

# Payson City



## Budget

For Period Ending June 30, 2024





# **Payson City**

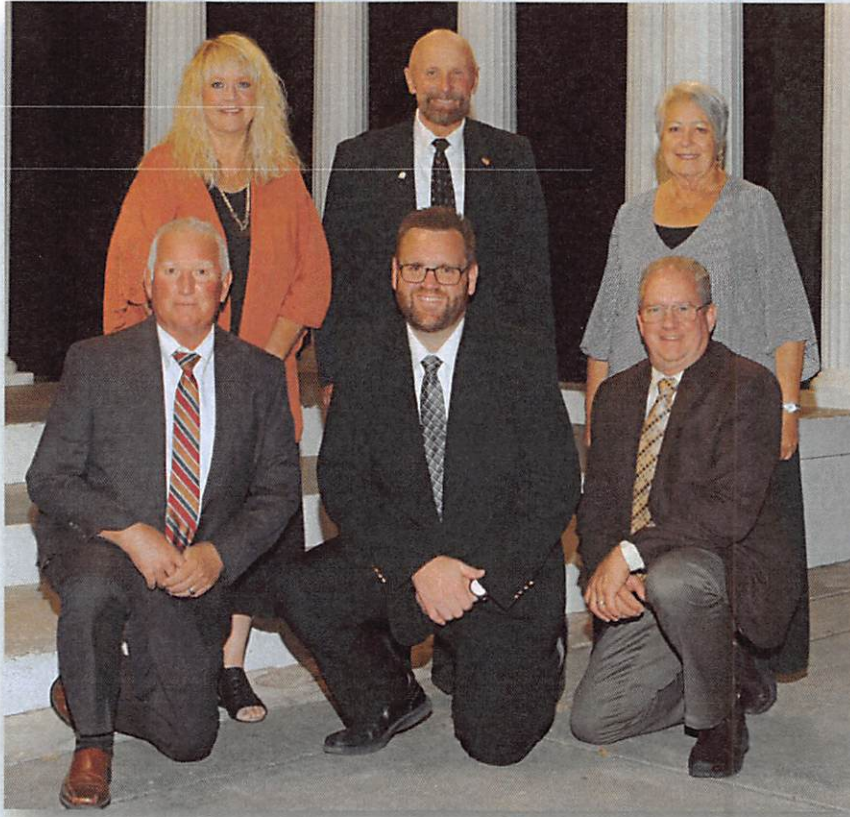
**State of Utah**

**Fiscal Year Ending 2024**

**Budget**



# Payson City Council



Top Row, Right To Left: Councilmember Taresa Hiatt, Mayor Bill Wright, Councilmember Linda Carter  
Bottom Row, Right to Left: Councilmember Bob Provstgaard, Councilmember Brett Christensen, Councilmember Kirk Beecher

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



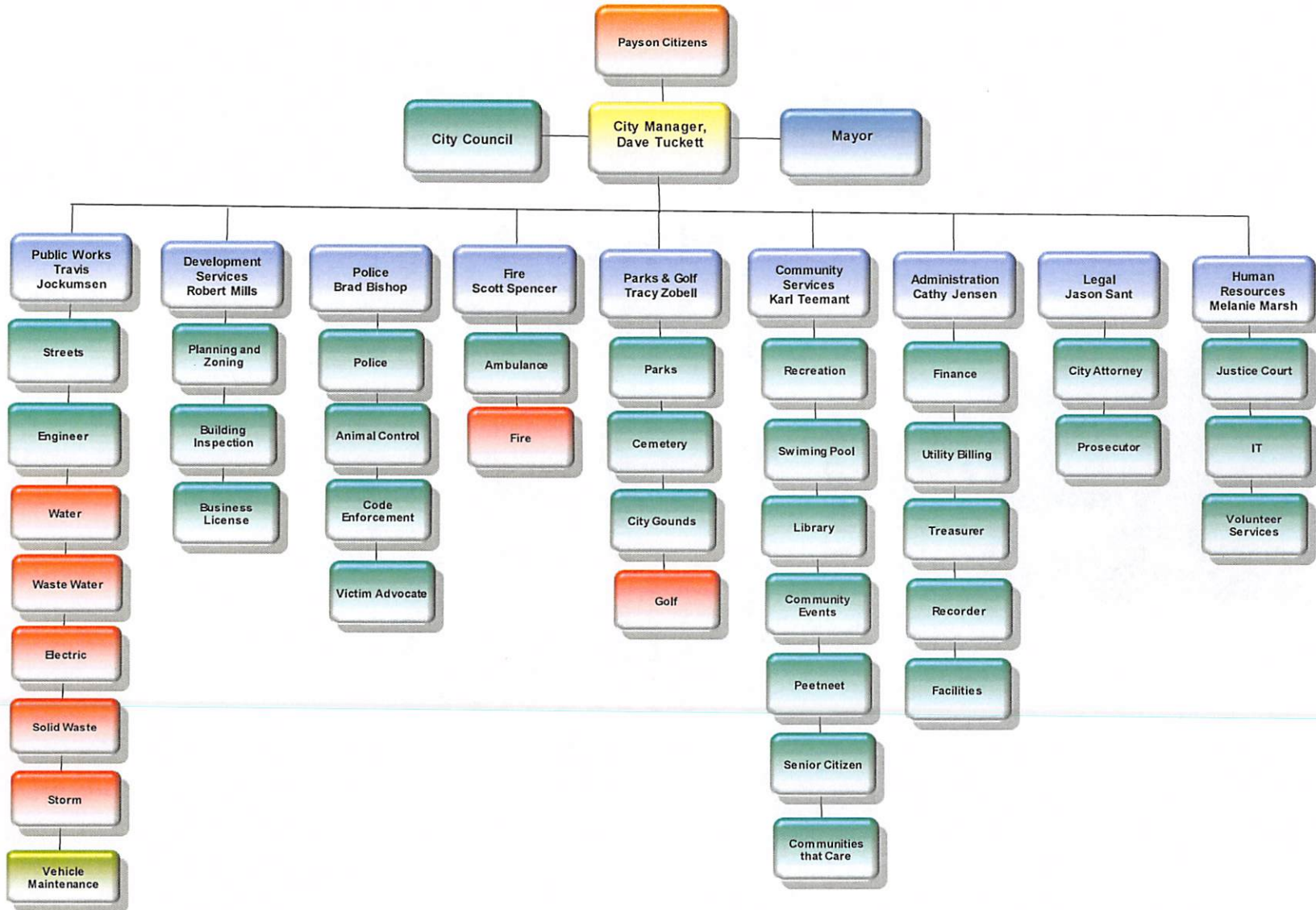
City Manager  
Dave Tuckett

## 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





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# Budget Message

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May 4, 2023

Payson City  
439 West Utah Avenue  
Payson, Utah 84651

Dear Council Members

Presented for your approval is the Fiscal Year Payson 2024 Tentative Budget. This budget message provides an overview of the proposed budget.

We look toward 2023-2024 fiscal year with a period of potential economic fickleness: precarious global events, a volatile stock market, rising interest rates, supply chain challenges, inflation and recession fears. On a positive note, we are hoping, that the wet winter will help alleviate some of the effects of the drought.

With all budgets, we take a measured, conservative approach, to hedge against possible downturns in the economy or other significant events.

In forecasts for this budget, we use the best information we have on hand, but we are realistic that costs can rise or new events may necessitate future budget adjustments.

With all the disclaimers made above, we are still anticipating the sales tax base will remain steady or increase. At the time of this letter, sales tax is approximately 12% over the same period last year.

The City is hoping for growth opportunities for Payson from an exciting new addition to the recreational tax-base through the Parris RV headquarters recently built. With this sector of the industry, we are hopeful that other recreationally-geared businesses may follow.

Branding is giving Payson a new look and a new feel and helps support the recreational aspects of Payson. To spotlight the recreational aspects of the City, Payson City is bringing "Adventure Day" to the citizens.

We also want to welcome "Scottish Days" to the City. They are now formally under the umbrella of the City.

The golf course is doing great. Online golf registration and scheduling is helping to streamline the customer experience. The 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.





Payson recreation programs and pool are going strong. This opens up an opportunity for citizens and the youth to participate in team and individual sports.

There are challenges for the City, in serving both internal operations and our 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 2023 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 dredging of Spring Lake, 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.

Payson City has not been able to escape the effects of inflation, supply chain issues and labor issues that have affected the rest of the Country.

In bidding for projects, we find that bids will only be honored to the end of the day, because of the steep increase in costs. We are hoping the economy is slowing down, sufficiently that perhaps the cost of projects will come down.

We are very cognizant of our prime directive, to take care of the city and the citizens.

A very core tenant of taking care of the citizens is providing a functioning infrastructure and services to see that citizen's basic needs are available.

Payson has a responsibility to address its aging infrastructure in all our enterprise funds. Infrastructure, as always, is a challenge. We appreciate and welcome growth, but significant resources must also be allocated to keep up with existing infrastructure needs.

Growth is amazing in that it brings fresh ideas, new opportunities and invested citizens. While citizens help offset the cost of services for infrastructure, it is not however, a one-to-one fiscal exchange. Large initial outlays of funds are necessary to provide ongoing services.

Payson is also facing increased regulatory compliance in the areas of landfill (solid waste), storm drain, water and sewer.

**Storm Drain.** The storm drain department is now undergoing an EPA (Environmental Protection Agency) audit which may dictate new personnel and/or new equipment. We are waiting for the final results from that audit and will make appropriate budgetary adjustments as is necessary.

**Sewer.** The Utah State Department of Water Quality (DWQ) has given Payson City until 2025 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 has risen to \$70 million. Cost of materials and supply chain issues may mean more changes to this project.



The City has sought out grants and other funding from the State of Utah and have been given a \$14.5 million state loan, with \$1 million-dollar loan forgiveness. The City has also bonded for an additional \$41.5 million bond, to help meet the time constraints and funding for the new sewer plant.

We have also recently issued \$10 million worth of bonds in an effort to hedge inflation and transportation issues, by pre-purchasing equipment for the new sewer plant and we have received an additional \$6M grant from Mountland Area Governments for sewer projects.

*Power.* The scarcity of power resources to purchase from is driving power costs all over the country. For Payson, this has meant a 20% increase in purchased power needed to distribute to our customers.

Payson has hedged against some of the costs of power by locking in a natural gas pricing structure; but even with this foresight, power costs are outpacing budgets and funds.

In addition to its own problems, Payson has interlocal agreements and are members of the SUVPS (Southern Utah Valley Power systems), which helps provide power to Payson. SUVPS which is bonding to provide redundancy power throughout the Valley. Payson is obligated to participate in these bonds.

Finally, Payson needs to build transmission lines to service an expanding customer base. All these issues may necessitate some rate adjustments. The issue is currently being studied by an outside consulting firm.

## **Tax Levies and Fees**

**Utility Fees.** 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 power, and garbage collection fees, we are proposing a 6% increase. As a means to help cover the rising cost of services. These increases will be applied to water, storm and pressurized irrigation. Recycling will be priced at \$10 per can per month, to cover the cost of the service and fuel surtax. Regular garbage collection fees will not be adjusted.

The incremental increase in service rates will help us meet rising costs and increased demand in the enterprise systems.

As indicated earlier, electric power is undergoing a rate study. While a small increase is being proposed right now, further adjustments will be necessary to cover the cost of necessary capital infrastructure, purchased power, and costs related to providing services.

**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 2024.

**Impact Fees.** Impact fee studies have recently been conducted and new impact fee rates will be enacted. A list of impact fee rates is available online at [www.Paysonutah.org](http://www.Paysonutah.org). We feel it important to keep pace with Payson's varied growth opportunities and will continue to monitor impact fees for ways to help finance growth-related projects.





## **Operations**

**Personnel.** Most government sectors are heavily service-oriented. In many municipalities, employee payroll may comprise 30% or more of operational costs. City employees have become our most valuable resource to provide core services (public safety, road repair, culinary water services, trash pick-up and many other services.) The City has made great strides in trying to bring employee salaries to a level comparable with like professionals in other entities.

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 forward in their the range scale. Mid-point generally denotes an individual that is fully capable and competent in their given job. Movement above midpoint indicates longevity and competence exceeding midpoint. A 10% increase has been included in the budget.

The City feels that the health insurance quote we received was a good one. There is an increase of 3.2% in the health insurance and no increase in dental insurance costs. We believe that having a healthy benefit package will aid in retaining and attracting employees.

The City is hoping to keep insurance 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 quality lifestyle, such as: ample vacation, sick time, and many other wonderful benefits.



**New Positions.** We are proposing a new ambulance structure to add a part-time night ambulance shift. We are also adding a police officer.

With the additional parks, trails and recreational programs, we find that it is necessary to add a parks technician and a recreational fields person.

With our new focus on adventure, it is important that the City have the staff and resources to maintain our parks and recreational facilities at a level that showcases our community and offers quality amenities for residents and visitors.

Also, we are adding a water trainee to help with expanding water needs and a storm drain employee to help meet the EPA requirements. Finally, we are adding a seasonal GIS (graphic information systems) person to help with public works.

**Part-time and Seasonal Employees.** One of the major issues the City is facing is finding part-time and seasonal employees to work in the recreation, pool, parks, cemetery, library, and golf departments. In an effort to recruit and retain part-time employees, it's necessary to adjust part-time wages.

**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's 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 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 2021 session legislative session to 35% (up from 25%).

This year, in order to balance the budget, the City will make an appropriation of approximately \$2.23 million from fund balance reserves from the General Fund.

## **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.

The 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.

## **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. 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 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 2, 2022

Payson City  
439 West Utah Avenue  
Payson, Utah 84651

## **Update to tentative budget letter.**

Dear Council Members

Since the adoption of the tentative budget, the City has found additional budgetary items and would like to roll over some projects that were not completed in the fiscal year 2023 into the fiscal year 2024. Some reasons for the inability to complete projects may be a combination of any one of the following factors: bids exceeding budgeted amounts, inability to get materials to complete projects or an inability to get contractors to bid on projects. Areas for these projects included B&C roads and golf fund.

Some projects, such as the bid for the paving of the cemetery, came significantly under projected budget, so it would be a good time to bench-mark off of the low bid and complete more roads in the cemetery. These additional funds were added to the perpetual care fund budget.

The City received grants for storm drain box culverts (\$2,000,000) and a water line for the Christian Life Church (\$343,000); these projects were added to the budget.

Additional funds were added to fix the administration building air conditioning and the library air compressor.

Some items such as “flip-the-strip”, city-wide crucial incident software (police) and hydro-chloric acid tanks for the pool were added.

Some previously budgeted items were taken out of the budget to help balance the additional requests. The items taken out of the budget include a full-time inspector, which will be added to future budgets when needed; additional funds were added to contract services to cover current needs for inspections. The drone purchase was taken out of the current engineering budget because the drone was purchased in the previous fiscal year.

Workers compensation and indirect services were automatically adjusted based on the size of the individual budgets.


Other adjustments such as garbage truck lease interest and bank fees were made. Other less significant budget adjustments may have been made in addition to those listed here.

We feel that this budget gives us a good base for the upcoming budgetary year.

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

Sincerely,

  
Cathy Jensen, CPA,  
Finance Director

  
David Tuckett,  
City Manager



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## Combined Funds

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In analyzing the revenues/Expenditures of the City, it is often helpful to see a consolidated budget. The following schedule presents 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, 2024***

	<b>Approved Budget <u>6/30/2023</u></b>	<b>Approved Budget <u>6/30/2024</u></b>	<b>Increase (Decrease)</b>
<b><u>REVENUES</u></b>			
General Fund	\$ 23,999,345	\$ 23,154,814	\$ (844,531)
Redevelopment-Town (21)	18,000	18,000	-
Redevelopment Park (25)	12,500	912,500	900,000
B&C (28)	1,406,560	2,631,963	1,225,403
Park Impact (42)	719,400	748,900	29,500
Power Impact (43)	777,300	722,300	(55,000)
Public Safety Impact (44)	303,700	227,800	(75,900)
Water Impact (47)	1,016,100	1,398,400	382,300
Sewer Impact (48)	713,841	1,785,217	1,071,376
Capital (49)	13,058,650	9,570,000	(3,488,650)
Water (51)	8,435,717	9,622,888	1,187,171
Solid Waste (52)	3,809,988	4,754,289	944,301
Electric Power (53)	18,822,339	21,520,670	2,698,331
Sewer (54)	8,225,738	30,164,788	21,939,050
Ambulance (55)	1,071,595	1,406,732	335,137
Golf Course (56)	1,693,287	1,856,926	163,639
Storm Drain (58)	1,441,354	4,124,016	2,682,662
Vehicle Maintenance (65)	424,311	478,795	54,484
IT (66)	599,137	639,204	40,067
Revolving Loan (71)	1,438,532	2,163,027	724,495
Perpetual Care (74)	250,000	458,000	208,000
PARC (79)	377,900	350,000	(27,900)
Scottish Festival (82)	-	21,500	21,500
Historic (85)	20,000	-	(20,000)
Peteetneet (86)	359,142	361,666	2,524
Salmon Supper (88)	102,600	93,000	(9,600)
Payson Community Theater (89)	65,517	79,001	13,484
<b>Total</b>	<b><u>\$ 89,162,553</u></b>	<b><u>\$ 119,264,396</u></b>	<b><u>\$ 30,101,843</u></b>



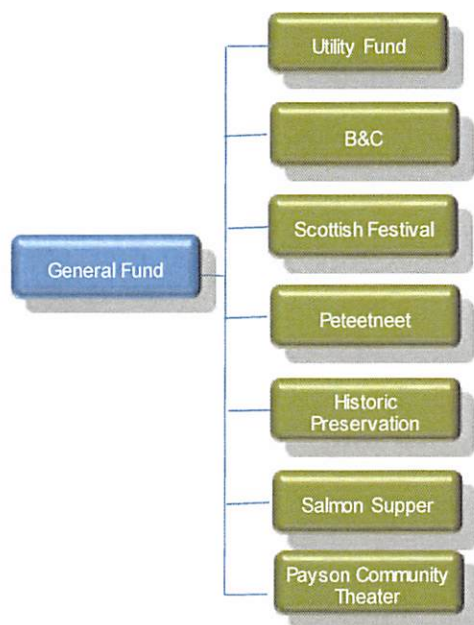
**Payson City**  
**Combined Funds (Continued)**  
**FYE June 30, 2024**

	<b>Approved Budget <u>6/30/2023</u></b>	<b>Approved Budget <u>6/30/2024</u></b>	<b>Increase (Decrease)</b>
<b><u>EXPENDITURES:</u></b>			
General Fund	\$ 23,999,345	\$ 23,154,814	\$ (844,531)
Redevelopment-Town (21)	18,000	18,000	-
Redevelopment Park (25)	12,500	912,500	900,000
B&C (28)	1,406,560	2,631,963	1,225,403
Park Impact (42)	719,400	748,900	29,500
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Ambulance (55)	1,071,595	1,406,732	335,137
Golf Course (56)	1,693,287	1,856,926	163,639
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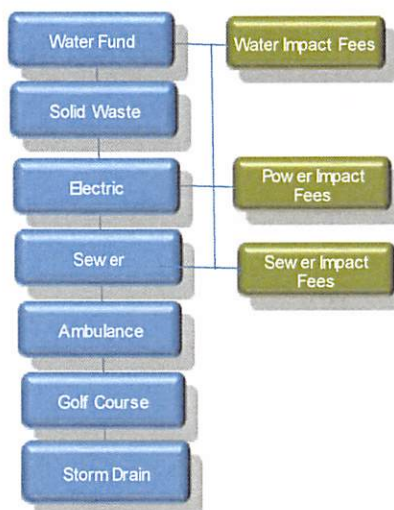


# Payson City Funds

## Governmental Funds



## Enterprise Funds



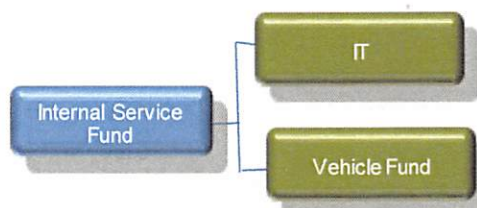
## Fiduciary Fund



## Special Revenue



## Internal Service Funds





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## *General Fund*



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

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



# General Fund Summary

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***Payson City***  
*General fund*  
*Budgets ending June 2023 and June 2024*

	<b>Approved Budget <u>6/30/2023</u></b>	<b>Proposed Budget <u>06/30/24</u></b>	<b>Increase (Decrease)</b>
<b><u>Revenues</u></b>			
Property Tax	\$ 2,273,767	\$ 2,448,000	\$ 174,233
Motor Vehicle	114,600	125,000	10,400
Sales Tax	5,300,000	5,700,000	400,000
Franchise Tax	519,900	720,000	200,100
Telephone Tax	69,800	70,000	200
Other Taxes	871,000	865,000	(6,000)
Licenses and Permits	795,980	576,200	(219,780)
Intergovmmtl Revenue (Grants)	320,217	842,200	521,983
Charges Events/Services	1,666,015	1,708,210	42,195
Fines and Forfeitures	234,000	253,600	19,600
Other Revenue	41,400	40,000	(1,400)
Misc. Revenue	3,246,256	3,638,106	391,850
Transfers	2,583,332	3,025,622	442,290
Use of Fund Reserves	5,963,078	3,142,876	(2,820,202)
B&C Road Funds	1,406,560	2,631,963	1,225,403
Historic	20,000	-	(20,000)
Scottish Festival	-	21,500	21,500
Peteetneet	359,142	361,666	2,524
Salmon Supper	102,600	93,000	(9,600)
Payson Community Theater	65,517	79,001	13,484
<b>Total</b>	<b><u>\$ 25,953,164</u></b>	<b><u>\$ 26,341,944</u></b>	<b><u>\$ 388,780</u></b>



**Payson City**  
*General fund (Continued)*  
 Budgets ending June 2023 and June 2024

	<b>Approved Budget <u>6/30/2023</u></b>	<b>Proposed Budget <u>06/30/24</u></b>	<b>Increase (Decrease)</b>
<b><u>Expenditures</u></b>			
Mayor and Council	\$ 964,890	\$ 968,579	\$ 3,689
Facilities/Building Maintenance	956,436	1,320,619	364,183
Administration	2,301,866	2,629,881	328,015
Planning-Development Services	1,096,760	1,289,585	192,825
Legal	520,705	553,075	32,370
Justice Court	371,326	334,458	(36,868)
Communities that Care	58,664	62,303	3,639
Police	4,765,766	5,070,810	305,044
Victim's Advocate	109,150	119,160	10,010
Fire	1,283,481	986,353	(297,128)
Animal Control	178,609	211,700	33,091
Streets	1,098,213	1,406,343	308,130
Engineering	708,228	829,495	121,267
Parks	646,676	780,137	133,461
Swimming Pool	1,135,668	1,193,983	58,315
City Grounds-mowing	271,443	293,653	22,210
Recreation	807,655	942,283	134,628
Youth Sports	591,318	590,657	(661)
Adult Sports	115,007	70,912	(44,095)
Snack Shack	108,877	143,798	34,921
Library	686,609	747,573	60,964
Cemetery	413,976	414,970	994
Events	273,330	302,963	29,633
COVID Related	875,784	960,566	84,782
Senior Citizens	246,008	258,196	12,188
Transfers to Other Funds	3,412,900	672,762	(2,740,138)
B&C Road Funds	1,406,560	2,631,963	1,225,403
Historic	20,000	-	(20,000)
Scottish Festival	-	21,500	21,500
Peteetneet	359,142	361,666	2,524
Salmon Supper	102,600	93,000	(9,600)
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<b>Total</b>	<b><u>\$ 25,953,164</u></b>	<b><u>\$ 26,341,944</u></b>	<b><u>\$ 388,780</u></b>



## General Fund Revenue Sources

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

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

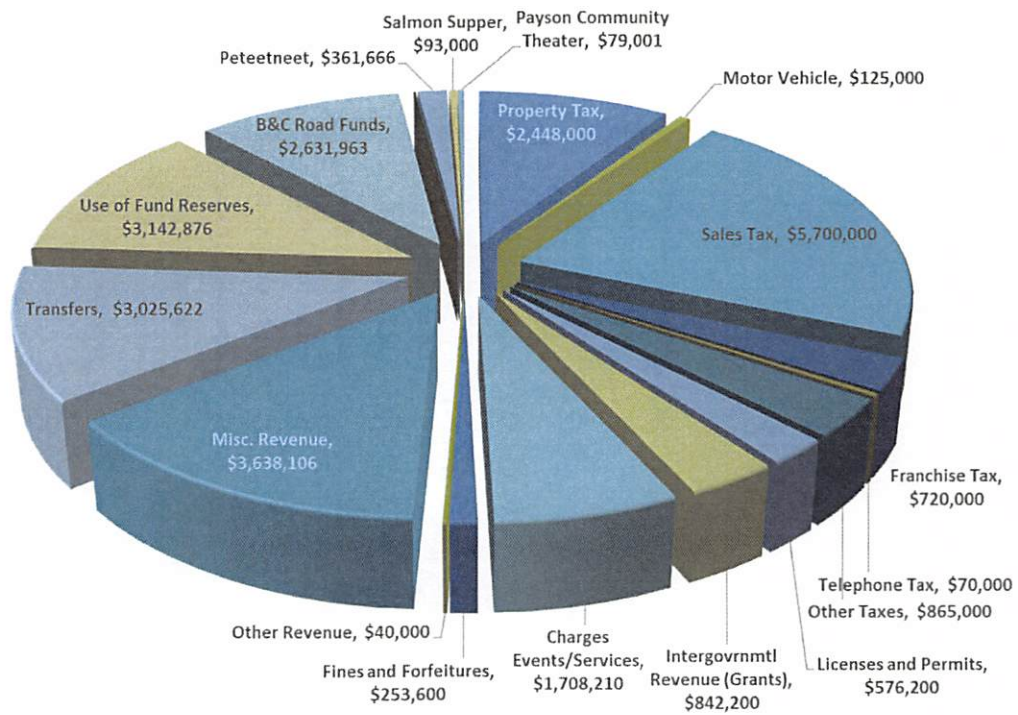
*Payson City  
General Fund Budgeted Revenues  
For Period Ending June 30, 2024*

	Budget 2024 General Fund	Budget 2024 B&C	Budget 2024 Scottish Fest	Budget 2024 Peteetneet	Budget 2024 Salmon Supper	Budget 2024 PCT	Budget General Fund
<b>Revenues</b>							
Property Tax	\$ 2,448,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,448,000
Sales Tax	5,700,000	-	-	-	-	-	5,700,000
Motor Vehicle Tax	125,000	-	-	-	-	-	125,000
Telephone Tax	70,000	-	-	-	-	-	70,000
Franchise Tax	720,000	-	-	-	-	-	720,000
Room Tax	23,000	-	-	-	-	-	23,000
Other Fees	842,000	-	-	-	-	-	842,000
Licenses, Permits and Fees	576,200	-	-	-	-	-	576,200
Intergovernmental Revenue	842,200	-	-	-	-	-	842,200
Charges for Services	1,708,210	-	-	-	-	-	1,708,210
B&C Road Funds	-	2,631,963	-	-	-	-	2,631,963
Fines and Forfeitures	253,600	-	-	-	-	-	253,600
Other Revenues	3,678,106	-	-	-	-	-	3,678,106
Transfers In	3,025,622	-	-	-	-	-	3,025,622
Use of Fund Reserves	3,142,876	-	-	-	-	-	3,142,876
Peteetneet	-	-	-	361,666	-	-	361,666
Scottish Festival	-	-	21,500	-	-	-	21,500
Salmon Supper	-	-	-	-	93,000	-	93,000
Payson Community Theater	-	-	-	-	-	79,001	79,001
<b>Total revenues</b>	<b>23,154,814</b>	<b>2,631,963</b>	<b>21,500</b>	<b>361,666</b>	<b>93,000</b>	<b>79,001</b>	<b>26,341,944</b>

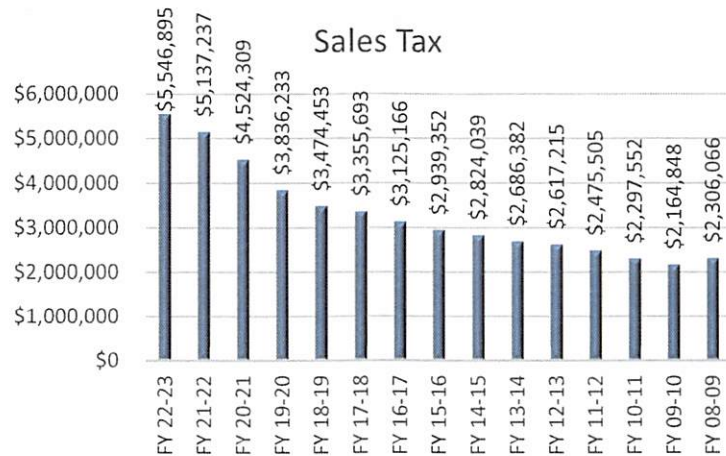


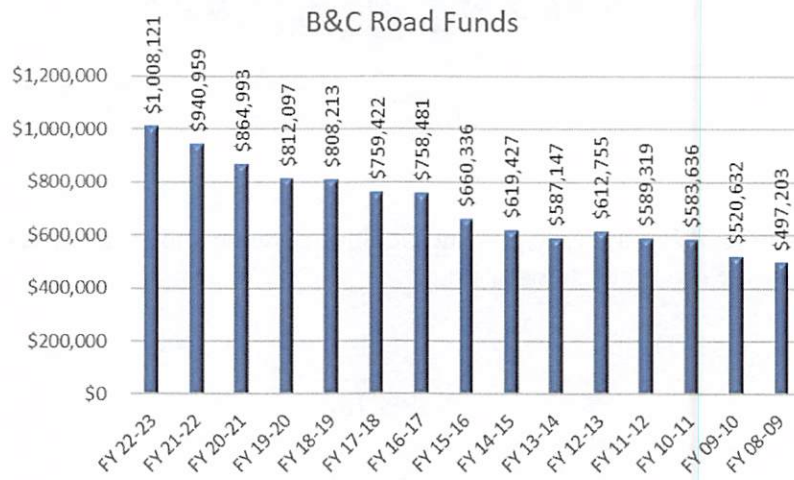
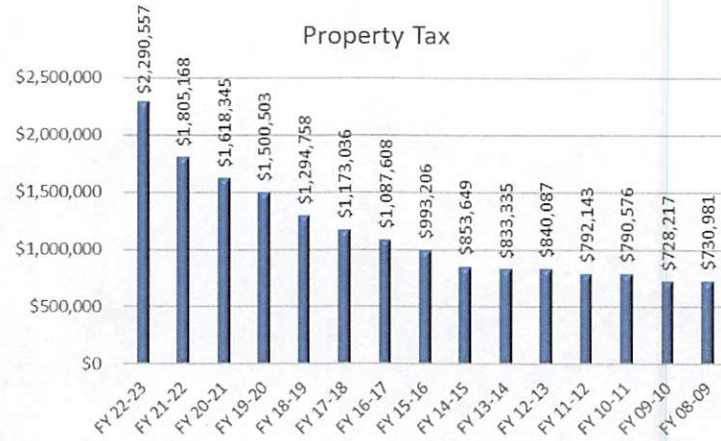


A graphical representation of the General Fund budgeted revenues for 2024 is as follows:



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





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## *Detail General Fund Revenues*

Revenues	Approved FY 2022	Final FY 2023	Projection FY 2023	Requested FY 2024	Final FY 2024
<b>Taxes</b>					
General Property Taxes/Current	1,881,973	2,214,367	2,290,557	2,700,000	2,380,000
Motor Vehicle	95,100	114,600	126,008	125,000	125,000
Redemptions/Penalty & Interest	81,000	59,400	96,136	68,000	68,000
Sales and Use Tax	4,000,000	5,300,000	5,546,895	5,700,000	5,700,000
Cable Tv Franchise	82,400	110,000	78,087	82,000	82,000
Franchise/Energy Gas Tax	250,000	409,900	678,684	638,000	638,000
Energy Utility Tax From Payson Billi	728,500	847,000	897,333	842,000	842,000
Room Tax	11,200	24,000	23,690	23,000	23,000
Telephone Tax	92,000	69,800	71,972	70,000	70,000
<b>Total</b>	<b>7,222,173</b>	<b>9,149,067</b>	<b>9,809,362</b>	<b>10,248,000</b>	<b>9,928,000</b>
<b>Licenses and Permits</b>					
Business Licenses And Permits	43,000	99,000	49,660	52,000	52,000
Beer Licenses	1,800	1,000	2,120	1,800	1,800
Nonbusiness Licenses & Permits	100	100	50	100	100
Bldg Permits & Plan Check	540,000	695,000	473,772	521,700	521,700
Animal Licenses And Fees	1,300	880	763	880	600
<b>Total</b>	<b>586,200</b>	<b>795,980</b>	<b>526,365</b>	<b>576,480</b>	<b>576,200</b>
<b>Intergovernmental Revenue</b>					
Justice Assistance (Jag) Grant	-	-	3,500	6,000	6,000
Mountainlands/Sr. Citizen	6,500	6,000	6,600	6,000	6,000
Fire Grant	10,000	12,000	-	-	-
State Grants	3,451,718	32,500	37,120	539,300	539,300
State Highway Safety Grant	7,500	1,400	3,314	1,400	1,400
Nebo School Dist Officer Grant	95,000	95,000	117,574	95,000	95,000
\$5 Down town n State Grant	1,250,000	-	-	-	-
Victims Advocate - State	57,300	38,900	56,836	54,000	54,000
State Liquor Fund Allotment	26,200	27,500	30,801	27,500	27,500
Local Government Grants	10,000	-	2,500	3,700	3,700
Recreation Grant	40,000	-	-	-	-
County Fire Allotment	120,000	85,800	109,139	100,600	100,600
Library Grant	15,400	21,117	20,714	8,700	8,700
County Recreation Fee (Rest Tx	10,300	-	-	-	-
<b>Total</b>	<b>5,099,918</b>	<b>320,217</b>	<b>388,098</b>	<b>842,200</b>	<b>842,200</b>





## *Detail General Fund Revenues (Continued)*

Revenues	Approved FY 2022	Final FY 2023	Projection FY 2023	Requested FY 2024	Final FY 2024
<b>Charges for Services</b>					
Development Fees	85,000	99,000	36,725	42,000	42,000
Printing & Duplication Service	200	17	31	20	20
P&Z Copies & Services	-	8	-	-	-
Convenience Fee	500	600	1,010	600	600
Collection Fees Revenue	-	8,800	5,181	4,300	4,300
Administrative Late Fee	30,000	24,600	23,731	22,500	22,500
Traffic School	2,900	2,400	2,403	2,600	2,600
Special Police Services	3,200	6,090	9,796	6,090	6,090
Police Reimbursable Overtime	183,300	178,000	147,080	178,000	178,000
County Fire Reimbursements	-	-	-	-	-
Plan Check Fee	800	2,300	2,245	-	-
Fire Inspection Fees	69,000	15,000	21,205	-	-
Public Works Inspections	18,200	120,000	29,384	-	-
Community That Cares Revenue	4,300	5,200	8,702	-	-
Ctc Donations	-	-	5,975	-	-
Parks And Public Property	3,500	5,600	9,545	-	-
Recreation (Youth & Adult)Fees	498,400	582,900	638,511	644,300	644,300
Snack Shack Revenue	10,000	-	255	-	-
Prepared Food Concessions-Snack	48,000	80,000	104,441	100,000	100,000
Grocery Food Concessions-Snack	15,100	30,000	35,975	44,000	44,000
Banquet Hall Use Fees	500	2,000	1,922	-	-
Other Rent/Use Charges	18,000	19,800	24,003	73,800	73,800
Events Revenue	-	31,000	-	-	-
Burial Fees	49,500	41,000	49,440	40,900	40,900
Cemetery Lots	78,700	87,000	64,494	66,900	66,900
Pool Admission Fees	140,000	180,000	215,541	240,000	240,000
Swimming Lessons	107,000	16,700	108,211	107,000	107,000
Swim Team Revenue	2,600	25,000	37,340	26,000	26,000
Pool Rental	-	23,000	35,788	34,000	34,000
Onion Days Revenue	73,000	80,000	68,240	75,200	75,200
<b>Total</b>	<b>1,441,700</b>	<b>1,666,015</b>	<b>1,687,174</b>	<b>1,708,210</b>	<b>1,708,210</b>
<b>Fines/Fees</b>					
Fines/Court	203,000	206,000	199,933	224,000	224,000
Library Fees And Fines	13,500	15,000	23,219	21,800	21,800
Special Assessments	-	13,000	6,388	7,800	7,800
<b>Total</b>	<b>216,500</b>	<b>234,000</b>	<b>229,540</b>	<b>253,600</b>	<b>253,600</b>
<b>Other Revenues</b>					
Sale Of Surplus Property	1,000	41,400	45,410	40,000	40,000
<b>Total</b>	<b>1,000</b>	<b>41,400</b>	<b>45,410</b>	<b>40,000</b>	<b>40,000</b>





## *Detail General Fund Revenues (Continued)*

Revenues	Approved FY 2022	Final FY 2023	Projection FY 2023	Requested FY 2024	Final FY 2024
<b>Misc. Revenue</b>					
Interest Earnings	90,000	90,300	1,399,300	500,000	500,000
Moreton Investment Earnings	44,000	41,000	138,833	41,000	41,000
Sr. Citizens Revenue/Ensure	-	110	-	100	100
Sr. Citizens Lunch Revenue	300	330	(27)	1,000	1,000
Sr. Citizen Annual Membership	-	144	-	150	150
Sr. Cit Donations - Eldridge	6,000	6,000	-	6,000	6,000
Indirect Services	2,481,695	2,924,368	2,924,368	2,913,856	2,913,856
Donations	10,000	5,700	-	-	-
Donations (Police)	550	-	650	-	-
Wellness Program Revenue	-	-	814	-	-
Recreation Donations	39,860	-	-	-	-
Miss Payson Operating Donation	4,500	-	5,345	-	-
Golf Tournament Donation	-	3,904	17,200	25,000	25,000
Miscellaneous	162,000	160,000	87,301	130,000	130,000
Western Heritage Dinner Taxed	6,000	-	-	-	-
Western Heritage Non Taxable	-	-	3,000	900	900
Viva El Mariachi	3,800	6,000	7,910	6,000	6,000
Easter Egg Hunt	2,750	1,500	111	-	-
Adventure Days Donation	-	-	565	-	-
Econ Dev Committee Donation	15,000	6,800	14,000	14,000	14,000
Youth Court	500	100	350	100	100
<b>Total</b>	<b>\$ 2,866,955</b>	<b>\$ 3,246,256</b>	<b>\$ 4,599,720</b>	<b>\$ 3,638,106</b>	<b>\$ 3,638,106</b>
<b>Transfers</b>					
Transfer From Solid Waste Fund	233,825	295,139	295,139	315,639	315,639
Transfer From Elec Fund	1,196,640	1,276,704	1,276,704	1,427,508	1,427,508
Transfer From Water Fund	395,235	447,639	447,639	-	558,434
Transfer From Sewer Fund	376,020	397,170	397,170	-	531,261
Transfer From Ambulance Fund	83,048	90,900	90,900	108,000	108,000
Transfer From Storm Drain	74,700	75,780	75,780	84,780	84,780
Beg Gen Fund Approp Fund Bal	3,615,273	5,963,078	-	3,609,981	3,142,876
<b>Total</b>	<b>\$ 5,974,741</b>	<b>\$ 8,546,410</b>	<b>\$ 2,583,332</b>	<b>\$ 5,545,908</b>	<b>\$ 6,168,498</b>
<b>Total General Fund</b>	<b>\$ 23,409,187</b>	<b>\$ 23,999,345</b>	<b>\$ 19,871,356</b>	<b>\$ 22,852,504</b>	<b>\$ 23,154,814</b>
<b>Other General Revenue Funds</b>					
B&C Road Funds	1,280,000	1,406,560	1,559,592	3,589,044	2,631,963
Historic	10,000	20,000	108	-	-
CDBG	153,600	-	-	-	-
Scottish Festival	-	-	-	21,500	21,500
Peteetneet	350,575	359,142	28,091	358,566	361,666
Salmon Supper	72,000	102,600	93,389	93,000	93,000
Payson Community Theater	67,353	65,517	47,668	80,222	79,001
<b>Total</b>	<b>\$ 1,933,528</b>	<b>\$ 1,953,819</b>	<b>\$ 1,728,848</b>	<b>\$ 4,142,332</b>	<b>\$ 3,187,130</b>



# General Fund Expenditures

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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, 2024*

<b>Expenditures</b>							
Mayor and Council	968,579	-	-	-	-	-	968,579
Facilities	1,320,619	-	-	-	-	-	1,320,619
Administration	2,629,881	-	-	-	-	-	2,629,881
Planning and Zoning (Develop Svcs)	1,289,585	-	-	-	-	-	1,289,585
Legal	553,075	-	-	-	-	-	553,075
Justice Court	334,458	-	-	-	-	-	334,458
Communities that Care	62,303	-	-	-	-	-	62,303
Police	5,070,810	-	-	-	-	-	5,070,810
Victim's Advocate	119,160	-	-	-	-	-	119,160
Fire	986,353	-	-	-	-	-	986,353
Animal Control	211,700	-	-	-	-	-	211,700
Streets	1,406,343	-	-	-	-	-	1,406,343
Engineering	829,495	-	-	-	-	-	829,495
Parks	780,137	-	-	-	-	-	780,137
Swimming Pool	1,193,983	-	-	-	-	-	1,193,983
City Grounds-Mowing	293,653	-	-	-	-	-	293,653



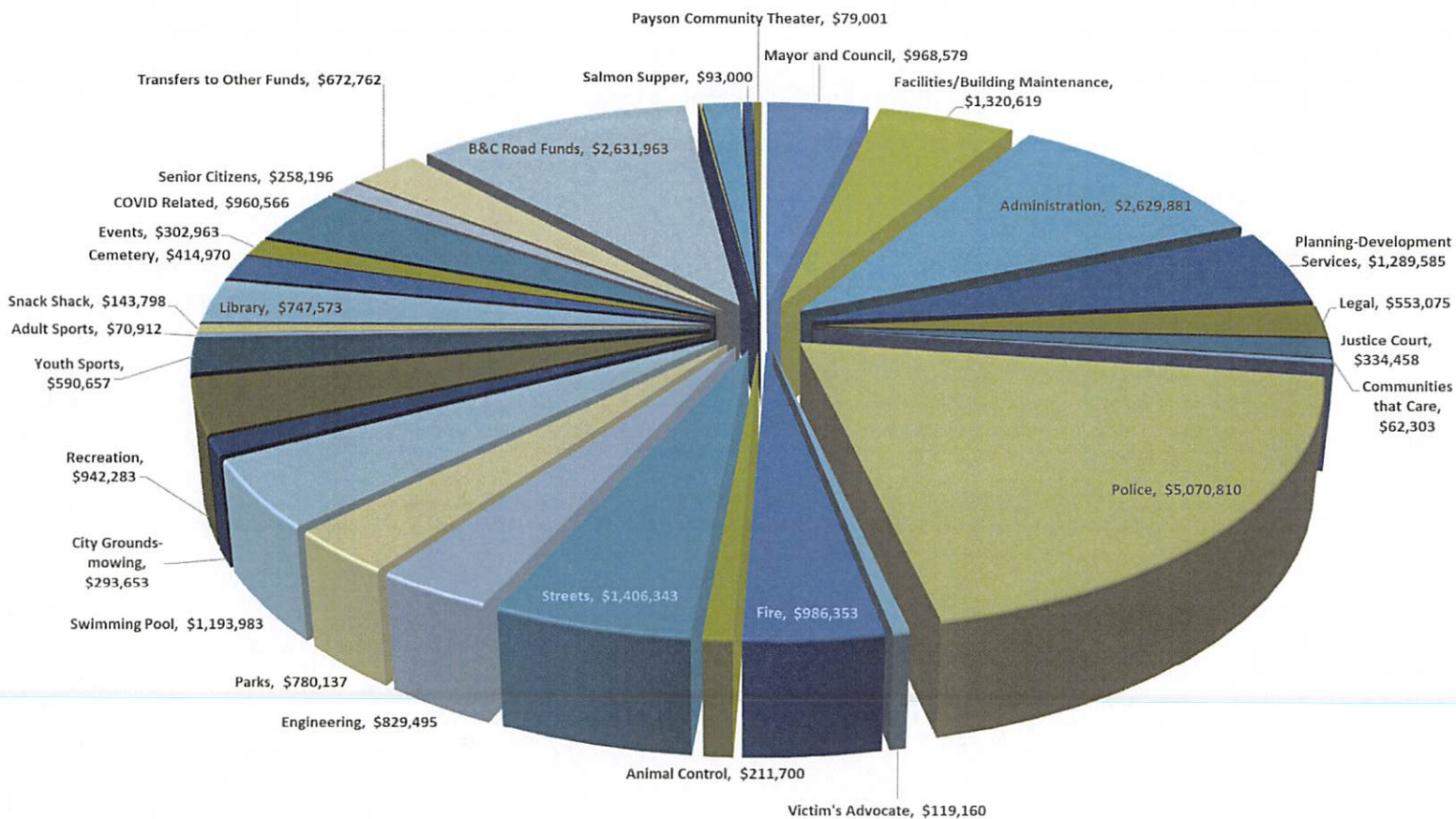
**Payson City**  
*General Fund Budgeted Expenditures (Continued)*  
*For Period Ending June 30, 2024*

**Expenditures**

Recreation	942,283	-	-	-	-	-	942,283
Youth Sports	590,657	-	-	-	-	-	590,657
Adult Sports	70,912	-	-	-	-	-	70,912
Snack Shack	143,798	-	-	-	-	-	143,798
Library	747,573	-	-	-	-	-	747,573
Cemetery	414,970	-	-	-	-	-	414,970
Events	302,963	-	-	-	-	-	302,963
COVID related	960,566	-	-	-	-	-	960,566
Senior Citizens	258,196	-	-	-	-	-	258,196
Transfers	672,762	-	-	-	-	-	672,762
B&C	-	2,631,963	-	-	-	-	2,631,963
Peteetneet	-	-	-	361,666	-	-	361,666
Scottish Festival	-	-	21,500	-	-	-	21,500
Salmon Supper	-	-	-	-	93,000	-	93,000
Payson Community Theater	-	-	-	-	-	79,001	79,001
<b>Total expenditures</b>	<b>\$ 23,154,814</b>	<b>\$ 2,631,963</b>	<b>\$ 21,500</b>	<b>\$ 361,666</b>	<b>\$ 93,000</b>	<b>\$ 79,001</b>	<b>\$ 26,341,944</b>



## General Fund Budgeted Expenditures FY 2023-2024







# Detail General Fund Departmental Budgets

## Mayor and Council

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Mayor and Council</b>					Dept 4100
Payroll Expenses	125,509	184,236	144,839	279,453	179,253
Educational/Training Services	2,080	6,300	3,141	3,800	3,800
Other Professional Services	2,000	40,000	428	-	-
Economic Development Budget				547,225	197,300
Indirect Services	10,118	10,665	10,665	11,378	11,378
Repair & Maintenance Service	1,040	-	-	-	-
Communications/Telephone-Pager	13,759	-	18,583	17,000	21,200
Mayor'S Economic Development	231,218	555,600	522,661	355,800	355,800
Economic Development Committee	756	31,804	1,141	31,048	31,048
Travel	4,826	6,500	5,366	4,500	6,500
Economic Development Incentive	-	74,000	86,398	93,400	93,400
General Supplies	416	-	2,562	2,000	2,000
Subscriptions And Memberships	19,457	25,785	33,050	36,885	36,900
Contingency/Sundry/Allowance	300	30,000	693	30,000	30,000
<b>Total Expenditures</b>	<b>411,479</b>	<b>964,890</b>	<b>829,527</b>	<b>1,412,489</b>	<b>968,579</b>

## Facilities/Building Maintenance

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Facilities/Building Maintenance</b>					Dept 4110
Payroll Expenses	284,130	312,443	297,276	342,319	342,319
Educational/Training Services	30	600	-	600	600
Other Professional Services	25,782	49,500	25,297	49,500	49,500
Repair & Maintenance Service	40,042	50,000	44,833	50,000	50,000
Ins Other Than Emp Benefits	-	-	-	-	-
Communications/Telephone-Pager	26,389	30,200	28,703	30,200	30,200
Printing & Binding	214	-	-	-	-
General Supplies	35,899	31,040	43,101	35,000	55,000
Anti-Graffiti Supplies	958	2,500	39	2,500	2,500
Natural Gas/Mountain Fuel	24,985	45,000	44,364	45,000	45,000
Gasoline	4,866	5,400	2,937	3,000	3,000
Subscriptions And Memberships	960	400	-	400	400
City Office Upgrade	-	-	-	25,000	25,000
City Center Roof Repair	92,119	156,000	130,557	95,000	35,000
Improvements Other Than Bldg	31,487	242,000	233,122	420,000	638,000
Machinery, Vehicles & Equip	-	500	1,091	1,000	1,000
Lease Purchase	20,892	27,800	28,661	41,525	41,600
Debt Service Interest	2,042	3,053	546	1,498	1,500
<b>Total Expenditures</b>	<b>\$ 590,795</b>	<b>\$ 956,436</b>	<b>\$ 880,527</b>	<b>\$ 1,142,542</b>	<b>\$ 1,320,619</b>





## Administration

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Administration</b>					Dept 4111
Payroll Expenses	1,086,537	1,210,164	1,190,426	1,487,221	1,313,921
City Employee Wellness Program	350	-	287	-	-
Educational/Training Services	5,289	9,125	3,015	11,400	11,400
Other Professional Services	32,691	86,750	34,785	155,450	155,500
Bank Charges	113,762	108,000	130,387	-	132,900
Indirect Services	137,452	145,405	144,870	154,560	154,560
Ins Other Than Emp Benefits	309,362	506,919	380,086	555,907	556,000
Communications/Telephone-Pager	10,469	8,900	8,105	-	8,500
Advertising/Legal And Nonlegal	1,689	1,500	1,214	2,000	2,000
Printing & Binding	50,821	47,100	50,275	74,216	74,300
Travel	1,827	4,300	1,587	4,280	4,300
City Utilities	48,052	43,100	62,442	68,200	68,200
General Supplies	64,026	63,200	18,980	66,660	66,700
Supplies/Computer	-	800	-	750	800
Natural Gas/Mountain Fuel	-	1,200	-	-	-
Gasoline	(77)	-	(121)	1,000	1,000
Subscriptions And Memberships	2,847	2,955	3,848	12,303	12,300
Promotional	31,953	51,400	34,232	58,300	58,300
Lease Purchase	10,048	10,048	10,376	8,848	8,900
Contingency/Sundry/Allow ance	250	-	-	-	-
Debt Service - Interest	952	1,000	625	288	300
<b>Total Expenditures</b>	<b>\$ 1,908,300</b>	<b>\$ 2,301,866</b>	<b>\$ 2,075,419</b>	<b>\$ 2,661,383</b>	<b>\$ 2,629,881</b>

## Planning and Zoning-Development Services

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Planning and Zoning-Development Services</b>					Dept 4112
Employee Expenses	543,575	742,108	614,927	829,487	708,487
Educational/Training Services	3,283	7,150	1,926	7,350	7,400
Other Professional Services	110,156	265,000	95,781	504,500	484,500
Bank Charges	-	300	-	-	-
Technical Services	-	21,715	21,715	-	-
Indirect Services	24,015	22,887	22,887	23,091	23,091
Communications/Telephone-Pager	3,538	4,500	3,419	-	-
Advertising/Legal And Nonlegal	954	1,000	100	-	-
Travel	2,271	8,000	3,507	9,000	9,000
City Utilities	-	5,000	-	-	-
General Supplies	3,825	6,600	5,780	8,400	8,400
Computer Supplies	1,746	3,900	3,764	25,900	25,900
Gasoline	1,015	3,600	1,279	4,000	4,000
Subscriptions And Memberships	1,917	1,500	1,566	2,000	2,000
Books	625	3,500	1,763	1,500	1,500
Improvements Other Than Bldg	-	-	-	7,500	7,500
Lease Purchase	13,739	-	-	7,307	7,307
Contingency/Sundry/Allow ance	-	-	137	-	-
Debt Service Interest	1,875	-	1,745	445	500
<b>Total Expenditures</b>	<b>\$ 712,534</b>	<b>\$ 1,096,760</b>	<b>\$ 780,296</b>	<b>\$ 1,430,480</b>	<b>\$ 1,289,585</b>



## Legal

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Legal</b>					<b>Dept 4120</b>
Payroll Expenses	397,348	432,905	399,779	453,175	456,575
Official/Admin Services	5,342	3,500	2,850	6,300	6,300
Educational/Training Services	938	2,400	1,744	2,890	2,900
Other Professional Services	54,136	64,000	56,175	70,000	70,000
Communications/Telephone-Pager	2,989	2,800	2,472	2,800	2,800
Travel	2,258	4,100	2,976	3,665	3,700
General Supplies	2,999	900	486	-	1,000
Gasoline	634	600	94	600	600
Subscriptions And Memberships	6,747	9,500	7,677	9,140	9,200
Books	1,274	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 474,665</b>	<b>\$ 520,705</b>	<b>\$ 474,253</b>	<b>\$ 548,570</b>	<b>\$ 553,075</b>

## Justice Court

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Justice Court</b>					<b>Dept 4121</b>
Payroll Expenses	276,802	334,308	274,818	300,204	300,204
Official/Admin Services	3,463	4,000	3,045	-	-
Educational/Training Services	100	600	434	600	600
Other Professional Services	33	-	790	8,000	8,000
Indirect Services	14,439	15,218	15,218	15,354	15,354
Communications/Telephone-Pager	1,045	-	1,608	1,800	1,800
Travel	-	-	661	500	500
General Supplies	13,150	4,700	(11,290)	1,000	1,000
Computer Supplies	-	4,900	-	-	-
Subscriptions And Memberships	490	600	-	-	-
Machinery, Vehicles & Equip	-	7,000	-	7,000	7,000
<b>Total Expenditures</b>	<b>\$ 309,522</b>	<b>\$ 371,326</b>	<b>\$ 285,284</b>	<b>\$ 334,458</b>	<b>\$ 334,458</b>

## Communities that Care

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Communities that Care</b>					<b>Dept 4122</b>
Employee Expenses	44,516	50,464	48,141	55,403	55,403
Capacity Building	6,387	6,400	2,563	6,400	6,400
Other Professional Services	-	1,200	-	-	-
Communications/Telephone-Pager	1	-	167	100	100
Travel	89	-	-	-	-
General Supplies	-	-	127	200	200
Youth Court	139	600	118	200	200
<b>Total Expenditures</b>	<b>\$ 51,132</b>	<b>\$ 58,664</b>	<b>\$ 51,866</b>	<b>\$ 62,303</b>	<b>\$ 62,303</b>





## Police

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Police</b>					Dept 4211
Payroll expenses	2,879,596	3,673,521	3,212,963	4,032,794	4,032,829
Educational/Training Services	15,677	17,700	18,521	17,700	17,700
Other Professional Services	22,963	28,000	25,274	43,000	43,000
Drug Task Force	6,811	11,800	6,724	12,300	12,300
Fire Arms	2,766	7,000	9,809	8,000	8,000
Taser	2,077	6,000	4,699	6,000	6,000
Technical Services	-	46,600	43,077	-	-
Indirect Services	144,623	160,032	160,032	175,881	175,881
Repair & Maintenance Services	(544)	15,200	19,939	5,200	5,200
Communications/Telephone-Pager	204,657	243,300	219,758	282,489	282,500
Travel	6,649	13,000	12,975	13,000	13,000
City Utilities	603	25,600	760	25,600	1,000
K-9 Supplies	2,147	3,400	3,332	3,400	3,400
General Supplies	13,938	14,700	13,065	16,200	16,200
Gasoline	87,063	181,200	159,275	110,000	110,000
Subscriptions And Memberships	4,181	7,800	7,819	10,000	10,000
Improvements Other Than Bldg	621	8,000	603	8,000	8,000
Small Equipment	24,934	35,000	2,181	35,000	35,000
Machinery, Vehicles & Equip	6,764	41,800	38,825	40,000	40,000
Lease Purchase-Revolving	-	46,700	46,700	52,200	52,200
Lease Purchase	236,145	177,213	163,343	193,683	193,700
Contingency/Sundry/Allow ance	113	2,200	2,072	3,200	3,200
Interest	-	-	-	1,700	1,700
<b>Total Expenditures</b>	<b>\$ 3,661,784</b>	<b>\$ 4,765,766</b>	<b>\$ 4,171,746</b>	<b>\$ 5,095,347</b>	<b>\$ 5,070,810</b>

## Victim's Advocate

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Victim's Advocate</b>					Dept 4212
Payroll Expenses	95,172	103,300	99,920	112,560	112,560
Educational/Training Services	-	150	161	300	300
Communications/Telephone-Pager	1	1,800	114	1,800	1,800
Travel	-	400	-	800	800
General Supplies	1,327	500	297	650	700
Subscriptions And Memberships	1,680	3,000	1,591	3,000	3,000
<b>Total Expenditures</b>	<b>\$ 98,180</b>	<b>\$ 109,150</b>	<b>\$ 102,083</b>	<b>\$ 119,110</b>	<b>\$ 119,160</b>



## Fire

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Fire</b>					Dept 4221
Payroll Expenses	235,508	470,659	341,494	462,377	462,977
Educational/Training Services	2,955	5,600	2,733	5,910	6,000
Other Professional Services	4,058	27,100	7,704	28,360	28,400
Disaster Preparedness	4,175	6,000	-	6,500	6,500
Indirect Services	26,035	27,440	27,440	29,276	29,276
Repair & Maintenance Service	6,226	11,000	10,276	15,000	15,000
Communications/Telephone-Pager	32,773	29,000	38,773	36,000	36,000
Advertising/Legal And Nonlegal	-	300	-	-	-
Travel	14,645	16,400	22,156	17,594	17,600
City Utilities	5,154	4,200	8,332	4,200	7,800
General Supplies	20,856	21,200	30,126	22,200	22,200
Natural Gas/Mountain Fuel	3,339	3,500	5,279	4,000	4,000
Gasoline	7,424	10,000	7,002	10,000	10,000
Subscriptions And Memberships	3,982	4,700	6,839	5,285	5,300
Books	1,955	1,000	472	1,200	1,200
Machinery, Vehicles & Equip	158,454	553,848	471,653	111,848	55,900
Vehicles	-	25,400	2,344	135,372	25,400
Lease Purchase	44,464	39,965	60,575	216,334	216,400
Contingency/Sundry/Allowance	5,264	3,700	6,122	6,000	6,000
Interest Expense	4,870	4,900	3,706	30,406	30,400
<b>Total Expenditures</b>	<b>\$ 582,137</b>	<b>\$ 1,265,912</b>	<b>\$ 1,053,026</b>	<b>\$ 1,147,862</b>	<b>\$ 986,353</b>

## Animal Control

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Animal Control</b>					Dept 4222
Payroll Expenses	97,705	108,209	109,449	121,900	121,900
Educational/Training Services	320	700	300	700	700
Other Professional Services	65,167	68,000	60,887	87,370	87,400
Travel	215	800	201	800	800
General Supplies	130	400	14	400	400
Machinery, Vehicles & Equip	-	500	-	500	500
<b>Total Expenditures</b>	<b>\$ 163,537</b>	<b>\$ 178,609</b>	<b>\$ 170,851</b>	<b>\$ 211,670</b>	<b>\$ 211,700</b>



## Streets

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Streets</b>					Dept 4311
Payroll Expenses	196,646	313,565	241,801	349,424	352,124
Educational/Training Services	-	500	1,030	500	500
Other Professional Services	-	-	3,200	-	20,000
Indirect Services	64,097	62,492	62,492	71,819	71,819
Repair & Maintenance Service	15,398	105,000	11,759	105,000	200,300
Sidewalk Repair	60,878	100,000	11,686	100,000	188,400
Communications/Telephone-Pager	1,171	1,000	1,306	1,000	1,200
City Utilities	8,420	8,600	10,581	-	-
General Supplies	25,500	41,000	67,508	41,000	41,000
Natural Gas/Mountain Fuel	3,158	3,500	4,861	3,500	3,500
Gasoline	35,438	70,000	43,485	70,000	70,000
Forebay Parking Lot	46,654	-	-	-	-
Improvements Other Than Bldg	-	10,800	-	376,663	76,700
Machinery, Vehicles & Equip	-	10,800	-	10,800	10,800
Lease Purchase	42,366	61,803	73,696	62,824	62,900
Parking Lot	-	300,000	307,048	300,000	300,000
Debt Service - Interest	2,889	9,153	8,515	7,013	7,100
<b>Total Expenditures</b>	<b>\$ 502,615</b>	<b>\$ 1,098,213</b>	<b>\$ 848,968</b>	<b>\$ 1,499,543</b>	<b>\$ 1,406,343</b>

## Engineering

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Engineering</b>					Dept 4321
Payroll Expenses	397,201	561,133	498,244	654,280	650,195
Educational/Training Services	2,035	4,170	2,925	4,800	4,800
Other Professional Services	27,225	92,300	30,727	80,000	80,000
Repair And Maintenance	4,000	5,000	-	6,000	6,000
Communications/Telephone-Pager	3,988	3,600	4,018	4,000	4,000
Travel	2,613	5,450	2,573	6,080	6,100
General Supplies	2,998	5,200	4,315	5,200	5,200
Gasoline	4,940	8,000	4,641	8,000	8,000
Subscriptions And Memberships	463	2,075	557	36,575	36,600
Machinery, Vehicles & Equip	-	6,000	3,811	13,000	13,000
Lease Purchase	6,887	13,800	14,186	14,614	14,700
Debt Service - Interest	864	1,500	1,316	890	900
<b>Total Expenditures</b>	<b>\$ 453,214</b>	<b>\$ 708,228</b>	<b>\$ 567,313</b>	<b>\$ 833,439</b>	<b>\$ 829,495</b>





## Parks

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Parks</b>					Dept 4511
Payroll Expenses	341,965	382,544	379,558	512,757	512,757
Educational/Training Services	565	1,000	905	-	-
Other Professional Services	20	-	-	-	-
Indirect Services	20,685	41,661	41,661	47,880	47,880
Repair & Maintenance Services	5,615	12,000	9,516	12,000	12,000
Communications/Telephone-Pager	2,282	2,800	2,211	2,800	2,800
Advertising/Legal And Nonlegal	-	100	-	100	100
Travel	419	800	379	800	800
City Utilities	37,833	42,100	39,044	-	-
General Supplies	57,110	37,000	24,897	54,000	54,000
Supplies/Computer	-	3,000	-	500	500
Natural Gas/Mountain Fuel	190	-	-	-	-
Electricity	578	800	570	800	800
Gasoline	17,183	30,000	14,412	30,000	20,000
Subscriptions And Memberships	764	200	735	200	200
Payson Main Street	2,558	2,500	-	6,000	6,000
Christmas Lights	-	16,000	15,267	18,000	18,000
Improvements Other Than Bldg	3,225	10,000	9,597	12,500	32,500
Machinery, Vehicles & Equip	4,469	9,000	16,464	13,400	13,400
Lease Purchase	25,568	35,871	30,439	51,762	51,800
Debt Service - Interest	-	4,300	3,667	6,565	6,600
<b>Total Expenditures</b>	<b>\$ 521,029</b>	<b>\$ 631,676</b>	<b>\$ 589,342</b>	<b>\$ 770,064</b>	<b>\$ 780,137</b>

## Swimming Pool

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Swimming Pool</b>					Dept 4521
Payroll Expenses	319,058	347,468	368,517	446,117	446,117
Training	-	1,200	965	1,200	1,200
Over/Under	(157)	-	48	-	-
Repair And Maintenance Service	49,348	26,000	18,709	26,000	26,000
Communications/Telephone-Pager	1	1,200	1,165	1,200	1,200
Travel	153	400	292	400	400
City Utilities	41,279	55,000	42,126	55,000	55,000
Swim Team Supplies	2,625	4,000	8,823	6,000	6,000
Supplies	49,127	75,000	75,196	85,000	85,000
Natural Gas/Mountain Fuel	47,521	36,000	41,206	36,000	46,400
Improvements	-	-	2,640	-	-
Improvements (Reimb By Bonds)	93,828	53,000	24,047	126,700	126,700
Principal Payments	224,950	496,100	491,712	368,066	368,066
Bond Interest Payments	29,538	38,800	51,398	30,400	30,400
Agent Fees	1,248	1,500	1,248	1,500	1,500
<b>Total Expenditures</b>	<b>\$ 858,519</b>	<b>\$ 1,135,668</b>	<b>\$ 1,128,092</b>	<b>\$ 1,183,583</b>	<b>\$ 1,193,983</b>





## City Grounds-Mowing

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>City Grounds-Mowing</b>					Dept 4551
Payroll Expenses	149,593	184,043	151,908	206,053	209,953
Other Professional Services	19,156	-	-	-	-
Repair & Maintenance Services	7,441	10,000	8,504	11,000	11,000
Communications/Telephone-Pager	1,200	1,000	1,263	1,000	1,000
General Supplies	18,967	40,000	34,654	42,000	42,000
Gasoline	5,553	8,000	2,506	8,000	6,000
Machinery, Vehicles & Equip	-	-	-	5,000	5,000
Lease Purchase	23,261	26,300	24,396	18,082	18,100
Debt Service Interest	1,958	2,100	1,338	588	600
<b>Total Expenditures</b>	<b>\$ 227,129</b>	<b>\$ 271,443</b>	<b>\$ 224,569</b>	<b>\$ 291,723</b>	<b>\$ 293,653</b>

## Recreation

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Recreation</b>					Dept 4561
Employee Benefits	501,959	609,922	536,836	689,848	689,848
Educational/Training Services	735	1,000	980	1,200	1,200
Bank Charges	40,918	41,400	34,662	44,000	44,000
Indirect Services	43,851	54,383	54,383	59,735	59,735
Over/Under	(211)	-	(1,371)	-	-
Repair & Maintenance Services	12,788	10,200	7,925	13,000	13,000
Communications/Telephone-Pager	2,608	3,700	2,870	3,700	3,700
Travel	473	1,200	1,194	1,800	1,800
City Utilities	41,494	43,000	26,944	43,000	43,000
General Supplies	11,071	13,000	20,607	14,000	14,000
Computer Supplies	-	1,000	-	1,000	1,000
Natural Gas/Mountain Fuel	5,170	3,000	5,587	4,000	4,700
Gasoline	3,996	6,600	4,061	6,600	6,600
Subscriptions And Memberships	1,380	450	510	600	600
Improvements Other Than Bldg	5	-	-	132,000	32,000
Machinery, Vehicles & Equip	53,536	-	-	-	-
Lease Purchase	22,201	16,400	16,894	23,124	25,000
Debt Service - Interest	2,508	2,400	1,797	2,157	2,100
<b>Total Expenditures</b>	<b>\$ 744,482</b>	<b>\$ 807,655</b>	<b>\$ 713,879</b>	<b>\$ 1,039,764</b>	<b>\$ 942,283</b>



## Youth Sports

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Youth Sports</b>					Dept 4562
Payroll Expenses	123,155	108,043	131,826	38,457	38,457
Professional Service/Baseball	25,308	34,235	25,024	34,000	34,000
Professional Services/Soccer	2,966	9,504	6,089	11,500	11,500
Professional Service/Jr Jazz B	13,550	16,212	23,634	16,000	16,000
Professional Service/Skiing	248	980	602	1,200	1,200
Professional Service/Football	21,813	26,420	25,307	28,700	28,700
Professional Service/Wrestling	1,540	2,800	2,101	3,400	3,400
Professional Service/Track	-	2,020	1,371	2,100	2,100
Professional Service/Volleyball	672	2,256	477	2,600	2,600
Professional Service/Misc	49,766	167,077	64,412	207,300	207,300
Supplies/Baseball	61,281	39,030	22,627	37,700	37,700
Supplies/Soccer	17,444	23,924	5,559	25,700	25,700
Supplies/Jr Jazz Basketball	8,265	7,656	7,854	7,700	7,700
Supplies/Skiing	9,980	10,530	13,449	13,900	13,900
Supplies/Football	23,087	24,460	37,073	40,400	40,400
Supplies/Wrestling	-	1,080	1,161	1,600	1,600
Supplies/Track	1,984	3,240	432	3,300	3,300
Supplies/Volleyball	2,000	2,524	1,970	3,100	3,100
Supplies/Misc.	88,078	109,327	131,175	112,000	112,000
General Supplies	631	-	-	-	-
Lease Purchase	11,454	-	-	-	-
Debt Service - Interest	372	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 463,594</b>	<b>\$ 591,318</b>	<b>\$ 502,143</b>	<b>\$ 590,657</b>	<b>\$ 590,657</b>

## Adult Sports

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Adult Sports</b>					Dept 4563
Payroll Expenses	6,104	16,313	14,804	5,812	5,812
Other Professional Services	-	36,200	-	-	-
Professional Service/Mens Soft	19,879	22,000	14,810	22,000	22,000
Professional Service/Womens So	-	-	97	-	-
Professional Service/Basketbal	4,192	5,740	5,159	6,500	6,500
Professional Service/Volleybal	6,520	9,432	3,246	11,700	11,700
Professional Service/Road Race	-	1,360	-	1,400	1,400
Professional Service/Winter Re	144	-	-	-	-
Supplies/Mens Softball	6,972	11,500	5,088	11,200	11,200
Supplies/Basketball	640	850	-	800	800
Supplies/Volleyball	2,400	3,800	2,797	5,000	5,000
Supplies/Road Races	7,072	7,812	8,024	6,500	6,500
General Supplies	48	-	311	-	-
<b>Total Expenditures</b>	<b>\$ 53,971</b>	<b>\$ 115,007</b>	<b>\$ 54,336</b>	<b>\$ 70,912</b>	<b>\$ 70,912</b>



## Snack Shack

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Snack Shack</b>					Dept 4564
Employee Expenses	34,425	54,377	48,668	69,298	69,298
Repair And Maintenance Service	1,503	4,000	200	4,000	4,000
Communications/Telephone-Pager	-	500	-	500	500
General Supplies (Baseball)	52,147	50,000	53,447	70,000	70,000
General Supplies (Soccer)	-	-	(20)	-	-
<b>Total Expenditures</b>	<b>\$ 88,075</b>	<b>\$ 108,877</b>	<b>\$ 102,295</b>	<b>\$ 143,798</b>	<b>\$ 143,798</b>

## Library

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Library</b>					Dept 4581
Payroll Expenses	363,825	498,513	440,737	536,924	536,924
Educational/Training Services	655	1,000	400	1,500	1,500
Other Professional Services	6,732	7,000	5,367	-	-
Bank Charges	655	-	802	-	-
Indirect Services	53,491	56,379	56,379	60,149	60,149
Repair & Maintenance Service	1,829	2,600	2,462	10,500	10,500
Communications/Telephone-Pager	-	1,100	-	-	-
Travel	348	2,100	1,810	2,500	2,500
City Utilities	7,908	7,000	15,821	21,800	21,800
General Supplies	12,619	13,500	13,306	16,500	16,500
Natural Gas/Mountain Fuel	2,707	3,000	3,163	4,000	4,000
Subscriptions And Memberships	5,252	29,717	27,060	24,000	24,000
Books	11,441	13,000	11,608	14,000	14,000
Periodicals	1,480	3,000	1,999	3,000	3,000
Video/Audio	6,428	6,000	4,454	8,000	8,000
Jr. Books	12,971	13,000	11,007	14,000	14,000
Library Programs	6,040	6,000	6,050	6,000	6,000
Young Adult Books	7,523	9,000	7,137	10,000	10,000
Library Grant Expenditure	16,699	8,700	6,171	8,700	8,700
Machinery, Vehicles & Equip	-	6,000	6,364	6,000	6,000
Equipment	468	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 519,071</b>	<b>\$ 686,609</b>	<b>\$ 622,097</b>	<b>\$ 747,573</b>	<b>\$ 747,573</b>





## Cemetery

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Cemetery</b>					Dept 4591
Payroll Expenses	235,102	240,569	253,430	284,181	284,181
Educational/Training Services	275	500	195	500	500
Other Professional Services	2,990	6,000	6,896	6,000	6,000
Indirect Services	20,114	33,329	33,329	33,288	33,288
Repair And Maintenance Service	13,564	14,800	14,489	15,000	15,000
Communications/Telephone-Pager	1,608	1,300	1,515	1,300	1,300
Travel	663	680	629	680	700
City Services	7,714	1,000	3,809	2,500	3,700
General Supplies	2,456	7,000	10,930	7,000	7,000
Natural Gas/Mountain Fuel	1,628	1,300	3,047	2,000	2,800
Gasoline	7,581	12,400	7,660	9,000	9,000
Subscriptions And Memberships	-	150	45	150	200
Improvements Other Than Bldg	516	16,500	1,467	12,000	12,000
Machinery, Vehicles, And Equip	5,610	15,500	13,862	9,000	9,000
Vehicles	25,406	-	-	-	-
Leases	41,534	33,848	33,848	28,127	28,200
Debt Service Interest	3,956	4,100	2,953	2,101	2,101
<b>Total Expenditures</b>	<b>\$ 370,717</b>	<b>\$ 388,976</b>	<b>\$ 388,104</b>	<b>\$ 412,827</b>	<b>\$ 414,970</b>

## Events

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Events</b>					Dept 4600
Payroll Expenses	84,912	97,205	90,669	105,663	105,663
Educational/Training Services	-	600	-	400	400
Communications/Telephone-Pager	585	600	803	1,200	1,200
Advertising/Legal And Nonlegal	350	1,500	1,842	1,500	1,500
Travel	-	400	(36)	600	600
General Supplies	220	1,000	-	1,000	1,000
Float	613	18,000	18	18,000	18,000
Payson City Band	4,255	5,800	3,697	7,000	7,000
Scottish Festival	271	400	481	400	400
Community Contributions	245	-	445	-	-
Onion Days	51,326	65,000	70,294	75,000	75,000
Miss Payson Pagent	5,201	8,000	2,570	8,000	8,000
Fire Works	30,987	18,000	7,000	20,000	20,000
Chamber (Economic Development)	12,000	12,000	-	12,000	12,000
Western Heritage Festival	(2,030)	6,000	3,101	6,000	6,000
Viva El Mariachi	7,484	9,000	9,520	9,000	9,000
Miss Payson Scholarship	10,751	7,000	4,400	7,000	7,000
Rock Festival	890	-	490	1,000	1,000
Easter Egg Hunt	2,355	2,500	2,318	2,800	2,800
Other Events	-	5,325	-	11,325	11,400
Adventure Days	-	15,000	6,796	15,000	15,000
<b>Total Expenditures</b>	<b>\$ 210,415</b>	<b>\$ 273,330</b>	<b>\$ 204,408</b>	<b>\$ 302,888</b>	<b>\$ 302,963</b>



## COVID 19

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>COVID 19</b>					Dept 4605
General Supplies	(28,599)	875,784	(210)	960,566	960,566
<b>Total Expenditures</b>	\$ (28,599)	\$ 875,784	\$ (210)	\$ 960,566	\$ 960,566

## Senior Citizens

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Senior Citizens</b>					Dept 4610
Payroll Expenses	127,962	184,796	142,231	205,955	205,955
Indirect Services	11,596	12,222	12,222	12,331	12,331
Communications/Telephone-Pager	383	600	278	600	600
City Utilities	-	10,400	-	-	-
General Supplies	2,395	4,000	1,890	4,000	4,000
Gasoline	1,217	2,400	1,178	2,400	2,400
Subscriptions And Memberships	265	400	265	400	400
Improvements (Eldridge Grant)	2,776	31,190	4,730	30,200	32,510
<b>Total Expenditures</b>	\$ 146,594	\$ 246,008	\$ 162,794	\$ 255,886	\$ 258,196

## Transfers

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024
<b>Transfers</b>					Dept 4800
Transfer to Water	418,500	405,900	405,900	405,762	405,762
Transfer To Golf Course	163,733	-	-	-	-
Transfer To Power	-	-	-	260,000	260,000
Transfer To Peteetneet	275,000	-	-	-	-
Transfer To Pct Fund 89	7,000	7,000	7,000	7,000	7,000
<b>Total Expenditures</b>	\$ 864,233	\$ 412,900	\$ 412,900	\$ 672,762	\$ 672,762

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Total Expenditures</b>	\$ 14,959,124	\$ 20,999,345	\$ 17,548,706	\$ 23,942,199	\$ 23,154,814	9.30895%



## B&C Road Funds

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>B&amp;C Road Fund Allotment</b>						Fund 28
<b>Revenue</b>						
Class C Road Funds	940,959	952,000	1,008,121	1,022,600	1,022,600	
Sb 136 Transportation Funds	450,134	442,900	484,208	495,700	495,700	
Miscellaneous	-	-	67,263	-	-	
Appropriation Of Fund Balance	-	11,660	-	2,070,744	1,113,663	
<b>Total Revenues</b>	<b>\$ 1,391,093</b>	<b>\$ 1,406,560</b>	<b>\$ 1,559,592</b>	<b>\$ 3,589,044</b>	<b>\$ 2,631,963</b>	
<b>Expenditures</b>						
Payroll Expenses	115,889	171,960	145,749	173,663	180,563	
Repair And Maintenance Service	402,261	350,000	183,762	247,200	414,200	
Utah Avenue Milling	-	-	(270,775)	-	-	
Cdbg 500 West Utah Avenue	2,170	-	-	-	-	
Slurry Seal Projects	278,243	250,000	228,045	78,000	78,000	
Capital Projects	-	495,936	292,312	3,014,981	1,680,300	
Machinery & Equipment	-	-	23,092	-	-	
Lease Purchase	84,862	127,415	68,774	69,300	69,300	
Debt Service - Interest	2,821	11,249	1,353	5,900	5,900	
Contribution To Fund Balance	-	-	-	-	203,700	
<b>Total Expenditures</b>	<b>\$ 886,246</b>	<b>\$ 1,406,560</b>	<b>\$ 672,312</b>	<b>\$ 3,589,044</b>	<b>\$ 2,631,963</b>	<b>87.1206%</b>
<b>Net Profit (Loss)</b>	<b>\$ 504,847</b>	<b>\$ -</b>	<b>\$ 887,280</b>	<b>\$ -</b>	<b>\$ -</b>	

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## Scottish Festival

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Scottish Festival</b> <span style="float: right;">Fund 82</span>						
<b>Revenues</b>						
Revenues	-	-	-	21,500	21,500	
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ 21,500	\$ 21,500	
<b>Expenditures</b>						
Supplies	-	-	-	21,412	21,500	
Contingencies/Sundry/Allow ance	-	-	-	88	-	
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 21,500	\$ 21,500	0.00%
<b>Net Profit (Loss)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	

## Peteetneet

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Peteetneet</b> <span style="float: right;">Fund 86</span>						
<b>Revenues</b>						
Peteetneet Rental Revenue	24,629	30,000	26,576	30,000	30,000	
Peteetneet Christmas Expo	1,230	2,500	1,515	2,500	2,500	
Transfer From General Fund	275,000	-	-	-	-	
Appropriate Fund Balance	-	326,642	-	326,066	329,166	
<b>Total Revenues</b>	\$ 300,859	\$ 359,142	\$ 28,091	\$ 358,566	\$ 361,666	
<b>Expenditures</b>						
Payroll Expenses	13,825	15,342	13,102	18,166	18,166	
Other Professional Services	480	500	-	500	500	
Repair And Maintenance Service	18,781	20,000	13,742	15,000	15,000	
Communications/Telephone-Pager	650	2,000	1,225	2,000	2,000	
City Utilities	11,228	13,900	13,109	15,000	15,000	
General Supplies	4,385	4,500	16,593	5,000	5,000	
Natural Gas/Mountain Fuel	25,789	25,400	23,849	25,400	28,500	
Improvements Other Than Buildi	-	275,000	-	275,000	275,000	
Peteetneet Antique Expo	-	2,500	883	2,500	2,500	
Contribution To Fund Balance	888	-	-	-	-	
<b>Total Expenditures</b>	\$ 76,026	\$ 359,142	\$ 84,405	\$ 358,566	\$ 361,666	0.703%
<b>Net Profit (Loss)</b>	\$ 224,833	\$ -	\$ (56,314)	\$ -	\$ -	



## Salmon Supper

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Salmon Supper</b>						Fund 88
<b>Revenues</b>						
Salmon Supper Revenue	824	-	-	-	-	
Salmon Supper Dinner	120,673	-	1,013	-	-	
Salmon Supper Non Taxable	4,244	85,000	88,958	91,000	91,000	
Miscellaneous	95	-	-	-	-	
Transfer From General Fund	-	6,200	52	2,000	2,000	
<b>Total Revenues</b>	<b>\$ 125,836</b>	<b>\$ 102,600</b>	<b>\$ 93,389</b>	<b>\$ 93,000</b>	<b>\$ 93,000</b>	
<b>Expenditures</b>						
Other Professional Services	-	6,200	-	-	-	
Bank Charges	45	-	513	600	600	
Advertising/Legal And Nonlegal	-	1,000	756	1,000	1,000	
General Supplies	65,897	93,400	83,652	91,400	91,400	
Contingencies/Sundry/Allow ance	-	2,000	-	-	-	
<b>Total Expenditures</b>	<b>\$ 65,942</b>	<b>\$ 102,600</b>	<b>\$ 84,921</b>	<b>\$ 93,000</b>	<b>\$ 93,000</b>	<b>-9.357%</b>
<b>Net Profit (Loss)</b>	<b>\$ 59,894</b>	<b>\$ -</b>	<b>\$ 8,468</b>	<b>\$ -</b>	<b>\$ -</b>	

## Payson Community Theater

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Payson Community Theater</b>						Fund 89
<b>Revenues</b>						
Payson Community Theatre Rev	38,961	36,400	37,968	45,000	45,000	
PCT Revenue	188	-	-	-	-	
Donations	2,350	1,500	2,335	2,000	2,000	
Transfer From General Fund	7,000	7,000	7,000	7,000	7,000	
Transfer From Parc Tax	9,413	-	-	-	-	
Fund Balance Appropriation	-	20,617	-	26,222	25,001	
<b>Total Revenues</b>	<b>\$ 57,912</b>	<b>\$ 65,517</b>	<b>\$ 47,668</b>	<b>\$ 80,222</b>	<b>\$ 79,001</b>	
<b>Expenditures</b>						
Payroll	14,321	20,182	18,645	21,446	24,225	
Other Professional Services	13,483	16,400	13,184	15,000	15,000	
Advertising/Legal And Nonlegal	295	3,150	1,525	3,400	3,400	
General Supplies	12,864	25,785	20,756	40,376	36,376	
<b>Total Expenditures</b>	<b>\$ 40,963</b>	<b>\$ 65,517</b>	<b>\$ 54,110</b>	<b>\$ 80,222</b>	<b>\$ 79,001</b>	<b>20.581%</b>
<b>Net Profit (Loss)</b>	<b>\$ 16,949</b>	<b>\$ -</b>	<b>\$ (6,442)</b>	<b>\$ -</b>	<b>\$ -</b>	



## Requested and Funded-General Fund

Equipment/Projects			
Description	Cost	Department	Funded
100 N from 100 W to 600 W	\$276,060	B&C Roads	✓
100 S from 600 E to 900 E	132,905	B&C Roads	✓
300 S from SR198 to 800 W	279,510	B&C Roads	✓
500 E from 700 N to 900 N	116,370	B&C Roads	✓
800 W from 100 S to 800 S	385,500	B&C Roads	✓
Saddle Brook Drive	140,000	B&C Roads	✓
Main Street from 100 S to 650 S	1,684,636	B&C Roads	✓
Survey Drone Software-purchased FY 23	7,000	Engineering	✓
Float	18,000	Events	✓
Courts Flooring	20,000	Facilities	✓
Hvac 1st Floor	600,000	Facilities	✓
Fire Station		Fire	
Brush Truck	110,000	Fire	
Polaris Side bySide	30,000	Fire	✓
Skeeter Skid Unit	7,000	Fire	✓
L105 Engine-Revolving Loan	930,000	Fire/Revolving Loan	✓
Storage for STEM program	6,000	Library	✓
Restrooms Carry-over	275,000	Peteetneet	✓
Façade Improvement Program	100,000	Planning	✓
Refurbish Bathroom Floors	100,000	Pool	✓
Hydro=chlorinator tanks	26,700	Pool	✓
Wilson School Offices	100,000	Recreation	
Outfield Fence Repair	32,000	Recreation	✓
American Way Relocation*	300,000	Streets	
1400 S from SR198 to the West	26,300	Streets	✓
300 South from SR198 to Gooseneet	43,863	Streets	✓
Striping	6,500	Streets	✓
Annual Parking Lot Allocation	300,000	Streets	✓

Personnel Wages and Benefits			
Position	W&B	Department	Funded
Assistant City Admin	\$174,000	Admin	
CDBG Grant Administrator	17,600	Planning	
Police Officer	107,200	Police	✓
Parks Worker	85,700	Parks	✓
Parks Events Seasonal-Restroom	5,401	Parks	✓
Recreation Ball Parks mainte/Irrigation	66,900	Recreation	✓
City Engineer Re-structure	4,100	Engineering	
Seasonal GIS	23,600	Engineering	✓
Economic Development PIO	99,936	Econ Dev	
Forebay part-time Maintenance Help	5,000	Grounds	✓



## *Enterprise Funds*



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



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## Water Fund

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The water fund faces unique challenges. In addition to aging infrastructure, that needs to be addressed, the city has implemented a pressurized irrigation rate based on usage.

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.

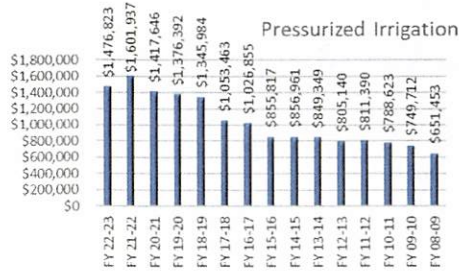
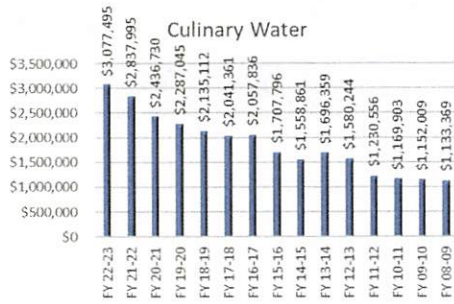
The City's attention in the water fund has turned from drought to flooding this year.

A large support for water projects comes from the allocation of funds last year from ARPA (American Rescue Plan of 2021) Grant, which is allowing the City to fix well #2. ARPA funds and water impact fees will fund the expansion of a key transmission line from the Canyon. These expenditures can be found in the capital fund and below in the impact fee section.



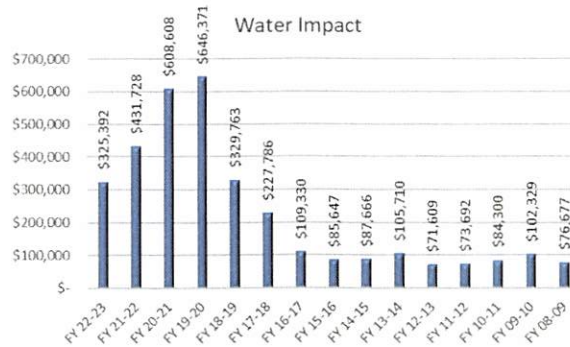
# Water Fund

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Water Fund</b>						<b>Fund 51</b>
<b>Revenues</b>						
Sale Of Surplus Property	-	50,000	-	-	-	
Culinary Water Sales	2,837,995	3,141,972	3,357,726	3,397,000	4,072,520	
Connection Fees	129,619	120,000	78,443	101,100	101,000	
Press Irrig Connect Fees	60,834	50,800	22,868	27,800	27,800	
Irrigation Water Sales	1,601,937	1,661,000	1,667,596	1,840,600	2,123,710	
New Meters for Developers	-	120,000	-	120,000	120,000	
Interest Earnings	25,714	1,900	23,827	14,000	14,000	
State Grants	-	-	1,000,000	171,300	1,514,300	
Developer Contributions	7,837,019	-	-	-	-	
Water Used By Other Department	80,832	91,000	47,624	53,800	53,800	
Miscellaneous	7,401	7,400	4,161	6,100	6,100	
Transfer From Utility Tax	418,500	405,900	405,900	405,762	405,762	
Appropriation Of Fund Balance	-	1,285,745	-	4,412,731	1,183,896	
Proceeds From Borrowing	127,611	1,500,000	-	-	-	
<b>Total Revenues</b>	<b>\$ 13,127,462</b>	<b>\$ 8,435,717</b>	<b>\$ 6,608,145</b>	<b>\$ 10,550,193</b>	<b>\$ 9,622,888</b>	
<b>Expenditures</b>						
Payroll Expenses	720,126	897,539	776,245	1,095,235	1,094,235	
Educational/Training Services	3,225	4,900	2,525	4,900	4,900	
Other Professional Services	189,453	107,400	92,478	141,300	141,300	
Indirect Services	552,395	657,596	657,596	763,509	763,509	
Repair And Maintenance	326,159	325,000	256,023	425,000	225,000	
Communications/Telephone-Pager	9,623	9,000	8,119	11,000	8,000	
Advertising/Legal And Nonlegal	-	-	-	500	500	
Travel	4,902	7,000	4,118	6,950	7,000	
City Utilities	180,285	170,000	211,599	180,000	247,100	
General Supplies	65,536	65,000	69,890	70,000	60,400	
Natural Gas/Mountain Fuel	5,434	10,000	7,799	7,000	8,000	
Electricity	7,879	18,000	3,179	2,000	2,000	
Gasoline	25,380	42,000	26,004	30,000	30,000	
Subscriptions And Memberships	13,192	18,000	9,628	14,685	14,700	
Water Assessments	445,591	462,600	486,575	430,840	430,900	
Equipment Maintenance	36,748	40,000	7,708	40,000	40,000	
PI Meters	-	1,500,000	1,403,977	-	-	
New Meters	-	120,000	133,454	140,000	140,000	
Replace Erts	-	120,000	118,797	140,000	140,000	
Improvements Other Than Bldg	-	745,700	372,908	4,123,250	3,341,250	
Machinery, Vehicles & Equip	-	75,000	-	-	-	
Vehicles	-	-	107,107	96,900	96,900	
Capital Lease	-	93,300	-	-	-	
Capital Lease Interest	-	6,400	6,303	4,800	4,800	
Lease Purchase	-	19,721	20,348	52,890	52,900	
Interest Expense	21,530	2,355	1,728	4,431	4,500	
Principal Payments	15,000	995,000	1,082,667	1,099,700	1,099,700	
Interest Expense	235,092	219,900	208,385	212,860	212,860	
Agent Fees	42,635	90,000	7,500	90,000	90,000	
Depreciation Expense	731,594	1,162,667	-	800,000	800,000	
Bad Debt Expense	-	4,000	-	4,000	4,000	
Transfer To General Fund	395,235	447,639	447,639	558,443	558,434	
<b>Total Expenditures</b>	<b>\$ 4,027,014</b>	<b>\$ 8,435,717</b>	<b>\$ 6,530,299</b>	<b>\$ 10,550,193</b>	<b>\$ 9,622,888</b>	<b>14.073%</b>
<b>Net Profit (Loss)</b>	<b>\$ 9,100,448</b>	<b>\$ -</b>	<b>\$ 77,846</b>	<b>\$ -</b>	<b>\$ -</b>	



## Water Impact Fund

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Water Impact Fees</b>						Fund 47
<b>Revenues</b>						
Impact Fees	431,728	440,000	325,392	338,500	325,000	
Interest Earnings	4,439	3,200	34,253	21,200	21,200	
Appropriation Of Fund Balance	-	572,900	-	2,495,630	1,052,200	
<b>Total Revenues</b>	<b>\$ 436,167</b>	<b>\$ 1,016,100</b>	<b>\$ 359,645</b>	<b>\$ 2,855,330</b>	<b>\$ 1,398,400</b>	
<b>Expenditures</b>						
Supplies	4,154	-	-	-	-	
Improvements	-	911,100	451,192	2,748,330	1,291,400	
Bond Payment	73,000	73,000	-	73,000	73,000	
Depreciation Expense	34,142	32,000	-	34,000	34,000	
<b>Total Expenditures</b>	<b>\$ 111,296</b>	<b>\$ 1,016,100</b>	<b>\$ 451,192</b>	<b>\$ 2,855,330</b>	<b>\$ 1,398,400</b>	37.624%
<b>Net Profit (Loss)</b>	<b>\$ 324,871</b>	<b>\$ -</b>	<b>\$ (91,547)</b>	<b>\$ -</b>	<b>\$ -</b>	







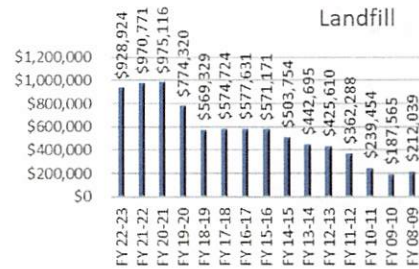
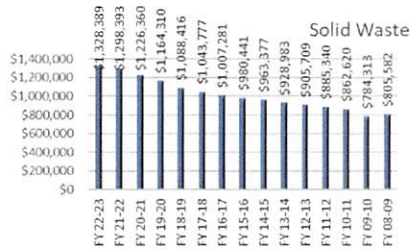
## Requested and Funded Water/Impact Fees

Equipment/Projects			
Description	Cost	Department	Funded
General Repair	225,000	Water	✓
Fire Hydrant Repair and Replacement	150,000	Water	
Broken/Additional Valves	50,000	Water	
New Meters	140,000	Water	✓
Replace ERT Meters	140,000	Water	✓
American Way Relocation	150,000	Water	
800 West	975,000	Water	
CUP	223,750	Water	✓
Spring Lake Dredging	250,000	Water	✓
CDBG Grant on 500 S from 100 W to 500 W	591,200	Water	✓
Patterson Pump Station	800,000	Water	✓
Fiber to Springlake Pumpouse for SCADA connection	58,300	Water	✓
Salem City Interconnect	75,000	Water	✓
1600 LF of 12" waterline in Riley Drive	700,000	Water	✓
1300 lf of 24" Waterline from water tanks to 20" line*	300,000	Water	✓
Grant for waterline Christian Life Church	343,000	Water	
1600 LF of 12" waterline in Riley Drive	700,000	Water Impact	✓
1300 lf of 24" Waterline from water tanks to 20" line*	300,000	Water Impact	✓
Redbridge Well (1/5th)	291,388	Water Impact	✓

Personnel Wages and Benefits			
Position	W&B	Department	Funded
Water Maintenance Trainee	80,700	Water	✓

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# Solid Waste



## Requested and Funded-Solid Waste

Equipment/Projects			
Description	Cost	Department	Funded
Trash Compactor	100,000	Landfill	✓
Garbage Truck Lease	130,800	Landfill	✓





	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Solid Waste</b>						Fund 52
<b>Revenues</b>						
Sale Of Surplus Property	(82,175)	12,912	12,912	-	-	
Solid Waste Services	1,298,393	1,334,572	1,452,146	1,438,500	1,438,500	
Landfill Fees	970,771	1,085,259	928,924	1,054,900	1,054,900	
C & D Landfill	970,883	952,000	882,236	1,013,700	1,013,700	
Recycling Services	(8,961)	-	7,245	-	14,261	
Interest Earnings	3,034	2,200	23,414	14,500	14,500	
Misc. Gravel Sales	1,611,606	-	240	-	-	
Gain (Loss) On Disposal Of Cap	90,523	-	-	-	-	
Solid Waste - Start Up Fee	10,160	10,000	7,520	9,700	9,700	
Landscaping Material Sales	23,526	16,000	24,296	10,400	10,400	
Gravel Royalties	12,275	18,412	107	664,000	664,000	
Utilities Used By Other Depts	34,899	35,500	36,456	36,500	36,500	
Miscellaneous	151,552	105,000	93,384	94,100	94,100	
Appropriate Fund Bal	-	238,133	-	400,000	403,728	
<b>Total Revenues</b>	<b>\$ 5,086,486</b>	<b>\$ 3,809,988</b>	<b>\$ 3,468,880</b>	<b>\$ 4,736,300</b>	<b>\$ 4,754,289</b>	
<b>Expenditures</b>						
Payroll Expenses	804,672	966,889	704,851	1,045,798	1,064,498	
Educational/Training Services	-	500	500	-	-	
Other Professional Services	162,460	150,000	141,491	150,000	150,000	
Bank Charges	21,228	20,000	25,680	-	-	
Indirect Services	661,143	688,817	688,717	802,652	802,652	
Over/Under	(46)	-	(96)	-	-	
Repair And Maintenance Service	94,343	77,912	88,279	75,000	75,000	
Communications/Telephone-Pager	10,392	10,000	10,862	10,000	10,000	
General Supplies	9,775	9,000	8,287	90,000	90,000	
Natural Gas/Mountain Fuel	162	250	399	300	300	
Electricity	1,372	1,300	2,014	1,300	1,300	
Gasoline	172,482	300,000	176,704	200,000	176,700	
Subscriptions And Memberships	-	300	-	300	300	
Equipment Maintenance	173,994	141,500	267,144	141,500	141,500	
Fencing For Landfill	-	70,000	21,872	70,000	118,200	
Upgrade Scales	-	200,000	115,982	-	200,000	
Improvements Other Than Bldg	-	-	36,501	664,000	664,000	
Machinery, Vehicles & Equip	-	-	-	100,000	100,000	
Capital Lease	-	313,036	319,066	380,298	380,300	
Capital Lease Interest	25,294	31,500	18,390	19,322	34,600	
Lease Purchase	-	123,495	65,209	18,663	18,700	
Interest	2,972	10,350	10,124	10,580	10,600	
Depreciation Expense	532,667	400,000	-	400,000	400,000	
Transfer To General Fund	233,825	295,139	295,139	-	315,639	
Contribute to Fund Balance	-	-	-	556,587	-	
<b>Total Expenditures</b>	<b>\$ 2,906,735</b>	<b>\$ 3,809,988</b>	<b>\$ 2,997,115</b>	<b>\$ 4,736,300</b>	<b>\$ 4,754,289</b>	<b>24.785%</b>
<b>Net Profit (Loss)</b>	<b>\$ 2,179,751</b>	<b>\$ -</b>	<b>\$ 471,765</b>	<b>\$ -</b>	<b>\$ -</b>	

## Requested and Funded-Solid Waste

Equipment/Projects			
Description	Cost	Department	Funded
Trash Compactor	100,000	Landfill	✓
Garbage Truck Lease	130,800	Landfill	✓

## Electric Power

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The Power company is facing its' own unique set of challenges in the budget. Because of the drought, less water is available at Lake Powell to produce electricity; many coal plants are closing and although Payson has been included in the creation of a nuclear power plant in Idaho, the ability to move that project along is proving to be extremely slow. Many entities are having trouble finding power on the open market. The cost of purchasing electricity on the open market is rising at concerning rates. For Payson, the cost has increased 20% over last year.

Payson is a member of SUVPS (Southern Utah Valley Power Systems) an interlocal group of entity/members. SUVPS is bonding in order gain redundancy in their system and improve the system that helps feed Payson Power. Payson will be responsible for a portion of those bonds.

Payson will also need to install a Power Plant in order to keep generation up; as open-market options of power is extremely limited.

Finally, Payson Power will need to add a transmittal line in order to service new customers.

These projects and increased cost of power will require additional rate increases and budget adjustments. A rate study is being conducted right now, with an external rate study company, in order to design an objective look at the City's Power rate structures. These projects will be added through open budget hearings, when the final cost of the projects are known.





# Electric Power

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Electric</b> Fund 53						
<b>Income</b>						
Sale Of Surplus Property	118,663	100,000	843,800	-	-	
Electric Sales-Residential-Tax	6,692,537	8,237,829	7,249,083	8,508,000	9,358,800	
Electric Sales-Residential-Exe	22,005	24,600	20,324	24,500	26,950	
Electric Sales-Commercial-Taxa	3,428,447	3,530,000	3,421,403	3,891,000	4,280,100	
Electric Sales-Commercial-Exem	3,203,361	3,250,000	3,041,754	3,437,700	3,781,470	
Connection Fees	258,713	233,210	253,662	276,500	276,500	
Electric Easement, Pole Attach	157,151	-	-	-	-	
Public Reimbursements	620,324	506,400	1,962,203	500,000	500,000	
Interest Earnings	154,430	156,000	252,125	233,800	233,800	
Utilities Used By Other Dept	425,890	445,000	410,075	450,000	469,000	
Miscellaneous	127,631	300,000	319,710	190,100	190,100	
Transfer From General Fund	-	-	-	260,000	260,000	
Appropriation Of Fund Balance	-	2,039,300	-	3,620,191	2,143,950	
<b>Total</b>	<b>\$ 15,209,152</b>	<b>\$ 18,822,339</b>	<b>\$ 17,774,142</b>	<b>\$ 21,391,791</b>	<b>\$ 21,520,670</b>	

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Electric</b>						
<b>Expenses</b>						
<b>General and Warehouse</b>						
Payroll Expenses	1,296,973	1,785,026	1,617,926	1,884,208	1,945,230	
Educational/Training Services	4,157	13,500	8,774	13,500	13,500	
Other Professional Services	135,527	161,000	126,041	200,000	161,000	
Technical Services	7,473	22,000	7,437	50,000	50,000	
Indirect Services	715,653	839,024	839,024	968,905	968,905	
Repair And Maintenance Service	354,804	310,000	188,809	310,000	310,000	
Communications/Telephone-Pager	10,024	7,500	8,345	8,400	8,400	
Travel	353	5,000	9,473	8,000	8,000	
City Utilities	4,620	5,000	10,700	95,000	12,000	
General Supplies	77,269	20,000	27,637	1,000	30,000	
Natural Gas/Mountain Fuel	25,072	33,000	12,179	33,000	14,000	
Electricity (Power Purchased)	9,285,874	10,000,000	10,244,446	12,633,100	12,633,100	
Gasoline	23,037	40,700	24,700	41,000	25,100	
Books & Periodicals	83,169	-	-	-	-	
Subscriptions And Memberships	-	-	-	1,000	1,000	
Uamps Related Expenses	49,532	26,400	(5,288)	26,400	26,400	
Equipment Maintenance	18,249	25,000	15,888	25,000	25,000	
Meters	-	250,000	(22,927)	-	250,000	
405 S 1000 W Upgrade Cip012	-	-	-	50,000	50,000	
Resurface Road Into Shop 1100N	-	85,000	-	-	-	
Replace Distrib Lines Prof Way	-	650,000	(303,778)	-	-	
New Street Lights	-	10,000	-	10,000	10,000	
City Facility Lighting	-	10,000	-	10,000	10,000	
New Distrib Circuit 8Th South	-	55,000	-	-	-	
Improvements Other Than Buildi	-	200,000	10,194	200,000	380,000	



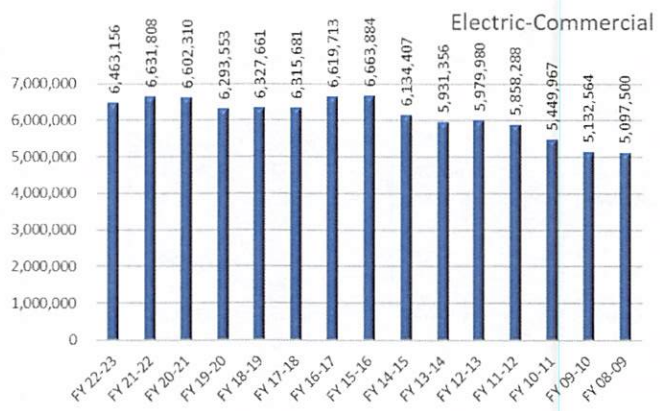
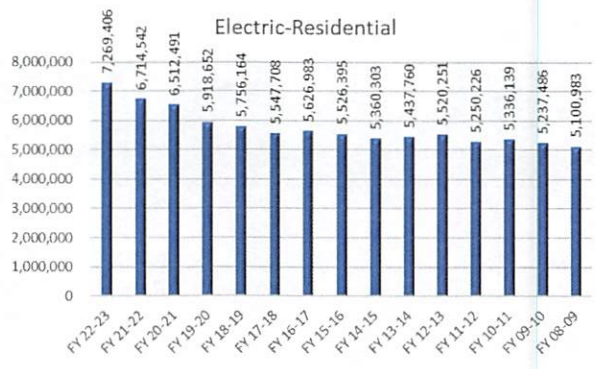
## Electric Power (Continued)

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Electric</b>						Fund 53
<b>Expenses</b>						
Improvements (To Be Reim)	-	80,000	374,880	80,000	80,000	
Building Improvements	-	10,000	-	-	-	
Machinery, Vehicles, And Equip	-	326,000	(22,779)	688,000	368,000	
Machinery & Equipment	-	130,000	197,000	70,000	70,000	
Vehicles	-	-	-	6,000	6,000	
Straw berry Line Pnt	-	600,000	-	600,000	600,000	
Lease Purchase	-	24,427	22,835	23,576	23,600	
Interest Expense	1,769	3,100	1,508	767	800	
Principal Payments	151,786	260,000	238,260	260,000	260,000	
Depreciation Expense	411,432	400,000	-	400,000	400,000	
<b>Powerplant Dispatch and Subs</b>	-	-	-	-	-	
Payroll Expenses	550,326	557,258	564,064	573,927	575,527	
Educational/Training Services	-	2,500	-	-	-	
Other Professional Services	6,756	-	-	-	-	
Technical Services	300	35,000	41,782	60,000	60,000	
Repair & Maintenance	142,088	100,000	208,130	100,000	100,000	
Communications & Telephone	4,849	3,000	4,457	5,000	5,000	
Travel	-	3,300	-	3,500	3,500	
General Supplies	9,483	10,000	9,234	10,000	10,000	
Computer Supplies	-	2,000	-	2,000	2,000	
Natural Gas/Mountain Fuel	210,399	265,900	246,381	315,000	350,000	
Oil	16,972	18,000	12,446	18,000	18,000	
Chemicals	12,140	12,000	15,691	12,000	16,100	
Diesel Fuel	62,473	90,000	88,870	90,000	135,000	
Rebuild Engine #2	-	60,000	-	78,000	78,000	
Principal Payments	-	-	21,660	-	-	
Transfer To General Fund	1,196,640	1,276,704	1,276,704	1,427,508	1,427,508	
<b>Total Expenditures</b>	<b>\$ 14,869,199</b>	<b>\$ 18,822,339</b>	<b>\$ 16,120,703</b>	<b>\$ 21,391,791</b>	<b>\$ 21,520,670</b>	<b>14.336%</b>
<b>Net Profit (Loss)</b>	<b>\$ 339,953</b>	<b>\$ -</b>	<b>\$ 1,653,439</b>	<b>\$ -</b>	<b>\$ -</b>	

## Electric Power Impact Fees

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Power Impact Fees</b>						Fund 43
<b>Revenues</b>						
Impact Fees	916,763	770,000	715,678	770,000	715,000	
Interest Earnings	7,630	7,300	58,871	7,300	7,300	
Miscellaneous	40,800	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 965,193</b>	<b>\$ 777,300</b>	<b>\$ 774,549</b>	<b>\$ 777,300</b>	<b>\$ 722,300</b>	
<b>Expenditures</b>						
Other Professional Services	7,184	-	-	-	-	
Transformer Industrial Substat	3,300	-	-	-	-	
Improvements	-	777,300	398,358	700,300	645,300	
Depreciation Expense	76,705	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 87,189</b>	<b>\$ 777,300</b>	<b>\$ 398,358</b>	<b>\$ 777,300</b>	<b>\$ 722,300</b>	<b>-7.076%</b>
<b>Net Profit (Loss)</b>	<b>\$ 878,004</b>	<b>\$ -</b>	<b>\$ 376,191</b>	<b>\$ -</b>	<b>\$ -</b>	





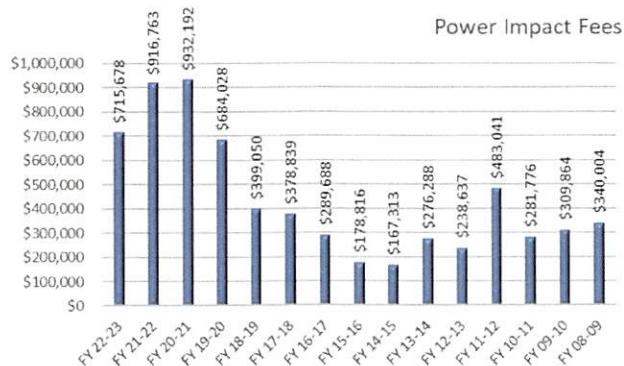
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## Requested and Funded-Electric Power

Equipment/Projects			
Description	Cost	Department	Funded
Mini X Tensioner	151,000	Power	
Upgrading Power System	320,000	Power	
Property Purchase for substation	200,000	Power	
Wire Puller	70,000	Power	✓
Sunny Hill Circle	50,000	Power	
Strawberry Line Pmt-SESD Buy-out	600,000	Power	✓
Rebuild Engine #2 ECP 3 and 4	78,000	Power	✓
Line Truck (carry-over)	368,000	Power	✓
Meters	250,000	Power	✓
Chevy 3500-external lease	6,000	Power	✓
New Street Lights	10,000	Power	✓
City Facility Lighting	10,000	Power	✓

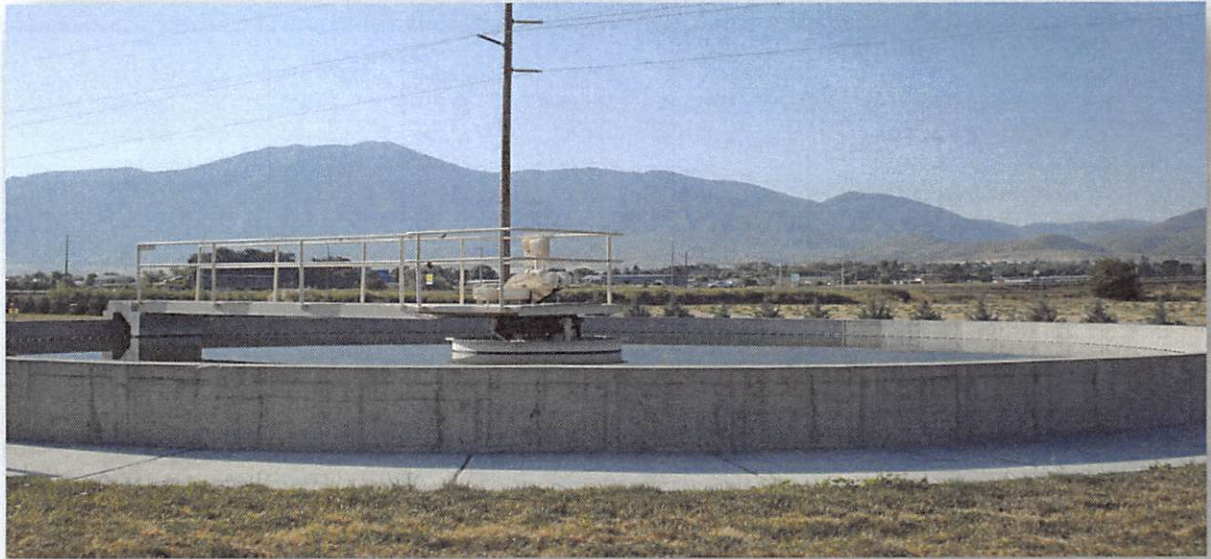
Personnel Wages and Benefits			
Position	W&B	Department	Funded
Power Secretary	\$20,300	Power	





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# Waste Water (Sewer)

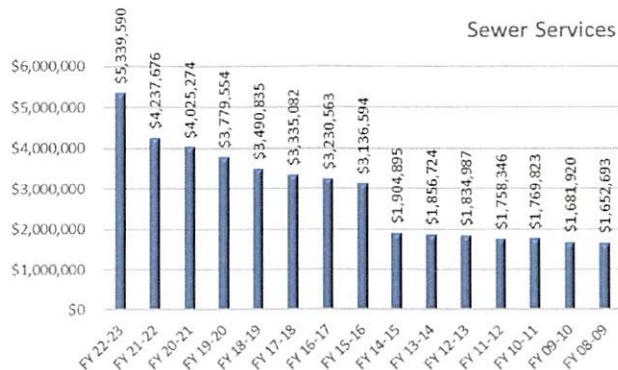


Payson has been mandated by Utah State to control the amount of phosphorus eliminated into Utah lake. In order to do this, Payson is constructing a new sewer plant.

The cost of the plant has escalated quite rapidly over the last couple of years.

The plant is currently under design and we anticipate construction beginning in 2023-2024 timeframe.

The City has received grants and is in the process of bonding for \$41.5 million to begin the construction process.







## Waste Water (Sewer)

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Sewer Fund</b>						Fund 54
<b>Revenues</b>						
Sale Of Surplus Property	(8,032)	-	-	-	-	
Sewer Services	4,237,676	5,816,809	5,339,590	6,165,914	6,165,914	
Sewer Connection Fees	66,421	85,200	18,915	24,300	24,300	
Treated Effluent Water Sales	78,132	94,400	83,726	86,000	86,000	
Interest Earnings	17,853	5,200	63,845	1,053,000	1,053,000	
Gain (Loss) On Disposal Of Cap	(104,194)	-	-	-	-	
Contribution By Developers	3,653,638	-	-	-	-	
Utilities Used By Other Dept	11,500	11,800	17,706	17,700	17,700	
Miscellaneous	980	-	513	800	800	
Appropriation Of Fund Balance	-	2,212,329	-	5,749,774	817,074	
Proceeds From Borrowing	-	-	-	22,000,000	22,000,000	
<b>Total Revenues</b>	<b>\$ 7,953,974</b>	<b>\$ 8,225,738</b>	<b>\$ 5,524,295</b>	<b>\$ 35,097,488</b>	<b>\$ 30,164,788</b>	
<b>Expenditures</b>						
Payroll Expenses	636,508	764,524	711,625	851,991	851,991	
Educational/Training Services	1,817	1,200	3,660	4,000	4,000	
Other Professional Services	271,533	1,374,025	167,863	1,400,000	-	
Pretreatment	16,446	35,000	5,419	35,000	35,000	
Indirect Services	570,000	657,553	657,553	772,867	772,867	
Repair And Maintenance Service	261,084	360,000	203,769	400,000	400,000	
Communications/Telephone-Pager	7,082	10,000	7,096	-	7,100	
Advertising/Legal And Nonlegal	-	-	1,308	-	1,300	
Travel	1,734	6,700	2,405	8,500	8,500	
City Utilities	131,268	80,000	174,947	80,000	154,500	
General Supplies	60,971	200,500	55,150	200,500	100,000	
Natural Gas/Mountain Fuel	36,114	35,000	41,778	35,000	48,900	
Gasoline	20,012	35,000	13,166	42,000	25,000	
Subscriptions And Memberships	-	1,400	85	2,000	2,000	
Books	-	-	-	600	600	
Equipment Maintenance	27,595	55,000	10,812	55,000	55,000	
East Side Lift Station	-	-	-	20,000	20,000	
Sewer Plant Upgrade	-	300,000	-	-	-	
West Outfall Man Hole Covers	-	-	-	10,000	10,000	
New Sewer Plant	-	100,000	2,075,816	22,000,000	22,000,000	
Improvements Other Than Bldg	-	514,000	78,727	3,613,000	355,000	
Improvements (Reimb By Bonds)	-	230,000	265,008	230,000	230,000	
Machinery, Vehicles, And Equip	-	-	-	250,000	-	
Lease Purchase	-	4,000	-	4,000	-	
Interest Expense	(6,592)	-	-	-	-	
Bond Payments	(221,000)	2,129,566	596,288	2,203,900	2,203,900	
Bond Interest	90,900	295,100	307,484	1,707,869	1,707,869	
Agent Fees	74,199	90,000	4,252	90,000	90,000	
Depreciation Expense	674,200	550,000	-	550,000	550,000	
Transfer To General Fund	376,020	397,170	397,170	531,261	531,261	
<b>Total Expenditures</b>	<b>\$ 3,029,891</b>	<b>\$ 8,225,738</b>	<b>\$ 5,781,381</b>	<b>\$ 35,097,488</b>	<b>\$ 30,164,788</b>	<b>266.712%</b>
<b>Net Profit (Loss)</b>	<b>\$ 4,924,083</b>	<b>\$ -</b>	<b>\$ (257,086)</b>	<b>\$ -</b>	<b>\$ -</b>	

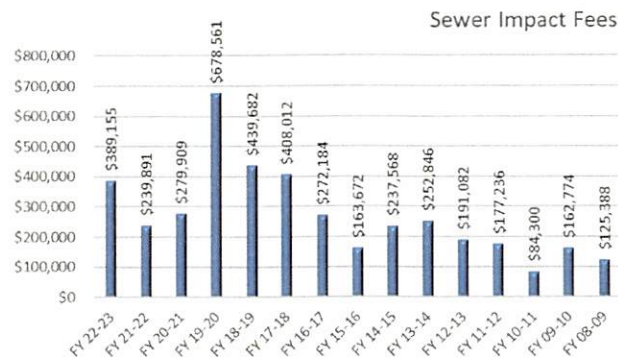


# Sewer Impact Fees

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Sewer Impact Fees</b>						Fund 48
<b>Revenues</b>						
Impact Fees	239,891	350,000	389,155	400,000	390,000	
Interest Earnings	4,992	-	38,523	-	-	
Fund Balance Appropriation	-	363,841	-	1,556,217	1,395,217	
<b>Total Revenues</b>	<b>\$ 244,883</b>	<b>\$ 713,841</b>	<b>\$ 427,678</b>	<b>\$ 1,956,217</b>	<b>\$ 1,785,217</b>	
<b>Expenditures</b>						
Improvements	-	474,741	-	1,717,117	1,546,117	
Bond Payment	221,000	221,000	-	221,000	221,000	
Depreciation Expense	1,574	18,100	-	18,100	18,100	
<b>Total Expenditures</b>	<b>\$ 222,574</b>	<b>\$ 713,841</b>	<b>\$ -</b>	<b>\$ 1,956,217</b>	<b>\$ 1,785,217</b>	150.086%
<b>Net Profit (Loss)</b>	<b>\$ 22,309</b>	<b>\$ -</b>	<b>\$ 427,678</b>	<b>\$ -</b>	<b>\$ -</b>	

# Requested and Funded-Waste Water

Equipment/Projects			
Description	Cost	Department	Funded
Camera Truck	250,000	Sewer	
Engineering for Plant	2,000,000	Sewer	✓
CUP payment	15,000	Sewer	✓
500 West Depot Project Upgrade-Line the	250,000	Sewer	✓
615 S 600 W MH 317 to 130-sewer snake	30,000	Sewer	✓
Industrial Parkway Sewer Separation	60,000	Sewer	✓
Improvements	230,000	Sewer	✓
Redbridge Sewer Trunkline (1/5th)	343,500	Sewer Impact	✓
600 South 100 East - 600 East Storm Drair	400,000	Storm	
American Way road relocation and SD Por	800,000	Storm	
CUP Spanish Fork-Santaquin Line July 15 2	41,750	Storm	✓
Ciry-wide Curb and gutter	300,000	Storm	✓
100 N from 100 W to 600 W	173,010	Storm	✓
800 W from 100 S to 800 S	50,000	Storm	✓





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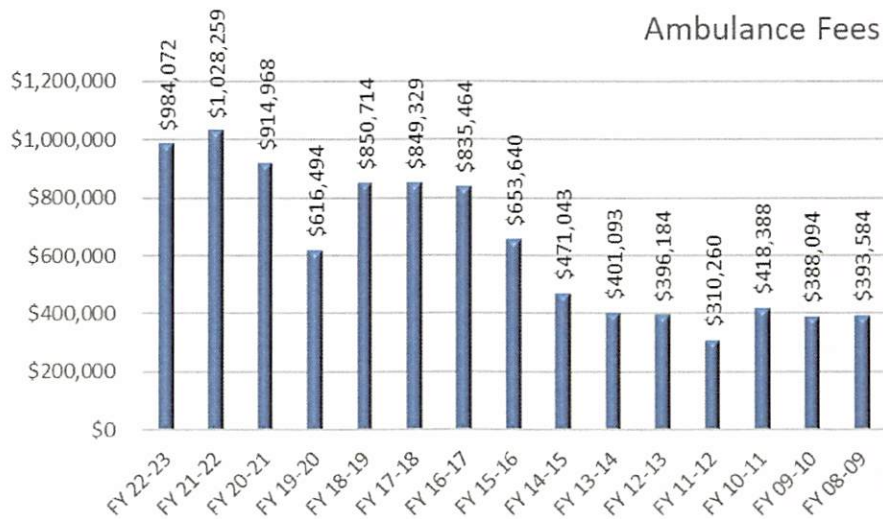


# Ambulance



The ambulance department is budgeting to add a part-time night shift to cover the increasing ambulance needs of the community.

Ambulance revenues are often affected by restrictions imposed by insurance companies, Medicaid and Medicare.







# Ambulance

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Ambulance</b>						Fund 55
<b>Revenues</b>						
County Ambulance Reimb	-	-	19,770	24,000	24,000	
Ambulance Fees	1,028,259	1,010,000	984,072	1,200,000	1,200,000	
Ambulance Grant Revenue	7,111	-	4,806	-	-	
Appropriation Of Fund Balance	-	61,595	-	569,305	182,732	
<b>Total Revenues</b>	<b>\$ 1,035,370</b>	<b>\$ 1,071,595</b>	<b>\$ 1,008,648</b>	<b>\$ 1,793,305</b>	<b>\$ 1,406,732</b>	
<b>Expenditures</b>						
Payroll Expenses	424,157	498,102	416,761	889,400	778,542	
Educational/Training Services	2,347	9,900	671	10,435	10,500	
Other Professional Services	67,783	165,600	59,654	168,600	168,600	
Indirect Services	74,611	95,818	95,818	115,165	115,165	
Repair And Maintenance Service	2,501	-	8,219	3,000	3,000	
Communications/Telephone-Pager	6,756	26,100	3,597	26,100	26,100	
Travel	2,429	17,350	1,002	17,350	17,400	
City Utilities	3,507	3,300	4,950	-	4,100	
General Supplies	50,429	31,000	56,110	31,000	31,000	
Natural Gas/Mountain Fuel	2,357	3,000	3,278	3,000	3,000	
Gasoline	19,083	32,000	17,773	32,000	32,000	
Subscriptions And Memberships	960	2,025	835	2,025	2,025	
Books & Periodicals	1,485	2,000	-	2,000	2,000	
Equipment Maintenance	-	2,500	-	2,500	2,500	
Machinery, Vehicles, And Equip	-	6,200	2,192	16,930	17,000	
Vehicles	-	-	-	280,000	-	
Contingencies/Sundry/Allow ance	2,389	3,000	1,921	3,000	3,000	
Depreciation Expense	120,066	82,800	-	82,800	82,800	
Transfer To General Fund	83,048	90,900	90,900	108,000	108,000	
<b>Total Expenditures</b>	<b>\$ 863,908</b>	<b>\$ 1,071,595</b>	<b>\$ 763,681</b>	<b>\$ 1,793,305</b>	<b>\$ 1,406,732</b>	<b>31.275%</b>
<b>Net Profit (Loss)</b>	<b>\$ 171,462</b>	<b>\$ -</b>	<b>\$ 244,967</b>	<b>\$ -</b>	<b>\$ -</b>	

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## Requested and Funded-Ambulance

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Equipment/Projects			
Description	Cost	Department	Funded
Ambulance	280,000	Ambulance	

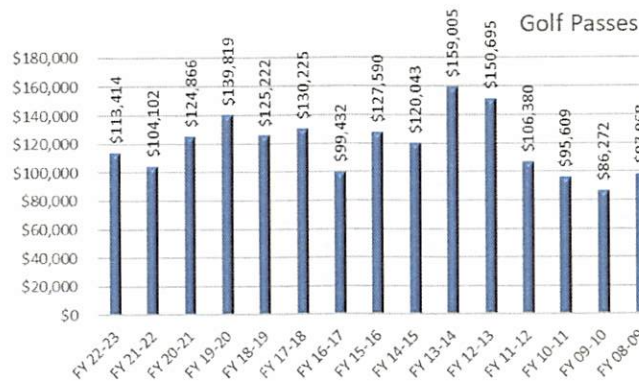
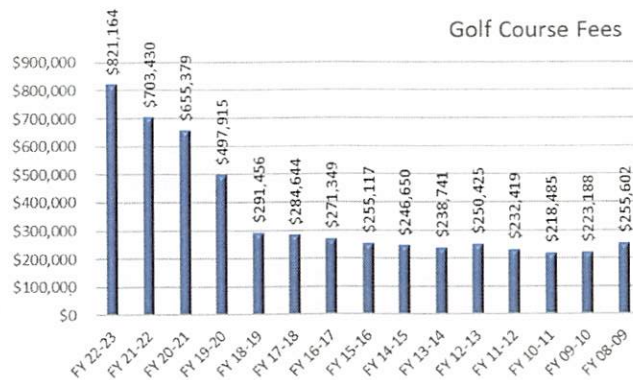
Personnel Wages and Benefits			
Position	W&B	Department	Funded
Ambulance Captain	111,770	Ambulance	
Ambulance PT Night Coverage	285,100	Ambulance	✓

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# Golf Fund







# Golf Fund

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Golf Course</b>						
<b>Revenues</b>						
Sale Of Surplus Property	-	-	5,304	-	-	-
Golf Course Fees	703,430	570,000	821,164	750,000	750,000	750,000
Golf Passes	104,102	180,000	113,414	100,000	100,000	100,000
Golf Cart Revenue	464,064	440,000	519,288	500,000	500,000	500,000
Driving Range Revenue	40,269	32,900	45,823	47,000	47,000	47,000
Rv Rental Revenue	57,341	17,300	89,913	80,000	80,000	80,000
Punch Ticket Sales	77,626	56,500	81,316	73,000	73,000	73,000
Gladstan Grill Revenue	4,244	7,200	-	-	-	-
Prepared Food Restaurant-Grill	39,648	43,200	54,525	44,000	44,000	44,000
Grocery Food Restaurant-Grill	44,692	42,300	67,099	74,000	74,000	74,000
Miscellaneous Donations	20,326	-	1,019	-	-	-
Miscellaneous	14,167	3,000	34,294	3,000	3,000	3,000
Transfer From General Fund	163,733	-	-	-	-	-
Beg Approp Fund Bal	-	300,887	-	185,926	185,926	185,926
<b>Total Revenues</b>	<b>\$ 1,733,642</b>	<b>\$ 1,693,287</b>	<b>\$ 1,833,159</b>	<b>\$ 1,856,926</b>	<b>\$ 1,856,926</b>	

<b>Expenditures (continued)</b>						
Pension Benefit Expense	(74,015)	-	-	-	-	-
Actuarial Calc Pension Expense	(2,752)	-	-	-	-	-
Depreciation Expense	348,876	185,900	-	185,900	185,900	185,900
<b>Pro Shop</b>						
Payroll Expenses	296,411	293,858	215,837	308,888	308,888	308,888
Educational/Training Services	550	500	239	-	1,000	1,000
Other Professional Services	-	-	301	6,000	6,000	6,000
Bank Charges	34,919	36,200	46,728	-	40,000	40,000
Indirect Services	-	88,361	88,361	105,120	105,120	105,120
Over/Under	(1,613)	-	1,791	-	-	-
Utility Services	9,052	3,000	1,041	1,500	1,500	1,500
Repair And Maintenance Service	2,543	3,000	902	3,000	3,000	3,000
Communications/Telephone-Pager	23	1,500	(170)	1,500	1,500	1,500
Advertising/Legal And Nonlegal	1,200	2,000	1,000	2,000	2,000	2,000
Travel	-	500	382	600	600	600
City Utilities	3,708	3,000	5,186	6,700	6,700	6,700
General Supplies	12,334	10,000	5,520	11,000	11,000	11,000
Bottled Gas	2,672	4,200	-	4,200	4,200	4,200
Gasoline	13,053	26,000	(194)	500	500	500
Subscriptions And Memberships	1,096	1,400	-	1,400	1,400	1,400
Improvements Other Than Buildi	-	13,000	-	15,000	28,000	28,000
Machinery, Vehicles, And Equip	-	11,000	-	5,000	5,000	5,000
Lease Purchase	-	47,142	78,079	-	-	-
Interest	10,397	2,386	7,356	-	-	-
Transfer To Capital Account	-	-	-	-	-	-



## Golf Fund (Continued)

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Expenditures (continued)</b>						
<b>Golf Greens</b>						
Payroll Expenses	307,457	359,118	329,003	393,541	393,541	
Educational/Training Services	2,507	1,660	1,850	2,580	2,600	
Repair And Maintenance Service	30,670	34,000	18,437	35,500	55,500	
Communications/Telephone-Pager	3,425	2,900	3,132	2,900	3,600	
Travel	2,024	2,350	1,342	2,550	2,600	
General Supplies	64,145	76,000	57,864	80,120	80,200	
Electricity	54,179	78,000	59,617	89,800	89,800	
Bottled Gas	1,638	1,500	2,632	1,500	1,500	
Gasoline	19,604	24,000	23,599	24,000	25,000	
Subscriptions And Memberships	140	1,100	1,010	1,200	1,200	
Rv Park Expenditures	7,176	37,000	2,811	30,000	30,000	
Improvements Other Than Buildi	-	11,702	8,463	5,000	5,000	
Machinery, Vehicles, And Equip	-	50,000	49,978	20,000	20,000	
Lease Purchase	(1)	152,200	76,543	131,671	131,700	
Interest	7,070	22,900	13,105	15,666	15,700	
<b>Restaurant</b>						
Payroll Expenses	35,148	33,610	39,602	40,262	40,262	
Educational/Training Services	-	200	315	300	300	
Other Professional Services	52	1,500	-	1,500	1,500	
Bank Charges	298	1,000	1,246	1,000	1,000	
Repair & Maintenance	-	1,000	-	7,500	7,500	
Advertising/Legal And Nonlegal	-	100	-	100	100	
General Supplies	65,126	65,500	66,975	70,000	70,000	
Bottled Gas	2,788	3,000	4,422	3,000	3,000	
Machinery And Equipment	-	-	-	10,000	10,000	
Contribution to Fund Balance	-	-	-	243,928	153,015	
<b>Total Expenditures</b>	<b>\$ 1,261,901</b>	<b>\$ 1,693,287</b>	<b>\$ 1,214,973</b>	<b>\$ 1,871,926</b>	<b>\$ 1,856,926</b>	<b>9.664%</b>
<b>Net Profit (Loss)</b>	<b>\$ 471,741</b>	<b>\$ -</b>	<b>\$ 618,186</b>	<b>\$ (15,000)</b>	<b>\$ -</b>	

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## Requested and Funded-Golf Course

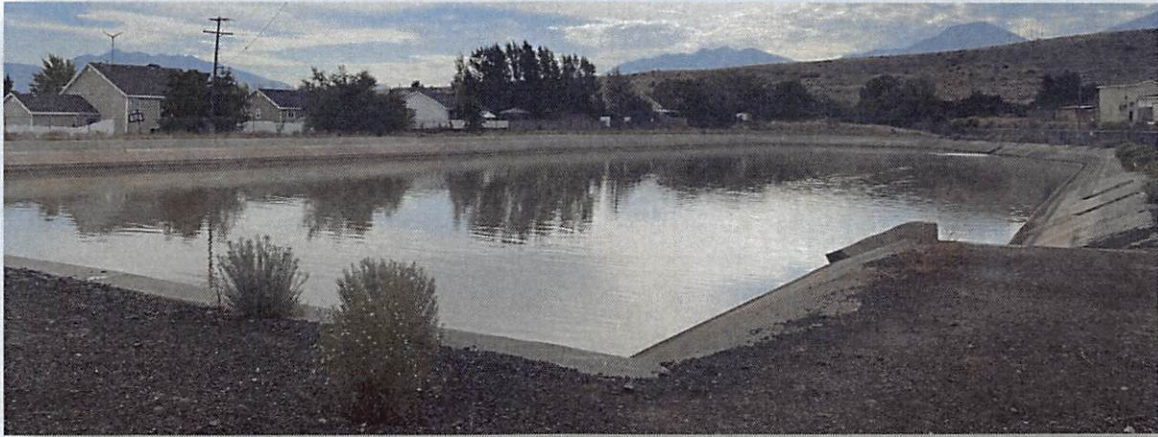
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Equipment/Projects			
Description	Cost	Department	Funded
Entrance Gate	15,000	Golf	✓
Ball washer	5,000	Golf	✓
Trailer for Maintenance	20,000	Golf	✓
Flooring for Grill	6,500	Golf	✓
Deck Chairs and Tables	10,000	Golf	✓
Paths, pavilion fencing.	30,000	Golf	✓
Cement for paths/staging areas.	5,000	Golf	✓

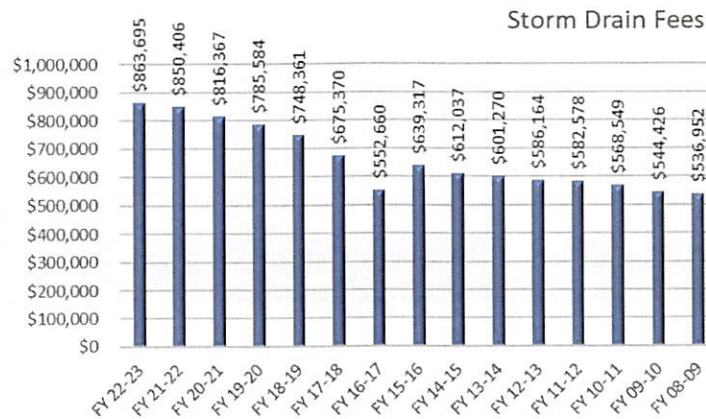
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# Storm Drain



The storm drain fund is in a unique position this budget year as we wait on the results of an EPA (Environmental Protection Agency) audit. This audit will direct us on what personnel, projects and machinery are necessary to stay in compliance with the EPA audit. This budget may be changed to meet the requirements of this audit.







# Storm Drain

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Storm Drain</b>						Fund 58
<b>Revenues</b>						
Storm Water Utility Fees	850,406	1,073,377	863,695	942,000	998,400	
Land Disturbance	2,100	1,200	1,500	1,400	1,400	
Interest Earnings	4,542	2,600	35,049	25,800	25,800	
State Grants	-	-	-	-	2,000,000	
Contribution From Developers	1,083,676	-	-	-	-	
Utilities Used By Other Depts	27,832	28,400	26,557	29,000	29,000	
Miscellaneous	492	-	-	-	-	
Appropriate Fund Balance	-	335,777	-	2,401,653	1,069,416	
<b>Total Revenues</b>	<b>\$ 1,969,048</b>	<b>\$ 1,441,354</b>	<b>\$ 926,801</b>	<b>\$ 3,399,853</b>	<b>\$ 4,124,016</b>	
<b>Expenditures</b>						
Payroll Expenses	98,708	206,889	195,844	381,422	300,822	
Professional/Educational Servi	6,027	-	-	-	-	
Other Professional Services	45,301	83,000	32,918	83,000	145,000	
Indirect Services	235,690	271,368	271,368	311,754	311,754	
Repair And Maintenance Service	28,711	181,100	35,304	181,100	354,300	
City Utilities	-	6,500	-	6,500	6,500	
General Supplies	3,745	-	982	500	500	
Natural Gas/Mountain Fuel	-	1,500	-	-	-	
Gasoline	3,340	7,500	3,616	7,500	7,500	
Allowance For Water Shares	-	-	-	-	-	
Equipment Maintenance	3,160	7,000	2,352	7,000	7,000	
400 North Project	-	60,000	-	-	-	
Building Addition	-	-	-	-	60,000	
500 S Cdbg Project	-	200,000	-	400,000	-	
Improvements Other Than Buildi	-	41,750	91,779	1,655,460	2,564,760	
Machinery, Vehicles, And Equip	-	119,200	99,250	108,150	108,200	
Lease Purchase	-	3,767	13,542	3,880	3,900	
Interest	-	14,800	8,028	7,787	7,800	
Depreciation Expense	488,043	161,200	-	161,200	161,200	
Transfer To General Fund	74,700	75,780	75,780	84,600	84,780	
<b>Total Expenditures</b>	<b>\$ 987,425</b>	<b>\$ 1,441,354</b>	<b>\$ 830,763</b>	<b>\$ 3,399,853</b>	<b>\$ 4,124,016</b>	<b>186.121%</b>
<b>Net Profit (Loss)</b>	<b>\$ 981,623</b>	<b>\$ -</b>	<b>\$ 96,038</b>	<b>\$ -</b>	<b>\$ -</b>	

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## Requested and Funded-Storm Drain

Equipment/Projects			
Description	Cost	Department	Funded
600 South 100 East - 600 East Storm Drain Curb and gutter	400,000	Storm	
American Way road relocation and SD Ponds	800,000	Storm	
CUP Spanish Fork-Santaquin Line July 15 2020	41,750	Storm	✓
City-wide Curb and gutter	300,000	Storm	✓
100 N from 100 W to 600 W	173,010	Storm	✓
800 W from 100 S to 800 S	50,000	Storm	✓
Grant Box Culverts	2,000,000	storm	✓

Personnel Wages and Benefits			
Position	W&B	Department	Funded
Storm Water System Op 1	83,000	Storm	
Storm Water System Op 1	83,000	Storm	✓

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# Capital Fund



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

## Capital Fund

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Capital Fund</b>						<b>Fund 49</b>
<b>Revenues</b>						
Grants	-	5,000,000	-	234,000	234,000	
\$5M Downtown	5,000,000	-	-	-	-	
Sale Of Surplus Property	-	-	1,201,437	-	-	
Interest	8,798	-	67,885	-	-	
Transfer From Other Funds	-	3,000,000	-	-	-	
Transfer In	3,400,000	-	-	-	-	
Beg Approp Fund Bal	-	5,058,650	-	10,236,013	9,336,000	
<b>Total Revenues</b>	<b>\$ 8,018,798</b>	<b>\$ 13,058,650</b>	<b>\$ 1,269,322</b>	<b>\$ 10,470,013</b>	<b>\$ 9,570,000</b>	
<b>Expenditures</b>						
New Ball Fields	240,699	-	270,775	-	-	
Improvements Other Than Buildi	27,849	8,425,000	26,440	-	-	
Improvements - Corridor Enhanc	-	-	7,000	-	-	
Downtown \$5M Project	169,478	-	250,152	9,240,013	7,882,309	
Arpa Projects	-	1,230,000	350,109	1,230,000	1,000,000	
Principal Payments	-	390,000	390,000	-	270,000	
Interest Expense	-	13,650	13,650	-	-	
Contribution To Fund Balance	-	3,000,000	-	-	417,691	
<b>Total Expenditures</b>	<b>\$ 438,026</b>	<b>\$ 13,058,650</b>	<b>\$ 1,308,126</b>	<b>\$ 10,470,013</b>	<b>\$ 9,570,000</b>	<b>-26.715%</b>
<b>Net Profit (Loss)</b>	<b>\$ 7,580,772</b>	<b>\$ -</b>	<b>\$ (38,804)</b>	<b>\$ -</b>	<b>\$ -</b>	





## Requested and Funded-Capital Project Funds

Equipment/Projects			
Description	Cost	Department	Funded
Well 2-ARPA funds	1,000,000	Capital Fund	✓
Sewer Main Street from 100 S to 700 S	996,400	Capital Fund	
Storm Drain Main SD from 100 S to 700 S	1,816,000	Capital Fund	
Storm Drain Main SD from SR-198 to 100 S	1,530,000	Capital Fund	
Main Street from 100 S to 700 S	290,700	Capital Fund	
Streets 100 S to 700 S	1,662,000	Capital Fund	
Streets SR 198-100S	480,000	Capital Fund	
Water main Street Culinary from 100 S to 700 S	1,433,713	Capital Fund	
Water Main Street Culinary Line from SR-198 to 100 S	435,200	Capital Fund	
Water Main Street PI Line from 100 S to 700 S	362,000	Capital Fund	
Wilson School Payment	270,000	Capital Fund	✓
Tag Grant for North Main-spring Lake \$35,000 used as match	234,000	Capital Fund	✓
Downtown Carry-over	7,882,357	Capital Fund	✓

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## *Internal Service Fund*



*The Internal Service Funds are designed to serve all departments. The funding for these services comes from “indirect services” or overhead fees charged to each department that uses these funds. IT (Information Technology) and Vehicle Maintenance are the City’s Internal Service funds.*



# IT

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>IT</b>						Fund 66
<b>Revenues</b>						
Services Use By Other Departments	568,452	599,137	599,136	639,204	639,204	
Miscellaneous	235	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 568,687</b>	<b>\$ 599,137</b>	<b>\$ 599,136</b>	<b>\$ 639,204</b>	<b>\$ 639,204</b>	
<b>Expenditures</b>						
Payroll Expenses	137,041	171,437	163,258	186,135	186,135	
Other Professional Services	190,933	232,900	212,223	235,168	235,168	
Technical Services	30,840	40,700	22,880	42,735	42,800	
Repair And Maintenance Service	12,980	38,500	10,915	38,500	38,500	
Communications/Telephone-Pager	2,116	-	1,829	1,000	1,000	
General Supplies	15,557	17,600	13,256	17,510	17,600	
Computer Supplies	55,684	-	104,204	60,950	61,000	
Subscriptions And Memberships	-	-	39	-	-	
Machinery, Vehicles, And Equip	48,200	60,500	19,249	19,453	19,500	
600 South 100 East - 600 East Storm	-	37,500	35,937	37,500	37,500	
Depreciation Expense	14,554	-	-	-	-	
Contribution to Fund Balance	-	-	-	253	1	
<b>Total Expenditures</b>	<b>\$ 516,400</b>	<b>\$ 599,137</b>	<b>\$ 583,790</b>	<b>\$ 639,204</b>	<b>\$ 639,204</b>	<b>6.687%</b>
<b>Net Profit (Loss)</b>	<b>\$ 52,287</b>	<b>\$ -</b>	<b>\$ 15,346</b>	<b>\$ -</b>	<b>\$ -</b>	

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## Vehicle Maintenance

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Vehicle Maintenance</b>						Fund 65
<b>Revenues</b>						
Sale Of Surplus Property	-	-	-	-	-	
Services Use By Other Departments	400,608	416,224	416,512	781,803	478,797	
Beg Approp Fund Bal	-	8,087	-	(12)	(2)	
Contribution from Fund Balance	287			182,009	-	
<b>Total Revenues</b>	<b>\$ 400,895</b>	<b>\$ 424,311</b>	<b>\$ 416,512</b>	<b>\$ 963,800</b>	<b>\$ 478,795</b>	
<b>Expenditures</b>						
Payroll Expenses	232,968	322,461	321,014	343,794	343,794	
Educational/Training Services	153	1,950	154	9,000	9,000	
Utilities	53	-	-	-	-	
Repair And Maintenance Service	54,799	54,000	59,040	54,000	54,000	
Communications/Telephone-Pager	1,877	3,000	2,142	3,000	3,000	
City Utilities	5,421	5,300	7,024	11,000	11,000	
General Supplies	5,958	8,500	4,020	8,500	8,500	
Natural Gas/Mountain Fuel	7,485	12,700	12,420	19,900	19,900	
Oil	2,866	12,000	8,073	12,000	12,000	
Gasoline	2,832	4,400	4,026	4,500	4,500	
Improvements Other Than Buildi	-	-	-	405,000	-	
Machinery, Vehicles, And Equip	-	-	-	80,000	-	
Lease Purchase	-	-	-	11,300	11,300	
Interest	-	-	-	1,803	1,801	
<b>Total Expenditures</b>	<b>\$ 314,412</b>	<b>\$ 424,311</b>	<b>\$ 417,913</b>	<b>\$ 963,797</b>	<b>\$ 478,795</b>	<b>12.841%</b>
<b>Net Profit (Loss)</b>	<b>\$ 86,483</b>	<b>\$ -</b>	<b>\$ (1,401)</b>	<b>\$ 3</b>	<b>\$ -</b>	

## Requested and Funded-Internal Service Funds

<b>Equipment/Projects</b>			
Description	Cost	Department	Funded
Pit Expansion	40,000	Vehicle maint	
Fuel Tanks for the Whole City	300,000	Vehicle maint	
Vehicle Lift for Oversized Vehicles	65,000	Vehicle maint	
Service Truck	20,000	Vehicle maint	

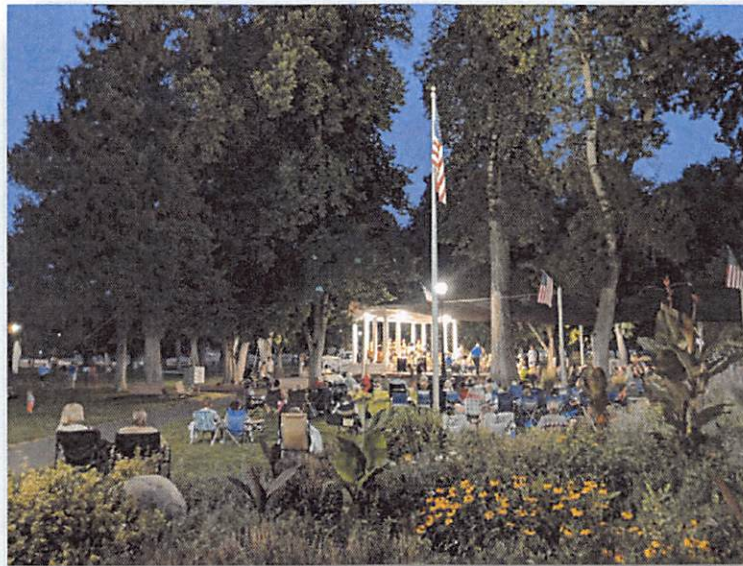
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## *Special Revenue Funds*



*Special Revenue funds are those that have a specific revenue source that are committed for a specified purpose.*

*The special revenue funds of the City are the PARC tax, Redevelopment Town, Redevelopment Business Park, Impact Fee Park, Impact Fee Public Safety, the capital fund, the perpetual care fund 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.*

*The perpetual care fund holds funds for the continued care of the cemetery.*



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## *Impact Fees*



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





## Park Impact Fees

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Park Impact Fees</b> <span style="float: right;">Fund 42</span>						
<b>Revenues</b>						
Impact Fees	832,300	717,300	733,150	717,300	730,000	
Interest Earnings	3,958	2,100	30,541	18,900	18,900	
<b>Total Revenues</b>	<b>\$ 836,258</b>	<b>\$ 719,400</b>	<b>\$ 763,691</b>	<b>\$ 736,200</b>	<b>\$ 748,900</b>	
<b>Expenditures</b>						
Other Professional Services	29,449	-	-	-	-	
Improvements	658,551	575,002	79,182	-	-	
Improvements	-	-	-	591,831	604,531	
Principal Payments	134,000	133,942	6,986	136,134	136,134	
Pool Bond Interest	10,500	10,456	10,456	8,235	8,235	
<b>Total Expenditures</b>	<b>\$ 832,500</b>	<b>\$ 719,400</b>	<b>\$ 96,624</b>	<b>\$ 736,200</b>	<b>\$ 748,900</b>	<b>4.101%</b>
<b>Net Profit (Loss)</b>	<b>\$ 3,758</b>	<b>\$ -</b>	<b>\$ 667,067</b>	<b>\$ -</b>	<b>\$ -</b>	

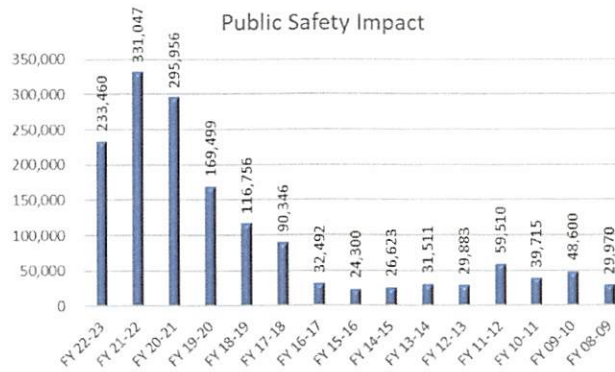
## Public Safety Impact Fees

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Public Safety Impact Fees</b> <span style="float: right;">Fund 44</span>						
<b>Revenues</b>						
Impact Fees	331,047	302,800	219,850	299,500	220,000	
Interest Earnings	1,627	900	12,551	7,800	7,800	
<b>Total Revenues</b>	<b>\$ 332,674</b>	<b>\$ 303,700</b>	<b>\$ 232,401</b>	<b>\$ 307,300</b>	<b>\$ 227,800</b>	
<b>Expenditures</b>						
Improvements	1,630	303,700	10,031	307,300	227,800	
<b>Total Expenditures</b>	<b>\$ 1,630</b>	<b>\$ 303,700</b>	<b>\$ 10,031</b>	<b>\$ 307,300</b>	<b>\$ 227,800</b>	<b>-24.992%</b>
<b>Net Profit (Loss)</b>	<b>\$ 331,044</b>	<b>\$ -</b>	<b>\$ 222,370</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>Equipment/Projects</b>			
Description	Cost	Department	Funded
Fire House Design	75,000	Public Safety Impact	✓
Gun Range Improvements	35,000	Public Safety Impact	✓



*2023 based on projections*



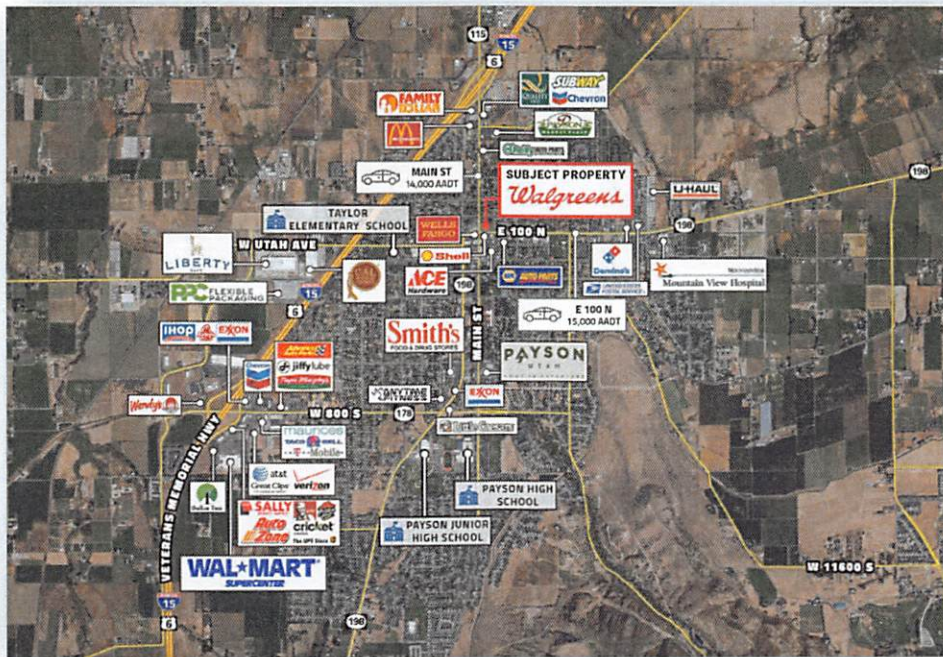
*2023 based on projections*

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## Redevelopment Areas



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





## Redevelopment-Town

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Redevelopment-Town</b>						<b>Fund 21</b>
<b>Revenue</b>						
Appropriation Of Fund Bal	-	18,000	-	18,000	18,000	
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	
<b>Expenditures</b>						
Other Professional Services	14,216	18,000	14,750	18,000	18,000	
<b>Total Expenditures</b>	<b>\$ 14,216</b>	<b>\$ 18,000</b>	<b>\$ 14,750</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>0.000%</b>
<b>Net Profit (Loss)</b>	<b>\$ (14,216)</b>	<b>\$ -</b>	<b>\$ (14,750)</b>	<b>\$ -</b>	<b>\$ -</b>	

Walgreens Agreement Expense

## Redevelopment-Business Park

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Redevelopment-Business Park</b>						<b>Fund 25</b>
<b>Revenues</b>						
Other Rent/Usage Charge	12,422	12,500	12,422	12,500	12,500	
Property Sales	707,309	-	707,309	-	-	
Appropriation Of Fund Balance	-	-	-	900,000	900,000	
<b>Total Revenues</b>	<b>\$ 719,731</b>	<b>\$ 12,500</b>	<b>\$ 719,731</b>	<b>\$ 912,500</b>	<b>\$ 912,500</b>	
<b>Expenditures</b>						
Other Professional Services	-	100	-	100	100	
Improvements Other Than Bldg	-	-	-	900,000	900,000	
Contribution to Fund Balance	-	12,400	1,233,824	12,400	12,400	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 12,500</b>	<b>\$ 1,233,824</b>	<b>\$ 912,500</b>	<b>\$ 912,500</b>	<b>7200.000%</b>
<b>Net Profit (Loss)</b>	<b>\$ 719,731</b>	<b>\$ -</b>	<b>\$ (514,093)</b>	<b>\$ -</b>	<b>\$ -</b>	

Cell Tower Rental Revenue

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## Revolving Loan Fund

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Revolving Loan Fund</b>						Fund 71
<b>Revenues</b>						
Loan Payments Revenue	-	555,672	569,629	967,221	707,300	
Financing Fees in and Out program	52,350	-	62,001	-	-	
Sale of Surplus Property	369,762	453,000	568,350	\$393,000	393,000	
Interest Earnings	741	66,016	5,717	71,530	71,600	
Appropriation Of Fund Balance	-	363,844	-	1,136,249	991,127	
<b>Total Revenues</b>	<b>\$ 422,853</b>	<b>\$ 1,438,532</b>	<b>\$ 1,205,697</b>	<b>\$ 2,568,000</b>	<b>\$ 2,163,027</b>	
<b>Expenditures</b>						
Capital Expense (Loaned)	(159,797)	967,027	273,150	2,062,000	1,657,027	
Quick Sale Purchase Of Capital	312,109	471,505	748,162	506,000	506,000	
<b>Total Expenditures</b>	<b>\$ 152,312</b>	<b>\$ 1,438,532</b>	<b>\$ 1,021,312</b>	<b>\$ 2,568,000</b>	<b>\$ 2,163,027</b>	<b>50.363%</b>
<b>Net Profit (Loss)</b>	<b>\$ 270,541</b>	<b>\$ -</b>	<b>\$ 184,385</b>	<b>\$ -</b>	<b>\$ -</b>	

## PARC Tax

	Actual FY 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>PARC Tax</b>						Fund 79
<b>Revenues</b>						
Parc Tax	347,836	350,000	372,233	350,000	350,000	
Appropriate Fund Balance	-	27,900	-	-	-	
<b>Total Revenues</b>	<b>\$ 347,836</b>	<b>\$ 377,900</b>	<b>\$ 372,233</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	
<b>Expenditures</b>						
General Supplies	1,894	-	-	-	-	
Payson Mural	(439)	-	-	-	-	
Payson Civic Chorale	2,446	5,000	2,882	6,000	6,000	
People Preserving Peteetneet	42,626	38,477	38,477	10,000	10,000	
Payson Community Theater	7,915	10,000	6,037	12,000	12,000	
Huish Performing	6,101	45,000	45,000	30,000	30,000	
Payson City Band	2,510	900	900	2,000	2,000	
Historic Downtown	17,883	-	-	-	-	
Batling Cages	18,153	-	-	-	-	
Backstop Fence Extension	28,100	-	-	-	-	
Payson Canyon Trail Study	17,595	-	-	-	-	
Payson Visitor Center	4,243	-	-	-	-	
Peteetneet Lights And Fountain	9,170	27,900	24,481	-	-	
Hancock Trail	300,000	-	-	-	-	
Utah Live Concerts Foundation	-	2,900	5,712	4,000	4,000	
Half Penny Youth Theater	-	-	-	4,000	4,000	
Scottish Festival	-	-	-	2,000	2,000	
Payson City Projects	-	-	-	208,874	208,874	
Improvements Other than Buildings	-	95,340	41,560	-	-	
Transfer To Pct	9,413	-	-	-	-	
Contribution To Fund Balance	-	152,383	-	71,126	71,126	
<b>Total Expenditures</b>	<b>\$ 467,610</b>	<b>\$ 377,900</b>	<b>\$ 165,049</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>-7.383%</b>
<b>Net Profit (Loss)</b>	<b>\$ (119,774)</b>	<b>\$ -</b>	<b>\$ 207,184</b>	<b>\$ -</b>	<b>\$ -</b>	



## *PARC Tax Committee Awards*

### 2023-2024

FY 2024	
Utah Live concerts	\$ 4,000
Half Penny Youth Theater	\$ 4,000
Payson Scottish Festival	\$ 2,000
Payson City Band	\$ 2,000
Huish Performing Arts	\$ 30,000
Historic Downtown	\$ -
People Preserving Peeteetneet	\$ 10,000
Payson Civic Chorale	\$ 6,000
Payson Community Theater	\$ 12,000
<b>City Projects</b>	
Latin Festival	\$ 4,400
South Soccer Field	\$ 20,000
Tree Replacement	\$ 10,000
Security Cameras	\$ 52,500
Kiwanis Park	\$ 9,000
Payson Community Center Feasibility	\$ 30,000
Spring Lake Natural Park Master Plan	\$ 12,000
Peeteetneet Outdoor Stage	\$ 29,100
Walker War Monument	\$ 15,000
Payson City Library projects etc	\$ 7,080
Forebay Bike Park Excavator for trails	\$ 19,794





## Requested and Funded-Revolving Loan Fund

Equipment/Projects			
Description	Cost	Department	Funded
Cemetery 2599 2021 Ford F150	62,000	Revolving Loan	
Facilities 46000 2021 Ford F-150	60,000	Revolving Loan	✓
Facilities 7059 2021 Chevrolet 1500	65,000	Revolving Loan	✓
Golf 6473 2004 Ford F150	70,000	Revolving Loan	
L100 Recreation 330 2021 Ford F-150	60,000	Revolving Loan	✓
L101 Recreation 9040 2021 Chev Silverado 1500	60,000	Revolving Loan	✓
L102 Parks 7059 2021 Chevrolet 2500	68,000	Revolving Loan	✓
L103 Parks 5900 2021 Chevrolet 2500	72,000	Revolving Loan	✓
L104 Parks 10-4511 New Person 1500 or 150	60,000	Revolving Loan	✓
L105 Fire Truck	930,000	Revolving Loan	✓
L106 Vehicle Maintenance F150	60,000	Revolving Loan	✓
L107 Water 7523 2015 F350 Service Truck	95,000	Revolving Loan	✓
Power 3427 1997 Ford F350	80,000	Revolving Loan	
Sewer 4776 2007 International Dump Truck	270,000	Revolving Loan	
Sewer 6472 2005 Ford F350	75,000	Revolving Loan	
Streets 4366 2006 International Dump	285,000	Revolving Loan	
Water 5022 2006 Ford F-350	75,000	Revolving Loan	
Water 9470 2021 Ford F150	65,000	Revolving Loan	✓
Water 9708 2021 Ford F150	56,000	Revolving Loan	✓
Ambulance Pre-order	230,000	Revolving Loan	✓

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## *Perpetual Care Fund*



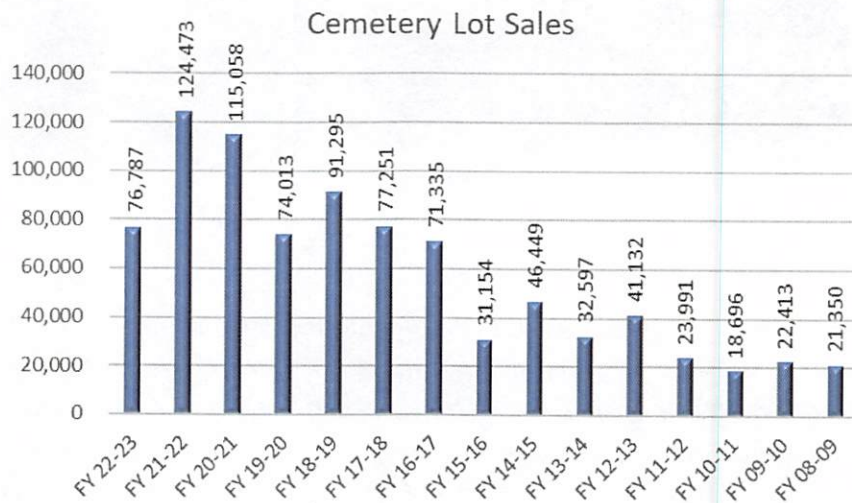
Payson City Cemetery

*A Fiduciary fund is used to account for resources held for the benefit of parties outside the governmental entity 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 2022	Final FY 2023	Projection FY 2023	Requests FY 2024	Final FY 2024	Percent Change
<b>Perpetual Care</b>						
						Fund 74
<b>Revenues</b>						
Sale Of Cemetery Lots	35,823	26,000	23,180	26,000	26,000	
Interest Earnings	2,290	2,300	18,857	12,000	12,000	
Appropriation Of Fund Balance	-	221,700	-	-	420,000	
<b>Total Revenues</b>	<b>\$ 38,113</b>	<b>\$ 250,000</b>	<b>\$ 42,037</b>	<b>\$ 38,000</b>	<b>\$ 458,000</b>	
<b>Expenditures</b>						
Improvements Other Than Bldg	-	250,000	6,790	-	420,000	
Contribution to Fund Balance	-	-	-	38,000	38,000	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 6,790</b>	<b>\$ 38,000</b>	<b>\$ 458,000</b>	<b>83.200%</b>
<b>Net Profit (Loss)</b>	<b>\$ 38,113</b>	<b>\$ -</b>	<b>\$ 35,247</b>	<b>\$ -</b>	<b>\$ -</b>	



## Requested and Funded-Perpetual Care

Equipment/Projects			
Description	Cost	Department	Funded
Roads	\$ 420,000	Perpetual Care	✓

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



*Overhead expenses (indirect service costs), cover the cost of those services provided by the General Fund on behalf of the Enterprise Fund(s). These services include accounting, payroll and human resource services, attorney services, legislative services, building maintenance, building services, etc. These transfers are made from each Enterprise fund, and most departmental funds to the General Fund. Amounts are also transferred to the internal service funds to cover vehicle maintenance and IT services.*

*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 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*

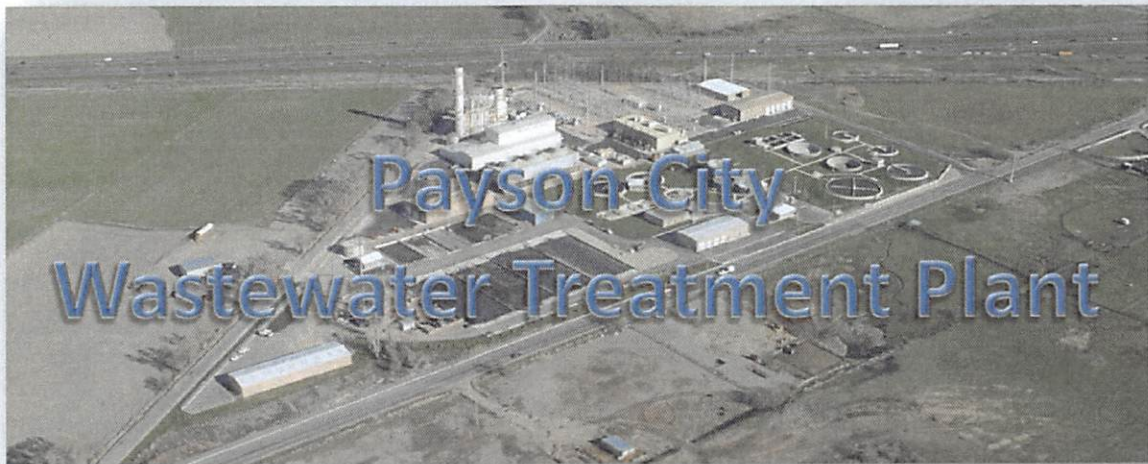
From	Purpose	Amount	To
General fund	Indirect	\$ 253,761	Vehicle Maintenance
		448,915	Information Technology
Electric (Power)	Indirect	\$ 884,816	General Fund
		\$ 60,149	Information Technology
		23,940	Vehicle Maintenance
Solid Waste	Indirect	\$ 697,113	General Fund
		95,759	Vehicle Maintenance
		9,780	Information Technology
Water	Indirect	\$ 652,220	General Fund
		47,880	Vehicle Maintenance
		63,409	Information Technology
Ambulance	Indirect	\$ 91,021	General Fund
		14,364	Vehicle Maintenance
		9,780	Information Technology
Golf Course	Indirect	\$ 66,268	General Fund
		9,576	Vehicle Maintenance
		29,276	Information Technology
Storm Drain	Indirect	\$ 297,320	General Fund
		9,576	Vehicle Maintenance
		4,858	Information Technology
Sewer Fund	Indirect	\$ 735,887	General Fund
		23,940	Vehicle Maintenance
		13,040	Information Technology

### *Operating Transfers between Funds*

From	Purpose	Amount	To
Water Fund	Operating Transfer	\$ 558,434	General Fund
Solid Waste Fund	Operating Transfer	315,639	General Fund
Electric Fund	Operating Transfer	1,427,508	General Fund
Ambulance	Operating Transfer	108,000	General Fund
Storm Drain	Operating Transfer	84,780	General Fund
Sewer Fund	Operating Transfer	531,261	General Fund
General Fund	Operating Transfer	7,000	PCT
General fund	Bond Coverage	260,000	Electric Power Fund
General Fund	Bond Coverage	405,762	Water Fund



## *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, 2024*

<u>Bond</u>	<u>Series</u>	<u>Maturity Date</u>	<u>Original Bonding</u>	<u>6/30/2023 Balance</u>	<u>FY 23-24 Principal</u>	<u>FY 23-24 Interest</u>	<u>6/30/2024 Balance</u>
UTOPIA-Electric-Contract	2017	7/1/2027	\$ 3,119,040	1,039,680	\$ 259,920	\$ -	\$ 779,760
Water Revenue Bonds-Refunding 2013 Forebay and PI	2013	10/15/2029	7,385,000	3,680,000	485,000	94,660	3,195,000
Water Revenue Refunding -Water Tank****	2016	10/15/2032	2,861,000	1,892,000	171,000	50,091	1,721,000
Water Revenue Bonds-PI Lines and Meters	2019	10/15/2036	6,645,000	8,284,000	356,000	68,060	7,928,000
Pool/Sewer Refunding-Combined (2014)	2016	10/15/2026	7,918,000	3,341,000	808,000	48,754	2,533,000
37.6% Sewer-Sales Tax Refunding*	2016	10/15/2026	2,977,168	1,256,216	303,808	18,332	952,408
62.4% -Pool-Sales Tax Refunding**	2016	10/15/2026	4,940,832	2,084,784	504,192	30,423	1,580,592
Sewer Revenue	2019	2/1/2024	2,500,000	1,900,000	1,900,000	27,125	-
DWQ Sewer Revenue bond 2022***	2022	5/3/2055	13,500,000	13,500,000	-	67,500	13,500,000
2022 B Sewer Bonds \$10M	2023	2/1/2037	10,000,000	10,000,000	-	337,593	10,000,000
2023 Bank of Am Sewer Revenue Bonds \$41.5	2023	2/1/2037	41,500,000	41,500,000	-	1,257,169	41,500,000
Wilson School \$2.7M 10 Years 0 Interest	2024		-	-	270,000	-	26,730,000

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## Projected Fund Balance



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

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

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





*Payson City  
Projected Fund Balance  
For Period Ending June 30, 2024*

Fund	Projected Unassigned Beginning	Revenues	Expenditures	Projected Ending	Dollar Change
General Fund	6,672,000	23,199,068	26,341,944	3,529,124	(3,142,876)
Park Impact Fees (42)	2,242,702	748,900	748,900	2,242,702	-
Public Safety Impact Fees (44)	1,342,095	227,800	227,800	1,342,095	-
PARC Tax (79)	442,949	350,000	350,000	442,949	-
Capital Fund (49)	9,587,825	234,000	9,570,000	251,825	(9,336,000)
Water Projections (51)	3,161,911	9,238,992	9,622,888	2,778,015	(383,896)
Water Impact Fees (47)	2,192,539	380,200	1,398,400	1,174,339	(1,018,200)
Landfill Projections (52)	2,535,778	4,750,561	4,754,289	2,532,050	(3,728)
Electric Projections (53)	2,843,689	19,776,720	21,520,670	1,099,739	(1,743,950)
Power Impact Fees (43)	2,192,539	722,300	777,300	2,137,539	(55,000)
Sewer Projections (54)	5,125,386	29,897,714	30,164,788	4,858,312	(267,074)
Sewer Impact Fees (48)	1,919,381	418,100	1,785,217	552,264	(1,367,117)
Ambulance Projections (55)	1,631,567	1,306,800	1,406,732	1,531,635	(99,932)
Golf Course Projections(56)	2,636,837	1,856,926	1,688,911	2,804,852	168,015
Storm Drain Proj. (58)	1,846,760	3,215,800	4,124,016	938,544	(908,216)
Vehicle Maintenance Proj (65)	294,524	478,795	478,795	294,524	-
IT Projections (66)	224,952	639,204	639,204	224,952	-
Perepetual Caqre (74)	625,227	458,000	420,000	663,227	38,000
Revolving Loan Projection (71)	2,477,104	1,171,900	1,406,732	2,242,272	(234,832)

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

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## Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Gautier, Stephen J.)



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