

Payson City



Tentative Budget

For Period Ending June 30, 2025



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Payson City

State of Utah

Fiscal Year Ending 2025

Budget



Payson City Council

Council member
Brian Hulet



Mayor
Bill Wright



Council member
Taresa Hiatt



Council member
Anne Moss



Council member
Ryan Rowley



Council member
Brett Christensen

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
Electric Power	Shawn Black
Finance Director	Cathy Jensen
Fire Chief	Scott Spencer
Human Resource Director	Melanie Marsh
Parks and Golf Director	Tracy Zobell
Recreation Director	Karl Teemant

Payson Organizational Chart

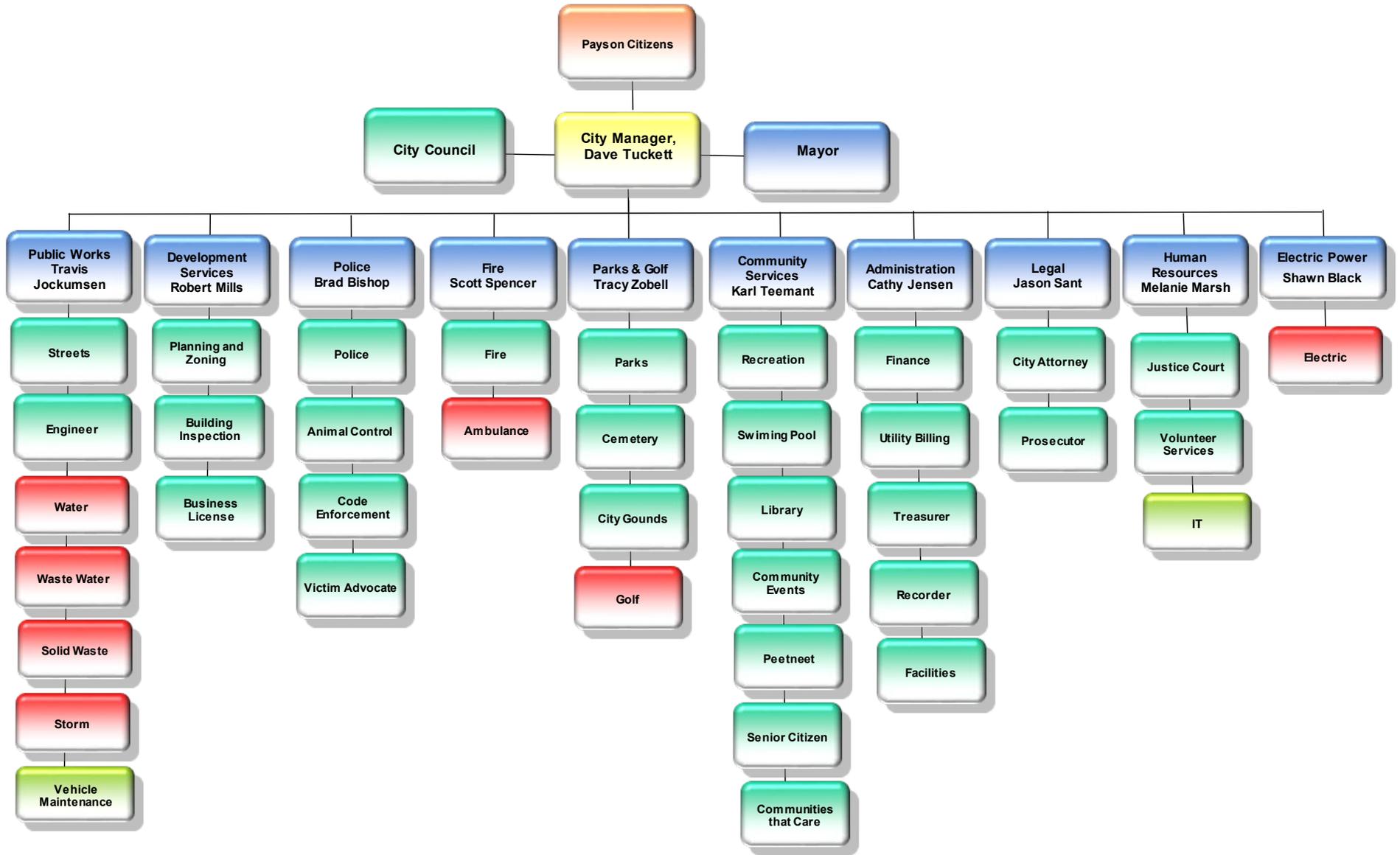




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Budget Message



May 4, 2024

Payson City
439 West Utah Avenue
Payson, Utah 84651

Dear Council Members

Presented for your approval is the Fiscal Year Payson 2025 tentative budget. This budget message provides an overview of the proposed budget.

As we look toward 2024-2025 fiscal year, we do so with cautious optimism. We've been conservative over the years in both budgeting and expenditures. We are again warned of the many unknowns of the economy, including supply chain challenges, high interest rates, challenges in funding large projects. Even though some of our operating indicators such as building permits and impact fees have declined, sales tax has held relatively steady.

Our city, like many others in Utah, is seeing soaring housing costs, increased food prices, and increased costs for us to provide services.

In forecasts for this budget, we use the best information we have on-hand, including economic trends both in expenditures and revenues; economic indicators (building permit sales, impact fees, sales tax.) and external economic warnings.

We have invested in new branding efforts that will attract recreationally geared businesses to Payson. Branding also gives us an opportunity to support our own opportunities for recreation in the city, such as: the golf course, the many recreational programs, Payson Canyon, Forebay, the RV park and much more.

Although growth in the city has slowed this year, many approved developments and construction projects have been approved and we anticipate growth in the coming years.

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 2024 fiscal year, weighed against revenue comparisons of previous years.

Department heads have tried to cautiously anticipate the needs of their departments without being extravagant.



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 downtown revitalization project and the sewer plant upgrade.

Payson has many areas of aging infrastructure. This encompasses areas such as streets, water lines, sewer lines and the electric system.

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

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

After seeking more in-depth engineering, the cost of the sewer plant had risen to \$75million. Cost of materials and supply chain issues may mean more changes to this forecast.

The city has sought out grants through the State of Utah and has been given a \$14.5 million state loan, with \$1 million-dollar loan forgiveness.

The next project on the City's agenda is the new electric plant and expansion of the electric generators, along with power transmission lines.

Tax Levies and Fees

Utility Fees. Payson has commissioned a study of power fees as a means to help cover the rising cost of electric services, and in anticipation of an expanded electric plant and transmission lines to cover service needs.

Payson is anticipating that with the continued growth of the city, and increased demand on the current power system, we will not be able to meet the electricity needs of the community. In addition to this, Payson is facing exorbitant increases in the purchase costs of power for re-distribution. This leaves little room for the city to fund projects to relieve the increasing demand on the aging system.

Payson is partnering with UAMPS (Utah Associated Municipal Power Systems) to find creative options to fund the proposed electric plant.

Property Tax. The Council is exploring the option of a property tax increase through the established truth-in-taxation process. One option being proposed is to keep the certified tax rate at the same level as it has been for the last few years.

Impact Fees. An impact fee study has recently been conducted for power. New impact fee rates will be enacted. If growth picks up, this will be an opportunity for new construction to contribute to the costs of the new power system. A list of impact fee rates is available online at www.Paysonutah.org.

We feel it important to keep pace with Payson's varied growth opportunities and will continue to monitor impact fees for ways to help finance growth-related projects throughout the city.



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.

On an annual basis, pay range studies are conducted by human resources studying comparable pay rates of other governmental entities. Pay rates will be commensurate with professional rates paid to other similar government positions surveyed.

The goal of the city is to align employee salaries with the current employment market rate by moving qualifying employees towards the mid-point in the range scale. Mid-point generally denotes an individual that is fully capable and competent in their given job. A 4.5% wage increase has been included in the budget.

The City received an annual health insurance quote; 4.7% increase in dental and 6.2% increase in health insurance. We believe that having a healthy benefit package will aid in retaining and attracting employees.

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

The city participates in the State-mandated pension program for full-time employees. In order to fund the pension program, the State assesses annual pension contribution percentages.

These rates are based on two factors: general job classification ("regular" employee,) and the date of hire. Hire dates prior to July 1, 2011, place the employee in a "Tier 1" classification. Hire dates after July 1, 2011, place the employee in a "Tier 2" classification. The Tier 2 classification has a lower financial impact on the City due to the Utah State Retirement contribution restructuring and a heavier reliance on employee participation in a 401(k) contribution instead of a defined benefit plan.

In addition to the pension expense recognized, the Governmental Accounting Standards Board, which the State has adopted as their standard-setting agency for accounting; has issued a 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 2024 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, vacation, sick and many other wonderful benefits.

New Positions. We are proposing a new individual in the Administration department to assist the City Manager, a full-time garbage collection person and a part-time information technology person.

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 in order to protect the City in case of emergencies, unexpected expenditure needs, and current appropriations to balance the annual budget.

Fund balance for the General Fund, governed under the section of the code relating to municipal entities is limited to 35% of the general fund revenues.

This year, in order to balance the budget, the City will again make an appropriation of approximately \$2.3 million from fund balance reserves from the General Fund.

Core Services

We have prepared this budget with the 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 administrative structure of the city begins at the superintendent-level; continues to the departmental directors; to the City Manager and finally through to the Mayor and Council.

Bonding

As mentioned above, regulatory requirements make necessary a new sewer treatment plant. In order to build the plant, the City issued bonds last fiscal year, and we may, due to increased construction costs, face more bonding before the project is complete.

This year the city was able to redeem the 2016 sewer revenue refunding bond for sewer plant upgrades.

The electrical plant is facing aging infrastructure and intends to work through UAMPs to finance a new plant, including new generators, to meet increasing electric needs.

The city is a participant in SUVPS (Southern Utah valley power systems), and we are obligated to take part in their bonding, to provide a proportionate share (approximately 17%) of their electrical bonding project that will enhance redundancy and electric generation for the southern part of Utah County.



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

We 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 always 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 need to also express our appreciation for the "boots on the ground" employees, who on a daily basis, give the city their all to keep all operations in order.

Again, we express appreciation for 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*

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Combined Funds

In analyzing the revenues/Expenditures of the City, it is often helpful to see a consolidated budget. The following 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, 2025

	Approved Budget <u>6/30/2024</u>	Approved Budget <u>6/30/2025</u>	Increase (Decrease)
<u>REVENUES</u>			
General Fund	\$ 23,375,439	\$ 22,925,577	\$ (449,862)
Utility Fund (24)	3,500,000	3,500,000	-
Redevelopment-Town (21)	18,000	18,000	-
Redevelopment Park (25)	912,500	913,000	500
CDBG (26)	-	350,000	350,000
B&C (28)	2,631,963	1,622,800	(1,009,163)
Park Impact (42)	748,900	520,000	(228,900)
Power Impact (43)	722,300	2,627,000	1,904,700
Public Safety Impact (44)	227,800	107,000	(120,800)
Water Impact (47)	1,398,400	1,847,000	448,600
Sewer Impact (48)	1,785,217	792,523	(992,694)
Capital (49)	12,470,000	2,800,300	(9,669,700)
Water (51)	10,692,979	8,722,773	(1,970,206)
Solid Waste (52)	5,146,789	4,214,100	(932,689)
Electric Power (53)	24,420,670	20,143,177	(4,277,493)
Sewer (54)	30,164,788	46,491,807	16,327,019
Ambulance (55)	1,406,732	1,529,134	122,402
Golf Course (56)	1,856,926	2,050,000	193,074
Storm Drain (58)	4,124,016	4,110,709	(13,307)
Vehicle Maintenance (65)	478,795	579,566	100,771
IT (66)	639,203	675,762	36,559
Revolving Loan (71)	2,383,027	2,365,000	(18,027)
Perpetual Care (74)	458,000	187,000	(271,000)
PARC (79)	350,000	414,600	64,600
Scottish Festival (82)	21,500	15,400	(6,100)
Peteetneet (86)	361,666	109,263	(252,403)
Salmon Supper (88)	93,000	93,000	-
Payson Community Theater (89)	79,000	77,322	(1,678)
Total	<u>\$ 130,467,610</u>	<u>\$ 129,801,813</u>	<u>\$ (665,797)</u>



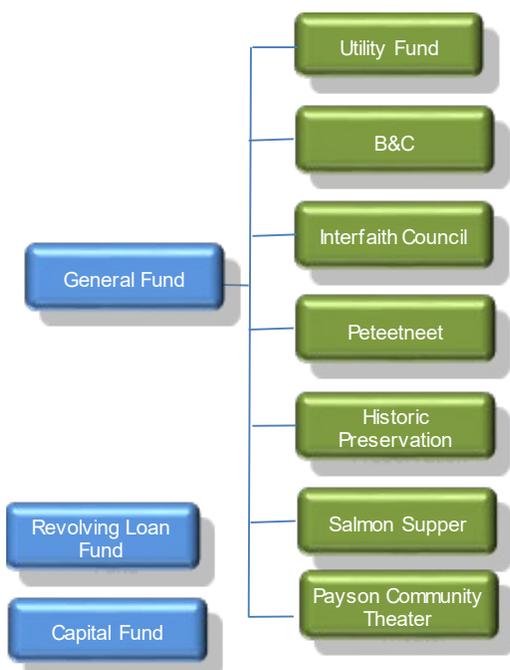
Payson City
Combined Funds (Continued)
FYE June 30, 2025

	<u>Approved Budget 6/30/2024</u>	<u>Approved Budget 6/30/2025</u>	<u>Increase (Decrease)</u>
<u>EXPENDITURES:</u>			
General Fund	\$ 23,375,439	\$ 22,925,577	\$ (449,862)
Utility Fund (24)	3,500,000	3,500,000	-
Redevelopment-Town (21)	18,000	18,000	-
Redevelopment Park (25)	912,500	913,000	500
CDBG (26)	-	350,000	350,000
B&C (28)	2,631,963	1,622,800	(1,009,163)
Park Impact (42)	748,900	520,000	(228,900)
Power Impact (43)	722,300	2,627,000	1,904,700
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Capital (49)	12,470,000	2,800,300	(9,669,700)
Water (51)	10,692,979	8,722,773	(1,970,206)
Solid Waste (52)	5,146,789	4,214,100	(932,689)
Electric Power (53)	24,420,670	20,143,177	(4,277,493)
Sewer (54)	30,164,788	46,491,807	16,327,019
Ambulance (55)	1,406,732	1,529,134	122,402
Golf Course (56)	1,856,926	2,050,000	193,074
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PARC (79)	350,000	414,600	64,600
Scottish Festival (82)	21,500	15,400	(6,100)
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Total	<u>\$ 130,467,610</u>	<u>\$ 129,801,813</u>	<u>\$ (665,797)</u>

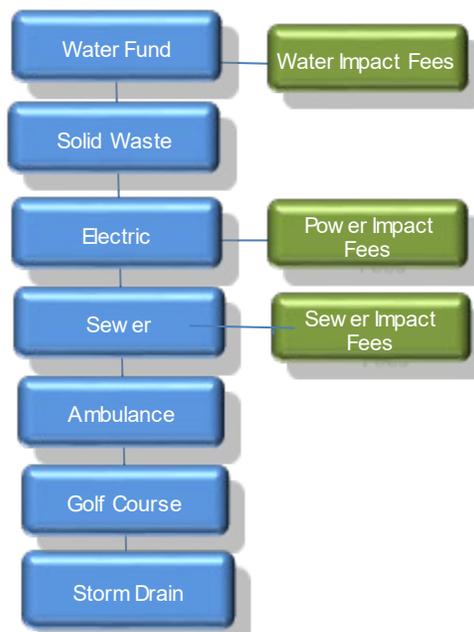


Payson City Funds

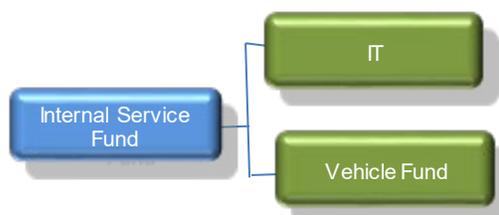
Governmental Funds



Enterprise Funds



Internal Service Funds



Fiduciary Fund



Special Revenue



General Fund



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

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



General Expenditure Summary

Payson City

General fund

Budgets ending June 2024 and June 2025

	Approved Budget <u>6/30/2024</u>	Approved Budget <u>6/30/2025</u>	Increase (Decrease)
<u>Revenues</u>			
Property Tax	\$ 2,448,000	\$ 2,471,300	\$ 23,300
Motor Vehicle	125,000	137,400	12,400
Sales Tax	5,700,000	5,921,607	221,607
Franchise Tax	720,000	416,000	(304,000)
Telephone Tax	70,000	72,300	2,300
Other Taxes	865,000	924,000	59,000
Licenses and Permits	576,200	455,500	(120,700)
Intergovmmtl Revenue (Grants)	880,825	473,000	(407,825)
Charges Events/Services	1,879,710	1,835,520	(44,190)
Fines and Forfeitures	253,600	223,300	(30,300)
Other Revenue	40,000	5,000	(35,000)
Misc. Revenue	3,648,606	5,181,033	1,532,427
Transfers	3,025,622	2,474,773	(550,849)
Use of Fund Reserves	3,142,876	2,335,092	(807,784)
B&C Road Funds	2,631,963	1,622,800	(1,009,163)
CDBG	-	350,000	350,000
Scottish Festival	21,500	15,400	(6,100)
Peteetneet	361,666	109,263	(252,403)
Salmon Supper	93,000	93,000	-
Payson Community Theater	79,000	77,321	(1,679)
Total	<u>\$ 26,562,568</u>	<u>\$ 25,193,609</u>	<u>\$ (1,368,959)</u>



Payson City
General fund (Continued)
Budgets ending June 2024 and June 2025

	Approved Budget <u>6/30/2024</u>	Approved Budget <u>6/30/2025</u>	Increase (Decrease)
<u>Expenditures</u>			
Mayor and Council	\$ 985,079	\$ 876,852	\$ (108,227)
Facilities/Building Maintenance	1,320,619	667,563	(653,056)
Administration	2,629,881	2,888,004	258,123
Planning-Development Services	1,368,585	1,405,818	37,233
Legal	553,075	578,036	24,961
Justice Court	334,458	346,171	11,713
Communities that Care	62,303	53,710	(8,593)
Police	5,109,435	5,391,244	281,809
Victim's Advocate	119,160	122,775	3,615
Fire	986,353	1,112,562	126,209
Animal Control	211,700	234,213	22,513
Streets	1,406,343	1,530,201	123,858
Engineering	829,495	838,333	8,838
Parks	834,137	786,245	(47,892)
Swimming Pool	1,193,983	1,098,422	(95,561)
City Grounds-mowing	293,653	295,842	2,189
Recreation	970,783	999,357	28,574
Youth Sports	590,657	613,058	22,401
Adult Sports	70,912	74,447	3,535
Snack Shack	143,798	131,904	(11,894)
Library	747,573	809,510	61,937
Cemetery	414,970	434,690	19,720
Events	306,963	300,875	(6,088)
COVID Related	960,566	85,000	(875,566)
Senior Citizens	258,196	255,293	(2,903)
Transfers to Other Funds	672,762	995,700	322,938
B&C Road Funds	2,631,963	1,622,800	(1,009,163)
CDBG	-	350,000	350,000
Scottish Festival	21,500	15,400	(6,100)
Peteetneet	361,666	109,263	(252,403)
Salmon Supper	93,000	93,000	-
Payson Community Theater	79,000	77,321	(1,679)
Total	<u>\$ 26,562,568</u>	<u>\$ 25,193,609</u>	<u>\$ (1,368,959)</u>



General Fund Revenue Sources

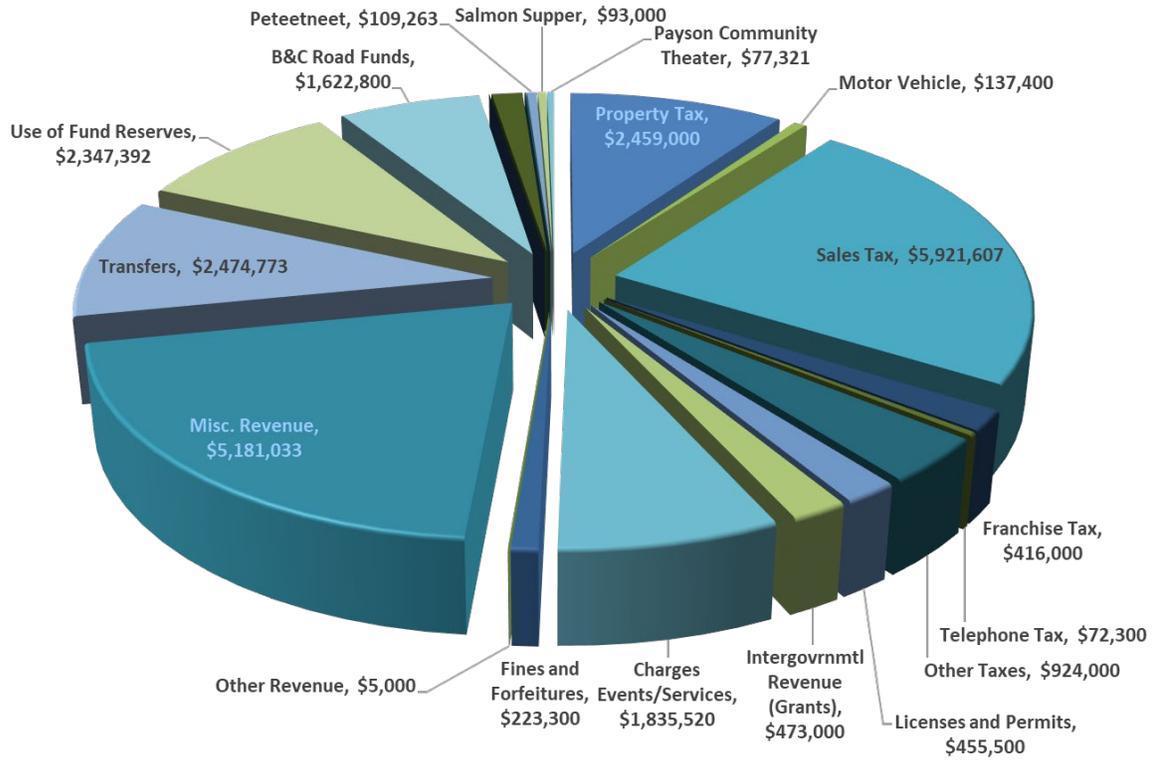
Payson receives revenue from various sources including user fees, taxes, grants, and donations. The major sources of revenue in the General Fund include transfers of revenue from the Enterprise Funds, sales tax, property tax and charges for services. The General Fund also receives B&C revenues that are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

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

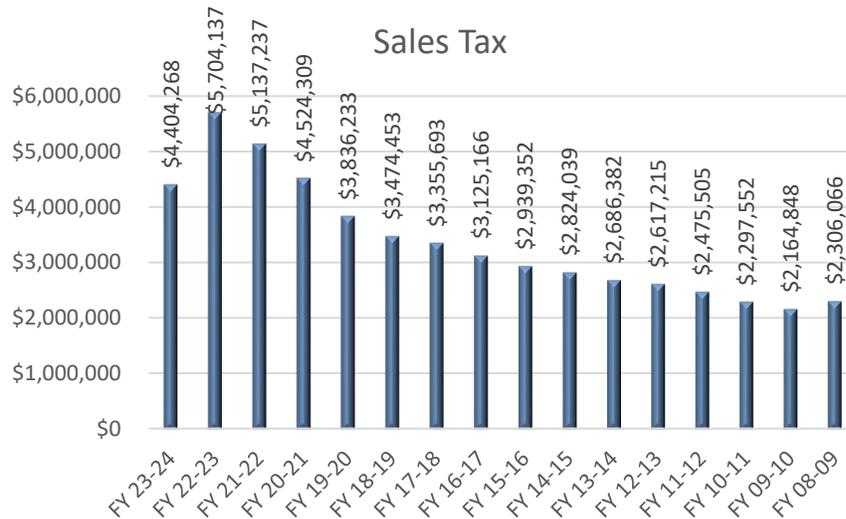
Payson City
General Fund Budgeted Revenues
For Period Ending June 30, 2025

	Budget 2025 <u>General Fund</u>	Budget 2025 <u>B&C</u>	Budget 2025 <u>Scottish Fest</u>	Budget 2025 <u>Peteetneet</u>	Budget 2025 <u>Salmon Supper</u>	Budget 2025 <u>PCT</u>	Budget 2025 <u>CDBG</u>	Budget General <u>Fund</u>
Revenues								
Property Tax	\$ 2,471,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,471,300
Sales Tax	5,921,607	-	-	-	-	-	-	5,921,607
Motor Vehicle Tax	137,400	-	-	-	-	-	-	137,400
Telephone Tax	72,300	-	-	-	-	-	-	72,300
Franchise Tax	416,000	-	-	-	-	-	-	416,000
Room Tax	24,000	-	-	-	-	-	-	24,000
Other Fees	900,000	-	-	-	-	-	-	900,000
Licenses, Permits and Fees	455,500	-	-	-	-	-	-	455,500
Intergovernmental Revenue	473,000	-	-	-	-	-	-	473,000
Charges for Services	1,835,520	-	-	-	-	-	-	1,835,520
B&C Road Funds	-	1,622,800	-	-	-	-	-	1,622,800
Fines and Forfeitures	223,300	-	-	-	-	-	-	223,300
Other Revenues	5,185,877	-	-	-	-	-	-	5,185,877
Transfers In	2,474,773	-	-	-	-	-	-	2,474,773
Use of Fund Reserves	2,335,000	-	-	-	-	-	-	2,335,000
Peteetneet	-	-	-	109,263	-	-	-	109,263
Scottish Festival	-	-	15,400	-	-	-	-	15,400
Salmon Supper	-	-	-	-	93,000	-	-	93,000
Payson Community Theater	-	-	-	-	-	77,322	-	77,322
Historic	-	-	-	-	-	-	-	-
CDBG	-	-	-	-	-	-	350,000	350,000
Total revenues	22,925,577	1,622,800	15,400	109,263	93,000	77,322	350,000	25,193,362

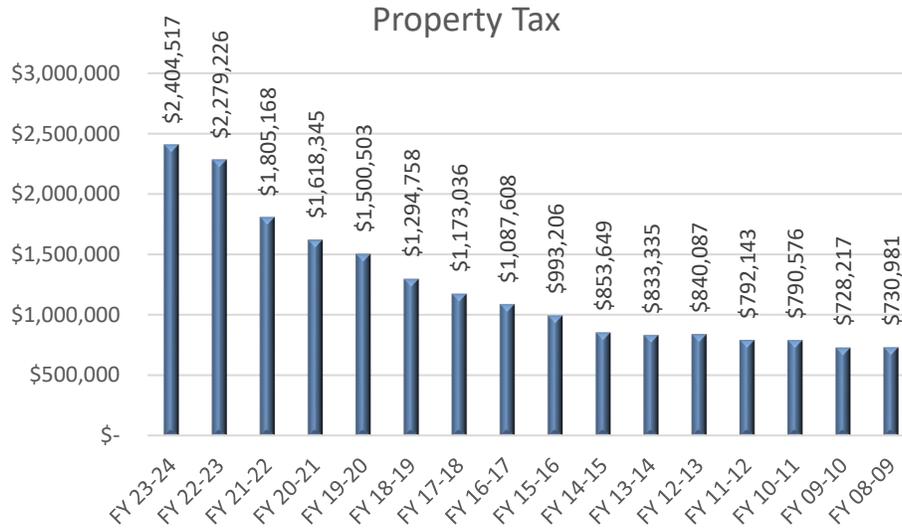
A graphical representation of the General Fund budgeted revenues for 2025 is as follows:



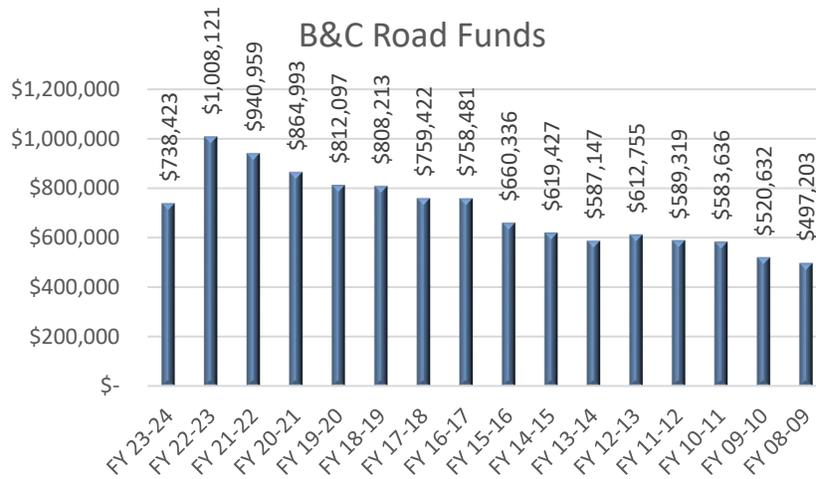
Some key indicators of Payson City revenues include sale tax and property tax. Below is a historical look of the receipt of these revenues:



2023-2024 revenue through March 2024



2023-2024 revenue through March 2024



2023-2024 revenue through March 2024

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Detail General Fund Revenues

Revenues	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Taxes						
General Property Taxes/Current	1,805,168	2,279,226	2,380,000	2,404,517	2,402,300	2,402,300
Motor Vehicle	113,531	132,434	125,000	-	137,400	137,400
Redemptions	-	-	68,000	133,409	-	-
Redemptions/Penalty & Interest	53,955	99,567	-	116,423	69,000	69,000
Sales and Use Tax	5,137,237	5,704,137	5,700,000	5,872,358	5,921,607	5,921,607
Cable Tv Franchise	82,454	78,087	82,000	-	70,000	70,000
Franchise/Energy Gas Tax	372,371	693,654	638,000	70,785	346,000	346,000
Energy Utility Tax From Payson Billi	803,500	897,333	842,000	547,785	900,000	900,000
Room Tax	22,015	23,965	23,000	1,020,204	24,000	24,000
Telephone Tax	69,166	72,389	70,000	19,769	72,300	72,300
Total	\$8,459,397	\$9,980,792	\$9,928,000	\$10,257,544	\$9,942,607	\$9,942,607
Licenses and Permits						
Business Licenses And Permits	51,675	49,660	52,000	56,335	53,000	53,000
Beer Licenses	700	2,120	1,800	2,880	1,800	1,800
Nonbusiness Licenses & Permits	-	50	100	133	100	100
Bldg Permits & Plan Check	644,208	473,772	521,700	422,995	400,000	400,000
Animal Licenses And Fees	730	763	600	653	600	600
Total	\$697,313	\$526,365	\$576,200	\$482,996	\$455,500	\$455,500
Intergovernmental Revenue						
Justice Assistance (Jag) Grant	-	3,500	6,000	5,333	6,000	6,000
Mountainlands/Sr. Citizen Eldred	7,883	13,010	6,000	12,723	6,000	6,000
Fire Grant	-	-	-	5,000	5,000	5,000
State Grants	18,180	37,120	577,925	427	175,000	175,000
State Highway Safety Grant	2,785	3,314	1,400	19,676	-	-
Nebo School Dist Officer Grant	102,915	117,574	95,000	168,763	95,000	95,000
Victims Advocate - State	53,941	56,836	54,000	42,788	54,000	54,000
State Grant (Cert)	-	-	-	51,500	-	-
Tree Utah Grant	-	780	-	-	-	-
State Liquor Fund Allotment	27,431	30,801	27,500	41,084	30,000	30,000
Local Government Grants	17,083	2,500	3,700	6,640	-	-
Recreation Grant	196,624	-	-	-	-	-
County Fire Allotment	129,954	109,139	100,600	132,784	100,000	100,000
Library Grant	6,270	20,714	8,700	2,325	2,000	2,000
Total	\$563,066	\$395,288	\$880,825	\$489,043	\$473,000	\$473,000



Detail General Fund Revenues (Continued)

Revenues	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Charges for Services						
Development Fees	87,749	36,725	42,000	29,027	28,000	28,000
Printing & Duplication Service	16	31	20	56	20	20
P&Z Copies & Services	20	-	-	-	-	-
Convenience Fee	699	1,010	600	1,286	600	600
Collection Fees Revenue	8,468	5,181	4,300	14,723	4,300	4,300
Administrative Late Fee	24,323	26,086	22,500	29,916	22,500	22,500
Traffic School	2,563	2,403	2,600	2,350	2,600	2,600
Special Police Services	6,233	9,796	6,090	36,664	22,200	22,200
Police Reimbursable Overtime	146,767	147,080	178,000	86,653	147,100	147,100
Plan Check Fee	1,302	1,731	-	1,611	100	100
Fire Inspection Fees	15,134	21,205	-	7,917	5,000	5,000
Public Works Inspections	142,192	29,384	146,800	202,247	100,000	150,900
Community That Cares Revenue	14,870	8,702	-	64,117	15,000	15,000
Ctc Donations	-	5,975	-	909	-	-
Parks And Public Property	10,348	9,545	-	9,673	4,000	4,000
Recreation (Youth & Adult)Fees	546,125	638,511	669,000	696,197	689,000	689,000
Snack Shack Revenue	6	255	-	-	-	-
Prepared Food Concessions-Snac	86,770	104,441	100,000	52,884	100,000	100,000
Grocery Food Concessions-Snack	30,841	35,975	44,000	17,174	22,000	22,000
Banquet Hall Use Fees	2,438	1,922	-	1,600	1,200	1,200
Other Rent/Use Charges	19,702	24,003	73,800	67,618	70,000	70,000
Events Revenue	31,139	-	-	-	-	-
Burial Fees	56,016	49,440	40,900	45,840	50,000	42,000
Cemetery Lots	124,473	64,494	66,900	102,419	70,000	70,000
Pool Admission Fees	213,531	215,541	240,000	167,912	200,000	200,000
Swimming Lessons	111,724	108,211	107,000	8,060	100,000	100,000
Swim Team Revenue	27,825	37,340	26,000	133	37,000	37,000
Pool Rental	33,065	35,788	34,000	27,520	34,000	34,000
Onion Days Revenue	29,580	68,240	75,200	67,802	68,000	68,000
Onion Days Sponsor Revenue	35,750	23,375	-	-	-	-
Total	\$1,809,669	\$1,712,390	\$1,879,710	\$1,742,308	\$1,792,620	\$1,835,520
Fines/Fees						
Fines/Court	223,927	199,933	224,000	248,898	200,000	200,000
Library Fees And Fines	19,404	23,219	21,800	23,449	23,000	23,000
Special Assessments	15,110	6,388	7,800	200	300	300
Total	\$258,441	\$229,540	\$253,600	\$272,547	\$223,300	\$223,300
Other Revenues						
Rents and Royalties	-	500	-	-	-	-
Sale Of Surplus Property	81,148	45,410	40,000	311	5,000	5,000
Total	\$81,148	\$45,910	\$40,000	\$311	\$5,000	\$5,000



Detail General Fund Revenues (Continued)

Revenues	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Misc. Revenue						
Interest Earnings	147,110	1,399,563	500,000	2,187,997	1,400,000	1,400,000
Moreton Investment Earnings	59,498	138,833	41,000	191,692	170,000	170,000
Sr. Citizens Revenue/Ensure	-	-	100	-	-	-
Sr. Citizens Lunch Revenue	1,146	(27)	1,000	(666)	-	-
Sr. Citizen Annual Membership	144	-	150	-	150	150
Sr. Cit Donations - Eldridge	6,000	-	6,000	-	6,000	6,000
Indirect Services	2,481,701	2,924,368	2,913,856	2,913,856	3,453,927	3,453,927
Donations	5,780	-	-	(4,667)	-	-
Donations (Police)	550	650	-	1,267	-	-
Library Donations	300	-	-	-	-	-
Wellness Program Revenue	837	814	-	-	-	-
Recreation Donations	22,560	-	-	-	-	-
Miss Payson Scholarship Donate	(6,940)	-	-	-	-	-
Miss Payson Operating Donation	13,102	5,345	-	-	-	-
Golf Tournament Donation	26,750	17,200	35,500	35,500	35,000	35,000
Dowdle Puzzles	-	19,866	-	28,684	22,000	22,000
Miscellaneous	229,146	87,301	130,000	97,340	87,300	87,300
Misc - Promotional Revenue	(300)	-	-	-	-	-
Western Cow boy Night	750	-	-	200	-	-
Western Heritage Non Taxable	1,700	3,000	900	445	500	500
Viva El Mariachi	6,880	7,910	6,000	6,095	6,000	6,000
Farmer's Marker	497	-	-	-	-	-
Rock Festival	1,100	1,400	-	-	-	-
Easter Egg Hunt	304	111	-	71	-	-
Adventure Days Donation	-	565	-	-	-	-
Econ Dev Committee Donation	4,500	14,000	14,000	-	-	-
Youth Court	270	350	100	-	-	-
Police Collections for Event	-	25	-	-	-	-
Fire collection for event	1,380	-	-	-	-	-
Total	\$3,004,765	\$4,621,274	\$3,648,606	\$5,457,814	\$5,180,877	\$5,180,877
Transfers						
Transfer From Solid Waste Fund	233,825	295,139	315,639	315,639	283,320	312,363
Transfer From Elec Fund	1,196,640	1,276,704	1,427,508	1,427,508	1,425,144	857,203
Transfer From Water Fund	395,235	447,639	558,434	558,434	589,140	511,137
Transfer From Sewer Fund	376,020	397,170	531,261	531,261	589,140	593,100
Transfer From Ambulance Fund	83,048	90,900	108,000	108,000	107,100	107,100
Transfer From Storm Drain	74,700	75,780	84,780	84,780	93,870	93,870
Beg Gen Fund Approp Fund Bal	-	-	3,142,876	-	3,003,805	2,335,000
Total	\$2,359,508	\$2,583,332	\$6,168,498	\$3,025,622	\$6,091,519	\$4,809,773
Total General Fund	\$17,233,307	\$20,094,891	\$23,375,439	\$21,728,185	\$24,164,423	\$22,925,577



Detail General Fund Revenues (Continued)

Revenues	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Other General Revenue Funds						
B&C Road Funds	1,391,093	1,576,319	2,631,963	1,525,416	1,621,600	1,622,800
Historic	10,014	108	-	8,476	-	-
CDBG	500,000	-	-	-	350,000	350,000
Scottish Festival	-	650	21,500	13,167	15,000	15,400
Peteetneet	300,859	28,091	361,666	24,460	931,863	109,263
Salmon Supper	125,836	93,402	93,000	7,650	93,000	93,000
Payson Community Theater	57,912	47,668	79,000	44,651	77,321	77,321
Total	\$2,385,714	\$1,746,238	\$3,187,129	\$1,623,820	\$3,088,784	\$2,267,784

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General Fund Expenditures

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

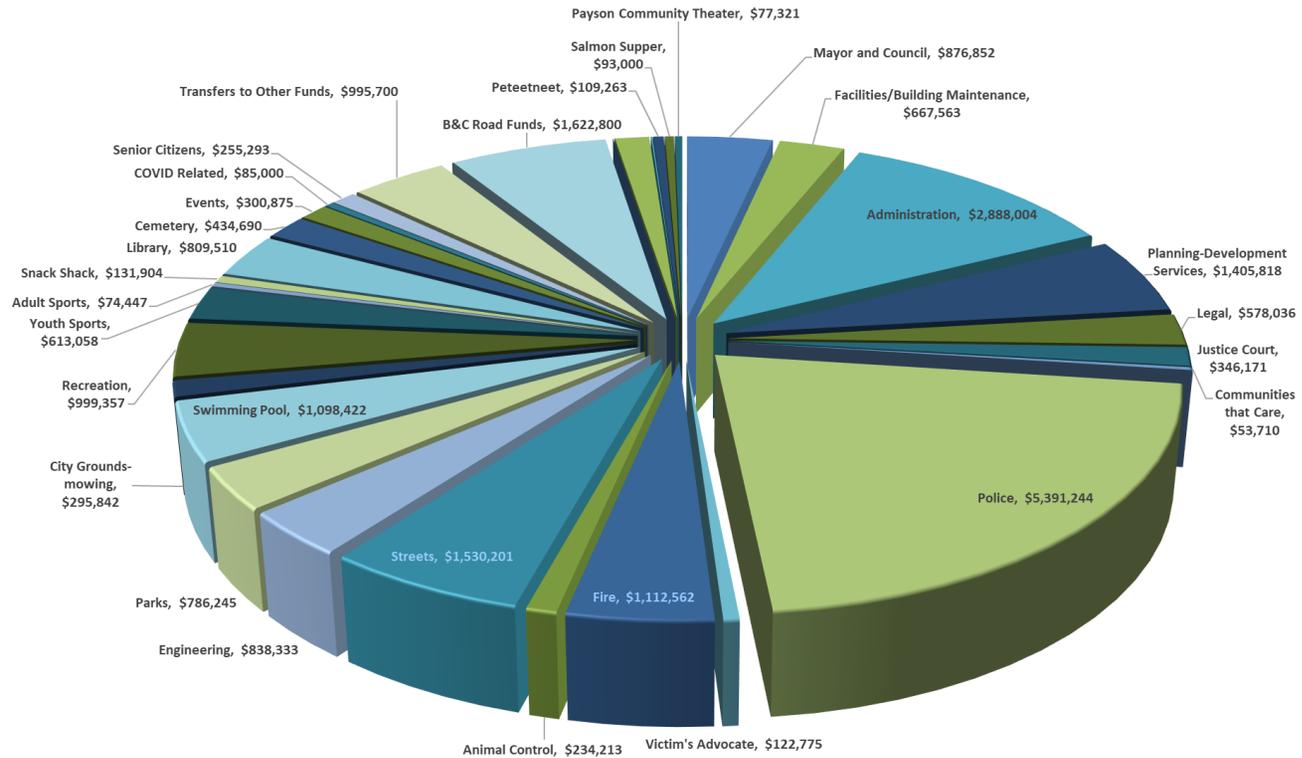
A summary of the General Fund expenditures is as follows:

Payson City
General Fund Budgeted Expenditures
For Period Ending June 30, 2025

	Budget 2025 General Fund	Budget 2025 B&C	Budget 2025 Scottish Fest	Budget 2025 Petetneet	Budget 2025 Salmon Supper	Budget 2025 PCT	Budget 2025 CDBG	Budget 2025 General Fund
Expenditures								
Mayor and Council	876,859	-	-	-	-	-	-	876,859
Facilities	667,574	-	-	-	-	-	-	667,574
Administration	2,888,027	-	-	-	-	-	-	2,888,027
Planning and Zoning (Develop Svcs)	1,405,842	-	-	-	-	-	-	1,405,842
Legal	578,052	-	-	-	-	-	-	578,052
Justice Court	346,181	-	-	-	-	-	-	346,181
Communities that Care	53,712	-	-	-	-	-	-	53,712
Police	5,391,368	-	-	-	-	-	-	5,391,368
Victims Advocate	122,780	-	-	-	-	-	-	122,780
Fire	1,112,579	-	-	-	-	-	-	1,112,579
Animal Control	234,217	-	-	-	-	-	-	234,217
Streets	1,530,214	-	-	-	-	-	-	1,530,214
Engineering	838,354	-	-	-	-	-	-	838,354
Parks	786,262	-	-	-	-	-	-	786,262
Swimming Pool	1,098,440	-	-	-	-	-	-	1,098,440
City Grounds-Mowing	295,218	-	-	-	-	-	-	295,218
Recreation	999,405	-	-	-	-	-	-	999,405
Youth Sports	613,072	-	-	-	-	-	-	613,072
Adult Sports	74,450	-	-	-	-	-	-	74,450
Snack Shack	131,907	-	-	-	-	-	-	131,907
Library	809,532	-	-	-	-	-	-	809,532
Cemetery	434,650	-	-	-	-	-	-	434,650
Events	300,880	-	-	-	-	-	-	300,880
COVID related	85,000	-	-	-	-	-	-	85,000
Senior Citizens	255,302	-	-	-	-	-	-	255,302
Transfers	995,700	-	-	-	-	-	-	995,700
B&C	-	1,622,800	-	-	-	-	-	1,622,800
Petetneet	-	-	-	109,263	-	-	-	109,263
Scottish Festival	-	-	15,400	-	-	-	-	15,400
Salmon Supper	-	-	-	-	93,000	-	-	93,000
Payson Community Theater	-	-	-	-	-	77,322	-	77,322
Historic	-	-	-	-	-	-	-	-
CDBG	-	-	-	-	-	-	350,000	350,000
Contribution to Fund Reserves	-	-	-	-	-	-	-	-
Total expenditures	\$ 22,925,577	\$ 1,622,800	\$ 15,400	\$ 109,263	\$ 93,000	\$ 77,322	\$ 350,000	\$ 25,193,362



General Fund Budgeted Expenditures FY 2024-2025



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Detail General Fund Departmental Budgets

Mayor and Council

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Mayor and Council							Dept 4100
Payroll Expenses	112,326	125,509	145,571	185,253	151,906	187,730	187,730
Educational/Training Services	1,576	2,080	3,141	3,800	6,733	4,400	4,400
Other Professional Services	25,100	2,000	428	-	-	-	-
Economic Development Budget		-	-	197,300	74,979	195,250	195,300
Indirect Services	8,208	10,118	10,665	11,378	11,378	12,029	12,029
Repair & Maintenance Service	-	1,040	-	10,500	-	-	-
Communications/Telephone-Paner	3,695	13,759	18,638	21,200	17,034	-	20,000
Mayor'S Economic Development	226,740	231,218	522,661	355,800	255,267	237,400	237,400
Economic Development Committee	-	756	1,141	31,048	165	31,100	31,100
Travel	4,027	4,826	5,366	6,500	2,824	4,500	4,500
Economic Development Incentive	-	30,006	86,398	93,400	109,864	158,000	130,000
General Supplies	550	416	2,562	2,000	1,123	1,500	1,500
Subscriptions And Memberships	18,876	19,457	33,050	36,900	61,703	36,885	42,900
Contingency/Sundry/Allow ance	6,936	300	693	30,000	1,626	10,000	10,000
Total Expenditures	\$ 408,073	441,485	\$ 830,314	985,079	694,602	878,794	876,859

Facilities/Building Maintenance

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Facilities/Building Maintenance							Dept 4110
Payroll Expenses	248,157	284,130	299,980	342,319	318,578	355,374	355,374
Educational/Training Services	-	30	-	600	433	600	600
Other Professional Services	62,132	25,782	35,084	49,500	24,687	49,500	49,500
Repair & Maintenance Service	43,685	40,042	46,027	50,000	28,715	50,000	50,000
Communications/Telephone-Paner	32,063	26,389	32,728	30,200	24,414	30,200	30,200
Printing & Binding	-	214	-	-	-	-	-
City Utilities		222	3,461	12,000	8,200	10,000	10,000
General Supplies	85,506	35,899	45,817	55,000	46,551	55,000	55,000
Anti-Graffiti Supplies	632	958	39	2,500	8,274	2,500	2,500
Natural Gas/Mountain Fuel	19,453	24,985	44,707	33,000	38,179	45,000	35,000
Gasoline	3,136	4,866	3,216	3,000	2,937	3,000	4,000
Subscriptions And Memberships	-	960	-	400	-	400	400
City Office Upgrade	-	-	-	25,000	-	-	-
City Center Roof Repair	79,347	92,119	130,557	35,000	-	11,000	11,000
Improvements Other Than Bldg	-	31,487	233,122	638,000	25,740	35,000	35,000
Machinery, Vehicles & Equip	-	-	1,091	1,000	-	7,000	12,000
Lease Purchase	15,392	20,892	28,661	41,600	30,033	15,900	15,900
Debt Service Interest	1,608	2,042	546	1,500	1,997	1,100	1,100
Total Expenditures	\$ 594,956	\$ 591,017	\$ 905,036	\$ 1,320,619	\$ 558,738	\$ 671,574	\$ 667,574



Administration

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Administration							Dept 4111
Payroll Expenses	915,767	1,086,537	1,202,848	1,313,921	1,177,768	1,184,876	1,619,714
City Employee Wellness Program	-	350	287	-	-	-	-
Educational/Training Services	1,252	5,289	3,015	11,400	2,936	11,600	11,000
Other Professional Services	43,322	32,691	35,461	155,500	88,042	108,850	108,900
Bank Charges	117,341	113,762	130,387	132,900	152,118	-	176,200
Indirect Services	111,495	137,452	144,870	154,560	154,560	163,399	163,399
Ins Other Than Emp Benefits	418,789	309,362	380,086	556,000	626,153	560,695	560,700
Communications/Telephone-Paner	12,982	10,469	9,018	8,500	13,629	-	13,700
Advertising/Legal And Nonlegal	1,639	1,689	1,214	2,000	1,669	2,000	2,000
Printing & Binding	44,688	50,821	54,679	74,300	64,100	75,100	75,100
Travel	5,589	1,827	1,587	4,300	6,755	4,950	4,000
City Utilities	4,909	48,052	62,442	68,200	8,663	13,000	13,000
General Supplies	33,450	64,026	14,826	66,700	63,583	66,660	66,700
Supplies/Computer	28	-	-	800	-	200	200
Gasoline	(147)	(77)	(121)	1,000	(84)	1,000	1,000
Subscriptions And Memberships	4,575	2,847	3,896	12,300	2,011	11,888	11,900
Promotional	8,190	31,953	34,716	58,300	20,864	58,300	58,300
Lease Purchase	9,729	10,048	10,376	8,900	11,797	1,864	1,864
Contingency/Sundry/Allow ance	-	250	-	-	-	-	-
Debt Service - Interest	1,271	952	625	300	383	350	350
Total Expenditures	\$ 1,734,869	\$ 1,908,300	\$ 2,090,212	\$ 2,629,881	\$ 2,394,947	\$ 2,264,732	\$ 2,888,027

Planning and Zoning-Development Services

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Planning and Zoning-Development Services							Dept 4112
Employee Expenses	518,823	543,575	620,255	708,487	637,927	731,028	732,928
Educational/Training Services	1,944	3,283	1,926	7,400	3,211	7,200	7,200
Other Professional Services	85,475	110,156	95,781	563,500	83,449	724,500	574,500
Technical Services	30,898	-	21,715	-	-	-	-
Indirect Services	17,614	24,015	25,120	23,091	23,091	25,814	25,814
Communications/Telephone-Paner	5,674	3,538	3,474	-	4,007	3,800	3,800
Advertising/Legal And Nonlegal	569	954	100	-	-	-	-
Travel	275	2,271	3,507	9,000	4,287	9,000	9,000
General Supplies	3,591	3,825	7,511	8,400	5,476	8,400	8,400
Computer Supplies	-	1,746	3,764	25,900	27,929	24,950	25,000
Gasoline	1,023	1,015	1,313	4,000	220	4,000	4,000
Subscriptions And Memberships	2,788	1,917	1,566	2,000	1,031	3,000	3,000
Books	569	625	1,763	1,500	2,724	1,500	1,500
Improvements Other Than Bldg	-	-	-	7,500	-	-	-
Lease Purchase	10,788	13,739	-	7,307	7,307	9,950	10,000
Contingency/Sundry/Allow ance	1,048	-	137	-	-	-	-
Debt Service Interest	2,475	1,875	1,745	500	593	681	700
Total Expenditures	\$ 695,501	\$ 712,534	\$ 789,677	\$ 1,368,585	\$ 801,252	\$ 1,553,823	\$ 1,405,842



Legal

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Legal							Dept 4120
Payroll Expenses	360,570	397,348	403,446	456,575	437,454	474,652	475,152
Official/Admin Services	3,850	5,342	2,850	6,300	3,793	6,300	6,300
Educational/Training Services	600	938	1,744	2,900	1,347	2,650	2,700
Other Professional Services	22,165	54,136	61,175	70,000	61,463	76,000	76,000
Communications/Telephone-Paner	2,743	2,989	2,472	2,800	2,315	2,800	2,800
Travel	2,483	2,258	3,110	3,700	634	4,265	4,300
General Supplies	86	2,999	486	1,000	552	900	900
Gasoline	74	634	94	600	-	200	200
Subscriptions And Memberships	7,304	6,747	9,033	9,200	9,867	9,621	9,700
Books	569	1,274	-	-	-	-	-
Total Expenditures	\$ 396,594	\$ 474,665	\$ 484,410	\$ 553,075	\$ 517,425	\$ 577,388	\$ 578,052

Justice Court

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Justice Court							Dept 4121
Payroll Expenses	227,194	276,802	277,285	300,204	283,061	308,717	308,717
Official/Admin Services	2,096	3,463	3,045	-	231	-	-
Educational/Training Services	-	100	434	600	400	600	600
Other Professional Services	314	33	842	8,000	3,645	8,000	8,000
Bank Charges	-	-	275	-	1,401	1,300	1,300
Indirect Services	11,712	14,439	15,218	15,354	15,354	17,164	17,164
Communications/Telephone-Paner	1,587	1,045	1,663	1,800	1,320	1,400	1,400
Travel	-	-	661	500	-	500	500
General Supplies	1,680	13,150	(9,865)	1,000	8,031	1,000	1,000
Subscriptions And Memberships	57	490	-	-	589	500	500
Machinery, Vehicles & Equip	-	-	10,453	7,000	-	7,000	7,000
Total Expenditures	\$ 245,236	\$ 309,522	\$ 300,011	\$ 334,458	\$ 314,032	\$ 346,181	\$ 346,181

Communities that Care

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Communities that Care							Dept 4122
Employee Expenses	40,670	44,516	48,620	55,403	1,160	46,312	46,312
Capacity Building	2,200	6,387	2,589	6,400	2,562	6,400	6,400
Samsa	-	-	750	-	-	-	-
Communications/Telephone-Paner	914	1	221	100	577	100	600
Travel	-	89	-	-	-	-	-
General Supplies	7	-	127	200	108	200	200
Youth Court	86	139	144	200	2,200	200	200
Total Expenditures	\$ 43,877	\$ 51,132	\$ 52,451	\$ 62,303	\$ 6,607	\$ 53,212	\$ 53,712



Police

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Police							Dept 4211
Payroll expenses	2,799,804	2,879,596	3,238,860	4,032,829	3,698,033	4,256,897	4,256,897
Educational/Training Services	13,103	15,677	18,627	17,700	17,053	17,700	20,000
Other Professional Services	24,512	22,963	25,404	81,625	40,811	43,000	46,000
Drug Task Force	6,937	6,811	9,095	12,300	9,102	15,300	15,300
Fire Arms	6,832	2,766	10,836	8,000	7,374	8,000	9,500
Taser	5,543	2,077	5,532	6,000	1,650	6,000	6,000
Technical Services	-	-	11,427	-	-	-	-
Indirect Services	122,328	144,623	160,032	175,881	175,881	167,971	167,971
Repair & Maintenance Services	5,337	(544)	22,232	5,200	787	5,200	5,200
Communications/Telephone-Paner	170,622	204,657	220,985	282,500	253,484	282,500	282,500
Travel	10,308	6,649	12,975	13,000	9,520	15,000	15,000
City Utilities	30,107	603	1,372	1,000	470	1,000	1,000
K-9 Supplies	1,136	2,147	3,332	3,400	3,535	1,200	3,400
General Supplies	25,108	13,938	19,862	16,200	16,376	-	17,600
Computer Supplies	-	-	-	-	-	16,200	16,200
Gasoline	49,407	87,063	167,029	110,000	94,851	100,000	100,000
Subscriptions And Memberships	1,716	4,181	7,819	10,000	13,862	10,000	10,000
Improvements Other Than Bldg	5,318	621	603	8,000	1,469	8,000	8,000
Small Equipment	-	24,934	2,181	35,000	-	35,000	35,000
Machinery, Vehicles & Equip	37,373	6,764	38,825	40,000	1,358	-	1,200
Lease Purchase-Revolving	-	-	78,350	52,200	-	46,700	46,700
Lease Purchase	144,619	236,145	262,594	193,700	201,623	308,000	308,000
Contingency/Sundry/Allow ance	1,696	113	2,072	3,200	2,371	3,200	3,200
Debt Service - Interest	9,325	-	-	1,700	-	16,700	16,700
Total Expenditures	\$ 3,961,292	\$ 3,661,784	\$ 4,320,044	\$ 5,109,435	\$ 4,549,610	\$ 5,363,568	\$ 5,391,368

Victim's Advocate

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Victim's Advocate							Dept 4212
Payroll Expenses	91,596	95,172	100,700	112,560	108,623	117,380	117,380
Educational/Training Services	-	-	161	300	-	300	300
Communications/Telephone-Paner	824	1	169	1,800	577	1,800	600
Travel	550	-	-	800	586	800	800
General Supplies	6,748	1,327	297	700	809	700	700
Subscriptions And Memberships	-	1,680	1,591	3,000	2,185	3,000	3,000
Total Expenditures	\$ 100,807	\$ 98,180	\$ 102,918	\$ 119,160	\$ 112,780	\$ 123,980	\$ 122,780



Fire

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Fire							Dept 4221
Payroll Expenses	236,431	235,508	348,974	462,977	395,078	497,933	497,933
Educational/Training Services	2,758	2,955	3,258	6,000	2,300	6,000	6,000
Other Professional Services	6,936	4,058	7,704	28,400	24,582	28,360	28,400
Disaster Preparedness	-	4,175	-	6,500	-	6,500	6,500
Indirect Services	21,119	26,035	27,440	29,276	29,276	36,746	36,746
Repair & Maintenance Service	30,966	6,226	11,937	15,000	9,023	15,000	15,000
Communications/Telephone-Paner	25,288	32,773	39,135	36,000	64,772	23,000	23,000
Travel	4,890	14,645	22,030	17,600	16,890	17,600	17,600
City Utilities	6,561	5,154	8,332	7,800	7,657	8,500	8,000
General Supplies	16,124	20,856	32,849	22,200	24,300	23,000	23,000
Natural Gas/Mountain Fuel	2,211	3,339	5,344	4,000	6,363	4,000	5,300
Gasoline	4,607	7,424	7,784	10,000	7,654	10,000	10,000
Subscriptions And Memberships	5,562	3,982	6,966	5,300	5,066	5,300	5,300
Books	-	1,955	472	1,200	2,605	2,600	2,600
Improvements Other Than Bldg	-	992	-	-	-	-	-
Machinery, Vehicles & Equip	8,697	158,454	490,981	55,900	20,477	118,448	148,500
Vehicles	-	-	2,344	25,400	11,600	25,800	25,800
Lease Purchase	2,600	44,464	60,575	216,400	288,445	222,900	222,900
Contingency/Sundry/Allow ance	2,195	5,264	6,122	6,000	2,839	8,000	6,000
Interest Expense	6,000	4,870	3,706	30,400	40,541	24,000	24,000
Total Expenditures	\$ 391,295	\$ 583,129	\$ 1,085,953	\$ 986,353	\$ 959,468	\$ 1,083,687	\$ 1,112,579

Animal Control

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Animal Control							Dept 4222
Payroll Expenses	92,642	97,705	110,165	121,900	116,969	130,317	130,317
Educational/Training Services	550	320	300	700	400	700	700
Other Professional Services	54,765	65,167	60,887	87,400	78,821	101,900	101,900
Travel	683	215	201	800	458	400	400
General Supplies	-	130	14	400	-	400	400
Machinery, Vehicles & Equip	-	-	-	500	-	500	500
Total Expenditures	\$ 148,640	\$ 163,537	\$ 171,567	\$ 211,700	\$ 196,648	\$ 234,217	\$ 234,217



Streets

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Streets							Dept 4311
Payroll Expenses	191,482	196,646	244,215	352,124	304,545	443,779	443,779
Educational/Training Services	-	-	1,030	500	353	500	500
Other Professional Services	953	-	3,200	20,000	55	20,000	20,000
Indirect Services	58,166	64,097	62,492	71,819	71,819	86,935	86,935
Repair & Maintenance Service	5,311	15,398	12,025	200,300	19,358	200,300	200,300
Sidewalk Repair	44,142	60,878	20,676	188,400	67,384	188,400	188,400
Communications/Telephone-Paner	2,104	1,171	1,415	1,200	1,153	1,200	1,200
City Utilities	8,666	8,420	10,750	9,600	8,696	4,100	10,000
General Supplies	36,439	25,500	67,934	31,400	48,250	41,000	41,000
Natural Gas/Mountain Fuel	1,663	3,158	4,861	3,500	17,199	3,500	14,400
Gasoline	16,041	35,438	48,820	70,000	62,533	70,000	70,000
Forebay Parking Lot	245,628	46,654	-	-	-	-	-
Improvements Other Than Bldg	-	-	-	76,700	-	76,700	76,700
Machinery, Vehicles & Equip	-	-	-	10,800	3,183	10,800	10,800
Lease Purchase	38,823	42,366	73,696	62,900	98,764	60,221	60,300
Parking Lot	-	-	307,048	300,000	397,031	300,000	300,000
Debt Service - Interest	2,754	2,889	8,515	7,100	8,817	5,823	5,900
Total Expenditures	\$ 652,172	\$ 502,615	\$ 866,677	\$ 1,406,343	\$ 1,109,140	\$ 1,513,258	\$ 1,530,214

Engineering

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Engineering							Dept 4321
Payroll Expenses	294,760	397,201	502,383	650,195	536,792	675,524	675,524
Educational/Training Services	300	2,035	3,175	4,800	1,780	4,120	4,120
Other Professional Services	69,009	27,225	31,173	80,000	36,979	80,000	80,000
Repair And Maintenance	-	4,000	600	6,000	-	6,000	2,000
Communications/Telephone-Paner	3,417	3,988	4,182	4,000	6,589	4,500	5,800
Travel	883	2,613	3,402	6,100	5,166	3,750	3,800
General Supplies	3,747	2,998	4,443	5,200	2,874	5,200	5,200
Gasoline	313	4,940	4,930	8,000	4,069	8,000	5,000
Subscriptions And Memberships	397	463	557	36,600	24,239	27,075	27,100
Machinery, Vehicles & Equip	-	-	3,811	13,000	12,255	18,350	18,350
Lease Purchase	(1,065)	6,887	14,186	14,700	9,743	10,583	10,600
Debt Service - Interest	1,065	864	1,316	900	593	860	860
Total Expenditures	\$ 372,911	\$ 453,214	\$ 574,158	\$ 829,495	\$ 641,079	\$ 843,962	\$ 838,354



Parks

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Parks							Dept 4511
Payroll Expenses	325,744	341,965	383,446	512,757	449,813	529,884	529,884
Educational/Training Services	80	565	905	-	1,587	1,200	1,200
Other Professional Services	-	20	-	-	-	-	-
Indirect Services	18,272	20,685	41,661	47,880	47,880	28,978	28,978
Repair & Maintenance Services	9,442	5,615	9,681	12,000	9,181	12,000	12,000
Communications/Telephone-Paner	2,113	2,282	2,429	2,800	3,090	2,800	2,800
Advertising/Legal And Nonlegal	27	-	-	100	-	100	100
Travel	-	419	379	800	426	800	800
City Utilities	41,240	37,833	46,911	54,000	45,592	54,000	54,000
General Supplies	16,686	57,110	27,245	54,000	19,185	16,000	19,000
Supplies/Computer	-	-	-	500	-	500	500
Natural Gas/Mountain Fuel	-	190	-	-	-	-	-
Electricity	463	578	626	800	652	800	800
Gasoline	7,873	17,183	15,873	20,000	15,632	20,000	15,000
Subscriptions And Memberships	-	764	735	200	-	200	200
Payson Main Street	-	2,558	-	6,000	527	3,000	3,000
Christmas Lights	-	-	15,267	18,000	-	15,000	10,000
Improvements Other Than Bldg	62,510	3,225	10,114	32,500	14,525	40,000	40,000
Machinery, Vehicles & Equip	16,286	4,469	16,464	13,400	18,486	13,500	13,500
Lease Purchase	21,988	25,568	30,439	51,800	69,017	49,838	49,900
Debt Service - Interest	2,375	2,680	3,687	6,600	8,087	4,600	4,600
Total Expenditures	\$ 525,099	\$ 523,709	\$ 605,862	\$ 834,137	\$ 703,680	\$ 793,200	\$ 786,262

Swimming Pool

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Swimming Pool							Dept 4521
Payroll Expenses	245,758	319,058	384,005	446,327	334,864	436,734	436,734
Training	(11)	-	965	1,200	1,874	1,200	1,200
Over/Under	(486)	(157)	48	-	(1)	-	-
Repair And Maintenance Service	21,053	49,348	19,837	26,000	4,117	26,000	26,000
Communications/Telephone-Paner	107	1	1,165	1,200	-	1,200	1,200
Travel	-	153	292	400	317	400	400
City Utilities	40,640	41,279	49,959	55,000	45,272	58,800	58,800
Sw im Team Supplies	3,158	2,625	9,732	6,000	4,449	6,000	6,000
Supplies	63,120	49,127	98,794	84,790	58,934	84,790	84,790
Natural Gas/Mountain Fuel	17,407	47,521	48,465	46,400	9,152	46,400	46,400
Improvements	-	-	2,640	-	22,204	-	6,000
Improvements (Reimb By Bonds)	1,351	93,828	24,047	126,700	102,178	28,400	28,400
Principal Payments	566,523	224,950	364,770	368,066	490,747	379,016	379,016
Bond Interest Payments	40,054	29,538	38,880	30,400	29,545	22,000	22,000
Anent Fees	1,248	1,248	1,248	1,500	1,664	1,500	1,500
Total Expenditures	\$ 999,922	\$ 858,519	\$ 1,044,847	\$ 1,193,983	\$ 1,105,316	\$ 1,092,440	\$ 1,098,440



City Grounds-Mowing

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
City Grounds-Mowing							Dept 4551
Payroll Expenses	130,846	149,593	154,226	209,953	162,978	210,153	210,218
Other Professional Services	-	19,156	-	-	-	-	-
Repair & Maintenance Services	12,733	7,441	8,504	11,000	14,490	11,000	11,000
Communications/Telephone-Paner	1,221	1,200	1,372	1,000	1,153	1,000	1,000
General Supplies	29,113	18,967	34,654	42,000	18,954	42,000	42,000
Gasoline	2,395	5,553	3,527	6,000	5,156	6,000	6,000
Machinery, Vehicles & Equip	-	-	-	5,000	6,667	25,000	25,000
Lease Purchase	41,901	23,261	24,396	18,100	24,109	-	-
Debt Service Interest	2,889	1,958	1,338	600	784	-	-
Total Expenditures	\$ 221,098	\$ 227,129	\$ 228,017	\$ 293,653	\$ 234,291	\$ 295,153	\$ 295,218

Recreation

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Recreation							Dept 4561
Employee Benefits	452,730	501,959	540,645	689,848	559,006	733,585	733,629
Educational/Training Services	630	735	980	1,200	1,500	1,200	1,200
Bank Charges	30,088	40,918	34,662	44,000	27,983	44,000	44,000
Indirect Services	36,728	43,851	54,383	59,735	59,735	49,434	49,434
Over/Under	(76)	(211)	(1,371)	-	(139)	-	-
Repair & Maintenance Services	6,120	12,788	9,179	13,000	5,572	13,000	13,000
Communications/Telephone-Paner	3,253	2,608	3,089	3,700	2,673	3,700	3,700
Travel	-	473	1,194	1,800	604	1,800	1,800
City Utilities	37,473	41,494	29,225	43,000	19,170	43,000	43,000
General Supplies	7,761	11,071	21,381	14,000	6,143	14,000	14,000
Computer Supplies	18	-	-	1,000	-	1,000	1,000
Natural Gas/Mountain Fuel	1,255	5,170	5,796	4,700	6,839	4,700	4,700
Gasoline	2,330	3,996	4,530	6,600	3,316	6,600	6,600
Subscriptions And Memberships	435	1,380	635	600	440	600	600
Improvements Other Than Bldg	24	5	-	32,000	-	32,000	32,000
Machinery, Vehicles & Equip	-	53,536	-	28,500	38,731	200,000	28,500
Lease Purchase	14,942	22,201	16,894	25,000	30,704	20,806	20,806
Debt Service - Interest	1,921	2,508	1,797	2,100	2,876	1,436	1,436
Total Expenditures	\$ 599,642	\$ 744,482	\$ 723,019	\$ 970,783	\$ 765,153	\$ 1,170,861	\$ 999,405



Youth Sports

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Youth Sports	Department 4562						Dept 4562
Payroll Expenses	64,374	123,155	137,699	38,457	130,066	29,272	29,272
Other Professional Services	872	-	-	-	72	-	-
Professional Service/Baseball	11,989	25,308	29,059	34,000	5,981	34,000	34,000
Professional Services/Soccer	1,444	2,966	6,089	11,500	8,325	11,500	11,500
Professional Service/Jr Jazz B	13,910	13,550	23,634	16,000	34,678	16,000	16,000
Professional Service/Skiing	-	248	602	1,200	-	1,200	1,200
Professional Service/Football	16,221	21,813	25,307	28,700	49,259	38,000	38,000
Professional Service/Wrestling	1,695	1,540	2,101	3,400	4,511	3,400	3,400
Professional Service/Track	-	-	1,371	2,100	-	2,100	2,100
Professional Service/Volleyball	372	672	477	2,600	1,755	2,600	2,600
Professional Service/Misc	69,074	49,766	66,911	207,300	60,762	207,300	207,300
Supplies/Baseball	27,671	61,281	23,087	37,700	33,509	60,000	60,000
Supplies/Soccer	17,837	17,444	5,559	25,700	30,360	25,700	25,700
Supplies/Jr Jazz Basketball	3,435	8,265	7,854	7,700	8,962	7,700	7,700
Supplies/Skiing	7,392	9,980	13,449	13,900	15,213	13,900	13,900
Supplies/Football	12,156	23,087	40,082	40,400	26,800	40,400	40,400
Supplies/Wrestling	-	-	1,161	1,600	1,334	1,600	1,600
Supplies/Track	1,138	1,984	531	3,300	990	3,300	3,300
Supplies/Volleyball	1,656	2,000	1,970	3,100	1,135	3,100	3,100
Supplies/Misc.	68,003	88,078	131,442	112,000	133,898	112,000	112,000
General Supplies	819	631	-	-	67	-	-
Lease Purchase	12,228	11,454	-	-	-	-	-
Debt Service - Interest	772	372	-	-	-	-	-
Total Expenditures	\$ 333,592	\$ 463,594	\$ 518,385	\$ 590,657	\$ 547,677	\$ 613,072	\$ 613,072

Adult Sports

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Adult Sports							Dept 4563
Payroll Expenses	3,579	6,104	14,818	5,812	10,219	4,650	4,650
Professional Service/Mens Soft	13,304	19,879	15,410	22,000	7,443	22,000	22,000
Professional Service/Womens So	-	-	97	-	-	-	-
Professional Service/Basketbal	2,388	4,192	5,159	6,500	17,577	10,000	10,000
Professional Service/Volleybal	5,351	6,520	3,246	11,700	11,060	12,900	12,900
Professional Service/Road Race	-	-	-	1,400	-	1,400	1,400
Professional Service/Winter Re	-	144	-	-	-	-	-
Professional Service/Volleyball	-	-	-	-	53	-	-
Professional Service/Golf	-	-	-	-	167	-	-
Supplies/Mens Softball	4,809	6,972	5,088	11,200	5,103	11,200	11,200
Supplies/Basketball	-	640	-	800	-	800	800
Supplies/Volleyball	2,205	2,400	2,797	5,000	2,919	5,000	5,000
Supplies/Road Races	4,082	7,072	8,024	6,500	8,110	6,500	6,500
General Supplies	-	48	311	-	-	-	-
Total Expenditures	\$ 35,988	\$ 53,971	\$ 54,950	\$ 70,912	\$ 62,651	\$ 74,450	\$ 74,450



Snack Shack

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Snack Shack							Dept 4564
Employee Expenses	34,145	34,425	50,288	69,298	25,049	56,607	57,407
Repair And Maintenance Service	1,821	1,503	-	4,000	247	4,000	4,000
Communications/Telephone-Paner	262	-	-	500	-	500	500
Supplies/Mens Softball	-	-	-	-	2,173	-	-
General Supplies (Baseball)	46,220	52,147	60,189	70,000	39,181	70,000	70,000
General Supplies (Soccer)	33	-	(20)	-	-	-	-
Total Expenditures	\$ 82,481	\$ 88,075	\$ 110,457	\$ 143,798	\$ 66,650	\$ 131,107	\$ 131,907

Library

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Library							Dept 4581
Payroll Expenses	333,361	401,407	444,963	536,924	491,670	572,743	573,943
Educational/Training Services	772	655	400	1,500	899	2,000	2,000
Other Professional Services	5,584	6,732	5,367	-	-	20,000	20,000
Bank Charges	455	655	802	-	1,122	63,589	63,589
Indirect Services	43,390	53,491	56,379	60,149	60,149	1,000	1,300
Repair & Maintenance Service	538	1,829	2,462	10,500	7,036	10,500	10,500
Travel	33	348	1,810	2,500	2,761	3,000	3,000
City Utilities	8,049	7,908	15,821	21,800	9,057	21,800	16,000
General Supplies	10,325	12,619	13,755	16,500	16,422	17,500	17,500
Natural Gas/Mountain Fuel	2,157	2,707	3,201	4,000	5,025	4,000	4,000
Subscriptions And Memberships	4,803	5,252	27,779	24,000	26,218	26,000	26,000
Books	10,531	11,441	12,277	14,000	13,614	14,000	14,000
Periodicals	3,209	1,480	1,999	3,000	3,171	3,000	3,000
Video/Audio	4,844	6,428	6,065	8,000	6,141	8,000	8,000
Jr. Books	12,844	12,971	12,267	14,000	15,768	14,000	14,000
Library Programs	5,916	6,040	6,121	6,000	4,628	8,000	8,000
Young Adult Books	7,276	7,523	7,640	10,000	5,561	10,000	10,000
Library Grant Expenditure	6,343	16,699	7,541	8,700	2,195	8,700	8,700
Machinery, Vehicles & Equip	432	-	6,364	6,000	2,516	6,000	6,000
Equipment	21,138	468	-	-	-	-	-
Total Expenditures	\$ 482,524	\$ 556,653	\$ 633,013	\$ 747,573	\$ 673,953	\$ 813,832	\$ 809,532



Cemetery

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Cemetery							Dept 4591
Payroll Expenses	237,306	235,102	256,768	284,181	283,958	300,082	295,082
Educational/Training Services	300	275	195	500	520	500	500
Other Professional Services	2,860	2,990	6,896	6,000	6,400	6,000	6,000
Indirect Services	18,177	20,114	33,329	33,288	33,288	40,570	40,570
Repair And Maintenance Service	7,777	13,564	15,559	15,000	4,497	15,000	15,000
Communications/Telephone-Paner	2,473	1,608	1,664	1,300	3,707	1,300	3,700
Travel	-	663	629	700	378	700	700
City Services	12,972	7,714	4,540	3,700	4,255	3,700	4,200
General Supplies	2,441	2,456	11,029	7,000	2,639	7,000	7,000
Natural Gas/Mountain Fuel	2,146	1,628	3,125	2,800	2,733	2,800	2,800
Gasoline	5,046	7,581	8,824	9,000	10,747	9,000	11,000
Subscriptions And Memberships	-	-	45	200	-	200	200
Improvements Other Than Bldg	21,596	516	1,467	12,000	7,942	12,000	12,000
Machinery, Vehicles, And Equip	21,750	5,610	13,862	9,000	402	9,000	9,000
Vehicles	-	25,406	-	-	-	-	-
Leases	17,798	41,534	33,848	28,200	37,503	25,272	25,272
Debt Service Interest	2,565	3,956	2,953	2,101	2,801	1,626	1,626
Total Expenditures	\$ 355,207	\$ 370,717	\$ 394,733	\$ 414,970	\$ 401,770	\$ 434,750	\$ 434,650

Events

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Events							Dept 4600
Payroll Expenses	78,248	84,912	91,421	105,663	104,768	110,280	110,280
Educational/Training Services	-	-	-	400	-	400	400
Communications/Telephone-Paner	704	585	857	1,200	577	1,200	900
Advertising/Legal And Nonlegal	100	350	1,842	1,500	-	1,500	1,500
Travel	-	-	(36)	600	-	600	600
General Supplies	(5)	220	-	1,000	-	1,000	1,000
Float	-	613	18	18,000	28,132	2,000	2,000
Payson City Band	3,926	4,255	3,697	7,000	788	7,000	7,000
Scottish Festival	-	271	481	400	-	400	-
Community Contributions	21	245	445	-	-	-	-
Onion Days	31,542	51,326	70,444	75,000	33,185	75,000	90,000
Miss Payson Panent	3,241	5,201	5,088	8,000	2,579	8,000	8,000
Fire Works	18,000	30,987	7,000	24,000	24,000	26,000	26,000
Chamber (Economic Development)	12,000	12,000	-	12,000	12,000	12,000	12,000
Western Heritane Festival	2,964	(2,030)	3,101	6,000	5,063	-	-
Viva El Mariachi	3,733	7,484	9,520	9,000	5,670	9,000	9,000
Miss Payson Scholarship	4,526	10,751	4,400	7,000	7,333	7,000	7,000
Farmer'S Market	263	78	-	-	-	-	-
Rock Festival	-	890	1,790	1,000	-	1,000	1,000
Easter Egg Hunt	-	2,355	2,318	2,800	2,234	2,800	2,800
Other Events	-	-	-	11,400	80	11,400	11,400
Adventure Days	-	-	8,268	15,000	6,883	10,000	10,000
Total Expenditures	\$ 159,263	\$ 210,493	\$ 210,654	\$ 306,963	\$ 233,292	\$ 286,580	\$ 300,880



COVID 19

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
COVID 19							Dept 4605
General Supplies	307,755	(28,599)	(210)	960,566	280	960,600	85,000
Total Expenditures	\$ 498,133	\$ (28,599)	\$ (210)	\$ 960,566	\$ 280	\$ 960,600	\$ 85,000

Senior Citizens

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Senior Citizens							Dept 4610
Payroll Expenses	89,016	127,962	143,507	205,955	147,943	190,606	190,606
Indirect Services	9,407	11,596	12,222	12,331	16,441	13,786	13,786
Communications/Telephone-Paner	653	383	278	600	372	600	600
General Supplies	1,516	2,395	2,076	4,000	3,513	4,000	9,000
Gasoline	83	1,217	1,178	2,400	2,118	2,400	2,400
Subscriptions And Memberships	25	265	265	400	-	400	400
Improvements (Eldridge Grant)	320	2,776	4,906	32,510	953	32,510	38,510
Total Expenditures	\$ 106,211	\$ 146,594	\$ 164,432	\$ 258,196	\$ 171,340	\$ 244,302	\$ 255,302

Transfers

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025
Transfers							Dept 4800
Transfer To Cdbg	250,000	-	-	-	-	100,000	150,000
Transfer to Water	-	418,500	405,900	405,762	405,762	578,700	578,700
Transfer To Golf Course	325,000	163,733	-	-	-	-	-
Transfer To Power	-	-	-	260,000	260,000	260,000	260,000
Transfer To Petetneet	-	275,000	-	-	-	800,000	-
Transfer To Pct Fund 89	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Total Expenditures	\$ 582,000	\$ 864,233	\$ 412,900	\$ 672,762	\$ 672,762	\$ 1,745,700	\$ 995,700

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Total Expenditures	\$ 14,727,383	\$ 15,030,684	\$ 17,674,487	\$ 23,375,439	\$ 18,495,143	\$ 24,164,423	\$ 22,925,577	-1.925%



B&C Road Funds

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
B&C Road Fund Allotment							Fund 28
Revenue							
Class C Road Funds	940,959	1,008,121	1,022,600	984,563	1,100,000	1,100,000	
Fund Bal App	-	-	-	-	-	-	
Sb 136 Transportation Funds	450,134	500,935	495,700	518,638	521,600	521,600	
5th 5th Transportation Pubtran sales tax				22,215		1,200	
Miscellaneous	-	67,263	-	-	-	-	
Appropriation Of Fund Balance	-	-	2,429,663	-	-	-	
Total Revenues	\$ 1,391,093	\$ 1,576,319	\$ 3,947,963	\$ 1,525,416	\$ 1,621,600	\$ 1,622,800	
Expenditures							
Payroll Expenses	115,889	147,118	180,563	190,243	185,437	185,437	
Repair And Maintenance Service	402,261	183,762	414,200	108,661	414,200	414,200	
Utah Avenue Milling	-	(270,775)	-	-	-	-	
Cdbg 500 West Utah Avenue	2,170	-	-	-	-	-	
Slurry Seal Projects	278,243	228,045	78,000	154,096	129,000	129,000	
Capital Projects	-	292,312	2,996,300	447,575	565,676	565,700	
Machinery & Equipment	-	23,092	-	-	-	-	
Lease Purchase	84,862	68,774	69,300	30,841	123,200	123,200	
Debt Service - Interest	2,821	1,353	5,900	-	6,300	6,300	
Contribution To Fund Balance	-	-	203,700	-	197,787	198,963	
Total Expenditures	\$ 886,246	\$ 673,681	\$ 3,947,963	\$ 931,416	\$ 1,621,600	\$ 1,622,800	-58.8953%
Net Profit (Loss)	\$ 504,847	\$ 902,638	\$ -	\$ 594,000	\$ -	\$ -	

Historic

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Historic							Fund 85
Revenues							
Historic Preservation Grant	10,000	-	-	8,333	-	-	
Interest	14	108	-	143	-	-	
Total Revenues	\$ 10,014	\$ 108	\$ -	\$ 8,476	\$ -	\$ -	
Expenditures							
Improvements Other Than Buildi	10,000	16,043	-	-	-	-	
Total Expenditures	\$ 10,000	\$ 16,043	\$ -	\$ -	\$ -	\$ -	0.000%
Net Profit (Loss)	\$ 14	\$ (15,935)	\$ -	\$ 8,476	\$ -	\$ -	

Peteetneet



	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Peteetneet							Fund 86
Revenues							
Peteetneet Grant	-	-	-	-	20,000	-	
Peteetneet Rental Revenue	24,629	26,576	30,000	22,973	30,000	30,000	
Peteetneet Christmas Expo	1,230	1,515	2,500	1,487	2,500	1,500	
Transfer From General Fund	275,000	-	-	-	800,000	-	
Appropriate Fund Balance	-	-	329,166	-	79,363	77,763	
Total Revenues	\$ 300,859	\$ 28,091	\$ 361,666	\$ 24,460	\$ 931,863	\$ 109,263	
Expenditures							
Payroll Expenses	13,825	13,375	18,166	16,270	21,363	21,363	
Other Professional Services	480	-	500	-	500	500	
Repair And Maintenance Service	18,781	13,742	15,000	10,086	7,000	7,000	
Communications/Telephone-Paner	650	1,225	2,000	1,287	2,000	2,000	
City Utilities	11,228	13,191	15,000	14,040	15,000	13,900	
General Supplies	4,385	16,593	5,000	5,601	5,000	5,000	
Natural Gas/Mountain Fuel	25,789	23,869	28,500	33,924	28,500	33,000	
Electricity	-	1,902	-	-	-	-	
Improvements Other Than Buildi	-	-	275,000	-	850,000	25,000	
Peteetneet Antique Expo	-	-	-	1,045	2,500	1,500	
Contribution To Fund Balance	888	883	2,500	-	-	-	
Total Expenditures	\$ 76,026	\$ 84,780	\$ 361,666	\$ 82,253	\$ 931,863	\$ 109,263	-69.789%
Net Profit (Loss)	\$ 224,833	\$ (56,689)	\$ -	\$ (57,793)	\$ -	\$ -	



Salmon Supper

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Salmon Supper							Fund 88
Revenues							
Salmon Supper Revenue	824	1,013	-	-	-	1,000	
Salmon Supper Dinner	120,673	88,971	-	669	-	-	
Salmon Supper Non Taxable	4,244	3,366	91,000	6,869	91,000	91,000	
Miscellaneous	95	52	2,000	-	1,000	1,000	
Transfer From General Fund	-	-	-	112	-	-	
Fund Balance Appropriation	-	-	-	-	1,000	-	
Total Revenues	\$ 125,836	\$ 93,402	\$ 93,000	\$ 7,650	\$ 93,000	\$ 93,000	
Expenditures							
Bank Charges	45	513	600	195	600	600	
Advertising/Legal And Nonlegal	-	756	1,000	-	1,000	1,000	
General Supplies	65,897	77,361	91,400	110,613	91,400	91,400	
Total Expenditures	\$ 65,942	\$ 78,630	\$ 93,000	\$ 110,808	\$ 93,000	\$ 93,000	0.000%
Net Profit (Loss)	\$ 59,894	\$ 14,772	\$ -	\$ (103,158)	\$ -	\$ -	





Payson Community Theater



	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Payson Community Theater								Fund 89
Revenues								
Payson Community Theatre Rev	2,203	38,961	37,968	45,000	33,339	45,000	45,000	
PCT Revenue	-	188	-	-	-	-	-	
Donations	7,773	2,350	2,335	2,000	1,979	1,500	1,500	
Miscellaneous	-	-	365	-	-	-	-	
Transfer From General Fund	7,000	7,000	7,000	7,000	9,333	7,000	7,000	
Transfer From Parc Tax	-	9,413	-	-	-	-	-	
Fund Balance Appropriation	-	-	-	25,001	-	23,821	23,822	
Total Revenues	\$ 16,976	\$ 57,912	\$ 47,668	\$ 79,001	\$ 44,651	\$ 77,321	\$ 77,322	
Expenditures								
Payroll	144	14,321	18,645	24,225	17,258	28,921	28,922	
Other Professional Services	8,144	13,483	13,184	15,000	10,478	15,000	15,000	
Advertising/Legal And Nonlegal	945	295	1,525	3,400	267	3,400	3,400	
General Supplies	18,879	12,864	22,108	36,376	26,508	30,000	30,000	
Improvements other than building	-	-	-	-	1,023	-	-	
Total Expenditures	\$ 28,800	\$ 40,963	\$ 55,462	\$ 79,001	\$ 55,534	\$ 77,321	\$ 77,322	-2.125%
Net Profit (Loss)	\$ (11,824)	\$ 16,949	\$ (7,794)	\$ -	\$ (10,883)	\$ -	\$ -	

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Scottish Festival



	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Scottish Festival							Fund 82
Revenues							
Revenues	-	150	21,500	13,100	15,000	15,400	
Miscellaneous		500	-	67	-	-	
Total Revenues	\$ -	\$ 650	\$ 21,500	\$ 13,167	\$ 15,000	\$ 15,400	
Expenditures							
Supplies	-	-	21,500	7,867	15,000	15,400	
	-	-	-	6,682	-	-	
Total Expenditures	\$ -	\$ -	\$ 21,500	\$ 14,549	\$ 15,000	\$ 15,400	-28.37%
Net Profit (Loss)	\$ -	\$ 650	\$ -	\$ (1,382)	\$ -	\$ -	





Requested and Funded-General Fund

DEPARTMENT	Budget	Funded
B&C (28)		
680 W 800 S to 1100 S	\$ 98,600	✓
450 S 1050 W	84,600	✓
Loafer View Road	144,712	✓
1260 S Daly -Riley	70,540	✓
1250 S Riley - 500 E	82,624	✓
Total B&C	\$ 481,076	
General Fund		
Administration		
Assistant City Manager		✓
Total Administration	\$ -	
Building Maintenance		
Roof Repair 40 south main Bldg.	\$ 11,000	✓
Carpet Banquet hall	35,000	✓
Total Building Maintenance	\$ 46,000	
Fire		
Halmatro Extrication Equipment	\$ 56,000	✓
Polaris Side By Side	40,000	✓
Roll over from last year + \$10,000 additional costs		
Brush Truck	95,000	Not Funded
Trailer for Polaris	25,000	✓
Total Fire	\$ 216,000	
Grounds		
(2) Vetric Mower Lease (\$100,000 \$25,000 annually)	\$ 100,000	✓
Total Grounds	\$ 100,000	
Justice Court		
Door Scanners in Court Room	\$ 7,000	✓
Total Justice Court	\$ 7,000	
Library		
Library feasibility study 10-4581	\$ 20,000	✓
Library Self check-in PARC Funds	12,000	Unknown
Planning		
Nebo Beltway Plan	\$ 165,000	✓
Title 19 and 20 - Code Amendments	100,000	✓
MotoX Studies	105,000	✓
Salem Canal Trail Matching Funds	4,500	✓
Equestrian Park Feasibility Study	50,000	✓
Chris Swenson Construction	75,000	✓
Forebay/Gladstan/Elk Ridge Planning Study	75,000	✓
Haskerville Eastside Comprehensive plan	100,000	✓
Façade Grant \$200,000 grant \$100,000 match	150,000	✓
Transferred to, and expensed out of CDBG fund		
Additional funding added to match to support program		



Requested and Funded-General Fund (Continued)

DEPARTMENT	Budget	Funded
Police		
Property for police station	Unknown	Not Funded
Total Police	\$ -	
Seniors		
Senior Bus	\$ 32,000	Pending Grant
Total Seniors	\$ 32,000	
Swimming Pool		
Toy Refurbish	\$ 22,000	✓
Irrigation Controller	6,400	✓
Total Swimming Pool	\$ 28,400	
Streets		
Road fee feasibility study	\$ 20,000	✓
Sidewalk Repair	188,400	✓
Parking Lot	300,000	✓
Total Streets	\$ 508,400	
Peteetneet		
Restroom Peteetneet	\$ 800,000	Not funded
Total Peteetneet	\$ 800,000	
RDA (25) Business Park		
Maker Space	\$ 900,000	✓
Total RDA (25) Business Park	\$ 900,000	
Park Impact		
Property. Estimate	\$ 4,000,000	Not Funded
Total Park Impact	\$ 4,000,000	
Personnel		
Department		Funded
Administration		
Assistant City Manager		✓
Planning		
Economic Development Manager		Not funded
Grant Administrator/Community Relations Specialist		Not funded



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Enterprise Funds



Big East Reservoir

The Enterprise Funds include: Water, Wastewater (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



Payson, like many areas of Utah, has been enriched by wet weather. Even with enhanced water availability, we recognize vagaries of Utah weather and appreciate the need to be conservative in our water reserves.

The city continues to address the aging infrastructure and the means of getting water to citizen's homes.

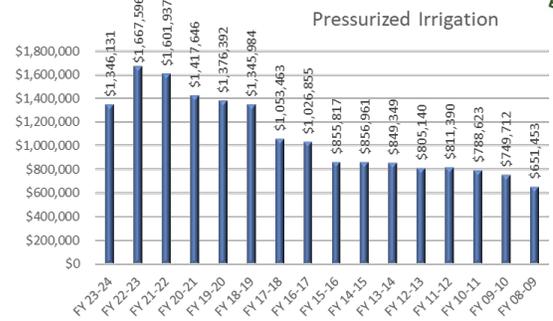
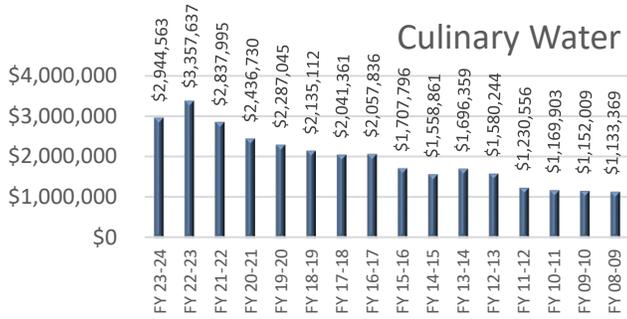
Through recent ARPA (American Rescue Plan of 2021) grants, the city has been able to accomplish many goals such as working on well 2, water lines from the canyon and other projects.

Water infrastructure has been and will continue to be a major theme in the budget.



Water Fund

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Water Fund								
Revenues								
Federal Grant	-	-	584,196	-	-	-	-	
Sale Of Surplus Property	44,100	-	-	-	564	70,000	70,000	
Culinary Water Sales	2,436,730	2,837,995	3,357,637	4,072,520	3,505,396	3,850,000	3,700,000	
Connection Fees	129,617	129,619	85,748	101,000	75,921	60,000	69,200	
Press Irrig Connect Fees	64,693	60,834	22,868	27,800	49,230	35,000	44,800	
Irrigation Water Sales	1,417,646	1,601,937	1,667,596	2,123,710	1,657,968	1,760,000	1,865,300	
New Meters for Developers	-	-	-	120,000	-	120,000	120,000	
Interest Earnings	11,370	25,714	59,912	14,000	35,675	25,000	25,000	
Gain (Loss) On Disposal	11,371	54,348	-	-	-	-	-	
State Grants	-	-	-	1,514,300	-	514,300	514,300	
Developer Contributions	2,163,045	7,837,019	2,828,631	-	-	-	-	
Water Used By Other Department	81,758	80,832	47,624	53,800	44,394	53,500	53,500	
Miscellaneous	14,372	7,401	5,359	6,100	8,268	-	-	
Transfer From Utility Tax	-	418,500	405,900	1,475,853	1,475,853	578,700	578,700	
Appropriation Of Fund Balance	-	-	-	1,183,896	-	2,812,790	1,681,973	
Proceeds From Borrowing	-	127,611	-	-	-	-	-	
Total Revenues	\$ 6,374,702	\$ 13,181,810	\$ 9,065,471	\$ 10,692,979	\$ 6,853,269	\$ 9,879,290	\$ 8,722,773	
Expenditures								
Payroll Expenses	658,541	720,126	753,910	1,094,235	910,552	1,224,091	1,224,091	
Educational/Training Services	5,235	3,225	2,525	4,900	3,033	5,400	5,400	
Other Professional Services	93,194	189,453	101,358	141,300	112,850	141,300	141,300	
Indirect Services	434,288	552,395	657,596	763,509	888,015	932,845	932,845	
Repair And Maintenance	190,643	326,159	275,549	225,000	223,896	275,000	275,000	
Communications/Telephone-Paner	7,629	9,623	8,766	8,000	8,788	8,000	8,000	
Advertising/Legal And Nonlegal	-	-	-	500	-	500	500	
Travel	2,261	4,902	4,118	7,000	1,736	7,000	7,000	
City Utilities	190,025	180,285	225,221	247,100	162,074	247,100	180,000	
General Supplies	59,794	65,536	54,862	60,400	60,879	60,400	60,400	
Natural Gas/Mountain Fuel	4,413	5,434	7,799	8,000	1,532	8,000	1,500	
Electricity	4,030	7,879	3,179	2,000	2,108	2,000	2,500	
Gasoline	15,645	25,380	28,518	30,000	18,352	30,000	20,000	
Subscriptions And Memberships	16,354	13,192	9,628	14,700	21,448	14,700	14,700	
Water Assessments	428,431	445,591	486,575	430,900	684,964	430,900	487,000	
Equipment Maintenance	34,025	36,748	7,777	40,000	9,769	40,000	40,000	
Land	-	-	-	-	6,590	-	-	
New Meters	-	-	-	140,000	171,813	140,000	140,000	
Replace Erts	190,297	-	-	140,000	61,008	140,000	140,000	
ARPa	-	-	-	1,070,091	636,871	-	-	
Improvements Other Than Bldg	-	-	-	3,341,250	479,531	2,922,000	1,992,000	
Improvements (Reimb By Bonds)	-	-	-	-	-	-	-	
Machinery, Vehicles & Equip	-	-	-	-	-	329,421	90,000	
Vehicles	-	-	-	-	-	-	-	
Capital Lease	-	-	-	96,900	98,146	98,000	98,000	
Capital Lease Interest	-	-	6,704	4,800	-	-	-	
Lease Purchase	50	-	-	52,900	67,672	56,421	56,500	
Interest Expense	3,715	21,530	5,824	4,500	11,599	9,475	9,300	
Principal Payments	-	15,000	(73,000)	1,099,700	1,466,223	1,115,700	1,115,700	
Interest Expense	241,272	235,092	214,574	212,860	290,234	209,900	209,900	
Agent Fees	42,635	42,635	42,635	90,000	2,000	120,000	120,000	
Depreciation Expense	1,073,733	731,594	837,212	800,000	-	800,000	840,000	
Bad Debt Expense	-	-	-	4,000	-	-	-	
Transfer To General Fund	330,741	395,235	447,639	558,434	744,579	511,137	511,137	
Total Expenditures	\$ 4,026,951	\$ 4,027,014	\$ 4,108,969	\$ 10,692,979	\$ 7,146,262	\$ 9,879,290	\$ 8,722,773	-18.425%
Net Profit (Loss)	\$ 2,347,751	\$ 9,154,796	\$ 4,956,502	\$ -	\$ (292,993)	\$ -	\$ -	



2023-2024 revenue through March 2024

Requested and Funded-Water

DEPARTMENT	Budget	Funded
Water		
Miny X (\$70,000 trade-in)	\$ 90,000	✓
Tuck #415 Flat Bed	85,000	Not Funded
Patterson Pump Station	850,000	✓
Christian Life Assembly (Grant)	343,000	✓
Upgrade Scada and Security cameras	500,000	✓
Water Impact Fees		
Water 1700' of 24" pipe and 1550' of 12" pipe Payson C	\$ 1,450,000	✓
1\5- 5 year allocation Red Bridge Well	290,000	✓
Personnel		
Department		Funded

Water	
FT Water Lead	Not Funded

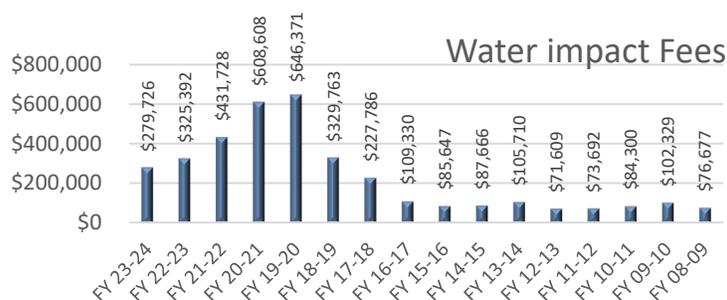


Water Impact Fees Fund

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Water Impact Fees							Fund 47
Revenues							
Impact Fees	431,728	325,392	325,000	339,936	300,000	325,000	
Interest Earnings	4,439	34,253	21,200	45,363	-	34,000	
Appropriation Of Fund Balance	-	-	1,052,200	-	1,553,942	1,488,000	
Total Revenues	\$ 436,167	\$ 359,645	\$ 1,398,400	\$ 385,299	\$ 1,853,942	\$ 1,847,000	
Expenditures							
Supplies	4,154	-	-	-	-	-	
Improvements	-	-	1,291,400	363,258	1,746,942	1,740,000	
Bond Payment	73,000	73,000	73,000	-	73,000	73,000	
Depreciation Expense	34,142	34,142	34,000	-	34,000	34,000	
Total Expenditures	\$ 111,296	\$ 107,142	\$ 1,398,400	\$ 363,258	\$ 1,853,942	\$ 1,847,000	32.080%
Net Profit (Loss)	\$ 324,871	\$ 252,503	\$ -	\$ 22,041	\$ -	\$ -	

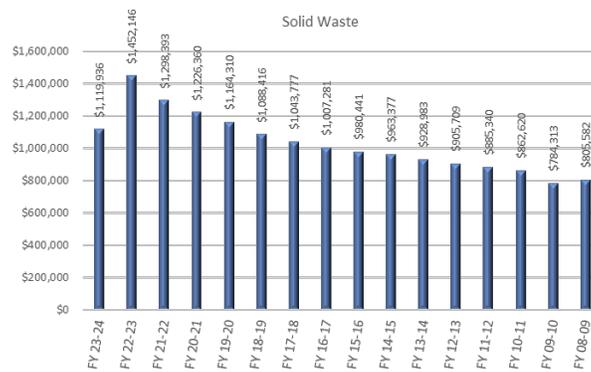
Requested and Funded-Water Impact Fees

DEPARTMENT	Budget	Funded
Water Impact Fees		
Water 1700' of 24" pipe and 1550' of 12" pipe Payson Canyon and Riley Dri	\$ 1,450,000	✓
1\5- 5 year allocation Red Bridge Well	290,000	✓
Total Water Impact Fees	\$ 1,740,000	

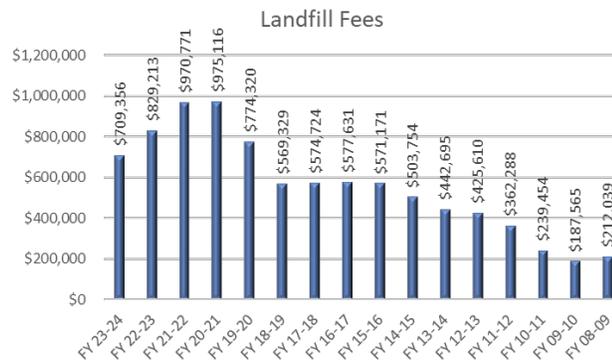


2023-2024 revenue through March 2024

Solid Waste



2023-2024 revenue through March 2024



2023-2024 revenue through March 2024



Solid Waste

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Solid Waste							Fund 52
Revenues							
Sale Of Surplus Property	(82,175)	12,912	-	-	-	-	
Solid Waste Services	1,298,393	1,452,146	1,438,500	1,493,248	1,501,000	1,494,000	
Landfill Fees	970,771	829,213	1,054,900	957,030	685,000	963,000	
C & D Landfill	970,883	882,236	1,013,700	1,048,227	962,000	1,013,700	
Recycling Services	(8,961)	(13,187)	14,261	17,360	-	14,900	
Interest Earnings	3,034	23,414	14,500	35,055	30,000	30,000	
Misc. Gravel Sales	1,611,606	240	-	1	-	-	
Gain (Loss) On Disposal Of Cap	90,523	(360,868)	-	-	-	-	
Solid Waste - Start Up Fee	10,160	7,520	9,700	11,523	7,500	7,500	
Landscaping Material Sales	23,526	24,296	10,400	12,057	10,400	10,400	
Green Waste	-	512	-	-	-	-	
Gravel Royalties	12,275	576,359	664,000	-	150,000	150,000	
Utilities Used By Other Depts	34,899	36,456	36,500	36,451	36,500	36,500	
Miscellaneous	151,552	94,372	94,100	102,313	94,100	94,100	
Appropriate Fund Bal	-	-	796,228	-	741,321	400,000	
Total Revenues	\$ 5,086,486	\$ 3,565,621	\$ 5,146,789	\$ 3,713,265	\$ 4,217,821	\$ 4,214,100	
Expenditures							
Payroll Expenses	804,672	689,936	1,064,498	773,249	983,009	1,045,142	
Educational/Training Services	-	500	-	600	900	900	
Other Professional Services	162,460	151,213	150,000	115,613	150,000	150,000	
Bank Charges	21,228	25,680	-	37,743	44,100	40,100	
Indirect Services	661,143	688,717	802,652	931,197	802,652	640,983	
Over/Under	(46)	(96)	-	(149)	-	-	
Repair And Maintenance Service	94,343	270,218	75,000	70,922	75,000	75,000	
Communications/Telephone-Paner	10,392	11,689	10,000	10,387	10,000	10,000	
City Utilities	-	-	-	4,004	-	5,200	
General Supplies	9,775	9,304	90,000	21,238	90,000	25,000	
Natural Gas/Mountain Fuel	162	399	300	432	300	300	
Electricity	1,372	2,135	1,300	2,462	1,300	1,300	
Gasoline	172,482	192,001	176,700	154,554	176,000	176,000	
Subscriptions And Memberships	-	-	300	393	300	300	
Equipment Maintenance	173,994	481,862	141,500	162,853	141,500	141,500	
Operating Lease	-	412,945	-	-	-	-	
Fencing For Landfill	-	-	118,200	-	75,000	75,000	
Upgrade Scales	-	-	200,000	83,462	150,000	150,000	
Improvements Other Than Bldg	-	-	664,000	165,646	130,000	130,000	
Machinery, Vehicles & Equip	-	-	492,500	528,950	136,300	136,300	
Capital Lease	-	-	380,300	154,918	446,400	484,000	
Capital Lease Interest	25,294	26,205	34,600	14,114	-	-	
Lease Purchase	-	-	18,700	24,884	75,000	75,000	
Interest	2,972	2,624	10,600	2,773	46,740	61,600	
Depreciation Expense	532,667	289,096	400,000	-	400,000	400,000	
Transfer To General Fund	233,825	295,139	315,639	420,852	283,320	312,363	
Contribute to Fund Balance	-	-	-	-	-	78,112	
Total Expenditures	\$ 2,906,735	\$ 3,549,567	\$ 5,146,789	\$ 3,681,097	\$ 4,217,821	\$ 4,214,100	-18.122%
Net Profit (Loss)	\$ 2,179,751	\$ 16,054	\$ -	\$ 32,168	\$ -	\$ -	



Requested and Funded-Solid Waste

DEPARTMENT	Budget	Funded
Solid Waste		
Garbage Truck Lease (Annual 1-Year)	\$ 66,500	✓
FT Driver	_____	✓
	\$ 66,500	

Personnel

Department	Funded
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Solid Waste

FT Driver	✓
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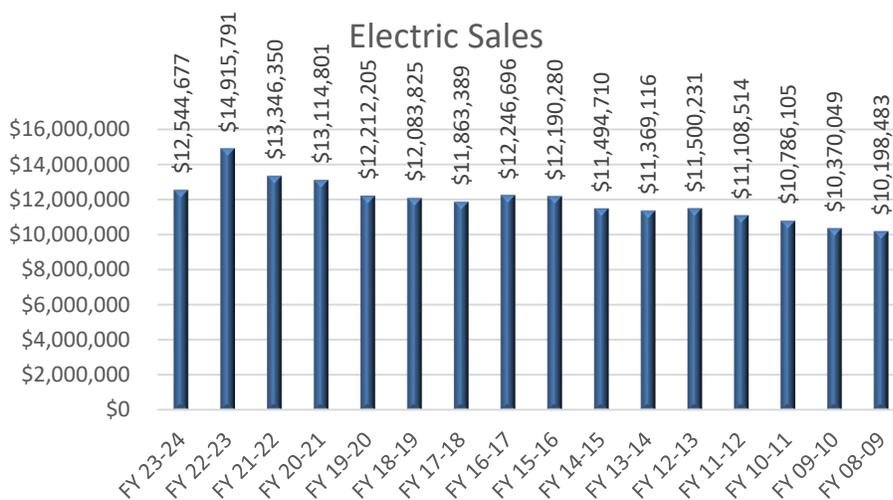
Electric Power



The Power department is facing its' own unique set of challenges in this budget year. The cost of purchasing electricity on the open market is a continuing challenge.

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

The city is seeking funding a new power plant that includes 6 new generators and transmission lines.



2023-2024 revenue through March 2024



Electric Power

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Electric Fund 53								
Income								
Sale Of Surplus Property	32,128	118,663	843,800	-	1,780	-	-	
Electric Sales-Residential-Tax	6,490,702	6,692,537	7,836,994	9,358,800	8,160,132	8,147,394	9,021,305	
Electric Sales-Residential-Exe	21,789	22,005	22,125	26,950	43,166	21,000	41,462	
Electric Sales-Commercial-Taxa	3,340,836	3,428,447	3,745,676	4,280,100	3,713,363	3,919,444	4,311,785	
Electric Sales-Commercial-Exem	3,261,474	3,203,361	3,310,996	3,781,470	3,218,962	3,747,098	3,769,515	
Connection Fees	264,689	258,713	246,357	276,500	94,825	85,000	85,000	
Electric Easement, Pole Attach	-	157,151	-	-	-	-	-	
Penalties	-	-	3	-	174,937	111,400	111,400	
Public Reimbursements	837,776	620,324	1,962,203	500,000	585,361	10,000	10,000	
Interest Earnings	157,932	154,430	264,369	233,800	142,744	210,000	150,000	
Gain (Loss)	157,933	7,210	(56,221)	-	-	-	-	
Utilities Used By Other Dept	390,533	425,890	451,366	469,000	458,546	520,000	504,100	
Miscellaneous	139,388	127,631	329,664	190,100	213,711	190,100	190,100	
Transfer From General Fund	-	-	-	260,000	260,000	260,000	260,000	
Appropriation Of Fund Balance	-	-	-	2,143,950	-	6,703,798	1,688,510	
Total	\$ 15,128,227	\$ 15,216,362	\$ 18,957,332	\$ 21,520,670	\$ 17,067,527	\$ 23,925,234	\$ 20,143,177	

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Electric Fund 53								
Expenses								
General and Warehouse								
Payroll Expenses	1,126,176	1,296,973	1,468,105	1,935,630	1,739,013	1,990,880	1,996,831	
Educational/Training Services	7,975	4,157	8,774	13,500	3,555	13,500	13,500	
Other Professional Services	86,592	135,527	189,036	161,000	230,466	201,000	150,000	
Technical Services	(106)	7,473	7,437	50,000	36,589	50,000	50,000	
Indirect Services	602,532	715,653	839,024	968,905	836,075	907,563	907,563	
Repair And Maintenance Service	259,158	354,804	209,766	310,000	235,140	360,000	360,000	
Communications/Telephone-Paner	7,065	10,024	9,062	8,400	7,592	8,400	8,400	
Travel	1,755	353	9,473	8,000	5,349	8,000	8,000	
City Utilities	4,821	4,620	10,853	12,000	5,032	12,000	12,000	
General Supplies	20,466	77,269	(39,018)	30,000	12,778	31,000	31,000	
Natural Gas/Mountain Fuel	14,793	25,072	12,179	14,000	38,425	-	50,666	
Electricity (Pow er Purchased)	8,365,010	9,285,874	10,277,033	12,633,100	9,236,666	11,949,540	10,449,600	
Gasoline	12,519	23,037	26,744	25,100	18,019	25,100	25,100	
Books & Periodicals	-	83,169	-	-	-	-	-	
Subscriptions And Memberships	-	-	-	1,000	-	1,000	1,000	
Uamps Related Expenses	1	49,532	(5,288)	26,400	(155)	26,400	26,400	
Equipment Maintenance	3,357	18,249	16,438	25,000	7,696	25,000	25,000	
Meters	-	-	-	250,000	379,363	250,000	125,000	
Replacement Meters	-	-	-	-	-	-	125,000	
Upgrade 800 S 1400 S Cip005	-	-	-	-	-	50,000	50,000	
405 S 1000 W Upgrade Cip012	-	-	-	50,000	-	-	-	
Replace Distrib Lines Prof Way	-	-	-	-	18,272	100,000	100,000	
New Street Lights	-	-	-	10,000	6,880	10,000	10,000	
City Facility Lighting	-	-	-	10,000	10,701	10,000	10,000	
New Distrib Circuit 8Th South	-	-	-	-	-	60,000	60,000	
Improvements Other Than Buildi	-	-	-	380,000	53,858	650,000	-	
Improvements (To Be Reim)	-	-	-	80,000	1,236,689	-	-	
Machinery, Vehicles, And Equip	-	-	-	368,000	8,590	368,000	-	
Machinery & Equipment	-	-	-	70,000	-	150,000	150,000	
Vehicles	-	-	-	6,000	-	6,000	6,000	
Straw berry Line Pmt	-	-	-	600,000	160,000	600,000	-	
Lease Purchase	59,971	-	-	23,600	31,435	68,700	68,700	
Contingencies/Sundry/Allow ance	227	-	-	-	-	-	-	
Interest Expense	3,712	1,769	1,508	800	1,022	12,900	12,900	
Principal Payments	259,920	151,786	238,260	260,000	260,000	2,067,380	2,067,380	
Depreciation Expense	244,288	411,432	400,240	400,000	-	400,000	400,000	



Electric Power (Continued)

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Electric								Fund 53
Expenses								
Powerplant Dispatch and Substation	-	-	-	-	-	-	-	-
Payroll Expenses	472,997	550,326	564,399	585,127	598,777	595,127	595,130	-
Educational/Training Services	536	-	-	-	-	-	-	-
Other Professional Services	82	6,756	-	-	-	-	-	-
Technical Services	311	300	41,782	60,000	18,378	60,000	60,000	-
Repair & Maintenance	137,759	142,088	209,457	100,000	218,346	100,000	100,000	-
Communications & Telephone	3,154	4,849	5,035	5,000	3,972	5,000	5,000	-
Travel	-	-	-	3,500	-	3,500	3,500	-
General Supplies	10,548	9,483	9,634	10,000	20,003	10,000	10,000	-
Computer Supplies	722	-	-	2,000	-	2,000	2,000	-
Natural Gas/Mountain Fuel	144,693	210,399	269,643	350,000	161,562	350,000	250,000	-
Oil	22,651	16,972	12,446	18,000	9,463	18,000	18,000	-
Chemicals	8,824	12,140	15,691	16,100	14,829	16,100	19,100	-
Diesel Fuel	28,311	62,473	88,870	135,000	101,319	135,000	135,000	-
Rebuild Engine #2	-	-	-	78,000	-	-	-	-
Improvements Other Than Buildi	-	-	-	-	-	78,000	78,000	-
Principal Payments	-	-	21,660	-	-	-	-	-
Transfer To General Fund	1,168,650	1,196,640	1,276,704	1,427,508	1,427,508	1,425,144	857,203	-
Total Expenditures	\$ 13,088,543	\$ 14,869,199	\$ 16,194,947	\$ 21,520,670	\$ 17,153,207	\$ 23,925,234	\$ 20,143,177	-6.401%
Net Profit (Loss)	\$ 2,039,684	\$ 347,163	\$ 2,762,385	\$ -	\$ (85,680)	\$ -	\$ -	-

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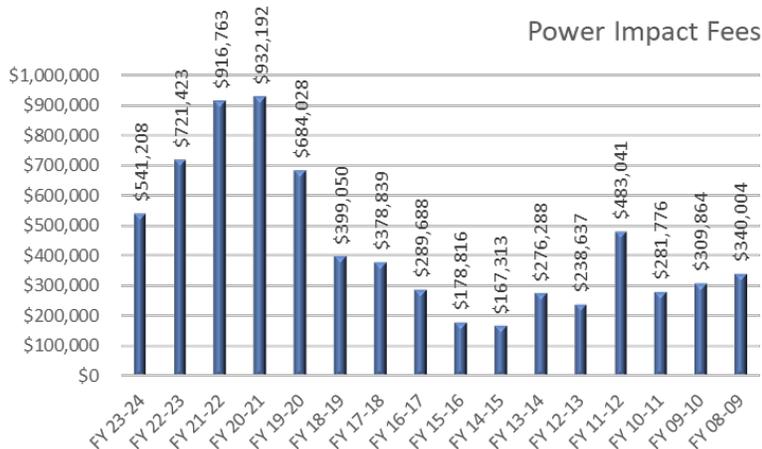


Electric Power Impact Fees

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Power Impact Fees							Fund 43
Revenues							
Impact Fees	916,763	721,423	715,000	694,416	490,000	490,000	
Interest Earnings	7,630	58,871	7,300	77,967	88,000	88,000	
Miscellaneous	40,800	-	-	-	-	-	
Appropriate Fund Balance	-	-	-	-	2,049,000	2,049,000	
Total Revenues	\$ 965,193	\$ 780,294	\$ 722,300	\$ 772,383	\$ 2,627,000	\$ 2,627,000	
Expenditures							
Other Professional Services	7,184	-	-	-	-	-	
Transformer Industrial Substat	3,300	-	-	-	-	-	
Improvements	-	-	645,300	627,492	2,550,000	2,550,000	
Depreciation Expense	76,705	86,704	-	-	77,000	77,000	
Contribute to Fund Balance	-	-	77,000	-	-	-	
Total Expenditures	\$ 87,189	\$ 86,704	\$ 722,300	\$ 627,492	\$ 2,627,000	\$ 2,627,000	263.699%
Net Profit (Loss)	\$ 878,004	\$ 693,590	\$ -	\$ 144,891	\$ -	\$ -	

Requested and Funded-Electric Power

DEPARTMENT	Budget	Funded
Electric Fund		
Miny X -Electric \$150,000	\$ 150,000	✓
650 W 800 S Distribution Circuit	60,000	✓
8th West and American Way Live Front Switches	50,000	✓
SUVPS transmission Costs (15%)	650,000	Funded next year
Power Impact Fees Fund		
Transmission Line	\$ 2,550,000	✓
85% through impact fees 2 fiscal years		

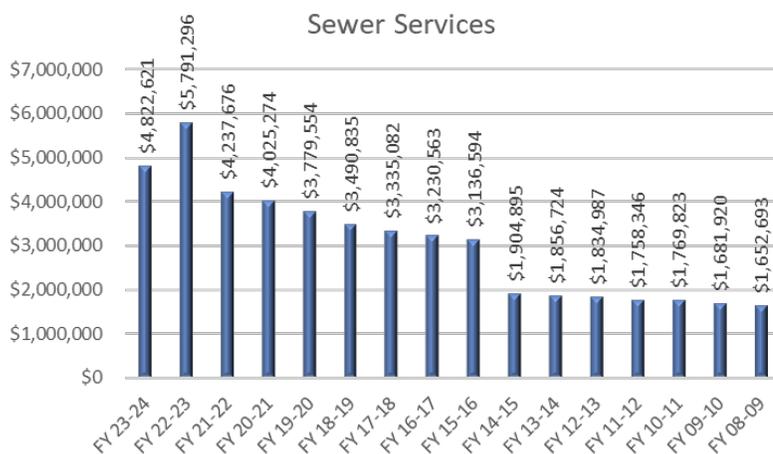


Waste Water (Sewer)



The construction of the new sewer plant has begun. We anticipate the project will be complete in approximately 2026.

The budget for 2025 focuses a great deal on the construction of the new plant.



2023-2024 revenue through March 2024



Waste Water (Sewer)

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Sewer Fund Fund 54								
Revenues								
Sale Of Surplus Property	300	(8,032)	-	-	-	-	-	
Sewer Services	4,025,274	4,237,676	5,791,296	6,165,914	5,681,886	6,460,000	6,440,000	
Sewer Connection Fees	31,850	66,421	18,915	24,300	17,987	14,400	14,400	
Treated Effluent Water Sales	100,530	78,132	104,428	86,000	192,026	86,000	150,000	
Interest Earnings	55,401	17,853	584,589	1,053,000	84,554	-	80,000	
Gain (Loss) On Disposal Of Cap	(28,419)	(104,194)	(86,184)	-	-	-	-	
Contribution By Developers	1,809,351	3,653,638	1,224,053	-	-	-	-	
Utilities Used By Other Dept	15,055	11,500	18,147	17,700	16,721	-	21,200	
Miscellaneous	1,385	980	1,661	800	717	-	1,000	
Appropriation Of Fund Balance	-	-	-	1,735,774	-	2,812,918	2,785,207	
Proceeds From Borrowing	-	-	-	22,000,000	-	36,324,119	37,000,000	
Total Revenues	\$ 6,050,324	\$ 7,953,974	\$ 7,656,905	\$ 31,083,488	\$ 5,993,891	\$ 45,697,437	\$ 46,491,807	
Expenditures								
Payroll Expenses	564,341	636,508	641,047	851,991	725,717	830,197	830,197	
Educational/Training Services	1,552	1,817	3,660	4,000	1,779	4,000	4,000	
Other Professional Services	209,857	271,533	(62,979)	750,000	203,940	1,150,000	1,150,000	
Pretreatment	26,692	16,446	5,419	35,000	2,756	35,000	35,000	
Indirect Services	450,350	570,000	657,553	772,867	885,016	-	940,010	
Repair And Maintenance Service	258,671	261,084	213,896	400,000	207,008	500,000	400,000	
Communications/Telephone-Paner	7,411	7,082	10,640	7,100	20,863	12,500	22,300	
Advertising/Legal And Nonlegal	-	-	1,308	1,300	-	1,300	1,300	
Travel	658	1,734	2,405	8,500	525	8,500	8,500	
City Utilities	100,119	131,268	190,044	154,500	181,155	154,500	205,000	
General Supplies	81,820	60,971	60,863	100,000	74,370	200,500	100,500	
Natural Gas/Mountain Fuel	22,095	36,114	48,711	48,900	48,061	48,900	54,100	
Gasoline	9,119	20,012	14,008	25,000	12,716	25,000	20,000	
Subscriptions And Memberships	-	-	85	2,000	127	2,000	2,000	
Books	-	-	-	600	-	600	600	
Equipment Maintenance	22,251	27,595	15,387	55,000	4,209	55,000	45,000	
East Side Lift Station	-	-	-	20,000	-	20,000	20,000	
Sewer Plant Upgrade	-	-	-	-	47,105	-	-	
West Outfall Man Hole Covers	-	-	-	10,000	-	10,000	10,000	
New Sewer Plant	-	-	-	22,000,000	440,751	37,000,000	37,000,000	
Improvements Other Than Bldg	-	-	-	355,000	294,392	75,000	75,000	
Improvements (Reimb By Bonds)	-	-	-	230,000	-	-	-	
Lease Purchase	36	-	-	-	-	13,300	13,300	
Interest Expense	460	(6,592)	(15,022)	-	-	-	-	
Bond Payments	-	(221,000)	(221,000)	2,372,600	2,365,713	1,886,900	1,886,900	
Bond Interest	129,013	90,900	221,482	1,707,869	1,583,413	2,064,200	2,064,200	
Anent Fees	3,752	74,199	4,252	90,000	5,669	120,000	120,000	
Depreciation Expense	632,372	674,200	890,740	550,000	-	890,900	890,800	
Transfer To General Fund	349,065	376,020	397,170	531,261	708,348	589,140	593,100	
Total Expenditures	\$ 2,869,634	\$ 3,029,891	\$ 3,079,669	\$ 31,083,488	\$ 7,813,633	\$ 45,697,437	\$ 46,491,807	49.571%
Net Profit (Loss)	\$ 3,180,690	\$ 4,924,083	\$ 4,577,236	\$ -	\$ (1,819,742)	\$ -	\$ -	



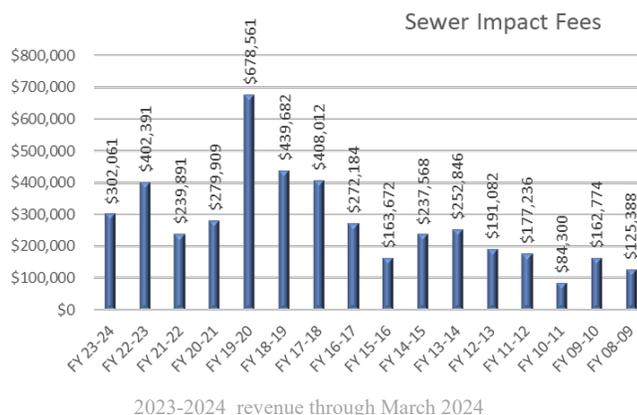
Sewer Impact Fees

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Sewer Impact Fees							Fund 48
Revenues							
Impact Fees	239,891	402,391	390,000	330,503	225,000	225,000	
Interest Earnings	4,992	38,523	-	51,018	-	50,000	
Fund Balance Appropriation	-	-	1,395,217	-	4,473,117	517,523	
Total Revenues	\$ 244,883	\$ 440,914	\$ 1,785,217	\$ 381,521	\$ 4,698,117	\$ 792,523	
Expenditures							
Improvements	-	-	1,546,117	-	4,477,117	553,423	
Bond Payment	221,000	221,000	221,000	-	221,000	221,000	
Depreciation Expense	1,574	19,654	18,100	-	-	18,100	
Total Expenditures	\$ 222,574	\$ 240,654	\$ 1,785,217	\$ -	\$ 4,698,117	\$ 792,523	-55.606%
Net Profit (Loss)	\$ 22,309	\$ 200,260	\$ -	\$ 381,521	\$ -	\$ -	

Requested and Funded-Waste Water

DEPARTMENT	Budget	Funded
Sewer		
Spare pump for lift station	20,000	✓
Sewer plant	37,000,000	✓
Total Sewer	\$ 37,020,000	
Sewer Impact Fees		
I-15 East off ramp Trunk Line	\$ 210,000	✓
I\5- 5 year allocation Red Bridge Reimbursement	343,423	✓
Total Sewer Impact Fees	\$ 553,423	

Personnel	Funded
Department	Funded
Sewer	
(2) Part time collection Helpers	Not funded



2023-2024 revenue through March 2024



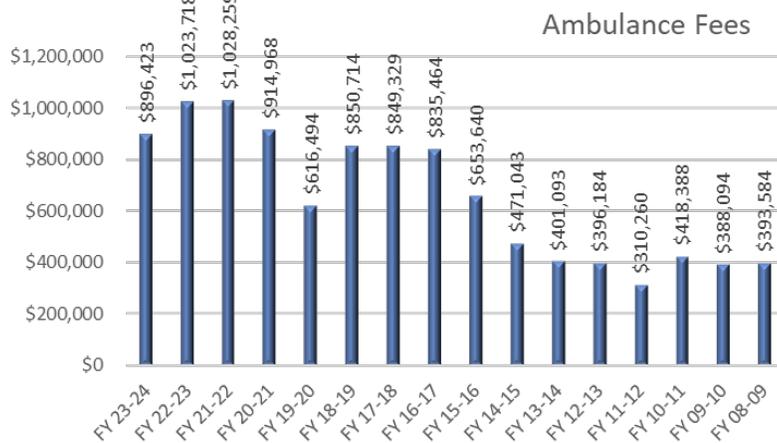
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Ambulance



The ambulance department continues to expand services, providing a paramedic program.

A new ambulance has been ordered and is being funded through the revolving loan fund.



2023-2024 revenue through March 2024



Ambulance

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Ambulance								Fund 55
Revenues								
County Ambulance Reimb	-	-	19,770	24,000	13,376	8,200	8,200	
Ambulance Fees	914,968	1,028,259	1,023,718	1,200,000	1,184,973	1,190,000	1,190,000	
Ambulance Grant Revenue	6,347	7,111	4,806	-	2,980	-	2,200	
Appropriation Of Fund Balance	-	-	-	182,732	-	1,026,176	328,734	
Total Revenues	\$ 921,270	\$ 1,035,370	\$ 1,048,294	\$ 1,406,732	\$ 1,201,329	\$ 2,224,376	\$ 1,529,134	
Expenditures								
Payroll Expenses	416,251	424,157	421,388	778,542	728,201	1,238,235	832,044	
Educational/Training Services	7,733	2,347	671	10,500	4,540	10,895	10,900	
Other Professional Services	71,948	67,783	62,158	168,600	82,381	191,000	191,000	
Bank Charges	71,949	-	54	-	-	100	100	
Indirect Services	63,024	74,611	95,818	115,165	136,164	121,326	121,590	
Repair And Maintenance Service	4,144	2,501	8,371	3,000	7,009	3,000	3,000	
Communications/Telephone-Paner	3,453	6,756	20,691	26,100	7,666	26,100	26,100	
Travel	4,194	2,429	1,002	17,400	6,440	17,440	17,500	
City Utilities	4,919	3,507	4,950	4,100	4,882	4,100	4,600	
General Supplies	52,435	50,429	67,813	31,000	40,986	32,000	32,000	
Natural Gas/Mountain Fuel	1,780	2,357	3,408	3,000	3,167	3,000	3,000	
Gasoline	10,353	19,083	19,188	32,000	14,849	32,000	22,000	
Subscriptions And Memberships	835	960	895	2,025	633	2,050	2,100	
Books & Periodicals	-	1,485	-	2,000	-	2,000	2,000	
Equipment Maintenance	-	-	-	2,500	-	2,500	2,500	
Machinery, Vehicles, And Equip	138	-	2,192	17,000	5,057	8,930	9,000	
Vehicles	-	-	-	-	-	280,000	-	
Lease Purchase	-	-	-	-	-	49,000	49,000	
Contingencies/Sundry/Allow ance	2,120	2,389	2,110	3,000	1,986	3,000	3,000	
Interest Expense	-	-	-	-	-	7,800	7,800	
Depreciation Expense	127,814	120,066	46,603	82,800	-	82,800	82,800	
Transfer To General Fund	76,500	83,048	90,900	108,000	144,000	107,100	107,100	
Total Expenditures	\$ 919,590	\$ 863,908	\$ 848,212	\$ 1,406,732	\$ 1,187,961	\$ 2,224,376	\$ 1,529,134	8.701%
Net Profit (Loss)	\$ 1,680	\$ 171,462	\$ 200,082	\$ -	\$ 13,368	\$ -	\$ -	

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Requested and Funded-Ambulance

<u>DEPARTMENT</u>	<u>Budget</u>	<u>Funded</u>
Ambulance Fund		
2nd new Ambulance	\$ 260,000	Not funded
Total Ambulance	\$ 260,000	

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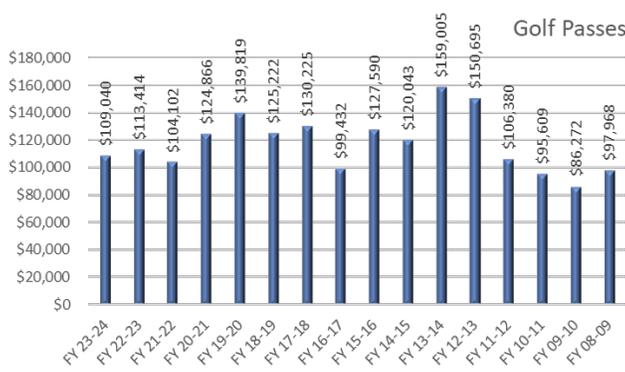
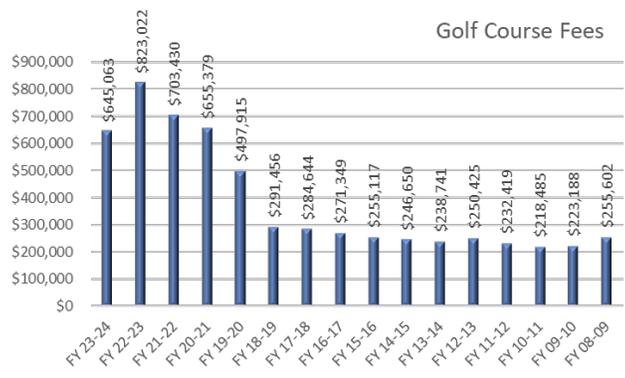


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Golf Fund



The Golf department continues to thrive and bring economic opportunities to the city as well as enhance the “Home to Adventure” theme through outdoor activities and camping opportunities at the RV park.



2023-2024 revenue through March 2024



Golf Fund

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Golf Course							Fund 56
Revenues							
Sale Of Surplus Property	-	5,304	-	11,017	-	-	
Golf Course Fees	703,430	823,022	750,000	860,084	950,000	950,000	
Golf Passes	104,102	113,414	100,000	145,387	110,000	110,000	
Golf Cart Revenue	464,064	519,288	500,000	533,040	625,000	625,000	
Driving Range Revenue	40,269	45,823	47,000	39,401	50,000	50,000	
Rv Rental Revenue	57,341	89,913	80,000	74,515	85,000	85,000	
Punch Ticket Sales	77,626	81,316	73,000	76,905	90,000	90,000	
Gladstan Grill Revenue	4,244	-	-	-	-	-	
Prepared Food Restaurant-Grill	39,648	54,525	44,000	85,780	70,000	70,000	
Grocery Food Restaurant-Grill	44,692	67,099	74,000	46,269	70,000	70,000	
Gain (Loss)	-	(77,873)	-	6,667	-	-	
Miscellaneous Donations	20,326	1,019	-	5,887	-	-	
Miscellaneous	14,167	35,154	3,000	18,984	-	-	
Transfer From General Fund	163,733	-	-	-	-	-	
Beg Approp Fund Bal	-	-	185,926	-	-	-	
Total Revenues	\$ 1,733,642	\$ 1,758,004	\$ 1,856,926	\$ 1,903,936	\$ 2,050,000	\$ 2,050,000	

Expenditures (Continued)							
Pension Benefit Expense	(74,015)	(53,909)	-	-	-	-	
Actuarial Calc Pension Expense	(2,752)	33,089	-	-	-	-	
Depreciation Expense	348,876	196,663	185,900	-	185,900	185,900	
Pro Shop							
Payroll Expenses	296,411	154,132	308,888	173,041	292,655	292,655	
Educational/Training Services	550	239	1,000	-	1,500	1,500	
Other Professional Services	-	301	6,000	-	6,000	6,000	
Bank Charges	34,919	46,728	40,000	52,627	52,000	52,000	
Indirect Services	-	88,361	105,120	127,737	141,942	141,942	
Over/Under	(1,613)	1,791	-	3,619	-	-	
Utility Services	9,052	1,135	1,500	708	1,500	1,500	
Repair And Maintenance Service	2,543	1,281	3,000	5,167	6,000	6,000	
Communications/Telephone-Paner	23	(170)	1,500	-	1,500	1,500	
Advertising/Legal And Nonlegal	1,200	1,000	2,000	-	2,000	2,000	
Travel	-	382	600	647	1,000	1,000	
City Utilities	3,708	5,304	6,700	1,456	6,500	6,500	
General Supplies	12,334	-	11,000	3,051	14,000	14,000	
Electricity	-	92	4,200	-	4,200	4,200	
Bottled Gas	2,672	-	-	-	-	-	
Gasoline	13,053	(194)	500	(180)	-	-	
Subscriptions And Memberships	1,096	-	1,400	-	1,500	1,500	
Improvements Other Than Buildi	-	-	28,000	-	25,000	25,000	
Improvements (To Be Reimb)	-	-	-	-	100,000	-	
Machinery, Vehicles, And Equip	-	-	5,000	-	15,000	15,000	
Interest	10,397	7,356	-	-	-	-	



Golf Fund (Continued)

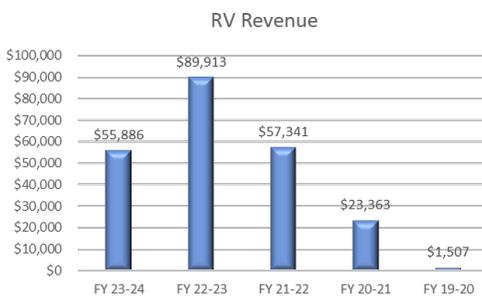
	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Golf Course							Fund 56
Expenditures (Continued)							
Golf Greens							
Payroll Expenses	307,457	329,070	393,541	365,294	379,923	380,623	
Educational/Training Services	2,507	1,850	2,600	2,967	4,155	4,200	
Indirect Services	73,792	-	-	-	-	-	
Utility Services	-	-	-	4,923	7,300	7,300	
Repair And Maintenance Service	30,670	22,893	55,500	13,741	51,800	51,800	
Communications/Telephone-Paner	3,425	3,390	3,600	3,004	3,500	3,500	
Travel	2,024	1,342	2,600	2,795	3,450	3,450	
City Utilities	-	1,113	-	1,624	-	-	
General Supplies	64,145	81,746	80,200	65,976	83,400	84,000	
Electricity	54,179	64,126	89,800	60,445	60,000	84,400	
Bottled Gas	1,638	2,632	1,500	1,875	1,700	1,700	
Gasoline	19,604	23,714	25,000	14,741	24,000	24,000	
Subscriptions And Memberships	140	1,010	1,200	200	1,100	1,100	
Rv Park Expenditures	7,176	3,618	30,000	44,287	25,000	25,000	
Improvements Other Than Buildi	-	-	5,000	-	5,000	5,000	
Machinery, Vehicles, And Equip	-	-	20,000	-	40,000	40,000	
Lease Purchase	(1)	-	131,700	175,561	122,616	122,700	
Interest	7,070	13,105	15,700	20,888	13,830	13,900	
Restaurant							
Payroll Expenses	35,148	39,602	40,262	37,184	31,682	32,082	
Educational/Training Services	-	315	300	-	300	300	
Other Professional Services	52	-	1,500	-	1,500	1,500	
Bank Charges	298	1,246	1,000	1,229	1,500	1,500	
Repair & Maintenance	-	-	7,500	4,867	7,500	7,500	
Communications & Telephone	1	-	-	-	-	-	
Advertising/Legal And Nonlegal	-	-	100	-	100	100	
General Supplies	65,126	76,977	70,000	77,116	80,000	98,000	
Bottled Gas	2,788	4,423	3,000	6,228	3,500	3,500	
Subscriptions And Memberships	-	438	-	-	-	-	
Machinery And Equipment	-	-	10,000	-	-	-	
Machinery And Equipment	-	-	-	-	10,000	10,000	
Contribution to Fund Balance	-	-	153,015	-	228,947	284,648	
Total Expenditures	\$ 1,335,693	\$ 1,156,191	\$ 1,856,926	\$ 1,272,818	\$ 2,050,000	\$ 2,050,000	10.398%
Net Profit (Loss)	\$ 397,949	\$ 601,813	\$ -	\$ 631,118	\$ -	\$ -	

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Requested and Funded-Golf Course

DEPARTMENT	Budget	Funded
Golf Fund		
People moving cart	\$ 15,000	✓
Entrance gate	40,000	✓
Top dresser/Reel Grinder	25,000	✓
Deck Chairs and Tables	10,000	✓
Total Golf	<u>\$ 90,000</u>	



2023-2024 revenue through March 2024

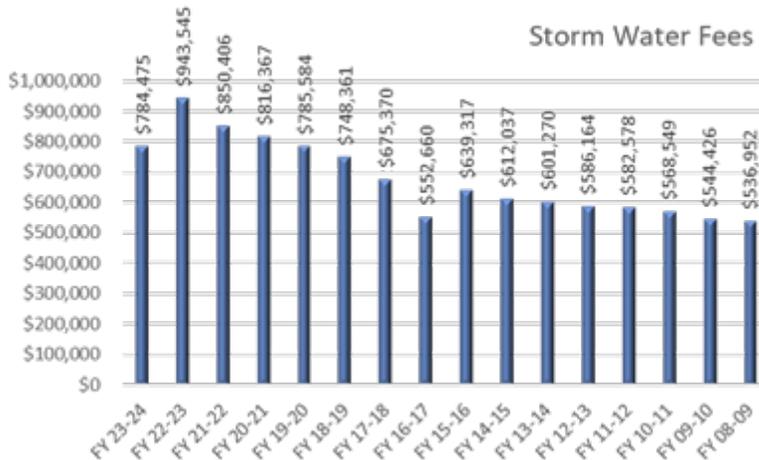
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Storm Drain



The Storm Drain system maintains and monitors the City’s storm drain system.

The storm drain system is regulated by the provisions of the Federal Clean Water Act of 1987. All employees of the city are required to participate and pass an IDDE (Illicit Discharge, detection and elimination course) to be aware of and help guide others in storm drain discharge.



2023-2024 revenue through March 2024



Storm Drain

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Storm Drain								Fund 58
Revenues								
Storm Water Utility Fees	816,367	850,406	943,545	998,400	928,631	1,050,000	1,043,000	
Land Disturbance	1,600	2,100	1,500	1,400	800	1,400	1,000	
Interest Earnings	4,612	4,542	35,049	25,800	46,417	25,800	25,800	
State Grants	-	-	-	2,000,000	-	2,000,000	2,000,000	
Contribution From Developers	759,467	1,083,676	1,593,007	-	-	-	-	
Utilities Used By Other Depts	28,657	27,832	28,978	29,000	27,395	29,000	29,000	
Miscellaneous	1,510	492	585	-	-	-	-	
Appropriate Fund Balance	-	-	-	1,069,416	-	1,320,234	1,011,909	
Total Revenues	\$ 1,612,213	\$ 1,969,048	\$ 2,602,664	\$ 4,124,016	\$ 1,003,243	\$ 4,426,434	\$ 4,110,709	
Expenditures								
Payroll Expenses	122,212	98,708	187,005	300,822	208,430	319,892	318,992	
Professional/Educational Servi	204	6,027	-	-	-	-	-	
Other Professional Services	23,243	45,301	35,299	145,000	58,846	45,000	45,000	
Indirect Services	7,136	235,690	271,368	311,754	356,015	332,854	317,997	
Repair And Maintenance Service	79,407	28,711	67,252	354,300	103,680	354,300	354,300	
City Utilities	-	-	-	6,500	-	6,500	6,500	
General Supplies	5,878	3,745	11,166	500	4,069	3,000	3,000	
Natural Gas/Mountain Fuel	-	-	-	-	-	5,000	5,000	
Gasoline	1,689	3,340	3,757	7,500	769	7,500	7,500	
Equipment Maintenance	141	3,160	(19,453)	7,000	2,678	7,000	7,000	
Building Addition	-	-	-	60,000	-	-	-	
Improvements Other Than Buildi	-	-	-	2,564,760	94,225	2,966,750	2,666,750	
Machinery, Vehicles, And Equip	-	-	-	108,200	134,224	101,800	101,800	
Lease Purchase	5,888	-	3,767	3,900	17,023	15,900	15,900	
Interest	-	-	9,826	7,800	8,637	5,868	5,900	
Depreciation Expense	150,600	488,043	444,809	161,200	-	161,200	161,200	
Transfer To General Fund	-	74,700	75,780	84,780	113,040	93,870	93,870	
Total Expenditures	\$ 396,398	\$ 987,425	\$ 1,090,576	\$ 4,124,016	\$ 1,101,636	\$ 4,426,434	\$ 4,110,709	-0.323%
Net Profit (Loss)	\$ 1,215,815	\$ 981,623	\$ 1,512,088	\$ -	\$ (98,393)	\$ -	\$ -	

Requested and Funded-Storm Drain

DEPARTMENT	Budget	Funded
Storm Drain		
City-wide curb and gutter	\$ 300,000	✓
Box Culvert Project	2,000,000	✓
Business Park Injection Well	300,000	✓
Curb box and inlet repair	25,000	✓
Loafer View Storm Drain Pond and Injection Well	300,000	Not funded
Moved to 2026		
Total storm Drain	\$ 2,925,000	

Capital Fund



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



Capital Fund

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Capital Fund							Fund 49
Revenues							
Grants	-	-	234,000	-	2,000,000	2,000,000	
Arpa Funds	-	7,000	-	-	-	-	
\$5M Downtown	5,000,000	-	-	-	-	-	
Interest	8,798	67,885	-	89,905	41,000	41,000	
Transfer In	3,400,000	2,416,690	-	-	-	-	
Other Financing Source (Use)	(390,000)	-	-	-	-	-	
Beg Approp Fund Bal	-	-	16,206,091	2,900,000	759,300	759,300	
Total Revenues	\$ 8,018,798	\$ 2,491,575	\$ 16,440,091	\$ 2,989,905	\$ 2,800,300	\$ 2,800,300	
Expenditures							
New Ball Fields	240,699	-	-	-	-	-	
Improvements Other Than Buildi	27,849	26,440	-	-	-	-	
Improvements - Corridor Enhanc	-	7,000	-	-	-	-	
Downtown \$5M Project	169,478	250,152	7,882,309	3,872,466	2,530,300	2,530,300	
Arpa Projects	-	-	1,000,000	-	-	-	
Principal Payments	-	-	270,000	-	270,000	270,000	
Interest Expense	-	13,650	-	-	-	-	
Transfer	-	-	2,900,000	2,900,000	-	-	
Contribution To Fund Balance	-	-	417,691	-	-	-	
Transfer To Sewer	-	-	3,970,091	-	-	-	
Total Expenditures	\$ 438,026	\$ 297,242	\$ 16,440,091	\$ 6,772,466	\$ 2,800,300	\$ 2,800,300	-82.967%
Net Profit (Loss)	\$ 7,580,772	\$ 2,194,333	\$ -	\$ (3,782,561)	\$ -	\$ -	

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

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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.



Internal Service Funds

IT

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
IT Fund 66								
Revenues								
Sale Of Surplus Property	-	-	375	-	279	-	-	
Services Use By Other Departments	461,105	568,452	599,136	639,203	636,288	481,516	673,255	
Miscelanous	205	235	451	-	-	-	-	
Beg Approp Fund Bal	-	-	-	-	-	63,805	2,507	
Total Revenues	\$ 461,310	\$ 568,687	\$ 599,962	\$ 639,203	\$ 636,567	\$ 545,321	\$ 675,762	
Expenditures								
Payroll Expenses	146,391	137,041	157,612	186,135	192,091	91,318	221,518	
Educational/Training Services	-	8,495	-	-	-	-	-	
Other Professional Services	245,193	190,933	213,588	235,168	179,748	213,981	214,000	
Technical Services	-	30,840	25,505	42,800	26,693	44,444	44,444	
Repair And Maintenance Service	13,224	12,980	13,915	38,500	15,694	42,350	42,400	
Communications/Telephone-Paner	1,010	2,116	1,884	1,000	998	1,000	1,100	
General Supplies	16,809	15,557	34,674	17,600	14,856	18,128	18,200	
Computer Supplies	-	55,684	68,422	61,000	71,114	73,200	73,200	
Subscriptions And Memberships	-	-	39	-	-	-	-	
Madhinery, Vehicles, And Equip	23,893	48,200	455	19,500	-	23,400	23,400	
Capital Lease Interest	-	-	885	-	-	-	-	
600 South 100 East - 600 East Storm	-	-	-	37,500	47,916	37,500	37,500	
100 S 1100 E-Remedy Vegetative Gr	-	885	-	-	-	-	-	
Depreciation Expense	-	14,554	57,115	-	-	-	-	
Total Expenditures	\$ 446,520	\$ 517,285	\$ 574,094	\$ 639,203	\$ 549,110	\$ 545,321	\$ 675,762	5.719%
Net Profit (Loss)	\$ 14,790	\$ 51,402	\$ 25,868	\$ -	\$ 87,457	\$ -	\$ -	

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Vehicle Maintenance

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Vehicle Maintenance							Fund 65
Revenues							
Sale Of Surplus Property	-	2,500	-	-	-	-	
Services Use By Other Departments	400,608	416,512	478,795	471,374	593,206	579,566	
Contribution from Fund Balance	287	480	-	-	3,100	-	
Total Revenues	\$ 400,895	\$ 419,492	\$ 478,795	\$ 471,374	\$ 596,306	\$ 579,566	
Expenditures							
Payroll Expenses	232,968	311,646	343,794	332,272	363,766	363,766	
Educational/Training Services	153	154	9,000	143	9,000	9,000	
Utilities	53	26	-	-	-	-	
Repair And Maintenance Service	54,799	62,534	54,000	-	64,000	64,000	
Communications/Telephone-Paner	1,877	2,251	3,000	-	3,000	3,000	
City Utilities	5,421	8,213	11,000	-	11,000	7,000	
General Supplies	5,958	15,200	8,500	-	11,000	11,000	
Computer Supplies	-	-	-	86,683	-	-	
Energy	-	-	-	2,502	-	-	
Natural Gas/Mountain Fuel	7,485	12,420	19,900	-	19,900	5,700	
Oil	2,866	8,073	12,000	6,328	12,000	12,300	
Gasoline	2,832	4,495	4,500	12,907	4,500	4,500	
Subscriptions And Memberships	-	-	-	4,926	-	-	
Books	-	-	-	7,650	-	-	
Float Improvements	-	-	-	9,511	-	-	
Improvements Other Than Buildi	-	-	-	3,950	75,000	75,000	
Machinery, Vehicles, And Equip	-	-	-	-	10,000	10,000	
Lease Purchase	-	-	11,300	15,068	11,640	11,700	
Interest	-	-	1,801	2,400	1,500	1,500	
Contribution to Fund Balance	-	-	-	-	-	1,100	
Total Expenditures	\$ 314,412	\$ 425,012	\$ 478,795	\$ 484,340	\$ 596,306	\$ 579,566	21.047%
Net Profit (Loss)	\$ 86,483	\$ (5,520)	\$ -	\$ (12,966)	\$ -	\$ -	

Requested and Funded-Internal Service Funds

Personnel

Department

Funded

IT

Part time IT Person

✓



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Impact Fees



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



Impact Fees

Park Impact Fees

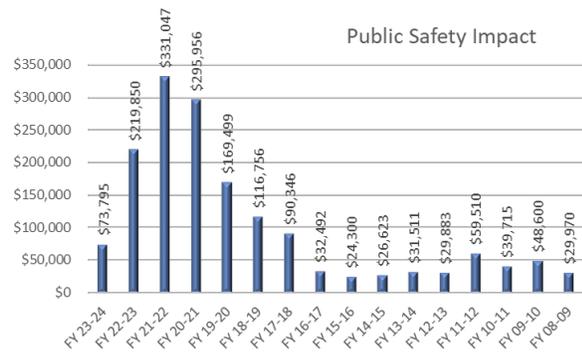
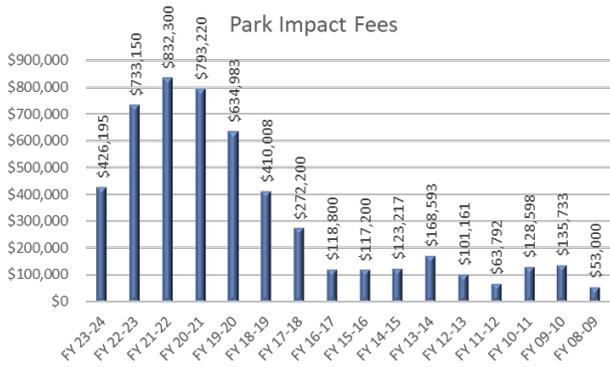
	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Park Impact Fees							Fund 42
Revenues							
Impact Fees	832,300	733,150	730,000	502,260	480,000	480,000	
Interest Earnings	3,958	30,541	18,900	40,447	40,000	40,000	
Appropriate Fund Balance	-	-	-	-	4,500,731	-	
Total Revenues	\$ 836,258	\$ 763,691	\$ 748,900	\$ 542,707	\$ 5,020,731	\$ 520,000	
Expenditures							
Other Professional Services	29,449	-	-	-	-	-	
Improvements	658,551	78,187	591,831	352,000	4,000,000	103,800	
Improvements	-	-	12,700	-	604,531	-	
Machinery, Vehicles & Equip	-	-	-	(1,327)	-	-	
Principal Payments	134,000	133,942	136,134	136,732	410,200	410,200	
Pool Bond Interest	10,500	10,456	8,235	8,235	6,000	6,000	
Contribute to Fund Balance	-	-	-	33,867	-	-	
Total Expenditures	\$ 832,500	\$ 222,585	\$ 748,900	\$ 529,507	\$ 5,020,731	\$ 520,000	-30.565%
Net Profit (Loss)	\$ 3,758	\$ 541,106	\$ -	\$ 13,200	\$ -	\$ -	

Public Safety Impact Fees

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Public Safety Impact Fees							Fund 44
Revenues							
Impact Fees-Fire	331,047	219,850	220,000	89,153	90,000	90,000	
Impact Fees-Police	-	-	-	513	-	-	
Interest Earnings	1,627	12,551	7,800	16,622	17,000	17,000	
Total Revenues	\$ 332,674	\$ 232,401	\$ 227,800	\$ 106,288	\$ 107,000	\$ 107,000	
Expenditures							
Improvements	1,630	10,031	227,800	-	107,000	107,000	
Improvements-Fire	-	1,580	-	-	-	-	
Total Expenditures	\$ 1,630	\$ 11,611	\$ 227,800	\$ -	\$ 107,000	\$ 107,000	-53.029%
Net Profit (Loss)	\$ 331,044	\$ 220,790	\$ -	\$ 106,288	\$ -	\$ -	

Requested and Funded-Internal Service Funds

DEPARTMENT	Budget	Funded
Park Impact		
Property. Estimate	\$ 4,000,000	Not Funded
Total Park Impact	<u>\$ 4,000,000</u>	



2023-2024 revenue through March 2024

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Redevelopment Areas



Memorial Park Salmon Supper

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



Redevelopment-Town

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Redevelopment-Town							Fund 21
Revenue							
Appropriation Of Fund Bal	-	-	18,000	-	12,000	18,000	
Total Revenues	\$ -	\$ -	\$ 18,000	\$ -	\$ 12,000	\$ 18,000	
Expenditures							
Other Professional Services	14,216	14,750	18,000	16,179	12,000	18,000	
Total Expenditures	\$ 14,216	\$ 14,750	\$ 18,000	\$ 16,179	\$ 12,000	\$ 18,000	0.000%
Net Profit (Loss)	\$ (14,216)	\$ (14,750)	\$ -	\$ (16,179)	\$ -	\$ -	

Walgreens Agreement Expense

Redevelopment-Business Park

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Redevelopment-Business Park							Fund 25
Revenues							
Other Rent/Usane Charge	12,422	12,670	12,500	12,923	13,000	13,000	
Property Sales	707,309	1,309,000	-	-	-	-	
Appropriation Of Fund Balance	-	-	900,000	-	900,000	900,000	
Total Revenues	\$ 719,731	\$ 1,321,670	\$ 912,500	\$ 12,923	\$ 913,000	\$ 913,000	
Expenditures							
Other Professional Services	-	4,476	100	100	100	100	
Improvements Other Than Bldg	-	-	900,000	-	900,000	900,000	
Contribution to Fund Balance	-	-	12,400	-	12,900	12,900	
Total Expenditures	\$ -	\$ 4,476	\$ 912,500	\$ 100	\$ 913,000	\$ 913,000	0.055%
Net Profit (Loss)	\$ 719,731	\$ 1,317,194	\$ -	\$ 12,823	\$ -	\$ -	

Cell Tower Rental Revenue

Requested and Funded-RDA's

DEPARTMENT	Budget	Funded
RDA (25) Business Park		
Maker Space	\$ 900,000	✓
Total RDA (25) Business Park	\$ 900,000	

Special Revenue Funds



Historic Downtown

The special revenue funds of the City are the PARC tax, RDA town, RDA Business Park, Park Impact fees, Public Safety Impact fees, Perpetual Care, Capital Fund, and the revolving loan fund.

This section reflects the PARC tax and the Revolving loan fund. Other funds are reflected elsewhere in the budget.

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 of the city for the financing of capital assets. Each capital asset requested creates a liability to the requesting department of principal and interest. The financing of these assets in turn creates reserve amounts to fund other capital assets.

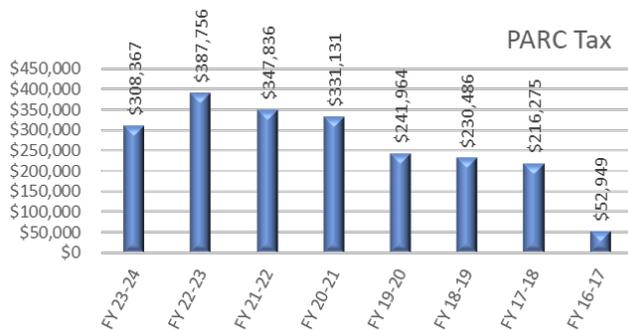


Revolving Loan Fund

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Revolving Loan Fund							Fund 71
Revenues							
Loan Payments Revenue	-	3,767	707,300	898,835	818,244	818,244	
Financing Fees in and Out program	52,350	54,501	-	100,448	-	-	
Sale of Surplus Property	369,762	568,350	393,000	353,333	\$455,000	455,000	
Interest Earnings	741	14,546	71,600	8,560	92,764	92,764	
Appropriation Of Fund Balance	-	-	1,211,127	-	998,992	998,992	
Total Revenues	\$ 422,853	\$ 641,164	\$ 2,383,027	\$ 1,361,176	\$ 2,365,000	\$ 2,365,000	
Expenditures							
Capital Expense (Loaned)	(159,797)	(118,690)	1,877,027	769,434	2,365,000	2,365,000	
Quick Sale Purchase Of Capital	312,109	442,837	506,000	568,607	-	-	
Total Expenditures	\$ 152,312	\$ 324,147	\$ 2,383,027	\$ 1,338,041	\$ 2,365,000	\$ 2,365,000	-0.756%
Net Profit (Loss)	\$ 270,541	\$ 317,017	\$ -	\$ 23,135	\$ -	\$ -	

PARC Tax

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
PARC Tax							Fund 79
Revenues							
Parc Tax	347,836	387,756	350,000	411,157	414,600	414,600	
Appropriate Fund Balance	-	-	-	-	-	-	
Total Revenues	\$ 347,836	\$ 387,756	\$ 350,000	\$ 411,157	\$ 414,600	\$ 414,600	
Expenditures							
General Supplies	1,894	-	-	-	-	-	
Payson Mural	(439)	-	-	-	-	-	
Payson Civic Chorale	2,446	2,882	6,000	3,843	4,200	4,200	
People Preserving Peteetneet	42,626	38,477	10,000	51,303	17,250	17,250	
Payson Community Theater	7,915	6,037	12,000	8,049	6,000	6,000	
Huish Performing	6,101	47,498	30,000	63,331	25,000	25,000	
Payson City Band	2,510	900	2,000	1,200	5,000	5,000	
Historic Downtown	17,883	-	-	-	-	-	
Batting Canes	18,153	-	-	-	-	-	
Backstop Fence Extension	28,100	-	-	-	-	-	
Payson Canyon Trail Study	17,595	-	-	-	-	-	
Payson Visitor Center	4,243	-	-	-	-	-	
Peteetneet Lights And Fountain	9,170	24,481	-	32,641	-	-	
Hancock Trail	300,000	-	-	-	-	-	
Utah Live Concerts Foundation	-	5,712	4,000	7,615	5,000	5,000	
Half Penny Youth Theater	-	-	4,000	-	3,150	3,150	
Scottish Festival	-	-	2,000	-	6,000	6,000	
Payson City Projects	-	47,531	208,874	-	333,000	333,000	
Improvements Other than Buildings	-	41,560	-	-	-	-	
Transfer To Pct	9,413	-	-	-	-	-	
Contribution To Fund Balance	-	-	71,126	-	-	-	
Total Expenditures	\$ 467,610	\$ 215,078	\$ 350,000	\$ 167,982	\$ 414,600	\$ 414,600	18.457%
Net Profit (Loss)	\$ (119,774)	\$ 172,678	\$ -	\$ 243,175	\$ -	\$ -	



2023-2024 revenue through March 2024

Requested and Funded-Revolving Loan Fund

DEPARTMENT	Budget	Funded
Revolving Loan		
L109 Electric Line Truck	\$ 368,000	✓
L110 2021 Cemetery F150 2599	55,000	✓
L111 Admin Escape	29,000	✓
L112 Admin Escape	29,000	✓
L113 GIS Chevy Trail Boss	62,000	✓
L114 PW Construction Inspector F150	56,000	✓
L115 Golf 2004 F150	55,000	✓
L116 Golf Ranger	38,000	✓
L117 Water Chevy 2500 w service bed	70,000	✓
L118 Water One ton flat bed	65,000	✓
L119 Water 2017 F150 (or maverick 30,000 replacement \$15,000)	60,000	✓
L120 Street 2021 F250	55,000	✓
L121 2004 Sewer Ford F350	70,000	✓
L122 Storm Drain Corridor Maintenance 2021 Ford F150 3708	50,000	✓
L123 Solid Waste 2021 F150	53,000	✓
L124 Building Inspection 2021 Ford F150	60,000	✓
Roll-off Bin/Bin Truck -Sewer	250,000	Not Funded
Not necessary until plant complete		
10 wheeler sewer	260,000	Not Funded
Total Revolving Loan	\$ 1,685,000	



PARC Tax Committee Awards
2024-2025

FY 2025		
Utah Live concerts	\$	5,000
Half Penny Youth Theater	\$	3,150
Payson Scottish Festival	\$	6,000
Payson City Band	\$	5,000
Huish Performing Arts	\$	25,000
Payson Library Storywalk	\$	10,000
People Preserving Peeteetneet	\$	17,250
Payson Civic Chorale	\$	4,200
Payson Community Theater	\$	6,000
City Projects		
Latin Festival	\$	5,000
Forebay equipment	\$	15,000
Recreation Mini X Forebay	\$	24,000
Playground at Hillman	\$	180,000
Safety Netting Hillman	\$	17,000
Trail repair near maples	\$	25,000
Peteteetneet Exterior painting	\$	67,000
		\$ 414,600

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 offset the costs of the cemetery.

Current perpetual care funds are being used to enhance the cemetery by paving the cemetery roads.



Perpetual Care Fund

	Actual FY 2022	Actual FY 2023	Final FY 2024	Projection FY 2024	Requests FY 2025	Final FY 2025	Percent Change
Perpetual Care							Fund 74
Revenues							
Sale Of Cemetery Lots	35,823	22,860	26,000	28,642	26,000	26,000	
Interest Earnings	2,290	18,857	12,000	24,974	25,000	25,000	
Appropriation Of Fund Balance	-	-	420,000	-	-	136,000	
Total Revenues	\$ 38,113	\$ 41,717	\$ 458,000	\$ 53,616	\$ 51,000	\$ 187,000	
Expenditures							
Improvements Other Than Bldg	-	6,790	420,000	369,773	200,000	187,000	
Contribution to Fund Balance	-	-	38,000	-	-	-	
Total Expenditures	\$ -	\$ 6,790	\$ 458,000	\$ 369,773	\$ 200,000	\$ 187,000	-59.170%
Net Profit (Loss)	\$ 38,113	\$ 34,927	\$ -	\$ (316,157)	\$ (149,000)	\$ -	

Requested and Funded-Perpetual Care

DEPARTMENT	Budget	Funded
Perpetual Care		
Roads for 5 Year Project	\$ 187,000	✓
Total Perpetual Care	\$ 187,000	

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Transfers and Overhead Expenses (Indirect Services)



Payson Canyon Grotto

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

Operational transfers are also made from the Enterprise Fund to the General Fund to support the general operations of the City.



Transfers

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

These transfers help in supporting the general services of the government and help in keeping property taxes low. Traditionally 9% of enterprise revenue is transferred from the enterprise fund to the general fund. This year, the transfer from the electric department to the general fund has been reduced to 5% to help offset the costs of operations and the power projects.

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	\$ 231,826	Vehicle Maintenance
		473,250	Information Technology
Electric (Power)	Indirect	\$ 801,648	General Fund
		\$ 63,410	Information Technology
		40,570	Vehicle Maintenance
Solid Waste	Indirect	\$ 455,611	General Fund
		173,870	Vehicle Maintenance
		10,310	Information Technology
Water	Indirect	\$ 806,102	General Fund
		57,957	Vehicle Maintenance
		66,846	Information Technology
Ambulance	Indirect	\$ 82,038	General Fund
		28,978	Vehicle Maintenance
		10,310	Information Technology
Golf Course	Indirect	\$ 109,216	General Fund
		11,591	Vehicle Maintenance
		30,863	Information Technology
Storm Drain	Indirect	\$ 316,866	General Fund
		5,796	Vehicle Maintenance
		5,121	Information Technology
Sewer Fund	Indirect	\$ 895,496	General Fund
		28,978	Vehicle Maintenance
		13,747	Information Technology

Operating Transfers between Funds

From	Transfer To	Transfer amount
Water Fund	General	\$ 511,137
Solid Waste Fund	General	312,363
Electric Fund	General	857,203
avbulance	General	107,100
Storm Drain	General	93,870
Sewer Fund	General	593,100
General Fund	PCT	7,000
General Fund	Electric-Bond	260,000
General Fund	Water-Bond	578,700
General Fund	CDBG	150,000

Debt Service



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



*Payson City
Debt Service
FYE June 30, 2025*

<u>Bond</u>	<u>Series</u>	<u>Maturity Date</u>	<u>Original Bonding</u>	<u>FY 24-25 Principal</u>	<u>FY 24-25 Interest</u>	<u>6/30/2025 Balance</u>
UTOPIA-Electric-Contract	2017	7/1/2027	\$ 3,119,040	259,920	-	519,840
Water Revenue Bonds-Refunding 2013 Forebay	2013	10/15/2029	7,385,000	495,000	83,633	2,700,000
Water Revenue Refunding -Water Tank****	2016	10/15/2032	2,861,000	174,000	46,899	1,547,000
Water Revenue Bonds-PI Lines and Meters	2019	10/15/2036	6,645,000	359,000	79,280	7,569,000
Pool/Sewer Refunding-Combined (2014)	2016	10/15/2026	7,918,000	832,000	35,142	1,701,000
37.6% Sewer-Sales Tax Refunding*	2016	10/15/2026	2,977,168	312,832	13,213	639,576
62.4% -Pool-Sales Tax Refunding**	2016	10/15/2026	4,940,832	519,168	21,929	1,061,424
DWQ Sewer Revenue bond 2022***	2022	5/3/2055	13,500,000	-	67,500	13,500,000
2022 B Sewer Bonds \$10M	2023	2/1/2037	10,000,000	639,000	337,593	9,361,000
2023 Bank of Am Sewer Revenue Bonds \$41.5	2023	2/1/2037	41,500,000	854,000	1,645,749	40,646,000
Wilson School \$2.7M 10 Years 0 Interest	2024	1/1/2033	-	270,000	-	2,160,000
Reserve Accounts-Water 2019 Water Revenue Bonds				87,667	-	-
Reserve Accounts 2022 Sewer Revenue Bonds				80,953	-	242,859

*\$221,000 from Sewer Impact Fees

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

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

****\$73,000 from Water Impact Fees

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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 have not occurred at this point to reliably offer a final fund balance.



*Payson City
Projected Fund Balance
For Period Ending June 30, 2025*

Fund	Projected Unassigned Beginning	Revenues	Expenditures	Projected Projected Ending	Dollar Change
General Fund	5,820,904	21,838,777	25,193,362	2,466,319	(3,354,585)
Park Impact Fees (42)	2,169,259	748,900	748,900	2,169,259	-
Public Safety Impact Fees (44)	1,431,139	227,800	227,800	1,431,139	-
PARC Tax (79)	590,578	414,600	414,600	590,578	-
Capital Fund (49)	1,136,244	2,041,000	2,800,300	376,944	(759,300)
Water Projections (51)	2,371,870	7,040,800	8,722,773	689,897	(1,681,973)
Water Impact Fees (47)	2,139,156	359,000	1,847,000	651,156	(1,488,000)
Landfill Projections (52)	2,476,672	3,814,100	4,136,018	2,154,754	(321,918)
Electric Projections (53)	445,005	18,454,667	20,143,177	(1,243,505)	(1,688,510)
Power Impact Fees (43)	2,201,612	578,000	2,627,000	152,612	(2,049,000)
Sewer Projections (54)	19,381,539	43,706,600	46,491,807	16,596,332	(2,785,207)
Sewer Impact Fees (48)	2,043,698	275,000	792,523	1,526,175	(517,523)
Ambulance Projections (55)	1,648,222	1,200,400	1,529,134	1,319,488	(328,734)
Golf Course Projections(56)	3,341,526	2,050,000	1,765,283	3,626,243	284,717
Storm Drain . (58)	1,898,727	3,098,800	4,110,709	886,818	(1,011,909)
Vehicle Maintenance (65)	355,847	579,566	579,566	355,847	-
IT Projections (66)	240,048	675,762	675,762	240,048	-
Perpetual Care (74)	405,453	51,000	187,000	269,453	(136,000)
Revolving Loan Projection (71)	2,552,769	1,366,008	2,365,000	1,553,777	(998,992)

This schedule is a projection based on mid-year revenues and expenditures and will be updated for final budget adoption.

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Glossary of Terms

Accrual basis of accounting. A method of accounting that recognizes the 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 is 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 are 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 are measurable and occur.

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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