,500	372	2,000	2,000
Professional Service/Misc	129,718	133,147	87,567	138,700	69,074	103,000	103,000
Repair And Maintenance Service	-	-	10	-	534	-	-
Travel	-	-	83	-	-	-	-
Supplies/Baseball	28,801	27,058	23,485	35,500	23,950	34,000	34,000
Supplies/Soccer	12,453	12,954	7,741	19,900	17,837	17,000	17,000
Supplies/Jr Jazz Basketball	6,169	6,852	7,374	7,400	3,435	4,800	4,800
Supplies/Skiing	6,941	40	6,680	10,200	7,392	9,000	9,000
Supplies/Football	17,327	9,167	10,845	16,000	12,023	29,500	29,500
Supplies/Wrestling	721	1,974	754	1,200	-	1,200	1,200
Supplies/Track	821	1,511	-	3,500	826	3,500	3,500
Supplies/Volleyball	1,260	1,383	1,771	2,000	1,656	3,000	3,000
Supplies/Misc.	88,539	79,627	72,637	106,200	60,594	84,100	84,100
General Supplies	382	207	59	-	419	-	-
Lease Purchase	13,000	13,000	11,845	13,000	13,000	11,827	11,900
Debt Service - Interest	-	-	1,155	-	-	-	-
<b>Total Expenditures</b>	<b>\$381,492</b>	<b>\$380,034</b>	<b>\$311,220</b>	<b>\$435,953</b>	<b>\$319,598</b>	<b>\$369,934</b>	<b>\$370,007</b>

## Adult Sports

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Adult Sports</b> <span style="float: right;"><b>Department 4563</b></span>							
Payroll Expenses	2,331	1,514	2,024	360	3,650	1,336	1,336
Other Professional Services	75	240	-	-	210	16,200	16,200
Professional Service/Mens Soft	14,794	20,464	11,949	21,300	13,304	-	-
Professional Service/Womens So	3,868	114	-	2,600	-	-	-
Professional Service/Basketbal	3,018	2,376	3,496	3,500	2,388	3,500	3,500
Professional Service/Volleybal	9,684	5,016	5,488	9,300	5,351	6,600	6,600
Professional Service/Road Race	360	-	-	1,600	-	-	-
Supplies/Mens Softball	6,464	8,882	3,170	12,500	4,809	10,000	10,000
Supplies/Womens Softball	1,763	238	-	1,400	-	-	-
Supplies/Basketball	95	676	300	500	-	500	500
Supplies/Volleyball	1,871	3,229	1,260	4,500	1,993	6,000	6,000
Supplies/Road Races	4,581	4,191	5,872	5,600	4,082	6,600	6,600
Supplies/Track	-	2,084	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$48,904</b>	<b>\$49,024</b>	<b>\$33,559</b>	<b>\$63,160</b>	<b>\$35,847</b>	<b>\$50,736</b>	<b>\$50,736</b>

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## Snack Shack

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Snack Shack</b>							
<b>Department 4564</b>							
Employee Expenses	31,384	31,035	27,490	44,511	31,528	52,092	52,092
Utility Services	-	-	484	-	-	-	-
Repair And Maintenance Service	1,046	1,605	996	2,800	1,821	4,000	4,000
Communications/Telephone-Pager	510	420	396	500	262	500	500
Advertising/Legal And Nonlegal	-	-	-	100	-	-	-
Supplies/Mens Softball	17	1,486	123	-	-	-	-
Supplies/Volleyball	398	-	150	-	-	-	-
General Supplies (Baseball)	37,020	37,405	30,268	40,000	38,757	40,000	40,000
Energy	-	-	492	-	-	-	-
Subscriptions And Memberships	-	-	100	-	-	-	-
<b>Total Expenditures</b>	<b>\$70,375</b>	<b>\$71,951</b>	<b>\$60,499</b>	<b>\$87,911</b>	<b>\$72,401</b>	<b>\$99,792</b>	<b>\$99,792</b>

## Library

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Library</b>							
<b>Department 4581</b>							
Payroll Expenses	286,644	305,487	321,681	341,228	320,218	490,793	463,341
Educational/Training Services	499	506	233	800	478	800	800
Other Professional Services	6,873	6,372	7,683	7,000	5,584	7,000	7,000
Indirect Services	38,542	45,433	47,355	43,390	43,390	53,491	53,491
Repair & Maintenance Service	2,260	2,584	5,280	2,600	276	2,600	2,600
Communications/Telephone-Pager	1,020	840	791	1,100	524	1,100	1,100
Travel	883	895	583	35	33	1,200	1,200
City Utilities	8,389	7,744	7,672	8,000	7,156	9,000	9,000
General Supplies	9,911	10,427	10,837	10,900	10,006	11,500	13,000
Natural Gas/Mountain Fuel	2,303	2,343	2,892	2,500	2,131	2,500	2,500
Subscriptions And Memberships	223	204	146	2,500	4,750	5,500	5,500
Books	16,414	13,351	12,470	13,000	10,503	13,000	13,000
Periodicals	2,671	2,714	2,090	2,700	2,219	2,700	2,700
Video/Audio	8,396	5,998	6,220	6,000	4,844	6,000	6,000
Jr. Books	16,570	13,619	13,280	13,000	12,232	13,000	13,000
Library Programs	3,002	3,002	5,840	6,000	5,049	6,000	6,000
Young Adult Books	-	9,103	9,196	8,500	4,825	9,000	9,000
Improvements Other Than Bldg	-	49,883	-	-	-	-	-
Library Grant Expenditure	6,747	24,201	36,357	6,400	6,343	15,400	15,400
Machinery, Vehicles & Equip	1,587	-	-	-	432	500	500
Equipment	-	-	-	21,165	21,138	-	-
<b>Total Expenditures</b>	<b>\$412,934</b>	<b>\$504,706</b>	<b>\$490,606</b>	<b>\$496,818</b>	<b>\$462,131</b>	<b>\$651,084</b>	<b>\$625,132</b>

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# Cemetery

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Cemetery</b> <span style="float: right;"><b>Department 4591</b></span>							
Payroll Expenses	213,121	253,097	247,692	242,937	232,343	259,616	252,014
Educational/Training Services	-	35	470	400	300	400	400
Other Professional Services	2,225	1,270	1,720	3,000	2,860	34,000	6,000
Indirect Services	18,960	18,513	18,453	18,177	18,177	20,030	20,030
Repair And Maintenance Service	3,853	7,179	13,946	13,700	4,028	20,800	20,800
Communications/Telephone-Pager	2,583	2,332	2,213	3,200	2,392	3,900	3,900
Travel	-	-	313	700	-	680	680
City Services	9,679	14,797	13,277	10,000	11,909	10,000	10,000
General Supplies	1,274	2,354	1,579	2,600	1,680	5,740	5,740
Natural Gas/Mountain Fuel	1,820	1,959	1,568	2,500	2,138	2,500	2,500
Gasoline	5,066	5,681	4,609	5,700	4,411	6,200	6,200
Subscriptions And Memberships	-	-	-	200	-	150	150
Improvements Other Than Bldg	2,347	-	-	24,900	17,387	28,500	28,500
Machinery, Vehicles, And Equip	-	-	-	21,750	21,750	-	6,500
Leases	12,198	16,900	24,030	20,400	20,363	116,471	46,500
Debt Service Interest	-	-	845	-	-	-	-
<b>Total Expenditures</b>	<b>\$273,126</b>	<b>\$324,117</b>	<b>\$330,715</b>	<b>\$370,164</b>	<b>\$339,738</b>	<b>\$508,987</b>	<b>\$409,914</b>

# Events

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Events</b> <span style="float: right;"><b>Department 4600</b></span>							
Payroll Expenses	68,325	71,191	72,719	89,073	76,873	89,011	89,011
Educational/Training Services	-	-	-	-	-	600	600
Communications/Telephone-Pager	601	600	600	600	704	600	600
Advertising/Legal And Nonlegal	413	346	688	1,500	100	1,500	1,500
General Supplies	87	26	40	200	(5)	200	200
Float	-	14,500	100	-	-	4,500	4,500
Tour Of Utah	2,095	13,041	-	-	-	-	-
Payson City Band	5,710	5,456	6,276	5,800	3,851	200	5,800
Scottish Festival	-	-	-	100	-	200	400
Community Contributions	1,127	1,080	575	1,000	21	-	-
Civic/Cltural/Beautification	-	50	-	-	-	-	-
Onion Days	30,034	30,603	35,185	36,000	31,360	36,000	43,500
Miss Payson Pagent	5,000	8,022	3,599	6,500	844	7,200	7,200
Fire Works	12,000	12,000	12,000	12,000	18,000	15,000	15,000
Chamber (Economic Development)	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Western Heritage Night	7,915	5,421	8,239	7,500	2,964	3,800	3,800
Viva El Mariachi	3,047	-	-	3,800	3,733	3,800	3,800
Miss Payson Scholarship	-	450	5,438	7,000	4,100	7,000	7,000
<b>Total Expenditures</b>	<b>\$148,354</b>	<b>\$174,786</b>	<b>\$157,459</b>	<b>\$183,073</b>	<b>\$154,545</b>	<b>\$181,611</b>	<b>\$194,911</b>

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# COVID 19

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>COVID 19</b>							
							<b>Department 4610</b>
Professional Services	-	-	-	-	164	-	-
Repair & Maintenance Services	-	-	-	-	15,589	-	-
Advertising/Legal And Nonlegal	-	-	-	-	420	-	-
General Supplies	-	-	-	1,458,699	307,755	911,000	960,600
Business Stimulus Program	-	-	-	-	161,020	-	-
Improvements Other Than Bldg	-	-	-	-	11,172	-	-
Machinery, Vehicles & Equip	-	-	-	-	2,013	-	-
	\$ -	\$ -	\$ -	\$ 1,458,699	\$ 498,133	\$ 911,000	\$ 960,600

# Senior Citizens

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Senior Citizens</b>							
							<b>Department 4610</b>
Payroll Expenses	95,076	96,858	97,569	129,916	87,265	159,058	161,258
Professional Services	255	255	25	300	-	-	-
Indirect Services	8,356	9,850	10,266	9,407	9,407	11,596	11,596
Communications/Telephone-Pager	509	419	396	500	580	600	600
City Utilities	10,356	9,889	9,973	10,400	5,191	10,400	10,400
General Supplies	1,960	2,799	2,705	3,000	1,243	15,000	15,000
Gasoline	1,075	601	731	1,200	83	1,200	1,200
Subscriptions And Memberships	117	117	383	300	25	-	-
Improvements Other Than Bldg	-	-	-	-	-	400	400
Improvements (Eldridge Grant)	1,852	9,595	6,689	12,000	210	1,200	1,200
Machinery, Vehicles & Equip	38	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$119,594</b>	<b>\$130,383</b>	<b>\$128,737</b>	<b>\$167,023</b>	<b>\$104,004</b>	<b>\$199,454</b>	<b>\$201,654</b>

# Transfers

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Transfers</b>							
							<b>Department 4800</b>
Bad Debt Expense	2,406	2,010	4,507	-	-	-	-
Transfer To Cap Proj Fund	900,000	1,000,000	-	250,000	250,000	-	-
Transfer to Water	-	-	-	-	-	-	418,500
Transfer To Golf Course	680,830	301,000	328,083	325,000	328,083	325,000	163,733
Transfer To Pct Fund 89	7,000	7,000	7,583	-	7,583	7,000	7,000
<b>Total Expenditures</b>	<b>\$1,590,236</b>	<b>\$1,310,010</b>	<b>\$340,173</b>	<b>\$575,000</b>	<b>\$585,666</b>	<b>\$332,000</b>	<b>\$589,233</b>

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Estimated FY 2021	Requests FY 2022	Proposed FY 2022
<b>Total Expenditures</b>	<b>\$12,724,951</b>	<b>\$13,940,477</b>	<b>\$12,150,340</b>	<b>\$17,052,167</b>	<b>\$13,400,103</b>	<b>\$21,670,406</b>	<b>\$21,079,423</b>



## B&C Road Funds

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Fund 28</b>							
<b>B&amp;C Road Fund Allotment</b>							<b>Fund 28</b>
<b>Revenue</b>							
Class C Road Funds	759,422	808,213	812,097	503,000	946,131	700,000	800,000
Sb 136 Transportation Funds	-	-	298,892	125,000	332,136	250,000	330,000
Sale Of Surplus Property	3,100	-	-	-	-	-	-
Miscellaneous	-	36,370	-	-	-	-	-
Appropriation Of Fund Balance	-	-	-	182,100	-	205,650	-
<b>Total Revenues</b>	<b>\$ 762,522</b>	<b>\$ 844,583</b>	<b>\$ 1,110,989</b>	<b>\$ 810,100</b>	<b>\$ 1,278,267</b>	<b>\$ 1,155,650</b>	<b>\$ 1,130,000</b>
<b>Expenditures</b>							
Payroll Expenses	120,701	125,361	129,225	158,359	131,328	159,246	159,246
Professional Services	-	26	15,350	8,300	4,691	8,300	8,300
Repair And Maintenance Service	180,438	340,433	355,075	350,000	364,920	350,000	350,000
Land	-	-	53,188	-	-	-	-
1000 West 900 South	29,865	-	-	-	-	-	-
400 East 300-600 South	32,093	-	-	-	-	-	-
Cdbg 500 West Utah Avenue	-	-	223,493	32,100	6,600	383,000	-
400 West Utah Ave-100 South	33,995	-	-	-	-	-	-
Blackhawk Overlay	150,000	-	-	-	-	-	-
Utah Avenue Project	-	-	30,212	-	-	-	-
Professional Way Overlay	-	39,991	-	-	-	-	-
American Way Extension	-	-	55,201	-	-	-	-
492 West Utah Ave Trip Hazards	-	-	50,488	-	-	-	-
350 N 800 E Culdesac Reconst	-	-	52,262	-	-	-	-
Edge Mill 100 W To 750 W Ut Av	-	-	78,755	-	-	-	-
Slurry Seal Projects	-	-	-	150,000	200,000	150,000	150,000
Capital Projects	-	36,370	58,320	-	-	-	-
	-	-	-	-	-	30,000	-
Machinery & Equipment	63,673	19,182	65,490	52,400	-	-	-
Lease Purchase	73,698	54,004	43,318	49,000	81,209	75,104	75,104
Debt Service - Interest	-	486	5,682	-	-	-	-
Contribute to fund Balance	-	-	-	-	489,519	-	387,350
<b>Total Expenditures</b>	<b>\$ 684,463</b>	<b>\$ 615,853</b>	<b>\$ 1,216,059</b>	<b>\$ 800,159</b>	<b>\$ 1,278,267</b>	<b>\$ 1,155,650</b>	<b>\$ 1,130,000</b>
<b>Net Profit (Loss)</b>	<b>78,059</b>	<b>228,730</b>	<b>(105,070)</b>	<b>9,941</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Historic

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Historic</b>							<b>Fund 85</b>
<b>Revenues</b>							
Historic Preservation Grant	-	-	-	-	-	-	10,000
Interest	48	75	57	-	11	-	-
<b>Total Revenues</b>	<b>\$ 48</b>	<b>\$ 75</b>	<b>\$ 57</b>	<b>\$ -</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Expenditures</b>							
Improvements other than Building	-	-	-	-	-	-	10,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Net Profit (Loss)</b>	<b>\$ 48</b>	<b>\$ 75</b>	<b>\$ 57</b>	<b>\$ -</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>\$ -</b>



# Peteetneet

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Peteetneet</b> Fund 86							
<b>Revenues</b>							
Peteetneet Rental Revenue	19,557	20,258	16,540	20,000	15,327	15,000	15,000
Peteetneet Donations	185	100	100	-	-	-	-
Peteetneet Christmas Expo	974	1,202	1,125	1,000	835	900	900
Miscellaneous	500	-	-	-	-	-	-
Appropriate Fund Balance				71,277	-	74,673	59,675
<b>Total Revenues</b>	<b>\$ 21,216</b>	<b>\$ 21,560</b>	<b>\$ 17,765</b>	<b>\$ 92,277</b>	<b>\$ 16,162</b>	<b>\$ 90,573</b>	<b>\$ 75,575</b>
<b>Expenditures</b>							
Temporary And Seasonal Employe	13,159	13,853	13,350	13,500	18,316	13,500	13,500
Fica	-	-	-	1,033	-	-	-
Workmen'S Compensation Insuran	215	213	155	144	275	173	175
Repair And Maintenance Service	9,018	(11,701)	9,063	9,000	16,809	37,500	22,500
Communications/Telephone-Pager	2,796	1,876	1,499	2,000	1,408	2,000	2,000
Advertising/Legal And Nonlegal	300	-	-	-	-	-	-
City Utilities	12,839	14,309	13,358	13,900	-	13,900	13,900
General Supplies	893	2,120	365	2,000	-	2,500	2,500
Natural Gas/Mountain Fuel	13,550	18,091	18,478	20,000	14,311	20,000	20,000
Electricity	-	-	-	-	3,780	-	-
Gasoline	1,845	-	-	-	-	-	-
Improvements Other Than Buildi	-	-	-	8,000	22,385	-	-
Peteetneet Antique Expo	-	-	-	-	595	500	500
Contribution To Fund Balance	622	356	587	700	29,333	500	500
<b>Total Expenditures</b>	<b>\$ 55,237</b>	<b>\$ 39,117</b>	<b>\$ 56,855</b>	<b>\$ 70,277</b>	<b>\$ 107,212</b>	<b>\$ 90,573</b>	<b>\$ 75,575</b>
<b>Net Profit (Loss)</b>	<b>\$ (34,021)</b>	<b>\$ (17,557)</b>	<b>\$ (39,090)</b>	<b>\$ 22,000</b>	<b>\$ (91,050)</b>	<b>\$ -</b>	<b>\$ -</b>

# CDBG

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>CDBG</b> Fund 21							
<b>Revenue</b>							
Cdbg Grant	-	-	137,456	137,456	137,456	153,600	153,600
NCE	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 137,456</b>	<b>\$ 137,456</b>	<b>\$ 137,456</b>	<b>\$ 153,600</b>	<b>\$ 153,600</b>
<b>Expenditures</b>							
Transfer To Other Funds	11,646	-	-	-	-	-	-
Improvements Other Than Bldg	-	-	137,500	137,456	137,500	153,600	153,600
Contribution to fund Balance	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 11,646</b>	<b>\$ -</b>	<b>\$ 137,500</b>	<b>\$ 137,456</b>	<b>\$ 137,500</b>	<b>\$ 153,600</b>	<b>\$ 153,600</b>
<b>Net Profit (Loss)</b>	<b>(11,646)</b>	<b>-</b>	<b>(44)</b>	<b>-</b>	<b>(44)</b>	<b>-</b>	<b>-</b>



## Onion Days

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Onion Days</b> Fund 87							
<b>Revenues</b>							
Flow er Show	-	-	535	-	-	-	-
Onion Days Revenue	-	-	33,604	-	-	-	-
Food Booth	-	700	3,350	-	-	-	-
Boutique Booths	-	1,975	3,750	-	-	-	-
Parade	-	170	2,085	-	-	-	-
Sponsorships	-	1,750	826	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 4,595</b>	<b>\$ 44,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>							
General Supplies	-	-	146	-	-	-	-
Transfer To General Fund	150,000	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 146</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Profit (Loss)</b>	<b>\$ (150,000)</b>	<b>\$ 4,595</b>	<b>\$ 44,004</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\*\*Onion Days now operated out of the General fund

## Salmon Supper

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Salmon Supper</b> Fund 88							
<b>Revenues</b>							
Salmon Supper Revenue	80,008	76,158	2,937	76,800	-	-	-
Salmon Supper Dinner	-	2,051	70,826	-	725	-	-
Salmon Supper Non Taxable	-	3,272	77	-	64,360	72,000	72,000
Donations	-	-	-	-	545	-	-
Interest	1,111	937	-	300	-	-	-
Transfer From General Fund	-	-	-	-	64	-	-
<b>Total Revenues</b>	<b>\$ 81,119</b>	<b>\$ 82,418</b>	<b>\$ 73,840</b>	<b>\$ 77,100</b>	<b>\$ 65,694</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>
<b>Expenditures</b>							
Other Professional Services	30	114	-	-	-	-	-
Repair And Maintenance Service	-	-	-	-	223	-	-
Advertising/Legal And Nonlegal	440	318	-	1,000	682	1,000	1,000
General Supplies	63,729	69,471	69,170	69,000	58,229	69,000	69,000
Contingencies/Sundry/Allow ance	-	-	-	-	-	2,000	2,000
Transfer To General Fund	25,000	46,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 89,199</b>	<b>\$ 115,903</b>	<b>\$ 69,170</b>	<b>\$ 70,000</b>	<b>\$ 59,134</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>
<b>Net Profit (Loss)</b>	<b>\$ (8,080)</b>	<b>\$ (33,485)</b>	<b>\$ 4,670</b>	<b>\$ 7,100</b>	<b>\$ 6,560</b>	<b>\$ -</b>	<b>\$ -</b>

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# Payson Community Theater

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Payson Community Theater</b>							Fund 89
<b>Revenues</b>							
Payson Community Theatre Rev	32,205	48,592	30,313	34,000	-	13,300	13,300
Donations	825	1,575	875	1,500	12,000	1,500	1,500
Transfer From General Fund	7,000	7,000	7,583	-	12,000	7,000	7,000
Transfer From Parc Tax	-	20,000	15,000	-	-	-	-
Fund Balance Appropriation	-	-	-	-	-	11,173	11,175
<b>Total Revenues</b>	<b>\$ 40,030</b>	<b>\$ 77,167</b>	<b>\$ 53,771</b>	<b>\$ 35,500</b>	<b>\$ 24,000</b>	<b>\$ 32,973</b>	<b>\$ 32,975</b>
<b>Expenditures</b>							
Payroll	14,167	16,068	16,222	7,712	358	13,673	13,675
Other Professional Services	10,100	23,473	6,625	13,500	2,880	8,000	8,000
Advertising/Legal And Nonlegal	2,362	1,199	1,868	2,000	286	2,300	2,300
General Supplies	7,017	34,923	19,186	11,600	4,143	9,000	9,000
<b>Total Expenditures</b>	<b>\$ 33,646</b>	<b>\$ 75,663</b>	<b>\$ 43,901</b>	<b>\$ 34,812</b>	<b>\$ 7,667</b>	<b>\$ 32,973</b>	<b>\$ 32,975</b>
<b>Net Profit (Loss)</b>	<b>\$ 6,384</b>	<b>\$ 1,504</b>	<b>\$ 9,870</b>	<b>\$ 688</b>	<b>\$ 16,333</b>	<b>\$ -</b>	<b>\$ -</b>

## Requested and Funded-General Fund

	Requested	Funded
<b>Cemetery</b>		
120 Sprinkler heads/Yr.	\$ 4,000	\$ 4,000
L66 CEMETERY MOWER	5,500	5,500
L60 CEMETERY HALF TON	6,600	6,600
L77 Cemetery F150	7,830	7,830
Backhoe/Loader	10,000	10,000
Irrigation Controller Replacement	18,000	18,000
L90 Cemetery 1 ton dump (replace with new 1 ton diesel dump) 409	75,000	75,000
Design/Engineering Building replacement	13,000	
Surveying & Engineering for road and gutter replacement program	15,000	
Grave Maintenance vehicle (Mule)	19,000	
Fence replacement phase 1 1015' @ \$72.00	73,080	

\*\*\*As you look at the Requested and Funded categories of this document, you will notice some yellow-highlighted items and some green high-lighted items.

The yellow-highlighted items are new equipment purchases funded through the revolving loan fund. The green-highlighted items, also funded through the revolving loan fund, but have comparable revenue offsetting the purchase, so they will not need to be funded through a "loan" to the department.

Items with an "L#" indicate that it is funded through the revolving loan fund.



## Requested and Funded-General Fund (Continued)

	Requested	Funded
<b>Development Services</b>		
Houston Traffic Counter	\$ 6,000	\$ 6,000
<b>Facilities</b>		
Library Building Letters	\$ 3,000	\$ 3,000
L78 Facilities F150	6,800	7,000
L59 Facilities HALF TON	6,600	6,600
L73 Facilities HALF TON	7,200	7,200
Facilities Maint.Ford F150 (I73) (replace with F150) 1052In and Out Progra	37,000	37,000
L86 Facilities Maint.2007 Chevy 2500 (Replace with 3/4 ton) 1033 New Vehicle	40,000	40,000
2nd Half of Roof Repair	85,000	85,000
Hvac unit for City Center	750,000	
<b>Fire</b>		
ATV Fire Pack 2 Skeeter	\$ 7,000	\$ -
SUV Lease-Current Lease	8,600	8,600
Utility Truck Lease-Current Lease	16,722	16,722
L83 Self Contained Breathing-Current Revolving Loan	45,600	45,600
Brush Truck	70,000	70,000
Water Tender	429,278	429,278
Polaris Side by Side Rescue	25,310	
Brush Truck	75,000	
Fire Engine	550,000	
<b>Parks</b>		
L67 PARKS SEEDER	\$ 4,000	\$ 4,000
Bobcat Sweeper	5,000	5,000
L51 PARKS 1/2 TON	7,225	7,225
L79 Chev 2500	9,476	9,476
Parks Ford F150 (L51 revolving) replace with new F150 620 (In and Out)	38,000	38,000
L85 Parks 2007 Chevy single cab replace with new F350 single cab) 1034c (New	40,000	40,000
Parks 2007 Chevy Colorado (replace with F150) 1035 (New)	35,000	
<b>Police</b>		
Dash Cameras/Body Cams/Storage	\$ 51,500	\$ 51,500
Radar Replacement	25,000	25,000



## Requested and Funded (Continued)

	Requested	Funded
<b>Streets</b>		
L48 STREETS 1/2 TON	\$ 5,101	\$ 5,101
L49 STREETS F350	5,560	5,560
Backhoe	10,800	10,800
L72 STREETS FLATBED	12,000	12,000
Safety sidewalk program	50,000	50,000
L87 Street F350 (I48) (replace with new F350) 546 (New)	50,000	50,000
Forebay Matching Grant and Funding	50,000	50,000
Main Street Project-Legislature Funded	3,424,218	3,424,218
800 South Main Street to SR 198 mill and overlay	86,000	
Street equipment 10 wheel dump (new 10 wheel dump) 532 (New)	220,000	
<b>B&amp;C</b>		
L53 2018 B&C Plow and Sander	\$ 2,973	\$ 2,973
Lease 2020 Cat Financial Motor Grader B&C Grader (5 Years) (\$215,620)-Current	27,132	27,132
L57 2019 10 Wheeler	45,000	45,000
Slurry Seal	150,000	150,000
Salt Storage Building	30,000	
<b>CDBG</b>		
500 South CDBG project CBDG Funding	\$ 153,600	\$ 153,600
500 South CDBG project- <b>Storm Drain</b> Funding	200,000	200,000
CDBG Grant 500 South Reconstruct <b>B&amp;C</b>	383,000	
Road grant on 500 s from 100 w to 500 w replace <b>culinary</b> main	275,000	
<b>Administration</b>		
L64 Admin Vehicle	\$ 5,500	\$ 5,500
L65 Admin Vehicle	5,500	5,500
Ford Fusion In and Out Program	27,500	27,500
Ford Fusion In and Out Program	27,500	27,500
<b>Development Services</b>		
L80 Dev Services F150	\$ 7,830	\$ 7,830
<b>Grounds</b>		
L54 Grounds Mower	\$ 2,626	\$ 2,626
L61 Grounds Mower	7,000	7,000
L71 Mow Crew Trailer	1,500	1,500





## Requested and Funded (Continued)

	Requested	Funded
<b>Engineering</b>		
L81 Inspector F150	\$ 7,830	\$ 7,830
<b>Swimming Pool</b>		
Pool Gutter and Deck Repair, North leisure pool	\$ 50,000	\$ 50,000
Refurbish Slides	44,000	-
Slide Tower and steps repair	28,000	28,000
<b>Recreation</b>		
Fence Replacement at Ballfields	\$ 20,000	\$ -
L69 Recreation Groomer	3,000	3,000
UTV Snow Tracks for Forebay	4,769	4,769
L52 RECREATION 1/2 TON	6,019	6,019
L82 Recreation F150	7,830	7,830
Snow Grooming Equipment for Forebay	7,630	7,630
Kawasaki Mule ballpark/grooming	16,963	16,963
Rec. Ford F150 (I82) replace with new F150 254 (In and Out)	35,500	35,500
L91 Rec. Ford ranger replace with new F550 253 (New)	36,000	36,000
Hancock Trail-URORG grant, PARC Tax, Park Impact Fees	300,000	300,000
<b>Youth Sports</b>		
L53 GYMNASTICS	\$ 11,826	\$ 11,826

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## *Enterprise Funds*



Big East Reservoir

*The Enterprise Funds include: Water, Waste Water, 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.*



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# Water Fund



	Actual FY 2018	FALSE FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Water Fund</b>							<b>Fund 51</b>
<b>Revenues</b>							
Sale Of Surplus Property	103,250	-	-	-	-	-	-
Culinary Water Sales	2,041,361	2,135,112	2,287,045	2,150,000	2,429,341	2,150,000	2,745,800
Connection Fees	54,660	90,988	156,926	125,900	131,555	110,000	133,000
Press Irrig Connect Fees	21,490	35,970	52,121	39,000	68,909	40,000	71,000
Irrigation Water Sales	1,053,463	1,345,984	1,376,392	1,360,000	1,416,321	1,300,000	1,441,700
Interest Earnings	13,383	31,249	74,862	13,500	2,920	3,000	3,000
State Grants	-	-	-	-	-	743,500	743,500
Developer Contributions	361,417	2,705,011	1,555,412	-	-	-	-
Water Used By Other Department	71,303	88,153	77,870	60,000	79,843	77,000	82,000
Miscellaneous	3,050	3,600	3,840	7,900	16,519	10,000	18,000
Transfer From Utility Tax	-	-	-	-	-	-	418,500
Appropriation Of Fund Balance	-	-	-	1,384,743	-	-	1,082,214
Proceeds From Borrowing	-	-	-	3,000,000	5,871	6,171,469	1,487,515
<b>Total Revenues</b>	<b>\$4,018,377</b>	<b>\$6,438,669</b>	<b>\$5,584,468</b>	<b>\$8,141,043</b>	<b>\$4,151,279</b>	<b>\$10,604,969</b>	<b>\$8,226,229</b>

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## Water Fund (Continued)

Expenditures							
Payroll Expenses	442,947	404,936	483,207	603,770	636,710	846,449	782,049
Educational/Training Services	3,105	2,236	1,295	3,000	6,413	4,300	4,300
Other Professional Services	61,964	87,025	237,487	75,000	59,649	83,350	83,400
Indirect Services	347,321	368,582	403,270	434,288	434,288	552,395	552,395
Repair And Maintenance	101,768	215,887	177,659	170,000	121,673	325,000	325,000
Communications/Telephone-Pager	5,701	5,290	8,302	10,300	7,707	10,300	10,300
Advertising/Legal And Nonlegal	-	483	-	500	-	500	500
Travel	3,627	1,971	5,085	4,500	764	6,500	6,500
City Utilities	105,807	127,736	134,840	125,000	143,229	170,000	170,000
General Supplies	52,527	44,270	56,892	63,900	28,247	84,873	81,400
Natural Gas/Mountain Fuel	4,507	4,015	4,528	7,000	5,204	7,000	7,000
Electricity	14,778	14,134	6,610	15,000	4,196	15,000	15,000
Gasoline	11,314	12,872	14,067	12,000	10,320	12,500	12,500
Subscriptions And Memberships	13,584	13,764	14,337	14,000	19,655	14,676	14,700
Water Assessments	280,531	377,612	415,719	408,700	408,700	423,167	423,200
Equipment Maintenance	14,890	20,673	28,436	50,000	31,080	40,000	40,000
Development Upsizing Expenses	-	-	-	145,300	-	145,300	-
PI Meters	-	-	-	3,000,000	289,981	1,750,000	1,750,000
Replace Erts	-	-	120,596	280,900	216,483	421,214	140,400
Irrigation Low Zone Addtl 24"	-	-	169	-	-	-	-
Ew p--Funding Emergency Floodin	-	-	69	238,000	-	238,000	-
Revolving Loan Lease	-	-	-	250,000	-	-	-
Improvements Other Than Bldg	-	-	-	-	-	2,942,250	1,542,250
Machinery, Vehicles & Equip	9,900	-	41,314	-	-	-	-
Vehicles	-	-	-	9,900	-	110,667	91,900
Capital Lease	-	-	-	-	-	91,900	-
Capital Lease Interest	-	-	-	-	-	7,900	7,900
Lease Purchase	-	477	-	30,116	-	11,816	11,900
Interest Expense	212,849	206,293	100,467	341,328	-	-	-
Principal Payments	(66,500)	(79,500)	(73,000)	899,000	899,000	909,000	909,000
Interest Expense	-	-	112,450	-	341,328	235,400	235,400
Agent Fees	-	94,528	42,635	94,800	-	90,000	90,000
Depreciation Expense	468,811	516,273	615,461	520,000	520,000	520,000	520,000
Bad Debt Expense	6,742	6,837	6,821	4,000	-	-	4,000
Transfer To General Fund	259,524	301,518	348,560	330,741	330,741	310,500	395,235
Contribution to Fund Balance	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,355,697</b>	<b>\$ 2,747,912</b>	<b>\$ 3,307,276</b>	<b>\$ 8,141,043</b>	<b>\$ 4,515,368</b>	<b>\$ 10,604,957</b>	<b>\$ 8,226,229</b>
<b>Net Profit (Loss)</b>	<b>\$ 1,662,680</b>	<b>\$ 3,690,757</b>	<b>\$ 2,277,192</b>	<b>\$ -</b>	<b>\$ (364,089)</b>	<b>\$ -</b>	<b>\$ -</b>

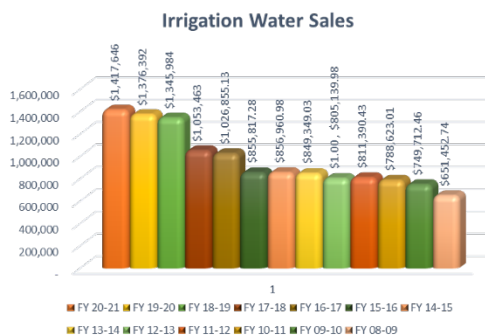
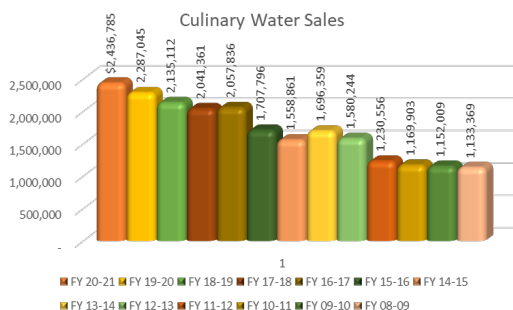
## Water Impact Fees Fund

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Water Impact Fees</b>							Fund 44
<b>Revenues</b>							
Impact Fees	227,786	329,763	646,371	530,000	640,171	480,000	480,000
Interest Earnings	9,538	19,700	18,239	19,400	4,197	3,200	3,200
Appropriation Of Fund Balance	-	-	-	39,625	-	-	130,800
<b>Total Revenues</b>	<b>\$ 237,324</b>	<b>\$ 349,463</b>	<b>\$ 664,610</b>	<b>\$ 589,025</b>	<b>\$ 644,368</b>	<b>\$ 483,200</b>	<b>\$ 614,000</b>
<b>Expenditures</b>							
Improvements	-	-	-	39,625	52,833	375,000	509,000
Bond Payment	73,000	73,000	73,000	73,000	-	73,000	73,000
Depreciation Expense	32,821	32,821	32,821	32,000	-	32,000	32,000
Contribute to Fund Balance	-	-	-	444,400	-	-	-
<b>Total Expenditures</b>	<b>\$ 105,821</b>	<b>\$ 105,821</b>	<b>\$ 105,821</b>	<b>\$ 549,400</b>	<b>\$ -</b>	<b>\$ 105,000</b>	<b>\$ 614,000</b>
<b>Net Profit (Loss)</b>	<b>\$ 131,503</b>	<b>\$ 243,642</b>	<b>\$ 558,789</b>	<b>\$ 39,625</b>	<b>\$ 644,368</b>	<b>\$ 378,200</b>	<b>\$ -</b>



# Requested and Funded-Water

	Requested	Funded
<b>Water</b>		
L75 Ford F150	\$ 7,916	\$ 7,916
Backhoe Lease	10,000	10,000
Sensus AMI yearly fees	24,900	24,900
Water Ford F150 (L75) (Replace with new F150) 423 (In and Out)	38,000	38,000
Update SCBA suites in well sites	52,000	52,000
Replace broken valves on culinary & PI systems and additional valves	50,000	50,000
Salem-Payson drinking water cross-connectr	50,000	50,000
<b>Vac Truck Current Lease</b>	89,800	89,800
Rebuild well 5 Pump motor and reset shaft and clean	125,000	125,000
Upsize 4,300 LF to 12" PI pipe in 100 S Impact Fee portion	134,000	134,000
Repair & replace fire hydrants (15 annually)	150,000	150,000
CUP Spanish Fork-Santaquin Line July 15 2020	230,750	230,750
Upsize 4,300 LF to 12" PI pipe in 100 S to provide transmission to eastern	341,000	341,000
Impact Fees 1,200 feet of 20-inch pipe in 1300 S from Nebo Loop Road to	375,000	375,000
Sprinklake Pumps-new bond draw down	800,000	800,000
Main Street Project-Legislature Funded	743,500	743,500
Additional F-150 Truck New truck	40,000	
Replace Service Leak Truck #418 ( 3 Year Rotation)	70,000	
New 2100 Vactor Truck 6 year rotation Vactor Truck	89,682	
Land for new Water building	225,000	
CDBG Road grant on 500 s from 100w to 500 w replace culinary main/ serv	275,000	
Filter Buildings McMullin,Peteetneet,Canyon (additional funds in water	800,000	
Replace Main waterline from SR 198	1,000,000	
Replace South Main Waterline from SR-198 to 700S Replace PRV vault, in:	1,000,000	





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# Solid Waste



## Requested and Funded-Solid Waste

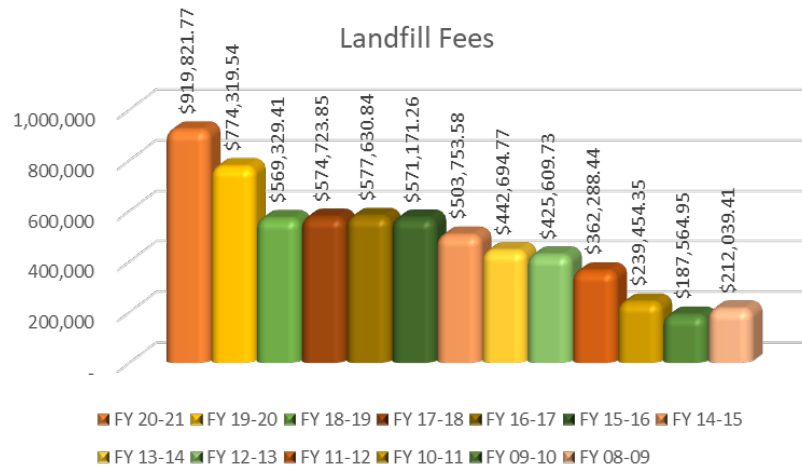
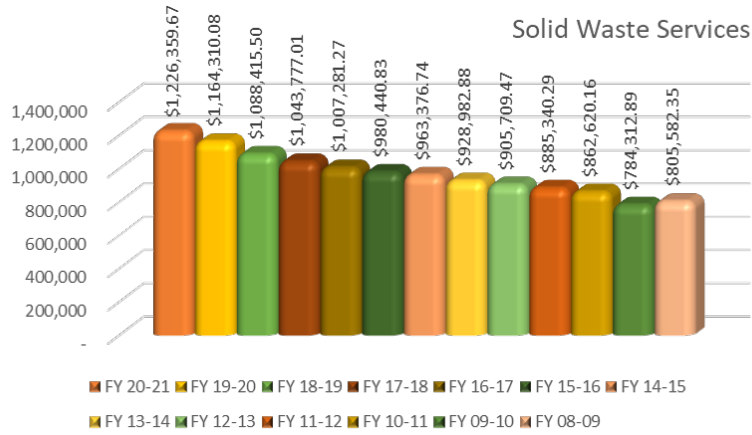
		Requested	Funded
<b>Solid Waste</b>			
L88	Land Fill F150 (replace with new F150) 529 (New)	\$ 40,000	\$ 40,000
Current	2020 Dozer Cat-Landfill (\$313,100) (Tractor)-Current Lease	45,530	45,530
	Land Fill F350 (replace with new F350) 1039 (In and Out program)	48,000	48,000
	Upgrade Scales	50,000	50,000
L46	GARBAGE TRUCK	56,300	56,300
	Fencing for Landfill	60,000	60,000
Current	(2) Garbage Trucks-Current Lease	106,100	106,100
Current	2019 Shredder for Landfill-Caterpillar (\$725,500)-Current Lease	148,718	148,718
	Solid waste Ford F150 (replace with new F150) 542 (New)	\$40,000	
	Land Fill F350 (replace with new F550) 543 (New)	\$50,000	
	waste reduction -rotate track hoe	50,000	
	Trash Compactor	140,000	
	Collection Truck	250,000	





## Solid Waste (Continued)

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Solid Waste</b>							
<b>Fund 52</b>							
<b>Revenues</b>							
Sale Of Surplus Property	-	(37,381)	(6,951)	-	35,702	-	-
Solid Waste Services	1,043,777	1,088,416	1,164,310	1,154,300	915,815	915,815	1,241,859
Landfill Fees	574,724	569,329	774,320	600,000	726,337	900,000	656,200
C & D Landfill	479,987	625,628	693,019	644,500	625,509	810,000	700,000
Recycling Services	13,633	5,080	5,444	5,000	1,781	2,250	28,900
Interest Earnings	10,378	16,306	12,467	15,200	2,371	-	2,900
Misc. Gravel Sales	172	110	222	300	(1,141)	-	300
Solid Waste - Start Up Fee	5,200	12,730	22,720	18,800	10,080	10,500	7,200
Landscaping Material Sales	14,357	20,307	26,613	20,300	7,816	15,000	6,600
Gravel Royalties	57,981	134,742	74,406	-	-	-	-
Utilities Used By Other Depts	32,900	35,136	35,839	35,000	26,879	30,500	31,400
Miscellaneous	16,236	50,635	66,541	-	70,100	-	-
Appropriate Fund Bal	-	10	-	680,948	-	803,013	316,416
<b>Total Revenues</b>	<b>\$ 2,249,345</b>	<b>\$ 2,521,048</b>	<b>\$ 2,868,950</b>	<b>\$ 3,174,348</b>	<b>\$ 2,421,249</b>	<b>\$ 3,487,078</b>	<b>\$ 2,991,775</b>
<b>Expenditures</b>							
Payroll Expenses	534,891	637,744	722,844	785,057	766,690	849,357	849,357
Educational/Training Services	-	-	450	-	-	-	-
Other Professional Services	128,134	111,059	155,360	250,000	115,266	150,000	150,000
Bank Charges	-	3,951	15,301	7,000	12,810	20,000	20,000
Indirect Services	522,116	528,494	555,881	580,380	580,380	661,143	661,143
Over/Under	-	76	(3,083)	-	12	-	-
Repair And Maintenance Service	34,191	55,545	112,542	40,000	35,601	65,000	65,000
Communications/Telephone-Pager	6,403	6,563	8,405	7,200	8,479	12,500	10,700
General Supplies	5,898	7,055	8,931	6,000	7,173	9,000	9,000
Natural Gas/Mountain Fuel	268	255	265	500	198	250	250
Electricity	1,637	1,606	1,300	1,700	1,130	1,300	1,300
Gasoline	106,518	103,248	133,310	103,000	76,277	103,000	103,000
Subscriptions And Memberships	-	-	-	-	-	250	300
Equipment Maintenance	120,011	84,062	192,238	141,500	130,174	141,500	141,500
Fencing For Landfill	-	-	-	60,000	57,450	60,000	60,000
Upgrade Scales	-	-	-	-	-	50,000	50,000
Improvements Other Than Bldg	-	-	-	40,000	54,983	-	-
Machinery, Vehicles & Equip	13,514	-	-	-	-	440,000	-
Vehicles	-	-	-	250,000	294,066	278,855	278,900
Furniture & Fixtures	-	-	-	-	106,045	52,113	-
Capital Lease	-	-	-	357,700	-	-	-
Capital Lease Interest	-	-	-	-	-	26,436	26,500
Lease Purchase	26,943	6,829	21,963	64,900	74,307	70,051	71,000
Interest	3,077	57,970	5,525	-	-	-	-
Depreciation Expense	224,030	254,254	276,229	260,000	260,000	260,000	260,000
Bad Debt Expense	3,394	2,146	2,404	-	-	-	-
Transfer To General Fund	166,399	185,265	212,670	219,411	219,411	236,323	233,825
Transfer To Capital Projects	90,000	90,000	90,000	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,987,424</b>	<b>\$ 2,136,122</b>	<b>\$ 2,512,535</b>	<b>\$ 3,174,348</b>	<b>\$ 2,800,452</b>	<b>\$ 3,487,078</b>	<b>\$ 2,991,775</b>
<b>Net Profit (Loss)</b>	<b>\$ 261,921</b>	<b>\$ 384,926</b>	<b>\$ 356,415</b>	<b>\$ -</b>	<b>\$ (379,203)</b>	<b>\$ -</b>	<b>\$ -</b>



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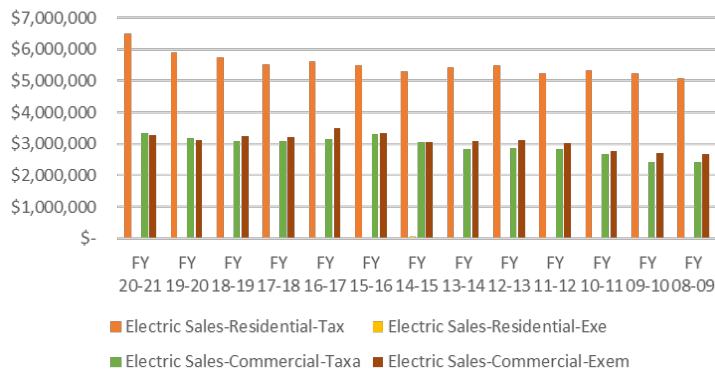


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# Electric Power



Electric Power Sales





## Requested and Funded-Electric Power

	Requested	Funded
<b>Power</b>		
L50 ELECTRIC F350	\$ 7,179	\$ 7,179
L63 ELECTRIC 1 TON	10,534	10,534
L70 Electric Fork Lift	13,809	13,809
L58 ELECTRIC SMALL BUCKET TRUCK	18,397	18,397
Property for Substation	200,000	200,000
Upgrade 800 S 680 west secondary rebuild	25,000	25,000
Re Conductor Line 300 South	30,000	30,000
Sunny Hill circle rebuild underground	30,000	30,000
Power Ford F350 single cab to sell off as surplus 303 In and Out Program	40,000	40,000
Power Ford F150 (already ordered F150 replacement) 331 In and Out Prog	40,000	40,000
New Distribution Circuit 8Th South	50,000	50,000
Re-build Engine #2 ECP 3 and F	50,000	50,000
Wire Puller	65,000	65,000
ELCTRIC BUCKET TRUCK	306,667	306,667
Strawberry line Pmt SESD Buy-Out Reserve Funds	600,000	600,000
F 350 Revolving loan	7,200	
Electric 1 ton Revolving Loan	16,000	
300 east 400 north Rebuild Corner pole	20,000	
680 west 800 south (rebuild secondary)	25,000	
Power Ford Ranger replace with F150 1030	36,000	
Service Truck	40,000	
Rebuild 3rd south 300 west to 800 west (Kent's Project)	45,000	
New truck power department	50,000	
Change fuses to Circuit Switcher (Racetrack Sub and downtown Sub)	74,000	
New ECP for engines 3 and 4	80,000	
Put 1100 west in underground (New truck route)	85,000	
Purchase property for substation west side	150,000	
Meter replacement for sensus	250,000	
New bucket truck 70 ft ( September out of this years budget)	250,000	
Take over annexation areas (No.1 priority)	500,000	
Transmission line West side	550,000	



## Electric Power (Continued)

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Electric</b>							
<b>Fund 53</b>							
<b>Income</b>							
Sale Of Surplus Property	8,151	50,812	-	-	22,476	-	-
Electric Sales-Residential-Tax	5,518,261	5,726,426	5,897,181	5,800,000	5,080,387	6,600,000	6,875,000
Electric Sales-Residential-Exe	29,447	29,738	21,471	30,000	16,815	30,000	21,000
Electric Sales-Commercial-Taxa	3,093,159	3,091,344	3,180,133	3,305,000	2,496,909	3,175,300	3,200,000
Electric Sales-Commercial-Exem	3,222,522	3,236,317	3,113,420	3,220,000	2,484,780	2,900,000	3,200,000
Temp Pow er - Pedestal	-	40	-	-	-	-	-
Connection Fees	94,654	87,317	147,098	115,000	212,973	115,000	250,000
Public Reimbursements	393,792	568,757	875,298	80,000	793,170	80,000	80,000
Interest Earnings	166,451	183,686	139,868	150,000	122,420	150,000	150,000
Contributions By Developers	112,203	-	-	-	-	-	435,600
Utilities Used By Other Dept	296,533	302,667	309,262	300,000	279,846	300,000	300,000
Annexation Fee/Straw b	-	-	229	-	-	-	-
Miscellaneous	138,299	168,121	167,786	135,000	117,125	115,000	115,000
Uamps And So. Ut Valley Pow er	-	-	-	-	33,276	-	-
Appropriation Of Fund Balance	-	-	-	1,073,304	-	1,750,275	1,127,508
<b>Total</b>	<b>\$13,073,472</b>	<b>\$13,445,225</b>	<b>\$13,851,746</b>	<b>\$14,208,304</b>	<b>\$11,660,177</b>	<b>\$15,215,575</b>	<b>\$15,754,108</b>

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Electric</b>							
<b>Fund 53</b>							
<b>Expenses</b>							
<b>General and Warehouse</b>							
Payroll Expenses	897,867	989,918	1,016,668	1,302,201	1,180,609	1,260,016	1,274,616
Educational/Training Services	2,724	2,389	5,464	3,000	4,327	13,000	13,000
Other Professional Services	39,378	180,790	343,433	165,600	34,057	159,000	159,000
Green Pow er Prof Services	-	-	-	-	-	-	-
Technical Services	2,140	4,325	7,003	5,800	(106)	21,500	21,500
Indirect Services	651,242	679,958	569,640	602,532	602,532	715,653	715,653
Repair And Maintenance Service	220,051	210,539	295,042	274,000	265,085	295,000	295,000
Insurance Other Than Employee	-	-	-	-	-	-	-
Communications/Telephone-Pager	6,950	8,184	6,981	7,400	5,733	7,500	7,500
Advertising/Legal And Nonlegal	-	-	-	-	9,073	-	10,000
Printing/Forms & Publications	-	-	-	-	-	-	-
Travel	2,822	1,406	(84)	4,600	1,403	5,000	5,000
City Utilities	4,213	4,849	4,609	5,000	2,529	5,000	5,000
General Supplies	6,473	16,127	21,938	16,300	16,338	16,500	17,500
Computer Supplies	-	-	-	-	-	2,000	2,000
Natural Gas/Mountain Fuel	4,531	4,470	4,967	5,000	7,421	5,000	5,000
Electricity (Pow er Purchased)	8,254,118	7,886,959	8,318,169	8,000,000	5,623,664	8,300,000	8,300,000
Gasoline	13,163	11,858	10,380	11,900	9,081	12,000	12,000
Diesel	-	1,279	-	-	-	-	-
Uamps Related Expenses	-	-	-	-	-	-	26,400
Equipment Maintenance	23,063	28,812	34,420	20,000	7,234	20,000	20,000
100 E 400 S Cip004	-	-	-	-	-	250,000	250,000
930 W Line Upgrade Cip006	2,000	-	-	-	-	-	-
New Street Lights American Way	-	-	257	-	-	-	-
Resurface Road Into Shop 1100N	16,800	-	-	-	-	-	-
New Street Lights	-	-	-	-	-	10,000	10,000
City Facility Lighting	-	-	-	-	-	10,000	10,000
New Distrib Circuit 8Th South	-	-	-	-	-	50,000	50,000
Re Conductor Line 300 South	-	-	-	-	-	30,000	30,000
Improvements Other Than Buildi	24,686	-	-	300	-	255,000	255,000
Improvements (To Be Reim)	3,448	529,425	-	80,000	515,560	80,000	435,600



## Electric Power (Continued)

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Electric</b>							
Fund 53							
<b>Expenses</b>							
Building Improvements	-	-	-	-	-	9,000	9,000
Green Power Improvements	-	-	-	-	-	150,000	-
Machinery, Vehicles, And Equip	8,751	-	-	304,000	-	306,667	306,700
Machinery & Equipment	-	-	-	54,000	60,336	65,000	65,000
Vehicles	-	-	-	-	-	40,000	-
Straw berry Line Pmt	-	-	-	500,000	-	600,000	600,000
Lease Purchase	-	(3,352)	24,023	53,700	53,642	64,534	64,534
Contingencies/Sundry/Allow ance	-	-	-	300	-	-	300
Interest Expense	2,865	6,703	14,636	-	-	-	-
Principal Payments	259,920	250,049	259,920	260,000	216,600	-	260,000
Depreciation Expense	449,679	395,177	398,520	400,000	-	400,000	400,000
Payroll Expenses	109,667	112,595	112,176	-	-	-	-
<b>Powerplant Dispatch and Substation</b>							
Payroll Expenses	276,798	283,993	290,840	636,621	474,993	614,765	614,365
Educational/Training Services	-	-	594	2,500	536	2,500	2,500
Other Professional Services	1,772	267	2,589	2,500	82	3,500	3,500
Technical Services	10,951	14,446	20,123	23,600	-	17,500	17,500
Repair & Maintenance	72,856	72,894	42,087	58,000	25,860	-	58,000
Communications & Telephone	6,754	5,398	5,746	5,400	2,043	-	3,000
Travel	144	189	379	2,900	-	2,800	2,800
General Supplies	3,252	6,407	6,610	10,000	9,447	10,000	10,000
Computer Supplies	-	-	-	-	722	2,000	2,000
Natural Gas/Mountain Fuel	62,111	93,859	65,563	100,000	82,575	100,000	100,000
Oil	17,703	495	6,082	12,000	7,653	12,000	12,000
Chemicals	-	3,698	295	6,000	8,699	6,000	6,000
Diesel Fuel	21,532	35,591	34,115	32,000	28,311	36,000	36,000
Rebuild Engine #2	-	-	-	50,000	-	50,000	50,000
Improvements Other Than Buildi	-	-	219	500	-	4,500	4,500
Bad Debt Expense	27,375	18,949	16,405	22,000	-	-	-
<b>Substation</b>							
Payroll Expenses	168,186	174,251	176,847	-	-	-	-
Technical Services	-	-	65	-	-	-	-
Repair And Maintenance Service	2,360	17,133	12,331	-	-	-	-
General Supplies	10	181	(160)	-	-	-	-
Improvements Other Than Buildi	113	2,827	-	-	-	-	-
<b>Dispatch</b>							
Payroll Expenses	65,938	68,445	69,955	-	-	-	-
Transfer To General Fund	1,154,185	1,146,600	1,244,888	1,168,650	1,168,650	1,196,640	1,196,640
Transfer To Municipal Bldg Aut	5	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$12,898,596</b>	<b>\$ 13,268,083</b>	<b>\$ 13,443,735</b>	<b>\$ 14,208,304</b>	<b>\$10,436,860</b>	<b>\$ 15,215,575</b>	<b>\$ 15,754,108</b>
<b>Net Profit (Loss)</b>	<b>\$ 174,876</b>	<b>\$ 177,142</b>	<b>\$ 408,011</b>	<b>\$ -</b>	<b>\$ 1,223,317</b>	<b>\$ -</b>	<b>\$ -</b>

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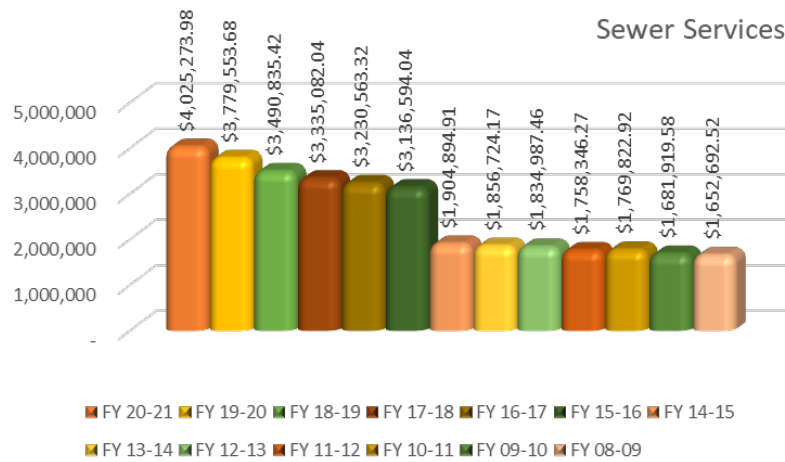
# Electric Power Impact Fees

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Power Impact Fees</b>							Fund 43
<b>Revenues</b>							
Impact Fees	378,839	399,050	684,028	800,000	1,014,386	770,000	770,000
	33,563	52,742	34,743	25,200	9,271	7,300	7,300
Appropriate Fund Balance	-	-	-	1,318,800	-	-	-
<b>Total Revenues</b>	<b>\$ 412,402</b>	<b>\$ 451,792</b>	<b>\$ 718,771</b>	<b>\$ 2,144,000</b>	<b>\$ 1,023,657</b>	<b>\$ 777,300</b>	<b>\$ 777,300</b>
<b>Expenditures</b>							
Other Professional Services	-	-	-	-	13,269	-	-
8Th South Transmission Line	-	372,708	-	404,000	-	-	-
East Side Transmission Line	-	-	-	300,000	-	-	-
Substation	-	951,226	-	1,060,000	1,264,697	-	-
Payco Substation 700 N 400 E	-	-	-	300,000	-	-	-
Improvements	-	(7,594)	47,014	80,000	-	777,300	777,300
Depreciation Expense	45,564	45,564	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 45,564</b>	<b>\$ 1,361,904</b>	<b>\$ 47,014</b>	<b>\$ 2,144,000</b>	<b>\$ 1,277,966</b>	<b>\$ 777,300</b>	<b>\$ 777,300</b>
<b>Net Profit (Loss)</b>	<b>\$ 366,838</b>	<b>\$ (910,112)</b>	<b>\$ 671,757</b>	<b>\$ -</b>	<b>\$ (254,309)</b>	<b>\$ -</b>	<b>\$ -</b>

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# Waste Water





## Waste Water (Continued)

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Sewer Fund</b>							
<b>Fund 54</b>							
<b>Revenues</b>							
	-	27,942	-	-	-	-	-
Sewer Services	3,335,082	3,490,835	3,779,554	3,739,800	3,004,026	3,500,000	4,068,000
Sewer Connection Fees	12,950	28,350	50,925	42,000	24,850	27,000	38,000
Treated Effluent Water Sales	81,846	96,702	103,907	96,700	77,092	110,000	110,000
Interest Earnings	21,394	53,637	71,916	33,800	4,803	-	-
State Grants	-	-	-	-	-	547,000	547,000
Contribution By Developers	170,650	1,271,795	1,560,950	-	-	-	-
Utilities Used By Other Dept	13,513	14,242	13,515	15,000	10,910	13,500	15,000
Pretreatment Revenue	5,650	11,750	-	-	-	-	-
Miscellaneous	27,330	20,228	(18,469)	-	690	-	-
Transfer From	-	-	-	2,039,597	39,597	-	-
Appropriation Of Fund Balance	-	-	-	1,345,414	-	7,786,065	2,279,664
<b>Total Revenues</b>	<b>\$3,668,415</b>	<b>\$5,015,481</b>	<b>\$5,562,298</b>	<b>\$7,312,311</b>	<b>\$3,161,968</b>	<b>\$11,983,565</b>	<b>\$7,057,664</b>
<b>Expenditures</b>							
Payroll Expenses	519,357	532,121	564,090	623,751	446,393	781,877	674,544
Educational/Training Services	1,440	1,301	1,058	4,000	850	1,175	1,200
Other Professional Services	141,789	81,057	140,875	130,000	62,599	2,250,000	2,250,000
Pretreatment	10,523	6,275	14,674	32,000	13,393	32,000	32,000
Indirect Services	317,839	363,474	413,532	450,350	450,350	570,000	570,000
Repair And Maintenance Service	178,460	266,514	261,316	314,597	241,130	360,000	360,000
Communications/Telephone-Pager	8,014	8,111	8,411	8,100	5,098	10,000	10,000
Advertising/Legal And Nonlegal	-	240	-	-	-	-	-
Travel	2,308	660	786	4,900	131	5,700	5,700
City Utilities	76,187	85,014	87,739	80,000	40,958	80,000	80,000
General Supplies	60,604	58,310	61,576	100,000	43,762	100,000	100,500
Natural Gas/Mountain Fuel	29,552	26,876	22,811	32,000	16,653	32,000	35,000
Gasoline	15,913	21,775	13,250	19,000	4,805	19,500	19,000
Subscriptions And Memberships	425	170	514	1,500	-	1,400	1,400
Equipment Maintenance	21,422	28,478	27,181	47,500	13,205	47,500	47,500
East Side Lift Station	-	-	-	4,000	-	-	-
Sewer Plant Upgrade	-	-	-	300,000	-	300,000	300,000
400 N Tree Removal	14,200	-	-	-	-	-	-
800 S Main To Sr 198 Repair	-	-	-	950,000	-	1,400,000	-
Waste Water Master Plan	-	-	-	50,000	-	-	-
Arrow head Upsize	-	-	-	-	-	60,117	-
Pine Ridge Apt system reimburse.	-	-	-	49,000	-	1,660,000	-
Improvements Other Than Bldg	-	-	-	-	-	2,312,000	562,000
Improvements (Reimb By Bonds)	115	5,050	(4,240)	2,000,000	965	-	-
Machinery, Vehicles, And Equip	-	-	-	-	-	11,396	8,800
Lease Purchase	-	-	-	14,600	14,600	-	-
Interest Expense	109,683	86,913	18,546	-	-	-	-
Bond Payments	(212,957)	(205,772)	1	871,768	746,036	891,300	891,300
Bond Interest	-	-	128,256	112,880	-	95,500	95,500
Agent Fees	-	-	1,500	60,000	45,752	90,000	90,000
Depreciation Expense	503,827	503,294	547,151	503,300	-	547,200	547,200
Bad Debt Expense	6,559	5,931	5,267	-	-	-	-
Transfer To General Fund	195,982	204,030	268,949	349,065	349,065	324,900	376,020
<b>Total Expenditures</b>	<b>\$ 2,001,242</b>	<b>\$ 2,079,822</b>	<b>\$ 2,583,243</b>	<b>\$ 7,112,311</b>	<b>\$ 2,495,745</b>	<b>\$ 11,983,565</b>	<b>\$ 7,057,664</b>
<b>Net Profit (Loss)</b>	<b>\$ 1,667,173</b>	<b>\$ 2,935,659</b>	<b>\$ 2,979,055</b>	<b>\$ 200,000</b>	<b>\$ 666,223</b>	<b>\$ -</b>	<b>\$ -</b>



## Sewer Impact Fees

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Sewer Impact Fees Fund 48</b>							
<b>Revenues</b>							
Impact Fees	408,012	439,682	678,561	510,600	903,549	700,000	700,000
Interest Earnings	9,834	21,044	20,512	21,800	6,070	4,000	4,000
Fund Balance Appropriation	-	-	-	24,805	-	-	-
<b>Total Revenues</b>	<b>\$ 417,846</b>	<b>\$ 460,726</b>	<b>\$ 699,073</b>	<b>\$ 557,205</b>	<b>\$ 909,619</b>	<b>\$ 704,000</b>	<b>\$ 704,000</b>
<b>Expenditures</b>							
Improvements	-	-	-	318,105	80,969	464,900	464,900
Bond Payment	221,000	221,000	-	221,000	-	221,000	221,000
Depreciation Expense	18,079	18,079	18,079	-	-	18,100	18,100
<b>Total Expenditures</b>	<b>\$ 239,079</b>	<b>\$ 239,079</b>	<b>\$ 18,079</b>	<b>\$ 539,105</b>	<b>\$ 80,969</b>	<b>\$ 704,000</b>	<b>\$ 704,000</b>
<b>Net Profit (Loss)</b>	<b>\$ 178,767</b>	<b>\$ 221,647</b>	<b>\$ 680,994</b>	<b>\$ 18,100</b>	<b>\$ 828,650</b>	<b>\$ -</b>	<b>\$ -</b>

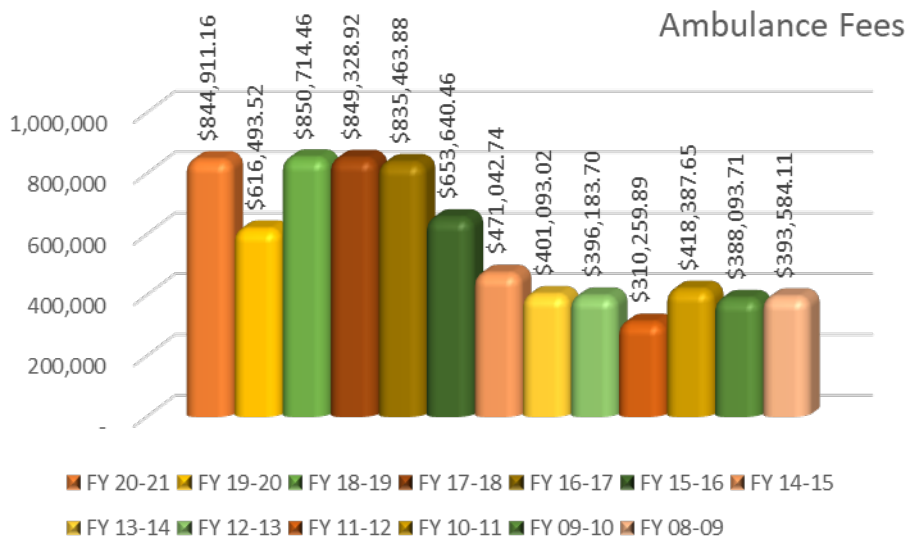
## Requested and Funded-Waste Water

	Requested	Funded
<b>Sewer</b>		
CUP Spanish Fork-Santaquin Line July 15 2020	\$ 15,000	\$ 15,000
Sewer Ford F150 (replace with new F150) 4425 (In and Out Program)	40,000	40,000
Sewer Ford F350 (Replace with new 3/4 ton) 4424 (In and out program)	45,000	45,000
Upgrade Plant-Federal and State Mandate-Reserve Fund	300,000	300,000
Upgrade SCADA, Polymer, and Sewer rat manhole evaluation (requested)	360,000	360,000
Main Street Project-Legislature Funded	547,000	547,000
Forsegren New Sewer Plan Engineering	2,000,000	2,000,000
Loader	13,000	
Sewer extended cab F350 (replace with new F350) 1031 (New)	\$60,000	
Backhoe	90,000	
Camera Truck	260,000	
500 West Depot Project Upgrade	300,000	
Upgrade Plant-Federal and State mandate	300,000	
Main Street Sewer Replacement Current Deficiency	350,000	
Sewer Line Projects	400,000	
800 S Main to SR 198 repair Additional Cost	450,000	
800 S Main to SR 198 repair	950,000	
I-15 Boring to update Sewer Trunk Line East side by Electrical Shop	1,100,000	
Sizing Deficiency From 400 N to Utah Avenue	1,350,000	



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# Ambulance



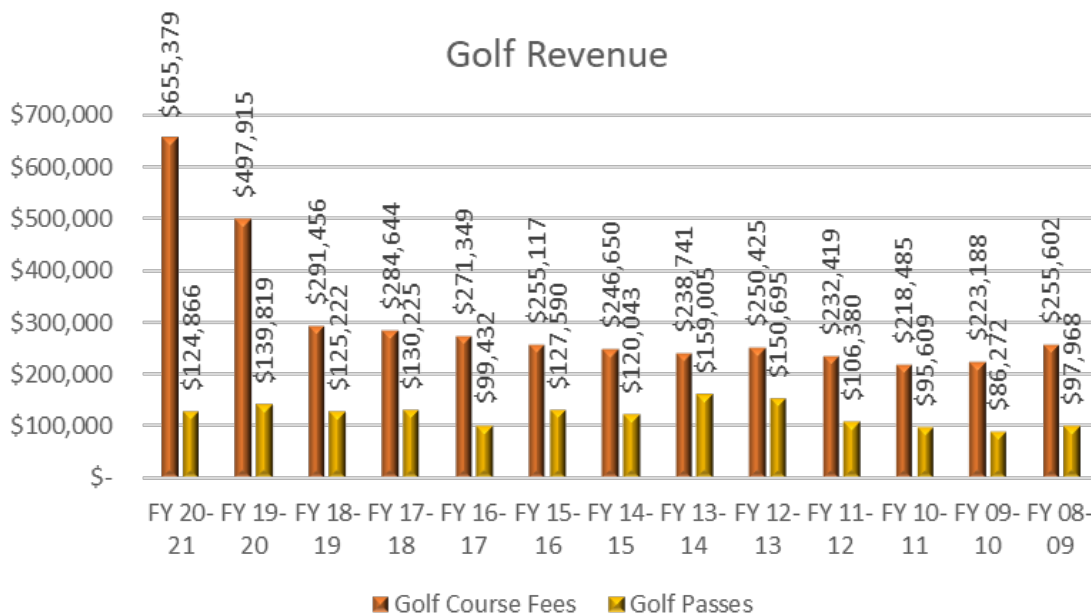


## Ambulance (Continued)

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Fund 55</b>							
<b>Ambulance</b>							
<b>Revenues</b>							
Sale Of Surplus Property	-	10,208	-	-	-	-	-
Ambulance Fees	849,329	850,714	616,494	850,000	804,648	900,000	922,757
Ambulance Grant Revenue	-	9,922	6,369	-	-	-	-
Appropriation Of Fund Balance	-	-	-	43,284	-	4,328	5,207
<b>Total Revenues</b>	<b>\$849,329</b>	<b>\$870,844</b>	<b>\$622,863</b>	<b>\$893,284</b>	<b>\$804,648</b>	<b>\$904,328</b>	<b>\$927,964</b>
<b>Expenditures</b>							
Payroll Expenses	238,671	379,964	418,979	442,860	420,092	452,305	452,805
Educational/Training Services	3,285	3,320	1,042	3,000	4,164	8,235	8,300
Other Professional Services	101,156	85,986	79,566	130,000	55,061	132,000	132,000
Indirect Services	50,563	54,900	58,312	63,024	84,032	74,611	74,611
Repair And Maintenance Service	1,592	7,013	2,758	3,000	2,884	3,000	3,000
Communications/Telephone-Pager	11,129	4,227	17,855	18,600	4,387	18,600	18,600
Travel	3,172	3,241	-	11,000	3,301	11,000	11,000
City Utilities	4,369	4,908	4,889	4,600	6,192	3,300	3,300
General Supplies	36,520	34,069	21,885	30,500	60,832	31,000	31,000
Natural Gas/Mountain Fuel	2,327	2,163	1,944	3,000	2,336	3,000	3,000
Gasoline	10,225	9,776	9,724	9,800	11,976	9,800	9,800
Subscriptions And Memberships	-	535	895	900	953	1,000	1,000
Books & Periodicals	-	-	-	2,000	-	2,000	2,000
Equipment Maintenance	3,556	3,594	1,123	2,500	-	2,500	2,500
Loss On Disposal Capital Asset	1,407	-	-	-	-	-	-
Machinery, Vehicles, And Equip	2,550	-	-	6,200	184	6,200	6,200
Contingencies/Sundry/Allow ance	710	2,151	14,422	3,000	1,744	3,000	3,000
Depreciation Expense	101,610	82,760	101,532	82,800	-	-	82,800
Transfer To General Fund	65,340	67,140	74,055	76,500	102,000	81,000	83,048
Contribute to Fund Balance	-	-	-	-	-	61,777	-
<b>Total Expenditures</b>	<b>\$638,182</b>	<b>\$745,747</b>	<b>\$808,981</b>	<b>\$893,284</b>	<b>\$760,138</b>	<b>\$904,328</b>	<b>\$927,964</b>
<b>Net Profit (Loss)</b>	<b>\$ 211,147</b>	<b>\$ 125,097</b>	<b>\$ (186,118)</b>	<b>\$ -</b>	<b>\$ 44,510</b>	<b>\$ -</b>	<b>\$ -</b>

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# Golf Fund





# Golf Fund (Continued)

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Golf Course</b>							
							<b>Fund 56</b>
<b>Revenues</b>							
Sale Of Surplus Property	16,735	56,650	-	-	-	-	-
Golf Course Fees	284,644	291,456	497,915	320,000	396,377	600,000	550,000
Golf Passes	130,225	125,222	139,819	140,000	121,137	58,000	120,000
Golf Cart Revenue	188,763	200,705	331,512	200,000	251,054	350,000	350,000
Driving Range Revenue	19,977	20,119	29,805	20,000	21,790	35,000	35,000
Rv Rental Revenue	-	-	1,507	10,000	15,013	14,000	14,000
Gladstan Grill Revenue	50,027	28,108	-	-	5,287	55,000	55,000
Prepared Food Restaurant-Grill	-	11,996	33,192	45,000	10	-	-
Grocery Food Restaurant-Grill	-	8,563	29,969	16,000	24,146	35,000	35,000
Restaurant Rent	-	-	45	-	27,851	37,000	37,000
Interest Earnings	38	34	-	-	-	-	-
Miscellaneous Donations	556	4,617	2,018	-	-	-	-
Miscellaneous	26,566	26,657	5,292	27,000	80	-	-
Transfer From Solid Waste Fund	-	-	-	-	12,398	28,000	13,500
Transfer From Capital Proj Fun	-	210,000	-	-	-	-	-
Transfer From General Fund	680,830	301,000	328,083	325,000	325,000	325,000	163,733
Beg Approp Fund Bal	-	-	-	25,000	-	4,327	1,903
<b>Total Revenues</b>	<b>\$1,398,361</b>	<b>\$1,285,127</b>	<b>\$1,399,157</b>	<b>\$1,128,000</b>	<b>\$1,200,143</b>	<b>\$1,541,327</b>	<b>\$1,375,136</b>
<b>Expenditures (Continued)</b>							
Pension Benefit Expense	(46,100)	(48,321)	(49,705)	(48,321)	-	-	-
Actuarial Calc Pension Expense	44,104	58,179	52,620	58,179	-	-	-
Depreciation Expense	154,996	179,093	182,527	143,000	-	-	182,600
<b>Pro Shop</b>							
Payroll Expenses	136,983	143,963	158,081	175,659	118,074	198,745	203,445
Educational/Training Services	275	275	-	-	-	-	-
Bank Charges	10,457	10,749	17,365	12,000	19,341	20,000	24,000
Indirect Services	63,171	61,915	57,662	60,404	60,404	73,791	73,791
Over/Under	-	(827)	(2,585)	-	(325)	-	-
Utility Services	571	576	1,238	600	620	800	800
Repair And Maintenance Service	2,332	2,690	2,336	2,700	3,416	3,000	3,000
Communications/Telephone-Pager	1,975	1,467	1,151	1,500	816	1,500	1,500
Advertising/Legal And Nonlegal	600	800	300	2,000	-	2,000	2,000
Travel	205	89	-	400	-	400	400
City Utilities	5,080	5,415	3,795	5,100	1,840	3,000	3,000
General Supplies	2,563	4,598	9,782	6,000	8,850	9,000	9,000
Electricity	29,051	27,140	-	-	-	-	-
Bottled Gas	1,471	5,045	7,101	5,700	3,462	4,200	4,200
Gasoline	14,111	12,409	7,873	10,000	4,942	-	-
Subscriptions And Memberships	-	113	1,572	1,100	-	1,200	1,200
Improvements Other Than Buildi	-	-	-	-	7,737	16,000	8,000
Lease Purchase	-	(2,703)	-	49,500	49,500	140,855	140,900
Interest	2,918	5,405	5,690	-	-	-	-
Transfer To Capital Account	-	-	-	-	-	-	-
<b>Golf Greens</b>							
Payroll Expenses	214,055	229,893	290,546	310,913	224,035	342,629	342,668
Educational/Training Services	410	587	756	1,800	900	1,660	1,700
Repair And Maintenance Service	41,326	26,373	34,194	27,000	18,257	38,000	38,000
Rental Of Vehicles & Equipment	-	-	(600)	-	-	-	-
Communications/Telephone-Pager	2,973	4,246	3,364	2,100	2,574	2,100	2,100
Travel	-	55	236	900	-	2,350	2,400
City Utilities	-	-	42	-	-	-	-
General Supplies	64,497	60,689	71,772	67,000	27,716	-	68,000
Computer Supplies	-	-	22	-	-	-	-
Electricity	11,762	16,503	28,983	40,000	40,132	-	42,000
Bottled Gas	1,246	1,592	1,237	1,300	1,243	-	1,300





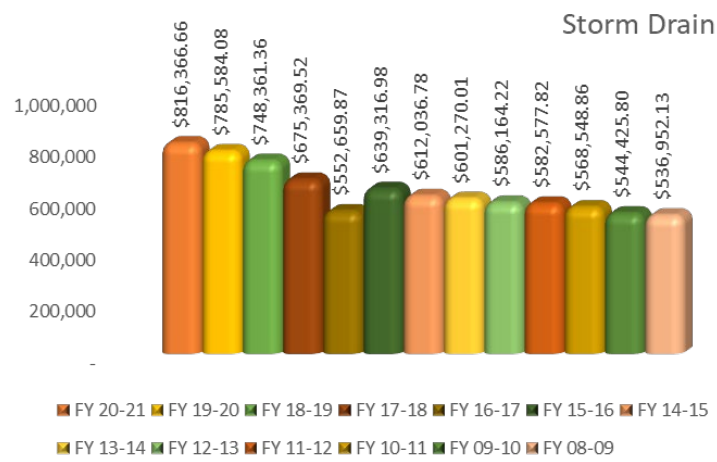
## Golf Fund (Continued)

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Golf Course</b>							
<b>Expenses</b>							
Gasoline	6,252	14,447	12,397	10,000	5,644	-	10,000
Subscriptions And Memberships	782	1,110	860	1,500	266	-	1,100
Rv Park Expenditures	-	-	4,596	25,000	16,337	15,000	15,000
Improvements Other Than Buildi	8,150	-	67	8,000	3,992	5,000	5,000
Lease Purchase	-	(3,342)	(6,809)	53,700	53,616	99,000	99,000
Interest	1,524	6,684	8,418	-	-	-	-
Transfer To Capital Account	-	-	-	-	-	-	-
<b>Restaurant</b>							
Payroll Expenses	23,669	24,218	30,514	34,745	20,381	33,087	33,093
Educational/Training Services	-	25	-	-	-	200	200
Other Professional Services	1,159	607	-	1,500	-	1,500	1,500
Bank Charges	-	207	1,185	-	630	1,000	1,000
Repair & Maintenance	-	614	-	1,000	-	1,000	1,000
Communications & Telephone	510	420	396	700	267	500	500
Advertising/Legal And Nonlegal	-	-	-	100	-	100	100
General Supplies	36,600	41,245	50,948	42,000	28,230	45,000	45,000
Bottled Gas	1,065	-	2,198	1,500	2,045	3,000	1,600
Contribution to Fund Balance	-	-	-	11,721	-	475,710	5,039
<b>Total Expenditures</b>	<b>\$ 840,743</b>	<b>\$ 894,243</b>	<b>\$ 992,125</b>	<b>\$ 1,128,000</b>	<b>\$ 724,942</b>	<b>\$ 1,541,327</b>	<b>\$ 1,375,136</b>
<b>Net Profit (Loss)</b>	<b>\$ 557,618</b>	<b>\$ 390,884</b>	<b>\$ 407,032</b>	<b>\$ -</b>	<b>\$ 475,201</b>	<b>\$ -</b>	<b>\$ -</b>

## Requested and Funded-Golf Course

Golf	Requested	Funded
L69 GOLF MULES	\$ 3,200	\$ 3,200
Cement Paths	5,000	5,000
L76 Ford F150	7,916	7,916
Concrete Wash Area	8,000	8,000
L56 RV PARK	10,000	10,000
L68 GOLF MOWER	13,500	13,500
RV Park Improvements (Pavilion, fencing paths)	15,000	15,000
L47 GOLF EQUIPMENT	18,891	18,891
L44 Golf Carts	22,528	22,528
L62 40 GOLF CARTS	27,000	27,000
Golf Ford F150 (replace with new F150 1034) In and Out Program	40,000	40,000
Utility Sprayer	45,493	45,493
L84 Golf Cart sell and Replace Program	60,000	60,000
Fence Behind #1 Green	8,000	
Fencing and landscape behind #1	8,000	
Golf 1 ton dump (replace with new F550 dump) 414 (New)	75,000	
Golf service truck replace with new F350 with utility bed) 1032 (New)	75,000	

# Storm Drain





## Storm Drain (Continued)

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Storm Drain</b>							
<b>Fund 58</b>							
<b>Revenues</b>							
Sale Of Surplus Property	12,100	35,000	-	-	-	-	-
Storm Water Utility Fees	675,370	748,361	785,584	780,900	815,363	700,000	830,000
Land Disturbance	717	1,333	900	1,000	1,600	1,200	1,200
Interest Earnings	15,075	29,395	22,297	27,300	4,513	-	3,300
State Grants	-	-	-	-	-	271,500	271,500
Contribution From Developers	146,730	1,217,557	1,462,269	-	-	-	-
Utilities Used By Other Depts	25,786	28,101	28,657	28,700	28,657	25,000	25,000
Miscellaneous	500	-	-	-	1,455	-	-
Appropriate Fund Balance	-	-	-	83,078	-	606,139	393,389
<b>Total Revenues</b>	<b>\$876,278</b>	<b>\$2,059,747</b>	<b>\$2,299,707</b>	<b>\$920,978</b>	<b>\$851,588</b>	<b>\$1,603,839</b>	<b>\$1,524,389</b>
<b>Expenditures</b>							
Payroll Expenses	135,737	152,267	146,181	177,760	148,776	183,959	184,009
Professional/Educational Servi	-	-	-	-	-	61,000	61,000
Other Professional Services	13,347	26,120	38,393	15,000	17,221	21,000	21,000
Indirect Services	202,655	153,415	171,931	184,118	9,515	235,680	235,680
Repair And Maintenance Service	101,469	72,607	94,336	101,000	(2,397)	101,000	101,000
Communications	-	-	40	-	-	-	-
Travel	-	-	(553)	-	-	-	-
General Supplies	5,312	2,100	3,038	6,500	7,341	6,500	6,500
Natural Gas/Mountain Fuel	-	-	-	1,500	-	1,500	1,500
Gasoline	3,781	1,935	4,332	5,000	1,657	7,500	7,500
Equipment Maintenance	2,696	6,237	35	6,500	156	7,000	7,000
1120 South 1100 West- Bridge	-	-	-	-	-	200,000	200,000
Sw pp Compliance	-	-	-	-	250,827	140,000	-
400 North Project	-	-	-	-	18,797	-	-
Building Addition	-	-	472	20,000	-	-	-
Improvements Other Than Buildi	133	-	-	-	-	363,300	363,300
Machinery, Vehicles, And Equip	-	-	-	100,000	-	200,000	100,000
Lease Purchase	13,493	1,506	1,925	12,400	6,567	12,400	-
Depreciation Expense	129,820	161,149	225,678	161,200	161,200	-	161,200
Bad Debt Expense	624	508	534	-	-	-	-
Transfer To General Fund	-	-	-	-	-	63,000	74,700
<b>Total Expenditures</b>	<b>\$ 609,067</b>	<b>\$ 577,844</b>	<b>\$ 686,342</b>	<b>\$ 790,978</b>	<b>\$ 619,660</b>	<b>\$ 1,603,839</b>	<b>\$ 1,524,389</b>
<b>Net Profit (Loss)</b>	<b>\$ 267,211</b>	<b>\$ 1,481,903</b>	<b>\$ 1,613,365</b>	<b>\$ 130,000</b>	<b>\$ 231,928</b>	<b>\$ -</b>	<b>\$ -</b>

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## Requested and Funded-Storm Drain

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	Requested	Funded
<b>Storm Drain</b>		
Vactor Truck	\$ 100,000	\$ 100,000
1120 South 1100 West Bridge	187,000	-
Update Rate Study	13,000	13,000
CUP Spanish Fork-Santaquin Line July 15 2020	41,800	41,800
100 S 1100 E-remedy vegetative growth on the basin	50,000	50,000
500 South CDBG project	200,000	200,000
Main Street Project-Legislature Funded	271,500	271,500
Dry Creek Project	140,000	

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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*

From	Purpose	Amount	To
General fund	Indirect	\$ 168,256	Vehicle Maintenance
		399,226	Information Technology
Electric (Power)	Indirect	\$ 642,137	General Fund
		53,491	Information Technology
		20,030	Vehicle Maintenance
Solid Waste	Indirect	\$ 492,207	General Fund
		160,244	Vehicle Maintenance
		8,697	Information Technology
Water	Indirect	\$ 475,979	General Fund
		20,030	Vehicle Maintenance
		56,390	Information Technology
Ambulance	Indirect	\$ 61,909	General Fund
		4,006	Vehicle Maintenance
		8,697	Information Technology
Golf Course	Indirect	\$ 43,751	General Fund
		4,006	Vehicle Maintenance
		26,035	Information Technology
Storm Drain	Indirect	\$ 227,355	General Fund
		4,006	Vehicle Maintenance
		4,320	Information Technology
Sewer Fund	Indirect	\$ 538,377	General Fund
		20,030	Vehicle Maintenance
		11,596	Information Technology

### *Overhead (Indirect Services) Charges and Transfers*

Fund	Transfer To	Transfer Amount
Water Fund	General	\$ 395,235
Solid Waste Fund	General	233,825
Electric Fund	General	1,196,640
Ambulance	General	83,048
Storm Drain	General	74,700
Sewer Fund	General	376,020
General Fund	Water	418,500
General Fund	PCT	7,000
General Fund	Golf	163,733



## 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 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Capital Fund</b>							<b>Fund 49</b>
<b>Revenues</b>							
Grants	-	-	-	-	-	150,000	150,000
Interest	20,001	49,519	36,147	-	6,239	-	6,300
	-	-	1,500,000	-	-	-	-
Transfer From Other Funds	900,000	1,000,000	-	-	-	-	-
Transfer In	-	-	-	2,550,000	2,550,000	-	-
Transfer In	-	-	-	-	-	150,000	150,000
Transfer In Kenny Seng	-	-	-	2,300,000	-	-	-
Trans From Solid Waste	90,000	90,000	90,000	-	-	-	-
Beg Approp Fund Bal	-	-	-	3,639,088	-	3,100,000	3,120,600
<b>Total Revenues</b>	<b>1,010,001</b>	<b>1,139,519</b>	<b>1,626,147</b>	<b>8,489,088</b>	<b>2,556,239</b>	<b>3,400,000</b>	<b>3,426,900</b>
<b>Expenditures</b>							
Other Professional Services	45,930	282,357	287,418	139,088	50,839	-	-
Land	-	-	15,000	-	-	-	-
New Ball Fields	-	-	-	8,350,000	3,775,078	3,100,000	3,100,000
Improvements - Power Plant	-	-	-	-	-	300,000	300,000
Transfer To Golf Fund	-	210,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 45,930</b>	<b>\$ 492,357</b>	<b>\$ 302,418</b>	<b>\$ 8,489,088</b>	<b>\$ 3,825,917</b>	<b>\$ 3,400,000</b>	<b>\$ 3,426,900</b>
<b>Net Profit (Loss)</b>	<b>\$ 964,071</b>	<b>\$ 647,162</b>	<b>\$ 1,323,729</b>	<b>\$ -</b>	<b>\$ (1,269,678)</b>	<b>\$ -</b>	<b>\$ -</b>



## *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

## IT

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>IT</b> Fund 66							
<b>Revenues</b>							
Sale Of Surplus Property	-	-	-	-	-	-	-
Services Use By Other Departments	409,587	482,817	503,244	461,105	503,024	568,452	568,452
<b>Total Revenues</b>	<b>\$ 409,587</b>	<b>\$ 482,817</b>	<b>\$ 503,244</b>	<b>\$ 461,105</b>	<b>\$ 503,024</b>	<b>\$ 568,452</b>	<b>\$ 568,452</b>
<b>Expenditures</b>							
Payroll Expenses	136,619	143,253	153,593	148,293	114,688	159,337	159,337
Educational/Training Services	-	-	-	263,200	-	-	-
Other Professional Services	197,286	211,982	263,774	-	157,042	206,327	206,400
Technical Services	-	-	-	-	-	37,000	37,000
Utility Services	-	-	-	29,450	-	-	-
Repair And Maintenance Service	25,281	30,808	32,248	1,002	8,861	35,000	35,000
Communications/Telephone-Pager	602	1,100	640	200	677	1,000	1,000
Travel	-	-	21	16,500	-	200	200
General Supplies	15,727	15,282	14,651	-	11,907	17,000	17,000
Diesel	-	-	-	200	-	-	-
Subscriptions And Memberships	106	(7)	-	-	-	-	-
Improvements Other Than Buildi	-	-	-	44,400	-	-	-
Machinery, Vehicles, And Equip	77,240	71,373	48,188	-	7,628	75,500	75,500
600 South 100 East - 600 East Storm	-	-	-	-	-	37,000	37,000
Depreciation Expense	9,418	7,168	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	88	15
<b>Total Expenditures</b>	<b>\$ 462,279</b>	<b>\$ 480,959</b>	<b>\$ 513,115</b>	<b>\$ 503,245</b>	<b>\$ 300,803</b>	<b>\$ 568,452</b>	<b>\$ 568,452</b>
<b>Net Profit (Loss)</b>	<b>\$ (52,692)</b>	<b>\$ 1,858</b>	<b>\$ (9,871)</b>	<b>\$ (42,140)</b>	<b>\$ 202,221</b>	<b>\$ -</b>	<b>\$ -</b>

## Vehicle Maintenance

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Vehicle Maintenance</b> Fund 65							
<b>Revenues</b>							
Sale Of Surplus Property	2,695	-	5,150	-	-	-	-
Services Use By Other Departments	379,206	370,258	369,065	363,535	363,535	400,609	400,609
Beg Approp Fund Bal	-	-	-	-	-	380,914	-
<b>Total Revenues</b>	<b>\$ 381,901</b>	<b>\$ 370,258</b>	<b>\$ 374,215</b>	<b>\$ 363,535</b>	<b>\$ 363,535</b>	<b>\$ 781,523</b>	<b>\$ 400,609</b>
<b>Expenditures</b>							
Payroll Expenses	237,489	249,175	261,641	276,642	320,771	307,973	306,973
Educational/Training Services	-	515	-	1,500	-	1,950	2,000
Repair And Maintenance Service	37,308	55,372	44,495	54,000	30,720	54,000	54,000
Communications/Telephone-Pager	2,687	2,640	3,099	3,000	3,204	3,000	3,000
Travel	-	21	1,375	-	413	-	-
City Utilities	5,312	4,944	4,957	5,293	6,422	5,300	5,300
General Supplies	5,091	3,612	7,170	6,600	10,323	8,500	8,500
Natural Gas/Mountain Fuel	6,428	4,507	4,834	5,000	7,557	5,000	5,000
Oil	8,675	9,464	8,362	10,000	2,297	12,000	12,000
Gasoline	2,219	1,477	1,460	1,500	1,965	3,800	3,809
Float Improvements	-	194	-	-	276	-	-
Improvements Other Than Buildi	1,201	1,026	67	-	-	300,000	-
Machinery, Vehicles, And Equip	22,558	930	180	-	351	80,000	-
Lease Purchase	600	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 329,568</b>	<b>\$ 333,877</b>	<b>\$ 337,640</b>	<b>\$ 363,535</b>	<b>\$ 384,299</b>	<b>\$ 781,523</b>	<b>\$ 400,609</b>
<b>Net Profit (Loss)</b>	<b>\$ 52,333</b>	<b>\$ 36,381</b>	<b>\$ 36,575</b>	<b>\$ -</b>	<b>\$ (20,764)</b>	<b>\$ -</b>	<b>\$ -</b>



## Requested and Funded-Vehicle Maintenance

	Requested	Funded
<b>Vehicle Maintenance</b>		
1 ton dump (replace with F550) 534 (New)	\$70,000	-
Fuel Tanks for the City	260,000	
Oil Pit	40,000	
Service Truck	80,000	
vehicle maintenance Ford F150 (replace with new F150) 63(New)	\$40,000	
vehicle maintenance service truck (replace with F350 and utility bed) 918	\$80,000	

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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

*Payson City*  
*Impact Fee Budget Schedule*  
*FY 2021 and 2022*

	Park Impact Fees (42)		Public Safety Impact Fees (44)	
	2022	2021	2022	2021
<b>Revenues</b>				
Park Impact fees	\$ 700,000	\$ 420,000	\$ -	\$ -
Power Impact Fees	-	-	-	-
Public Safety	-	-	210,300	150,000
Water Impact Fees	-	-	-	-
Sewer Impact Fees	-	-	-	-
Interest	3,300	15,900	900	6,200
Contribution from Fund Balance	-	427,301	-	-
<b>Total Revenues</b>	<b>\$ 703,300</b>	<b>\$ 863,201</b>	<b>\$ 211,200</b>	<b>\$ 156,200</b>
<b>Expenditures</b>				
Bond Payment	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	50,000	50,000
Improvements	448,200	418,400	161,200	20,000
Debt Service	145,100	144,801	-	-
Transfer to other fund	-	300,000	-	-
Depreciation	-	-	-	-
Contribution to Fund Balance	110,000	-	-	86,200
<b>Total expenditures</b>	<b>\$ 703,300</b>	<b>\$ 863,201</b>	<b>\$ 211,200</b>	<b>\$ 156,200</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Park Impact Fees

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Park Impact Fees</b>							Fund 42
<b>Revenues</b>							
Impact Fees	272,200	410,008	634,983	420,000	865,227	420,000	700,000
Interest Earnings	6,444	15,876	16,262	15,900	4,123	3,300	3,300
Appropriate Fund Balance	-	-	-	427,301	-	-	-
<b>Total Revenues</b>	<b>\$ 278,644</b>	<b>\$ 425,884</b>	<b>\$ 651,245</b>	<b>\$ 863,201</b>	<b>\$ 869,350</b>	<b>\$ 423,300</b>	<b>\$ 703,300</b>
<b>Expenditures</b>							
Springside Meadow s	-	-	-	350,000	-	-	-
Improvements	-	-	-	68,400	(107)	-	-
Improvements (Reimb By Bonds)	-	-	-	-	-	-	448,200
Principal Payments	106,000	150,000	127,371	129,411	172,548	134,000	134,000
Pool Bond Interest	-	-	16,975	-	-	10,500	10,500
Paying Agent	-	-	-	540	-	600	600
Contribute to Fund Balance	-	-	-	-	-	278,200	110,000
<b>Total Expenditures</b>	<b>\$ 106,000</b>	<b>\$ 150,000</b>	<b>\$ 144,346</b>	<b>\$ 548,351</b>	<b>\$ 172,441</b>	<b>\$ 423,300</b>	<b>\$ 703,300</b>
<b>Net Profit (Loss)</b>	<b>\$ 172,644</b>	<b>\$ 275,884</b>	<b>\$ 506,899</b>	<b>\$ 314,850</b>	<b>\$ 696,909</b>	<b>\$ -</b>	<b>\$ -</b>

## Public Safety Impact Fees

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Public Safety Impact Fees</b>							Fund 44
<b>Revenues</b>							
Impact Fees	90,346	116,756	169,499	150,000	229,349	210,300	210,300
Interest Earnings	3,642	8,126	6,683	6,200	1,259	900	900
<b>Total Revenues</b>	<b>\$ 93,988</b>	<b>\$ 124,882</b>	<b>\$ 176,182</b>	<b>\$ 156,200</b>	<b>\$ 230,608</b>	<b>\$ 211,200</b>	<b>\$ 211,200</b>
<b>Expenditures</b>							
Other Professional Services	-	8,032	7,500	50,000	-	50,000	50,000
Improvements	11,655	-	35,729	20,000	12,761	161,200	161,200
<b>Total Expenditures</b>	<b>\$ 11,655</b>	<b>\$ 8,032</b>	<b>\$ 43,229</b>	<b>\$ 70,000</b>	<b>\$ 12,761</b>	<b>\$ 211,200</b>	<b>\$ 211,200</b>
<b>Net Profit (Loss)</b>	<b>\$ 82,333</b>	<b>\$ 116,850</b>	<b>\$ 132,953</b>	<b>\$ 86,200</b>	<b>\$ 217,847</b>	<b>\$ -</b>	<b>\$ -</b>

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## *Redevelopment Areas*



Memorial Park Salmon Supper

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



## Redevelopment-Town

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Redevelopment-Town Fund 21</b>							
<b>Revenue</b>							
Appropriation Of Fund Bal	-	-	-	14,000	-	14,000	14,000
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ 14,000	\$ 14,000
<b>Expenditures</b>							
Other Professional Services	11,646	11,222	12,278	14,000	10,805	14,000	14,000
<b>Total Expenditures</b>	\$ 11,646	\$ 11,222	\$ 12,278	\$ 14,000	\$ 10,805	\$ 14,000	\$ 14,000
<b>Net Profit (Loss)</b>	(11,646)	(11,222)	(12,278)	-	(10,805)	-	-

Walgreens Agreement Expense

## Redevelopment-Business Park

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Redevelopment-Business Park Fund 25</b>							
<b>Revenues</b>							
Other Rent/Usage Charge	11,476	11,705	14,569	14,000	12,178	16,000	16,000
Property Sales	875,445	892,166	377,609	-	328,040	-	-
Miscellaneous	-	-	-	-	-	-	10,600
Appropriation Of Fund Balance	-	-	-	2,057,797	-	-	-
<b>Total Revenues</b>	\$886,921	\$903,871	\$392,178	\$2,071,797	\$340,218	\$ 16,000	\$ 26,600
<b>Expenditures</b>							
Other Professional Services	26,852	-	-	-	-	-	-
Professional Services/Admin	-	-	-	-	-	25	100
Advertising/Legal And Nonlegal	18	-	-	-	-	-	-
Land	-	-	215,365	-	-	-	-
1700 West Road	37,771	-	-	-	-	-	-
Improvements Other Than Bldg	-	20,130	-	-	-	-	-
Transfer To Other Funds	-	-	-	57,797	-	-	-
Transfer To Industrial Sewer	-	-	-	-	57,797	-	-
Transfer To Other Funds	-	-	-	2,000,000	-	-	-
Transfer To Industrial Sewer	-	-	-	-	2,000,000	-	-
Contribution to Fund Balance	-	-	-	-	-	15,975	26,500
<b>Total Expenditures</b>	\$ 64,641	\$ 20,130	\$ 215,365	\$ 2,057,797	\$ 2,057,797	\$ 16,000	\$ 26,600
<b>Net Profit (Loss)</b>	\$ 822,280	\$ 883,741	\$ 176,813	\$ 14,000	\$ (1,717,579)	\$ -	\$ -

Cell Tower Rental Revenue

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## *Special Revenue Funds*



Hillman Field

*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 assessments to various departments for the financing of capital assets in the City. Each capital asset requested creates an assessment to the department of principal and interest to fund further capital assets.*



## Revolving Loan Fund

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Revolving Loan Fund</b>							Fund 71
<b>Revenues</b>							
Loan Payments Revenue	3,254	28,046	-	527,800	482,179	86,100	694,528
Financing Fees in and Out program						61,566	61,600
Interest Earnings	5,888	4,616	44,696	4,500	900	-	900
Sale Of Surplus Property	-	-	-	-	-	\$599,500	599,500
Appropriation Of Fund Balance	-	-	-	220,900	-	5,334	-
<b>Total Revenues</b>	<b>\$ 9,142</b>	<b>\$ 32,662</b>	<b>\$ 44,696</b>	<b>\$ 753,200</b>	<b>\$ 483,079</b>	<b>\$ 752,500</b>	<b>\$ 1,356,528</b>
<b>Expenditures</b>							
Capital Expense (Loaned)	-	-	-	519,500	378,898	336,000	336,000
Quick Sale Purchase Of Capital	-	-	-	-	-	416,500	599,500
Contribute to Fund Balance	-	-	-	233,700	-	-	421,028
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 753,200</b>	<b>\$ 378,898</b>	<b>\$ 752,500</b>	<b>\$ 1,356,528</b>
<b>Net Profit (Loss)</b>	<b>\$ 9,142</b>	<b>\$ 32,662</b>	<b>\$ 44,696</b>	<b>\$ -</b>	<b>\$ 104,181</b>	<b>\$ -</b>	<b>\$ -</b>

## PARC Tax

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>PARC Tax</b>							Fund 79
<b>Revenues</b>							
Parc Tax	216,275	230,486	241,964	230,000	297,607	302,400	300,000
Appropriate Fund Balance	-	-	-	150,923	-	-	193,590
<b>Total Revenues</b>	<b>\$ 216,275</b>	<b>\$ 230,486</b>	<b>\$ 241,964</b>	<b>\$ 380,923</b>	<b>\$ 297,607</b>	<b>\$ 302,400</b>	<b>\$ 493,590</b>
<b>Expenditures</b>							
Other Professional Services	-	14,338	24,120	-	-	-	-
Payson Mural	-	-	-	1,500	-	-	-
Payson Civic Chorale	-	-	-	6,000	7,296	-	5,000
People Preserving Peteetneet	-	-	1,678	23,820	-	-	21,500
Payson Community Theater	-	-	-	7,200	7,377	-	20,000
Huish Performing	-	-	6,895	8,000	6,509	5,000	5,000
Mainstreet Park Planters	-	-	-	9,300	-	-	-
Pool Shade Awnings	-	-	-	9,000	8,830	-	-
East Hills Dog Park	-	-	-	63,000	-	-	-
Payson City Band	-	-	-	3,085	-	2,550	2,550
Transfer To	-	150,000	215,735	250,018	183,418	-	-
Transfer To Pct	-	20,000	15,000	-	-	-	-
Historic Downtown	-	-	-	-	-	-	25,000
Batting Cages	-	-	-	-	-	-	25,000
Backstop Fence Extension	-	-	-	-	-	-	28,100
Payson Canyon Trail Study	-	-	-	-	-	150,000	13,440
Payson Visitor Center	-	-	-	-	-	-	10,000
Peteetneet Lights And Fountain	-	-	-	-	-	-	38,000
Hancock Trail	-	-	-	-	-	-	300,000
Contribution To Fund Balance	-	-	-	-	-	144,850	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 184,338</b>	<b>\$ 263,428</b>	<b>\$ 380,923</b>	<b>\$ 213,430</b>	<b>\$ 302,400</b>	<b>\$ 493,590</b>
<b>Net Profit (Loss)</b>	<b>\$ 216,275</b>	<b>\$ 46,148</b>	<b>\$ (21,464)</b>	<b>\$ -</b>	<b>\$ 84,177</b>	<b>\$ -</b>	<b>\$ -</b>



*PARC Tax Committee Awards*  
2021-2022

Payson City Band	\$ 2,550
Chairs	
Huish Performing Arts	\$ 5,000
Rigging Equipment	
Historic Downtown	\$ 25,000
Speaker system	
Christmas Lights	
People Preserving Peeteetneet	\$ 21,500
Pumps for Fountains	
Railing for Stairs	
Window Shades	
Payson Civic Chorale	\$ 5,000
40th anniversary	
Payson Community Theater	\$ 20,000
Rental for Storage space (costumes, props)	
Replace light control panel	
Purchase new costumes and props	
City Projects	
Hancock trail connection	Up to 300k over two years
Batting Cages	\$ 25,000
Backstop fence extension	\$ 28,100
Payson Canyon trail study	\$ 13,440
Payson Visistor Center	\$ 10,000
Peteeetneet lights and Fountain	\$ 38,000



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## *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 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Projected FY 2021	Requests FY 2022	Proposed FY 2022
<b>Perpetual Care</b>							
							Fund 74
<b>Revenues</b>							
Sale Of Cemetery Lots	25,784	35,560	26,344	20,000	25,623	20,000	26,000
Interest Earnings	7,579	12,745	10,041	14,000	1,733	2,300	2,300
<b>Total Revenues</b>	<b>\$ 33,363</b>	<b>\$ 48,305</b>	<b>\$ 36,385</b>	<b>\$ 34,000</b>	<b>\$ 27,356</b>	<b>\$ 22,300</b>	<b>\$ 28,300</b>
<b>Expenditures</b>							
Contribution to Fund Balance	-	-	-	34,000	-	22,300	28,300
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ -</b>	<b>\$ 22,300</b>	<b>\$ 28,300</b>
<b>Net Profit (Loss)</b>	<b>\$ 33,363</b>	<b>\$ 48,305</b>	<b>\$ 36,385</b>	<b>\$ -</b>	<b>\$ 27,356</b>	<b>\$ -</b>	<b>\$ -</b>

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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, 2022*

<b>Bond</b>	<b>Series</b>	<b>Rate</b>	<b>Origination Date</b>	<b>Maturity Date</b>	<b>Original Bonding</b>	<b>FY 21-22 Principal</b>	<b>FY 21-22 Interest</b>	<b>6/30/2022 Balance</b>
UTOPIA-Electric-Contract	2017				3,119,040	259,920	-	1,299,600
Water Revenue Bonds-Refunding 2013 Forebay and PI (	2013	2% (2021) (2%-3%)	3/13/2013	10/15/2029	7,385,000	465,000	114,145	4,155,000
Water Revenue Refunding -Water Tank	2016	1.5% (2021) (.95%-3.8%)	10/1/2016	10/15/2032	2,861,000	166,000	55,647	2,060,000
Water Revenue Bonds-PI Lines and Meters	2019	1%	3/21/2019	10/15/2036	6,645,000	349,000	65,450	6,196,000
Pool/Sewer Refunding-Combined (2014)	2016	1.66%	9/14/2016	10/15/2026	7,918,000	788,000	75,198	4,136,000
37.6% Sewer-Sales Tax Refunding*	2016	1.66%	9/14/2016	10/15/2026	2,977,168	296,288	28,274	1,555,136
62.4% -Pool-Sales Tax Refunding**	2016	1.66%	9/14/2016	10/15/2026	4,940,832	491,712	46,924	2,580,864
Sewer Revenue (2010)Refunding -Plant Upgrades	2016	2.50%	10/12/2016	2/1/2022	2,915,000	516,000	12,900	-
Sewer Revenue	2019	2.17%	7/11/2019	2/1/2024	2,500,000	-	54,250	2,500,000

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## Projected Fund Balance



*For a governmental entity, fund balance in the governmental funds (general fund, special revenue funds, capital funds) is the difference between net assets and net liabilities. In a business setting, this would be termed “retained earnings.”*

*For an enterprise fund, an additional adjustment is made; net investment in capital assets is calculated and taken out of the fund balance.*

*A projected fund balance is necessary, because all events that comprise a fund balance has not occurred at this point to reliably offer a final fund balance.*



*Payson City*  
*Projected Fund Balance*  
*For Period Ending June 30, 2022*

Fund	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
General Fund	11,497,749	19,891,566	28,345,275	3,044,040
Park Impact Fees (42)	1,225,074	703,300	593,300	1,335,074
Public Safety Impact Fees (44)	504,410	211,200	211,200	504,410
PARC Tax (79)	288,908	300,000	493,590	95,318
Capital Fund (49)	4,437,630	6,081,300	3,414,300	7,104,630
Water Projections (51)	338,601	4,151,279	3,995,368	494,512
Water Impact Fees (47)	2,107,431	549,400	105,000	2,551,831
Landfill Projections (52)	1,322,386	2,675,359	2,731,775	1,265,970
Electric Projections (53)	2,381,367	14,626,600	15,354,108	453,859
Power Impact Fees (43)	1,021,124	1,334,000	1,334,000	1,021,124
Sewer Projections (54)	4,542,013	4,778,000	6,510,464	1,157,058
Sewer Impact Fees (48)	1,419,918	557,205	557,205	1,419,918
Ambulance Projections (55)	882,829	927,964	845,164	965,629
Golf Course Projections(56)	980,960	1,373,233	1,192,536	1,161,657
Storm Drain Proj. (58)	1,413,411	1,131,000	1,363,189	1,181,222
Vehicle Maintenance Proj (65)	123,259	400,609	400,609	123,259
IT Projections (66)	12,056	568,452	568,452	12,056
Revolving Loan Projection (71)	1,550,295	1,356,528	935,500	1,971,323

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# Glossary of Terms

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**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

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Payson Lakes.

[https://www.google.com/search?q=payson+lakes&source=lnms&tbm=isch&sa=X&ved=2ahUKewjt5tqvgaLwAhW0FzQIHe1bD3QQ\\_AUoAnoECAEQBA&biw=1920&bih=969#imgrc=VgnG5OctFCdi5M&imgdii=kALluDXO5Y2J-M](https://www.google.com/search?q=payson+lakes&source=lnms&tbm=isch&sa=X&ved=2ahUKewjt5tqvgaLwAhW0FzQIHe1bD3QQ_AUoAnoECAEQBA&biw=1920&bih=969#imgrc=VgnG5OctFCdi5M&imgdii=kALluDXO5Y2J-M)