

Payson City



Budget

For Period Ending June 30, 2023



This page intentionally left blank

Payson City

State of Utah

Fiscal Year Ending 2023

Budget



Payson City Council

Mayor
Bill Wright



Council member
Linda Carter



Council member
Brett Christensen



Council member
Taresa Hiatt



Council member
Kirk Beecher



Council member
Bob Provstgaard



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



City Manager
Dave Tuckett

Officials

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

Payson Organizational Chart

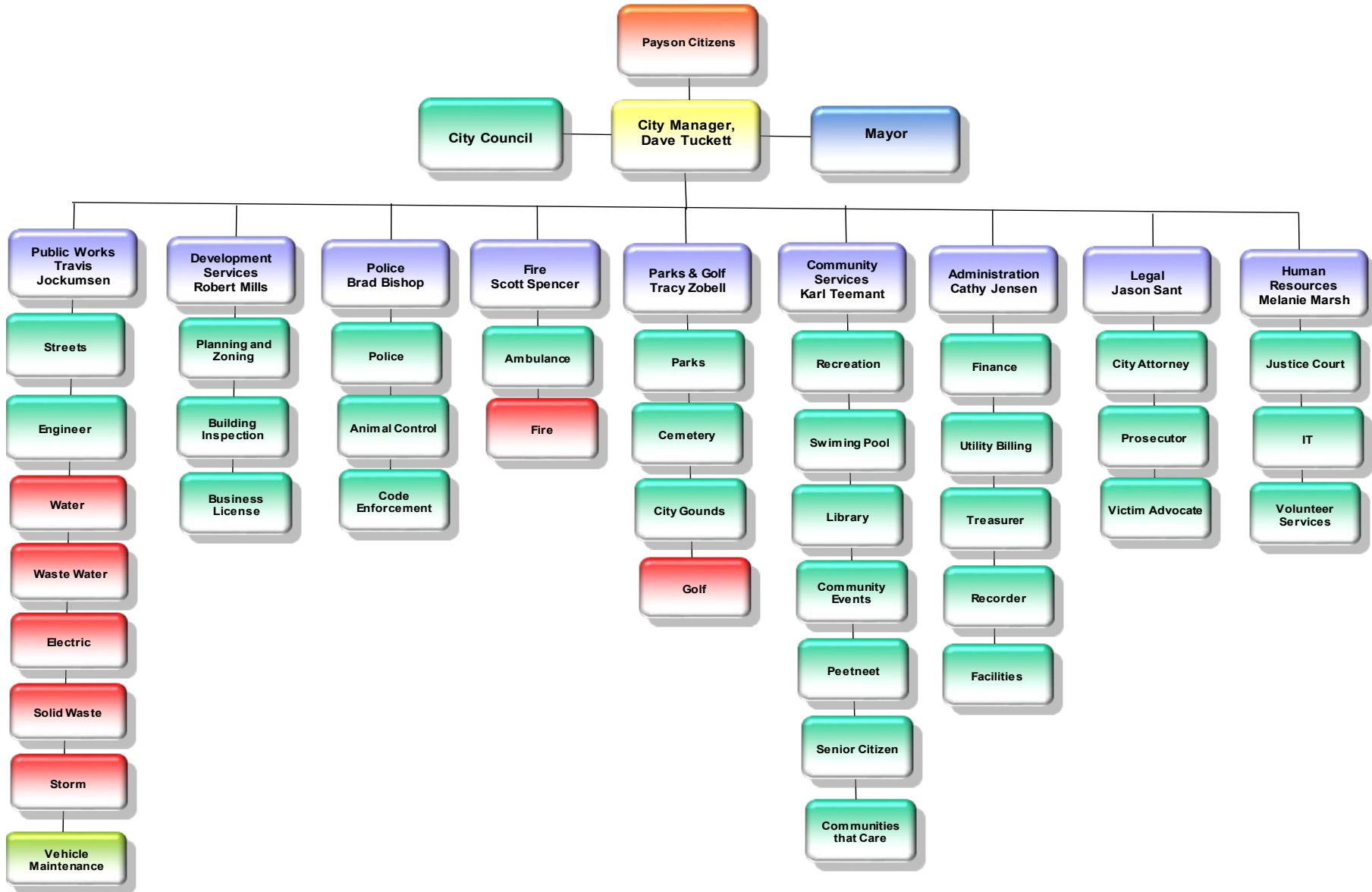




Table of Contents

Budget Message	8
Combined Funds	16
General Expenditure Summary	21
General Fund Revenue Sources	23
General Fund Expenditures	29
Detail General Fund Departmental Budgets	32
Mayor and Council	32
Facilities/Building Maintenance	32
Administration	33
Planning and Zoning-Development Services	33
Legal	34
Justice Court	34
Communities that Care	34
Police	35
Victim's Advocate	35
Fire	36
Animal Control	36
Streets	37
Engineering	37
Parks	38
Swimming Pool	38
City Grounds-Mowing	39
Recreation	39
Youth Sports	40
Adult Sports	40
Snack Shack	41
Library	41
Cemetery	42
Events	42
COVID 19	43
Senior Citizens	43
Transfers	43
Historic	45
Peteetneet	45
Salmon Supper	46
Payson Community Theater	46
Requested and Funded-General Fund	47
Water Fund	51
Water Impact Fees Fund	54
Solid Waste	56
Requested and Funded-Solid Waste	58
Electric Power	60
Electric Power Impact Fees	63
Requested and Funded-Electric Power	64
Waste Water	66
Sewer Impact Fees	68
Requested and Funded-Waste Water	68
Ambulance	69
Requested and Funded-Ambulance	72
Golf Fund	72
Requested and Funded-Golf Course	77



Storm Drain	78
Requested and Funded-Storm Drain.....	80
Transfers	83
Capital Fund	85
Requested and Funded-Capital Project Funds	85
Internal Service Funds	87
IT	87
Vehicle Maintenance	87
Requested and Funded-Internal Service Funds	88
Impact Fees.....	91
Park Impact Fees	91
Public Safety Impact Fees	91
Redevelopment-Town	95
Redevelopment-Business Park	95
Revolving Loan Fund	97
PARC Tax	97
Requested and Funded-Revolving Loan Fund	99
Perpetual Care Fund	101
Requested and Funded-Perpetual Care	101
Debt Service	102
Projected Fund Balance.....	104
Glossary of Terms	106
References	108



Budget Message



May 4, 2022

Payson City
439 West Utah Avenue
Payson, Utah 84651

Dear Council Members

Presented for your approval is the Fiscal Year Payson 2023 Tentative Budget. This budget message provides an overview of the proposed budget.

The City made it through the COVID 19 pandemic, with few hardships. We now look toward 2022-2023 fiscal year as a period of economic fickleness: precarious global events, a volatile stock market, rising interest rates, supply chain challenges, inflation and recession fears. We add to this mix a drought.

All these issues have created a necessity for taking a measured approach to this budget.

In forecasts for this budget, we use the best information we have on-hand, but even experts (engineers, bond agents, etc.) can't give us firm reliability on costs and rates for projects. Current vendor quotes on many supplies are good for that day only.

With all the disclaimers made above, we are still anticipating the sales tax base will remain steady.

Growth opportunities for Payson are coming from an exciting new addition to the recreational tax-base through the Parris RV headquarters recently 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.

The Hillman Field baseball fields are now complete. Feedback from visitors on this terrific addition to Payson are glowing.

The golf course is doing great. Online golf 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.



There are 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.

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 2022 fiscal year, weighed against revenue comparisons of previous years.

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 pressurized irrigation bond projects, the downtown revitalization project and the sewer plant upgrade.

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

We are experiencing somewhat of a "perfect storm" in regards to our infrastructure. 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.

Coupled with the need for new infrastructure is Payson's responsibility to address its aging infrastructure.

In addition to these issues, Payson is also facing increased regulatory compliance in the areas of landfill (solid waste), storm drain, water and sewer. Sewer and water, in particular are creating a plethora of needs and hard decisions.

The Utah State Department of Water Quality (DWQ) has given Payson City until 2024 to upgrade the Sewer Plant to reduce mineral deposits such as phosphorus from being introduced into Utah Lake. Initial engineering projections of the Sewer Plant necessary to meet DWQ requirements were about \$23 million a couple of years ago.

After seeking more in-depth engineering, the cost of the sewer plant had risen to \$55 million. Cost of materials and supply chain issues may mean more changes to this forecast. We are unable to be proactive in reducing or stabilizing costs and construction details, due to the fluctuations in the current economy and the need for final engineering before we can seek outside funding, to lock in costs for equipment and to begin production.

The City has sought out grants through the State of Utah and have been given a \$14.5 million state loan, with \$1 million-dollar loan forgiveness. Unfortunately, those funds are not available for initial investment into the new plant until 2024.



Tax Levies and Fees

Utility Fees. As a means to help cover the rising cost of services, we are proposing a small incremental increase in utility fees (Electric power, water, storm and pressurized irrigation.) and a larger increase in sewer rates to begin accruing funds for the sewer bonds.

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 sewer, that is what we are proposing; a 7% increase.

Borrowing rates on the balance of the bonds, through the “market” have risen from 2% to over 4% quickly. Unfortunately, sewer rates will have to be adjusted to meet bond coverage.

For the Sewer fund, to meet bonding issues, we are proposing a multi-year incremental approach to meeting bond coverage. This year we are recommending a 35% increase to begin accruing funds for bond coverage and we will implement any additional required rate increases to cover bonds in subsequent years.

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 meet general stakeholder needs for Payson 2023.

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. 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.

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.

The goal of the City 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 6% 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 2% 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 restructuring 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 2023 fiscal audit in the government-wide financial statements, published at the end of the year.

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

New Positions. We are proposing a new individual in the Development Services department to help with community planning and safety, through inspections. We are proposing a fire marshal in the fire department to help with the expanding fire and ambulance needs of a growing city. We are funding a new patrol officer and a golf second assistant, and finally a recreation part-time ball park maintenance position to help prepare the fields for the recreation program

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 recruit 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.

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 \$2.087 million from fund balance reserves from the General Fund.

Population

A new requirement from the State legislature is a report on the change in City population, from one budget year to the next. The Legislature specifically cites “the population estimate published by the United States Census Bureau. “

Unfortunately, population estimates for Payson are not available from the United States Census Bureau at this time. As an alternative, world population review.com (<https://worldpopulationreview.com>) has indicated that the population for 2021 in Payson was 21,331. For 2022 the population estimate is listed as 21,845.

Core Services

We have prepared this budget with a goal of maintaining the City’s core services.

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

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

We also appreciate all the "boots on the ground", who on a daily basis, give the City their all to keep all operations in order.

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,

*Cathy Jensen, CPA,
Finance Director*

*David Tuckett,
City Manager*



August 3, 2022

Payson City
439 West Utah Avenue
Payson, Utah 84651

Update to tentative budget letter.

Dear Council Members

With the current economy, and the changes the City is experiencing since the tentative budget adoption, the City is finding itself in an unusual situation. Many of the projects budgeted for, particularly in our enterprise funds for fiscal year 2022, have not been able to be completed. This may be a combination of any one of the following factors: costs exceeding budgeted amounts, inability to get materials to complete projects or an inability to get contractors to help with projects.

Many of these projects budgeted for fiscal year will be rolled over into the 2023 fiscal year and you may see a corresponding use of fund balance, in the 2023 budget to offset the funding for these projects, in this final budget.

In the general fund (funds) the use of fund balance, after all adjustments and carry-forward of projects has increased to \$3.04 million for fiscal year 2023.

The bonding for and final designs for the sewer plant upgrade have not been completed yet. In addition to the bond received from Utah State Department of Water Quality, we will seek funding to complete the sewer plant upgrade on the “open market” through bonds. We will bring all projected costs of the plant, along with financing revenue forward to the Council for approval through an open budget adjustment and public hearing.

You may notice a distinct increase in the cost of electricity purchases by the Power Department. This is a direct effect of the economy and the drought. It is costing significantly more to purchase electric power than it has in the past.

After a public hearing, the following utility rates were increased: Sewer 35%, Water 17% and all other utilities, 7%.

Finally, the final budget has been updated for revenue from the proposed certified tax rate. If the proposed certified tax rate is not approved by the Council, property tax revenue will be decreased and use of fund balance will offset expenditures.

We appreciate the time and attention you give to these matters, as well as your support.

Sincerely,

*Cathy Jensen, CPA,
Finance Director*

*David Tuckett,
City Manager*



This balance of this page intentionally left blank



Combined Funds

In analyzing the revenues/Expenditures of the City, it is often helpful to see a consolidated budget. The following schedule 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, 2023

	Proposed Budget <u>6/30/2023</u>	Approved Budget <u>06/30/22</u>	2022-2021 Increase <u>(Decrease)</u>
<u>REVENUES</u>			
General Fund	\$ 20,624,407	\$ 23,409,187	\$ (2,784,780)
Utility Fund (24)	-	4,400,000	(4,400,000)
Redevelopment-Town (21)	18,000	18,800	(800)
Redevelopment Park (25)	12,500	39,500	(27,000)
CDBG (26)	-	653,600	(653,600)
B&C (28)	1,406,560	1,280,000	126,560
Park Impact (42)	719,400	908,300	(188,900)
Power Impact (43)	777,300	777,300	-
Safety Impact (44)	303,700	211,200	92,500
Water Impact (47)	1,016,100	614,000	402,100
Sewer Impact (48)	713,841	704,000	9,841
Capital (49)	9,643,650	9,278,337	365,313
Water (51)	8,348,050	9,422,681	(1,074,631)
Solid Waste (52)	3,797,076	3,131,790	665,286
Electric Power (53)	17,496,439	16,295,285	1,201,154
Sewer (54)	8,075,738	8,482,368	(406,630)
Ambulance (55)	1,045,495	927,972	117,523
Golf Course (56)	1,653,585	1,416,136	237,449
Storm Drain (58)	1,441,354	1,524,392	(83,038)
Vehicle Maintenance (65)	416,611	400,609	16,002
IT (66)	599,137	568,452	30,685
Revolving Loan (71)	1,420,027	1,793,739	(373,712)
Perpetual Care (74)	250,000	28,300	221,700
PARC (79)	350,000	493,590	(143,590)
Historic (85)	20,000	10,000	10,000
Peteetneet (86)	359,142	350,575	8,567
Salmon Supper (88)	91,200	72,000	19,200
Payson Community Theater (89)	59,317	67,353	(8,036)
Total	<u>\$ 80,658,629</u>	<u>\$ 87,279,466</u>	<u>\$ (6,620,837)</u>



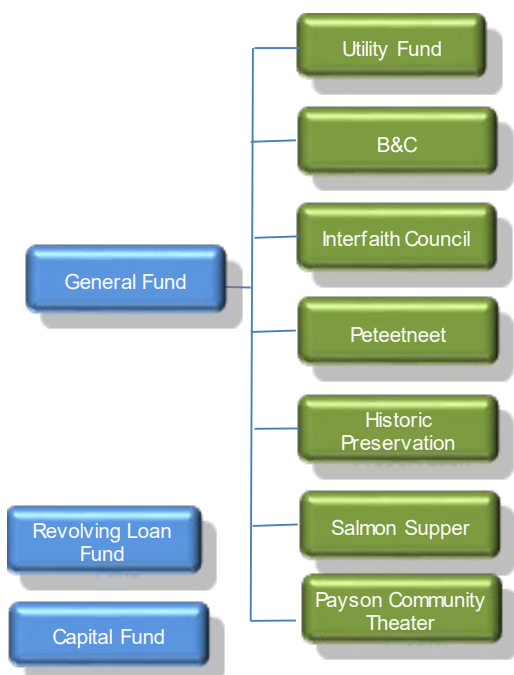
Payson City
Combined Funds (Continued)
FYE June 30, 2023

	<u>Proposed</u>	<u>Approved</u>	2022-2021
	Budget	Budget	Increase
	<u>6/30/2023</u>	<u>06/30/22</u>	<u>(Decrease)</u>
<u>EXPENDITURES:</u>			
General Fund	\$ 20,624,407	\$ 23,409,187	\$ (2,784,780)
Utility Fund (24)	-	4,400,000	(4,400,000)
Redevelopment-Town (21)	18,000	18,800	(800)
Redevelopment Park (25)	12,500	39,500	(27,000)
CDBG (26)	-	653,600	(653,600)
B&C (28)	1,406,560	1,280,000	126,560
Park Impact (42)	719,400	908,300	(188,900)
Power Impact (43)	777,300	777,300	-
Safety Impact (44)	303,700	211,200	92,500
Water Impact (47)	1,016,100	614,000	402,100
Sewer Impact (48)	713,841	704,000	9,841
Capital (49)	9,643,650	9,278,337	365,313
Water (51)	8,348,050	9,422,681	(1,074,631)
Solid Waste (52)	3,797,076	3,131,790	665,286
Electric Power (53)	17,496,439	16,295,285	1,201,154
Sewer (54)	8,075,738	8,482,368	(406,630)
Ambulance (55)	1,045,495	927,972	117,523
Golf Course (56)	1,653,585	1,416,136	237,449
Storm Drain (58)	1,441,354	1,524,392	(83,038)
Vehicle Maintenance (65)	416,611	400,609	16,002
IT (66)	599,137	568,452	30,685
Revolving Loan (71)	1,420,027	1,793,739	(373,712)
Perpetual Care (74)	250,000	28,300	221,700
PARC (79)	350,000	493,590	(143,590)
Historic (85)	20,000	10,000	10,000
Peteetneet (86)	359,142	350,575	8,567
Salmon Supper (88)	91,200	72,000	19,200
Payson Community Theater (89)	59,317	67,353	(8,036)
Total	\$ 80,658,629	\$ 87,279,466	\$ (6,620,837)
NET INCOME (LOSS)	\$ -	\$ -	\$ -

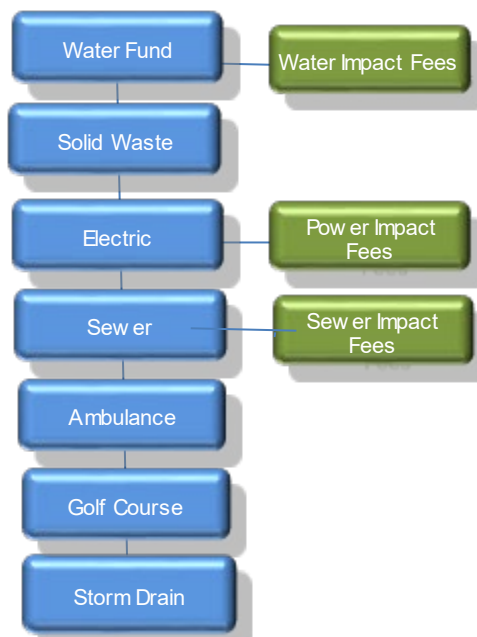


Payson City Funds

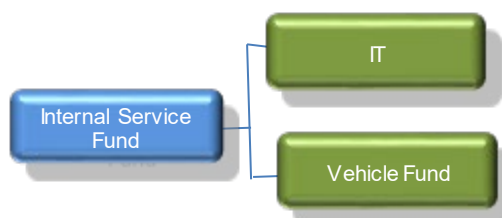
Governmental Funds



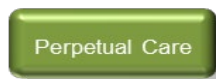
Enterprise Funds



Internal Service Funds



Fiduciary Fund



Special Revenue





This page intentionally left blank

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

Payson City

General fund

Budgets ending June 2022 and June 2023

	Proposed Budget <u>6/30/2023</u>	Approved Budget <u>06/30/22</u>	Increase (Decrease)
<u>Revenues</u>			
Property Tax	\$ 2,273,767	\$ 1,962,973	\$ 310,794
Motor Vehicle	114,600	95,100	19,500
Sales Tax	5,300,000	4,000,000	1,300,000
Franchise Tax	519,900	332,400	187,500
Telephone Tax	69,800	92,000	(22,200)
Other Taxes	871,000	739,700	131,300
Licenses and Permits	795,980	586,200	209,780
Intergovrnmtl Revenue (Grants)	275,300	5,099,918	(4,824,618)
Charges Events/Services	1,666,015	1,441,700	224,315
Fines and Forfeitures	234,000	216,500	17,500
Other Revenue	1,000	1,000	-
Misc. Revenue	3,242,352	2,866,955	375,397
Transfers	2,583,332	2,359,468	223,864
Use of Fund Reserves	2,677,361	3,615,273	(937,912)
B&C Road Funds	1,406,560	1,280,000	126,560
Historic	20,000	10,000	10,000
CDBG	-	653,600	(653,600)
Peteetneet	359,142	350,575	8,567
Salmon Supper	91,200	72,000	19,200
Payson Community Theater	59,317	67,353	(8,036)
Total	<u>\$ 22,560,626</u>	<u>\$ 25,842,715</u>	<u>\$ (3,282,089)</u>



Payson City
General fund (Continued)
Budgets ending June 2022 and June 2023

Expenditures	Proposed Budget <u>6/30/2023</u>	Approved Budget <u>06/30/22</u>	Increase (Decrease)
Mayor and Council	\$ 773,486	\$ 656,407	\$ 117,079
Facilities/Building Maintenance	909,436	845,923	63,513
Administration	2,276,866	1,965,949	310,917
Planning-Development Services	1,121,760	1,015,040	106,720
Legal	520,705	522,124	(1,419)
Justice Court	371,326	316,551	54,775
Communities that Care	58,664	55,958	2,706
Police	4,755,766	4,105,710	650,056
Victim's Advocate	109,150	101,223	7,927
Fire	1,262,212	1,077,633	184,579
Animal Control	178,609	175,198	3,411
Streets	1,098,213	4,170,379	(3,072,166)
Engineering	708,228	497,577	210,651
Parks	630,676	579,955	50,721
Swimming Pool	1,135,668	1,081,456	54,212
City Grounds-mowing	271,443	270,205	1,238
Recreation	803,655	770,080	33,575
Youth Sports	591,318	468,607	122,711
Adult Sports	115,007	70,736	44,271
Snack Shack	108,877	99,792	9,085
Library	674,192	625,132	49,060
Cemetery	381,128	418,914	(37,786)
Events	233,330	218,161	15,169
COVID Related	875,784	960,600	(84,816)
Senior Citizens	246,008	225,644	20,364
Transfers to Other Funds	412,900	2,114,233	(1,701,333)
B&C Road Funds	1,406,560	1,280,000	126,560
Historic	20,000	10,000	10,000
CDBG	-	653,600	(653,600)
Peteetneet	359,142	350,575	8,567
Salmon Supper	91,200	72,000	19,200
Payson Community Theater	59,317	67,353	(8,036)
Total	<u>\$ 22,560,626</u>	<u>\$ 25,842,715</u>	<u>\$ (3,282,089)</u>



General Fund Revenue Sources

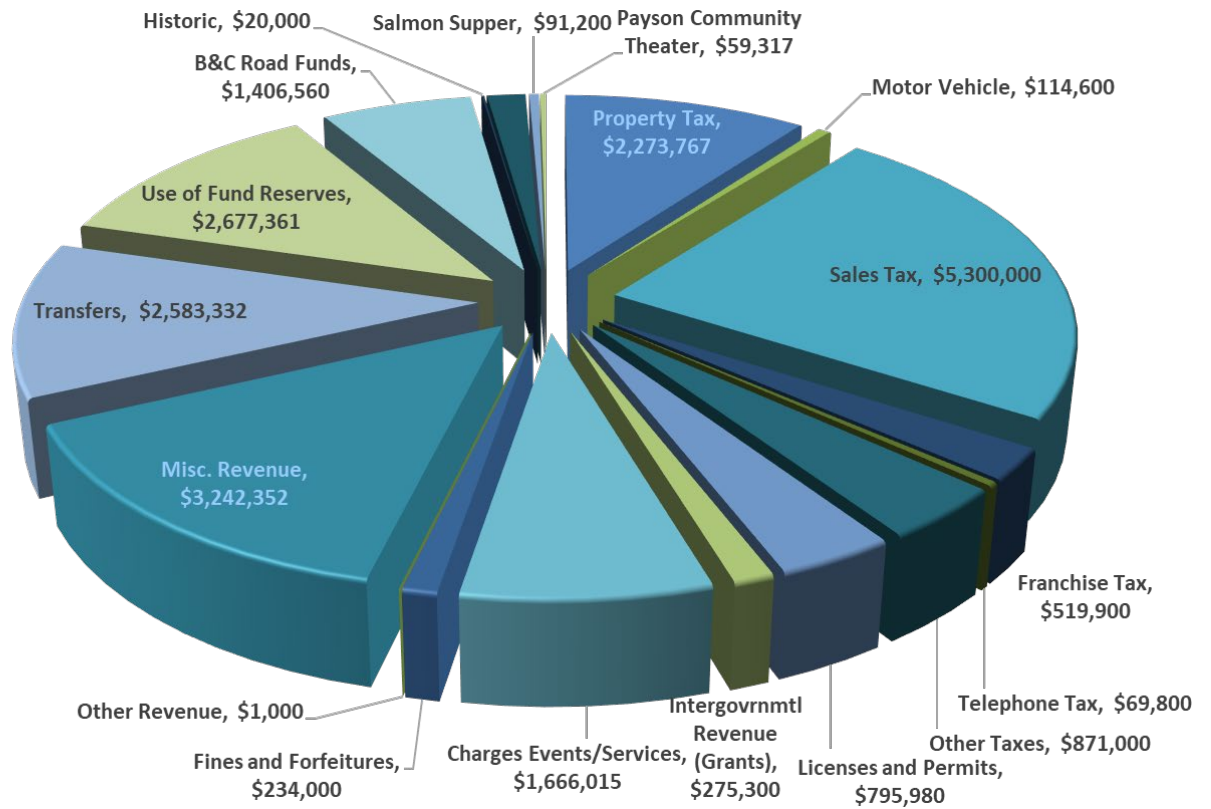
Payson receives revenue from various sources including user fees, taxes, grants, and donations. The major sources of revenue in the General Fund include transfers of revenue from the Enterprise Funds, sales tax, property tax and charges for services. The General Fund also receives B&C revenues that are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

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

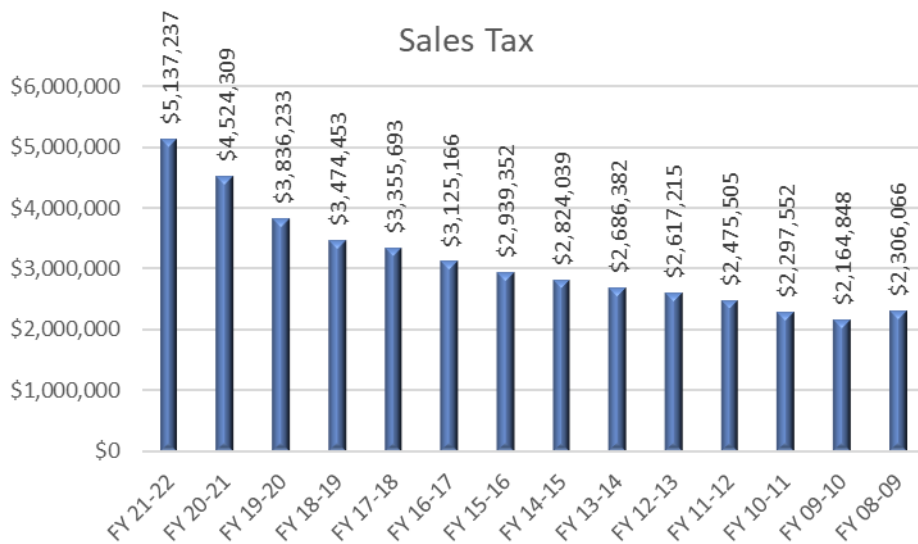
Payson City
General Fund Budgeted Revenues
For Period Ending June 30, 2023

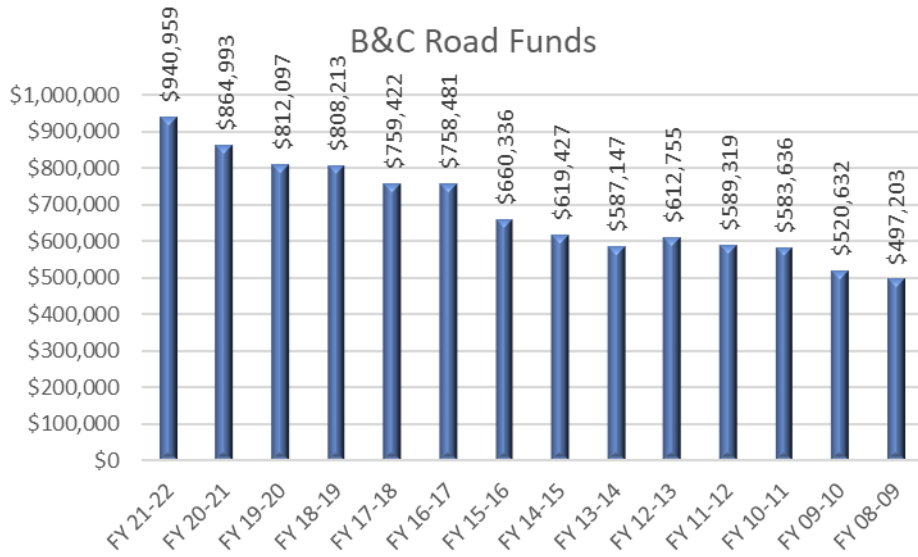
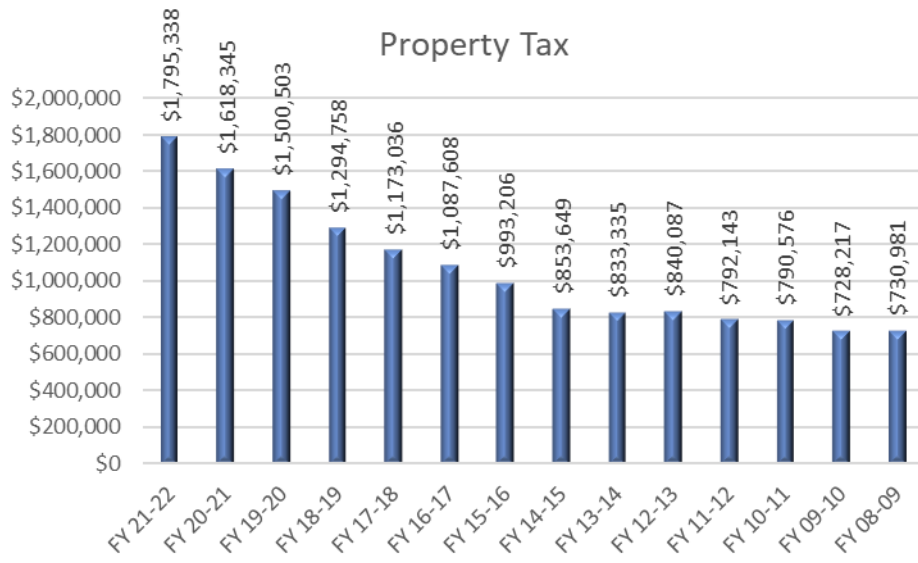
	Budget 2023 General Fund	Budget 2023 B&C	Budget 2023 Peteetneet	Budget 2023 Salmon Supper	Budget 2023 PCT	Budget 2023 Historic	Budget General Fund
Revenues							
Property Tax	\$ 2,273,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,273,767
Sales Tax	5,300,000	-	-	-	-	-	5,300,000
Motor Vehicle Tax	114,600	-	-	-	-	-	114,600
Telephone Tax	69,800	-	-	-	-	-	69,800
Franchise Tax	519,900	-	-	-	-	-	519,900
Room Tax	24,000	-	-	-	-	-	24,000
Other Fees	847,000	-	-	-	-	-	847,000
Licenses, Permits and Fees	795,980	-	-	-	-	-	795,980
Intergovernmental Revenue	275,300	-	-	-	-	-	275,300
Charges for Services	1,666,015	-	-	-	-	-	1,666,015
B&C Road Funds	-	1,406,560	-	-	-	-	1,406,560
Fines and Forfeitures	234,000	-	-	-	-	-	234,000
Other Revenues	3,243,352	-	-	-	-	-	3,243,352
Transfers In	2,583,332	-	-	-	-	-	2,583,332
Use of Fund Reserves	2,677,361	-	-	-	-	-	2,677,361
Peteetneet	-	-	359,142	-	-	-	359,142
Salmon Supper	-	-	-	91,200	-	-	91,200
Payson Community Theater	-	-	-	-	59,317	-	59,317
Historic						20,000	20,000
Total revenues	20,624,407	1,406,560	359,142	91,200	59,317	20,000	22,560,626

A graphical representation of the General Fund budgeted revenues for 2023 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:





The Balance of this page intentionally left blank



Detail General Fund Revenues

Revenues	Actual FY 2020	Actual FY 2021	Projected FY 2022	Approved FY 2022	Final FY 2023
Taxes					
General Property Taxes/Current	1,437,372	1,618,345	1,618,345	1,881,973	2,214,367
Motor Vehicle	111,853	111,393	114,567	95,100	114,600
Redemptions/Penalty & Interest	81,006	90,148	59,372	81,000	59,400
Sales and Use Tax	3,836,233	4,524,309	4,993,573	4,000,000	5,300,000
Cable Tv Franchise	40,418	82,378	109,939	82,400	110,000
Franchise/Energy Gas Tax	64,962	295,462	408,493	250,000	409,900
Energy Utility Tax From Payson Billi	-	787,407	830,112	728,500	847,000
Room Tax	11,897	16,035	22,592	11,200	24,000
Telephone Tax	108,518	80,311	69,477	92,000	69,800
Total	5,692,259	7,605,788	8,226,470	7,222,173	9,149,067
Licenses and Permits					
Business Licenses And Permits	69,716	43,042	100,858	43,000	99,000
Beer Licenses	1,450	1,760	933	1,800	1,000
Nonbusiness Licenses & Permits	100	50	-	100	100
Bldg Permits & Plan Check	655,288	653,258	715,915	540,000	695,000
Animal Licenses And Fees	545	880	880	1,300	880
Total	727,099	698,990	818,586	586,200	795,980
Intergovernmental Revenue					
Federal Grants	837,293	-	-	-	-
Justice Assistance (Jag) Grant	6,735	4,447	-	-	-
Mountainlands/Sr. Citizen	6,428	7,778	7,051	6,500	6,000
Fire Grant	400	-	-	10,000	12,000
State Grants	1,278	390	24,240	3,451,718	-
State Highway Safety Grant	16,546	4,960	3,714	7,500	1,400
Nebo School Dist Officer Grant	91,931	100,849	100,849	95,000	95,000
\$5 Downtown State Grant	-	-	-	1,250,000	-
Victims Advocate - State	28,859	112,398	51,788	57,300	38,900
State Liquor Fund Allotment	24,957	26,149	36,574	26,200	27,500
Local Government Grants	600	-	22,777	10,000	-
Recreation Grant	-	9,798	188,840	40,000	-
County Fire Allotment	130,925	112,186	85,744	120,000	85,800
Library Grant	36,677	8,656	-	15,400	8,700
County Recreation Fee (Rest Tx	9,930	-	-	10,300	-
Interlocal Contribution (Legal	36,000	-	-	-	-
Total	1,228,559	387,611	521,577	5,099,918	275,300



Detail General Fund Revenues (Continued)

Revenues	Actual FY 2020	Actual FY 2021	Projected FY 2022	Approved FY 2022	Final FY 2023
Charges for Services					
Development Fees	105,018	82,140	93,766	85,000	99,000
Printing & Duplication Service	132	916	14	200	17
P&Z Copies & Services	45	-	24	-	8
Convenience Fee	507	465	562	500	600
Collection Fees Revenue	10,215	8,112	7,787	-	8,800
Administrative Late Fee	24,590	28,960	22,086	30,000	24,600
Traffic School	4,555	2,643	2,259	2,900	2,400
Special Police Services	32,245	3,376	5,656	3,200	6,090
Police Reimbursable Overtime	35,877	177,023	160,305	183,300	178,000
County Fire Reimbursements	33,253	-	-	-	-
Plan Check Fee	547	1,669	2,977	800	2,300
Fire Inspection Fees	9,877	76,251	13,636	69,000	15,000
Public Works Inspections	104,764	71,575	158,040	18,200	120,000
Community That Cares Revenue	12,573	16,851	7,497	4,300	5,200
Ctc Donations	5,625	-	-	-	-
Parks And Public Property	6,725	9,998	7,794	3,500	5,600
Recreation (Youth & Adult)Fees	422,984	438,298	521,725	498,400	582,900
Snack Shack Revenue	-	1,119	7	10,000	-
Prepared Food Concessions-Snack	48,335	82,822	41,708	48,000	80,000
Grocery Food Concessions-Snack	28,170	31,666	13,653	15,100	30,000
Banquet Hall Use Fees	326	1,075	2,295	500	2,000
Other Rent/Use Charges	15,612	20,015	18,020	18,000	19,800
Events Revenue	5	-	37,367	-	31,000
Burial Fees	54,440	80,873	59,480	49,500	41,000
Cemetery Lots	74,013	115,058	117,427	78,700	87,000
Pool Admission Fees	158,792	228,446	123,594	140,000	180,000
Swimming Lessons	46,194	87,479	14,946	107,000	16,700
Swim Team Revenue	16,077	26,232	1,555	2,600	25,000
Pool Rental	-	-	17,430	-	23,000
Onion Days Revenue	-	43,157	15,192	73,000	80,000
Total	1,251,496	1,636,219	1,466,802	1,441,700	1,666,015
Fines/Fees					
Fines/Court	212,781	235,592	233,332	203,000	206,000
Library Fees And Fines	15,456	15,747	18,760	13,500	15,000
Total	228,237	251,339	252,092	216,500	234,000
Other Revenues					
Sale Of Surplus Property	9,048	643	11,452	1,000	1,000
Total	9,048	643	11,452	1,000	1,000

Balance of this page intentionally left blank



Detail General Fund Revenues (Continued)

Revenues	Actual FY 2020	Actual FY 2021	Projected FY 2022	Approved FY 2022	Final FY 2023
Misc. Revenue					
Interest Earnings	287,977	104,492	98,269	90,000	90,300
Moreton Investment Earnings	93,221	57,817	54,859	44,000	41,000
Covid-19 Funding	-	621,406	-	-	-
Sr. Citizens Revenue/Ensure	200	(200)	133	-	110
Sr. Citizens Lunch Revenue	805	(805)	805	300	330
Sr. Citizen Annual Membership	590	80	192	-	144
Sr. Cit Donations - Eldridge	6,000	-	8,000	6,000	6,000
Indirect Services	1,866,353	1,849,995	2,481,701	2,481,695	2,924,368
Donations	-	35,145	7,707	10,000	5,700
Donations (Police)	550	-	733	550	-
Library Donations	-	550	400	-	-
Wellness Program Revenue	-	1,035	667	-	-
Recreation Donations	-	-	30,080	39,860	-
Miss Payson Operating Donation	2,575	7,270	-	4,500	-
Miscellaneous	123,122	141,311	237,518	162,000	160,000
Misc - Promotional Revenue	-	300	(400)	-	-
Western Cow boy Night	628	1,440	1,000	-	-
Western Heritage Dinner Taxed	1,387	198	-	6,000	-
Western Heritage Non Taxable	2,850	(200)	933	-	-
Viva El Mariachi	3,230	970	8,960	3,800	6,000
Easter Egg Hunt	-	-	-	2,750	1,500
Econ Dev Committee Donation	2,400	19,800	6,000	15,000	6,800
Youth Court	620	40	240	500	100
Total	\$ 2,392,508	\$ 2,840,644	\$ 2,937,797	\$ 2,866,955	\$ 3,242,352
Transfer From Solid Waste Fund	212,670	219,411	233,825	233,825	295,139
Transfer From Elec Fund	1,244,888	1,168,650	1,196,640	1,196,640	1,276,704
Transfer From Water Fund	348,560	330,741	395,235	395,235	447,639
Transfer From Sewer Fund	268,949	349,065	376,020	376,020	397,170
Transfer From Ambulance Fund	74,055	76,500	83,048	83,048	90,900
Transfer From Storm Drain	-	-	74,700	74,700	75,780
Transfer From Parc Tax Fund	215,735	183,418	-	-	-
Transfers	-	40,200	-	-	-
Beg Gen Fund Approp Fund Bal	-	-	550,000	3,615,273	2,677,361
Total	\$ 2,364,857	\$ 2,367,985	\$ 2,909,468	\$ 5,974,741	\$ 5,260,693
Total General Fund	\$ 13,894,063	\$ 15,789,219	\$ 17,144,244	\$ 23,409,187	\$ 20,624,407
B&C Road Funds	1,110,989	628,000	1,344,217	1,280,000	1,406,560
Historic	5,100	21	10,011	10,000	20,000
CDBG	137,456	-	-	153,600	-
Petctneet	17,765	24,012	300,034	350,575	359,142
Salmon Supper	73,840	88,250	109,886	72,000	91,200
Payson Community Theater	53,771	16,976	57,912	67,353	59,317
Total	\$ 1,398,921	\$ 757,259	\$ 1,822,060	\$ 1,933,528	\$ 1,936,219



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, 2023

	Budget 2023 <u>General Fund</u>	Budget 2023 <u>B&C</u>	Budget 2023 <u>Peteetneet</u>	Budget 2023 <u>Salmon Supper</u>	Budget 2023 <u>PCT</u>	Budget 2023 <u>Historic</u>	Budget General <u>Fund</u>
Expenditures							
Mayor and Council	773,486	-	-	-	-	-	773,486
Facilities	909,436	-	-	-	-	-	909,436
Administration	2,276,866	-	-	-	-	-	2,276,866
Planning and Zoning (Develop Svcs)	1,121,760	-	-	-	-	-	1,121,760
Legal	520,705	-	-	-	-	-	520,705
Justice Court	371,326	-	-	-	-	-	371,326
Communities that Care	58,664	-	-	-	-	-	58,664
Police	4,755,766	-	-	-	-	-	4,755,766
Victim's Advocate	109,150	-	-	-	-	-	109,150
Fire	1,262,212	-	-	-	-	-	1,262,212
Animal Control	178,609	-	-	-	-	-	178,609
Streets	1,098,213	-	-	-	-	-	1,098,213
Engineering	708,228	-	-	-	-	-	708,228
Parks	630,676	-	-	-	-	-	630,676
Swimming Pool	1,135,668	-	-	-	-	-	1,135,668
City Grounds-Mowing	271,443	-	-	-	-	-	271,443
Recreation	803,655	-	-	-	-	-	803,655

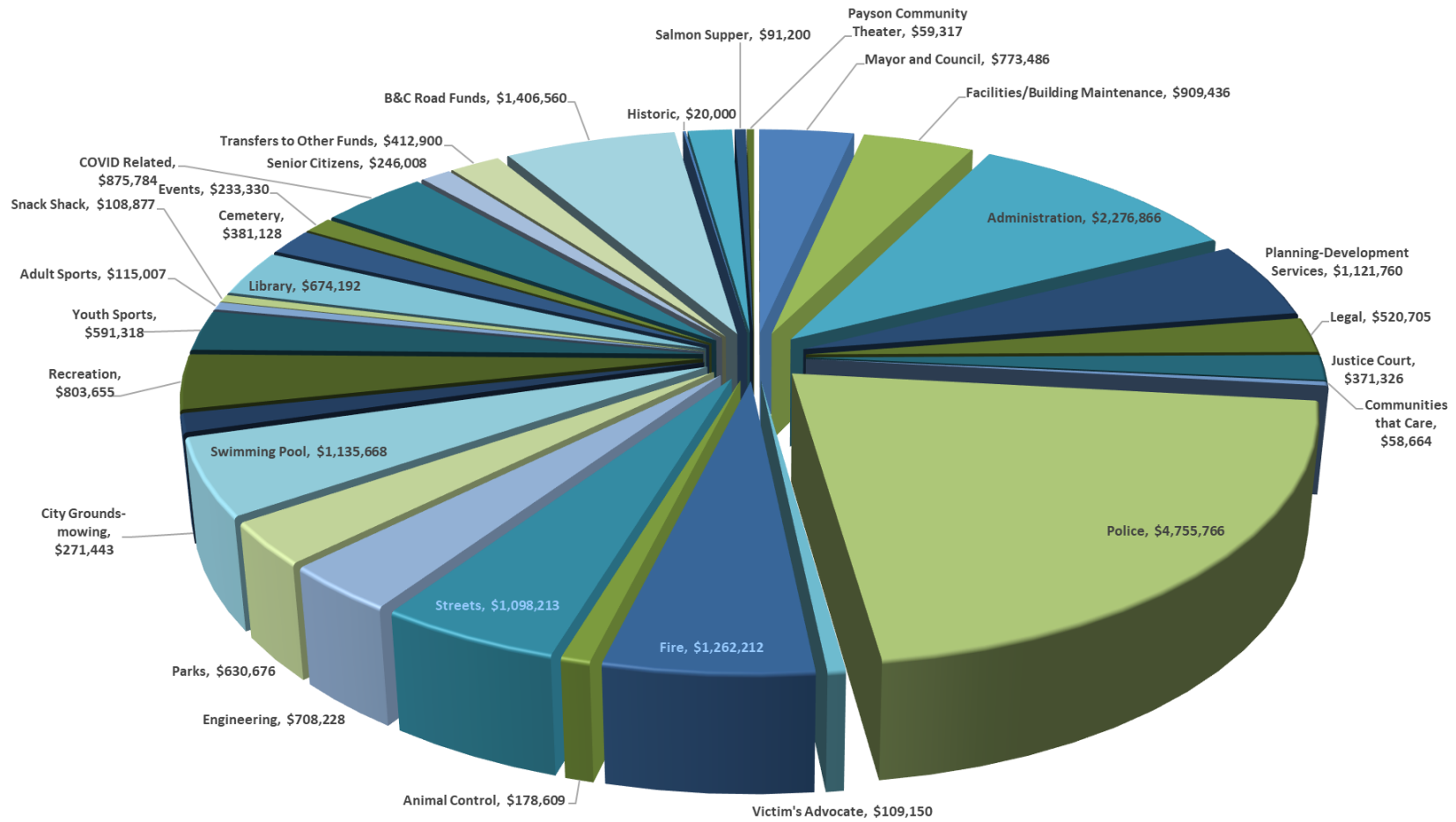


Payson City
General Fund Budgeted Expenditures (Continued)
For Period Ending June 30, 2023

	Budget 2023 <u>General Fund</u>	Budget 2023 <u>B&C</u>	Budget 2023 <u>Peteetneet</u>	Budget 2023 <u>Salmon Supper</u>	Budget 2023 <u>PCT</u>	Budget 2023 <u>Historic</u>	Budget General <u>Fund</u>
Expenditures							
Youth Sports	591,318	-	-	-	-	-	591,318
Adult Sports	115,007	-	-	-	-	-	115,007
Snack Shack	108,877	-	-	-	-	-	108,877
Library	674,192	-	-	-	-	-	674,192
Cemetery	381,128	-	-	-	-	-	381,128
Events	233,330	-	-	-	-	-	233,330
COVID related	875,784	-	-	-	-	-	875,784
Senior Citizens	246,008	-	-	-	-	-	246,008
Transfers	412,900	-	-	-	-	-	412,900
B&C	-	1,406,560	-	-	-	-	1,406,560
Interfaith	-	-	-	-	-	-	-
Peteetneet	-	-	359,142	-	-	-	359,142
Salmon Supper	-	-	-	91,200	-	-	91,200
Payson Community Theater	-	-	-	-	59,317	-	59,317
Historic	-	-	-	-	-	20,000	20,000
Contribution to Fund Reserves	-	-	-	-	-	-	-
Total expenditures	<u>\$ 20,624,407</u>	<u>\$ 1,406,560</u>	<u>\$ 359,142</u>	<u>\$ 91,200</u>	<u>\$ 59,317</u>	<u>\$ 20,000</u>	<u>\$ 22,560,626</u>



General Fund Budgeted Expenditures FY 2022-2023





Detail General Fund Departmental Budgets

Mayor and Council

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Mayor and Council Department 4100					
Payroll Expenses	116,579	112,326	160,554	125,509	184,236
Educational/Training Services	1,390	1,576	3,200	2,080	6,300
Other Professional Services	60,248	25,100	145,000	2,000	40,000
Indirect Services	8,958	8,208	10,118	10,118	10,665
Repair & Maintenance Service	-	-	-	1,040	-
Ins Other Than Emp Benefits	-	-	-	-	-
Communications/Telephone-Pager	3,791	3,695	4,700	13,711	-
Mayor'S Economic Development	82,249	226,740	172,294	230,607	368,100
Economic Development Committee	742	-	97,856	756	27,900
Travel	2,913	4,027	6,500	4,826	6,500
Economic Development Incentive	-	-	-	30,006	74,000
General Supplies	70	550	400	394	-
Gasoline	-	39	-	-	-
Subscriptions And Memberships	19,035	18,876	25,785	19,457	25,785
Contingency/Sundry/Allow ance	27,605	6,936	30,000	300	30,000
Community Contributions	-	-	-	-	-
Total Expenditures	\$ 323,580	\$ 408,073	\$ 656,407	\$ 440,804	773,486

Facilities/Building Maintenance

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Facilities/Building Maintenance Department 4110					
Payroll Expenses	235,126	248,157	286,923	284,130	312,443
Educational/Training Services	-	-	600	30	600
Other Professional Services	6,016	62,132	51,300	25,782	49,500
Technical Services	-	-	-	-	-
Repair & Maintenance Service	57,293	43,685	45,000	37,853	50,000
Ins Other Than Emp Benefits	-	-	-	-	-
Communications/Telephone-Pager	37,872	32,063	30,200	26,389	30,200
Advertising/Legal And Nonlegal	-	3,845	-	-	-
Printing & Binding	103	-	-	214	-
General Supplies	55,994	85,506	30,100	35,378	31,040
Anti-Graffiti Supplies	-	632	2,500	958	2,500
Natural Gas/Mountain Fuel	20,039	19,453	21,000	24,985	23,000
Gasoline	1,826	3,136	2,700	4,866	5,400
Subscriptions And Memberships	126	-	400	960	400
City Office Upgrade	29,498	-	-	-	-
City Center Roof Repair	-	79,347	126,000	92,119	131,000
Improvements Other Than Bldg	33,983	-	215,000	31,487	242,000
Machinery, Vehicles & Equip	-	-	500	-	500
Lease Purchase	16,272	15,392	33,700	20,892	27,800
Debt Service Interest	1,028	1,608	-	2,042	3,053
Total Expenditures	\$ 495,176	\$ 594,956	\$ 845,923	\$ 588,085	\$ 909,436



Administration

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Administration Department 4111					
Payroll Expenses	843,099	915,767	1,102,604	1,086,429	1,210,164
City Employee Wellness Program	-	-	-	350	-
Educational/Training Services	1,124	1,252	8,100	4,401	9,125
Other Professional Services	32,513	43,322	81,200	32,355	86,750
Bank Charges	90,633	117,341	71,200	113,358	108,000
Indirect Services	121,684	111,495	137,452	137,452	120,405
Ins Other Than Emp Benefits	366,589	418,789	355,000	309,362	506,919
Communications/Telephone-Pager	9,841	12,982	11,000	9,763	8,900
Advertising/Legal And Nonlegal	1,193	1,639	1,400	1,689	1,500
Printing & Binding	42,431	44,688	45,400	50,821	47,100
Travel	244	5,589	2,300	1,827	4,300
City Utilities	21,866	4,909	21,000	48,052	43,100
General Supplies	25,473	33,450	66,800	42,589	63,200
Supplies/Computer	1	28	-	-	800
Gasoline	52	(147)	600	(77)	1,200
Subscriptions And Memberships	3,171	4,575	2,593	2,847	2,955
Promotional	-	8,190	41,400	31,953	51,400
Lease Purchase	11,000	9,729	16,700	10,048	10,048
Contingency/Sundry/Allow ance	767	-	1,200	250	-
Debt Service - Interest	-	1,271	-	952	1,000
Total Expenditures	\$ 1,571,681	\$ 1,734,869	\$ 1,965,949	\$ 1,884,421	\$ 2,276,866

Planning and Zoning-Development Services

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Planning and Zoning-Development Services Department 4112					
Employee Expenses	479,536	518,823	746,325	543,575	742,108
Educational/Training Services	1,796	1,944	6,200	2,698	7,150
Other Professional Services	60,169	85,475	149,000	110,156	265,000
Bank Charges	-	-	-	-	300
Recording Fees	40	134	300	-	25,000
Technical Services	-	30,898	25,000	-	21,715
Indirect Services	19,224	17,614	21,715	24,015	22,887
Communications/Telephone-Pager	4,080	5,674	4,500	3,308	4,500
Advertising/Legal And Nonlegal	1,530	569	1,000	954	1,000
Travel	267	275	6,800	2,271	8,000
City Utilities	9,240	6,574	5,000	-	5,000
General Supplies	6,984	3,591	5,500	3,372	6,600
Computer Supplies	-	-	13,900	1,746	3,900
Gasoline	1,131	1,023	1,800	1,015	3,600
Subscriptions And Memberships	1,637	2,788	1,200	1,917	1,500
Books	1,215	569	3,500	625	3,500
Machinery, Vehicles & Equip	660	5,239	6,000	-	-
Lease Purchase	5,068	10,788	15,800	13,739	-
Penalties/Charges	-	-	1,500	-	-
Debt Service Interest	332	2,475	-	1,875	-
Total Expenditures	\$ 594,022	\$ 695,501	\$ 1,015,040	\$ 711,266	\$ 1,121,760



Legal

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Legal Department 4120					
Payroll Expenses	394,059	360,570	440,724	400,190	436,405
Educational/Training Services	525	600	1,600	900	2,400
Other Professional Services	20,624	22,165	60,000	49,953	64,000
Communications/Telephone-Pager	2,090	2,743	2,200	2,851	2,800
Travel	1,108	2,483	3,400	1,656	4,100
General Supplies	3,679	86	900	2,924	900
Gasoline	215	74	300	634	600
Subscriptions And Memberships	3,557	7,304	13,000	5,819	9,500
Books	514	569	-	1,274	-
Total Expenditures	\$ 426,371	\$ 396,594	\$ 522,124	\$ 466,201	\$ 520,705

Justice Court

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Justice Court Department 4121					
Payroll Expenses	211,872	227,194	282,812	276,802	334,308
Official/Admin Services	1,749	2,096	2,100	3,463	4,000
Educational/Training Services	175	-	600	100	600
Other Professional Services	375	314	400	33	-
Indirect Services	12,782	11,712	14,439	14,439	15,218
Communications/Telephone-Pager	1,187	1,587	1,600	937	-
Travel	435	-	2,400	-	-
General Supplies	1,119	1,680	11,500	11,767	4,700
Computer Supplies	-	573	-	-	4,900
Subscriptions And Memberships	25	57	100	-	600
Books	519	23	600	-	-
Machinery, Vehicles & Equip	-	-	-	-	7,000
Total Expenditures	\$ 230,238	\$ 245,236	\$ 316,551	\$ 307,541	\$ 371,326

Communities that Care

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Communities that Care Department 4122					
Employee Expenses	36,461	40,670	47,758	44,516	50,464
Capacity Building	5,713	2,200	6,400	6,037	6,400
Samsha	600	-	-	-	-
Other Professional Services	-	-	-	-	1,200
Communications/Telephone-Pager	565	914	1,200	1	-
Travel	-	-	-	89	-
General Supplies	27	7	-	-	-
Youth Court	208	86	600	119	600
Total Expenditures	\$ 43,574	\$ 43,877	\$ 55,958	\$ 50,762	\$ 58,664



Police

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Police Department 4211					
Payroll expenses	2,525,232	2,799,804	3,143,494	2,879,596	3,673,521
Educational/Training Services	15,385	13,103	16,300	15,350	17,700
Other Professional Services	16,430	24,512	27,000	14,459	28,000
Drug Task Force	9,826	6,937	11,743	6,811	11,800
Fire Arms	12,070	6,832	7,000	2,252	7,000
Taser	6,096	5,543	6,000	-	6,000
Technical Services	408	-	51,500	-	46,600
Indirect Services	129,906	122,328	144,623	144,623	160,032
Repair & Maintenance Services	4,938	5,337	18,000	(544)	5,200
Communications/Telephone-Pager	144,696	170,622	218,000	202,672	243,300
Travel	9,781	10,308	12,000	6,137	13,000
City Utilities	9,833	30,107	25,600	548	25,600
K-9 Supplies	1,131	1,136	2,250	1,513	3,400
General Supplies	31,438	25,108	14,500	11,667	14,700
Computer Supplies	755	-	-	-	-
Gasoline	45,453	49,407	90,600	78,379	181,200
Subscriptions And Memberships	654	1,716	7,800	3,601	7,800
Improvements Other Than Bldg	18,747	5,318	13,000	300	8,000
Small Equipment	-	-	25,000	24,934	35,000
Machinery, Vehicles & Equip	21,968	37,373	31,800	11,337	41,800
Lease Purchase-Revolving	-	-	-	-	46,700
Lease Purchase	168,228	144,619	237,400	236,145	177,213
Contingency/Sundry/Allowance	2,097	1,696	2,100	43	2,200
Total Expenditures	\$ 3,175,072	\$ 3,461,806	\$ 4,105,710	\$ 3,639,823	\$ 4,755,766

Victim's Advocate

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Victim's Advocate Department 4212					
Payroll Expenses	78,674	91,596	95,923	95,172	103,300
Educational/Training Services	160	-	-	-	150
Communications/Telephone-Pager	596	824	1,800	1	1,800
Travel	4,125	550	-	-	400
General Supplies	581	6,748	500	1,327	500
Subscriptions And Memberships	1,500	-	3,000	1,680	3,000
Total Expenditures	\$ 85,636	\$ 100,807	\$ 101,223	\$ 98,180	\$ 109,150

The Balance of this page intentionally left blank



Fire

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Fire Department 4221					
Payroll Expenses	233,289	236,431	318,686	235,370	470,659
Educational/Training Services	1,153	2,758	5,400	2,605	5,600
Other Professional Services	2,117	6,936	21,600	2,425	27,100
Disaster Preparedness	241	-	5,000	4,175	6,000
Indirect Services	23,049	21,119	26,035	26,035	27,440
Repair & Maintenance Service	12,819	30,966	11,000	3,064	11,000
Communications/Telephone-Pager	33,086	25,288	29,000	32,357	29,000
Advertising/Legal And Nonlegal	-	-	300	-	300
Travel	6,755	4,890	10,000	14,409	16,400
City Utilities	5,299	6,561	-	5,154	4,200
General Supplies	19,564	16,124	21,200	17,584	21,200
Natural Gas/Mountain Fuel	3,590	2,211	3,500	3,339	3,500
Gasoline	5,352	4,607	5,000	7,424	10,000
Subscriptions And Memberships	3,030	5,562	4,300	3,876	4,700
Books	184	-	1,000	1,955	1,000
Machinery, Vehicles & Equip	10,291	8,697	586,590	20,648	553,848
Vehicles	-	-	25,322	-	25,400
Lease Purchase	8,600	2,600	-	40,501	39,965
Contingency/Sundry/Allow ance	2,825	2,195	3,700	4,392	-
Interest Expense				4,870	4,900
Total Expenditures	\$ 371,244	\$ 376,945	\$ 1,077,633	\$ 425,313	\$ 1,262,212

Animal Control

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Animal Control Department 4222					
Payroll Expenses	86,275	92,642	98,798	97,705	108,209
Educational/Training Services	-	550	700	320	700
Other Professional Services	52,154	54,765	73,000	65,167	68,000
Travel	824	683	800	215	800
General Supplies	-	-	900	130	400
Machinery, Vehicles & Equip	-	-	1,000	-	500
Total Expenditures	\$ 139,253	\$ 148,640	\$ 175,198	\$ 163,537	\$ 178,609

The Balance of this page intentionally left blank



Streets

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Streets Department 4311					
Payroll Expenses	192,572	191,482	328,190	196,646	313,565
Educational/Training Services	-	-	-	-	500
Other Professional Services	2,415	953	-	-	-
Indirect Services	59,050	58,166	64,097	64,097	62,492
Repair & Maintenance Service	21,822	5,311	60,000	15,398	105,000
Sidewalk Repair	13,108	44,142	50,000	60,878	100,000
Communications/Telephone-Pager	1,991	2,104	-	1,076	1,000
City Utilities	8,782	8,666	8,200	8,420	8,600
General Supplies	81,514	36,439	41,000	25,073	41,000
Natural Gas/Mountain Fuel	-	1,663	1,000	3,158	3,500
Gasoline	22,363	16,041	35,000	35,438	70,000
Forebay Parking Lot	-	245,628	93,500	46,654	-
Improvements Other Than Bldg	-	-	3,431,000	-	10,800
Machinery, Vehicles & Equip	-	-	-	-	10,800
Lease Purchase	44,492	38,823	58,392	42,366	61,803
Parking Lot	-	-	-	-	300,000
Debt Service - Interest	996	2,754	-	2,889	9,153
Total Expenditures	\$ 449,105	\$ 652,172	\$ 4,170,379	\$ 502,093	\$ 1,098,213

Engineering

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Engineering Department 4321					
Payroll Expenses	312,870	294,760	388,647	397,201	561,133
Educational/Training Services	755	300	3,800	1,885	4,170
Other Professional Services	13,200	69,009	76,500	21,082	92,300
Repair And Maintenance	3,859	-	4,000	4,000	5,000
Communications/Telephone-Pager	2,987	3,417	3,600	3,724	3,600
Advertising	42	-	-	-	-
Travel	341	883	5,300	2,613	5,450
General Supplies	2,349	3,747	5,200	2,913	5,200
Gasoline	-	313	1,500	4,940	8,000
Subscriptions And Memberships	812	397	700	463	2,075
Books	200	85	500	-	-
Machinery, Vehicles & Equip	-	-	7,830	-	6,000
Lease Purchase	-	6,887	-	6,887	13,800
Debt Service - Interest	-	1,065	-	864	1,500
Total Expenditures	\$ 337,415	\$ 380,863	\$ 497,577	\$ 446,572	\$ 708,228

The Balance of this page intentionally left blank



Parks

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Parks Department 4511					
Payroll Expenses	314,607	325,744	364,825	341,965	382,544
Educational/Training Services	615	80	1,000	565	1,000
Other Professional Services	15,171	-	-	20	-
Indirect Services	18,453	18,272	20,030	20,685	41,661
Repair & Maintenance Services	6,680	9,442	10,700	5,095	12,000
Communications/Telephone-Pager	1,926	2,113	2,800	2,092	2,800
Advertising/Legal And Nonlegal	-	27	100	-	100
Travel	475	-	800	419	800
City Utilities	34,161	41,240	35,000	37,833	42,100
General Supplies	17,202	16,686	61,000	55,409	37,000
Supplies/Computer	-	-	3,000	-	3,000
Natural Gas/Mountain Fuel	44	-	-	190	-
Electricity	426	463	800	578	800
Gasoline	4,531	7,873	4,200	17,183	30,000
Subscriptions And Memberships	-	-	200	764	200
Memorial Park Upgrade	59,345	-	-	-	-
Playground Covers	30,435	-	-	-	-
Payson Main Street	-	-	5,000	2,558	2,500
Christmas Lights	-	-	-	-	15,000
Improvements Other Than Bldg	(1,805)	62,510	18,000	3,225	10,000
Machinery, Vehicles & Equip	-	16,286	5,000	4,469	9,000
Lease Purchase	27,258	21,988	47,500	25,568	35,871
Debt Service - Interest	992	993	-	2,680	4,300
Total Expenditures	\$ 530,516	\$ 523,717	\$ 579,955	\$ 521,298	\$ 630,676

Swimming Pool

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Swimming Pool Department 4521					
Payroll Expenses	229,575	245,758	369,056	319,058	347,468
Training	545	(11)	800	-	1,200
Over/Under	(38)	(486)	-	(157)	-
Repair And Maintenance Service	20,115	21,053	49,500	47,202	26,000
Communications/Telephone-Pager	396	107	1,200	1	1,200
Travel	-	-	300	153	400
City Utilities	67,771	40,640	65,000	41,279	55,000
Swim Team Supplies	167	3,158	4,000	2,625	4,000
Supplies	54,430	63,120	58,000	47,277	75,000
Natural Gas/Mountain Fuel	17,827	17,407	28,000	47,521	36,000
Improvements	11	-	-	-	-
Improvements (Reimb By Bonds)	-	1,351	88,000	93,828	53,000
Machinery, Vehicles, And Equip	-	-	25,600	-	-
Principal Payments	344,373	566,523	362,200	357,712	496,100
Bond Interest Payments	45,896	40,054	28,300	36,424	38,800
Agent Fees	-	1,248	1,500	1,248	1,500
Total Expenditures	\$ 781,068	\$ 999,922	\$ 1,081,456	\$ 994,171	\$ 1,135,668



City Grounds-Mowing

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
City Grounds-Mowing Department 4551					
Payroll Expenses	147,468	130,846	172,705	149,593	184,043
Other Professional Services	-	-	-	19,156	-
Repair & Maintenance Services	7,453	12,733	5,000	6,541	10,000
Communications/Telephone-Pager	422	1,221	1,500	1,075	1,000
General Supplies	1,577	29,113	47,000	18,700	40,000
Gasoline	5,475	2,395	8,000	5,553	8,000
Lease Purchase	18,305	41,901	36,000	23,261	26,300
Debt Service Interest	1,595	2,889	-	1,958	2,100
Total Expenditures	\$ 182,295	\$ 221,098	\$ 270,205	\$ 225,837	\$ 271,443

Recreation

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Recreation Department 4561					
Employee Benefits	411,570	452,730	539,697	501,959	609,922
Educational/Training Services	570	630	-	735	1,000
Professional Serv - Equestrian	-	4,010	-	-	-
Bank Charges	37,155	30,088	38,000	40,918	41,400
Indirect Services	39,254	36,728	43,851	43,851	54,383
Over/Under	(9)	(76)	-	(211)	-
Repair & Maintenance Services	8,718	6,120	10,200	11,524	10,200
Communications/Telephone-Pager	3,276	3,253	3,700	2,419	3,700
Travel	680	-	800	473	1,200
City Utilities	40,188	37,473	34,300	41,494	43,000
General Supplies	6,373	7,761	7,000	10,852	9,000
Computer Supplies	-	18	1,000	-	1,000
Natural Gas/Mountain Fuel	1,567	1,255	2,000	5,170	3,000
Gasoline	2,535	2,330	2,400	3,996	6,600
Subscriptions And Memberships	249	435	400	1,380	450
Improvements Other Than Bldg	-	24	3,350	5	-
Machinery, Vehicles & Equip	-	-	62,682	53,536	-
Lease Purchase	8,451	14,942	20,700	22,201	16,400
Debt Service - Interest	549	1,921	-	2,508	2,400
Total Expenditures	\$ 561,126	\$ 599,642	\$ 770,080	\$ 742,810	\$ 803,655

The

Balance of this page intentionally left blank



Youth Sports

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Youth Sports					
Department 4562					
Payroll Expenses	31,820	64,374	14,407	123,155	108,043
Educational/Training Services	141	-	-	-	-
Other Professional Services	-	872	-	-	-
Professional Service/Baseball	9,909	11,989	24,000	25,308	34,235
Professional Services/Soccer	2,926	1,444	6,000	2,966	9,504
Professional Service/Jr Jazz B	17,565	13,910	15,200	13,550	16,212
Professional Service/Skiing	488	-	-	248	980
Professional Service/Football	12,135	16,221	3,000	21,813	26,420
Professional Service/Wrestling	2,813	1,695	2,000	1,540	2,800
Professional Service/Track	-	-	2,400	-	2,020
Professional Service/Vollyball	1,417	372	2,000	672	2,256
Professional Service/Misc	87,567	69,074	103,000	49,766	167,077
Repair And Maintenance Service	10	534	-	-	-
Travel	83	-	-	-	-
Supplies/Baseball	23,485	27,671	31,800	60,595	39,030
Supplies/Soccer	7,741	17,837	17,000	17,132	23,924
Supplies/Jr Jazz Basketball	7,374	3,435	4,800	7,605	7,656
Supplies/Skiing	6,680	7,392	9,000	9,980	10,530
Supplies/Football	10,845	12,156	50,300	20,790	24,460
Supplies/Wrestling	754	-	1,200	-	1,080
Supplies/Track	-	1,138	3,500	1,984	3,240
Supplies/Volleyball	1,771	1,656	3,000	2,000	2,524
Supplies/Misc.	72,637	68,003	84,100	87,746	109,327
General Supplies	59	819	80,000	631	-
Lease Purchase	11,845	12,228	11,900	11,454	-
Debt Service - Interest	1,155	772	-	372	-
Total Expenditures	\$ 311,220	\$ 333,592	\$ 468,607	\$ 459,307	\$ 591,318

Adult Sports

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Adult Sports					
Department 4563					
Payroll Expenses	2,024	3,579	1,336	6,104	16,313
Other Professional Services	-	210	36,200	-	36,200
Professional Service/Mens Soft	11,949	13,304	-	19,054	22,000
Professional Service/Basketbal	3,496	2,388	3,500	4,192	5,740
Professional Service/Volleybal	5,488	5,351	6,600	6,520	9,432
Professional Service/Road Race	-	-	-	-	1,360
Professional Service/Winter Re	-	-	-	144	-
Professional Service/Misc	-	60	-	-	-
Supplies/Mens Softball	3,170	4,809	10,000	6,972	11,500
Supplies/Basketball	300	-	500	640	850
Supplies/Volleyball	1,260	2,205	6,000	2,400	3,800
Supplies/Road Races	5,872	4,082	6,600	7,072	7,812
Total Expenditures	\$ 33,559	\$ 35,988	\$ 70,736	\$ 53,098	\$ 115,007



Snack Shack

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Snack Shack					
					Department 4564
Employee Expenses	27,490	34,145	52,092	34,425	54,377
Utility Services	484	-	-	-	-
Repair And Maintenance Service	996	1,821	4,000	1,503	4,000
Communications/Telephone-Pager	396	262	500	-	500
Supplies/Mens Softball	123	-	-	-	-
Supplies/Volleyball	150	-	-	-	-
General Supplies (Baseball)	30,268	46,220	40,000	41,381	50,000
General Supplies (Soccer)	-	33	-	-	-
Energy	492	-	-	-	-
Subscriptions And Memberships	100	-	-	-	-
Contingencies/Sundry/Allowance	-	-	3,200	-	-
Total Expenditures	\$ 60,499	\$ 82,481	\$ 99,792	\$ 77,309	\$ 108,877

Library

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Library					
					Department 4581
Payroll Expenses	321,681	333,361	463,341	401,407	498,513
Educational/Training Services	233	772	800	346	1,000
Other Professional Services	7,683	5,584	7,000	5,782	7,000
Bank Charges	-	-	-	655	-
Indirect Services	47,355	43,390	53,491	53,491	56,379
Repair & Maintenance Service	5,280	538	2,600	1,829	2,600
Communications/Telephone-Pager	791	524	1,100	-	1,100
Travel	583	33	1,200	348	2,100
City Utilities	7,672	8,049	9,000	7,908	7,000
General Supplies	10,837	10,325	13,000	12,276	13,500
Natural Gas/Mountain Fuel	2,892	2,157	2,500	2,707	3,000
Subscriptions And Memberships	146	4,803	5,500	4,428	23,300
Books	12,470	10,531	13,000	11,425	13,000
Periodicals	2,090	3,209	2,700	1,480	3,000
Video/Audio	6,220	4,844	6,000	6,428	6,000
Jr. Books	13,280	12,844	13,000	12,906	13,000
Library Programs	5,840	5,916	6,000	5,656	6,000
Young Adult Books	9,196	7,276	9,000	3,477	9,000
Library Grant Expenditure	36,357	6,343	15,400	16,699	8,700
Machinery, Vehicles & Equip	-	432	500	-	-
Equipment	-	21,138	-	468	-
Total Expenditures	\$ 490,606	\$ 482,069	\$ 625,132	\$ 549,716	\$ 674,192

The Balance of this page intentionally left blank



Cemetery

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Cemetery					
Department 4591					
Payroll Expenses	247,692	237,306	252,014	235,102	240,569
Educational/Training Services	470	300	400	275	500
Other Professional Services	1,720	2,860	6,000	2,990	6,000
Indirect Services	18,453	18,177	20,030	20,114	33,329
Repair And Maintenance Service	13,946	7,777	20,800	13,547	14,800
Communications/Telephone-Pager	2,213	2,473	3,900	1,474	1,300
Travel	313	-	680	663	680
City Services	13,277	12,972	10,000	7,714	1,000
General Supplies	1,579	2,441	5,740	2,262	7,000
Natural Gas/Mountain Fuel	1,568	2,146	2,500	1,628	1,300
Gasoline	4,609	5,046	6,200	7,581	12,400
Subscriptions And Memberships	-	-	150	-	150
Improvements Other Than Bldg	-	21,596	28,500	516	16,500
Machinery, Vehicles, And Equip	-	21,750	15,500	5,458	15,500
Vehicles	-	-	-	25,406	-
Leases	24,030	17,798	46,500	41,534	26,000
Debt Service Interest	845	2,565	-	3,956	4,100
Total Expenditures	\$ 330,715	\$ 355,207	\$ 418,914	\$ 370,220	\$ 381,128

Events

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Events					
Department 4600					
Payroll Expenses	72,719	78,248	89,011	84,912	97,205
Educational/Training Services	-	-	600	-	600
Communications/Telephone-Pager	600	704	600	538	600
Advertising/Legal And Nonlegal	688	100	1,500	350	1,500
Travel	-	-	-	-	400
General Supplies	40	(5)	200	220	1,000
Float	100	-	4,500	608	-
Tour Of Utah	-	-	-	-	18,000
Payson City Band	6,276	3,926	5,800	4,255	5,800
Scottish Festival	-	-	400	271	400
Community Contributions	575	21	-	245	-
Onion Days	35,185	31,542	58,500	51,176	40,000
Miss Payson Pagent	3,599	3,241	7,200	5,160	8,000
Fire Works	12,000	18,000	18,000	18,000	18,000
Chamber (Economic Development)	12,000	12,000	12,000	12,000	12,000
Western Heritage Festival	8,239	2,964	3,800	(2,030)	6,000
Viva El Mariachi	-	3,733	3,800	7,484	9,000
Miss Payson Scholarship	5,438	4,526	9,500	10,515	7,000
Farmer'S Market	-	263	-	78	-
Rock Festival	-	-	-	890	-
Easter Egg Hunt	-	-	2,750	2,355	2,500
Other Events	-	-	-	-	5,325
Total Expenditures	\$ 157,459	\$ 159,263	\$ 218,161	\$ 197,027	\$ 233,330



COVID 19

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
COVID 19 Department 4610					
Professional Services	-	164	-	-	-
Repair & Maintenance Services	-	15,589	-	-	-
Advertising/Legal And Nonlegal	-	420	-	-	-
General Supplies	-	307,755	960,600	(28,599)	875,784
Business Stimulus Program	-	161,020	-	-	-
Improvements Other Than Bldg	-	11,172	-	-	-
Machinery, Vehicles & Equip	-	2,013	-	-	-
Total Expenditures	\$ -	\$ 498,133	\$ 960,600	\$ (28,599)	\$ 875,784

Senior Citizens

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Senior Citizens Department 4610					
Payroll Expenses	97,569	89,016	161,258	127,962	184,796
Professional Services	25	-	-	-	-
Indirect Services	10,266	9,407	11,596	11,596	12,222
Communications/Telephone-Pager	396	653	600	353	600
City Utilities	9,973	5,191	10,400	-	10,400
General Supplies	2,705	1,516	15,000	1,900	4,000
Gasoline	731	83	1,200	1,217	2,400
Subscriptions And Memberships	383	25	400	265	-
Improvements Other Than Bldg	-	-	-	-	400
Improvements (Eldridge Grant)	6,689	320	25,190	2,776	31,190
Total Expenditures	\$ 128,737	\$ 106,211	\$ 225,644	\$ 146,069	\$ 246,008

Transfers

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023
Transfers Department 4800					
Bad Debt Expense	4,507	-	-	-	-
Transfer To Cap Proj Fund	-	250,000	1,250,000	-	-
Transfer to Water	-	-	418,500	418,500	405,900
Transfer To Golf Course	328,083	325,000	163,733	163,733	-
Transfer To Peteetneet	-	-	275,000	275,000	-
Transfer To Pct Fund 89	7,583	7,000	7,000	7,000	7,000
Total Expenditures	\$ 340,173	\$ 582,000	\$ 2,114,233	\$ 864,233	\$ 412,900

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Total Expenditures	\$ 12,150,340	\$ 14,219,662	\$ 23,409,187	\$ 14,901,964	\$ 20,624,407	-11.89610%



B&C Road Funds

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
B&C Road Fund Allotment						Fund 28
Revenue						
Class C Road Funds	812,097	864,993	950,000	940,959	952,000	
Sb 136 Transportation Funds	298,892	425,861	330,000	450,134	442,900	
Other Financing Sources-Leases	-	44,259	-	-	-	
Miscellaneous	-	-	-	-	-	
Appropriation Of Fund Balance	-	-	-	-	11,660	
Total Revenues	\$ 1,110,989	\$ 1,335,113	\$ 1,280,000	\$ 1,391,093	\$ 1,406,560	
Expenditures						
Payroll Expenses	129,225	127,793	159,244	107,844	171,960	
Professional Services	15,350	3,828	8,300	-	-	
Repair And Maintenance Service	355,075	332,570	500,000	395,904	350,000	
Land	53,188	-	-	-	-	
Utah Avenue Milling	-	270,775	-	-	-	
Cdbg 500 West Utah Avenue	223,493	29,494	-	2,170	-	
Utah Avenue Project	30,212	-	-	-	-	
American Way Extension	55,201	-	-	-	-	
492 West Utah Ave Trip Hazards	50,488	-	-	-	-	
350 N 800 E Culdesac Reconstr	52,262	-	-	-	-	
Edge Mill 100 W To 750 W Ut Av	78,755	-	-	-	-	
Slurry Seal Projects	-	238,848	150,000	143,717	250,000	
Capital Projects	58,320	5,213	-	-	495,936	
Machinery & Equipment	65,490	-	-	-	-	
Lease Purchase	43,318	82,911	75,104	84,862	127,415	
Debt Service - Interest	5,682	5,128	-	2,821	11,249	
Capital Outlay-Leases	-	44,259	-	-	-	
Contribution To Fund Balance	-	-	387,352	-	-	
Total Expenditures	\$ 1,216,059	\$ 1,140,819	\$ 1,280,000	\$ 737,318	\$ 1,406,560	9.88750%
Net Profit (Loss)	\$ (105,070)	\$ 194,294	\$ -	\$ 653,775	\$ -	-

The Balance of this page intentionally left blank



Historic

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Historic						Fund 85
Revenues						
Historic Preservation Grant	-	-	10,000	10,000	10,000	
Interest	57	14	-	11	-	
Appropriate Fund Balance	-	-	-	-	10,000	
Total Revenues	\$ 57	\$ 14	\$ 10,000	\$ 10,011	\$ 20,000	
Expenditures						
Repair And Maintenance Service	3	-	-	-	-	
Improvements Other Than Buildi	-	-	10,000	10,000	20,000	
Total Expenditures	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 20,000	100.00000%
Net Profit (Loss)	\$ 57	\$ 14	\$ -	\$ 11	\$ -	(1)

Peteetneet

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Peteetneet						Fund 86
Revenues						
Peteetneet Rental Revenue	16,540	15,677	15,000	24,629	30,000	
Peteetneet Donations	100	7,500	-	-	-	
Peteetneet Christmas Expo	1,125	835	900	1,230	2,500	
Transfer From General Fund	-	-	275,000	275,000	-	
Appropriate Fund Balance	-	-	59,675	-	326,642	
Total Revenues	\$ 17,765	\$ 24,012	\$ 350,575	\$ 300,859	\$ 359,142	
Expenditures						
Temporary And Seasonal Employe	13,350	14,829	13,500	12,558	14,100	
Fica	-	-	-	-	1,100	
Workmen'S Compensation Insuran	155	142	175	175	142	
Other Professional Services	-	-	-	480	500	
Repair And Maintenance Service	9,063	12,673	22,500	18,781	20,000	
Communications/Telephone-Pager	1,499	1,113	2,000	650	2,000	
City Utilities	13,358	12,840	13,900	11,228	13,900	
General Supplies	365	2,845	2,500	4,112	4,500	
Natural Gas/Mountain Fuel	18,478	16,808	20,000	25,789	25,400	
Improvements Other Than Buildi	-	-	275,000	-	275,000	
Peteetneet Antique Expo	-	-	-	-	2,500	
Contribution To Fund Balance	587	446	500	888	-	
Contribute to Fund Balance	-	-	500	-	-	
Contribute to Fund Balance	-	22,000	-	-	-	
Total Expenditures	\$ 56,855	\$ 83,696	\$ 350,575	\$ 74,661	\$ 359,142	2.44370%
Net Profit (Loss)	\$ (39,090)	\$ (59,684)	\$ -	\$ 226,198	\$ -	



Salmon Supper

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Salmon Supper						Fund 88
Revenues						
Salmon Supper Revenue	2,937	665	-	824	-	
Salmon Supper Dinner	70,826	85,428	72,000	120,854	-	
Salmon Supper Non Taxable	77	2,098	-	4,244	85,000	
Miscellaneous	-	59	-	95	6,200	
Total Revenues	\$ 73,840	\$ 88,250	\$ 72,000	\$ 126,017	\$ 91,200	
Expenditures						
Other Professional Services	-	-	-	-	6,200	
Bank Charges	-	-	-	45	-	
Repair And Maintenance Service	-	204	-	-	-	
Advertising/Legal And Nonlegal	-	625	1,000	-	1,000	
General Supplies	69,170	53,639	69,000	65,822	82,000	
Contingencies/Sundry/Allow ance	-	-	2,000	-	2,000	
Total Expenditures	\$ 69,170	\$ 54,468	\$ 72,000	\$ 65,867	\$ 91,200	26.66667%
Net Profit (Loss)	\$ 4,670	\$ 33,782	\$ -	\$ 60,150	\$ -	

Payson Community Theater

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Payson Community Theater						Fund 89
Revenues						
Payson Community Theatre Rev	30,313	2,203	36,300	38,961	36,400	
PCT Revenue	-	-	-	188	-	
Donations	875	7,773	2,350	2,350	1,500	
Transfer From General Fund	7,583	7,000	7,000	7,000	7,000	
Transfer From Parc Tax	15,000	-	9,413	9,413	-	
Fund Balance Appropriation	-	-	12,290	-	14,417	
Total Revenues	\$ 53,771	\$ 16,976	\$ 67,353	\$ 57,912	\$ 59,317	
Expenditures						
Payroll	16,222	144	14,790	14,321	17,182	
Other Professional Services	6,625	8,144	19,000	13,483	13,200	
Advertising/Legal And Nonlegal	1,868	945	2,300	295	3,150	
General Supplies	19,186	18,879	21,850	12,116	25,785	
Contribute to Fund Balance	-	688	-	-	-	
Total Expenditures	\$ 43,901	\$ 28,800	\$ 57,940	\$ 40,215	\$ 59,317	2.37660%
Net Profit (Loss)	\$ 9,870	\$ (11,824)	\$ 9,413	\$ 17,697	\$ -	

The Balance of this page intentionally left blank



Requested and Funded-General Fund

Equipment			
Department	Equipment	Amount	Funded
Fire	Holmatro Extrication Equipment	48,000	✓
Fire	Side by Side	30,000	
Fire	Engine	750,000	
Fire	Brush Truck	95,000	
Fire	Fire Station	4,000,000	
Police	Unmarked	7,100	
Police	Marked vehicle	9,013	✓

Projects			
Department	Description	Amount	Funded
B&C	800 s mill/overlay	289,000	
B&C	1130 s mill/overlay	174,600	✓
B&C	West Utah Ave mill	175,000	✓
B&C	400 w 400 n safety sidewalk	116,336	✓
B&C	Slurry Maintenance and Misc. Overlay-Tran Tax	250,000	✓
B&C	Salt Storage Building	30,000	✓
B&C CDBG project	Cdbg 500 West	500,000	
Building Maintenance	Fire, Library and Peteetneet Roof	131,000	✓
CDBG-500 S sidewalk	CDBG Grant-500 s Sidewalk funding	275,000	
COVID	COVID Projects (General Fund)	875,784	
Development Services	Spring Lake Area Specific Plan	165,000	✓
Development Services	Title 19 and 20 - Code Amendments	100,000	✓
Development Services	Seed Money for Main Street Grant Program	50,000	
Development Services	New Lease for new building inspector	7,800	
Facilities	Carpet Banquet Hall	18,000	✓
Facilities	Flooring Courts	17,000	
Facilities	Food cupboard	3,000	✓
Pool	Refurbish Bridge	20,000	✓
Pool	Paint Play Features	18,000	✓
Pool	Paint slide columns	15,000	✓

The Balance of this page intentionally left blank



Personnel-Wages and benefits				
Department	Status	Position	W&B Amount	Funded
Admin	FT	.75 to FT employee to cover window	10,350	✓
Fire	FT	Fire Marshall Wage and Benefits	112,900	✓
Fire	FT	Captain W&B	108,251	
Grounds	FT	Grounds Foreman (PT to FT)	64,218	
Library	PT	PT Assistant Librarian + benefits (Additional \$3/hour fo	7,000	✓
Parks	FT	Parks Technician + Benefits	60,566	
Planning and Development	FT	Building Inspector or Plans Examiner W&B	76,800	✓
Planning and Development	FT	Planning Intern from \$5,000 to \$15,600	10,600	
Police	FT	Patrol + Benefits	98,767	✓
Police	FT	Drug Enforcement + Benefits	102,600	
Power	FT	Substation Tech	111,502	
Recreation	PT	Ball park maintenance (PT)	19,700	✓
Sewer	FT	Lead W & B	81,800	
Streets	FT	Driver/Equip Op Wage and Benefits	65,500	

The Balance of this page intentionally left blank



This page intentionally left blank

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.



This page intentionally left blank

Water Fund



The water fund this year, faces unique challenges. In addition to aging infrastructure, that will need to be addressed, the City has implemented a new pressurized irrigation rate based on usage. Because of this new structure, it's difficult to calculate projected pressurized irrigation revenues, we have no matrix to show previous quantities of pressurized irrigation gallons used.

In addition to this, the State is in a drought situation, and the City may need to narrow down available water usage times and/or amounts used. This will further reduce anticipated pressurized irrigation revenues.

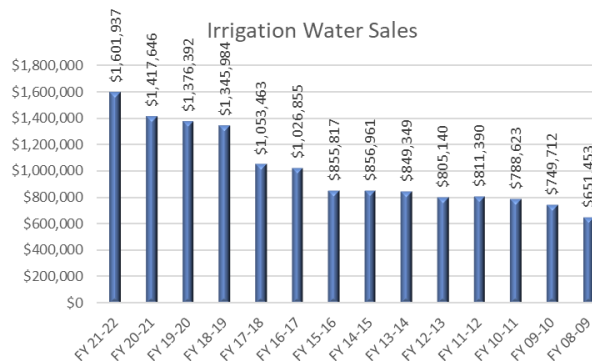
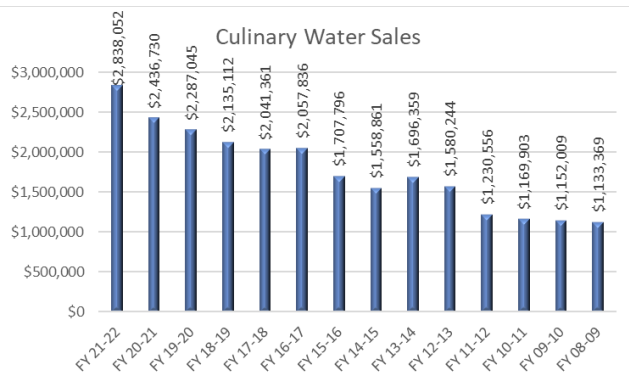
Finally, the pressurized irrigation system's water availability is primarily overseen through the Water Board, and water is only available when water is let into the water system.

On a brighter note, this year the City was given an ARPA (American Rescue Plan of 2021) Grant, which is allowing the City to fix well #2 and water impact fees will fund the expansion of a key transmission lines from the Canyon. These expenditures can be found in the capital fund and below in the impact fee section.



Water Fund

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Water Fund Fund 51						
Revenues						
Federal Grant	-	-	-	-	-	
Sale Of Surplus Property	-	44,100	82,000	121,461	50,000	
Culinary Water Sales	2,287,045	2,436,730	2,745,800	2,838,052	3,141,972	
Connection Fees	156,926	129,617	133,000	129,619	120,000	
Press Irrig Connect Fees	52,121	64,693	71,000	60,834	50,800	
Irrigation Water Sales	1,376,392	1,417,646	1,441,700	1,601,937	1,661,000	
New Meters for Developers	-	-	-	-	120,000	
Interest Earnings	74,862	11,370	3,000	25,714	1,900	
State Grants	-	-	743,500	-	-	
Developer Contributions	1,555,412	2,163,045	-	-	-	
Water Used By Other Department	77,870	81,758	82,000	80,832	91,000	
Miscellaneous	3,840	14,372	52,700	6,436	7,400	
Transfer From Utility Tax	-	-	418,500	418,500	405,900	
Appropriation Of Fund Balance	-	-	2,161,966	-	1,198,078	
Proceeds From Borrowing	-	-	1,487,515	-	1,500,000	
Total Revenues	\$ 5,584,468	\$ 6,363,331	\$ 9,422,681	\$ 5,283,385	\$ 8,348,050	
Expenditures						
Payroll Expenses	483,207	658,541	782,049	759,041	897,539	
Educational/Training Services	1,295	5,235	4,300	3,225	4,900	
Other Professional Services	237,487	93,194	83,400	189,453	107,400	
Indirect Services	403,270	434,288	552,395	552,395	657,596	
Repair And Maintenance	177,659	190,643	325,000	240,818	325,000	
Communications/Telephone-Pager	8,302	7,629	10,300	9,086	9,000	
Advertising/Legal And Nonlegal	-	-	500	-	-	
Travel	5,085	2,261	6,500	4,902	7,000	
City Utilities	134,840	190,025	170,000	180,285	170,000	
General Supplies	56,892	59,794	81,400	64,692	65,000	
Natural Gas/Mountain Fuel	4,528	4,413	7,000	5,434	10,000	
Electricity	6,610	4,030	15,000	7,879	18,000	
Gasoline	14,067	15,645	12,500	25,380	42,000	
Subscriptions And Memberships	14,337	16,354	14,700	13,192	18,000	
Water Assessments	415,719	428,431	423,200	445,591	462,600	
Equipment Maintenance	28,436	34,025	40,000	38,002	40,000	
PI Meters	-	-	1,750,000	-	1,500,000	
New Meters	-	-	-	-	120,000	
Replace Erts	120,596	190,297	140,400	157,664	120,000	
Irrigation Low Zone Addtl 24"	169	-	-	-	-	
Ew p--Funding Emergency Floodin	69	-	-	-	-	
Improvements Other Than Bldg	-	-	2,034,002	460,056	745,700	
Machinery, Vehicles & Equip	41,314	-	116,700	119,435	75,000	
Vehicles	-	-	-	-	93,300	
Capital Lease	-	-	91,900	-	-	
Capital Lease Interest	-	-	7,900	-	6,400	
Lease Purchase	-	50	11,900	19,721	19,721	
Interest Expense	100,467	3,715	-	2,355	2,355	
Principal Payments	(73,000)	-	997,000	15,000	995,000	
Interest Expense	112,450	241,272	235,400	235,269	219,900	
Agent Fees	42,635	42,635	90,000	7,500	90,000	
Depreciation Expense	615,461	1,073,733	1,020,000	-	1,075,000	
Bad Debt Expense	6,821	-	4,000	-	4,000	
Transfer To General Fund	348,560	330,741	395,235	395,235	447,639	
Total Expenditures	\$ 3,307,276	\$ 4,026,951	\$ 9,422,681	\$ 3,951,610	\$ 8,348,050	-11.40473%
Net Profit (Loss)	\$ 2,277,192	\$ 2,336,380	\$ -	\$ 1,331,775	\$ -	-



Requested and Funded-Water

Equipment				
Department	Equipment	Amount	Funded	
Water	2022 Min X Carryover	75,000	✓	
Projects				
Department	Description	Amount	Funded	
Water	Replace ERT meters	120,000	✓	
Water	Springlake Pumps, current filter station	800,000	✓	
Water	New Meters for new construction	120,000	✓	
Water	Upsize 4,300 feet of pipe in 100 S to 12 inch to provide	341,000	✓	
Water	Springlake Pumphouse Rebuild (Some additional funds)	700,000	✓	
Water	Salem City and Payson City drinking water cross connect	50,000	✓	
Water	Carry over of project from last year	85,000	✓	
Water	CUP Spanish Fork-Santaquin	223,750	✓	
Personnel-Wages and benefits				
Department	Status	Position	W&B Amount	Funded
Water	FT	Firehydrant Repair and Replacement	60,218	

The Balance of this page intentionally left blank

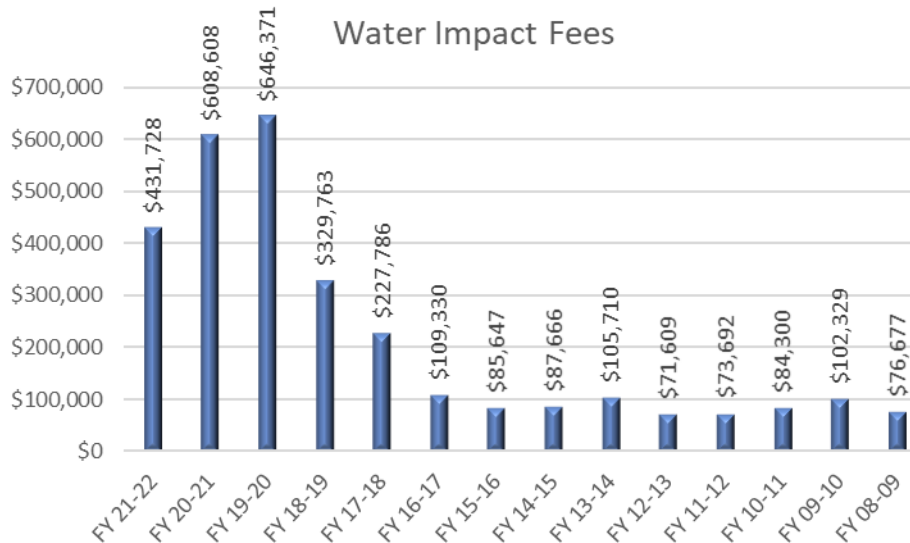


Water Impact Fees Fund

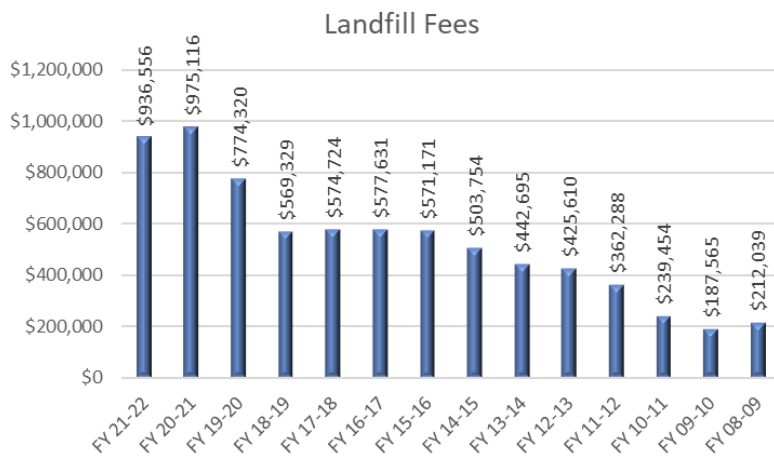
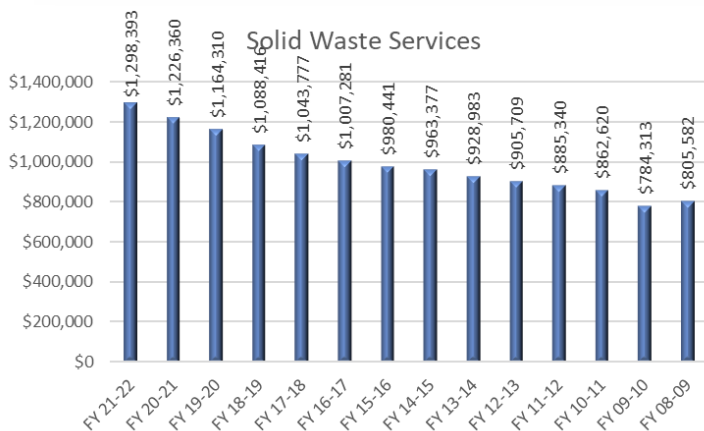
	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Water Impact Fees Fund 47						
Revenues						
Impact Fees	646,371	608,608	480,000	431,728	440,000	
Interest Earnings	18,239	4,347	3,200	4,439	3,200	
Appropriation Of Fund Balance	-	-	130,800	-	572,900	
Total Revenues	\$ 664,610	\$ 612,955	\$ 614,000	\$ 436,167	\$ 1,016,100	
Expenditures						
Improvements	-	-	509,000	4,154	911,100	
Bond Payment	73,000	-	73,000	73,000	73,000	
Depreciation Expense	32,821	33,762	32,000	-	32,000	
Total Expenditures	\$ 105,821	\$ 33,763	\$ 614,000	\$ 77,154	\$ 1,016,100	65.48860%
Net Profit (Loss)	\$ 558,789	\$ 579,192	\$ -	\$ 359,013	\$ -	

Requested and Funded-Water Impact Fees

Projects			
Department	Description	Amount	Funded
Water Impact Fees	1200' of 20- inch pipe in 1300 s from nebo loop road to		711,000



Solid Waste





Solid Waste

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Solid Waste						Fund 52
Revenues						
Sale Of Surplus Property	(6,951)	35,702	-	-	-	
Solid Waste Services	1,164,310	1,226,360	1,241,859	1,298,393	1,334,572	
Landfill Fees	774,320	975,116	656,200	936,556	1,085,259	
C & D Landfill	693,019	775,805	700,000	970,883	952,000	
Recycling Services	5,444	1,247	28,900	(8,961)	-	
Interest Earnings	12,467	2,972	2,900	3,034	2,200	
Misc. Gravel Sales	222	(1,141)	300	-	-	
Gain (Loss) On Disposal Of Cap	-	(10,389)	-	-	-	
Solid Waste - Start Up Fee	22,720	12,480	7,200	10,160	10,000	
Landscaping Material Sales	26,613	18,744	6,600	23,526	16,000	
Gravel Royalties	74,406	-	-	12,275	18,412	
Utilities Used By Other Depts	35,839	35,839	31,400	34,899	35,500	
Miscellaneous	66,541	99,662	-	150,582	105,000	
Appropriate Fund Bal	-	-	456,431	-	238,133	
Total Revenues	\$ 2,868,950	\$ 3,172,397	\$ 3,131,790	\$ 3,431,347	\$ 3,797,076	
Expenditures						
Payroll Expenses	722,844	752,148	849,367	-	966,889	
Educational/Training Services	450	150	-	-	500	
Other Professional Services	155,360	137,322	150,000	159,337	150,000	
Bank Charges	15,301	18,899	20,000	21,228	20,000	
Indirect Services	555,881	580,380	661,143	661,143	688,817	
Over/Under	(3,083)	(99)	-	(46)	-	
Repair And Maintenance Service	112,542	58,923	65,000	67,331	65,000	
Communications/Telephone-Pager	8,405	10,618	10,700	9,601	10,000	
General Supplies	8,931	10,087	9,005	6,233	9,000	
Natural Gas/Mountain Fuel	265	227	250	162	250	
Electricity	1,300	1,502	1,300	1,372	1,300	
Gasoline	133,310	114,424	103,000	172,482	300,000	
Subscriptions And Memberships	-	-	300	-	300	
Equipment Maintenance	192,238	157,646	141,500	162,238	141,500	
Fencing For Landfill	-	-	60,000	45,938	70,000	
Upgrade Scales	-	-	50,000	-	-	
Improvements Other Than Bldg	-	-	-	-	200,000	
Capital Lease	-	-	278,900	279,273	313,036	
Capital Lease Interest	-	16,698	26,500	25,294	31,500	
Lease Purchase	21,963	11,950	71,000	63,307	123,495	
Interest	5,525	26,242	-	2,972	10,350	
Depreciation Expense	276,229	398,347	400,000	-	400,000	
Bad Debt Expense	2,404	-	-	-	-	
Transfer To General Fund	212,670	219,411	233,825	233,825	295,139	
Transfer To Capital Projects	446,415	657,522	-	-	-	
Total Expenditures	\$ 2,868,950	\$ 3,172,397	\$ 3,131,790	\$ 2,736,971	\$ 3,797,076	21.24300%
Net Profit (Loss)	\$ -	\$ -	\$ -	\$ 694,376	\$ -	-



Requested and Funded-Solid Waste

Equipment			
Department	Equipment	Amount	Funded
Landfill	Collection Truck	250,000	
Landfill	Trash Compactor	140,000	

Projects			
Department	Description	Amount	Funded
Landfill	Scalehouse	200,000	✓

The Balance of this page intentionally left blank



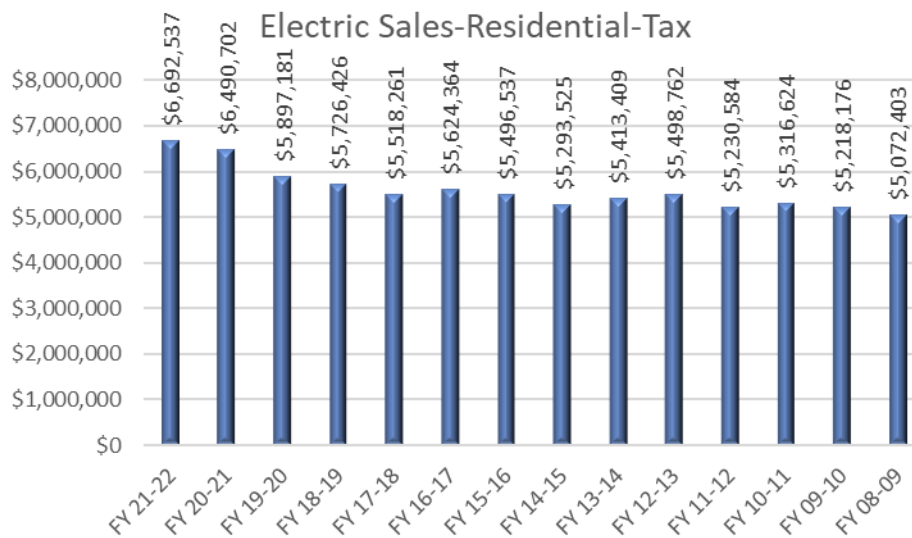
This page intentionally left blank

Electric Power



The Power company is facing its' own unique set of challenges in this budget year. Because of the drought, less water is available at Lake Powell to produce electricity. The cost of purchasing electricity on the open market is rising.

The Payson Power plant is also working hard to keep up with aging infrastructure and growth-related expenditures.





Electric Power

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Electric Fund 53						
Income						
Sale Of Surplus Property	-	32,128	65,000	121,651	100,000	
Electric Sales-Residential-Tax	5,897,181	6,490,702	6,875,000	6,692,537	8,237,829	
Electric Sales-Residential-Exe	21,471	21,789	21,000	22,005	24,600	
Electric Sales-Commercial-Taxa	3,180,133	3,340,836	3,200,000	3,428,447	3,530,000	
Electric Sales-Commercial-Exem	3,113,420	3,261,474	3,200,000	3,203,361	3,250,000	
Temp Power - Pedestal	-	-	-	-	-	
Connection Fees	147,098	264,689	250,000	258,713	233,210	
Electric Easement, Pole Attach	-	-	-	157,151	-	
Public Reimbursements	875,298	837,776	80,000	620,324	506,400	
Interest Earnings	139,868	157,932	150,000	154,430	156,000	
Contributions By Developers	-	-	435,600	-	-	
Utilities Used By Other Dept	309,262	390,533	300,000	425,890	445,000	
Annexation Fee/Straw b	229	(229)	-	-	-	
Miscellaneous	167,786	139,388	550,377	124,514	300,000	
Uamps And So. Ut Valley Power	-	33,276	-	-	-	
Appropriation Of Fund Balance	-	-	1,168,308	-	713,400	
Total	\$ 13,851,746	\$ 14,970,294	\$ 16,295,285	\$ 15,209,023	\$ 17,496,439	

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Electric Fund 53						
Expenses						
General and Warehouse						
Payroll Expenses	1,016,668	1,126,176	1,274,616	1,347,529	1,785,026	
Educational/Training Services	5,464	7,975	13,000	4,157	13,500	
Other Professional Services	343,433	86,592	159,000	135,131	161,000	
Green Power Prof Services	-	-	-	-	-	
Technical Services	7,003	(106)	21,500	7,473	22,000	
Indirect Services	569,640	602,532	715,653	715,653	839,024	
Repair And Maintenance Service	295,042	259,158	771,177	468,462	310,000	
Insurance Other Than Employee	-	-	-	-	-	
Communications/Telephone-Pager	6,981	7,065	7,500	9,515	7,500	
Advertising/Legal And Nonlegal	-	9,073	10,000	-	-	
Printing/Forms & Publications	-	-	-	-	-	
Travel	(84)	1,755	5,000	(1,667)	5,000	
City Utilities	4,609	4,821	5,000	4,620	5,000	
General Supplies	21,938	20,466	17,500	38,732	20,000	
Computer Supplies	-	-	2,000	-	-	
Natural Gas/Mountain Fuel	4,967	14,793	5,000	25,072	33,000	
Electricity (Power Purchased)	8,318,169	8,365,010	8,300,000	8,422,285	8,800,000	
Gasoline	10,380	12,519	12,000	23,037	40,700	
Books & Periodicals	-	-	-	83,169	-	
Uamps Related Expenses	-	1	26,400	49,532	26,400	
Equipment Maintenance	34,420	3,357	20,000	18,221	25,000	



Electric Power (Continued)

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Electric						Fund 53
Expenses						
Meters	-	-	250,000	164,009	250,000	
100 E 400 S Cip004	-	-	-	21,099	-	
New Street Lights American Way	257	-	-	-	-	
Resurface Road Into Shop 1100N	-	-	-	-	85,000	
Replace Distrib Lines Prof Way	-	-	-	-	650,000	
New Street Lights	-	-	10,000	-	10,000	
City Facility Lighting	-	-	10,000	-	10,000	
New Distrib Circuit 8Th South	-	-	50,000	35,440	55,000	
Re Conductor Line 300 South	-	-	30,000	-	-	
Improvements Other Than Buildi	-	-	255,000	6,403	200,000	
Improvements (To Be Reim)	-	-	435,600	813,791	80,000	
Building Improvements	-	-	9,000	10,834	10,000	
Machinery, Vehicles, And Equip	-	-	371,700	216,343	326,000	
Machinery & Equipment	-	-	65,000	1,075	130,000	
Straw berry Line Pmt	-	-	600,000	-	600,000	
Lease Purchase	24,023	59,971	64,534	34,341	24,427	
Contingencies/Sundry/Allow ance	-	227	300	-	-	
Interest Expense	14,636	3,712	-	1,769	3,100	
Principal Payments	259,920	259,920	260,000	173,446	260,000	
Depreciation Expense	398,520	244,288	400,000	-	400,000	
	-	-	-	-	-	
Payroll Expenses	112,176	-	-	-	-	
Powerplant Dispatch and Substation						
Payroll Expenses	290,840	472,997	614,365	550,326	557,258	
Educational/Training Services	594	536	2,500	-	2,500	
Other Professional Services	2,589	82	3,500	6,756	-	
Technical Services	20,123	311	17,500	300	35,000	
Repair & Maintenance	42,087	137,759	58,000	141,288	100,000	
Communications & Telephone	5,746	3,154	3,000	4,458	3,000	
Travel	379	-	2,800	-	3,300	
General Supplies	6,610	10,548	10,000	9,424	10,000	
Computer Supplies	-	722	2,000	-	2,000	
Natural Gas/Mountain Fuel	65,563	144,693	100,000	210,399	140,000	
Oil	6,082	22,651	12,000	16,972	18,000	
Chemicals	295	8,824	6,000	12,140	12,000	
Diesel Fuel	34,115	28,311	36,000	62,473	90,000	
Rebuild Engine #2	-	-	50,000	44,458	60,000	
Improvements Other Than Buildi	219	-	4,500	5,125	-	
Bad Debt Expense	16,405	-	-	-	-	



Electric Power (Continued)

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Electric						Fund 53
Expenses						
Substation						-
Payroll Expenses	176,847	-	-	-	-	-
Technical Services	65	-	-	-	-	-
Repair And Maintenance Service	12,331	-	-	-	-	-
General Supplies	(160)	-	-	-	-	-
Improvements Other Than Buildi	-	-	-	-	-	-
Dispatch						-
Payroll Expenses	69,955	-	-	-	-	-
Transfer To General Fund	1,244,888	1,168,650	1,196,640	1,196,640	1,276,704	
Total Expenditures	\$ 13,443,735	\$ 13,088,543	\$ 16,295,285	\$ 15,090,261	\$ 17,496,439	7.37118%
Net Profit (Loss)	\$ 408,011	\$ 1,881,751	\$ -	\$ 118,762	\$ -	

Electric Power Impact Fees

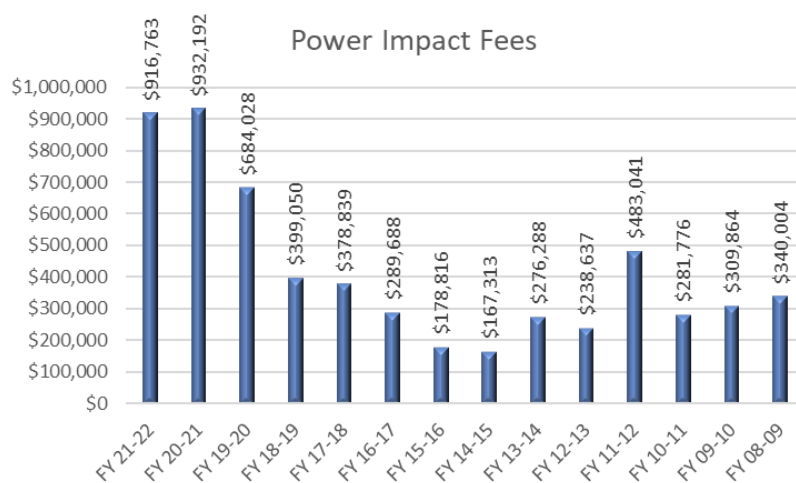
	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Power Impact Fees						Fund 43
Revenues						
Impact Fees	684,028	932,192	770,000	916,763	770,000	
	34,743	7,469	7,300	7,630	7,300	
Total Revenues	\$ 718,771	\$ 939,661	\$ 777,300	\$ 924,393	\$ 777,300	
Expenditures						
Other Professional Services	-	7,740	-	7,184	-	
8Th South Transmission Line	-	-	-	-	-	
Substation	-	-	-	-	-	
Transformer Industrial Substat	-	-	-	(37,500)	-	
Improvements	47,014	-	777,300	434,211	777,300	
Depreciation Expense	-	91,763	-	-	-	
Total Expenditures	\$ 47,014	\$ 99,503	\$ 777,300	\$ 403,895	\$ 777,300	0.00000%
Net Profit (Loss)	\$ 671,757	\$ 840,158	\$ -	\$ 520,498	\$ -	

The Balance of this page intentionally left blank



Requested and Funded-Electric Power

Equipment			
Department	Equipment	Amount	Funded
Power	Wire Puller Carry over-increased costs	130,000	✓
Power	Line Truck Carry over-increased costs	326,000	✓
Power	Rebuild Engine #2 ECP 3 and 4	60,000	✓
Power	Building Improvements	10,000	
Power	Property Purchase for substation	200,000	✓
Power	Upgrade 800 S 680 West secondary rebuild	25,000	✓
Power	Sunny Hill Circle rebuild underground	30,000	✓
Power	405 S 1000 W Upgrade Cip012	30,000	
Power	Resurface Road Into Shop 1100N	85,000	
Power	405 S 1000 W Upgrade Cip012	30,000	
Power	Line Up Payson Canyon (to serve Park, Grace)	205,000	
Power	Sesd under ground 1700 west	85,000	✓
Power	Golf course power line	650,000	✓
Power	New Street Lights	10,000	✓
Power	City Facility Lighting	10,000	✓
Power	New Distrib Circuit 8Th South	55,000	✓
Power	Re Conductor Line 300 South	35,000	
Power	Green Power Improvements	150,000	
Power	500 West Depot Project Upgrade-Line the sewer line ur	150,000	





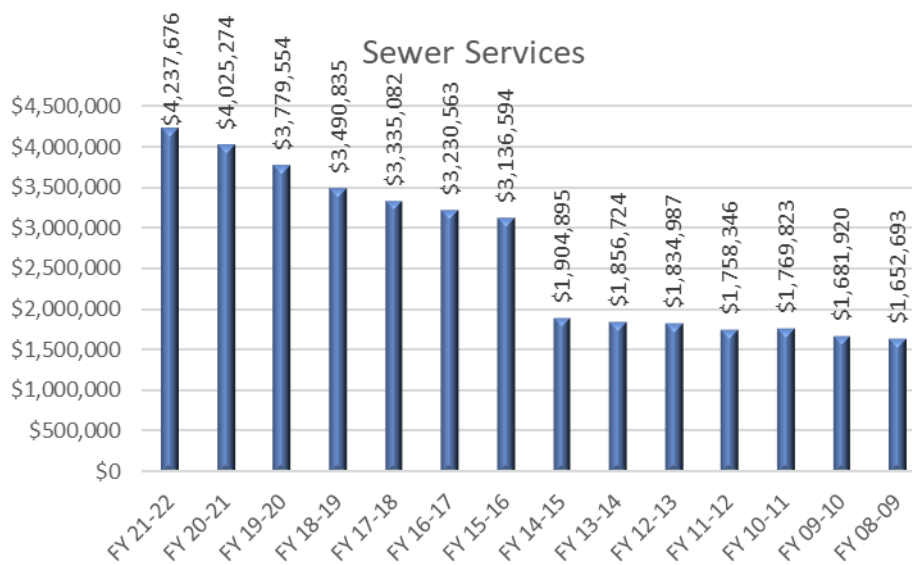
This page intentionally left blank

Waste Water (Sewer)



The sewer budget is in flux and will be until the City can nail down costs for the new sewer plant and associated funding (market bonds.)

This budget will be amended prior to final adoption to reflect any user rate adjustments and potential costs to fund pre-purchase of equipment, in order to lock-in the cost of the equipment.





Waste Water (Sewer)

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Sewer Fund						Fund 54
Revenues						
Sale Of Surplus Property	-	300	1,039,492	1,039,492	-	
Sewer Services	3,779,554	4,025,274	4,068,000	3,881,336	5,816,809	
Sewer Connection Fees	50,925	31,850	38,000	66,421	85,200	
Treated Effluent Water Sales	103,907	100,530	110,000	72,532	94,400	
Interest Earnings	71,916	55,401	-	7,288	5,200	
Gain (Loss) On Disposal Of Cap	-	(28,419)	-	-	-	
State Grants	-	-	547,000	-	-	
Contribution By Developers	1,560,950	1,809,351	-	-	-	
Utilities Used By Other Dept	13,515	15,055	15,000	10,687	11,800	
Pretreatment Revenue	-	-	-	-	-	
Miscellaneous	(18,469)	1,385	300,000	95	-	
Transfer From	-	39,597	-	-	-	
Appropriation Of Fund Balance	-	-	2,364,876	-	2,062,329	
Total Revenues	\$ 5,562,298	\$ 6,050,324	\$ 8,482,368	\$ 4,038,359	\$ 8,075,738	
Expenditures						
Payroll Expenses	564,090	564,341	674,556	698,464	764,524	
Educational/Training Services	1,058	1,552	1,200	1,817	1,200	
Other Professional Services	140,875	209,857	2,250,000	271,207	1,374,025	
Pretreatment	14,674	26,692	32,000	10,936	35,000	
Indirect Services	413,532	450,350	570,000	570,000	657,553	
Repair And Maintenance Service	261,316	258,671	360,000	252,970	360,000	
Communications/Telephone-Pager	8,411	7,411	10,000	7,082	10,000	
Travel	786	658	5,700	1,734	6,700	
City Utilities	87,739	100,119	80,000	131,268	80,000	
General Supplies	61,576	81,820	100,500	57,632	200,500	
Natural Gas/Mountain Fuel	22,811	22,095	35,000	34,814	35,000	
Gasoline	13,250	9,119	19,000	20,012	35,000	
Subscriptions And Memberships	514	-	1,400	-	1,400	
Equipment Maintenance	27,181	22,251	47,500	27,595	55,000	
Sewer Plant Upgrade	-	-	300,000	-	300,000	
800 S Main To Sr 198 Repair	-	-	722,500	-	-	
New Sewer Plant	-	-	-	-	100,000	
Improvements Other Than Bldg	-	-	562,000	15,000	514,000	
Improvements (Reimb By Bonds)	(4,240)	-	-	-	230,000	
Machinery, Vehicles, And Equip	-	-	8,800	-	-	
Lease Purchase	-	36	-	-	4,000	
Interest Expense	18,546	460	-	-	-	
Bond Payments	1	-	1,191,300	(237,103)	2,129,566	
Bond Interest	128,256	129,013	95,500	137,574	145,100	
Agent Fees	1,500	3,752	90,000	74,199	90,000	
Depreciation Expense	547,151	632,372	85,200	-	550,000	
Transfer To Capital Account	-	-	547,200	-	-	
Bad Debt Expense	5,267	-	-	-	-	
Transfer To General Fund	268,949	349,065	376,020	376,020	397,170	
Contribute to Fund Balance	-	-	316,992	-	-	
Total Expenditures	\$ 2,583,243	\$ 2,869,634	\$ 8,482,368	\$ 2,451,221	\$ 8,075,738	-4.79383%
Net Profit (Loss)	\$ 2,979,055	\$ 3,180,690	\$ -	\$ 1,587,138	\$ -	-



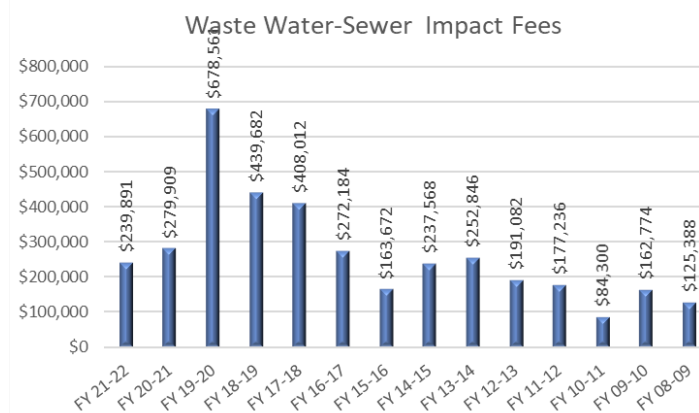
Sewer Impact Fees

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Sewer Impact Fees						Fund 48
Revenues						
Impact Fees	678,561	279,909	700,000	239,891	350,000	
Interest Earnings	20,512	4,889	4,000	4,992	-	
Fund Balance Appropriation	-	-	-	-	363,841	
Total Revenues	\$ 699,073	\$ 284,798	\$ 704,000	\$ 244,883	\$ 713,841	
Expenditures						
Improvements	-	-	464,900	-	474,741	
Bond Payment	-	221,000	221,000	221,000	221,000	
Depreciation Expense	18,079	37,521	18,100	-	18,100	
Total Expenditures	\$ 18,079	\$ 258,521	\$ 704,000	\$ 221,000	\$ 713,841	1.39787%
Net Profit (Loss)	\$ 680,994	\$ 26,277	\$ -	\$ 23,883	\$ -	

Requested and Funded-Waste Water

Equipment			
Department	Equipment	Amount	Funded
Sewer	Upgrade Camera Van	260,000	

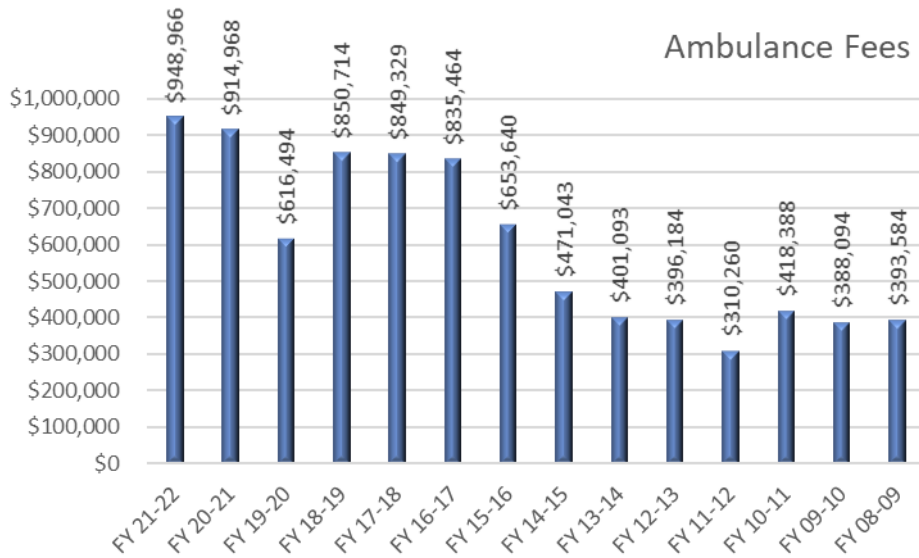
Projects			
Department	Description	Amount	Funded
Sewer	800 S Main To Sr 198 Repair	1,400,000	
Sewer	500 West Depot Project Upgrade-Line the sewer line u	150,000	✓
Sewer	Upsize 15" Pipe under I-15 to 27" Under the freeway to	1,100,000	
Sewer	CUP Spanish Fork-Santaquin	15,000	✓





This page intentionally left blank

Ambulance





Ambulance

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Ambulance						Fund 55
Revenues						
Ambulance Fees	616,494	914,968	922,757	983,816	1,010,000	
Ambulance Mileage Revenue	-	(45)	-	-	-	
Ambulance Grant Revenue	6,369	6,347	-	7,111	-	
Appropriation Of Fund Balance	-	-	5,215	-	35,495	
Total Revenues	\$ 622,863	\$ 921,270	\$ 927,972	\$ 990,927	\$ 1,045,495	
Expenditures						
Payroll Expenses	418,979	416,251	452,812	424,157	498,102	
Educational/Training Services	1,042	7,733	8,300	2,347	9,900	
Other Professional Services	79,566	71,948	132,000	67,783	165,600	
Indirect Services	58,312	63,024	74,612	74,611	95,818	
Repair And Maintenance Service	2,758	4,144	3,000	2,382	-	
Communications/Telephone-Pager	17,855	3,453	18,600	6,756	-	
Travel	-	4,194	11,000	2,429	17,350	
City Utilities	4,889	4,919	3,300	3,507	3,300	
General Supplies	21,885	52,435	31,000	49,953	31,000	
Natural Gas/Mountain Fuel	1,944	1,780	3,000	2,357	3,000	
Gasoline	9,724	10,353	9,800	19,083	32,000	
Subscriptions And Memberships	895	835	1,000	900	2,025	
Books & Periodicals	-	-	2,000	1,485	2,000	
Equipment Maintenance	1,123	-	2,500	-	2,500	
Improvements Other Than Bldg	-	-	-	119	-	
Machinery, Vehicles, And Equip	-	138	6,200	-	6,200	
Contingencies/Sundry/Allow ance	14,422	2,120	3,000	2,286	3,000	
Depreciation Expense	101,532	127,814	82,800	-	82,800	
Transfer To General Fund	74,055	76,500	83,048	83,048	90,900	
Total Expenditures	\$ 808,981	\$ 847,641	\$ 927,972	\$ 743,203	\$ 1,045,495	12.66450%
Net Profit (Loss)	\$ (186,118)	\$ 73,629	\$ -	\$ 247,724	\$ -	-

Balance of this page intentionally left blank



Requested and Funded-Ambulance

Personnel-Wages and benefits			
Department	Status	Position	W&B Amount Funded
Ambulance	FT	Firefighter/EMT W&B	67,625
Ambulance	FT	Firefighter/EMT W&B	67,625
Ambulance	FT	Firefighter/EMT W&B	67,625
Ambulance	FT	Firefighter/EMT W&B	67,625
Ambulance	FT	Firefighter/EMT W&B	67,625
Ambulance	PT	Paramedic	14,478
Ambulance	PT	Paramedic	14,478
Ambulance	PT	EMT	13,258
Ambulance	PT	EMT	13,258
Ambulance	PT	EMT	13,258
Ambulance	PT	EMT	13,258

Balance of this page intentionally left blank



This page intentionally left blank

Golf Fund





Golf Fund

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Golf Course						Fund 56
Revenues						
Sale Of Surplus Property	-	-	-	-	-	
Golf Course Fees	497,915	655,379	550,000	691,460	570,000	
Golf Passes	139,819	124,866	120,000	104,102	180,000	
Golf Cart Revenue	331,512	423,915	350,000	464,064	440,000	
Driving Range Revenue	29,805	38,224	35,000	40,269	32,900	
Rv Rental Revenue	1,507	23,363	14,000	26,656	17,300	
Punch Ticket Sales	-	43,171	55,000	77,626	56,500	
Gladstan Grill Revenue	-	2,783	-	4,244	7,200	
Prepared Food Restaurant-Grill	33,192	37,329	35,000	40,244	43,200	
Grocery Food Restaurant-Grill	29,969	42,508	37,000	44,692	42,300	
Restaurant Rent	45	-	-	-	-	
Interest Earnings	-	573	-	-	-	
Miscellaneous Donations	2,018	29,907	-	20,326	-	
Miscellaneous	5,292	13,289	13,500	13,646	3,000	
Transfer From Capital Proj Fun	-	-	-	-	-	
Transfer From General Fund	328,083	325,000	163,733	163,733	-	
Beg Approp Fund Bal	-	-	42,903	-	261,185	
Total Revenues	\$ 1,399,157	\$ 1,760,307	\$ 1,416,136	\$ 1,691,062	\$ 1,653,585	

Expenditures						
Pension Benefit Expense	(49,705)	(44,083)	-	-	-	
Actuarial Calc Pension Expense	52,620	20,154	-	-	-	
Depreciation Expense	182,527	185,882	182,600	-	185,900	
Pro Shop						
Payroll Expenses	158,081	160,077	203,470	296,411	479,758	
Educational/Training Services	-	-	-	550	500	
Other Professional Services	-	165	-	-	-	
Bank Charges	17,365	30,463	24,000	34,919	36,200	
Indirect Services	57,662	60,404	69,289	-	88,361	
Over/Under	(2,585)	(2,699)	-	(1,613)	-	
Utility Services	1,238	1,165	800	9,052	3,000	
Repair And Maintenance Service	2,336	4,384	3,000	2,543	3,000	
Communications/Telephone-Pager	1,151	1,071	1,500	23	1,500	
Advertising/Legal And Nonlegal	300	300	2,000	1,200	2,000	
Travel	-	-	400	-	500	
City Utilities	3,795	5,836	3,000	3,708	3,000	
General Supplies	9,782	9,954	9,000	12,161	10,000	
Bottled Gas	7,101	4,084	4,200	2,672	4,200	
Gasoline	7,873	6,209	-	13,053	26,000	
Subscriptions And Memberships	1,572	48	1,200	1,096	1,400	
Improvements Other Than Buildi	-	7,737	21,000	-	13,000	
Lease Purchase	-	(45,044)	140,900	97,439	47,142	
Interest	5,690	3,879	-	10,397	2,386	



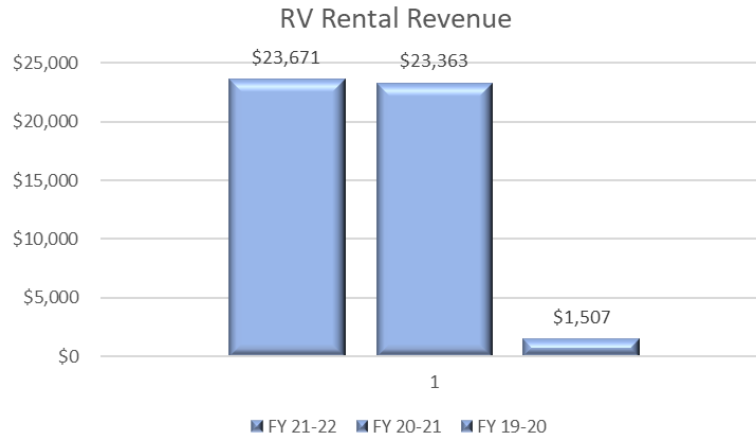
Golf Fund (Continued)

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Golf Course						Fund 56
Expenditures (Continued)						
Golf Greens						
Payroll Expenses	290,546	296,637	342,668	307,389	359,118	
Educational/Training Services	756	990	1,700	1,875	1,660	
Repair And Maintenance Service	34,194	26,638	38,000	28,241	34,000	
Rental Of Vehicles & Equipment	(600)	-	-	-	-	
Communications/Telephone-Pager	3,364	3,419	2,100	3,425	2,900	
Advertising/Legal And Nonlegal	-	92	-	-	-	
Travel	236	-	2,400	2,024	2,350	
City Utilities	42	-	-	-	-	
General Supplies	71,772	54,259	68,000	52,076	76,000	
Computer Supplies	22	-	-	-	-	
Electricity	28,983	56,435	42,000	54,179	78,000	
Bottled Gas	1,237	1,517	1,300	1,638	1,500	
Gasoline	12,397	16,344	10,000	19,604	24,000	
Subscriptions And Memberships	860	921	1,100	140	1,100	
Rv Park Expenditures	4,596	2,840	15,000	7,163	15,000	
Improvements Other Than Buildi	67	3,992	15,000	-	5,000	
Machinery, Vehicles, And Equip	-	-	18,000	18,483	50,000	
Lease Purchase	(6,809)	45,044	99,000	56,919	152,200	
Interest	8,418	8,573	-	7,070	22,900	
Restaurant						
Payroll Expenses	30,514	32,836	33,093	35,148	33,610	
Educational/Training Services	-	-	200	-	200	
Other Professional Services	-	-	1,500	52	1,500	
Bank Charges	1,185	664	1,000	298	1,000	
Repair & Maintenance	-	-	1,000	-	1,000	
Communications & Telephone	396	362	500	1	-	
Advertising/Legal And Nonlegal	-	-	100	-	100	
General Supplies	50,948	60,449	45,000	62,633	65,500	
Bottled Gas	2,198	2,045	1,600	2,788	3,000	
Contribution to Fund Balance	-	-	9,516	-	-	
Total Expenditures	\$ 992,125	\$ 1,024,043	\$ 1,416,136	\$ 1,144,757	\$ 1,653,585	16.76739%
Net Profit (Loss)	\$ 407,032	\$ 736,264	\$ -	\$ 546,305	\$ -	\$ -

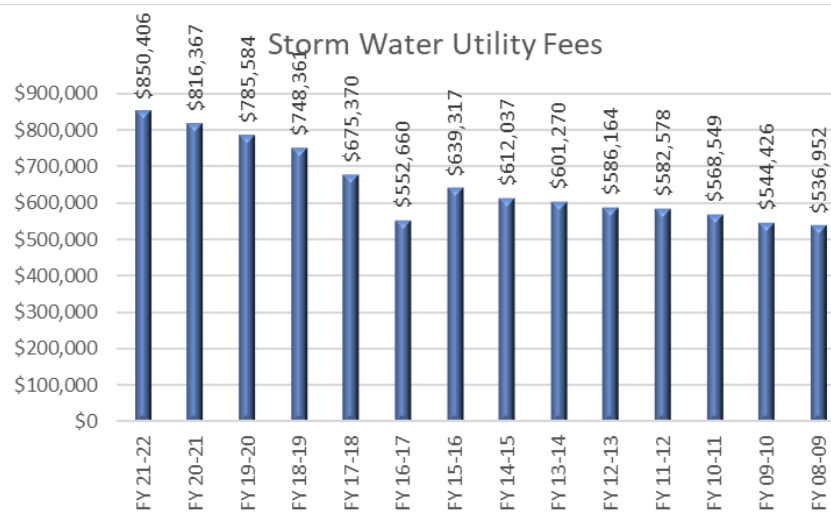


Requested and Funded-Golf Course

Personnel-Wages and benefits					
Department	Status	Position	W&B Amount	Funded	
Golf	FT	2nd Assistant	57,700	✓	



Storm Drain





Storm Drain

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Storm Drain						Fund 58
Revenues						
Sale Of Surplus Property	-	-	830,000	-	-	
Storm Water Utility Fees	785,584	816,367	-	850,406	1,073,377	
Land Disturbance	900	1,600	1,200	2,100	1,200	
Interest Earnings	22,297	4,612	3,300	4,542	2,600	
State Grants	-	-	271,500	-	-	
Contribution From Developers	1,462,269	759,467	-	-	-	
Utilities Used By Other Depts	28,657	28,657	25,000	27,832	28,400	
Miscellaneous	-	1,510	-	-	-	
Appropriate Fund Balance	-	-	393,392	-	335,777	
Total Revenues	\$ 2,299,707	\$ 1,612,213	\$ 1,524,392	\$ 884,880	\$ 1,441,354	
Expenditures						
Regular Employees	88,500	97,569	118,000	117,414	128,500	
Overtime	1,531	1,938	2,200	3,272	2,200	
Fica	8,034	8,782	10,800	10,439	8,700	
Group Insurance/Employer Share	17,103	18,604	26,600	21,494	26,800	
Retirement/Employer Share	22,218	7,037	20,600	52,868	17,200	
Pension Benefit Expense	(2)	(35,473)	-	-	-	
Actuarial Calc Pension Expense	-	16,217	-	-	16,200	
Workmen'S Compensation Insuran	1,691	1,160	1,509	1,509	1,289	
Uniform Allow ance	-	-	1,100	817	800	
Automobile Allow ance	6,600	6,325	1,700	6,050	3,300	
Other Employee Benefits	506	53	1,503	522	1,900	
Payroll Expenses	146,181	122,212	184,012	214,385	206,889	
Professional/Educational Servi	-	204	61,000	6,027	-	
Other Professional Services	38,393	23,243	21,000	37,452	83,000	
Indirect Services	171,931	7,136	235,680	235,690	271,368	
Repair And Maintenance Service	94,336	79,407	101,000	28,711	181,100	
Communications	40	-	-	-	-	
Travel	(553)	-	-	-	-	
City Utilities	-	-	-	-	6,500	
General Supplies	3,038	5,878	6,500	1,820	-	
Natural Gas/Mountain Fuel	-	-	1,500	-	1,500	
Gasoline	4,332	1,689	7,500	3,340	7,500	
Equipment Maintenance	35	141	7,000	3,160	7,000	
Main Street Project-Legislativ	-	-	363,300	-	-	
Building Addition	472	-	-	-	60,000	
500 S Cdbg Project	-	-	200,000	-	200,000	
Improvements Other Than Buildi	-	-	-	43,749	41,750	
Machinery, Vehicles, And Equip	-	-	100,000	81,868	119,200	
Lease Purchase	1,925	5,888	-	1,925	3,767	
Interest	-	-	-	8,114	14,800	
Depreciation Expense	225,678	150,600	161,200	-	161,200	
Bad Debt Expense	534	-	-	-	-	
Transfer To General Fund	-	-	74,700	74,700	75,780	
Total Expenditures	\$ 686,342	\$ 396,398	\$ 1,524,392	\$ 740,941	\$ 1,441,354	-5.44729%
Net Profit (Loss)	\$ 1,613,365	\$ 1,215,815	\$ -	\$ 143,939	\$ -	-



Requested and Funded-Storm Drain

Projects			
Department	Description	Amount	Funded
Storm Drain	CUP Spanish Fork-Santaquin	41,750	✓
Storm Drain	500 South CDBG Project	200,000	
Storm Drain	400 North Project	60,000	

The Balance of this page intentionally left blank



This page intentionally left blank

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. Traditionally 9% of enterprise revenue is transferred to the general fund.

Indirect Services are charges by departments (both general fund and enterprise fund) to cover the cost of providing services to these departments.

Overhead (Indirect Services) Charges

From	Purpose	Amount	To
General fund	Indirect	\$ 220,804	Vehicle Maintenance
		420,776	Information Technology
Electric (Power)	Indirect	\$ 761,814	General Fund
		\$ 56,379	Information Technology
		20,831	Vehicle Maintenance
Solid Waste	Indirect	\$ 596,328	General Fund
		83,322	Vehicle Maintenance
		9,167	Information Technology
Water	Indirect	\$ 556,501	General Fund
		41,661	Vehicle Maintenance
		59,434	Information Technology
Ambulance	Indirect	\$ 74,153	General Fund
		12,498	Vehicle Maintenance
		9,167	Information Technology
Golf Course	Indirect	\$ 52,589	General Fund
		8,332	Vehicle Maintenance
		27,440	Information Technology
Storm Drain	Indirect	\$ 258,483	General Fund
		8,332	Vehicle Maintenance
		4,553	Information Technology
Sewer Fund	Indirect	\$ 624,500	General Fund
		20,831	Vehicle Maintenance
		12,222	Information Technology

Operating Transfers between Funds

From	Transfer To	Transfer Amount
Water Fund	General	\$ 447,639
Solid Waste Fund	General	295,139
Electric Fund	General	1,276,704
Ambulance	General	90,900
Storm Drain	General	75,780
Sewer Fund	General	397,170
General Fund	Water	405,900
General Fund	PCT	7,000

Capital Fund



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



Capital Fund

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Capital Fund						Fund 49
Revenues						
Grants	-	-	150,000	-	5,000,000	
Arpa Funds	-	-	1,201,437	1,201,437	-	
Interest	36,147	8,616	6,300	7,165	-	
Miscellaneous-Utah Arts Grant	1,500,000	-	-	-	-	
Transfer From Other Funds	-	-	-	-	-	
Transfer In	-	4,444,623	4,650,000	3,400,000	-	
Transfer In	-	-	150,000	-	-	
Trans From Solid Waste	90,000	-	-	-	-	
Beg Approp Fund Bal	-	-	3,120,600	-	4,643,650	
Total Revenues	\$ 1,626,147	\$ 4,453,239	\$ 9,278,337	\$ 4,608,602	\$ 9,643,650	
Expenditures						
Other Professional Services	287,418	50,839	-	-	-	
Land	15,000	-	-	-	-	
New Ball Fields	-	6,213,430	3,100,000	240,699	-	
Improvements Other Than Buildi	-	-	300,000	27,849	-	
Downtown \$5M Project	-	-	4,650,000	139,076	8,400,000	
Arpa Projects	-	-	1,201,437	658,581	1,230,000	
Principal Payments	-	-	10,000	-	-	
Contribution To Fund Balance	-	-	6,300	-	-	
Interest Expense	-	-	10,600	-	13,650	
Total Expenditures	\$ 302,418	\$ 6,264,269	\$ 9,278,337	\$ 1,066,205	\$ 9,643,650	3.93727%
Net Profit (Loss)	\$ 1,323,729	\$ (1,811,030)	\$ -	\$ 3,542,397	\$ -	

This year well 2 improvement is covered by ARPA funds (American Rescue Plan Act of 2021).

The downtown revitalization project is funded by a CBDG (community development block grant. \$5,000,000) and the balance is from City funds.

Requested and Funded-Capital Project Funds

Projects			
Department	Description	Amount	Funded
ARPA-Capital	Sewer by the Highschool	800,000	✓
ARPA-Capital	Well 2	1,000,000	✓
Downtown \$5M Project	Downtown Project	8,400,000	✓

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. IT (Information Technology) and Vehicle Maintenance are the City’s Internal Service funds.



Internal Service Funds

IT

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Vehicle Maintenance						Fund 65
Revenues						
Sale Of Surplus Property	5,150	2,147	-	-	-	
Services Use By Other Departments	369,065	363,535	400,609	400,608	416,224	
Beg Approp Fund Bal	-	-	-	-	387	
Contribution from Fund Balance	-	(2,253)	-	-	-	
Total Revenues	\$ 374,215	\$ 363,429	\$ 400,609	\$ 400,608	\$ 416,611	
Expenditures						
Payroll Expenses	261,641	276,642	307,000	282,466	322,461	
Educational/Training Services	-	-	2,000	153	1,950	
Utilities	-	-	-	53	-	
Repair And Maintenance Service	44,495	52,733	54,000	54,431	54,000	
Communications/Telephone-Pager	3,099	2,654	3,000	1,877	3,000	
Travel	1,375	275	-	-	-	
City Utilities	4,957	5,616	5,300	5,421	5,300	
General Supplies	7,170	6,892	8,500	4,115	8,500	
Natural Gas/Mountain Fuel	4,834	5,708	5,000	7,485	5,000	
Oil	8,362	5,323	12,000	2,866	12,000	
Gasoline	1,460	1,788	3,809	2,832	4,400	
Float Improvements	-	184	-	-	-	
Improvements Other Than Buildi	67	-	-	-	-	
Machinery, Vehicles, And Equip	180	234	-	-	-	
Total Expenditures	\$ 337,640	\$ 358,049	\$ 400,609	\$ 361,699	\$ 416,611	3.99442%
Net Profit (Loss)	\$ 36,575	\$ 5,380	\$ -	\$ 38,909	\$ -	

The Balance of this page intentionally left blank



Vehicle Maintenance

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
						Fund 66
Revenues						
Services Use By Other Departments	503,244	461,105	568,452	568,452	599,137	
Beg Approp Fund Bal	-	-	10,200	-	-	
Total Revenues	\$ 503,244	\$ 461,105	\$ 578,652	\$ 568,452	\$ 599,137	
Expenditures						
Payroll Expenses	153,593	148,293	159,336	158,860	171,437	
Other Professional Services	263,774	245,193	216,600	184,741	232,900	
Technical Services	-	-	37,000	30,840	40,700	
Repair And Maintenance Service	32,248	13,224	35,000	13,427	38,500	
Communications/Telephone-Pager	640	1,010	1,000	2,116	-	
Travel	21	-	200	-	-	
General Supplies	14,651	16,809	17,000	13,983	17,600	
Subscriptions And Memberships	-	-	-	-	-	
Madhinery, Vehicles, And Equip	48,188	23,893	75,500	80,127	60,500	
600 South 100 East - 600 East Storm	-	-	37,000	15,439	37,500	
Total Expenditures	\$ 513,115	\$ 448,423	\$ 578,636	\$ 499,533	\$ 599,137	3.54299%
Net Profit (Loss)	\$ (9,871)	\$ 12,682	\$ 16	\$ 68,919	\$ -	

Requested and Funded-Internal Service Funds

Equipment				
Department		Equipment	Amount	Funded
IT		(2) copiers	19,500	✓
Vehicle Maintenance	2023	Replace Service truck	80,000	
Vehicle Maintenance	2023	Replace Half ton	50,000	

Projects				
Department		Description	Amount	Funded
Vehicle Maint		Extend Oil change Pit	50,000	
Vehicle Maint		Gas Pumps and Storage Tanks	239,000	

The Balance of this page intentionally left blank



This page intentionally left blank

Impact Fees



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



Impact Fees

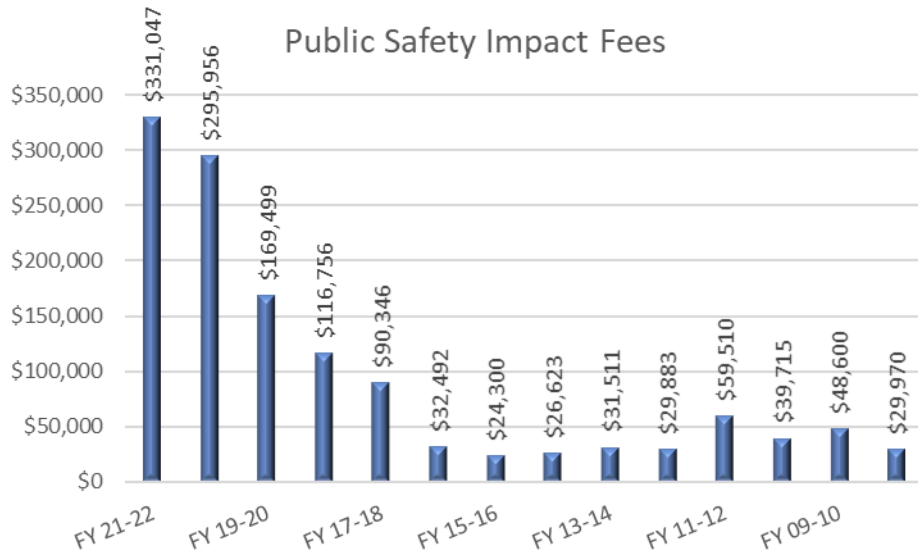
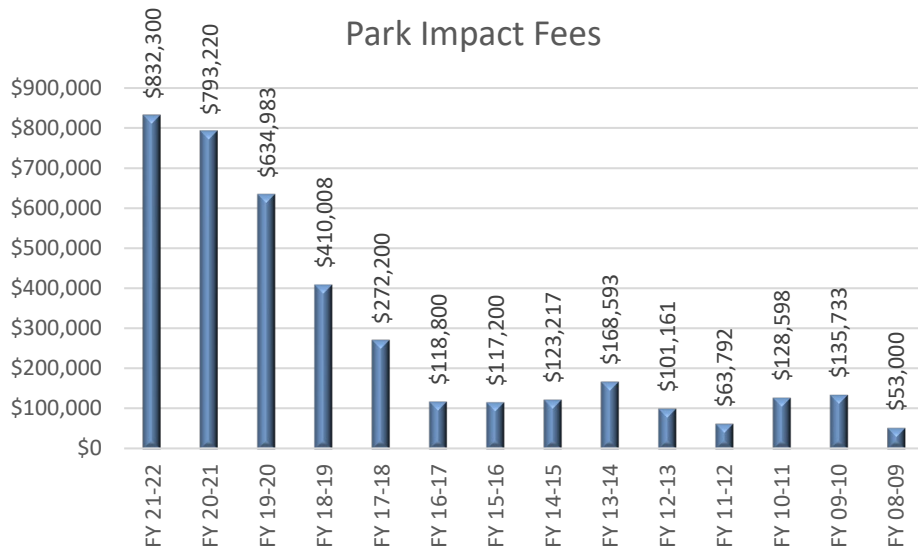
Park Impact Fees

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Park Impact Fees						Fund 42
Revenues						
Impact Fees	634,983	793,220	755,000	832,300	-	
Interest Earnings	16,262	3,876	3,300	3,958	-	
Appropriate Fund Balance	-	-	150,000	-	-	
Total Revenues	\$ 651,245	\$ 797,096	\$ 908,300	\$ 836,258	\$ -	
Expenditures						
Other Professional Services	-	-	-	9,800	-	
Improvements	-	-	653,200	678,800	-	
Principal Payments	127,371	129,411	134,000	134,000	-	
Pool Bond Interest	16,975	-	10,500	10,500	-	
Paying Agent	-	-	600	-	-	
Contribute to Fund Balance	-	-	110,000	-	-	
Total Expenditures	\$ 144,346	\$ 129,411	\$ 908,300	\$ 833,100	\$ -	-100.00000%
Net Profit (Loss)	\$ 506,899	\$ 667,685	\$ -	\$ 3,158	\$ -	

Public Safety Impact Fees

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Public Safety Impact Fees						Fund 44
Revenues						
Impact Fees	169,499	295,956	210,300	331,047	302,800	
Interest Earnings	6,683	1,593	900	1,627	900	
Total Revenues	\$ 176,182	\$ 297,549	\$ 211,200	\$ 332,674	\$ 303,700	
Expenditures						
Other Professional Services	7,500	-	50,000	-	-	
Improvements	35,729	11,698	161,200	1,630	303,700	
Total Expenditures	\$ 43,229	\$ 11,698	\$ 211,200	\$ 1,630	\$ 303,700	43.79735%
Net Profit (Loss)	\$ 132,953	\$ 285,851	\$ -	\$ 331,044	\$ -	

The Balance of this page intentionally left blank



The Balance of this page intentionally left blank



This page intentionally left blank

Redevelopment Areas



Memorial Park Salmon Supper

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



Redevelopment-Town

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Redevelopment-Town						Fund 21
Revenue						
Appropriation Of Fund Bal	-	-	18,800	-	18,000	
Total Revenues	\$ -	\$ -	\$ 18,800	\$ -	\$ 18,000	
Expenditures						
Other Professional Services	12,278	13,720	18,800	14,216	18,000	
Total Expenditures	\$ 12,278	\$ 13,720	\$ 18,800	\$ 14,216	\$ 18,000	-4.25532%
Net Profit (Loss)	\$ (12,278)	\$ (13,720)	\$ -	\$ (14,216)	\$ -	-

Walgreens Agreement Expense

Redevelopment-Business Park

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Redevelopment-Business Park						Fund 25
Revenues						
Other Rent/Usage Charge	14,569	12,178	16,000	12,422	12,500	
Property Sales	377,609	665,607	-	707,309	-	
Miscellaneous	-	-	10,600	-	-	
Appropriation Of Fund Balance	-	-	12,900	-	-	
Total Revenues	\$ 392,178	\$ 677,785	\$ 39,500	\$ 719,731	\$ 12,500	
Expenditures						
Other Professional Services	-	-	-	-	100	
General Supplies	-	-	100	-	-	
Land	215,365	-	-	-	-	
Improvements Other Than Bldg	-	-	12,900	-	-	
Transfer To Other Funds	-	57,797	-	-	-	
Transfer To Other Funds	-	2,000,000	-	-	-	
Contribution to Fund Balance	-	-	26,500	-	12,400	
Total Expenditures	\$ 215,365	\$ 2,057,797	\$ 39,500	\$ -	\$ 12,500	-68.35443%
Net Profit (Loss)	\$ 176,813	\$ (1,380,012)	\$ -	\$ 719,731	\$ -	

Cell Tower Rental Revenue

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.

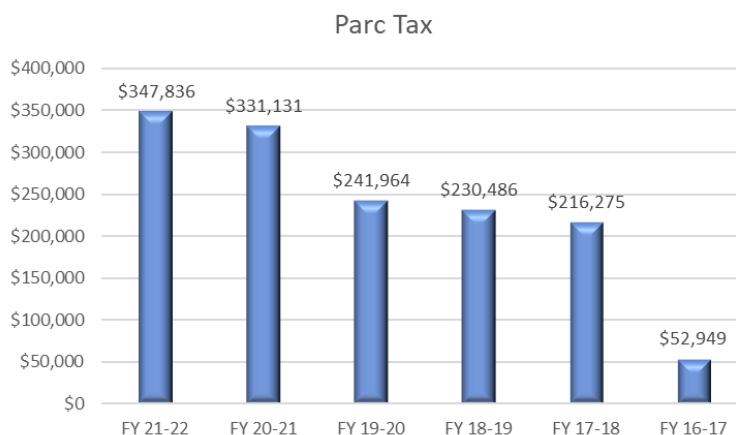


Revolving Loan Fund

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Revolving Loan Fund						Fund 71
Revenues						
Loan Payments Revenue	-	148,800	694,528	541,462	555,672	
Financing Fees in and Out program		-	61,600	52,350	-	
Interest Earnings	44,696	53,301	900	741	66,016	
Sale Of Surplus Property	-	342,332	784,800	397,929	453,000	
Appropriation Of Fund Balance	-	-	251,911	-	345,339	
Total Revenues	\$ 44,696	\$ 544,433	\$ 1,793,739	\$ 992,482	\$ 1,420,027	
Expenditures						
Capital Expense (Loaned)	-	108,046	536,911	300,436	967,027	
Quick Sale Purchase Of Capital	-	83,320	835,800	636,885	453,000	
Contribute to Fund Balance	-	-	421,028	-	-	
Total Expenditures	\$ -	\$ 191,366	\$ 1,793,739	\$ 937,321	\$ 1,420,027	-20.83425%
Net Profit (Loss)	\$ 44,696	\$ 353,067	\$ -	\$ 55,161	\$ -	-

PARC Tax

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
PARC Tax						Fund 79
Revenues						
Parc Tax	241,964	331,131	300,000	347,836	350,000	
Appropriate Fund Balance	-	-	226,823	-	-	
Total Revenues	\$ 241,964	\$ 331,131	\$ 526,823	\$ 347,836	\$ 350,000	
Expenditures						
Other Professional Services	24,120	-	-	-	-	
Payson Mural	-	439	-	(439)	-	
Payson Civic Chorale	-	7,499	5,000	2,446	5,000	
People Preserving Peteetneet	1,678	-	45,320	42,626	38,477	
Payson Community Theater	-	7,377	20,000	9,809	10,000	
Huish Performing	6,895	6,909	5,000	1,101	45,000	
Pool Shade Aw nings	-	8,830	-	-	-	
Payson City Band	-	-	2,550	2,510	900	
Transfer To	215,735	183,418	-	-	-	
Transfer To Pct	15,000	-	9,413	9,413	-	
Historic Dow ntown	-	-	25,000	17,883	-	
Batting Cages	-	-	25,000	18,153	-	
Backstop Fence Extension	-	-	28,100	28,100	-	
Payson Canyon Trail Study	-	-	13,440	17,595	-	
Payson Visitor Center	-	-	10,000	4,243	-	
Peteetneet Lights And Fountain	-	-	38,000	9,170	-	
Utah Live Concerts Foundation	-	-	-	-	2,900	
Hancock Trail	-	-	300,000	300,000	152,383	
Payson City Improvements	-	-	-	-	95,340	
Total Expenditures	\$ 263,428	\$ 214,472	\$ 526,823	\$ 462,610	\$ 350,000	-33.56402%
Net Profit (Loss)	\$ (21,464)	\$ 116,659	\$ -	\$ (114,774)	\$ -	-



*PARC Tax Committee Awards
2022-2023*

FY 2023	
Payson City Band	\$ 900
Huish Performing Arts	\$ 45,000
People Preserving Peeteetneet	\$ 38,477
Payson Civic Chorale	\$ 5,000
Payson Community Theater	\$ 10,000
City Projects	
25 Dog Waste Stations	\$ 3,000
Memorial Trail Park replacement	\$ 46,200
Disc Golf Tee Boxes	\$ 23,140
Forebay solar lights for restrooms, benches and tables	\$ 11,000
Control links for lights at 4 plex	\$ 12,000
Utah Live Concerts Foundation	\$ 2,900
	\$ 197,617



Requested and Funded-Revolving Loan Fund

Equipment				
Department		Equipment	Amount	Funded
Landfill		L99 purchase green waste 2700 link belt trackhoe-2002	250,000	✓
Vehicle Maint Parks	2022	L85 2022 Parks Chevy 3/4 Ton Carry-over	35,000	✓
Vehicle Maint Cemetary	2022	L90 Replace 1 ton Dump truck Carry-over	75,000	✓
Vehicle Maint Golf Mow Equi	2023	L94 Mow Equipment	252,027	✓
Vehicle Maint Land Fill	2023	Replace truck 5479 (in and out)	65,000	✓
Vehicle Maint Land Fill	2023	Replace truck 0950 (in and out)	65,000	✓
Vehicle Maint Land Fill	2023	L97 Replace truck 1039	55,000	✓
Vehicle Maint Parks, Rec, Go	2023	Replace truck 2599 with new F-150 (in and out)	49,000	✓
Vehicle Maint Parks, Rec, Go	2023	Replace truck 9040 (in and out)	60,000	✓
Vehicle Maint Parks, Rec, Go	2023	Replace truck 3030 (in and out)	49,000	✓
Vehicle Maint Parks, Rec, Go	2023	Replace truck 3819	49,000	
Vehicle Maint Parks, Rec, Go	2023	Replace Freightliner bobtail truck # 616	250,000	
Vehicle Maint Parks, Rec, Go	2023	Replace 2014 Bobcat Mini excavator	90,000	
Vehicle Maint Power	2023	Replace 7202 (in and out)	49,000	✓
Vehicle Maint Power	2023	Replace bucket truck truck #324	200,000	
Vehicle Maint Power	2023	Replace Derrick digger truck	250,000	
Vehicle Maint Power	2023	Replace trucks 3818	49,000	
Vehicle Maint Power	2023	New Line truck	326,000	
Vehicle Maint Power	2023	Buy a Miny X to replace old	90,000	
Vehicle Maint Sewer	2023	Replace Truck 4866 (in and out)	66,000	✓
Vehicle Maint Sewer	2023	Replace Truck 6449 (in and out)	50,000	✓
Vehicle Maint Sewer	2023	Replace truck 1031	60,000	
Vehicle Maint Sewer	2023	Replace International Dump Truck	220,000	
Vehicle Maint Storm Drain	2023	L98 Replace 545	20,000	✓
Vehicle Maint Streets	2023	Replace truck 547	60,000	
Vehicle Maint Streets	2023-2024	L96 Replace Ten wheel dump truck truck #533	220,000	✓
Vehicle Maint Streets	2023-2024	Replace ten whl dump truck truck #532	220,000	
Vehicle Maint Water	2023	Replace Van 411	60,000	
Vehicle Maint Water	2023	Replace 2007 international Bobtail	220,000	
Vehicle Maint Water	2023	Replace truck truck 419	45,000	
Vehicle Maint Water	2023	Replace Service truck 418	90,000	
Vehicle Maint Water	2023	Replace 1 ton Dump	65,000	
Vehicle Maint-Parks	2023	L95 Replace truck 1038, Plow Truck	60,000	✓

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 or for the care and maintenance of the cemetery. 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.

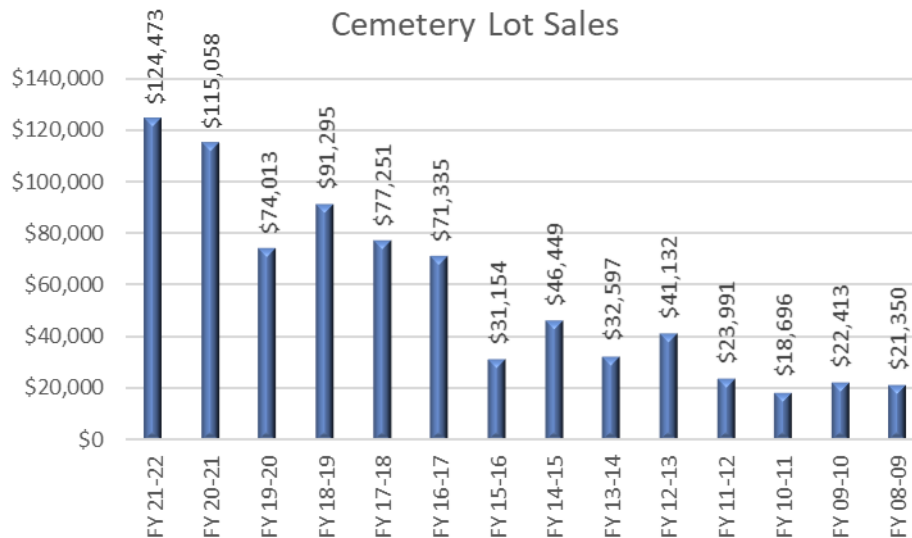


Perpetual Care Fund

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Adopted FY 2023	Percent Change
Perpetual Care						Fund 74
Revenues						
Sale Of Cemetery Lots	26,344	37,517	26,000	42,297	26,000	
Interest Earnings	10,041	2,393	2,300	1,837	2,300	
Appropriation Of Fund Balance	-	-	-	-	221,700	
Total Revenues	\$ 36,385	\$ 39,910	\$ 28,300	\$ 44,134	\$ 250,000	
Expenditures						
Improvements Other Than Bldg	-	-	-	-	250,000	
Contribution to Fund Balance	-	-	28,300	-	-	
Total Expenditures	\$ -	\$ -	\$ 28,300	\$ -	\$ 250,000	783.39223%
Net Profit (Loss)	\$ 36,385	\$ 39,910	\$ -	\$ 44,134	\$ -	

Requested and Funded-Perpetual Care

Projects			
Department	Description	Amount	Funded
Perpetual Care	Roads	200,000	✓



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
Bonded Debt Service
FYE June 30, 2023*

<u>Bond</u>	<u>Series</u>	<u>Rate</u>	<u>Origination Date</u>	<u>Maturity Date</u>	<u>Original Bonding</u>	<u>FY 22-23 Principal</u>	<u>FY 22-23 Interest</u>	<u>6/30/2023 Balance</u>
UTOPIA-Electric-Contract	2017	2.58%	7/1/2007	7/1/2027	3,119,040	259,920	-	1,039,680
Water Revenue Bonds-Refunding 2013 Forebay and PI (2013	2% (2021) (2%-3%)	3/13/2013	10/15/2029	7,385,000	475,000	104,745	3,680,000
Water Revenue Refunding -Water Tank	2016	1.5% (2021) (.95%-3.8%)	10/1/2016	10/15/2032	2,861,000	168,000	53,016	1,892,000
Water Revenue Bonds-PI Lines and Meters	2019	1%	3/21/2019	10/15/2036	6,645,000	352,000	61,960	5,844,000
Pool/Sewer Refunding-Combined (2014)	2016	1.66%	9/14/2016	10/15/2026	7,918,000	795,000	62,059	3,341,000
37.6% Sewer-Sales Tax Refunding*	2016	1.66%	9/14/2016	10/15/2026	2,977,168	298,920	23,334	1,256,216
62.4% -Pool-Sales Tax Refunding**	2016	1.66%**	9/14/2016	10/15/2026	4,940,832	496,080	38,725	2,084,784
Sewer Revenue (2010)Refunding -Plant Upgrades	2016	2.50%	10/12/2016	2/1/2022	2,915,000			-
Sewer Revenue	2019	2.17%	7/11/2019	2/1/2024	2,500,000	-	54,250	2,500,000
DWQ Sewer Revenue bond 2022***	2022	0.50%	5/3/2022	5/3/2055	13,500,000		67,500	13,500,000

*\$221,000 from Sewer Impact Fees

**27% of the pool portion is from Park Impact Fees

***DWQ \$14.5 M with \$1M forgiveness

The Balance of this page intentionally left blank

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, 2023*

Fund	Projected Unassigned Beginning	Revenues	Expenditures	Projected Ending	Dollar Change
General Fund	5,830,729	19,883,265	22,560,626	3,153,368	(2,677,361)
Park Impact Fees (42)	1,575,035	719,400	719,400	1,575,035	-
Public Safety Impact Fees (44)	1,121,304	303,700	303,700	1,121,304	-
PARC Tax (79)	290,793	350,000	197,617	443,176	152,383
Capital Fund (49)	7,069,628	5,000,000	10,443,650	1,625,978	(5,443,650)
Water Projections (51)	3,050,654	7,149,972	8,348,050	1,852,576	(1,198,078)
Water Impact Fees (47)	3,783,049	443,200	1,016,100	3,210,149	(572,900)
Landfill Projections (52)	4,662,838	3,558,943	3,797,076	4,424,705	(238,133)
Electric Projections (53)	2,053,598	16,783,039	17,496,439	1,340,198	(713,400)
Power Impact Fees (43)	4,324,731	777,300	777,300	4,324,731	-
Sewer Projections (54)	5,225,860	6,013,409	8,075,738	3,163,531	(2,062,329)
Sewer Impact Fees (48)	1,947,106	350,000	713,841	1,583,265	(363,841)
Ambulance Projections (55)	1,341,476	1,010,000	1,045,495	1,305,981	(35,495)
Golf Course Projections(56)	1,495,705	1,392,400	1,653,585	1,234,520	(261,185)
Storm Drain Proj. (58)	1,597,677	1,105,577	1,441,354	1,261,900	(335,777)
Vehicle Maintenance Proj (65)	350,992	416,224	416,611	350,605	(387)
IT Projections (66)	34,428	599,137	599,137	34,428	-
Perpetual Caqre (74)	608,745	28,300	250,000	387,045	(221,700)
Revolving Loan Projection (71)	1,958,522	1,074,688	1,420,027	1,613,183	(345,339)

This schedule is a projection based on mid-year revenues and expenditures. Actual fund balances may differ after year-end and audit entries.

The Balance of this page intentionally left blank



Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Gautier, Stephen J.)



References

Gladstan Golf Course picture. <https://gladstan.com/gallery-6/> 04/27/2022.

Payson Lakes picture.

https://www.google.com/search?q=payson+lakes&source=lnms&tbm=isch&sa=X&ved=2ahUKEwj5tqvgaLwAhW0FzQIHe1bD3QQ_AUoAnoECAEQBA&biw=1920&bih=969#imgrc=VgnG5OctFCdi5M&imgdii=kALluDXO5Y2J-M.

Payson Lakes Fall Picture. https://www.tripadvisor.com/Tourism-g57100-Payson_Utah-Vacations.html. 04/27/2022.

Snow plow picture. <https://www.sltrib.com/news/2021/12/15/uhp-urges-utahns-work/> 04/27/2022.