

# Payson City



## Budget

For Period Ending June 30, 2026

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# **Payson City**

**State of Utah**

**Fiscal Year Ending 2026**

**Budget**



# Payson City Council

Council member  
Ryan Rowley

Council member  
Brett Christensen

Council member  
Taresa Hiatt

Council member  
Anne Moss



Mayor  
Bill Wright

Council member  
Brian Hulet

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



City Manager  
Dave Tuckett



Asst. City Manager  
Robert Mills

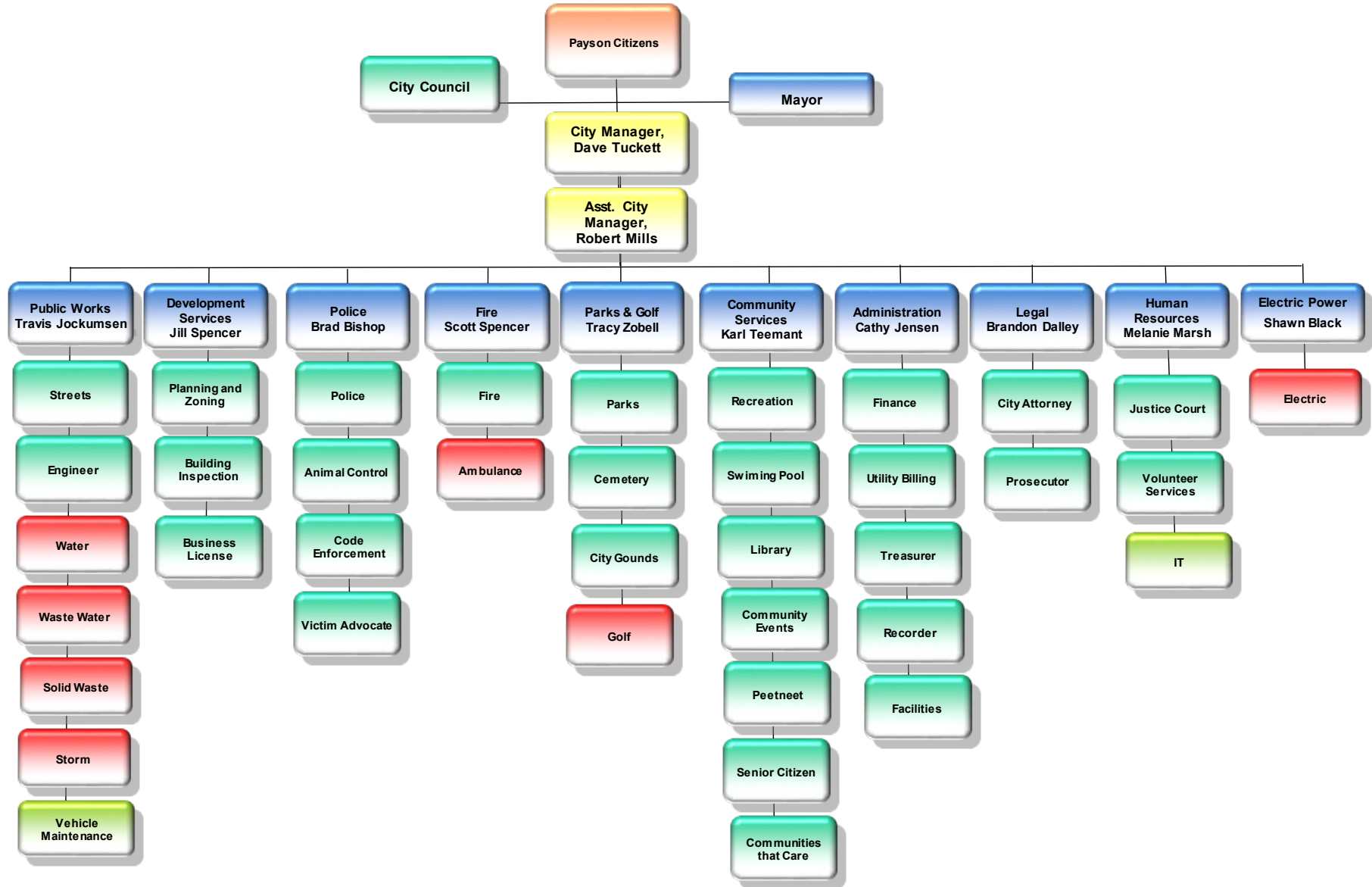
## Officials

City Manager	David Tuckett
Asst. City Manager	Robert Mills
City Attorney	Brandon Dalley
City Recorder	Kim Holindrake
City Treasurer	Audrey Camp
Community Services Director	Karl Teemant
Development Services Director	Jill Spencer
Electric Power Director	Shawn Black
Finance Director	Cathy Jensen
Fire Chief	Scott Spencer
Human Resource Director	Melanie Marsh
Parks and Golf Director	Tracy Zobell
Police Chief	Brad Bishop
Public Works Director	Travis Jockumsen



# Payson

## Organizational Chart





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# Budget Message

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July 22, 2025

Payson City  
439 West Utah Avenue  
Payson, Utah 84651

Dear Council Members

Presented for your approval is the Fiscal Year Payson 2026 tentative budget. This budget message provides an overview of the proposed budget.

As we look toward to the 2025-2026 fiscal year, we do so with caution. We've been conservative over the years in both budgeting and expenditures. We are again warned of the many unknowns of the economy.

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.

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

The city has invested heavily in new branding efforts that will hopefully 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.

An additional draw to the city is the city's continuing support of community events including Onion Days, the Salmon Supper the Scottish Festival and Adventure Days. The city is also hosting the Grand Mondo bicycle race through Payson Canyon.

Payson is actively engaged in economic development. The new opening of the MTech higher education will hopefully spur an upward trend of economic investment in the city.

Sales tax, for fiscal year 2025 increased about 2.5%.

Building permits and impact fees are on the increase for fiscal year 2025. Many approved developments and construction projects have been approved, and we anticipate growth in the coming years.



## **Accounting and Budgeting Philosophy**

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 2025 fiscal year, weighed against revenue comparisons of previous years.

Department heads have tried to cautiously anticipate the needs of their departments without being extravagant, while still recognizing the mandate to continue to provide services on behalf of the citizens.

## **Capital Projects**

The City is seeking ways of supporting the enterprise funds as well as capital projects in the City. On an annual basis, the city transfers excess fund balance from the general fund to the capital fund to support capital projects such as the historic downtown infrastructure project.

We are also considering other ways of utilizing fund reserves to support the enterprise funds and as a possible funding source for needed public safety buildings.

The City has used a revolving loan fund to finance internal loans to other departments, charging interest on the loans, to finance vehicles and equipment. Using an aging and maintenance schedule to gain the best leverage on turning over the assets has reduced maintenance costs and helped to maintain an operative fleet for operations.

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.

The city received a grant in the storm drain fund to finance the costs of replacing several box culverts. We will continue with this project.

Payson has many areas of aging infrastructure. This encompasses areas such as streets, water lines, sewer lines and the electric system. We continue to be committed in the search for funding options.

The city has recently partnered with UAMPs (Utah associated municipal power systems) to finance the new electric plant. The plant will be funded through operational costs until the cost of the facility is paid off. At that time the plant will be owned by Payson City.

The city is now facing the need for new power transmission lines and substations to meet the increasing electric needs of the residents.

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

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

After seeking more in-depth engineering, the cost of the sewer plant had risen to \$75 million. Cost of materials, supply chain issues and additional regulatory mandates 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 to help fund the sewer plant.

## Tax Levies and Fees

**Utility Fees.** Included in the budget is funding for user rates studies, including studies for sewer, water, and storm drain.

Last year Payson 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. This study has proposed an increase in power fees over four years.

The city has adopted increased user rates for water, sewer, storm and garbage collection 3%. The city has a history of incrementing user rates by the cpi (consumer price index). This helps the city meet the expanding costs of providing services.

**Property Tax.** Utah State statute indicates that the City is guaranteed the same property tax as was received in the previous year. However, this formula does not take into account increasing needs as the city grows. The same revenue received in the previous year is spread over a wider base of growing residents, decreasing the property tax rate.

The Council is exploring the option of a property tax increase through the established truth-in-taxation process. One option being proposed is to increase the certified tax rate sufficient to fund estimated debt service payments for the new fire station.

**Impact Fees.** An impact fee study has recently been conducted for power. New impact fee rates study is being conducted for police and fire.

Impact fees are generally designed as a means for financing brick-and-mortar projects, with some allowances given for fire and park needs.

Impact fee contributions allow new construction to contribute to the costs of expanding established systems in the City (water, sewer, power, parks, public safety) that were previously funded by existing residents. A list of impact fee rates is available online at [paysonutah.gov](http://paysonutah.gov).

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 equivalent to like professionals in other governmental 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 5.5% wage increase has been included in the budget. This increase is incremented to be 2.5% for COLA (cost of living), and up to 3% for merit.

The City received an annual employee health insurance quote; 10% increase in dental and 5.5% 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 2025 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 time and many other wonderful benefits.

**New Positions.** We are proposing the following new positions: a new police officer, a streets employee (B&C), a parks position, and a new maker space employee that will be funded from the redevelopment area. Also, a full-time position was added to the ambulance department to help meet the expanding requests for EMT services.

**Departmental Budgets** Payson has quite a diverse array of departments and functions. The city relies on the expertise of governing directors to request sufficient operational funds to maintain or in some instances expand 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.).



## **Fund Balance**

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

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

This year, in order to balance the general fund budget, the City will again make an appropriation from fund balance reserves in the General Fund. An increase in the use of fund reserves was necessary to fund additional pay to some police officers to maintain competitiveness, a decrease in the transfer from the ambulance fund to the general fund to add an additional full time ambulance position, and a rollover of the city center air conditioning that will cost approximately \$700K.

Detail of other uses of fund reserves in funds that roll into the general fund can be seen in the detail budget.

Excess fund balance in the general fund has been transferred to the capital fund in order to fund city-wide projects such as the downtown utility system and revitalization and funding for the fire station.

## **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 city recently added the position of assistant City Manager to help meet the wide variety of needs and responsibilities.

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 a new sewer treatment plant necessary. In order to build the plant, the City issued bonds the last two fiscal years, and we may, due to increased construction costs, face more bonding before the project is complete.

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

The electrical plant is facing an aging infrastructure and intends to work through UAMPs to finance a new plant, including new generators, to meet increasing electric needs. Payments for this financing will come from operational costs of the power plant.



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.

Unfortunately, often large, expensive projects require outside funding sources. The City is looking at options to fund the new Payson Nebo Beltway project that is estimated to cost over \$32 million.

The City is exploring the idea of a new fire station. One half of the estimated cost of the new fire station will come from the capital fund reserves, the other to be bonded for. Debt servicer payments for the half of the fire station will come from proposed property tax increment.

## **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.

Thanks to our first responders, for putting themselves in harm's way for us all, as well as all the employees throughout the city who see to the wide and varied needs and programs of the city and for all they do on our behalf.

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*



## 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, 2026***

	<b>Approved Budget <u>6/30/2026</u></b>	<b>Final Budget <u>6/30/2025</u></b>	<b><u>Change</u></b>
<b><u>Revenues</u></b>			
General Fund	\$ 26,162,873	\$ 24,253,561	\$ 1,909,312
Utility Fund (24)	3,500,000	4,300,000	(800,000)
Redevelopment-Town (21)	36,000	18,000	18,000
Redevelopment Park (25)	1,041,300	913,000	128,300
CDBG (26)	130,000	350,000	(220,000)
B&C (28)	2,958,426	4,147,140	(1,188,714)
Park Impact (42)	765,608	520,000	245,608
Power Impact (43)	2,663,850	2,627,000	36,850
Public Safety Impact (44)	184,000	1,569,016	(1,385,016)
Water Impact (47)	467,000	1,847,000	(1,380,000)
Sewer Impact (48)	1,740,700	792,523	948,177
Capital (49)	9,270,000	8,491,300	778,700
Water (51)	9,638,000	8,737,339	900,661
Solid Waste (52)	4,520,321	4,255,668	264,653
Electric Power (53)	22,540,376	20,147,597	2,392,779
Sewer (54)	27,491,230	46,738,618	(19,247,388)
Ambulance (55)	1,588,126	1,534,719	53,407
Golf Course (56)	2,597,760	2,418,553	179,207
Storm Drain (58)	3,070,502	4,486,190	(1,415,688)
Vehicle Maintenance (65)	667,734	617,711	50,023
IT (66)	771,774	675,298	96,476
Revolving Loan (71)	1,355,000	3,272,250	(1,917,250)
Perpetual Care (74)	54,000	187,000	(133,000)
PARC (79)	385,150	467,100	(81,950)
Scottish Festival (82)	26,000	35,500	(9,500)
Historic (85)	10,000	-	10,000
Peteetneet (86)	362,240	110,214	252,026
Salmon Supper (88)	96,500	96,000	500
Payson Community Theater (89)	55,533	77,253	(21,720)
<b>Total</b>	<b><u>\$ 124,150,003</u></b>	<b><u>\$ 143,685,550</u></b>	<b><u>\$ (19,535,547)</u></b>



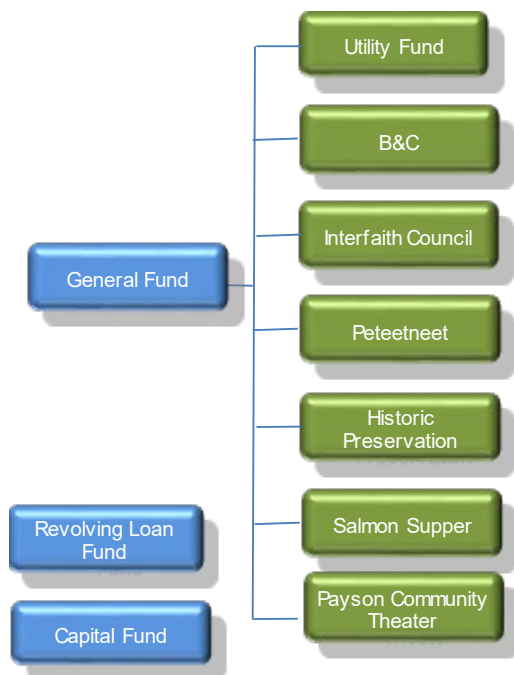


***Payson City***  
***Combined Funds (Continued)***  
***FYE June 30, 2026***

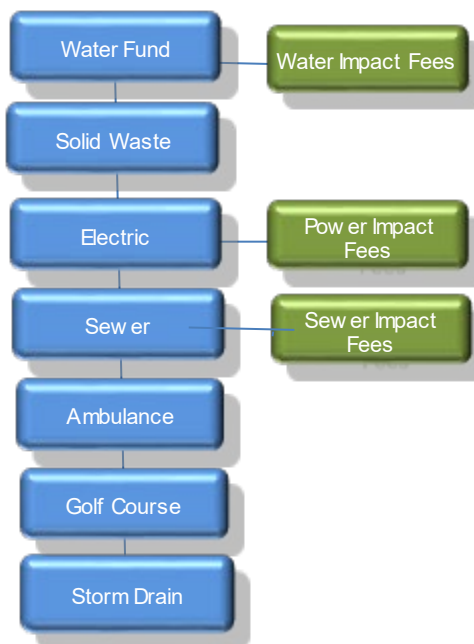
	<b>Approved Budget <u>6/30/2026</u></b>	<b>Final Budget <u>6/30/2025</u></b>	<b><u>Change</u></b>
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Water Impact (47)	467,000	1,847,000	1,380,000
Sewer Impact (48)	1,740,700	792,523	(948,177)
Capital (49)	9,270,000	8,491,300	(778,700)
Water (51)	9,638,000	8,737,339	(900,661)
Solid Waste (52)	4,520,321	4,255,668	(264,653)
Electric Power (53)	22,540,376	20,147,597	(2,392,779)
Sewer (54)	27,491,230	46,738,618	19,247,388
Ambulance (55)	1,588,126	1,534,719	(53,407)
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Scottish Festival (82)	26,000	35,500	9,500
Historic (85)	10,000	-	(10,000)
Peteetneet (86)	362,240	110,214	(252,026)
Salmon Supper (88)	96,500	96,000	(500)
Payson Community Theater (89)	55,533	77,253	21,720
<b>Total</b>	<b>\$ 124,150,003</b>	<b>\$ 143,685,550</b>	<b>\$ 19,535,547</b>

## Payson City Funds

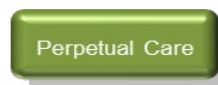
### Governmental Funds



### Enterprise Funds



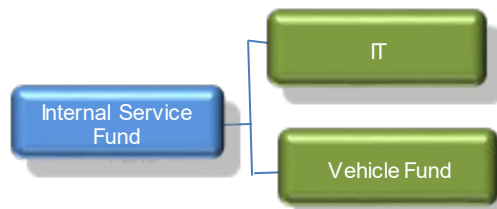
### Fiduciary Fund



### Special Revenue



### Internal Service Funds





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## *General Fund*



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

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



## General Expenditure Summary

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### *Payson City*

#### *General fund*

*Budgets ending June 2025 and June 2026*

	<b>Approved Budget <u>6/30/2026</u></b>	<b>Approved Budget <u>6/30/2025</u></b>	<b><u>Change</u></b>
<b><u>Revenues</u></b>			
Property Tax	\$ 3,203,700	\$ 2,534,300	\$ 669,400
Motor Vehicle	150,000	137,400	12,600
Sales Tax	6,000,000	5,921,607	78,393
Franchise Tax	450,000	416,000	34,000
Telephone Tax	73,300	72,300	1,000
Other Taxes	1,223,200	924,000	299,200
Licenses and Permits	773,500	455,500	318,000
Intergovrnmtl Revenue (Grants)	462,676	587,625	(124,949)
Charges Events/Services	1,896,400	1,835,520	60,880
Fines and Forfeitures	246,000	223,300	22,700
Other Revenue	500	5,000	(4,500)
Misc. Revenue	6,154,241	5,194,865	959,376
Transfers	2,295,475	2,474,773	(179,298)
Use of Fund Reserves	3,233,881	3,471,371	(237,490)
B&C Road Funds	2,958,426	4,147,140	(1,188,714)
Utility Fund	3,500,000	4,300,000	(800,000)
Historic	10,000	-	10,000
CDBG	130,000	350,000	(220,000)
Scottish Festival	26,000	35,500	(9,500)
Peteetneet	362,240	110,214	252,026
Salmon Supper	96,500	96,000	500
Payson Community Theater	55,533	77,253	(21,720)
<b>Total</b>	<b><u>\$ 33,301,572</u></b>	<b><u>\$ 33,369,668</u></b>	<b><u>\$ (68,096)</u></b>



***Payson City***  
***General fund (Continued)***  
*Budgets ending June 2025 and June 2026*

	<b>Approved Budget <u>6/30/2026</u></b>	<b>Approved Budget <u>6/30/2025</u></b>	<b><u>Change</u></b>
<b><u>Expenditures</u></b>			
Mayor and Council	\$ 1,079,559	\$ 1,135,590	\$ 56,031
Facilities/Building Maintenance	1,495,908	1,367,878	(128,030)
Administration	3,247,089	2,909,921	(337,168)
Planning-Development Services	1,533,793	1,411,918	(121,875)
Legal	605,161	578,957	(26,204)
Justice Court	419,349	358,388	(60,961)
Communities that Care	59,534	53,586	(5,948)
Police	5,979,230	5,495,859	(483,371)
Victim's Advocate	127,904	123,041	(4,863)
Fire	1,358,556	1,108,708	(249,848)
Animal Control	239,156	233,998	(5,158)
Streets	1,602,125	1,548,654	(53,471)
Engineering	1,011,125	851,211	(159,914)
Parks	1,113,895	899,425	(214,470)
Swimming Pool	1,153,161	1,097,799	(55,362)
City Grounds-mowing	229,966	295,239	65,273
Recreation	1,038,242	999,496	(38,746)
Youth Sports	691,711	657,133	(34,578)
Adult Sports	77,292	99,313	22,021
Snack Shack	148,591	131,751	(16,840)
Library	850,573	809,860	(40,713)
Cemetery	532,664	449,264	(83,400)
Events	351,736	300,641	(51,095)
COVID Related	150,000	85,000	(65,000)
Senior Citizens	217,733	255,231	37,498
Transfers to Other Funds	848,820	995,700	146,880
B&C Road Funds	2,958,426	4,147,140	1,188,714
Utility Fund	3,500,000	4,300,000	800,000
Historic	10,000	-	(10,000)
CDBG	130,000	350,000	220,000
Scottish Festival	26,000	35,500	9,500
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<b>Total</b>	<b><u>\$ 33,301,572</u></b>	<b><u>\$ 33,369,668</u></b>	<b><u>\$ 68,096</u></b>





## General Fund Revenue Sources

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

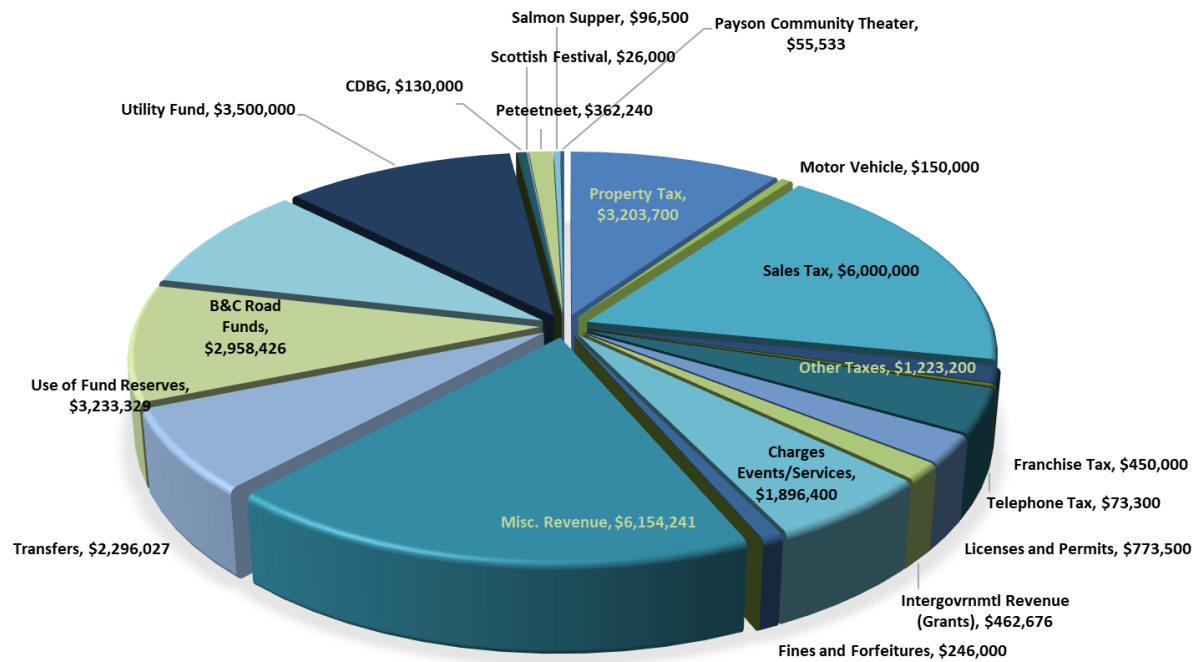
A detailed look at the General Fund revenues is as follows:

***Payson City***  
***General Fund Budgeted Revenues***  
***For Period Ending June 30, 2026***

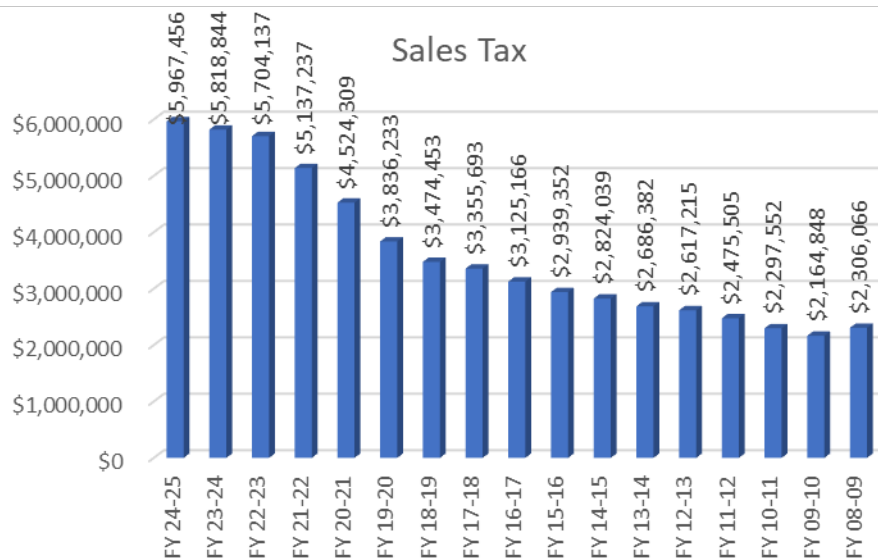
	Budget 2026 General Fund	Budget 2026 B&C	Budget 2026 Scottish Fest	Budget 2026 Peteetneet	Budget 2026 CDBG	Budget 2026 PCT	Budget 2026 Salmon Supper	Budget 2026 Utility Fund	Budget 2024 Historic	Budget General Fund
<b>Revenues</b>										
Property Tax	\$ 3,203,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,203,700
Sales Tax	6,000,000	-	-	-	-	-	-	-	-	6,000,000
Motor Vehicle Tax	150,000	-	-	-	-	-	-	-	-	150,000
Telephone Tax	73,300	-	-	-	-	-	-	-	-	73,300
Franchise Tax	450,000	-	-	-	-	-	-	-	-	450,000
Room Tax	23,200	-	-	-	-	-	-	-	-	23,200
Other Fees	1,200,000	-	-	-	-	-	-	-	-	1,200,000
Licenses, Permits and Fees	773,500	-	-	-	-	-	-	-	-	773,500
Intergovernmental Revenue	462,676	-	-	-	-	-	-	-	-	462,676
Charges for Services	1,896,400	-	-	-	-	-	-	-	-	1,896,400
Fines and Forfeitures	246,000	-	-	-	-	-	-	-	-	246,000
Other Revenues	6,154,741	-	-	-	-	-	-	-	-	6,154,741
Transfers In	2,295,475	-	-	-	-	-	-	-	-	2,295,475
Use of Fund Reserves	3,233,881	-	-	-	-	-	-	-	-	3,233,881
B&C Road Funds	-	2,958,426	-	-	-	-	-	-	-	2,958,426
Scottish Festival	-	-	26,000	-	-	-	-	-	-	26,000
Peteetneet	-	-	-	362,240	-	-	-	-	-	362,240
CDBG	-	-	-	-	130,000	-	-	-	-	130,000
Payson Community Theater	-	-	-	-	-	55,533	-	-	-	55,533
Salmon Supper	-	-	-	-	-	-	96,500	-	-	96,500
Utility Fund	-	-	-	-	-	-	-	3,500,000	-	3,500,000
Historic	-	-	-	-	-	-	-	-	10,000	10,000
Total revenues	26,162,873	2,958,426	26,000	362,240	130,000	55,533	96,500	3,500,000	10,000	33,301,572

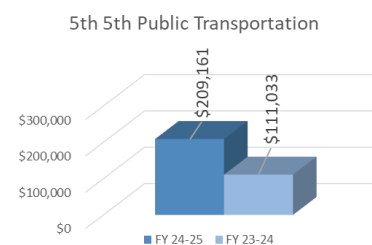
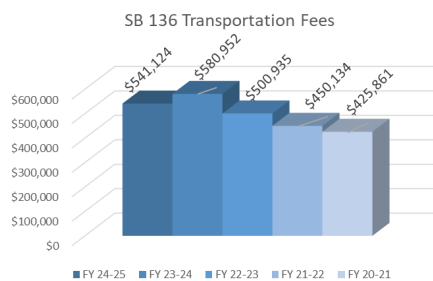
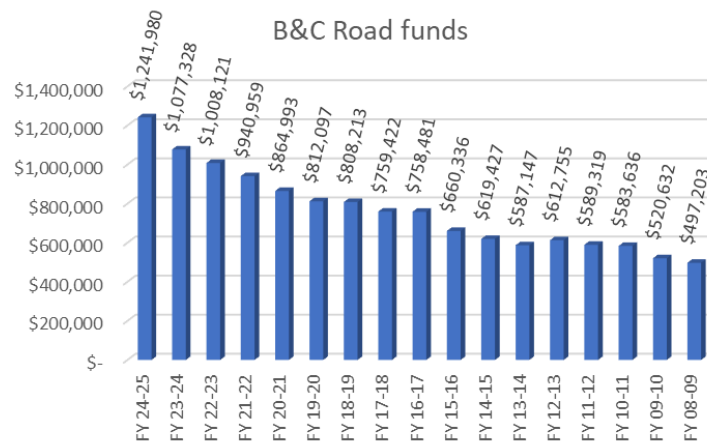
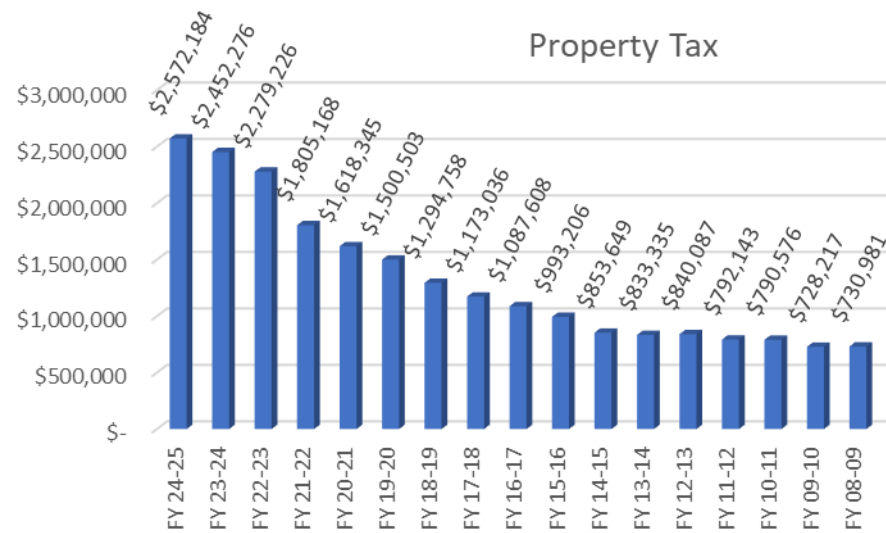


A graphical representation of the General Fund budgeted revenues for 2026 is as follows:



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





## Detail General Fund Revenues

Revenues	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Taxes</b>						
General Property Taxes/Current	2,279,226	2,452,276	2,465,300	2,572,184	2,600,000	3,081,700
Motor Vehicle	132,434	149,855	137,400	137,951	150,000	150,000
Redemptions	-	-	-	-	-	-
Redemptions/Penalty & Interest	99,567	112,486	69,000	171,558	122,000	122,000
Sales and Use Tax	5,704,137	5,818,844	5,921,607	5,967,456	6,000,000	6,000,000
Cable Tv Franchise	78,087	70,785	70,000	32,167	50,000	50,000
Franchise/Energy Gas Tax	693,654	555,667	346,000	409,655	312,000	400,000
Energy Utility Tax From Billing	897,333	1,014,194	900,000	1,164,102	1,300,000	1,200,000
Room Tax	23,965	20,841	24,000	21,502	23,200	23,200
Telephone Tax	72,389	72,795	72,300	73,463	73,300	73,300
<b>Total</b>	<b>\$9,980,792</b>	<b>\$10,267,743</b>	<b>\$10,005,607</b>	<b>\$10,550,038</b>	<b>\$10,630,500</b>	<b>\$11,100,200</b>
<b>Licenses and Permits</b>						
Business Licenses And Permits	49,660	52,021	53,000	62,145	55,500	55,500
Beer Licenses	2,120	2,880	1,800	5,400	5,000	5,000
Nonbusiness Licenses & Permits	50	100	100	-	-	-
Bldg Permits & Plan Check	473,772	397,408	400,000	917,153	713,000	713,000
Animal Licenses And Fees	763	540	600	370	-	-
<b>Total</b>	<b>\$526,365</b>	<b>\$452,949</b>	<b>\$455,500</b>	<b>\$985,068</b>	<b>\$773,500</b>	<b>\$773,500</b>
<b>Intergovernmental Revenue</b>						
Justice Assistance (Jag) Grant	3,500	4,000	6,000	4,204	6,000	6,000
Eldred Grant Mountainlands	13,010	15,620	6,000	7,739	6,000	6,000
Fire Grant	-	5,000	5,000	-	12,000	12,000
State Grants	37,120	900	175,000	75,680	-	-
State Highway Safety Grant	3,314	23,085	-	32,983	23,000	23,000
Nebo School Dist Officer Grant	117,574	126,572	95,000	129,651	126,572	194,595
Victims Advocate - State	56,836	44,126	54,000	54,703	46,383	35,344
State Grant (Cert)	-	38,625	38,625	-	-	-
Tree Utah Grant	780	3,500	76,000	8,145	-	-
State Liquor Fund Allotment	30,801	30,813	30,000	44,937	44,937	44,937
Local Government Grants	2,500	4,980	-	-	-	-
County Fire Allotment	109,139	132,444	100,000	166,331	132,000	132,000
Library Grant	20,714	8,815	2,000	8,100	8,800	8,800
Senior Citizen Eldred Grant	-	304	-	-	-	-
<b>Total</b>	<b>\$395,288</b>	<b>\$438,784</b>	<b>\$587,625</b>	<b>\$532,473</b>	<b>\$405,692</b>	<b>\$462,676</b>

## Detail General Fund Revenues (Continued)

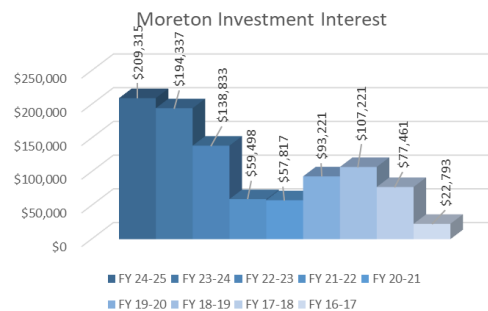
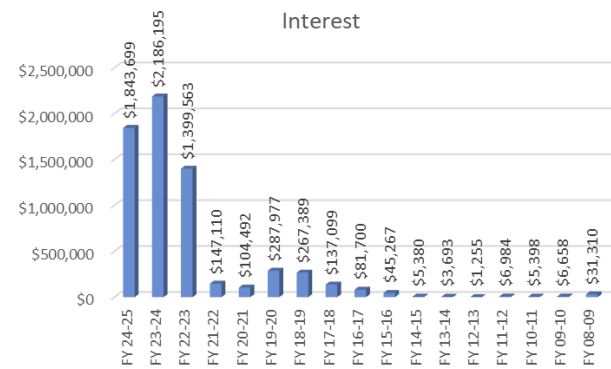
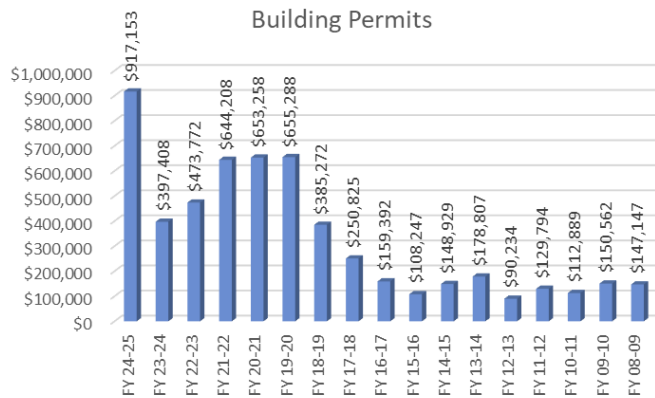
Revenues	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Charges for Services</b>						
Development Fees	36,725	27,040	28,000	25,147	28,000	28,000
Printing & Duplication Service	31	52	20	35	-	-
P&Z Copies & Services	-	11	-	11	-	-
Convenience Fee	1,010	2,031	600	53,645	22,000	22,000
Collection Fees Revenue	5,181	11,854	4,300	14,122	10,000	10,000
Administrative Late Fee	26,086	29,567	22,500	31,091	22,500	22,500
Traffic School	2,403	2,003	2,600	2,043	2,000	2,000
Special Police Services	9,796	29,659	22,200	9,048	5,000	5,000
Police Reimbursable Overtime	147,080	107,001	147,100	125,060	120,000	120,000
Plan Check Fee	1,731	1,182	100	2,658	500	2,000
Fire Inspection Fees	21,205	8,438	5,000	9,453	5,200	5,200
Public Works Inspections	29,384	163,535	150,900	119,086	30,000	72,000
Fire Class Revenue	-	-	-	1,290	-	-
Community That Cares Revenue	8,702	24,154	15,000	23,391	15,000	15,000
Ctc Donations	5,975	682	-	5,246	-	-
Fire Class Revenue	-	12,371	-	-	-	-
Parks And Public Property	9,545	10,810	4,000	12,180	6,900	6,900
Recreation (Youth & Adult) Fees	638,511	647,455	689,000	789,364	735,772	735,800
Snack Shack Revenue	255	-	-	-	-	-
Prepared Food Concessions	104,441	99,209	100,000	115,269	100,000	100,000
Grocery Food Concessions	35,975	31,048	22,000	34,449	44,000	32,000
Banquet Hall Use Fees	1,922	1,550	1,200	1,088	1,000	1,000
Other Rent/Use Charges	24,003	60,244	70,000	80,043	60,000	60,000
Burial Fees	49,440	47,860	42,000	58,550	42,000	42,000
Cemetery Lots	64,494	97,955	70,000	153,677	70,000	84,000
Pool Admission Fees	215,541	264,664	200,000	265,857	250,000	250,000
Swimming Lessons	108,211	125,383	100,000	129,403	110,000	110,000
Swim Team Revenue	37,340	29,550	37,000	29,620	37,000	37,000
Pool Rental	35,788	32,228	34,000	37,355	34,000	34,000
Onion Days Revenue	68,240	64,852	68,000	81,184	75,000	60,000
Onion Days Sponsor Revenue	23,375	41,755	-	24,500	40,000	40,000
<b>Total</b>	<b>\$1,712,390</b>	<b>\$1,974,143</b>	<b>\$1,835,520</b>	<b>\$2,233,865</b>	<b>\$1,865,872</b>	<b>\$1,896,400</b>
<b>Fines/Fees</b>						
Fines/Court	199,933	230,460	200,000	246,166	225,000	225,000
Library Fees And Fines	23,219	22,334	23,000	21,282	21,000	21,000
Special Assessments	6,388	125	300	-	-	-
<b>Total</b>	<b>\$229,540</b>	<b>\$252,919</b>	<b>\$223,300</b>	<b>\$267,448</b>	<b>\$246,000</b>	<b>\$246,000</b>
<b>Other Revenues</b>						
Rents and Royalties	500	-	-	-	-	-
Sale Of Surplus Property	45,410	9,231	5,000	678	500	500
<b>Total</b>	<b>\$45,910</b>	<b>\$9,231</b>	<b>\$5,000</b>	<b>\$678</b>	<b>\$500</b>	<b>\$500</b>

## Detail General Fund Revenues (Continued)

Revenues	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Misc. Revenue</b>						
Interest Earnings	1,399,563	2,186,195	1,400,000	1,843,699	1,800,000	1,812,000
Moreton Investment Earnings	138,833	194,337	170,000	209,315	195,000	195,000
Sr. Citizens Lunch Revenue	(27)	243	-	4	1,000	300
Sr. Citizen Annual Membership	-	-	150	685	600	600
Sr. Citizens Misc. Rev/Donatio	-	-	-	1,500	-	-
Sr. Cit Donations - Eldridge	-	-	6,000	6,000	6,000	6,000
Indirect Services	2,924,368	3,424,645	3,467,915	3,467,915	3,976,941	3,976,941
Donations	-	(3,000)	-	-	-	-
Donations (Police)	650	950	-	2,519	-	-
Wellness Program Revenue	814	699	-	-	-	-
Miss Payson Scholarship Donate	-	4,898	-	-	4,000	4,000
Miss Payson Operating Donation	5,345	1,830	-	-	-	-
Golf Tournament Donation	17,200	35,500	35,000	925	45,000	45,000
Dowdle Puzzles	19,866	22,245	22,000	3,514	3,000	3,000
Miscellaneous	87,301	80,961	87,300	48,500	80,000	80,000
Misc - Promotional Revenue	-	500	-	3,788	-	-
Western Cowboy Night	-	150	-	91,765	-	-
Western Heritage Non Taxable	3,000	466	500	-	-	-
Viva El Mariachi	7,910	8,355	6,000	-	6,000	6,000
Rock Festival	1,400	1,650	-	-	400	400
Easter Egg Hunt	111	67	-	7,585	-	-
Adventure Days Donation	565	50	-	1,850	-	25,000
Econ Dev Committee Donation	14,000	-	-	84	-	-
Youth Court	350	130	-	100	-	-
Police Collections for Event	25	-	-	344	-	-
<b>Total</b>	<b>\$4,621,274</b>	<b>\$5,960,871</b>	<b>\$5,194,865</b>	<b>\$5,690,300</b>	<b>\$6,117,941</b>	<b>\$6,154,241</b>
<b>Transfers</b>						
Transfer From Solid Waste Fund	295,139	315,639	312,363	312,363	346,923	346,923
Transfer From Elec Fund	1,276,704	1,427,508	857,203	857,203	946,308	946,308
Transfer From Water Fund	447,639	558,434	511,137	511,137	596,673	596,673
Transfer From Sewer Fund	397,170	531,261	593,100	593,100	613,365	350,981
Transfer From Ambulance Fund	90,900	108,000	107,100	107,100	-	-
Transfer From Storm Drain	75,780	84,780	93,870	93,870	54,590	54,590
Beg Gen Fund Approp Fund Bal	-	-	3,471,371	-	5,725,501	3,233,881
<b>Total</b>	<b>\$2,583,332</b>	<b>\$3,025,622</b>	<b>\$5,946,144</b>	<b>\$2,474,773</b>	<b>\$8,283,360</b>	<b>\$5,529,356</b>
<b>Total General Fund</b>	<b>\$20,094,891</b>	<b>\$22,382,262</b>	<b>\$24,253,561</b>	<b>\$22,734,643</b>	<b>\$28,323,365</b>	<b>\$26,162,873</b>

## Detail General Fund Revenues (Continued)

Revenues	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Other General Revenue Funds</b>						
B&C Road Funds	1,576,319	1,769,313	4,147,140	1,992,265	2,492,878	2,958,426
Utility Fund	-	5,500,000	4,300,000	-	3,500,000	3,500,000
Historic	108	-	-	227	10,000	10,000
CDBG	-	-	350,000	150,000	150,000	130,000
Scottish Festival	650	21,500	15,400	28,735	20,000	26,000
Peteetneet	28,091	-	110,214	29,759	362,007	362,240
Salmon Supper	93,402	93,000	93,000	155,216	96,500	96,500
Payson Community Theater	47,668	-	77,253	62,322	79,886	55,533
<b>Total</b>	<b>\$1,746,238</b>	<b>\$7,383,813</b>	<b>\$9,093,007</b>	<b>\$2,418,524</b>	<b>\$6,711,271</b>	<b>\$7,138,699</b>



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# General Fund Expenditures

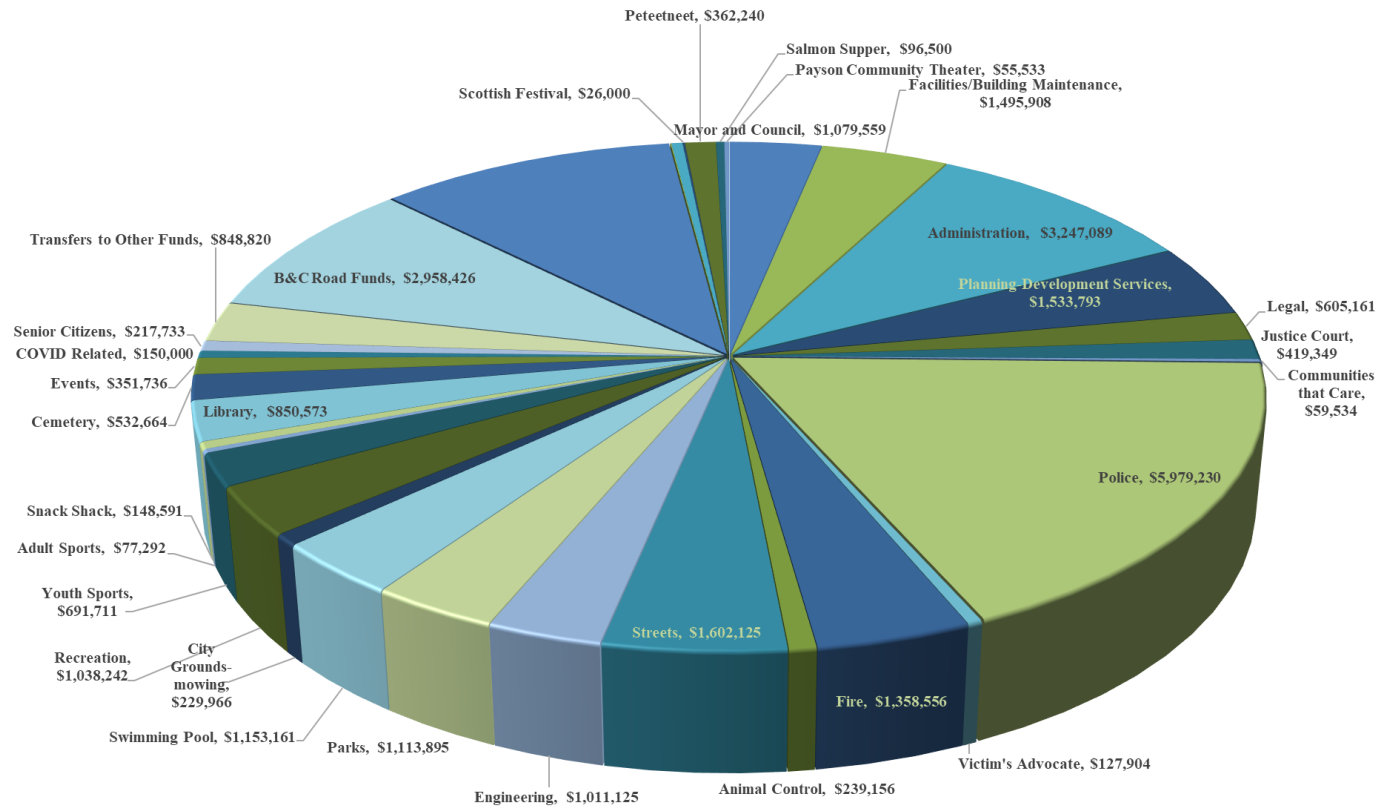
The General Fund is comprised of various individual departments, each representing a separate function in the City.

A summary of the General Fund expenditures is as follows:

***Payson City***  
***General Fund Budgeted Expenditures***  
***For Period Ending June 30, 2026***

	Budget 2026 General Fund	Budget 2026 B&C	Budget 2026 Scottish Fest	Budget 2026 Peteetneet	Budget 2026 CDBG	Budget 2026 PCT	Budget 2026 Salmon Supper	Budget 2026 Utility Fund	Budget 2024 Historic	Budget General Fund
<b>Expenditures</b>										
Mayor and Council	1,079,559	-	-	-	-	-	-	-	-	1,079,559
Facilities	1,495,908	-	-	-	-	-	-	-	-	1,495,908
Administration	3,247,089	-	-	-	-	-	-	-	-	3,247,089
Planning and Zoning (Develop Svcs)	1,533,793	-	-	-	-	-	-	-	-	1,533,793
Legal	605,161	-	-	-	-	-	-	-	-	605,161
Justice Court	419,349	-	-	-	-	-	-	-	-	419,349
Communities that Care	59,534	-	-	-	-	-	-	-	-	59,534
Police	5,979,230	-	-	-	-	-	-	-	-	5,979,230
Victim's Advocate	127,904	-	-	-	-	-	-	-	-	127,904
Fire	1,358,556	-	-	-	-	-	-	-	-	1,358,556
Animal Control	239,156	-	-	-	-	-	-	-	-	239,156
Streets	1,602,125	-	-	-	-	-	-	-	-	1,602,125
Engineering	1,011,125	-	-	-	-	-	-	-	-	1,011,125
Parks	1,113,895	-	-	-	-	-	-	-	-	1,113,895
Swimming Pool	1,153,161	-	-	-	-	-	-	-	-	1,153,161
City Grounds-Mowing	229,966	-	-	-	-	-	-	-	-	229,966
Recreation	1,038,242	-	-	-	-	-	-	-	-	1,038,242
Youth Sports	691,711	-	-	-	-	-	-	-	-	691,711
Adult Sports	77,292	-	-	-	-	-	-	-	-	77,292
Snack Shack	148,591	-	-	-	-	-	-	-	-	148,591
Library	850,573	-	-	-	-	-	-	-	-	850,573
Cemetery	532,664	-	-	-	-	-	-	-	-	532,664
Events	351,736	-	-	-	-	-	-	-	-	351,736
COVID related	150,000	-	-	-	-	-	-	-	-	150,000
Senior Citizens	217,733	-	-	-	-	-	-	-	-	217,733
Transfers	848,820	-	-	-	-	-	-	-	-	848,820
B&C	-	2,958,426	-	-	-	-	-	-	-	2,958,426
Scottish Festival	-	-	26,000	-	-	-	-	-	-	26,000
Peteetneet	-	-	-	362,240	-	-	-	-	-	362,240
Payson Community Theater	-	-	-	-	-	55,533	-	-	-	55,533
Salmon Supper	-	-	-	-	-	-	96,500	-	-	96,500
Utility Fund	-	-	-	-	-	-	-	3,500,000	-	3,500,000
Historic	-	-	-	-	-	-	-	-	10,000	10,000
CDBG	-	-	-	-	130,000	-	-	-	-	130,000
Total expenditures	<u>\$ 26,162,873</u>	<u>\$ 2,958,426</u>	<u>\$ 26,000</u>	<u>\$ 362,240</u>	<u>\$ 130,000</u>	<u>\$ 55,533</u>	<u>\$ 96,500</u>	<u>\$ 3,500,000</u>	<u>\$ 10,000</u>	<u>\$ 33,301,572</u>





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# Detail General Fund Departmental Budgets

## Mayor and Council

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Mayor and Council</b>	<b>Dept 4100</b>					
Payroll Expenses	145,571	157,732	187,445	168,652	224,961	225,461
Educational/Training Services	3,141	5,460	4,400	3,117	4,400	4,400
Other Professional Services	428	-	258,000	315,000	358,000	358,000
Economic Development Budget	-	78,513	195,300	41,823	113,000	259,860
Golf Tournament	-	-	-	33,555	35,000	35,000
Indirect Services	10,665	11,378	12,020	12,020	13,738	13,738
Communications/Telephone-Paner	18,638	14,570	20,000	2,643	6,000	6,000
Mayor's Economic Development	522,661	221,489	237,400	83,006	3,900	3,900
Economic Development Committee	1,141	504	32,125	700	45,993	46,000
Travel	5,366	2,911	4,500	2,737	4,500	4,500
Economic Development Incentive	86,398	94,912	130,000	51,922	70,000	70,000
General Supplies	2,562	735	1,500	1,968	1,500	2,000
Natural Gas/Enbridge	-	46	-	-	-	-
Subscriptions And Memberships	33,050	46,162	42,900	30,847	40,700	40,700
Contingency/Sundry/Allow ance	693	1,269	10,000	30	10,000	10,000
<b>Total Expenditures</b>	<b>\$ 830,314</b>	<b>635,681</b>	<b>1,135,590</b>	<b>748,020</b>	<b>931,692</b>	<b>1,079,559</b>

## Facilities/Building Maintenance

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Facilities/Building Maintenance</b>	<b>Dept 4110</b>					
Payroll Expenses	299,980	323,195	355,678	332,945	385,873	372,273
Educational/Training Services	-	-	600	-	600	600
Other Professional Services	35,084	28,424	49,500	62,146	50,700	50,700
Repair & Maintenance Service	46,027	30,815	50,000	16,340	50,000	50,000
Communications/Telephone-Paner	32,728	28,388	30,200	33,564	32,600	34,000
City Utilities	3,461	6,150	10,000	-	-	7,000
General Supplies	45,817	49,940	55,000	30,510	55,000	55,000
Anti-Graffiti Supplies	39	6,224	2,500	1,702	2,500	2,500
Natural Gas/Enbridge	44,707	28,955	35,000	21,078	35,000	28,000
Gasoline	3,216	2,816	4,000	2,619	4,000	4,000
Subscriptions And Memberships	-	-	400	-	400	400
City Office Upgrade	-	-	-	-	27,500	27,500
City Center Roof Repair	130,557	-	11,000	-	11,000	11,000
Improvements Other Than Bldg	233,122	19,305	35,000	24,045	93,000	793,000
Machinery, Vehicles & Equip	1,091	-	712,000	65,451	-	28,000
Lease Purchase	28,661	22,525	15,900	15,830	71,258	29,406
Debt Service Interest	546	1,498	1,100	767	7,079	2,529
<b>Total Expenditures</b>	<b>\$ 905,036</b>	<b>\$ 548,235</b>	<b>\$ 1,367,878</b>	<b>\$ 606,997</b>	<b>\$ 826,510</b>	<b>\$ 1,495,908</b>



## Administration

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Administration</b>	<b>Dept 4111</b>					
Payroll Expenses	1,202,848	1,164,773	1,641,720	1,326,169	1,796,264	1,799,828
City Employee Wellness Program	287	-	-	-	-	-
Educational/Training Services	3,015	3,116	11,000	6,449	13,450	14,000
Other Professional Services	35,461	75,202	108,900	71,798	280,100	180,100
Bank Charges	130,387	154,108	176,200	198,806	175,000	175,000
Indirect Services	144,870	154,560	163,287	163,285	159,780	186,615
Repair & Maintenance Service	-	1,714	-	-	-	-
Ins Other Than Emp Benefits	380,086	489,831	560,700	503,442	560,000	560,000
Communications/Telephone-Paner	9,018	13,442	13,700	7,124	17,700	13,000
Advertising/Legal And Nonlegal	1,214	1,305	2,000	2,120	2,500	2,900
Printing & Binding	54,679	63,766	75,100	60,824	78,900	78,900
Travel	1,587	6,303	4,000	4,951	10,000	10,000
City Utilities	62,442	6,497	13,000	-	13,000	13,000
General Supplies	14,826	67,912	66,700	99,899	80,000	108,600
Supplies/Computer	-	-	200	-	200	200
Gasoline	(121)	(113)	1,000	(34)	1,000	1,000
Subscriptions And Memberships	3,896	2,539	11,900	12,175	6,235	6,300
Promotional	34,716	43,288	58,300	48,540	84,800	84,800
Lease Purchase	10,376	8,848	1,864	10,816	11,194	11,194
Debt Service - Interest	625	288	350	2,030	1,652	1,652
<b>Total Expenditures</b>	<b>\$ 2,090,212</b>	<b>\$ 2,257,379</b>	<b>\$ 2,909,921</b>	<b>\$ 2,518,737</b>	<b>\$ 3,291,775</b>	<b>\$ 3,247,089</b>

## Planning and Zoning-Development Services

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Planning and Zoning-Development Services</b>	<b>Dept 4112</b>					
Payroll expenses	620,255	628,455	731,822	555,135	757,858	735,958
Educational/Training Services	1,926	2,689	7,200	3,009	7,900	7,900
Other Professional Services	95,781	166,270	574,500	51,879	685,000	685,000
Technical Services	21,715	-	-	-	-	-
Indirect Services	25,120	23,091	25,796	25,796	29,482	29,482
Communications/Telephone-Paner	3,474	3,920	3,800	2,360	2,000	2,500
Advertising/Legal And Nonlegal	100	-	-	-	-	-
Travel	3,507	7,117	9,000	1,832	9,000	9,000
General Supplies	7,511	7,573	10,900	8,987	8,400	8,400
Computer Supplies	3,764	21,447	29,700	22,582	26,450	26,500
Gasoline	1,313	259	4,000	579	4,000	2,000
Subscriptions And Memberships	1,566	1,581	3,000	2,934	3,000	3,000
Books	1,763	2,043	1,500	1,529	2,000	2,000
Improvements Other Than Bldg	-	-	-	-	15,000	-
Lease Purchase	-	7,307	10,000	9,950	20,345	20,345
Contingency/Sundry/Allow ance	137	-	-	-	-	-
Debt Service Interest	1,745	445	700	2,326	1,708	1,708
<b>Total Expenditures</b>	<b>\$ 789,677</b>	<b>\$ 872,197</b>	<b>\$ 1,411,918</b>	<b>\$ 688,898</b>	<b>\$ 1,572,143</b>	<b>\$ 1,533,793</b>



## Legal

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Legal</b>						<b>Dept 4120</b>
Payroll Expenses	403,446	441,998	476,057	373,706	500,261	509,961
Official/Admin Services	2,850	2,845	6,300	2,975	6,300	3,000
Educational/Training Services	1,744	1,365	2,700	389	2,600	2,600
Other Professional Services	61,175	61,097	76,000	55,455	77,000	77,000
Communications/Telephone-Paner	2,472	1,861	2,800	804	2,800	1,000
Travel	3,110	2,913	4,300	926	4,400	4,400
General Supplies	486	414	900	573	1,500	1,500
Gasoline	94	-	200	225	500	500
Subscriptions And Memberships	9,033	9,289	9,700	6,496	5,200	5,200
<b>Total Expenditures</b>	<b>\$ 484,410</b>	<b>\$ 521,782</b>	<b>\$ 578,957</b>	<b>\$ 441,549</b>	<b>\$ 600,561</b>	<b>\$ 605,161</b>

## Justice Court

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Justice Court</b>						<b>Dept 4121</b>
Payroll Expenses	277,285	284,340	309,935	292,944	371,046	366,646
Official/Admin Services	3,045	248	-	610	-	-
Educational/Training Services	434	300	600	643	600	600
Other Professional Services	842	3,720	8,000	3,898	8,000	8,000
Bank Charges	275	1,592	12,300	16,928	20,000	20,000
Indirect Services	15,218	15,354	17,153	17,153	19,603	19,603
Communications/Telephone-Paner	1,663	1,543	1,400	1,332	1,400	1,400
Travel	661	-	500	-	1,000	1,000
General Supplies	(9,865)	6,608	1,000	723	1,500	1,500
Subscriptions And Memberships	-	442	500	-	600	600
Machinery, Vehicles & Equip	10,453	-	7,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 300,011</b>	<b>\$ 314,147</b>	<b>\$ 358,388</b>	<b>\$ 334,231</b>	<b>\$ 423,749</b>	<b>\$ 419,349</b>

## Communities that Care

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Communities that Care</b>						<b>Dept 4122</b>
Payroll expenses	48,620	19,643	46,186	33,018	50,384	50,634
Capacity Building	2,589	3,611	6,400	2,547	6,400	6,400
Communications/Telephone-Paner	221	658	600	546	600	600
General Supplies	127	225	200	3,420	400	700
Youth Court	144	2,006	200	1,093	1,200	1,200
<b>Total Expenditures</b>	<b>\$ 52,451</b>	<b>\$ 26,183</b>	<b>\$ 53,586</b>	<b>\$ 45,016</b>	<b>\$ 58,984</b>	<b>\$ 59,534</b>



## Police

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Police</b>	<b>Dept 4211</b>					
Payroll expenses	3,238,860	3,706,077	4,314,524	3,826,236	5,101,084	4,697,012
Educational/Training Services	18,627	14,434	23,000	17,188	25,000	30,000
Other Professional Services	25,404	45,298	84,625	71,740	70,000	70,000
Drug Task Force	9,095	12,326	15,300	10,047	16,000	16,000
Fire Arms	10,836	5,846	14,500	10,577	16,500	16,500
Taser	5,532	1,238	6,000	3,918	6,000	6,000
Technical Services	11,427	-	-	340	-	-
Indirect Services	160,032	175,881	168,210	168,210	192,418	192,418
Repair & Maintenance Services	22,232	593	5,200	4,508	-	3,000
Communications/Telephone-Paner	220,985	237,209	282,500	208,366	284,900	284,900
Travel	12,975	11,561	15,000	14,771	18,000	18,000
City Utilities	1,372	529	1,000	763	1,000	1,000
K-9 Supplies	3,332	3,263	3,400	2,280	3,400	3,400
General Supplies	19,862	23,924	17,600	22,351	19,100	25,000
Computer Supplies	-	-	16,200	-	16,000	16,000
Gasoline	167,029	92,285	100,000	68,600	100,000	100,000
Subscriptions And Memberships	7,819	12,221	10,000	7,996	10,000	10,000
Improvements Other Than Bldg	603	2,617	8,000	189	65,200	45,000
Small Equipment	2,181	12,854	35,000	896	50,000	50,000
Machinery, Vehicles & Equip	38,825	13,349	1,200	8,260	4,700	7,500
Lease Purchase-Revolving	78,350	-	46,700	39,912	47,600	47,600
Lease Purchase	262,594	175,393	308,000	314,586	320,000	320,000
Contingency/Sundry/Allow ance	2,072	2,333	3,200	1,829	3,200	3,200
Debt Service - Interest	-	-	16,700	-	16,700	16,700
<b>Total Expenditures</b>	<b>\$ 4,320,044</b>	<b>\$ 4,549,231</b>	<b>\$ 5,495,859</b>	<b>\$ 4,803,563</b>	<b>\$ 6,386,802</b>	<b>\$ 5,979,230</b>

## Victim's Advocate

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Victim's Advocate</b>	<b>Dept 4212</b>					
Payroll Expenses	100,700	109,376	117,641	112,464	126,304	122,804
Educational/Training Services	161	109	300	162	-	-
Communications/Telephone-Paner	169	658	600	546	600	600
Travel	-	439	800	394	800	800
General Supplies	297	707	700	207	700	700
Subscriptions And Memberships	1,591	1,639	3,000	1,688	3,000	3,000
<b>Total Expenditures</b>	<b>\$ 102,918</b>	<b>\$ 112,928</b>	<b>\$ 123,041</b>	<b>\$ 115,461</b>	<b>\$ 131,404</b>	<b>\$ 127,904</b>



## Fire

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Fire</b>	Dept 4221					
Payroll Expenses	348,974	391,736	490,052	425,858	543,079	537,279
Educational/Training Services	3,258	1,885	6,000	1,870	6,000	6,000
Other Professional Services	7,704	19,711	28,400	15,861	29,100	29,100
Disaster Preparedness	-	7,842	6,500	1,370	6,500	6,500
Indirect Services	27,440	29,276	36,756	36,756	6,677	6,677
Repair & Maintenance Service	11,937	8,710	15,000	5,052	15,000	15,000
Communications/Telephone-Paner	39,135	73,107	23,000	43,446	28,000	36,000
Travel	22,030	14,617	17,600	13,806	17,600	17,600
City Utilities	8,332	7,922	8,000	7,883	-	10,600
General Supplies	32,849	22,597	23,000	40,951	67,848	67,900
Natural Gas/Enbridge	5,344	5,124	5,300	3,654	5,300	4,000
Gasoline	7,784	8,385	10,000	7,874	6,000	8,600
Subscriptions And Memberships	6,966	4,350	9,300	5,497	5,300	5,300
Books	472	2,605	2,600	421	2,600	2,600
Machinery, Vehicles & Equip	490,981	17,896	148,500	39,354	80,600	105,600
Vehicles	2,344	8,700	25,800	12,544	25,800	25,800
Lease Purchase	60,575	220,297	222,900	54,166	2,220,926	21,000
Contingency/Sundry/Allow ance	6,122	5,586	6,000	6,933	-	-
Interest Expense	3,706	30,406	24,000	1,272	2,975	3,000
Debt Service	-	-	-	-	-	450,000
<b>Total Expenditures</b>	<b>\$ 1,085,953</b>	<b>\$ 880,752</b>	<b>\$ 1,108,708</b>	<b>\$ 724,568</b>	<b>\$ 3,069,305</b>	<b>\$ 1,358,556</b>

## Animal Control

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Animal Control</b>	Dept 4222					
Payroll Expenses	110,165	118,296	130,098	119,415	140,756	135,256
Educational/Training Services	300	300	700	601	600	600
Other Professional Services	60,887	79,266	101,900	86,100	101,900	101,900
Travel	201	344	400	217	500	500
General Supplies	14	-	400	-	400	400
Machinery, Vehicles & Equip	-	-	500	-	500	500
<b>Total Expenditures</b>	<b>\$ 171,567</b>	<b>\$ 198,206</b>	<b>\$ 233,998</b>	<b>\$ 206,333</b>	<b>\$ 244,656</b>	<b>\$ 239,156</b>



## Streets

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Streets</b>	<b>Dept 4311</b>					
Payroll Expenses	244,215	294,921	452,947	314,322	863,835	516,965
Educational/Training Services	1,030	265	500	195	500	500
Other Professional Services	3,200	41	20,000	34,800	65,000	65,000
Indirect Services	62,492	71,819	87,407	87,407	100,160	100,160
Repair & Maintenance Service	12,025	154,834	200,300	164,982	160,000	160,000
Sidewalk Repair	20,676	50,538	188,400	270,154	188,400	188,400
Communications/Telephone-Paner	1,415	1,316	1,200	1,904	2,700	2,700
City Utilities	10,750	9,196	10,000	12,961	10,000	14,000
General Supplies	67,934	51,866	41,000	55,519	42,000	68,500
Computer Supplies	-	-	-	-	1,000	1,000
Natural Gas/Enbridge	4,861	15,273	14,400	6,179	10,000	7,000
Gasoline	48,820	59,017	70,000	30,468	70,000	60,000
Improvements Other Than Bldg	-	-	76,700	-	-	-
Machinery, Vehicles & Equip	-	2,388	19,600	-	22,000	22,000
Lease Purchase	73,696	74,073	60,300	60,221	89,800	89,800
Parking Lot	307,048	313,885	300,000	-	300,000	300,000
Debt Service - Interest	8,515	6,613	5,900	8,378	6,066	6,100
<b>Total Expenditures</b>	<b>\$ 866,677</b>	<b>\$ 1,106,045</b>	<b>\$ 1,548,654</b>	<b>\$ 1,047,490</b>	<b>\$ 1,931,461</b>	<b>\$ 1,602,125</b>

## Engineering

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Engineering</b>	<b>Dept 4321</b>					
Payroll Expenses	502,383	564,632	675,041	567,551	888,681	712,056
Educational/Training Services	3,175	1,708	4,120	1,885	5,325	5,325
Other Professional Services	31,173	34,047	80,000	64,671	117,842	117,900
Repair And Maintenance	600	-	2,000	-	-	-
Communications/Telephone-Paner	4,182	6,256	5,800	4,362	3,000	4,400
Travel	3,402	4,713	3,800	3,017	8,092	8,100
General Supplies	4,443	3,432	5,200	3,625	6,000	6,000
Gasoline	4,930	4,145	5,000	3,578	5,000	5,000
Subscriptions And Memberships	557	35,443	27,100	29,661	33,125	49,500
Machinery, Vehicles & Equip	3,811	10,821	18,350	1,467	44,400	44,400
Lease Purchase	14,186	7,307	21,800	21,698	53,376	53,376
Debt Service - Interest	1,316	445	3,000	6,456	5,068	5,068
<b>Total Expenditures</b>	<b>\$ 574,158</b>	<b>\$ 672,949</b>	<b>\$ 851,211</b>	<b>\$ 707,971</b>	<b>\$ 1,169,909</b>	<b>\$ 1,011,125</b>





## Parks

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Parks</b>	Dept 4511					
Payroll Expenses	383,446	466,502	529,889	516,575	835,497	772,308
Educational/Training Services	905	1,190	1,200	1,080	1,200	1,200
Indirect Services	41,661	47,880	29,136	29,136	33,387	33,387
Repair & Maintenance Services	9,681	7,435	12,000	14,742	12,000	12,000
Communications/Telephone-Paner	2,429	3,508	2,800	1,875	2,800	2,800
Advertising/Legal And Nonlegal	-	-	100	-	100	100
Travel	379	979	800	2,487	800	800
City Utilities	46,911	42,864	54,000	42,897	50,200	54,000
General Supplies	27,245	26,645	19,000	38,684	21,000	21,000
Supplies/Computer	-	-	500	-	-	-
Electricity	626	644	800	576	800	800
Gasoline	15,873	16,365	15,000	11,032	15,000	15,000
Subscriptions And Memberships	735	1,382	200	249	600	600
Payson Main Street	-	395	3,000	18	5,000	5,000
Christmas Lights	15,267	-	10,000	2,043	10,000	10,000
Improvements Other Than Bldg	10,114	48,054	153,000	108,870	160,000	70,000
Machinery, Vehicles & Equip	16,464	13,865	13,500	13,565	21,600	21,600
Lease Purchase	30,439	51,763	49,900	49,642	142,515	84,600
Debt Service - Interest	3,687	6,065	4,600	4,502	14,968	8,700
<b>Total Expenditures</b>	<b>\$ 605,862</b>	<b>\$ 735,536</b>	<b>\$ 899,425</b>	<b>\$ 837,973</b>	<b>\$ 1,327,467</b>	<b>\$ 1,113,895</b>

## Swimming Pool

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Swimming Pool</b>	Dept 4521					
Payroll Expenses	384,005	424,205	436,093	434,130	482,133	467,133
Training	965	5,773	1,200	806	1,200	1,200
Over/Under	48	38	-	71	50	50
Repair And Maintenance Service	19,837	16,191	26,000	28,110	26,000	26,000
Communications/Telephone-Paner	1,165	-	1,200	959	1,200	1,200
Travel	292	237	400	-	400	400
City Utilities	49,959	48,608	58,800	52,447	60,000	60,000
Swim Team Supplies	9,732	3,456	6,000	2,637	8,000	8,000
Supplies	98,794	87,036	84,790	63,113	84,000	84,000
Natural Gas/Enbridge	48,465	15,167	46,400	11,993	46,400	20,000
Improvements	2,640	11,992	6,000	-	32,000	32,000
Improvements (Reimb By Bonds)	24,047	91,676	28,400	26,623	58,000	58,000
Principal Payments	364,770	368,060	379,016	378,993	384,003	384,003
Bond Interest Payments	38,880	21,983	22,000	18,264	9,675	9,675
Anent Fees	1,248	1,248	1,500	1,248	1,500	1,500
<b>Total Expenditures</b>	<b>\$ 1,044,847</b>	<b>\$ 1,095,670</b>	<b>\$ 1,097,799</b>	<b>\$ 1,019,394</b>	<b>\$ 1,194,561</b>	<b>\$ 1,153,161</b>



## City Grounds-Mowing

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>City Grounds-Mowing</b>	Dept 4551					
Payroll Expenses	154,226	191,870	210,239	151,155	126,466	128,366
Repair & Maintenance Services	8,504	12,835	11,000	6,777	13,000	13,000
Communications/Telephone-Paner	1,372	1,316	1,000	1,092	1,400	1,400
General Supplies	34,654	44,566	42,000	9,508	42,000	42,000
Gasoline	3,527	5,605	6,000	845	6,000	3,000
Machinery, Vehicles & Equip	-	5,000	25,000	-	18,500	6,500
Lease Purchase	24,396	18,082	-	17,957	31,463	31,500
Debt Service Interest	1,338	588	-	3,370	4,142	4,200
<b>Total Expenditures</b>	<b>\$ 228,017</b>	<b>\$ 279,862</b>	<b>\$ 295,239</b>	<b>\$ 190,704</b>	<b>\$ 242,971</b>	<b>\$ 229,966</b>

## Recreation

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Recreation</b>	Dept 4561					
Payroll Expenses	540,645	585,530	733,683	673,473	833,212	813,112
Educational/Training Services	980	1,125	1,200	3,266	1,200	1,275
Bank Charges	34,662	36,228	44,000	36,322	44,000	44,000
Indirect Services	54,383	59,735	49,471	49,471	13,355	13,355
Over/Under	(1,371)	(44)	-	(840)	-	-
Repair & Maintenance Services	9,179	8,177	13,000	7,474	13,000	13,000
Communications/Telephone-Paner	3,089	3,497	3,700	4,313	3,700	4,800
Travel	1,194	590	1,800	-	1,800	1,800
City Utilities	29,225	20,218	43,000	23,354	35,000	30,000
General Supplies	21,381	15,703	14,000	34,079	24,000	28,000
Computer Supplies	-	-	1,000	-	1,000	1,000
Natural Gas/Enbridge	5,796	5,973	4,700	3,689	4,700	4,700
Gasoline	4,530	5,670	6,600	5,849	6,600	6,600
Subscriptions And Memberships	635	500	600	1,029	600	900
Improvements Other Than Bldg	-	-	32,000	20,169	25,000	25,000
Machinery, Vehicles & Equip	-	29,048	28,500	25,242	13,000	13,000
Lease Purchase	16,894	23,028	20,806	20,806	34,553	34,600
Debt Service - Interest	1,797	2,157	1,436	1,436	3,060	3,100
<b>Total Expenditures</b>	<b>\$ 723,019</b>	<b>\$ 797,135</b>	<b>\$ 999,496</b>	<b>\$ 914,090</b>	<b>\$ 1,057,780</b>	<b>\$ 1,038,242</b>



## Youth Sports

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Youth Sports</b>						Dept 4562
Payroll Expenses	137,699	134,109	73,333	195,380	30,211	30,511
Other Professional Services	-	54	-	77	-	-
Professional Service/Baseball	29,059	19,256	34,000	31,136	43,000	45,500
Professional Services/Soccer	6,089	10,214	11,500	14,846	15,000	15,900
Professional Service/Jr Jazz B	23,634	29,162	16,000	19,916	24,000	25,400
Professional Service/Skiing	602	-	1,200	1,364	1,200	1,300
Professional Service/Football	25,307	3,924	38,000	38,575	40,000	42,300
Professional Service/Wrestling	2,101	1,783	3,400	2,860	3,600	3,800
Professional Service/Track	1,371	-	2,100	3,048	2,100	2,300
Professional Service/Vollyball	477	1,317	2,600	2,903	4,500	4,700
Professional Service/Misc	66,911	56,168	207,300	23,234	207,300	222,500
Supplies/Baseball	23,087	33,587	60,000	24,633	67,000	67,000
Supplies/Soccer	5,559	23,535	25,700	19,728	29,000	29,000
Supplies/Jr Jazz Basketball	7,854	6,722	7,700	7,234	9,000	9,000
Supplies/Skiing	13,449	11,410	13,900	14,014	14,900	14,900
Supplies/Football	40,082	57,054	40,400	48,416	55,000	55,000
Supplies/Wrestling	1,161	2,601	1,600	2,017	2,000	2,000
Supplies/Track	531	2,547	3,300	3,177	3,500	3,500
Supplies/Volleyball	1,970	851	3,100	3,110	5,100	5,100
Supplies/Misc.	131,442	126,378	112,000	139,820	112,000	112,000
General Supplies	-	657	-	84	-	-
<b>Total Expenditures</b>	<b>\$ 518,385</b>	<b>\$ 521,370</b>	<b>\$ 657,133</b>	<b>\$ 597,972</b>	<b>\$ 668,411</b>	<b>\$ 691,711</b>

## Adult Sports

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Adult Sports</b>						Dept 4563
Payroll Expenses	14,818	8,867	4,513	11,614	4,982	5,082
Professional Service/Mens Soft	15,410	10,888	22,000	15,401	21,500	22,500
Professional Service/Womens So	97	56	-	-	-	210
Professional Service/Basketbal	5,159	13,417	35,000	14,036	11,000	11,700
Professional Service/Volleybal	3,246	10,361	12,900	10,729	16,600	17,300
Professional Service/Road Race	-	-	1,400	-	1,400	1,500
Professional Service/Vollyball	-	40	-	-	-	-
Professional Service/Golf	-	125	-	200	-	-
Supplies/Mens Softball	5,088	9,274	11,200	3,658	6,000	6,000
Supplies/Basketball	-	-	800	-	1,500	1,500
Supplies/Volleyball	2,797	2,784	5,000	1,985	5,000	5,000
Supplies/Road Races	8,024	6,083	6,500	9,128	6,500	6,500
General Supplies	311	-	-	218	-	-
<b>Total Expenditures</b>	<b>\$ 54,950</b>	<b>\$ 61,895</b>	<b>\$ 99,313</b>	<b>\$ 67,990</b>	<b>\$ 74,482</b>	<b>\$ 77,292</b>



## Snack Shack

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Snack Shack</b>						<b>Dept 4564</b>
Payroll Expenses	50,288	44,019	57,251	49,760	74,391	75,091
Repair And Maintenance Service	-	1,422	4,000	942	4,000	3,000
Communications/Telephone-Paner	-	-	500	-	500	500
Supplies/Mens Softball	-	1,734	-	-	-	-
General Supplies (Baseball)	60,189	61,910	70,000	38,714	70,000	70,000
General Supplies (Soccer)	(20)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 110,457</b>	<b>\$ 109,135</b>	<b>\$ 131,751</b>	<b>\$ 89,416</b>	<b>\$ 148,891</b>	<b>\$ 148,591</b>

## Library

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Library</b>						<b>Dept 4581</b>
Payroll Expenses	444,963	496,341	574,314	525,318	622,649	612,349
Educational/Training Services	400	1,451	2,000	577	2,000	2,000
Other Professional Services	5,367	-	20,000	20,000	2,000	11,000
Bank Charges	802	989	1,300	63,546	1,300	1,300
Indirect Services	56,379	60,149	63,546	619	72,624	72,624
Repair & Maintenance Service	2,462	6,441	10,500	4,591	8,000	5,000
Travel	1,810	2,119	3,000	884	3,000	3,000
City Utilities	15,821	10,192	16,000	11,057	16,000	16,000
General Supplies	13,755	18,526	17,500	16,416	18,500	18,500
Natural Gas/Enbridge	3,201	4,026	4,000	2,033	-	2,700
Subscriptions And Memberships	27,779	19,902	26,000	27,191	32,300	32,300
Books	12,277	11,887	14,000	11,980	14,000	14,000
Periodicals	1,999	2,588	3,000	3,047	3,000	3,000
Video/Audio	6,065	8,020	8,000	6,692	10,000	10,000
Jr. Books	12,267	13,665	14,000	11,444	14,000	14,000
Library Programs	6,121	4,921	8,000	8,808	8,000	8,000
Young Adult Books	7,640	7,450	10,000	9,295	10,000	10,000
Library Grant Expenditure	7,541	9,154	8,700	4,294	8,700	8,800
Machinery, Vehicles & Equip	6,364	9,766	6,000	5,324	6,000	6,000
<b>Total Expenditures</b>	<b>\$ 633,013</b>	<b>\$ 687,611</b>	<b>\$ 809,860</b>	<b>\$ 733,116</b>	<b>\$ 852,073</b>	<b>\$ 850,573</b>



## Cemetery

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Cemetery</b>	<b>Dept 4591</b>					
Payroll Expenses	256,768	279,975	309,476	300,983	327,615	324,265
Educational/Training Services	195	390	500	-	500	500
Other Professional Services	6,896	7,160	6,000	3,033	6,000	6,000
Indirect Services	33,329	33,288	40,790	40,790	46,741	46,741
Repair And Maintenance Service	15,559	5,035	15,000	10,933	25,000	25,000
Communications/Telephone-Paner	1,664	3,462	3,700	1,935	3,700	3,700
Travel	629	697	700	899	800	800
City Services	4,540	4,397	4,200	4,572	5,500	5,500
General Supplies	11,029	8,957	7,000	2,734	7,000	7,000
Natural Gas/Enbridge	3,125	2,432	2,800	1,324	2,800	2,800
Gasoline	8,824	10,488	11,000	5,623	10,000	6,000
Subscriptions And Memberships	45	-	200	64	200	200
Improvements Other Than Bldg	1,467	5,957	12,000	4,110	12,000	12,000
Machinery, Vehicles, And Equip	13,862	-	9,000	-	63,600	63,600
Leases	33,848	36,867	25,272	32,663	26,515	26,515
Debt Service Interest	2,953	2,101	1,626	3,131	2,043	2,043
<b>Total Expenditures</b>	<b>\$ 394,733</b>	<b>\$ 401,206</b>	<b>\$ 449,264</b>	<b>\$ 412,794</b>	<b>\$ 540,014</b>	<b>\$ 532,664</b>

## Events

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Events</b>	<b>Dept 4600</b>					
Payroll Expenses	91,421	104,790	110,041	109,784	122,636	119,036
Educational/Training Services	-	-	400	-	400	400
Communications/Telephone-Paner	857	658	900	546	900	900
Advertising/Legal And Nonlegal	1,842	-	1,500	-	-	-
Travel	(36)	-	600	(68)	600	600
General Supplies	-	-	1,000	-	-	-
Float	18	21,099	2,000	-	2,000	2,000
Payson City Band	3,697	921	7,000	1,030	-	-
Scottish Festival	481	-	-	-	-	-
Community Contributions	445	-	-	-	-	-
Onion Days	70,444	45,736	90,000	89,561	95,000	120,000
Miss Payson Panent	5,088	7,096	8,000	4,439	8,000	8,000
Fire Works	7,000	24,000	26,000	-	26,000	26,000
Chamber (Economic Development)	-	12,000	12,000	12,000	12,000	12,000
Western Heritane Festival	3,101	5,084	-	-	-	-
Viva El Mariachi	9,520	9,930	9,000	7,765	10,000	10,000
Miss Payson Scholarship	4,400	5,500	7,000	4,000	7,000	7,000
Rock Festival	1,790	1,650	1,000	-	1,000	1,000
Easter Egg Hunt	2,318	1,768	2,800	1,905	2,800	2,800
Other Events	-	169	11,400	66	12,000	22,000
Adventure Days	8,268	12,291	10,000	12,108	20,000	20,000
<b>Total Expenditures</b>	<b>\$ 210,654</b>	<b>\$ 252,692</b>	<b>\$ 300,641</b>	<b>\$ 243,136</b>	<b>\$ 320,336</b>	<b>\$ 351,736</b>



## COVID 19

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>COVID 19</b>						Dept 4605
General Supplies	(210)	-	85,000	-	-	-
Improvements Other Than Bldg	-	-	-	-	150,000	150,000
<b>Total Expenditures</b>	<b>\$ (210)</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>

## Senior Citizens

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Senior Citizens</b>						Dept 4610
Payroll Expenses	143,507	163,876	190,545	150,406	171,064	168,564
Educational/Training Services	-	-	-	-	400	425
Indirect Services	12,222	12,331	13,776	13,776	15,744	15,744
Communications/Telephone-Paner	278	344	600	268	600	600
Travel	-	-	-	-	600	600
General Supplies	2,076	3,618	9,000	2,532	9,000	9,000
Gasoline	1,178	1,993	2,400	1,494	2,400	2,400
Subscriptions And Memberships	265	-	400	490	400	400
Improvements (Eldridge Grant)	4,906	1,074	38,510	245	58,400	20,000
<b>Total Expenditures</b>	<b>\$ 164,432</b>	<b>\$ 183,236</b>	<b>\$ 255,231</b>	<b>\$ 169,523</b>	<b>\$ 258,608</b>	<b>\$ 217,733</b>

## Transfers

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Transfers</b>						Dept 4800
Transfer To CDBG	-	-	150,000	150,000	-	-
Transfer to Water	405,900	405,762	578,700	578,700	581,820	581,820
Transfer To Power	-	260,000	-	260,000	260,000	260,000
Transfer To PCT Fund 89	7,000	7,000	7,000	7,000	7,000	7,000
<b>Total Expenditures</b>	<b>\$ 412,900</b>	<b>\$ 672,762</b>	<b>\$ 995,700</b>	<b>\$ 995,700</b>	<b>\$ 848,820</b>	<b>\$ 848,820</b>

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Total Expenditures</b>	<b>\$ 17,674,487</b>	<b>\$ 18,493,825</b>	<b>\$ 24,253,561</b>	<b>\$ 19,260,642</b>	<b>\$ 28,323,365</b>	<b>\$ 26,162,873</b>



## B&C Road Funds

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>B&amp;C Road Fund Allotment</b>						<b>Fund 28</b>
<b>Revenue</b>						
Class C Road Funds	1,008,121	1,077,328	1,200,000	1,241,980	1,400,000	1,400,000
Sb 136 Transportation Funds	500,935	580,952	521,600	541,124	563,000	563,000
5th 5th Transportation Pubtran sales tax		111,033	1,200	209,161	187,000	187,000
Miscellaneous	67,263	-	-	-	-	-
Appropriation Of Fund Balance	-	-	2,424,340	-	342,878	808,426
<b>Total Revenues</b>	<b>\$ 1,576,319</b>	<b>\$ 1,769,313</b>	<b>\$ 4,147,140</b>	<b>\$ 1,992,265</b>	<b>\$ 2,492,878</b>	<b>\$ 2,958,426</b>
<b>Expenditures</b>						
Payroll Expenses	147,231	184,607	185,723	171,879	248,813	305,351
Repair And Maintenance Service	183,762	84,573	414,200	366,195	414,200	523,200
Supplies	-	-	-	18,486	-	-
Misc. Repair 0-2 Rsl Roads	(270,775)	-	-	-	830,544	330,554
Pommell Drive Rsl 6-8	-	-	-	-	204,600	204,600
1200 East 370 South Salem Canal Road	-	-	-	-	204,600	204,600
300 South Reconstruct	-	-	-	-	428,200	428,200
Slurry Seal Projects	228,045	115,572	129,000	243,547	138,810	138,810
Capital Projects	292,312	877,478	3,288,717	2,419,299	-	800,000
Lease Purchase	68,774	23,131	123,200	25,135	22,311	22,311
Debt Service - Interest	1,353	-	6,300	7,780	800	800
<b>Total Expenditures</b>	<b>\$ 673,794</b>	<b>\$ 1,285,361</b>	<b>\$ 4,147,140</b>	<b>\$ 3,252,321</b>	<b>\$ 2,492,878</b>	<b>\$ 2,958,426</b>
<b>Net Profit (Loss)</b>	<b>\$ 902,525</b>	<b>\$ 483,952</b>	<b>\$ -</b>	<b>\$ (1,260,056)</b>	<b>\$ -</b>	<b>\$ -</b>

## Historic

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Historic</b>						<b>Fund 85</b>
<b>Revenues</b>						
Historic Preservation Grant	-	6,250	-	-	10,000	10,000
Interest	108	162	-	151	-	-
<b>Total Revenues</b>	<b>\$ 108</b>	<b>\$ 6,412</b>	<b>\$ -</b>	<b>\$ 151</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Expenditures</b>						
Improvements	16,043	-	-	-	10,000	10,000
<b>Total Expenditures</b>	<b>\$ 16,043</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Net Profit (Loss)</b>	<b>\$ (15,935)</b>	<b>\$ 6,412</b>	<b>\$ -</b>	<b>\$ 151</b>	<b>\$ -</b>	<b>\$ -</b>



# Peteetneet



	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Peteetneet Fund 86</b>						
<b>Revenues</b>						
Peteetneet Rental Revenue	26,576	22,065	30,000	28,139	30,000	30,000
Peteetneet Christmas Expo	1,515	1,115	1,500	1,620	1,500	1,500
Appropriate Fund Balance	-	-	78,714	-	330,507	330,740
<b>Total Revenues</b>	<b>\$ 28,091</b>	<b>\$ 23,180</b>	<b>\$ 110,214</b>	<b>\$ 29,759</b>	<b>\$ 362,007</b>	<b>\$ 362,240</b>
<b>Expenditures</b>						
Payroll Expenses	13,375	16,888	22,314	27,881	20,007	20,240
Other Professional Services	-	-	500	-	-	-
Repair And Maintenance Service	13,742	10,936	7,000	8,171	7,500	7,500
Communications/Telephone-Paner	1,225	1,078	2,000	1,307	2,000	2,000
City Utilities	13,191	14,000	13,900	24,561	15,000	15,000
General Supplies	16,593	5,257	5,000	12,418	6,000	6,000
Natural Gas/Enbridge	23,869	34,715	33,000	32,328	35,000	35,000
Electricity	1,902	-	-	-	-	-
Improvements	-	-	25,000	21,808	275,000	275,000
Peteetneet Antique Expo	-	-	1,500	-	1,500	1,500
Peteetneet Christmas Expo	883	783	-	1,338	-	-
<b>Total Expenditures</b>	<b>\$ 84,780</b>	<b>\$ 83,657</b>	<b>\$ 110,214</b>	<b>\$ 129,812</b>	<b>\$ 362,007</b>	<b>\$ 362,240</b>
<b>Net Profit (Loss)</b>	<b>\$ (56,689)</b>	<b>\$ (60,477)</b>	<b>\$ -</b>	<b>\$ (100,053)</b>	<b>\$ -</b>	<b>\$ -</b>

# Salmon Supper

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Salmon Supper</b>						Fund 88
<b>Revenues</b>						
Salmon Supper Revenue	1,013	502	1,000	1,056	-	-
Salmon Supper Dinner	88,971	86,636	-	100,226	96,500	96,500
Salmon Supper Non Taxable	3,366	-	91,000	-	-	-
Miscellaneous	52	124	1,000	120	-	-
<b>Total Revenues</b>	<b>\$ 93,402</b>	<b>\$ 87,262</b>	<b>\$ 93,000</b>	<b>\$ 101,402</b>	<b>\$ 96,500</b>	<b>\$ 96,500</b>
<b>Expenditures</b>						
Bank Charges	513	146	600	-	-	3,000
Advertising/Legal And Nonlegal	756	-	1,000	-	1,000	1,000
General Supplies	77,361	90,185	91,400	89,482	95,500	92,500
<b>Total Expenditures</b>	<b>\$ 78,630</b>	<b>\$ 90,331</b>	<b>\$ 93,000</b>	<b>\$ 89,482</b>	<b>\$ 96,500</b>	<b>\$ 96,500</b>
<b>Net Profit (Loss)</b>	<b>\$ 14,772</b>	<b>\$ (3,069)</b>	<b>\$ -</b>	<b>\$ 11,920</b>	<b>\$ -</b>	<b>\$ -</b>



# Payson Community Theater



	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Payson Community Theater</b>						
Fund 89						
<b>Revenues</b>						
Payson Community Theatre Rev	37,968	28,351	45,000	32,281	45,000	46,998
Donations	2,335	1,506	1,500	2,017	1,500	1,500
Miscellaneous	365	-	-	250	-	-
Transfer From General Fund	7,000	7,000	7,000	7,000	7,000	7,000
Fund Balance Appropriation	-	-	23,753	-	26,386	35
<b>Total Revenues</b>	<b>\$ 47,668</b>	<b>\$ 36,857</b>	<b>\$ 77,253</b>	<b>\$ 41,548</b>	<b>\$ 79,886</b>	<b>\$ 55,533</b>
<b>Expenditures</b>						
Payroll	18,645	15,904	28,853	15,347	28,186	28,186
Other Professional Services	13,184	9,324	15,000	1,017	15,000	15,000
Advertising/Legal And Nonlegal	1,525	220	3,400	203	3,500	3,500
General Supplies	22,108	27,782	30,000	30,292	33,200	8,847
Improvements other than building	-	1,023	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 55,462</b>	<b>\$ 54,253</b>	<b>\$ 77,253</b>	<b>\$ 46,859</b>	<b>\$ 79,886</b>	<b>\$ 55,533</b>
<b>Net Profit (Loss)</b>	<b>\$ (7,794)</b>	<b>\$ (17,396)</b>	<b>\$ -</b>	<b>\$ (5,311)</b>	<b>\$ -</b>	<b>\$ -</b>

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# Scottish Festival



	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Scottish Festival</b>						Fund 82
<b>Revenues</b>						
Revenues	150	18,955	15,400	28,735	20,000	26,000
Miscellaneous	500	70	-	-	-	-
Appropriate Fund Balance		-	20,100	-	-	-
<b>Total Revenues</b>	<b>\$ 650</b>	<b>\$ 19,025</b>	<b>\$ 35,500</b>	<b>\$ 28,735</b>	<b>\$ 20,000</b>	<b>\$ 26,000</b>
<b>Expenditures</b>						
Supplies	-	7,985	35,500	19,618	20,000	26,000
	-	6,682	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 14,667</b>	<b>\$ 35,500</b>	<b>\$ 19,618</b>	<b>\$ 20,000</b>	<b>\$ 26,000</b>
<b>Net Profit (Loss)</b>	<b>\$ 650</b>	<b>\$ 4,358</b>	<b>\$ -</b>	<b>\$ 9,117</b>	<b>\$ -</b>	<b>\$ -</b>





## Utility Fund

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Utility Fund Fund 24</b>						
<b>Revenue</b>						
Appropriated Fund Bal	-	-	3,500,000	-	3,500,000	3,500,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>
<b>Expenditures</b>						
Transfer	2,416,690	2,000,000	3,500,000	-	3,500,000	3,500,000
<b>Total Expenditures</b>	<b>\$ 2,416,690</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>
<b>Net Profit (Loss)</b>	<b>\$ (2,416,690)</b>	<b>\$ (2,000,000)</b>	<b>\$ 3,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Franchise Fees

## CDBG Fund

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>CDBG Fund 26</b>						
<b>Revenue</b>						
Cdbg Grant	-	-	200,000	-	-	-
Transfer In	-	-	150,000	150,000	-	-
Contribution from Fund Surplus	-	-	-	-	150,000	130,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 130,000</b>
<b>Expenditures</b>						
Improvements Other Than Bldg	-	-	300,000	27,763	150,000	130,000
Contribution to fund Balance	-	-	50,000	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 27,763</b>	<b>\$ 150,000</b>	<b>\$ 130,000</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,237</b>	<b>-</b>	<b>-</b>



# Requested and Funded-General Fund

DEPARTMENT		Budget	Funded
<b>B&amp;C (28)</b>			
	Misc. Repair 0-2 RSL Roads	\$ 830,544	✓
	Pommel Drive RSL 6-8	204,600	✓
	1200 East 370 S Salem Canal Road	204,600	✓
	300 S Reconstruct	328,200	✓
	100 S 900 to 1300	100,000	
	Slurry Seal	138,810	✓
<b>B&amp;C</b>	Operator 1	✓	
<b>General Fund</b>			
<b>Administration</b>			
	Wifa Funding split between Storm Sewer and Water	\$ 100,000	Not Funded
<b>ARPA</b>			
	Council Chambers Audio Visual	\$ 150,000	✓
<b>Building Maintenance</b>			
	Carpet Council Chambers	\$ 20,000	✓
	Carpet Utility Billing	5,000	✓
	Carpet Planning	35,000	✓
	Roof Repair 40 South Main	11,000	✓
	Hvac Cemetery	20,000	✓
	Roof Cemetery	26,000	✓
	Air conditioning for Admin building	700,000	✓
	Steam Cleaner on trailer for Graffiti	24,000	✓
<b>Cemetery</b>			
	Slurry Seal Roads	\$ 25,000	✓
	Grasshopper/Walker mower	54,600	✓
<b>Engineering</b>			
	Survey Equipment	\$ 40,000	✓
	Additional Engineer	Not Funded	
<b>Fire</b>			
	Natural Gas Detectors	\$ 8,000	✓
	Active Shooter/Hostile Event Response (ASHER)	6,600	✓
	Engine Loose Equipment	60,000	✓
	Hydrant testing Equipment	6,000	✓
	Aerial Ladder Truck	2,111,121	Not Funded



## Requested and Funded-General Fund (Continued)

DEPARTMENT	Budget	Funded
<b>Grounds</b>		
Winter Snow Groomer Blade	\$ 6,500	✓
<b>Parks</b>		
Extension of Jesse Taylor Park	\$ 70,000	✓
Parks Maintenance Worker	✓	
PT Parks/Cemetery secretary	✓	
<b>Park Impact</b>		
Tennis Courts and Lights	\$ 350,000	✓
<b>Planning</b>		
General Plan Update	\$ 125,000	✓
Title 19 and 20 - Code Amendments	75,000	✓
MotoX Studies	80,000	✓
12 and 13 will begin 2025		
Salem Canal Trail Matching Funds	4,500	✓
Equestrian Park Feasibility Study	50,000	✓
Scenic Byway CMP Matching Funds	4,000	✓
Nebo Corridor Study	6,500	✓
East Side Comprehensive Plan Update	20,000	✓
Forebay/Gladstan Planning Study	75,000	✓
Payson Canyon Trail Matching Funds	185,000	✓
<b>Police</b>		
Evidence Vents, Firearms Range	\$ 45,000	✓
Fingerprint machine	7,500	✓
Lt. Position Promotion	✓	
Patrol (Mid-year)	✓	
Narcotics	Not Funded	
<b>Recreation</b>		
Backstop and dugout	\$ 25,000	✓
Gator	13,000	✓



## Requested and Funded-General Fund (Continued)

DEPARTMENT	Budget	Funded
<b>RDA (25) Business Park</b>		
Maker Space	\$ 900,000	✓
Employee for Maker Space	✓	
<b>CDBG</b>		
Façade program	\$ 130,000	✓
<b>Seniors</b>		
Balance center improvements	\$ 20,000	✓
<b>Swimming Pool</b>		
UV Panel Replacement	\$ 32,000	✓
Helical Slide Refurbish	58,000	✓
<b>Streets</b>		
IWOQ Mapping	\$ 45,000	✓
Transportation Fee Study	20,000	✓
Parking Lot	300,000	✓
Sidewalk Repair	188,400	✓
Corridor Maintenance	Not Funded	
Operator 1	Not Funded	
Operator 1	Not Funded	
Operator 1 funding added to B&C		





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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

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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.

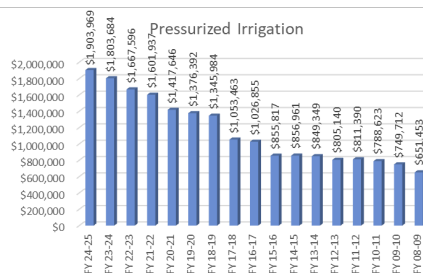
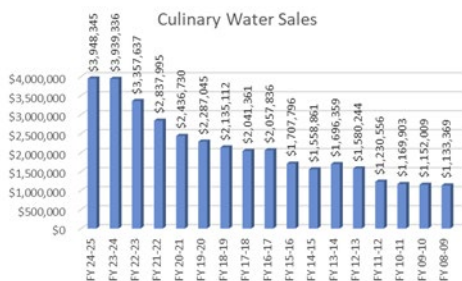
The city continues to address the aging infrastructure and the means of getting water to citizen's homes.

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



# Water Fund

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Water Fund Fund 51</b>						
<b>Revenues</b>						
Federal Grant	584,196	617,181	-	-	-	-
Sale Of Surplus Property	-	423	70,000	-	-	70,000
Culinary Water Sales	3,357,637	3,939,336	3,700,000	3,948,345	4,000,000	4,120,000
Connection Fees	85,748	84,785	69,200	193,936	200,000	200,000
Press Irrig Connect Fees	22,868	46,018	44,800	159,647	150,000	150,000
Irrigation Water Sales	1,667,596	1,803,684	1,865,300	1,903,969	2,000,000	2,159,704
New Meters for Developers	-	-	120,000	-	120,000	-
Interest Earnings	59,912	53,374	25,000	138,948	-	35,000
Gain (Loss) On Disposal	-	(49,170)	-	(11,709)	-	-
State Grants	-	1,180,128	514,300	471,443	-	-
Developer Contributions	2,828,631	150,431	-	-	-	-
Water Used By Other Department	47,624	49,406	53,500	47,123	53,500	55,105
Miscellaneous	5,359	19,885	-	4,301	-	-
Transfer In	405,900	1,475,853	578,700	578,700	581,820	581,820
Appropriation Of Fund Balance	-	-	1,696,539	-	6,138,395	2,266,371
<b>Total Revenues</b>	<b>\$ 9,065,471</b>	<b>\$ 9,371,334</b>	<b>\$ 8,737,339</b>	<b>\$ 7,434,703</b>	<b>\$ 13,243,715</b>	<b>\$ 9,638,000</b>
<b>Expenditures</b>						
Payroll Expenses	753,910	891,371	1,224,976	907,027	1,375,205	1,233,905
Educational/Training Services	2,525	2,275	5,400	4,720	5,850	5,900
Other Professional Services	101,358	133,888	151,300	126,014	556,800	407,458
Indirect Services	657,596	763,509	936,526	936,526	1,072,964	1,072,964
Repair And Maintenance	275,549	213,373	275,000	365,015	275,000	275,000
Communications/Telephone-Paner	8,766	9,504	8,000	9,378	8,000	8,000
Advertising/Legal And Nonlegal	-	-	500	-	500	500
Travel	4,118	4,720	7,000	3,937	7,200	7,200
City Utilities	225,221	154,846	180,000	159,748	140,000	149,000
General Supplies	54,862	126,662	60,400	117,221	75,500	75,500
Natural Gas/Enbridge	7,799	1,951	1,500	5,247	2,000	2,000
Electricity	3,179	3,031	2,500	5,408	2,500	2,500
Gasoline	28,518	20,747	20,000	15,377	20,000	20,000
Subscriptions And Memberships	9,628	16,086	14,700	11,723	13,000	30,000
Water Assessments	486,575	523,250	487,000	582,772	592,000	592,000
Equipment Maintenance	7,777	13,405	40,000	17,600	40,000	40,000
Pi Meters	-	-	-	-	600,000	600,000
New Meters	-	-	140,000	-	140,000	140,000
Replace Erts	-	-	140,000	-	140,000	140,000
ARPA	-	-	-	-	-	-
Improvements Other Than Bldg	-	(1,330)	1,992,000	-	4,798,800	1,348,800
Machinery, Vehicles & Equip	-	-	90,000	-	-	90,000
Capital Lease	-	-	98,000	-	99,562	99,600
Lease Purchase	-	401	56,500	-	57,585	78,600
Interest Expense	12,528	20,304	9,300	17,460	13,990	11,800
Principal Payments	(73,000)	(73,000)	1,115,700	(73,000)	1,050,000	1,050,000
Interest Expense	214,574	253,803	209,900	206,429	190,986	191,000
Agent Fees	42,635	42,135	120,000	10,500	90,000	90,000
Depreciation Expense	837,212	1,563,844	840,000	-	1,279,600	1,279,600
Transfer To General Fund	447,639	558,434	511,137	511,137	596,673	596,673
<b>Total Expenditures</b>	<b>\$ 4,108,969</b>	<b>\$ 5,243,209</b>	<b>\$ 8,737,339</b>	<b>\$ 3,940,239</b>	<b>\$ 13,243,715</b>	<b>\$ 9,638,000</b>
<b>Net Profit (Loss)</b>	<b>\$ 4,956,502</b>	<b>\$ 4,128,125</b>	<b>\$ -</b>	<b>\$ 3,494,464</b>	<b>\$ -</b>	<b>\$ -</b>



## Requested and Funded-Water

DEPARTMENT	Budget	Funded
<b>Water</b>		
Update Culinary and PI Master Plan	\$ 50,000	✓
Water Tank Design	200,000	✓
Water Rate Study	30,000	✓
WIFIA prof Services	60,300	✓
Meters	280,000	✓
Patterson Pump Station	950,000	✓
Lead and Copper Federal Lateral Replacements	115,000	✓
PI Bond Project-Valves	600,000	✓
Scada System Roll over	283,800	✓
2027 Fire Flow Main Line replacement 450 S and 900 W	450,000	Not Funded
800 West Culinary and PI replacement	1,000,000	Not Funded
2027 WIFIA Funding Nebo Belt Route Culinary PI mains	2,000,000	Not Funded
<b>Water Lead Position</b>	Not Funded	

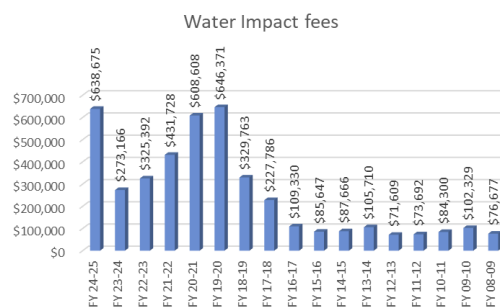
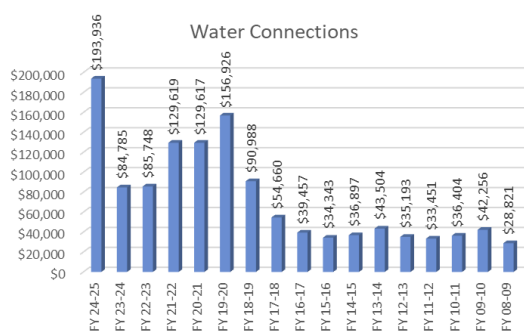


## Water Impact Fees Fund

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Water Impact Fees</b>						<b>Fund 47</b>
<b>Revenues</b>						
Impact Fees	325,392	273,166	325,000	638,675	273,000	273,000
Impact Fees-PI	-	59,780	-	292,831	142,000	142,000
Interest Earnings	34,253	51,606	34,000	48,186	52,000	52,000
Appropriation Of Fund Balance	-	-	1,488,000	-	-	-
<b>Total Revenues</b>	<b>\$ 359,645</b>	<b>\$ 384,552</b>	<b>\$ 1,847,000</b>	<b>\$ 979,692</b>	<b>\$ 467,000</b>	<b>\$ 467,000</b>
<b>Expenditures</b>						
Improvements	-	-	1,740,000		291,400	291,400
Bond Payment	73,000	73,000	73,000	-	73,000	73,000
Depreciation Expense	34,142	45,826	34,000		46,000	46,000
Contribute to Fund Balance	-	-	-	-	56,600	56,600
<b>Total Expenditures</b>	<b>\$ 107,142</b>	<b>\$ 118,826</b>	<b>\$ 1,847,000</b>	<b>\$ -</b>	<b>\$ 467,000</b>	<b>\$ 467,000</b>
<b>Net Profit (Loss)</b>	<b>\$ 252,503</b>	<b>\$ 265,726</b>	<b>\$ -</b>	<b>\$ 979,692</b>	<b>\$ -</b>	<b>\$ -</b>

## Requested and Funded-Water Impact Fees

DEPARTMENT	Budget	Funded
<b>Water Impact Fees</b>		
1\5- 5 year allocation Red Bridge Well	\$ 291,400	✓





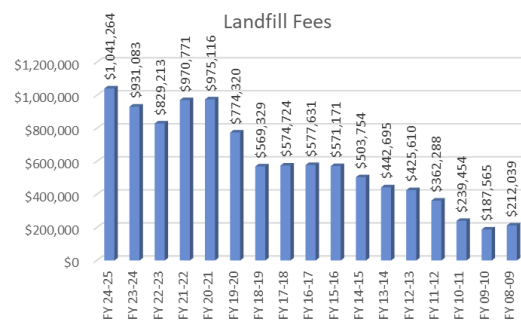
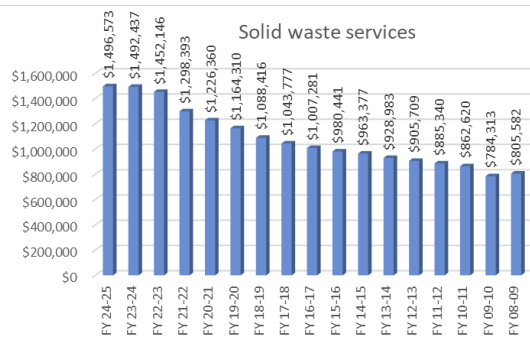
## Solid Waste



The Solid Waste fund consists of the landfill operations and garbage collections.

The Landfill adds fencing on an annual basis as one of the capital projects.

Last year, the Landfill completed the new large-scale system, funded to a large extent from the sale of gravel.







# Solid Waste

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Solid Waste</b>						
Fund 52						
<b>Revenues</b>						
Sale Of Surplus Property	12,912	-	-	39,854	-	-
Solid Waste Services	1,452,146	1,492,437	1,494,000	1,496,573	1,497,100	1,542,013
Landfill Fees	829,213	931,083	963,000	1,041,264	1,000,000	1,115,828
C & D Landfill	882,236	580,596	1,013,700	1,069,205	700,000	1,196,860
Recycling Services	(13,187)	19,639	14,900	47,291	24,000	24,000
Interest Earnings	23,414	35,275	30,000	32,938	35,000	35,000
Misc. Gravel Sales	240	142,833	-	63	-	-
Gain (Loss) On Disposal Of Cap	(360,868)	-	-	-	-	-
Solid Waste - Start Up Fee	7,520	9,982	7,500	25,326	12,000	12,000
Landscaping Material Sales	24,296	19,083	10,400	26,608	15,000	15,000
Green Waste	512	4,824	-	4,276	-	-
Gravel Royalties	576,359	-	150,000	-	-	-
Utilities Used By Other Depts	36,456	36,453	36,500	36,456	36,000	37,080
Miscellaneous	94,372	106,878	94,104	97,013	46,800	46,800
Appropriate Fund Bal	-	-	441,564	-	1,236,891	495,740
<b>Total Revenues</b>	<b>\$ 3,565,621</b>	<b>\$ 3,379,083</b>	<b>\$ 4,255,668</b>	<b>\$ 3,916,867</b>	<b>\$ 4,602,791</b>	<b>\$ 4,520,321</b>
<b>Expenditures</b>						
Payroll Expenses	689,936	813,837	1,091,574	1,029,156	1,217,300	1,182,500
Educational/Training Services	500	770	900	-	-	-
Other Professional Services	151,213	103,277	150,000	75,721	150,000	150,000
Bank Charges	25,680	42,052	40,100	45,068	50,000	50,000
Indirect Services	688,717	802,652	644,231	644,231	748,046	748,046
Over/Under	(96)	(102)	-	(676)	-	-
Repair And Maintenance Service	270,218	71,064	75,000	61,523	75,000	75,000
Communications/Telephone-Paner	11,689	11,949	10,000	10,433	10,000	10,000
City Utilities	-	3,595	5,200	7,962	5,200	10,700
General Supplies	9,304	25,708	25,000	12,089	25,000	25,000
Natural Gas/Enbridge	399	356	300	16	300	300
Electricity	2,135	2,790	1,300	2,346	2,600	2,600
Gasoline	192,001	145,180	176,000	110,115	110,000	110,000
Subscriptions And Memberships	-	295	300	310	300	300
Equipment Maintenance	481,862	(114,997)	141,500	148,175	141,500	141,500
Operating Lease	412,945	-	-	-	-	-
Fencing For Landfill	-	-	75,000	-	75,000	75,000
Upgrade Scales	-	-	150,000	-	-	-
Improvements Other Than Bldg	-	-	130,000	-	-	-
Machinery, Vehicles & Equip	-	-	136,300	-	410,000	410,000
Capital Lease	-	-	554,000	-	580,200	580,200
Capital Lease Interest	26,205	10,586	-	-	-	-
Lease Purchase	-	-	75,000	-	150,095	92,200
Interest	2,624	8,105	61,600	47,639	105,327	110,052
Depreciation Expense	289,096	550,752	400,000	-	400,000	400,000
Transfer To General Fund	295,139	315,639	312,363	312,363	346,923	346,923
<b>Total Expenditures</b>	<b>\$ 3,549,567</b>	<b>\$ 2,793,508</b>	<b>\$ 4,255,668</b>	<b>\$ 2,507,569</b>	<b>\$ 4,602,791</b>	<b>\$ 4,520,321</b>
<b>Net Profit (Loss)</b>	<b>\$ 16,054</b>	<b>\$ 585,575</b>	<b>\$ -</b>	<b>\$ 1,409,298</b>	<b>\$ -</b>	<b>\$ -</b>



## Requested and Funded-Solid Waste

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DEPARTMENT	Budget	Funded
<b>Solid Waste</b>		
Self-Propelled Sweeper	\$ 70,000	✓
Fencing-Landfill	75,000	✓
10 Wheel Dump	275,000	✓

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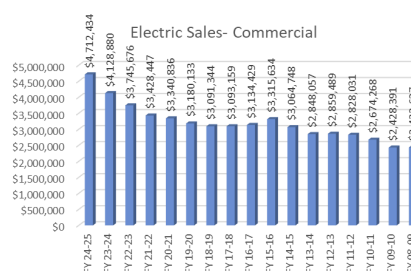
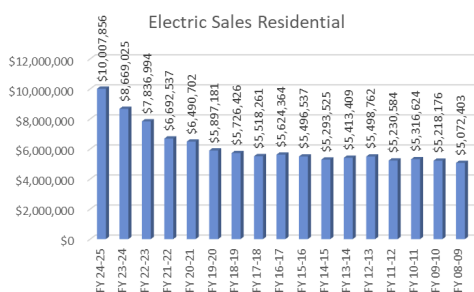


## Electric Power

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. Of primary need is transmission lines and substations.

The new power plant will be financed through UAMPS (Utah Associated Municipal Power) can be seen in the financials in the operational line items of the budget.





# Electric Power

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Electric</b>						
<b>Expenses</b>						
<b>General and Warehouse</b>						
Regular Employees	961,551	1,133,706	1,258,400	1,257,405	1,448,400	1,439,069
Year-Round Part Time	-	-	-	-	-	-
Temporary And Seasonal Employee	117,688	15,513	-	(3,620)	-	-
Overtime	27,586	44,456	35,000	60,294	35,000	35,000
On Call Time	22,257	22,016	21,600	21,664	21,600	21,600
Fica	83,548	95,410	101,500	100,955	116,200	115,500
Group Insurance/Employer Share	188,373	205,474	224,400	206,200	262,300	253,500
Retirement/Employer Share	193,161	192,105	214,100	227,269	232,700	231,000
Pension Benefit Expense	(225,208)	(253,240)	-	-	-	-
Actuarial Calc Pension Expense	138,232	197,502	83,000	-	55,800	55,800
Tuition Reimbursement	-	-	2,500	-	-	-
Workmen'S Compensation Insuran	11,326	12,280	8,490	8,490	10,331	10,331
Uniform Allowance	4,851	12,186	22,200	14,008	22,200	22,200
Automobile Allowance	4,950	5,500	9,600	6,600	6,600	6,600
Other Employee Benefits	(60,210)	82,129	15,400	4,551	25,000	24,400
Payroll Expenses	1,468,105	1,765,037	1,996,190	1,903,816	2,236,131	2,215,000
Educational/Training Services	8,774	4,591	13,500	8,972	-	13,500
Other Professional Services	189,036	184,119	150,000	98,466	135,000	135,000
Technical Services	7,437	19,696	50,000	44,068	35,000	35,000
Indirect Services	839,024	968,905	911,257	911,257	1,020,090	1,031,441
Repair And Maintenance Service	209,766	204,515	360,000	620,712	275,000	275,000
Communications/Telephone-Paner	9,062	8,154	8,400	5,493	8,400	8,400
Travel	9,473	6,875	8,000	5,280	8,000	8,000
City Utilities	10,853	5,201	12,000	6,137	8,000	8,000
General Supplies	(39,018)	85,021	31,000	88,201	31,000	90,700
Natural Gas/Enbridge	12,179	34,315	50,666	53,622	50,666	77,000
Electricity (Power Purchased)	10,277,033	9,759,744	10,449,600	9,015,606	11,436,303	11,436,303
SUVPS Transmission Costs	-	-	710,204	-	1,829,522	1,829,522
Gasoline	26,744	19,076	25,100	12,933	25,100	25,100
Diesel	-	-	-	13,262	22,735	22,735
Subscriptions And Memberships	-	-	1,000	-	1,000	1,000
UAMPS related expenses	(5,288)	(116)	26,400	-	26,400	26,400
Equipment Maintenance	16,438	28,704	25,000	17,944	25,000	25,000
Meters	-	-	125,000	163,564	125,000	125,000
Replacement Meters	-	-	125,000	-	125,000	125,000
Upgrade 800 S 1400 S Cip005	-	-	50,000	-	200,000	-
405 S 1000 W Upgrade Cip012	-	-	-	-	43,000	-



## Electric Power (Continued)

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Electric</b>						
<b>Expenses (Continued)</b>						
New Street Lights American Way	-	-	-	2,415	-	-
Replace Distrib Lines Prof Way	-	-	100,000	-	-	-
New Street Lights	-	-	10,000	-	10,000	10,000
City Facility Lighting	-	-	10,000	-	10,000	10,000
New Distrib Circuit 8Th South	-	-	60,000	-	-	-
New Plant	-	-	-	-	-	-
Improvements	-	-	-	-	450,000	-
Machinery & Equipment	-	-	150,000	-	85,000	85,000
Vehicles	-	-	6,000	-	-	-
Straw berry Line Pmt	-	-	-	-	-	-
Lease Purchase	-	-	68,700	6,786	154,731	109,038
Interest Expense	1,508	767	12,900	12,880	1,632,833	1,617,805
Principal Payments	238,260	259,920	2,067,380	259,920	260,000	260,000
Depreciation Expense	400,240	504,716	400,000	-	788,000	788,000
<b>Powerplant Dispatch and Substation</b>						
Payroll Expenses	564,399	600,427	596,497	614,386	649,324	628,524
Educational/Training Services	-	-	-	4,030	-	-
Other Professional Services	-	-	-	937	-	-
Technical Services	41,782	4,114	60,000	1,528	60,000	50,000
Repair & Maintenance	209,457	98,605	100,000	216,555	100,000	100,000
Communications & Telephone	5,035	4,833	5,000	8,951	17,000	17,000
Travel	-	-	3,500	943	3,500	3,500
General Supplies	9,634	18,382	10,000	15,969	10,000	10,000
Computer Supplies	-	-	2,000	-	2,000	2,000
Natural Gas/Enbridge	269,643	128,119	250,000	112,567	250,000	200,000
Oil	12,446	7,097	18,000	3,944	18,000	18,000
Chemicals	15,691	11,122	19,100	7,890	19,100	19,100
Diesel Fuel	88,870	75,989	135,000	12,702	135,000	75,000
Improvements	-	-	78,000	-	78,000	78,000
Principal Payments	21,660	-	-	-	-	-
Transfer To General Fund	1,276,704	1,427,508	857,203	857,203	946,308	946,308
<b>Total Expenditures</b>	<b>\$ 16,194,947</b>	<b>\$ 16,235,436</b>	<b>\$ 20,147,597</b>	<b>\$ 15,108,939</b>	<b>\$ 23,345,143</b>	<b>\$ 22,540,376</b>
<b>Net Profit (Loss)</b>	<b>\$ 2,762,385</b>	<b>\$ 1,917,802</b>	<b>\$ -</b>	<b>\$ 5,260,450</b>	<b>\$ -</b>	<b>\$ -</b>

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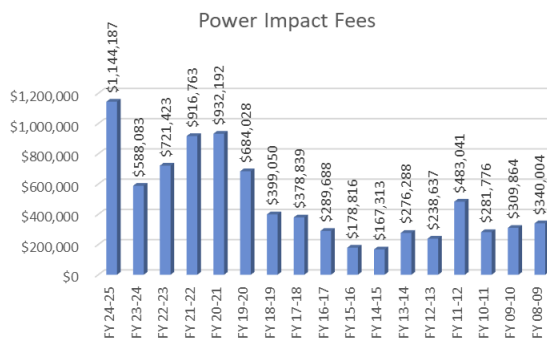


## Electric Power Impact Fees

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Power Impact Fees</b>						Fund 43
<b>Revenues</b>						
Impact Fees	721,423	588,083	490,000	1,144,187	583,000	583,000
Interest Earnings	58,871	88,696	88,000	82,819	86,000	86,000
Appropriate Fund Balance	-	-	2,049,000	-	1,994,850	1,994,850
<b>Total Revenues</b>	<b>\$ 780,294</b>	<b>\$ 676,779</b>	<b>\$ 2,627,000</b>	<b>\$ 1,227,006</b>	<b>\$ 2,663,850</b>	<b>\$ 2,663,850</b>
<b>Expenditures</b>						
Improvements	-	-	2,550,000	-	2,550,000	2,550,000
Depreciation Expense	86,704	113,850	77,000	-	113,850	113,850
<b>Total Expenditures</b>	<b>\$ 86,704</b>	<b>\$ 113,850</b>	<b>\$ 2,627,000</b>	<b>\$ -</b>	<b>\$ 2,663,850</b>	<b>\$ 2,663,850</b>
<b>Net Profit (Loss)</b>	<b>\$ 693,590</b>	<b>\$ 562,929</b>	<b>\$ -</b>	<b>\$ 1,227,006</b>	<b>\$ -</b>	<b>\$ -</b>

## Requested and Funded-Electric Power

DEPARTMENT	Budget	Funded
<b>Electric Power Fund</b>		
Meters	\$ 250,000	✓
SUVPS true-up	1,089,318	✓
Underground Reel Trailer	85,000	✓
8th West 1st South to 8th South	200,000	Not funded
Sunny Hill Circle	43,000	Not funded
Balance of Transmission Line	450,000	Not funded
Substation - Engineering in progress-will bring forward with costs		Not funded
<b>Electric Power Impact Fees Fund</b>		
Transmission Line	\$ 2,550,000	✓
85% through impact fees 2 fiscal years		



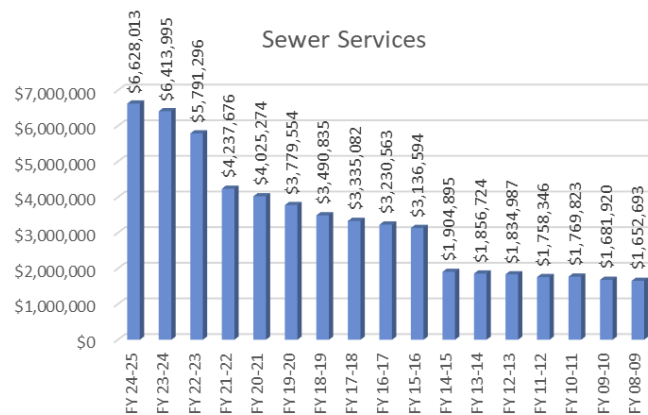


## Waste Water (Sewer)



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

The budget for 2026 focuses a great deal on the construction of the new plant and associated debt service.







# Waste Water (Sewer)

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Sewer Fund</b>						<b>Fund 54</b>
<b>Revenues</b>						
Sewer Services	5,791,296	6,413,995	6,440,000	6,628,013	6,542,275	6,738,543
Sewer Connection Fees	18,915	18,635	14,400	54,040	18,000	20,000
Treated Effluent Water Sales	104,428	176,665	150,000	267,537	272,888	281,075
Interest Earnings	584,589	2,794,266	80,000	1,522,849	95,000	100,000
Gain (Loss) On Disposal Of Cap	(86,184)	-	-	-	-	-
Contribution By Developers	1,224,053	132,460	-	-	-	-
Utilities Used By Other Dept	18,147	17,549	21,200	14,294	11,900	12,257
Miscellaneous	1,661	1,801	1,000	1,151	1,000	1,000
Appropriation Of Fund Balance	-	-	3,032,018	-	8,861,453	1,838,355
Proceeds From Borrowing	-	-	37,000,000	-	-	-
<b>Total Revenues</b>	<b>\$ 7,656,905</b>	<b>\$ 9,555,371</b>	<b>\$ 46,738,618</b>	<b>\$ 8,487,884</b>	<b>\$ 34,302,516</b>	<b>\$ 27,491,230</b>
<b>Expenditures</b>						
Payroll Expenses	641,047	737,111	832,530	759,774	897,165	872,964
Educational/Training Services	3,660	4,669	4,000	1,915	4,000	4,000
Other Professional Services	(62,979)	313,644	1,150,000	174,208	1,150,000	443,119
Pretreatment	5,419	2,067	35,000	23,824	35,000	35,000
Indirect Services	657,553	772,867	943,688	943,688	1,060,983	1,096,258
Repair And Maintenance Service	213,896	278,280	400,000	281,203	400,000	300,000
Communications/Telephone-Paner	10,640	20,489	22,300	7,698	22,300	10,000
Advertising/Legal And Nonlegal	1,308	-	1,300	630	1,300	-
Travel	2,405	935	8,500	4,047	8,500	8,500
City Utilities	190,044	202,494	205,000	245,975	205,000	257,000
General Supplies	60,863	95,982	100,500	106,258	100,500	100,500
Natural Gas/Enbridge	48,711	44,013	54,100	36,171	54,100	30,000
Gasoline	14,008	14,180	20,000	8,548	20,000	20,000
Subscriptions And Memberships	85	95	2,000	553	2,000	2,000
Books	-	-	600	-	600	600
Equipment Maintenance	15,387	16,834	45,000	2,864	45,000	45,000
East Side Lift Station	-	-	20,000	-	40,000	40,000
700 S 1St-6Th West Line Repair	-	-	-	-	2,000,000	500,000
West Outfall Man Hole Covers	-	-	10,000	-	-	-
615 S 600 W MH 317 to 130- snake lateral	-	-	-	-	60,000	-
800 West from 100 S to 800 S	-	-	-	-	2,000,000	-
Replace aging and degraded lines	-	-	-	-	600,000	-
New Nebo Beltroute Sewer Main	-	-	-	-	1,000,000	-
Main Street and 400 North Sewer Replace	-	-	-	-	500,000	-
New Sewer Plant	-	-	37,000,000	-	18,500,000	18,500,000
Improvements Other Than Bldg	-	-	75,000	-	-	-
Improvements (Reimb By Bonds)	-	-	90,800	-	-	-
Machinery, Vehicles, And Equip	-	-	150,000	-	923,592	80,000
Lease Purchase	-	-	13,300	-	58,582	13,600
Interest Expense	(15,022)	826,552	-	2,100	6,608	1,708
Bond Payments	(221,000)	(221,073)	1,886,900	(221,000)	1,941,921	1,928,000
Bond Interest	221,482	1,641,922	2,064,200	1,996,626	2,022,000	2,022,000
Anent Fees	4,252	6,252	120,000	4,721	30,000	30,000
Depreciation Expense	890,740	796,080	890,800	-	-	800,000
Transfer To General Fund	397,170	531,261	593,100	593,100	613,365	350,981
<b>Total Expenditures</b>	<b>\$ 3,079,669</b>	<b>\$ 6,084,654</b>	<b>\$ 46,738,618</b>	<b>\$ 4,972,903</b>	<b>\$ 34,302,516</b>	<b>\$ 27,491,230</b>
<b>Net Profit (Loss)</b>	<b>\$ 4,577,236</b>	<b>\$ 3,470,717</b>	<b>\$ -</b>	<b>\$ 3,514,981</b>	<b>\$ -</b>	<b>\$ -</b>

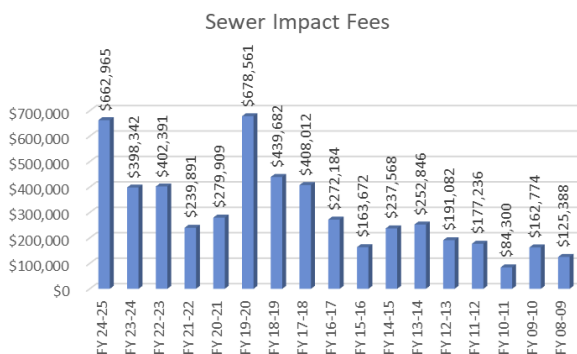


## Sewer Impact Fees

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Sewer Impact Fees</b>						Fund 48
<b>Revenues</b>						
Impact Fees	402,391	398,342	225,000	662,965	400,000	400,000
Interest Earnings	38,523	58,039	50,000	54,193	50,000	50,000
Fund Balance Appropriation	-	-	517,523	-	1,290,700	1,290,700
<b>Total Revenues</b>	<b>\$ 440,914</b>	<b>\$ 456,381</b>	<b>\$ 792,523</b>	<b>\$ 717,158</b>	<b>\$ 1,740,700</b>	<b>\$ 1,740,700</b>
<b>Expenditures</b>						
Improvements	-	-	553,423		1,500,000	1,500,000
Bond Payment	221,000	221,000	221,000	221,000	221,000	221,000
Depreciation Expense	19,654	19,654	18,100	19,654	19,700	19,700
<b>Total Expenditures</b>	<b>\$ 240,654</b>	<b>\$ 240,654</b>	<b>\$ 792,523</b>	<b>\$ 240,654</b>	<b>\$ 1,740,700</b>	<b>\$ 1,740,700</b>
<b>Net Profit (Loss)</b>	<b>\$ 200,260</b>	<b>\$ 215,727</b>	<b>\$ -</b>	<b>\$ 476,504</b>	<b>\$ -</b>	<b>\$ -</b>

## Requested and Funded-Waste Water

DEPARTMENT		Budget	Funded
Sewer	Update Sewer Master Plan	\$ 50,000	✓
	Sewer Rate Study	30,000	✓
	WIFIA Application	33,000	✓
	East Side Lift Station	40,000	✓
	Pit Lift Station	500,000	✓
	Sewer Dump Body	80,000	✓
	Nebo Beltroute betterment design	30,119	✓
	615 S 600 W MH 317 to 130-sewer snake in resident latera	60,000	Not Funded
	800 West from 100 S to 800 S	2,000,000	Not Funded
	Replace aging and degraded lines	600,000	Not Funded
	New Nebo Belt route Sewer Main	1,000,000	Not Funded
	Main Street and 400 North Sewer Replacement Issue	500,000	Not Funded
	Video Truck	225,000	Not Funded
	Jet Truck	625,000	Not Funded
	<b>Sewer Impact Fees</b>		
	Pit Lift Station	\$ 1,500,000	✓





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# Ambulance

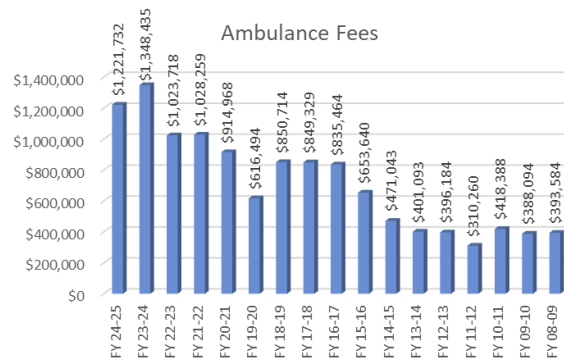


The Ambulance Department continues to expand services, providing a paramedic program.

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

Of primary importance to the ambulance department is equipping the ambulance with full time crews and the construction of a new fire/ambulance building.

Further expansion of the Ambulance Department crew is expected in future years.





# Ambulance

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Ambulance Fund 55</b>						
<b>Revenues</b>						
County Ambulance Reimb	19,770	10,032	8,200	17,409	19,000	19,000
Ambulance Fees	1,023,718	1,348,435	1,190,000	1,221,732	1,300,000	1,300,000
Ambulance Grant Revenue	4,806	2,235	2,200	8,372	5,000	5,000
Appropriation Of Fund Balance	-	-	334,319	-	1,180,555	264,126
<b>Total Revenues</b>	<b>\$ 1,048,294</b>	<b>\$ 1,360,702</b>	<b>\$ 1,534,719</b>	<b>\$ 1,247,513</b>	<b>\$ 2,504,555</b>	<b>\$ 1,588,126</b>
<b>Expenditures</b>						
Payroll Expenses	421,388	748,214	830,014	799,739	1,553,106	967,222
Educational/Training Services	671	7,247	10,900	1,238	10,895	10,900
Other Professional Services	62,158	95,095	191,000	89,787	112,000	112,000
Bank Charges	54	552	100	2,660	4,000	4,000
Indirect Services	95,818	115,165	122,205	122,205	153,032	153,032
Repair And Maintenance Service	8,371	6,978	3,000	35,049	5,000	35,000
Communications/Telephone-Paner	20,691	7,394	26,100	4,025	26,100	26,100
Travel	-	-	17,500	-	-	-
Travel	1,002	4,830	-	-	17,500	17,500
City Utilities	4,950	5,209	4,600	5,972	4,600	8,000
General Supplies	67,813	56,653	32,000	55,616	54,000	57,000
Natural Gas/Enbridge	3,408	2,883	3,000	2,010	2,000	2,000
Gasoline	19,188	17,659	22,000	10,846	12,000	12,000
Subscriptions And Memberships	895	740	2,100	775	2,050	2,100
Books & Periodicals	-	-	2,000	-	2,000	2,000
Equipment Maintenance	-	-	2,500	-	2,500	2,500
Improvements Other Than Bldg	-	-	-	-	32,000	32,000
Machinery, Vehicles, And Equip	2,192	3,793	16,000	-	-	-
Vehicles	-	-	-	-	250,000	-
Lease Purchase	-	-	49,000	-	50,441	50,441
Contingencies/Sundry/Allow ance	2,110	2,267	3,000	6,403	5,000	5,000
Interest Expense	-	-	7,800	7,800	6,331	6,331
Depreciation Expense	46,603	46,603	82,800	-	83,000	83,000
Transfer To General Fund	90,900	108,000	107,100	107,100	117,000	-
<b>Total Expenditures</b>	<b>\$ 848,212</b>	<b>\$ 1,229,282</b>	<b>\$ 1,534,719</b>	<b>\$ 1,251,225</b>	<b>\$ 2,504,555</b>	<b>\$ 1,588,126</b>
<b>Net Profit (Loss)</b>	<b>\$ 200,082</b>	<b>\$ 131,420</b>	<b>\$ -</b>	<b>\$ (3,712)</b>	<b>\$ -</b>	<b>\$ -</b>

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## Requested and Funded-Ambulance

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DEPARTMENT	Budget	Funded
<b>Ambulance Fund</b>		
2nd new Ambulance	\$ 250,000	Not funded
Asphalt Station 92	32,000	✓
(14) FF/EMT's (Full time) 14 positions	Not Funded	
Paramedic 24/7 2080 hours	Not Funded	
3 captains at least	Not Funded	
1 FT position	✓	

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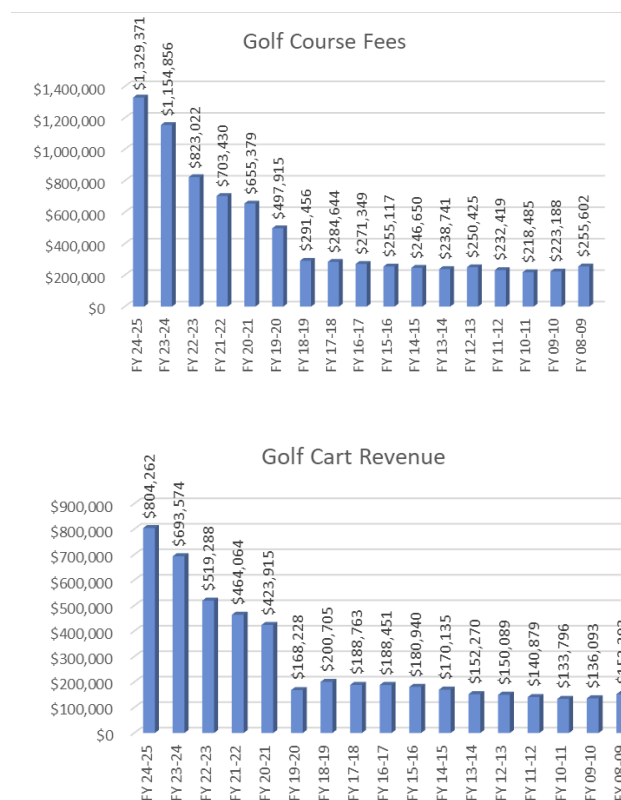


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# Golf Fund



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.







# Golf Fund

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Golf Course</b>						
<b>Fund 56</b>						
<b>Revenues</b>						
Sale Of Surplus Property	5,304	8,263	-	-	-	-
Golf Course Fees	823,022	1,154,856	950,000	1,329,371	1,200,000	1,200,000
Golf Passes	113,414	109,040	110,000	106,375	110,000	110,000
Golf Cart Revenue	519,288	693,574	625,000	804,262	725,000	600,000
Driving Range Revenue	45,823	57,426	50,000	65,517	55,000	55,000
Rv Rental Revenue	89,913	95,715	85,000	101,996	100,000	100,000
Punch Ticket Sales	81,316	105,114	90,000	106,854	110,000	110,000
Gladstan Grill Revenue	-	71	-	82	-	-
Prepared Food Restaurant-Grill	54,525	94,638	70,000	100,724	110,000	100,000
Grocery Food Restaurant-Grill	67,099	51,242	70,000	61,520	70,000	50,000
Gain (Loss)	(77,873)	(5,438)	-	-	-	-
Miscellaneous Donations	1,019	4,790	-	13	-	-
Miscellaneous	35,154	38,792	-	27,088	-	-
Beg Approp Fund Bal	-	-	368,553	-	262,760	272,760
<b>Total Revenues</b>	<b>\$ 1,758,004</b>	<b>\$ 2,410,083</b>	<b>\$ 2,418,553</b>	<b>\$ 2,707,802</b>	<b>\$ 2,742,760</b>	<b>\$ 2,597,760</b>
<b>Expenditures</b>						
Pension Benefit Expense	(53,909)	(58,439)	-	-	-	-
Actuarial Calc Pension Expense	33,089	45,577	-	-	12,000	12,000
Depreciation Expense	196,663	261,204	185,900	-	261,300	261,300
<b>Pro Shop</b>						
Payroll Expenses	154,132	393,587	478,291	239,114	588,519	585,419
Educational/Training Services	239	881	1,500	581	1,500	1,500
Other Professional Services	301	-	6,000	6,960	6,000	6,000
Bank Charges	46,728	64,333	52,000	73,517	65,000	65,000
Indirect Services	88,361	105,120	142,139	142,139	160,430	160,430
Over/Under	1,791	4,541	-	(4,099)	-	-
Utility Services	1,135	878	1,500	943	1,000	1,000
Repair And Maintenance Service	1,281	4,532	6,000	3,662	6,000	6,000
Communications/Telephone-Paner	(170)	346	1,500	359	1,000	1,000
Advertising/Legal And Nonlegal	1,000	-	2,000	1,374	2,000	2,000
Travel	382	485	1,000	326	1,000	1,000
City Utilities	5,304	1,092	6,500	22,506	38,000	41,300
General Supplies	-	36,009	14,000	5,562	14,000	14,000
Supplies/Computer	-	7,383	-	-	-	-
Electricity	92	-	4,200	-	-	-
Bottled Gas	-	-	-	687	-	-
Gasoline	(194)	(175)	-	(48)	-	-
Subscriptions And Memberships	-	-	1,500	-	9,000	9,000
Improvements	-	-	25,000	-	20,000	20,000
Machinery And Equipment	-	-	24,000	-	-	-
Interest	7,356	-	-	-	-	-



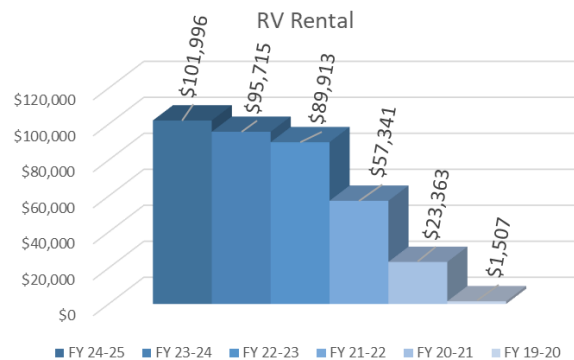
## Golf Fund (Continued)

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Golf Course</b>						<b>Fund 56</b>
<b>Expenditures (Continued)</b>						
<b>Golf Greens</b>						
Payroll Expenses	329,070	382,850	380,159	403,640	444,607	434,707
Educational/Training Services	1,850	2,345	4,200	710	4,300	4,300
Utility Services	-	3,692	7,300	-	-	-
Repair And Maintenance Service	22,893	39,187	51,800	29,296	53,500	63,500
Communications/Telephone-Paner	3,390	3,796	3,500	2,878	3,000	3,000
Travel	1,342	2,096	3,450	1,735	4,100	4,100
City Utilities	1,113	6,928	-	3,351	8,000	8,000
General Supplies	81,746	93,343	84,000	96,736	84,500	84,500
Computer Supplies	-	-	-	519	-	-
Electricity	64,126	52,152	84,400	-	80,000	80,000
Bottled Gas	2,632	1,655	1,700	359	1,700	1,700
Gasoline	23,714	18,644	24,000	16,748	24,000	24,000
Subscriptions And Memberships	1,010	985	1,100	460	1,350	1,350
Rv Park Expenditures	3,618	34,204	45,000	26,961	25,000	175,000
Improvements	-	-	10,000	-	115,000	125,000
Machinery And Equipment	-	-	341,245	-	220,935	239,000
Lease Purchase	-	-	181,008	122,533	146,453	146,500
Interest	13,105	15,666	13,900	14,702	21,500	21,722
<b>Restaurant</b>						
Payroll Expenses	39,602	41,877	31,996	43,348	42,177	42,277
Educational/Training Services	315	-	300	-	-	-
Other Professional Services	-	-	1,500	2,106	1,500	1,500
Bank Charges	1,246	1,023	1,500	7,302	15,000	15,000
Repair & Maintenance	-	3,650	7,500	1,530	5,000	5,000
Advertising/Legal And Nonlegal	-	-	100	-	100	100
General Supplies	76,977	91,033	98,000	70,428	100,000	100,000
Bottled Gas	4,423	5,290	3,500	2,681	4,000	4,000
Subscriptions And Memberships	438	-	-	-	-	-
Machinery And Equipment	-	-	10,000	-	10,000	10,000
Contribution to Fund Balance	-	-	260,265	-	413,589	89,855
<b>Total Expenditures</b>	<b>\$ 1,156,191</b>	<b>\$ 1,419,428</b>	<b>\$ 2,418,553</b>	<b>\$ 1,341,606</b>	<b>\$ 2,742,760</b>	<b>\$ 2,597,760</b>
<b>Net Profit (Loss)</b>	<b>\$ 601,813</b>	<b>\$ 990,655</b>	<b>\$ -</b>	<b>\$ 1,366,196</b>	<b>\$ -</b>	<b>\$ -</b>



## Requested and Funded-Golf Course

DEPARTMENT	Budget	Funded
<b>Golf Fund</b>		
People moving cart	\$ 20,000	✓
Paving RV Park	150,000	✓
#16 Cart Path	15,000	✓
Slurry Seal Parking lot	10,000	✓
Design Par 3	80,000	✓
Reel Grinder	40,000	✓
Top Dresser Cart and 9 hole projects	181,000	✓
Filter System	10,000	✓
Top Dresser	18,000	✓
Filter System Rollover	20,000	✓



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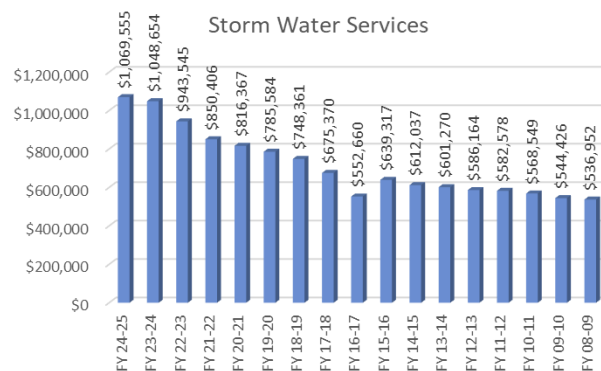
## Storm Drain



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.

The storm drain program will continue with the box culvert program financed through grants, and the curb and sidewalk program.





## Storm Drain

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Storm Drain Fund 58</b>						
<b>Revenues</b>						
Storm Water Utility Fees	943,545	1,048,654	1,043,000	1,069,555	1,060,000	1,091,800
Land Disturbance	1,500	730	1,000	23,302	3,500	22,000
Interest Earnings	35,049	52,805	25,800	49,306	51,000	51,000
State Grants	-	-	2,000,000	1,005,664	350,000	990,000
Contribution From Developers	1,593,007	270,705	-	-	-	-
Utilities Used By Other Depts	28,978	30,819	29,000	30,819	30,000	30,000
Miscellaneous	585	946	-	-	-	-
Appropriate Fund Balance	-	-	1,387,390	-	1,254,113	885,702
<b>Total Revenues</b>	<b>\$ 2,602,664</b>	<b>\$ 1,404,659</b>	<b>\$ 4,486,190</b>	<b>\$ 2,178,646</b>	<b>\$ 2,748,613</b>	<b>\$ 3,070,502</b>
<b>Expenditures</b>						
Payroll Expenses	187,005	159,669	363,728	231,281	385,446	353,646
Professional/Educational Servi	-	150	-	190	-	-
Other Professional Services	35,299	69,232	100,600	254,692	50,000	33,000
Indirect Services	271,368	311,754	318,533	318,533	345,166	345,166
Repair And Maintenance Service	67,252	86,514	354,300	169,820	354,300	271,300
Travel	-	-	-	567	-	-
City Utilities	-	-	6,500	-	6,500	6,500
General Supplies	11,166	42,162	3,000	15,950	15,000	15,000
Natural Gas/Enbridge	-	-	5,000	2,920	5,000	5,000
Gasoline	3,757	3,277	7,500	7,632	7,500	8,000
Equipment Maintenance	(19,453)	2,008	7,000	9,054	7,000	7,000
600 S 100 E - 600 E Storm Drain curb	-	-	-	-	500,000	250,000
Sidewalk Curb and Gutter	-	-	-	-	-	50,000
Improvements	-	-	2,941,359	-	350,000	990,000
Machinery and Equipment	-	-	101,800	-	122,842	122,900
Lease Purchase	3,767	-	15,900	22,292	12,046	25,100
Interest	9,826	7,132	5,900	4,758	10,023	10,100
Depreciation Expense	444,809	523,125	161,200	-	523,200	523,200
Transfer To General Fund	75,780	84,780	93,870	93,870	54,590	54,590
<b>Total Expenditures</b>	<b>\$ 1,090,576</b>	<b>\$ 1,289,803</b>	<b>\$ 4,486,190</b>	<b>\$ 1,131,559</b>	<b>\$ 2,748,613</b>	<b>\$ 3,070,502</b>
<b>Net Profit (Loss)</b>	<b>\$ 1,512,088</b>	<b>\$ 114,856</b>	<b>\$ -</b>	<b>\$ 1,047,087</b>	<b>\$ -</b>	<b>\$ -</b>

## Requested and Funded-Storm Drain

DEPARTMENT	Budget	Funded
<b>Storm Drain</b>		
600 South 100 E-600E Curb	\$ 250,000	✓
Curb and Gutter City-wide	50,000	✓
Box Culvert project (grant funded)	990,000	✓
WIFIA Funding	33,000	✓
Storm drain Study	33,000	✓

## Capital Fund



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

## Requested and Funded-Capital Fund

DEPARTMENT	Budget	Funded
<b>Capital Fund</b>		
Downtown Project	\$ 3,600,000	✓
Fire station Design	400,000	✓
! /2 the Cost of the Fire Station	5,000,000	✓



# Capital Fund

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Capital Fund</b>						<b>Fund 49</b>
<b>Revenues</b>						
Grants	-	-	2,000,000	1,000,000	-	2,000,000
ARPA	7,000	-	-	-	-	-
\$5M Dow ntow n	-	2,000,000	-	-	-	-
Interest	67,885	102,277	41,000	95,500	-	97,000
Transfer In	2,416,690	-	-	-	-	-
Transfer from General Fund	-	-	-	-	3,500,000	3,500,000
Transfer In	-	2,000,000	-	-	-	-
Beg Approp Fund Bal	-	-	6,450,300	-	370,000	3,673,000
<b>Total Revenues</b>	<b>\$ 2,491,575</b>	<b>\$ 4,102,277</b>	<b>\$ 8,491,300</b>	<b>\$ 1,095,500</b>	<b>\$ 3,870,000</b>	<b>\$ 9,270,000</b>
<b>Expenditures</b>						
Land	-	24,114	-	-	-	-
Improvements	26,440	-	-	-	-	-
Improvements - Pow er Plant	-	-	800,000	798,680	-	-
Improvementjs-Corridor	7,000	-	-	1,000	-	-
Improvements - Fire Station	-	-	-	-	-	5,400,000
Dow ntow n \$5M Project	250,152	1,063,345	7,421,300	4,950,473	3,600,000	3,600,000
Principal Payments	-	-	270,000	-	270,000	270,000
Interest Expense	13,650	-	-	-	-	-
Contribution To Fund Balance	-	-	-	-	-	-
Transfer to	-	1,070,091	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 297,242</b>	<b>\$ 2,157,550</b>	<b>\$ 8,491,300</b>	<b>\$ 5,750,153</b>	<b>\$ 3,870,000</b>	<b>\$ 9,270,000</b>
<b>Net Profit (Loss)</b>	<b>\$ 2,194,333</b>	<b>\$ 1,944,727</b>	<b>\$ -</b>	<b>\$ (4,654,653)</b>	<b>\$ -</b>	<b>\$ -</b>

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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 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>IT</b> Fund 66						
<b>Revenues</b>						
Sale Of Surplus Property	375	725	-	209	-	-
Grant	-	8,440	-	-	-	-
Services Use By Other Departments	599,136	636,288	673,255	675,298	769,985	771,749
Miscellaneous	451	308	-	-	-	-
Beg Approp Fund Bal	-	-	2,043	-	25	25
<b>Total Revenues</b>	<b>\$ 599,962</b>	<b>\$ 645,761</b>	<b>\$ 675,298</b>	<b>\$ 675,507</b>	<b>\$ 770,010</b>	<b>\$ 771,774</b>
<b>Expenditures</b>						
Payroll Expenses	157,612	171,962	221,054	199,629	242,022	242,022
Other Professional Services	213,588	182,450	214,000	190,432	244,631	244,631
Technical Services	25,505	31,460	44,444	63,008	51,111	51,111
Repair And Maintenance Service	13,915	21,621	42,400	19,978	46,700	46,700
Communications/Telephone-Paner	1,884	1,040	1,100	2,380	1,100	2,900
General Supplies	34,674	17,127	18,200	17,017	19,110	19,110
Computer Supplies	68,422	93,207	73,200	43,529	73,200	73,200
Subscriptions And Memberships	39	-	-	-	-	-
Machinery and Equipment	455	13,734	23,400	-	52,436	52,400
Capital Lease Interest	885	-	-	-	-	-
Lease Purchase	-	15,439	37,500	40,183	39,700	39,700
Depreciation Expense	57,115	43,628	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 574,094</b>	<b>\$ 591,668</b>	<b>\$ 675,298</b>	<b>\$ 576,156</b>	<b>\$ 770,010</b>	<b>\$ 771,774</b>
<b>Net Profit (Loss)</b>	<b>\$ 25,868</b>	<b>\$ 54,093</b>	<b>\$ -</b>	<b>\$ 99,351</b>	<b>\$ -</b>	<b>\$ -</b>

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## Vehicle Maintenance

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Vehicle Maintenance</b>						
						Fund 65
<b>Revenues</b>						
Sale Of Surplus Property	2,500	-	-	-	-	-
Services Use By Other Departments	416,512	471,374	579,566	582,712	1,170,734	667,734
Contribution from Fund Balance	480	524	38,145	-	-	-
<b>Total Revenues</b>	<b>\$ 419,492</b>	<b>\$ 471,898</b>	<b>\$ 617,711</b>	<b>\$ 582,712</b>	<b>\$ 1,170,734</b>	<b>\$ 667,734</b>
<b>Expenditures</b>						
Payroll Expenses	311,646	327,564	368,011	343,869	407,579	395,479
Educational/Training Services	154	107	9,000	-	9,000	9,000
Utilities	26	-	-	-	-	-
Repair And Maintenance Service	62,534	116,769	99,000	88,527	70,000	70,000
Communications/Telephone-Paner	2,251	2,563	3,000	1,563	3,000	3,000
City Utilities	8,213	5,842	7,000	7,902	9,000	10,100
General Supplies	15,200	9,680	11,000	5,612	11,000	11,000
Energy	-	3,694	-	-	-	-
Natural Gas/Enbridge	12,420	10,499	5,700	6,505	19,900	18,800
Oil	8,073	9,139	12,300	7,750	14,000	14,000
Gasoline	4,495	4,793	4,500	3,061	4,500	4,500
Improvements	-	-	75,000	-	587,500	87,500
Machinery and Equipment	-	-	10,000	-	-	-
Lease Purchase	-	-	11,700	-	31,950	31,950
Interest	-	1,800	1,500	1,461	3,282	3,282
Depreciation Expense	-	8,986	-	-	-	-
Contribution to Fund Balance	-	-	-	-	23	9,123
<b>Total Expenditures</b>	<b>\$ 425,012</b>	<b>\$ 501,436</b>	<b>\$ 617,711</b>	<b>\$ 466,250</b>	<b>\$ 1,170,734</b>	<b>\$ 667,734</b>
<b>Net Profit (Loss)</b>	<b>\$ (5,520)</b>	<b>\$ (29,538)</b>	<b>\$ -</b>	<b>\$ 116,462</b>	<b>\$ -</b>	<b>\$ -</b>

## Requested and Funded-Internal Service Funds

Department	Funded		
<b>Vehicle Maintenance</b>			
Heavy Duty Scan Tool	\$	10,000	✓
Pit Expansion		50,000	✓
Air Compressor		20,000	✓
Fuel Tanks for the City		500,000	Not funded
Alignment Equipment		7,500	✓



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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.*



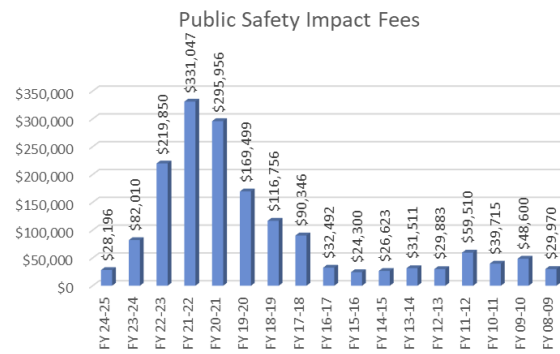
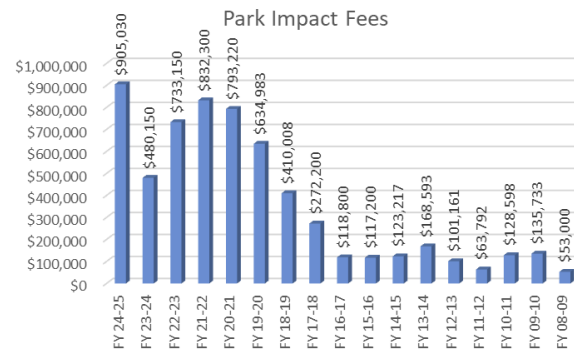
# Impact Fees

## Park Impact Fees

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Park Impact Fees</b>						Fund 42
<b>Revenues</b>						
Impact Fees	733,150	480,150	480,000	905,030	500,000	500,000
Interest Earnings	30,541	46,014	40,000	42,965	39,000	39,000
Appropriate Fund Balance	-	-	-	-	226,608	226,608
<b>Total Revenues</b>	<b>\$ 763,691</b>	<b>\$ 526,164</b>	<b>\$ 520,000</b>	<b>\$ 947,995</b>	<b>\$ 765,608</b>	<b>\$ 765,608</b>
<b>Expenditures</b>						
Improvements	78,187	(395)	103,800	-	350,000	350,000
Principal Payments	133,942	400,132	410,200	404,175	412,029	412,029
Pool Bond Interest	10,456	8,214	6,000	1,921	3,579	3,579
<b>Total Expenditures</b>	<b>\$ 222,585</b>	<b>\$ 407,951</b>	<b>\$ 520,000</b>	<b>\$ 406,096</b>	<b>\$ 765,608</b>	<b>\$ 765,608</b>
<b>Net Profit (Loss)</b>	<b>\$ 541,106</b>	<b>\$ 118,213</b>	<b>\$ -</b>	<b>\$ 541,899</b>	<b>\$ -</b>	<b>\$ -</b>

## Public Safety Impact Fees

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Public Safety Impact Fees</b>						Fund 44
<b>Revenues</b>						
Impact Fees-Fire	219,850	82,010	90,000	(100,506)	83,000	83,000
Impact Fees-Police	-	6,930	-	128,702	83,000	83,000
Interest Earnings	12,551	18,910	17,000	17,657	18,000	18,000
Miscellaneous	-	-	1,462,016	-	-	-
<b>Total Revenues</b>	<b>\$ 232,401</b>	<b>\$ 107,850</b>	<b>\$ 1,569,016</b>	<b>\$ 45,853</b>	<b>\$ 184,000</b>	<b>\$ 184,000</b>
<b>Expenditures</b>						
Improvements	10,031	-	107,000	-	100,000	100,000
Improvements-Fire	1,580	-	1,172,016	-	84,000	84,000
<b>Total Expenditures</b>	<b>\$ 11,611</b>	<b>\$ -</b>	<b>\$ 1,279,016</b>	<b>\$ -</b>	<b>\$ 184,000</b>	<b>\$ 184,000</b>
<b>Net Profit (Loss)</b>	<b>\$ 220,790</b>	<b>\$ 107,850</b>	<b>\$ 290,000</b>	<b>\$ 45,853</b>	<b>\$ -</b>	<b>\$ -</b>



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## *Redevelopment Areas*



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



## Redevelopment-Town

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Redevelopment-Town</b>						<b>Fund 21</b>
<b>Revenue</b>						
Appropriation Of Fund Bal	-	-	18,000	27,000	36,000	36,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 27,000</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>
<b>Expenditures</b>						
Other Professional Services	14,750	15,198	18,000	27,000	36,000	36,000
<b>Total Expenditures</b>	<b>\$ 14,750</b>	<b>\$ 15,198</b>	<b>\$ 18,000</b>	<b>\$ 27,000</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>
<b>Net Profit (Loss)</b>	<b>\$ (14,750)</b>	<b>\$ (15,198)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Walgreens Agreement Expense

## Redevelopment-Business Park

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Redevelopment-Business Park</b>						<b>Fund 25</b>
<b>Revenues</b>						
Other Revenue, Usage or Charge	12,670	12,923	13,000	13,182	22,600	22,600
Property Sales	1,309,000	-	-	-	-	-
Appropriation Of Fund Balance	-	-	900,000	-	1,022,600	1,018,700
<b>Total Revenues</b>	<b>\$ 1,321,670</b>	<b>\$ 12,923</b>	<b>\$ 913,000</b>	<b>\$ 13,182</b>	<b>\$ 1,045,200</b>	<b>\$ 1,041,300</b>
<b>Expenditures</b>						
Payroll Expenses	-	-	-	-	143,200	139,300
Other Professional Services	4,476	-	100	-	-	-
General Supplies	-	-	-	-	2,000	2,000
Improvements Other Than Bldg	-	-	900,000	18,282	900,000	900,000
<b>Total Expenditures</b>	<b>\$ 4,476</b>	<b>\$ -</b>	<b>\$ 900,100</b>	<b>\$ 18,282</b>	<b>\$ 1,045,200</b>	<b>\$ 1,041,300</b>
<b>Net Profit (Loss)</b>	<b>\$ 1,317,194</b>	<b>\$ 12,923</b>	<b>\$ 12,900</b>	<b>\$ (5,100)</b>	<b>\$ -</b>	<b>\$ -</b>

Cell Tower Rental Revenue

## Requested and Funded-RDA's

DEPARTMENT	Budget	Funded
<b>RDA (25) Business Park</b>		
Maker Space	\$ 900,000	✓
Employee for Maker Space	✓	

## *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 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Revolving Loan Fund</b>						Fund 71
<b>Revenues</b>						
Loan Payments Revenue	3,767	115,077	830,366	132,662	1,004,025	970,222
Financing Fees in and Out program	54,501	76,040	-	-	-	-
Sale of Surplus Property	568,350	277,274	455,000	225,459	232,650	232,700
Interest Earnings	14,546	(98,623)	95,039	99,207	104,310	100,635
Appropriation Of Fund Balance	-	-	1,891,845	-	402,015	51,443
<b>Total Revenues</b>	<b>\$ 641,164</b>	<b>\$ 369,768</b>	<b>\$ 3,272,250</b>	<b>\$ 457,328</b>	<b>\$ 1,743,000</b>	<b>\$ 1,355,000</b>
<b>Expenditures</b>						
Capital Expense (Loaned)	(118,690)	(136,664)	3,272,250	801,292	1,743,000	1,355,000
Quick Sale Purchase Of Capital	442,837	301,880	-	-	-	1/0/1900
<b>Total Expenditures</b>	<b>\$ 324,147</b>	<b>\$ 165,216</b>	<b>\$ 3,272,250</b>	<b>\$ 801,292</b>	<b>\$ 1,743,000</b>	<b>\$ 1,355,000</b>
<b>Net Profit (Loss)</b>	<b>\$ 317,017</b>	<b>\$ 204,552</b>	<b>\$ -</b>	<b>\$ (343,964)</b>	<b>\$ -</b>	<b>\$ -</b>

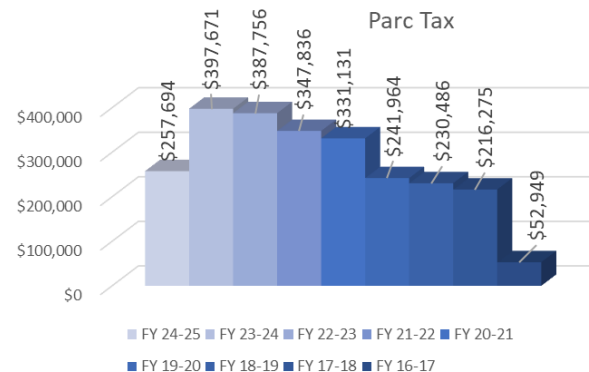
## Requested and Funded-Revolving Loan Fund

DEPARTMENT	Budget	Funded
<b>Revolving Loan</b>		
L128 Facilities 2022 Ford F-150	\$ 65,000	✓
L129 Fire 2020 Ford F-150	65,000	✓
L130 Landfill 2007 Ford F-250	50,000	✓
L131 Landfill 2022 Ford F-350	70,000	✓
L132 Parks 2022 Ford F-250	65,000	✓
L133 Parks 2023 F-350	68,000	✓
L134 Power 2022 Ford F-150	65,000	✓
L135 Recreation 2023 Ford F-150	65,000	✓
L136 Vehicle Maintenance 23 Chevrolet Silverado	62,000	✓
L137 Water 2022 Ford F-150	65,000	✓
L139 Grounds Tractor	40,000	✓



# PARC Tax

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>PARC Tax</b>						Fund 79
<b>Revenues</b>						
Parc Tax	387,756	397,671	414,600	386,122	380,000	385,150
Appropriate Fund Balance	-	-	52,500	-	152,112	-
<b>Total Revenues</b>	<b>\$ 387,756</b>	<b>\$ 397,671</b>	<b>\$ 467,100</b>	<b>\$ 386,122</b>	<b>\$ 532,112</b>	<b>\$ 385,150</b>
<b>Expenditures</b>						
Payson Civic Chorale	2,882	2,785	4,200	-	4,900	3,700
People Preserving Peteetneet	38,477	6,101	17,250	14,500	22,926	10,000
Payson Community Theater	6,037	6,653	6,000	6,346	25,000	17,000
Huish Performing	47,498	30,000	25,000	24,616	64,000	24,000
Library	-	-	10,000	6,787	-	-
Payson City Band	900	1,704	5,000	-	5,000	5,000
Peteetneet Lights And Fountain	24,481	-	-	-	-	-
Utah Live Concerts Foundation	5,712	4,000	5,000	5,000	70,000	4,500
Half Penny Youth Theater	-	3,996	3,150	-	-	-
Scottish Festival	-	72,000	6,000	6,000	12,000	6,000
Payson City Projects	47,531	124,461	385,500	318,441	308,286	302,950
Payson Downtown Alliance	-	-	-	-	20,000	12,000
Improvements Other than Buildings	41,560	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 215,078</b>	<b>\$ 251,700</b>	<b>\$ 467,100</b>	<b>\$ 381,690</b>	<b>\$ 532,112</b>	<b>\$ 385,150</b>
<b>Net Profit (Loss)</b>	<b>\$ 172,678</b>	<b>\$ 145,971</b>	<b>\$ -</b>	<b>\$ 4,432</b>	<b>\$ -</b>	<b>\$ -</b>





*PARC Tax Committee Awards*  
2025-2026

FY 2026		
Utah Live Concerts	\$	4,500
Payson Downtown Alliance	\$	12,000
Payson Scottish Festival	\$	6,000
Payson City Band	\$	5,000
Huish Performing Arts-96 West	\$	24,000
\$20,000/\$4,000		
People Preserving Peeteetneet	\$	10,000
Payson Civic Chorale	\$	3,700
Payson Community Theater	\$	17,000
City Projects		
Recreation Tiny robot painter	\$	30,000
Memorial Park playground (\$350K over 2 years	\$	175,000
Parks Peeteetneet tree replacement	\$	13,000
Peeteetneet Amphitheater accustic tiles	\$	20,000
Payson Library "Color our World"	\$	1,250
Forebay parking lot extension-gravel	\$	26,000
Latin Festivals-performers and logistics	\$	5,700
Parks-UORG grant match-Dry Creek Trail	\$	27,000
Peeteetneet projector for auditorium	\$	5,000
	\$	385,150



## *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.*



# Perpetual Care Fund

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
<b>Perpetual Care</b>						Fund 74
<b>Revenues</b>						
Sale Of Cemetery Lots	22,860	32,203	26,000	48,349	27,000	27,000
Interest Earnings	18,857	28,410	25,000	26,528	27,000	27,000
Appropriation Of Fund Balance	-	-	136,000	-	-	-
<b>Total Revenues</b>	<b>\$ 41,717</b>	<b>\$ 60,613</b>	<b>\$ 187,000</b>	<b>\$ 74,877</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>
<b>Expenditures</b>						
Improvements Other Than Bldg	6,790	461,552	187,000	4,951	-	-
Contribution to Fund Balance	-	-	-	-	54,000	54,000
<b>Total Expenditures</b>	<b>\$ 6,790</b>	<b>\$ 461,552</b>	<b>\$ 187,000</b>	<b>\$ 4,951</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>
<b>Net Profit (Loss)</b>	<b>\$ 34,927</b>	<b>\$ (400,939)</b>	<b>\$ -</b>	<b>\$ 69,926</b>	<b>\$ -</b>	<b>\$ -</b>

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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 city 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	% of Exp	To
General Fund	Indirect Services	\$ 267,093	0.00000	Vehicle Maintenance
		542,019	0.00000	Information Technology
Electric Power	Indirect Services	\$ 912,076	0.04041	General Fund
		72,624	0.00322	Information Technology
		46,741	0.00207	Vehicle Maintenance
Solid Waste	Indirect Services	\$ 535,918	0.11797	General Fund
		200,320	0.04410	Vehicle Maintenance
		11,808	0.00260	Information Technology
Water	Indirect Services	\$ 929,631	0.08817	General Fund
		66,773	0.00633	Vehicle Maintenance
		76,560	0.00726	Information Technology
Ambulance	Indirect Services	\$ 107,837	0.06816	General Fund
		33,387	0.02110	Vehicle Maintenance
		11,808	0.00746	Information Technology
Golf Course	Indirect Services	\$ 111,728	0.04320	General Fund
		13,355	0.00516	Vehicle Maintenance
		35,347	0.01367	Information Technology
Storm Drain	Indirect Services	\$ 332,624	0.09562	General Fund
		6,677	0.00192	Vehicle Maintenance
		5,865	0.00169	Information Technology
Sewer Fund	Indirect Services	\$ 1,047,127	0.03811	General Fund
		33,387	0.00122	Vehicle Maintenance
		15,744	0.00057	Information Technology

### *Operating Transfers between Funds*

From	Purpose	Amount	% of Exp	To
Water Fund	Operating Transfer	\$ 596,673	0.05659	General Fund
Solid Waste Fund	Operating Transfer	346,923	0.07637	General Fund
Electric Fund	Operating Transfer	946,308	0.04192	General Fund
Storm Drain Fund	Operating Transfer	54,590	0.01569	General Fund
Sewer Fund	Operating Transfer	350,981	0.01277	General Fund
General Fund	Bond Coverage	260,000	0.00000	Electric Power Fund
General Fund	Bond Coverage	581,820	0.00000	Water Fund

## Debt Service



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





*Payson City  
Debt Service  
FYE June 30, 2026*

<u>Bond</u>	<u>Series</u>	<u>Origination Date</u>	<u>Maturity Date</u>	<u>Original Bonding</u>	<u>FY 25-26 Principal</u>	<u>FY 25-26 Interest</u>	<u>6/30/2026 Balance</u>
UTOPIA-Electric-Contract	2017	7/1/2007	7/1/2027	\$ 3,119,040	\$ 259,920	\$ -	\$ 259,920
Water Revenue Bonds-Refunding 2013 Forebay/ PI	2013	3/13/2013	10/15/2029	7,385,000	510,000	71,820	2,190,000
Water Revenue Refunding -Water Tank****	2016	10/1/2016	10/15/2032	2,861,000	177,000	43,476	1,370,000
Water Revenue Bonds-PI Lines and Meters	2019	3/21/2019	10/15/2040	6,645,000	363,000	75,690	7,206,000
Pool/Sewer Refunding-Combined (2014)	2016	9/14/2016	10/15/2026	7,918,000	843,000	21,240	858,000
37.6% Sewer-Sales Tax Refunding*	2016	9/14/2016	10/15/2026	2,977,168	316,968	7,986	322,608
62.4% -Pool-Sales Tax Refunding**	2016	9/14/2016	10/15/2026	4,940,832	526,032	13,254	535,392
Sewer Revenue (2010)Refunding -Plant Upgrades	2016	10/12/2016	2/1/2022	2,915,000			-
Sewer Revenue	2019	7/11/2019	2/1/2024	2,500,000			-
DWQ Sewer Revenue Bond 2022***	2022	5/5/2022	5/3/2055	13,500,000	419,000	67,500	13,081,000
2022 B Sewer Bonds \$10M Bank of UT	2023	8/24/2022	2/1/2037	10,000,000	656,000	320,659	8,705,000
2023 Bank of UT Sewer Revenue Bonds \$41.5	2023	5/25/2023	2/1/2037	41,500,000	455,000	1,625,680	40,191,000
Wilson School \$2.7M 10 Years 0 Interest	2024		1/1/2033	2,640,000	264,000	-	1,848,000
Reserve Accounts 2022 Sewer Revenue Bonds					80,953	-	161,906

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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, 2026*

Fund	Projected Unassigned Beginning	Revenues	Expenditures	Projected Ending	Dollar Change
General Fund	8,776,825	22,928,992	26,162,873	5,542,944	(3,233,881)
Park Impact Fees (42)	2,776,852	539,000	765,608	2,550,244	(226,608)
Public Safety Impact Fees (44)	286,814	184,000	100,000	370,814	84,000
PARC Tax (79)	597,421	385,150	385,150	597,421	-
Capital Fund (49)	12,965,329	5,597,000	9,270,000	9,292,329	(3,673,000)
Water Projections (51)	1,168,888	8,651,229	9,638,000	182,117	(986,771)
Water Impact Fees (47)	2,698,308	467,000	410,400	2,754,908	56,600
Landfill Projections (52)	3,831,341	4,424,581	4,520,321	3,735,601	(95,740)
Electric Projections (53)	7,440,869	21,002,430	22,540,376	5,902,923	(1,537,946)
Power Impact Fees (43)	3,340,084	669,000	2,663,850	1,345,234	(1,994,850)
Sewer Projections (54)	19,373,133	26,452,875	27,491,230	18,334,778	(1,038,355)
Sewer Impact Fees (48)	2,429,918	450,000	1,740,700	1,139,218	(1,290,700)
Ambulance Projections (55)	1,786,533	1,324,000	1,588,126	1,522,407	(264,126)
Golf Course Projections (56)	3,874,857	2,597,760	2,507,905	3,964,712	89,855
Storm Drain (58)	169,650	2,708,000	3,070,502	(192,852)	(362,502)
Vehicle Maintenance (65)	235,826	667,734	658,611	244,949	9,123
IT Projections (66)	157,870	771,749	771,774	157,845	(25)
Perpetual Care (74)	306,039	54,000	-	360,039	54,000
Revolving Loan Projection (71)	2,532,257	1,303,557	1,355,000	2,480,814	(51,443)

*This schedule is a projection based on pre-audit and prior to some year-end closing entries.*

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# Glossary of Terms

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**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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