

Payson City

Tentative Budget

For Period Ending June 30, 2027

HOME TO ADVENTURE

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Payson City

State of Utah

Fiscal Year Ending 2026

Budget

Payson
City Council

Council member
Brian Hulet

Mayor
Bill Wright

Council member
Anne Moss



Council member
Ryan Rowley

Council member
Bob Provstgaard

Council member
Lacee Smith

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	Amalie Ottley
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

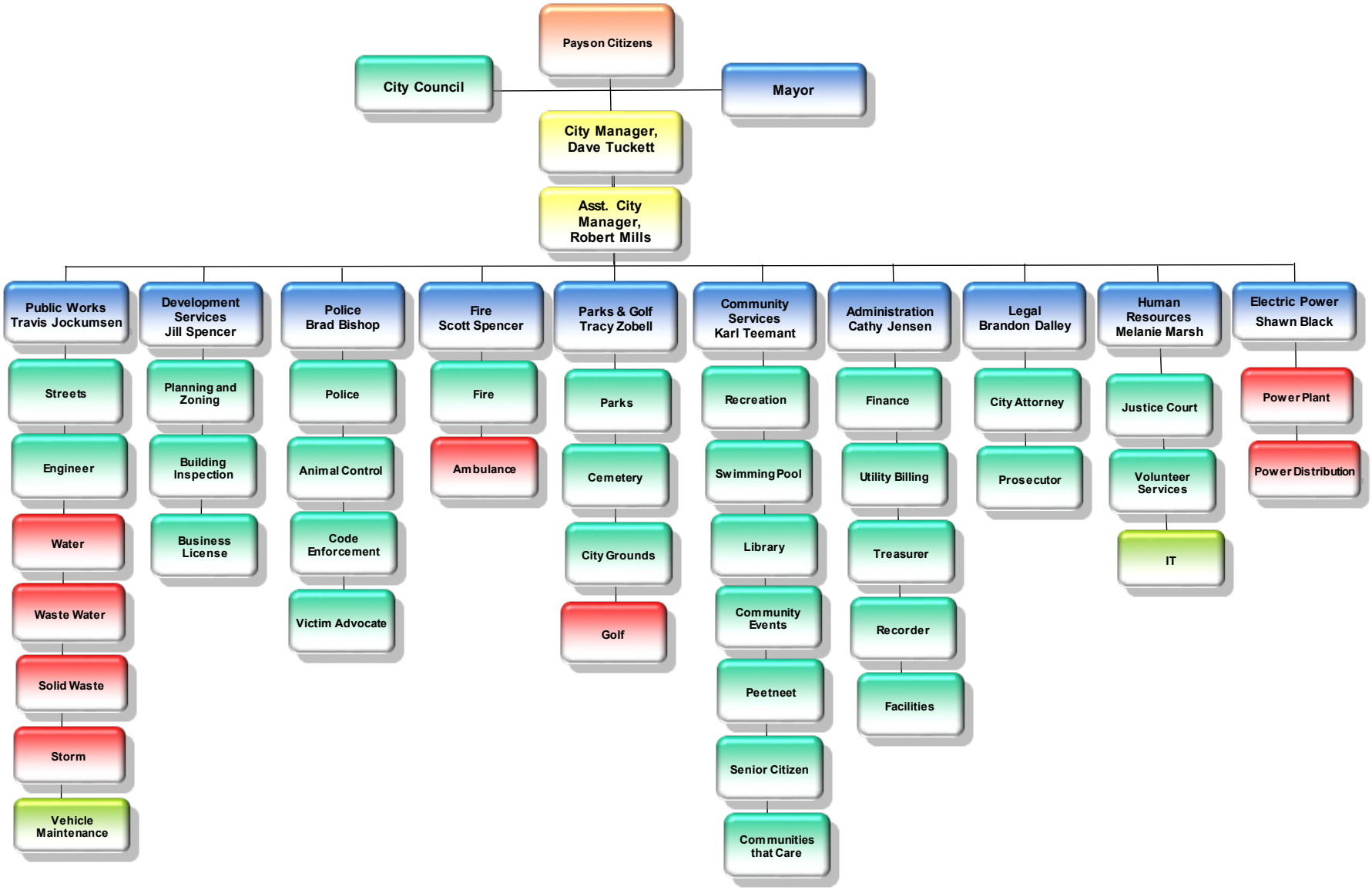


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Budget Message

April 30, 2026

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.

We are approaching this 2026-2027 budget year with a heightened sense of caution and responsibility. While local economists indicate that Utah is somewhat insulated from the significant economic concerns, showing resilience in many areas; the fluctuating national economy may have an effect on our local stability.

Our priority for this year remains in maintaining essential services and supporting the community.

We have addressed with department heads some of the areas of the budget we have control over that may relieve stress points in the budget. For instance, we have requested that new positions be evaluated at mid-year, so we can evaluate the economic position of the city.

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, predictions of economists) and previous revenues and expenditure trends.

Payson, like many cities, are experiencing high housing costs that seem to outpace the ability of many of our citizens to see homeownership. Along with this, our city, like many others in Utah, has increased food prices and an increased cost for us to provide services.

In an effort to be sensitive to these challenges, we have proposed a budget that does not increase utility user rates, nor does it propose a property tax increase.

While this is beneficial in the short term, future needs of the city will require a new analysis of what is needful to meet operational, bonding and capital requirements that keep the city moving.

Sustaining the city's infrastructure requires ongoing investment in both maintenance and new development. User rates and fees may need to be adjusted going forward, to allow for this.

Community Services

Payson is heavily invested in community services. Giving residents opportunities for recreation, education and inclusion. Funding for these opportunities is included in this budget. Some of the items include:

- Payson's Communities That Cares department is offering exciting new opportunities to the youth in the forms of youth council, youth court and is now offering baby car seat classes and checks.

- The fire department offers CPR and many safety classes.

- The police department offers a citizen's academy that allows citizens a behind the curtain view of the police department.

- The Payson library offers books, story time and much more. The library has available for check out kayaks, snowshoes, go-pros and is hoping to participate in adaptive wheelchair check-out to allow individuals with special needs to participate in a wider range of activities.

- Payson City has partnered with MTech (Mountainland technology Center) to create an innovation center where fledgling seed-stage companies can have resources and tools to launch their own businesses.

- Recreational opportunities are plentiful in Payson. They include a pool and recreational activities such as football, gymnastics, baseball, softball, volleyball, skiing and many more.

- Payson is very proud of the Payson Food cupboard, an idea that began with a small box provided by a boy scout, which has evolved into a self-administered program whereby willing citizens place food in the food cupboard. Those in need can discreetly use the resources. This has really shown how much the community cares about each other.

- Payson offers a robust senior citizens program, with opportunities for personal interaction through meals, classes and outings.

- Payson hosts many city-celebrations including: the Payson Scottish Festival, Payson Onion Days, Payson Salmon Supper, the Easter egg hunt, the Grand Fondo, the Santa Dash, the Latino Festival, the big band concert, the pay it forward 1 mile challenge, cowboy poetry and Adventure Days. There are many more opportunities for community involvement and celebration.

- A Beautiful Golf course and RV park is available in Payson.

- Forebay recreational area provides opportunities for biking, hiking, skiing and horseback riding.

Economic Development

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

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.

Many approved developments and construction projects have been approved, and we anticipate growth in the coming years.

The economic development committee is composed of several sub-committees who actively work at attracting and retaining businesses and educational opportunities to our city.

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 2026 fiscal year, weighed against revenue comparisons of previous years.

We use economic trends such as economic predictions, building permits, revenues and expenditures as a guideline for projecting budgets.

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

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.

Last year, the Council approved a property tax increase to fund half the cost of a new fire station bond. The other cost of the station will come from the capital fund, financed from the transfer of excess fund reserves transferred to the capital fund.

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. This process has allowed us to gain the best leverage on turning over assets while there is still salvage value in them and has reduced maintenance costs and contributed to maintaining a fully operational fleet.

Highlights to some capital projects in the city include the following:

Payson has many areas of aging infrastructure. This encompasses areas such as streets, water lines, sewer lines and the electric system. We continue in the search for funding options and make budget available for the most pressing issues.

In 2024, the city 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 needs of the residents. Initial funding for these items is in the power impact fees budget.

Payson is facing increased regulatory compliance in the areas of landfill (solid waste), storm drain, water, and sewer. We are looking at options for this. One of the more interesting budget items for this is in seagull mitigation guidelines in the landfill budget.

The sewer plant continues to be one of the critical projects in the city. 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. This has changed significantly with increasing costs.

The city has utilized the following as funding options for the new sewer plant, included in this is the proposed additional $5,000,000 bonding necessary to complete the project:

Current bonding	$	51,340,000
Additional bonding		5,000,000
Grant		4,065,355
State Loan		14,500,000
	$	74,905,355

We've been able to utilize some interest earned off of the investment of the bond proceeds during the construction period to help fund the construction.

Another continuing project is the downtown area. We are anticipating phase 3 of the downtown plan. This will be funded through a grant from Mountainland Area governments.

Individual enterprise funds will recognize their own contributions to capital assets; the streets portion of the project will be recognized in the capital fund.

The fire station is one of our newest capital projects. We are anticipating costs for half of the cost of the fire station in the capital fund (approximately $5,000,000). We will bond for an additional five million.

We are anticipating the 800 west project, which will affect many of the departments in the city. This will be funded through proposed federal WIFIA (Water Infrastructure Finance and Innovation Act program) funding. Many other sewer and water projects will also be financed through the WIFIA funding. This is not reflected in the budget at this time; we will adjust the budget when we complete funding, through an open budget process.

Tax Levies and Fees

As indicated earlier, this budget does not include an increase in property tax or utility user fees.

Utility Fees.
In fiscal year 2024, 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. This proposed increase has been put on hold for this budget year.

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.

In previous years, the council has kept the certified tax rate at the same level as it has been for the last few years. This has had the effect of smoothing property tax rates to avoid significant increases that may be needed in the future to cover costs.

The Council is not exploring the option of a property tax increase through the established truth-in-taxation process for the 2027 fiscal year.

In fiscal year 2025, the Council held a truth-in-taxation hearing to fund the cost of half of the fire station bonding. Those funds (approximately $481,800 annually) will be held in the capital fund in a restricted account for debt service.

Impact Fees. An impact fee study has recently been adopted for culinary, Pi and sewer. New impact fee rates study is being conducted for public safety and parks.

Impact fees are generally designed as a means for financing brick-and-mortar or growth-related projects.

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.

We feel it is 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

We have tried to address items such as increased costs for natural gas and fuel as well as some other operational costs identified as having increasing costs.

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. An up to 4% wage increase has been included in the budget. A portion based on cost-of-living and a portion based on merit.

The City received an annual employee health insurance quote; 10% increase in dental and no increase in health insurance.

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

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

These rates are based on two factors: general job classification ("regular" employee,) and the date of hire. Hire dates prior to July 1, 2011, place the employee in a "Tier 1" classification. Hire dates after July 1, 2011, place the employee in a "Tier 2" classification. The Tier 2 classification

has a lower financial impact on the City due to the Utah State Retirement contribution re-structuring and a heavier reliance on employee participation in a 401(k) contribution instead of a defined benefit plan.

In addition to the pension expense recognized, the Governmental Accounting Standards Board, which the State has adopted as their standard-setting agency for accounting, has issued a 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 2026 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. As mentioned previously, the city is asking department heads to wait until mid-year to evaluate the City's ability to fund new positions, given the uncertainty of parts of the economy.

We are proposing the following new positions:

- A new police officer,
- Six EMTs for the ambulance department,
- A water employee with some seasonal help,
- Some adjustments for a PIO (public information officer).
- A GIS (graphic information system) position

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 of approximately $3.01 million from fund balance reserves for budgetary balancing and another $3.5M in expectation of transferring excess fund reserves from the general fund to the capital fund as has been necessary in the previous few years to maintain general fund limits.

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

In previous years, we have transferred excess fund balance from the utility fund to capital fund, both of which are recognized as "general funds." This year, if we have excess fund reserves, we will be transferring from the general fund. The net will be roughly equivalent, but it appears as though there is an increase in use of fund reserves in the general fund. The difference between beginning use of fund reserves and adjusted use of fund reserves and proposed 2027 budget is illustrated below.

	Approved Budget 6/30/2026	Adjusted Budget 6/30/2026	Proposed Budget 6/30/2027
Revenues			
Use of fund reserves			
General Fund	$ 3,164,344	$ 7,881,666	$ 6,512,388
Utility Fund (24)	$ 3,500,000	$ 600,000	$ -
	$6,664,344	$ 8,481,666	$6,512,388

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 and an assistant City Manager to oversee the day-to-day operations.

The administrative structure of the city begins at the superintendent level; continues to the departmental directors; to the City Manager and assistant City Manager; finally, through to the Mayor and Council.

Bonding

As mentioned above, increased costs make it necessary to bond for the final stretch of the new sewer treatment plant. The City intends to issue an additional $5,000,000 bonds for the new plant. We will present a new parameters resolution to the Council for this additional amount. Even though the amount still falls under the original parameters resolution, too much time has expired, since the Council approved the original funding resolution.

The City is also looking at the possibility of issuing federal WIFIA (Water Infrastructure Finance and Innovation Act) bonds to help finance improvements to the water system, infrastructure for the I-15 belt route, water, sewer and storm drain improvements. WIFIA improvements costs and funding revenue has not been included in this budget; we anticipate adjusting for funding and projects through an open budget adjustment process.

One of these projects is approaching fast is the new Payson Nebo Beltway project, being built by UDOT (Utah department of transportation) this project alone is estimated to cost over $16.250 million.

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

Strategic Planning

The city has many long-range needs. We will continue to develop a strategic program to establish priorities and address them in a fiscally responsible manner.

Summary

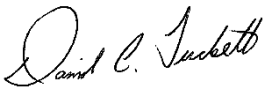
We thank all the dedicated employees that work hard in providing excellent services to our customers. We believe in continuous improvement and this budget reflects goals and objectives to make that happen.

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.

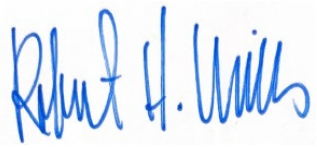
Again, we express appreciation for a governing body who are willing to look beyond their current term of office to recognize and appreciate the needs of the City now and in the future.

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

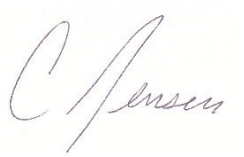
Sincerely,



David Tuckett,
City Manager



Robert Mills,
Assistant City Manager



Cathy Jensen, CPA,
Finance Director

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, 2027

	Approved Budget 6/30/2026	Final Budget 6/30/2027	Change
Revenues			
General Fund	$ 30,904,363	$ 29,585,536	$ (1,318,827)
Utility Fund (24)	600,000	-	(600,000)
Redevelopment-Town (21)	36,000	36,000	-
Redevelopment Park (25)	1,040,300	295,220	(745,080)
CDBG (26)	130,000	25,000	(105,000)
B&C (28)	2,957,224	2,530,300	(426,924)
Park Impact (42)	765,608	759,000	(6,608)
Power Impact (43)	2,663,850	4,613,000	1,949,150
Public Safety Impact (44)	184,000	152,900	(31,100)
Water Impact (47)	467,000	1,371,858	904,858
Sewer Impact (48)	1,740,700	966,200	(774,500)
Capital (49)	9,270,000	6,151,243	(3,118,757)
Water (51)	9,631,249	8,736,277	(894,972)
Solid Waste (52)	4,541,733	4,400,722	(141,011)
Electric Power (53)	22,523,675	23,691,501	1,167,826
Sewer (54)	27,485,141	26,477,680	(1,007,461)
Ambulance (55)	1,587,689	2,150,830	563,141
Golf Course (56)	5,645,360	4,152,361	(1,492,999)
Storm Drain (58)	3,152,480	2,398,787	(753,693)
Vehicle Maintenance (65)	667,734	677,285	9,551
IT (66)	771,774	978,026	206,252
Revolving Loan (71)	1,355,000	2,446,400	1,091,400
Perpetual Care (74)	54,000	20,000	(34,000)
PARC (79)	385,150	420,300	35,150
Scottish Festival (82)	26,000	30,000	4,000
Historic (85)	10,000	10,000	-
Peteetneet (86)	362,140	130,223	(231,917)
Salmon Supper (88)	96,500	98,000	1,500
Payson Community Theater	56,440	69,032	12,592
Total	$ 129,111,110	$ 123,373,681	$ (5,737,429)

Payson City

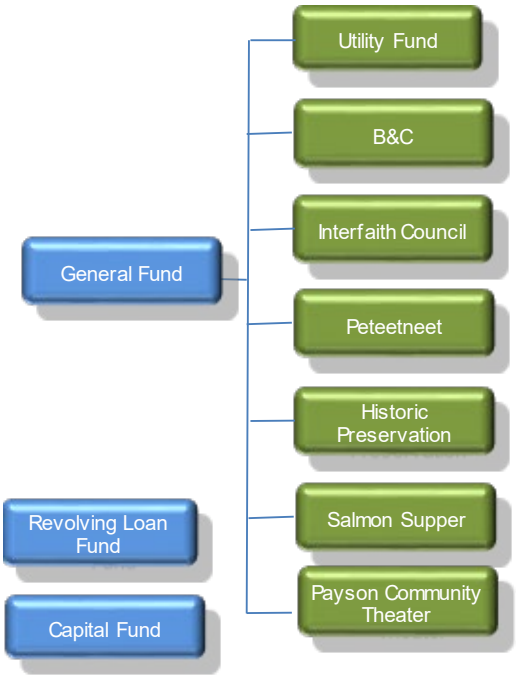
Combined Funds (Continued)

FYE June 30, 2027

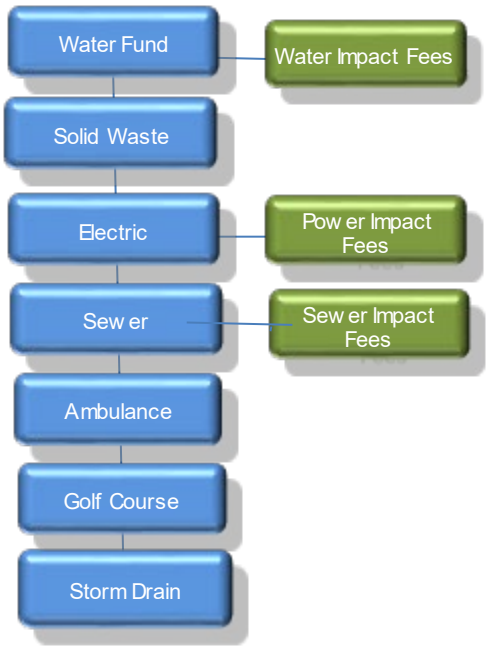
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Payson City
Funds

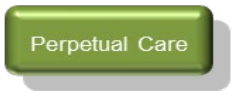
Governmental Funds



Enterprise Funds



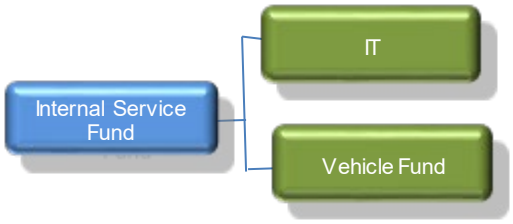
Fiduciary Fund



Special Revenue



Internal Service Funds



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General Fund



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

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

General Fund Expenditure Summary

Payson City

General fund

Budgets ending June 2026 and June 2027

	Approved Budget 6/30/2026	Approved Budget 6/30/2027	Change
Revenues			
Property Tax	$ 3,203,700	$ 3,300,000	$ 96,300
Motor Vehicle	150,000	150,000	-
Sales Tax	6,000,000	6,830,000	830,000
Franchise Tax	450,000	475,000	25,000
Telephone Tax	73,300	78,000	4,700
Other Taxes	1,223,200	1,326,300	103,100
Licenses and Permits	773,500	672,200	(101,300)
Intergovrnmtl Revenue (Grants)	566,791	520,495	(46,296)
Charges Events/Services	1,896,400	2,172,900	276,500
Fines and Forfeitures	246,000	220,000	(26,000)
Other Revenue	500	259,000	258,500
Misc. Revenue	6,143,831	5,739,428	(404,403)
Transfers	2,295,475	1,329,825	(965,650)
Use of Fund Reserves	7,881,666	6,512,388	(1,369,278)
B&C Road Funds	2,957,224	2,530,300	(426,924)
Utility Fund	600,000	-	(600,000)
Historic	10,000	10,000	-
CDBG	130,000	25,000	(105,000)
Scottish Festival	26,000	30,000	4,000
Peteetneet	362,140	130,223	(231,917)
Salmon Supper	96,500	98,000	1,500
Payson Community Theater	56,440	69,032	12,592
Total	$ 35,142,667	$ 32,478,091	$ (2,664,576)

Payson City

General fund (Continued)

Budgets ending June 2026 and June 2027

	Approved Budget 6/30/2026	Approved Budget 6/30/2027	Change
Expenditures			
Mayor and Council	$ 1,408,058	$ 762,577	$ 645,481
Facilities/Building Maintenance	1,573,895	948,297	625,598
Administration	3,238,629	3,503,274	(264,645)
Planning-Development Services	1,529,786	1,254,712	275,074
Legal	601,156	545,721	55,435
Justice Court	417,343	439,898	(22,555)
Communities that Care	59,334	75,617	(16,283)
Police	5,997,744	6,411,636	(413,892)
Victim's Advocate	126,803	134,877	(8,074)
Fire	1,433,509	1,708,210	(274,701)
Animal Control	245,296	260,090	(14,794)
Streets	1,668,221	1,550,647	117,574
Engineering	1,004,798	977,064	27,734
Parks	1,234,206	1,184,972	49,234
Swimming Pool	1,230,954	1,173,609	57,345
City Grounds-mowing	229,574	232,253	(2,679)
Recreation	1,035,136	1,053,266	(18,130)
Youth Sports	691,718	694,117	(2,399)
Adult Sports	77,293	93,616	(16,323)
Snack Shack	148,594	150,646	(2,052)
Library	847,766	914,702	(66,936)
Cemetery	531,161	517,488	13,673
Events	351,335	409,151	(57,816)
COVID Related	150,000	-	150,000
Senior Citizens	241,434	239,271	2,163
Transfers to Other Funds	4,830,620	4,349,825	480,795
B&C Road Funds	2,957,224	2,530,300	426,924
Utility Fund	600,000	-	600,000
Historic	10,000	10,000	-
CDBG	130,000	25,000	105,000
Scottish Festival	26,000	30,000	(4,000)
Peteetneet	362,140	130,223	231,917
Salmon Supper	96,500	98,000	(1,500)
Payson Community Theater	56,440	69,032	(12,592)
Total	$ 35,142,667	$ 32,478,091	$ 2,664,576

General Fund Revenue Sources

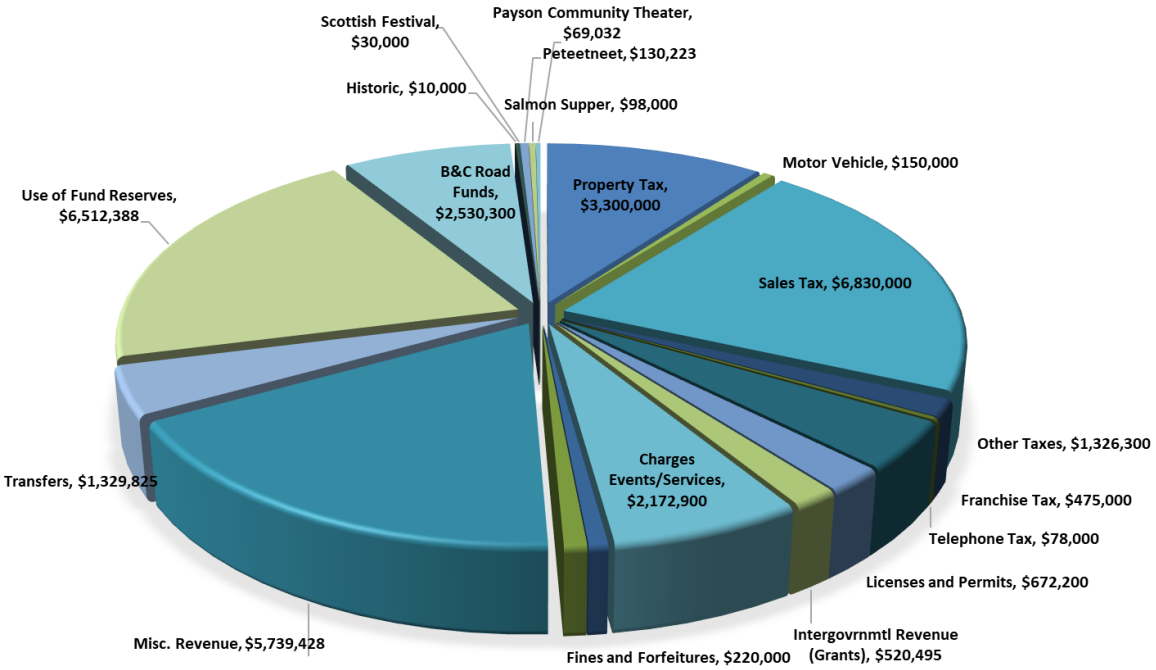
Payson receives revenue from various sources including user fees, taxes, grants, and donations. The major sources of revenue in the General Fund include transfers of revenue from the Enterprise Funds, sales tax, property tax and charges for services. The General Fund also receives B&C revenues that are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

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

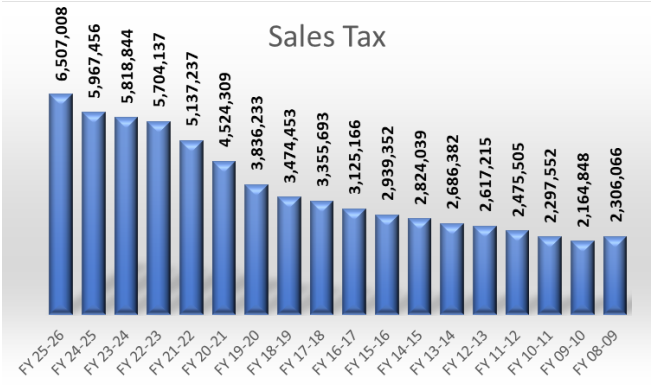
Payson City
General Fund Budgeted Revenues
For Period Ending June 30, 2027

	Budget 2027 General Fund	Budget 2027 B&C	Budget 2027 Scottish Fest	Budget 2027 Peteetneet	Budget 2027 CDBG	Budget 2027 PCT	Budget 2027 Salmon Supper	Budget 2027 Historic	Budget General Fund
Revenues									
Property Tax	$ 3,300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,300,000
Sales Tax	6,830,000	-	-	-	-	-	-	-	6,830,000
Motor Vehicle Tax	150,000	-	-	-	-	-	-	-	150,000
Telephone Tax	78,000	-	-	-	-	-	-	-	78,000
Franchise Tax	475,000	-	-	-	-	-	-	-	475,000
Room Tax	26,300	-	-	-	-	-	-	-	26,300
Other Fees	1,300,000	-	-	-	-	-	-	-	1,300,000
Licenses, Permits and Fees	672,200	-	-	-	-	-	-	-	672,200
Intergovernmental Revenue	520,495	-	-	-	-	-	-	-	520,495
Charges for Services	2,172,900	-	-	-	-	-	-	-	2,172,900
Fines and Forfeitures	220,000	-	-	-	-	-	-	-	220,000
Other Revenues	5,998,428	-	-	-	-	-	-		5,998,428
Transfers In	4,829,825	-	-	-	-	-	-	-	4,829,825
Use of Fund Reserves	3,012,388	-		-	-	-	-	-	3,012,388
B&C Road Funds	-	2,530,300	-	-	-	-	-	-	2,530,300
Scottish Festival	-	-	30,000	-	-	-	-	-	30,000
Peteetneet	-	-	-	130,223	-	-	-	-	130,223
CDBG	-	-	-	-	25,000	-	-	-	25,000
Payson Community Theater	-	-	-	-	-	69,032	-	-	69,032
Salmon Supper	-	-	-	-	-	-	98,000	-	98,000
Historic	-	-	-	-		-	-	10,000	10,000
Total revenues	29,585,536	2,530,300	30,000	130,223	25,000	69,032	98,000	10,000	32,478,091

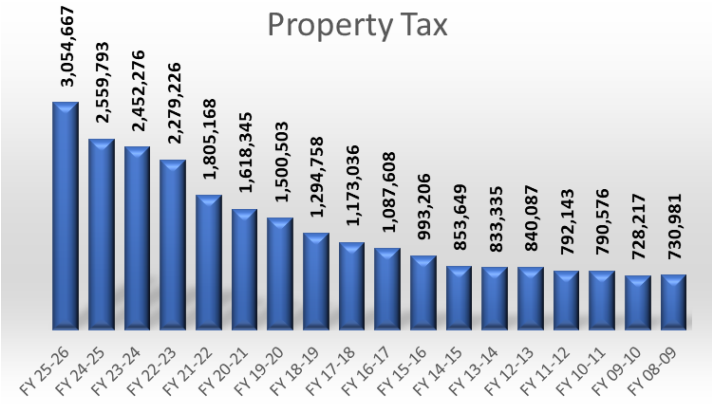
A graphical representation of the General Fund budgeted revenues for 2027 is as follows:



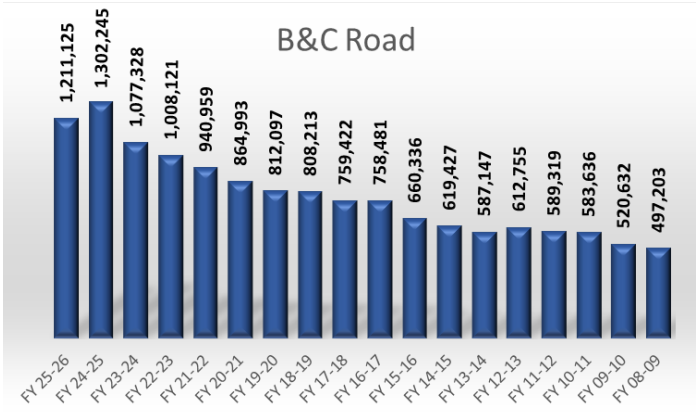
Some key indicators of Payson City revenues include sale tax and property tax. Below is a historical look of the receipt of these revenues:



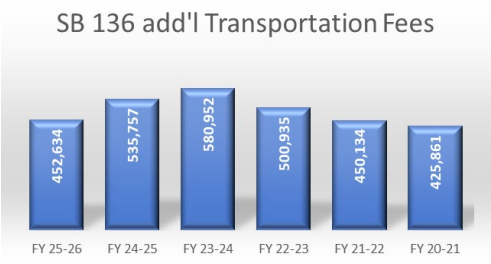
2026-2027 revenue reflects a projection using previous year's earnings.

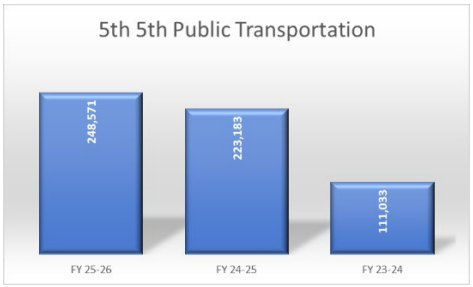


2025-26 revenue reflects a projection using previous year's earnings.



2025-2026 revenue reflects a projection using previous year's earnings.





Detail General Fund Revenues

Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Taxes						
General Property Taxes/Current	2,452,276	2,559,793	3,081,700	3,017,896	3,100,000	3,100,000
Motor Vehicle	149,855	126,640	150,000	141,449	150,000	150,000
Redemptions/Penalty & Interest	112,486	174,920	122,000	227,440	195,000	200,000
Sales and Use Tax	5,818,844	6,271,430	6,000,000	6,678,769	7,000,000	6,830,000
Cable Tv Franchise	70,785	32,167	50,000	73,485	83,000	75,000
Franchise/Energy Gas Tax	555,667	376,672	400,000	391,342	400,000	400,000
Energy Utility Tax From Billing	1,014,194	1,164,102	1,200,000	1,298,169	1,360,082	1,300,000
Room Tax	20,841	21,868	23,200	24,142	26,300	26,300
Telephone Tax	72,795	74,840	73,300	76,370	78,000	78,000
Total	$10,267,743	$10,802,432	$11,100,200	$11,929,062	$12,392,382	$12,159,300
Licenses and Permits						
Business Licenses And Permits	52,021	62,145	55,500	73,273	62,000	62,300
Beer Licenses	2,880	5,400	5,000	8,600	9,200	9,200
Nonbusiness Licenses & Permits	100	-	-	133	-	-
Bldg Permits & Plan Check	397,408	917,153	713,000	818,636	600,000	600,000
Animal Licenses And Fees	540	370	-	727	700	700
Total	$452,949	$985,068	$773,500	$901,369	$671,900	$672,200
Intergovernmental Revenue						
Justice Assistance (Jag) Grant	4,000	4,204	6,000	-	4,500	4,500
Eldred Grant Mountainlands	15,620	7,739	6,000	8,781	6,000	6,000
Fire Grant	5,000	-	12,000	-	21,000	21,000
State Grants	900	75,680	-	-	118,000	10,000
State Highway Safety Grant	23,085	35,795	23,000	19,682	100	16,700
Nebo School Dist Officer Grant	126,572	129,651	194,595	165,542	195,595	195,595
Victims Advocate - State	44,126	65,426	35,344	23,079	35,400	35,400
State Grant (Cert)	38,625	-	-	-	-	-
Other Grants	3,500	8,145	-	240,000	10,000	10,000
State Liquor Fund Allotment	30,813	44,937	44,937	58,288	45,000	45,000
Local Government Grants	4,980	-	-	-	-	-
County Fire Allotment	132,444	166,331	132,000	103,929	166,000	166,000
Library Grant	8,815	8,100	8,800	12,155	10,300	10,300
Senior Citizen Eldred Grant	304	-	-	-	-	-
Total	$438,784	$546,008	$462,676	$631,456	$611,895	$520,495

Detail General Fund Revenues (Continued)

Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Charges for Services						
Development Fees	27,040	25,397	28,000	35,767	36,000	32,000
Printing & Duplication Service	52	35	-	104	-	-
P&Z Copies & Services	11	11	-	-	-	-
Convenience Fee	2,031	53,645	22,000	55,961	60,000	56,000
Collection Fees Revenue	11,854	14,122	10,000	16,549	18,000	17,000
Administrative Late Fee	29,567	31,091	22,500	29,993	29,000	30,000
Traffic School	2,003	2,043	2,000	2,029	2,000	2,000
Special Police Services	29,659	9,048	5,000	6,136	5,000	6,000
Police Reimbursable Overtime	107,001	125,060	120,000	156,981	120,000	132,000
County Fire Reimbursements	-	5,836	-	-	-	-
Plan Check Fee	1,182	2,658	2,000	449	2,000	2,000
Fire Inspection Fees	8,438	9,453	5,200	11,134	10,000	10,000
Public Works Inspections	163,535	119,086	72,000	83,169	82,000	82,000
Community That Cares Revenue	24,154	23,391	15,000	26,398	25,000	25,000
Ctc Donations	682	5,246	-	-	-	-
Fire Class Revenue	12,371	1,290	-	938	-	-
Parks And Public Property	10,810	12,180	6,900	6,880	4,000	4,000
Recreation (Youth & Adult)Fees	647,455	789,364	735,800	765,704	785,000	785,000
Prepared Food Concessions	99,209	115,269	100,000	65,490	115,000	115,000
Grocery Food Concessions	31,048	34,449	32,000	22,481	35,000	35,000
Banquet Hall Use Fees	1,550	1,088	1,000	4,220	4,000	4,000
Other Rent/Use Charges	60,244	80,043	60,000	82,940	80,000	80,000
Burial Fees	47,860	58,550	42,000	200,580	42,000	60,000
Cemetery Lots	97,955	152,690	84,000	125,198	84,000	120,000
Pool Admission Fees	264,664	265,857	250,000	147,461	250,000	265,900
Swimming Lessons	125,383	129,403	110,000	6,052	112,000	125,000
Swim Team Revenue	29,550	29,620	37,000	213	30,000	30,000
Pool Rental	32,228	37,355	34,000	42,823	45,000	35,000
Onion Days Revenue	64,852	81,184	60,000	121,322	80,000	90,000
Onion Days Sponsor Revenue	41,755	24,500	40,000	18,667	30,000	30,000
Total	$1,974,143	$2,238,964	$1,896,400	$2,035,639	$2,085,000	$2,172,900
Fines/Fees						
Fines/Court	230,460	252,602	225,000	204,313	190,000	200,000
Library Fees And Fines	22,334	21,248	21,000	21,235	20,000	20,000
PD Seizures	-	-	-	61,788	-	-
Total	$252,919	$273,850	$246,000	$287,336	$210,000	$220,000
Other Revenues						
Sale Of Surplus Property	9,231	678	500	173,367	259,000	259,000
Total	$9,231	$678	$500	$173,367	$259,000	$259,000

Detail General Fund Revenues (Continued)

Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Misc. Revenue						
Interest Earnings	2,186,195	1,843,699	1,812,000	1,715,108	1,700,000	1,700,000
Moreton Investment Earnings	194,337	209,315	195,000	215,724	205,000	210,000
Sr. Citizens Lunch Revenue	243	4	300	2,140	900	900
Sr. Citizen Annual Membership	-	685	600	516	400	700
Sr. Citizens Misc. Rev/Donatio	-	1,500	-	5,467	1,500	1,500
Sr. Cit Donations - Eldridge	-	6,000	6,000	8,000	6,000	6,000
Indirect Services	3,424,645	3,467,915	3,966,531	3,966,531	3,637,328	3,637,328
Donations	(3,000)	-	-	51	-	-
Donations (Police)	950	2,519	-	9,764	15,000	-
Wellness Program Revenue	699	-	-	697	-	-
Miss Payson Scholarship Donate	4,898	-	4,000	3,727	1,000	2,000
Miss Payson Operating Donation	1,830	-	-	3,787	4,000	4,000
Golf Tournament Donation	35,500	925	45,000	-	45,000	48,000
Dow dle Puzzles	22,245	3,514	3,000	2,637	-	-
Miscellaneous	80,961	48,500	80,000	90,049	85,000	121,000
Misc - Promotional Revenue	500	3,788	-	-	-	-
Western Cow boy Night	150	108,484	-	-	-	-
Western Heritage Non Taxable	466	-	-	-	-	-
Viva El Mariachi	8,355	-	6,000	7,200	10,000	8,000
Rock Festival	1,650	-	400	93	-	-
Easter Egg Hunt	67	7,585	-	204	-	-
Adventure Days Donation	50	1,850	25,000	33	-	-
Econ Dev Committee Donation	-	84	-	51,000	-	-
Youth Court	130	100	-	347	-	-
Police Collections for Event	-	344	-	-	-	-
Total	$5,960,871	$5,707,019	$6,143,831	$6,083,748	$5,711,128	$5,739,428
Transfers						
Transfer From Solid Waste Fund	315,639	312,363	346,923	346,623	206,630	206,880
Transfer From Elec Fund	1,427,508	857,203	946,308	946,308	983,305	991,705
Transfer From Water Fund	558,434	511,137	596,673	596,673	332,960	-
Transfer From Sew er Fund	531,261	593,100	350,981	175,491	-	-
Transfer From Ambulance Fund	108,000	107,100	-	-	74,705	74,705
Transfer From Storm Drain	84,780	93,870	54,590	72,787	55,000	56,535
Beg Gen Fund Approp Fund Bal	-	-	7,881,666	-	9,691,085	6,512,388
Total	$3,025,622	$2,474,773	$10,177,141	$2,137,882	$11,343,685	$7,842,213
Total General Fund	$22,382,262	$23,028,792	$30,800,248	$24,357,239	$33,284,990	$29,585,536

Detail General Fund Revenues (Continued)

Revenues	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Other General Revenue Funds						
B&C Road Funds (28)	1,769,313	2,061,185	2,957,224	2,667,996	7,458,057	2,530,300
Utility Fund (24)	-	-	3,500,000	-	-	-
Historic (85)	-	151	10,000	102	10,000	10,000
CDBG (26)	-	150,000	130,000	-	25,000	25,000
Scottish Festival (82)	21,500	28,735	26,000	41,903	30,000	30,000
Peteetneet (86)	-	19,840	362,140	94,655	130,233	130,223
Salmon Supper (88)	93,000	103,683	96,500	18,028	98,000	98,000
Payson Community Theater (89)	-	41,548	56,440	62,127	67,632	69,032
Total	$1,883,813	$2,405,142	$7,138,304	$2,884,811	$7,818,922	$2,892,555

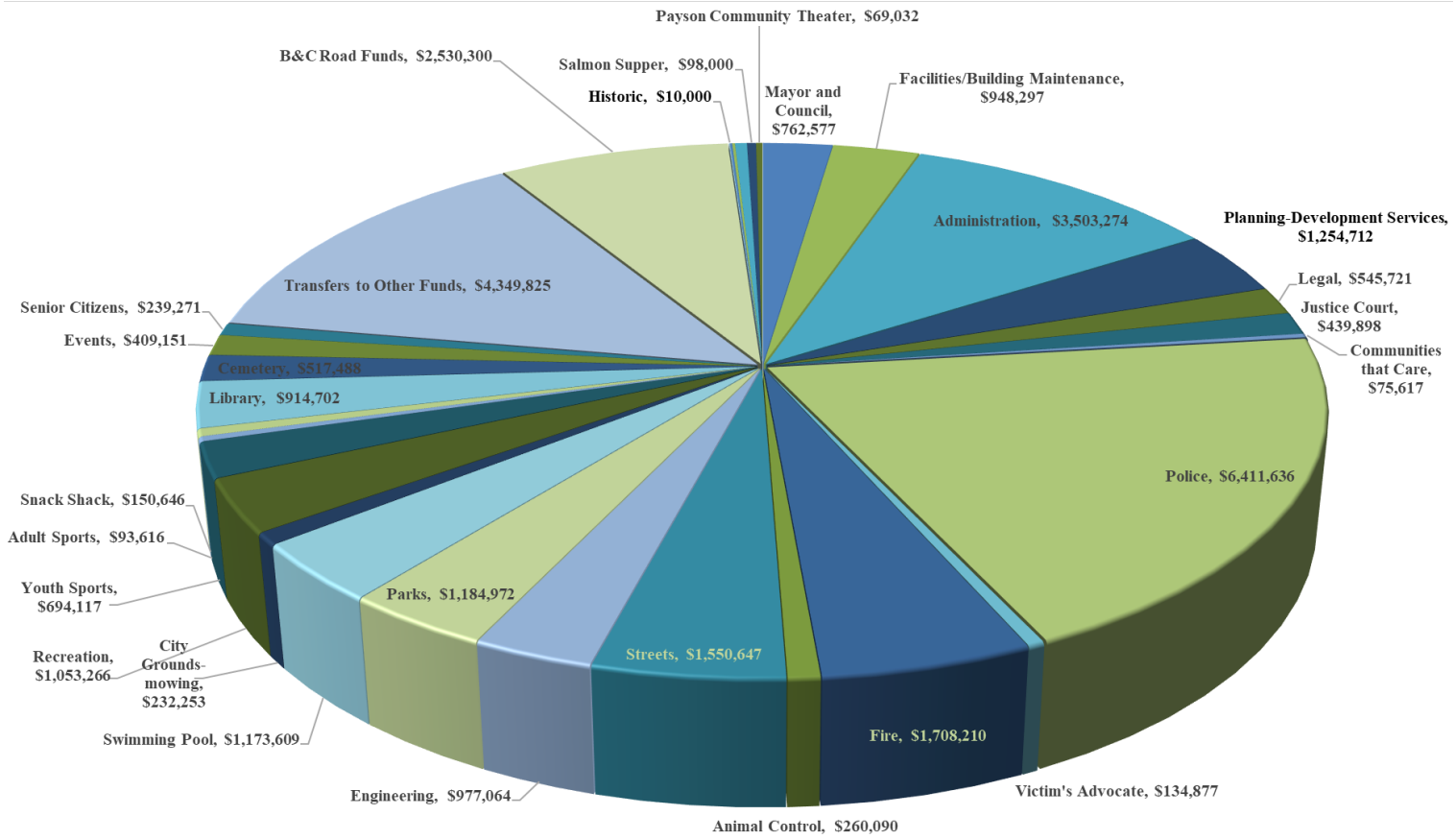
General Fund Expenditures

A summary of the General Fund expenditures is as follows:

Payson City
General Fund Budgeted Expenditures
For Period Ending June 30, 2027

	Budget 2027 General Fund	Budget 2027 B&C	Budget 2027 Scottish Fest	Budget 2027 Peteetneet	Budget 2027 CDBG	Budget 2027 PCT	Budget 2027 Salmon Supper	Budget 2027 Historic	Budget General Fund
Expenditures									
Mayor and Council	762,577	-	-	-	-	-	-	-	762,577
Facilities	948,297	-	-	-	-	-	-	-	948,297
Administration	3,503,274	-	-	-	-	-	-	-	3,503,274
Planning and Zoning (Develop Srvs)	1,254,712	-	-	-	-	-	-	-	1,254,712
Legal	545,721	-	-	-	-	-	-	-	545,721
Justice Court	439,898	-	-	-	-	-	-	-	439,898
Communities that Care	75,617	-	-	-	-	-	-	-	75,617
Police	6,411,636	-	-	-	-	-	-	-	6,411,636
Victim's Advocate	134,877	-	-	-	-	-	-	-	134,877
Fire	1,708,210	-	-	-	-	-	-	-	1,708,210
Animal Control	260,090	-	-	-	-	-	-	-	260,090
Streets	1,550,647	-	-	-	-	-	-	-	1,550,647
Engineering	977,064	-	-	-	-	-	-	-	977,064
Parks	1,184,972	-	-	-	-	-	-	-	1,184,972
Swimming Pool	1,173,609	-	-	-	-	-	-	-	1,173,609
City Grounds-Mowing	232,253	-	-	-	-	-	-	-	232,253
Recreation	1,053,266	-	-	-	-	-	-	-	1,053,266
Youth Sports	694,117	-	-	-	-	-	-	-	694,117
Adult Sports	93,616	-	-	-	-	-	-	-	93,616
Snack Shack	150,646	-	-	-	-	-	-	-	150,646
Library	914,702	-	-	-	-	-	-	-	914,702
Cemetery	517,488	-	-	-	-	-	-	-	517,488
Events	409,151	-	-	-	-	-	-	-	409,151
Senior Citizens	239,271	-	-	-	-	-	-	-	239,271
Transfers	4,349,825	-	-	-	-	-	-	-	4,349,825
B&C	-	2,530,300	-	-	-	-	-	-	2,530,300
Scottish Festival	-	-	30,000	-	-	-	-	-	30,000
Peteetneet	-	-	-	130,223	-	-	-	-	130,223
Payson Community Theater	-	-	-	-	-	69,032	-	-	69,032
Salmon Supper	-	-	-	-	-	-	98,000	-	98,000
Historic	-	-	-	-	-	-	-	10,000	10,000
CDBG	-	-	-	-	25,000	-	-	-	25,000
Total expenditures	$ 29,585,536	$ 2,530,300	$ 30,000	$ 130,223	$ 25,000	$ 69,032	$ 98,000	$ 10,000	$ 32,478,091

A graphical representation of expenses.



Detail General Fund Departmental Budgets

Mayor and Council

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Mayor and Council						Dept 4100
Payroll Expenses	157,732	169,094	224,760	180,648	195,068	195,068
Educational/Training Services	5,460	3,117	4,400	3,097	4,400	4,400
Other Professional Services	-	196,250	687,200	536,845	200,000	200,000
Economic Development Budget	78,513	42,386	259,860	38,120	133,200	133,200
Golf Tournament	-	33,555	35,000	43,797	45,000	45,000
Indirect Services	11,378	12,020	13,738	13,738	17,409	17,409
Communications/Telephone-Paner	14,570	2,691	6,000	551	3,000	3,000
Mayor's Economic Development	221,489	202,447	3,900	10,099	4,800	3,900
Economic Development Committee	504	700	46,000	57	12,000	12,000
Travel	2,911	2,737	4,500	4,676	4,500	4,500
Economic Development Incentive	94,912	51,922	70,000	63,886	77,000	77,000
General Supplies	735	1,968	2,000	821	2,000	2,000
Natural Gas/Enbridge	46	-	-	2,061	3,000	3,000
Subscriptions And Memberships	46,162	30,847	40,700	29,098	50,813	52,100
Contingency/Sundry/Allow ance	1,269	30	10,000	871	10,000	10,000
Total Expenditures	635,681	749,801	1,408,058	928,365	762,190	762,577

Facilities/Building Maintenance

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Facilities/Building Maintenance						Dept 4110
Payroll Expenses	323,195	333,098	370,260	359,790	395,997	395,997
Educational/Training Services	-	-	600	-	600	600
Other Professional Services	28,424	62,561	50,700	31,005	55,700	55,700
Repair & Maintenance Service	30,815	19,229	50,000	26,195	50,000	50,000
Communications/Telephone-Paner	28,388	35,792	34,000	28,270	34,000	34,000
City Utilities	6,150	-	7,000	7,046	7,000	7,000
General Supplies	49,940	30,510	55,000	34,352	55,000	55,000
Anti-Graffiti Supplies	6,224	1,702	2,500	231	2,500	2,500
Natural Gas/Enbridge	28,955	21,078	28,000	25,925	28,000	28,000
Gasoline	2,816	2,973	4,000	3,381	3,000	3,000
Subscriptions And Memberships	-	-	400	-	400	400
City Office Upgrade	-	-	27,500	-	-	-
City Center Roof Repair	-	1,873	11,000	-	-	-
Improvements Other Than Bldg	19,305	24,279	793,000	16,841	1,150,000	250,000
Machinery, Vehicles & Equip	-	65,451	108,000	37,287	-	-
Lease Purchase	22,525	15,830	29,406	11,307	60,290	60,300
Debt Service Interest	1,498	767	2,529	339	5,743	5,800
Total Expenditures	$ 548,235	$ 615,143	$ 1,573,895	$ 581,969	$ 1,948,230	$ 948,297

Administration

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Administration						Dept 4111
Payroll Expenses	1,164,773	1,327,871	1,791,368	1,684,799	1,925,246	1,925,187
City Employee Wellness Program	-	-	-	-	-	-
Educational/Training Services	3,116	6,874	14,000	6,730	15,400	13,700
Other Professional Services	75,202	76,798	180,100	182,502	149,200	149,200
Bank Charges	154,108	198,806	175,000	281,197	200,000	280,000
Indirect Services	154,560	163,285	186,615	248,820	236,487	236,487
Repair & Maintenance Service	1,714	-	-	-	-	-
Ins Other Than Emp Benefits	489,831	503,442	560,000	554,691	570,400	570,400
Communications/Telephone-Paner	13,442	7,271	13,000	11,865	8,200	8,200
Advertising/Legal And Nonlegal	1,305	2,020	2,900	978	2,900	2,900
Printing & Binding	63,766	60,824	78,900	70,617	70,000	70,000
Travel	6,303	4,951	10,000	5,045	8,600	9,300
City Utilities	6,497	-	13,000	-	-	-
General Supplies	67,912	105,593	108,600	107,258	87,410	100,000
Supplies/Computer	-	-	200	-	-	-
Gasoline	(113)	(34)	1,000	-	1,000	1,000
Subscriptions And Memberships	2,539	12,270	6,300	15,597	39,610	39,700
Promotional	43,288	48,729	84,800	37,772	90,300	84,800
Lease Purchase	8,848	10,412	11,194	14,368	11,152	11,200
Debt Service - Interest	288	2,030	1,652	2,120	1,212	1,200
Total Expenditures	$ 2,257,379	$ 2,531,485	$ 3,238,629	$ 3,224,359	$ 3,417,117	$ 3,503,274

Planning and Zoning-Development Services

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Planning and Zoning-Development Services						Dept 4112
Payroll expenses	628,455	555,473	731,951	648,251	793,897	793,897
Educational/Training Services	2,689	4,059	7,900	1,813	7,900	7,900
Other Professional Services	166,270	59,699	685,000	120,762	617,000	347,000
Indirect Services	23,091	25,796	29,482	39,309	37,361	37,361
Communications/Telephone-Paner	3,920	2,408	2,500	3,301	3,000	3,000
Travel	7,117	1,832	9,000	3,562	9,000	9,000
General Supplies	7,573	9,876	8,400	10,048	8,400	8,400
Computer Supplies	21,447	45,562	26,500	-	47,000	26,950
Gasoline	259	644	2,000	528	2,000	2,000
Subscriptions And Memberships	1,581	2,934	3,000	342	3,000	3,000
Books	2,043	1,529	2,000	162	2,000	2,000
Lease Purchase	7,307	9,950	20,345	29,453	12,904	12,904
Debt Service Interest	445	2,326	1,708	2,277	1,303	1,300
Total Expenditures	$ 872,197	$ 722,088	$ 1,529,786	$ 859,863	$ 1,544,765	$ 1,254,712

Legal

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Legal						**Deot 4120**
Payroll Expenses	441,998	373,901	505,956	393,680	438,721	438,721
Official/Admin Services	2,845	2,975	3,000	-	6,300	6,300
Educational/Training Services	1,365	389	2,600	567	2,350	2,600
Other Professional Services	61,097	55,455	77,000	77,733	79,500	79,500
Communications/Telephone-Paner	1,861	804	1,000	1,347	1,000	1,000
Travel	2,913	926	4,400	-	4,950	5,000
General Supplies	414	573	1,500	1,141	2,000	2,000
Gasoline	-	237	500	81	450	500
Subscriptions And Memberships	9,289	6,921	5,200	2,286	10,010	10,100
Total Expenditures	$ 521,782	$ 442,181	$ 601,156	$ 476,835	$ 545,281	$ 545,721

Justice Court

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Justice Court						**Dept 4121**
Payroll Expenses	284,340	293,075	364,640	308,942	372,856	372,856
Official/Admin Services	248	610	-	-	-	-
Educational/Training Services	300	643	600	919	600	600
Other Professional Services	3,720	3,898	8,000	7,069	15,000	15,000
Bank Charges	1,592	16,928	20,000	8,062	20,000	20,000
Indirect Services	15,354	17,153	19,603	26,137	24,842	24,842
Communications/Telephone-Paner	1,543	1,381	1,400	2,890	2,000	2,500
Travel	-	-	1,000	120	1,500	1,500
General Supplies	6,608	723	1,500	3,174	1,500	1,500
Subscriptions And Memberships	442	-	600	-	600	600
Total Expenditures	$ 314,147	$ 334,411	$ 417,343	$ 357,313	$ 439,398	$ 439,898

Communities that Care

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Communities that Care						Dept 4122
Payroll expenses	19,643	33,195	50,434	52,801	54,517	54,517
Educational/Training Services	-	1,592	-	1,608	-	-
Training - Parenting Program	-	-	-	3,082	2,200	2,200
Capacity Building	3,611	2,547	6,400	16,038	9,000	9,000
Communications/Telephone-Paner	658	595	600	551	600	600
Advertising/Legal And Nonlegal	40	-	-	55	-	-
Travel	-	-	-	1,028	-	-
General Supplies	225	3,884	700	9,665	1,500	1,500
Youth Court	2,006	1,093	1,200	241	1,800	1,800
Youth Council	-	-	-	-	6,000	6,000
Subscriptions And Memberships	-	-	-	528		
Total Expenditures	$ 26,183	$ 45,882	$ 59,334	$ 86,799	$ 75,617	$ 75,617

Police

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Police						Dept 4211
Payroll expenses	3,706,077	3,830,123	4,715,526	4,299,394	4,823,598	5,045,365
Educational/Training Services	14,434	21,474	30,000	15,805	32,400	32,400
Other Professional Services	45,298	74,305	70,000	55,532	73,000	73,000
Drug Task Force	12,326	15,236	16,000	13,900	16,000	16,000
Fire Arms	5,846	13,705	16,500	30,810	16,500	16,500
Taser	1,238	3,918	6,000	-	6,000	6,000
Technical Services	-	340	-	-	-	-
Indirect Services	175,881	168,210	192,418	256,557	226,952	226,952
Repair & Maintenance Services	593	4,508	3,000	1,716	3,000	3,000
Communications/Telephone-Paner	237,209	210,819	284,900	278,990	284,900	315,942
Travel	11,561	15,894	18,000	18,359	22,500	22,500
City Utilities	529	763	1,000	748	1,000	1,000
K-9 Supplies	3,263	2,766	3,400	2,291	21,400	21,400
General Supplies	23,924	24,538	25,000	21,273	25,000	25,000
Computer Supplies	-	-	16,000	9,867	16,000	16,000
Gasoline	92,285	68,600	100,000	69,475	100,000	100,000
Subscriptions And Memberships	12,221	8,496	10,000	8,215	11,000	11,000
Improvements Other Than Bldg	2,617	1,389	45,000	23,615	45,000	45,000
Small Equipment	12,854	16,804	50,000	65,982	50,000	50,000
Machinery, Vehicles & Equip	13,349	8,260	7,500	7,287	-	-
Lease Purchase-Revolving	-	42,732	47,600	2,837	63,000	63,000
Lease Purchase	175,393	314,586	320,000	302,962	266,134	320,000
Contingency/Sundry/Allow ance	2,333	1,922	3,200	45	-	-
Debt Service - Interest	-	-	16,700	-	1,577	1,577
Total Expenditures	$ 4,549,231	$ 4,849,388	$ 5,997,744	$ 5,485,660	$ 6,104,961	$ 6,411,636

Victim's Advocate

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Victim's Advocate						Dept 4212
Payroll Expenses	109,376	112,516	121,703	119,003	130,877	130,877
Educational/Training Services	109	162	-	166	300	300
Communications/Telephone-Paner	658	595	600	551	-	-
Travel	439	394	800	882	1,000	1,000
General Supplies	707	207	700	467	700	700
Subscriptions And Memberships	1,639	1,688	3,000	-	2,000	2,000
Total Expenditures	$ 112,928	$ 115,562	$ 126,803	$ 121,069	$ 134,877	$ 134,877

Fire

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Fire						Dept 4221
Payroll Expenses	391,736	438,697	533,666	451,929	566,173	566,173
Educational/Training Services	1,885	2,100	6,000	947	6,000	6,000
Other Professional Services	19,711	15,861	29,100	4,982	29,100	29,100
Disaster Prepardness	7,842	1,370	6,500	270	8,500	8,500
Indirect Services	29,276	36,756	85,243	56,032	51,567	51,567
Repair & Maintenance Service	8,710	5,277	15,000	10,895	15,000	15,000
Communications/Telephone-Paner	73,107	43,690	36,000	49,220	36,000	36,000
Travel	14,617	16,873	17,600	9,993	17,600	17,600
City Utilities	7,922	8,546	10,600	8,323	10,600	10,600
General Supplies	22,597	44,060	67,900	36,835	67,900	50,000
Natual Gas/Enbridge	5,124	3,694	4,000	3,855	4,000	4,000
Gasoline	8,385	8,994	8,600	8,561	8,600	8,600
Subscriptions And Memberships	4,350	6,063	5,300	1,988	5,300	5,300
Books	2,605	421	2,600	2,953	2,600	2,600
Improvements Other Than Bldg	-	-	-	43	-	-
Machinery, Vehicles & Equip	17,896	113,197	105,600	6,675	182,448	182,448
Vehicles	8,700	12,544	25,800	14,535	2,377,000	26,100
Lease Purchase	220,297	51,099	21,000	-	199,922	199,922
Contingency/Sundry/Allow ance	5,586	6,933	-	4,678	-	-
Interest Expense	30,406	1,272	3,000	-	305,701	297,400
Debt Service	-	-	450,000	-	191,300	191,300
Total Expenditures	$ 880,752	$ 817,447	$ 1,433,509	$ 672,714	$ 4,085,311	$ 1,708,210

Animal Control

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Animal Control						Dept 4222
Payroll Expenses	118,296	119,464	141,396	135,809	157,386	157,386
Educational/Training Services	300	601	600	729	700	700
Other Professional Services	79,266	86,100	101,900	108,475	100,504	100,504
Travel	344	217	500	307	600	600
General Supplies	-	223	400	-	400	400
Machinery, Vehicles & Equip	-	-	500	-	500	500
Total Expenditures	$ 198,206	$ 206,605	$ 245,296	$ 245,320	$ 260,090	$ 260,090

Streets

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Streets						Dept 4311
Payroll Expenses	294,921	314,852	514,761	411,726	506,554	506,554
Educational/Training Services	265	195	500	87	1,000	1,000
Other Professional Services	41	34,800	133,300	65,092	65,000	65,000
Indirect Services	71,819	87,407	100,160	133,547	101,593	101,593
Repair & Maintenance Service	154,834	166,222	160,000	63,660	160,000	160,000
Sidew alk Repair	50,538	270,154	188,400	28,581	180,000	180,000
Communications/Telephone-Paner	1,316	2,002	2,700	3,273	2,700	2,700
City Utilities	9,196	14,259	14,000	13,579	-	-
General Supplies	51,866	55,968	68,500	37,443	68,500	68,500
Computer Supplies	-	-	1,000	-	1,000	1,000
Natural Gas/Enbridge	15,273	6,179	7,000	5,888	5,000	5,000
Gasoline	59,017	33,487	60,000	35,494	60,000	45,000
Forebay Parking Lot	-	-	-	-	28,000	28,000
Machinery, Vehicles & Equip	2,388	-	22,000	-	15,000	15,000
Lease Purchase	74,073	60,221	89,800	118,689	67,223	67,300
Parking Lot	313,885	-	300,000	-	300,000	300,000
Debt Service - Interest	6,613	8,378	6,100	8,013	4,036	4,000
Total Expenditures	$ 1,106,045	$ 1,054,124	$ 1,668,221	$ 925,472	$ 1,565,606	$ 1,550,647

Engineering

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Engineering						Dept 4321
Payroll Expenses	564,632	567,999	705,729	601,809	873,864	763,764
Educational/Training Services	1,708	1,885	5,325	3,263	3,575	3,600
Other Professional Services	34,047	64,671	117,900	23,399	334,000	25,000
Repair And Maintenance	-	-	-	-	2,000	2,000
Communications/Telephone-Paner	6,256	4,646	4,400	8,510	6,800	6,800
Travel	4,713	5,052	8,100	4,409	5,400	5,400
General Supplies	3,432	3,734	6,000	5,364	6,000	6,000
Gasoline	4,145	3,942	5,000	3,592	5,000	5,000
Subscriptions And Memberships	35,443	34,093	49,500	38,061	48,360	48,400
Machinery, Vehicles & Equip	10,821	3,116	44,400	47,872	2,500	2,500
Lease Purchase	7,307	21,698	53,376	71,689	97,812	97,900
Debt Service - Interest	445	6,456	5,068	6,835	10,620	10,700
Total Expenditures	$ 672,949	$ 717,292	$ 1,004,798	$ 814,803	$ 1,395,931	$ 977,064

Parks



	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Parks						Dept 4511
Payroll Expenses	466,502	517,462	769,604	726,028	819,294	819,294
Educational/Training Services	1,190	1,080	1,200	200	2,500	2,500
Indirect Services	47,880	29,136	33,387	44,516	33,864	33,864
Repair & Maintenance Services	7,435	15,462	12,000	5,107	12,000	6,000
Communications/Telephone-Paner	3,508	2,021	2,800	2,533	2,800	3,000
Advertising/Legal And Nonlegal	-	-	100	-	100	100
Travel	979	2,487	800	-	800	800
City Utilities	42,864	47,968	54,000	47,459	54,000	58,000
General Supplies	26,645	41,949	21,000	21,825	-	26,000
Electricity	644	576	800	541	800	800
Gasoline	16,365	11,941	15,000	8,416	17,000	8,000
Subscriptions And Memberships	1,382	249	600	660	600	900
Payson Main Street	395	18	5,000	805	5,000	5,000
Christmas Lights	-	2,043	10,000	5,591	10,000	10,000
Improvements Other Than Bldg	48,054	108,870	193,015	196,622	15,000	15,000
Machinery, Vehicles & Equip	13,865	13,565	21,600	6,300	51,600	51,600
Lease Purchase	51,763	49,642	84,600	55,667	123,460	131,777
Debt Service - Interest	6,065	4,502	8,700	4,017	9,677	11,337
Total Expenditures	$ 735,536	$ 848,971	$ 1,234,206	$ 1,126,347	$ 1,158,495	$ 1,184,972

Swimming Pool

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Swimming Pool						Dept 4521
Payroll Expenses	424,205	442,451	464,926	328,282	499,579	499,579
Training	5,773	1,211	1,200	2,055	1,600	1,600
Over/Under	38	71	50	(62)	50	50
Repair And Maintenance Service	16,191	28,186	26,000	22,198	26,000	26,000
Communications/Telephone-Paner	-	959	1,200	1,935	1,200	1,200
Travel	237	-	400	-	600	600
City Utilities	48,608	63,210	60,000	47,430	64,000	64,000
Sw im Team Supplies	3,456	2,637	8,000	2,960	8,000	8,000
Supplies	87,036	64,497	84,000	58,821	84,000	84,000
Natural Gas/Enbridge	15,167	11,993	20,000	21,755	20,000	35,000
Improvements	11,992	-	32,000	32,867	32,000	32,000
Improvements (Reimb By Bonds)	91,676	26,623	58,000	64,430	-	24,000
Machinery, Vehicles, And Equip	-	-	80,000	-	27,000	2,000
Principal Payments	368,060	378,993	384,003	-	390,836	390,836
Bond Interest Payments	21,983	18,264	9,675	4,313	3,244	3,244
Anent Fees	1,248	1,248	1,500	1,664	1,500	1,500
Total Expenditures	$ 1,095,670	$ 1,040,343	$ 1,230,954	$ 588,709	$ 1,159,609	$ 1,173,609

City Grounds-Mowing

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
City Grounds-Mowing						Dept 4551
Payroll Expenses	191,870	152,029	127,974	146,017	130,253	130,253
Repair & Maintenance Services	12,835	8,248	13,000	26,048	15,000	15,000
Communications/Telephone-Paner	1,316	1,190	1,400	1,101	2,880	2,900
General Supplies	44,566	9,607	42,000	4,722	44,700	44,700
Gasoline	5,605	845	3,000	9,930	3,000	3,000
Machinery, Vehicles & Equip	5,000	-	6,500	-	-	-
Lease Purchase	18,082	17,957	31,500	24,781	32,564	32,600
Debt Service Interest	588	3,370	4,200	3,656	3,752	3,800
Total Expenditures	$ 279,862	$ 193,246	$ 229,574	$ 216,255	$ 232,149	$ 232,253

Recreation

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Recreation						Dept 4561
Payroll Expenses	585,530	674,633	810,006	711,792	797,751	797,751
Educational/Training Services	1,125	3,266	1,275	2,954	1,500	1,500
Bank Charges	36,228	36,322	44,000	36,287	40,000	44,000
Indirect Services	59,735	49,471	13,355	75,432	68,315	68,315
Over/Under	(44)	(840)	-	(996)	900	900
Repair & Maintenance Services	8,177	7,734	13,000	14,463	13,000	13,000
Communications/Telephone-Paner	3,497	4,640	4,800	6,671	4,800	4,800
Travel	590	-	1,800	168	1,800	1,800
City Utilities	20,218	25,712	30,000	21,938	30,000	26,000
General Supplies	15,703	38,413	28,000	38,383	28,000	28,000
Computer Supplies	-	-	1,000	-	1,000	1,000
Natural Gas/Enbridge	5,973	3,847	4,700	4,103	4,700	4,700
Gasoline	5,670	6,575	6,600	5,335	6,600	6,600
Subscriptions And Memberships	500	1,199	900	1,166	900	900
Improvements Other Than Bldg	-	20,169	25,000	-	24,000	24,000
Machinery, Vehicles & Equip	29,048	25,242	13,000	27,406	-	-
Lease Purchase	23,028	20,806	34,600	18,169	27,833	27,900
Debt Service - Interest	2,157	1,436	3,100	1,047	1,919	2,100
Total Expenditures	$ 797,135	$ 923,583	$ 1,035,136	$ 964,318	$ 1,053,018	$ 1,053,266

Adult Sports

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Adult Sports						Dept 4563
Payroll Expenses	8,867	11,641	5,083	19,137	15,500	15,906
Other Professional Services	-	107	-	78	-	-
Professional Service/Mens Soft	10,888	15,401	22,500	7,707	22,500	22,500
Professional Service/Womens So	56	-	210	-	210	210
Professional Service/Basketbal	13,417	14,036	11,700	12,624	12,700	12,700
Professional Service/Volleybal	10,361	10,729	17,300	17,044	17,300	17,300
Professional Service/Road Race	-	-	1,500	-	1,500	1,500
Professional Service/Vollyball	40	-	-	-	-	-
Professional Service/Golf	125	200	-	-	-	-
Supplies/Mens Softball	9,274	3,658	6,000	2,347	6,000	6,000
Supplies/Basketball	-	-	1,500	1,072	1,500	1,500
Supplies/Volleyball	2,784	1,985	5,000	3,964	6,000	6,000
Supplies/Road Races	6,083	9,128	6,500	10,475	8,000	8,000
General Supplies	-	278	-	2,941	2,000	2,000
Total Expenditures	$ 61,895	$ 68,077	$ 77,293	$ 77,389	$ 93,210	$ 93,616

Youth Sports

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Youth Sports						Dept 4562
Payroll Expenses	134,109	198,392	30,518	213,589	178,917	178,917
Other Professional Services	54	77	-	-	-	-
Professional Service/Baseball	19,256	31,136	45,500	49,709	45,500	45,500
Professional Services/Soccer	10,214	14,846	15,900	12,616	15,900	15,900
Professional Service/Jr Jazz B	29,162	19,916	25,400	31,349	25,400	25,400
Professional Service/Skiing	-	1,364	1,300	546	1,300	1,300
Professional Service/Football	3,924	38,575	42,300	38,090	42,300	42,300
Professional Service/Wrestling	1,783	2,860	3,800	5,613	5,300	5,300
Professional Service/Track	-	3,048	2,300	-	4,300	4,300
Professional Service/Vollyball	1,317	2,903	4,700	7,051	4,700	4,700
Professional Service/Misc	56,168	23,234	222,500	13,295	40,000	40,000
Repair And Maintenance Service	41	-	-	10	-	-
Supplies/Baseball	33,587	24,686	67,000	54,385	67,000	67,000
Supplies/Soccer	23,535	19,728	29,000	41,222	32,000	32,000
Supplies/Jr Jazz Basketball	6,722	7,234	9,000	11,147	10,000	10,000
Supplies/Skiing	11,410	14,014	14,900	12,180	14,900	14,900
Supplies/Football	57,054	56,334	55,000	45,627	55,000	55,000
Supplies/Wrestling	2,601	2,017	2,000	1,732	2,000	2,000
Supplies/Track	2,547	3,177	3,500	-	3,500	3,500
Supplies/Volleyball	851	3,110	5,100	4,299	5,100	5,100
Supplies/Misc.	126,378	152,680	112,000	134,568	141,000	141,000
General Supplies	657	601	-	67	-	-
Subscriptions And Memberships	-	2,400	-	-	-	-
Total Expenditures	$ 521,370	$ 622,332	$ 691,718	$ 677,095	$ 694,117	$ 694,117

Snack Shack

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Snack Shack						Dept 4564
Payroll Expenses	44,019	50,762	75,094	31,397	76,346	76,346
Repair And Maintenance Service	1,422	942	3,000	4,110	3,000	3,000
Communications/Telephone-Paner	-	-	500	-	500	500
Supplies/Mens Softball	1,734	-	-	-	-	-
General Supplies (Baseball)	61,910	53,261	70,000	48,239	70,000	70,000
Total Expenditures	$ 109,135	$ 104,965	$ 148,594	$ 83,746	$ 150,646	$ 150,646

Library

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Library						Dept 4581
Payroll Expenses	496,341	527,080	609,542	563,112	653,370	653,370
Educational/Training Services	1,451	577	2,000	1,489	2,000	2,000
Other Professional Services	-	20,000	11,000	-	1,000	1,000
Bank Charges	989	619	1,300	615	1,300	1,300
Indirect Services	60,149	63,546	72,624	96,832	92,032	92,032
Repair & Maintenance Service	6,441	4,591	5,000	2,871	6,000	6,000
Travel	2,119	884	3,000	-	4,000	4,000
City Utilities	10,192	12,205	16,000	11,800	14,000	14,000
General Supplies	18,526	16,568	18,500	15,205	20,500	20,500
Natural Gas/Enbridge	4,026	2,062	2,700	2,091	2,700	2,700
Subscriptions And Memberships	19,902	27,202	32,300	49,343	37,300	37,300
Books	11,887	13,250	14,000	11,669	14,000	14,000
Periodicals	2,588	3,047	3,000	2,459	3,000	3,000
Video/Audio	8,020	6,692	10,000	6,561	10,000	10,000
Jr. Books	13,665	12,062	14,000	13,353	14,000	14,000
Library Programs	4,921	8,937	8,000	6,165	8,000	8,000
Young Adult Books	7,450	9,515	10,000	6,490	10,000	10,000
Library Grant Expenditure	9,154	5,276	8,800	2,971	9,600	10,300
Machinery, Vehicles & Equip	9,766	5,324	6,000	8,958	6,000	6,000
Total Expenditures	$ 687,611	$ 739,437	$ 847,766	$ 801,984	$ 913,952	$ 914,702

Cemetery

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Cemetery						Dept 4591
Payroll Expenses	279,975	301,895	322,762	325,978	387,593	387,593
Educational/Training Services	390	-	500	2,051	500	500
Other Professional Services	7,160	3,033	6,000	2,497	6,000	6,000
Indirect Services	33,288	40,790	46,741	62,321	47,410	47,410
Repair And Maintenance Service	5,035	11,158	25,000	8,841	10,000	10,000
Communications/Telephone-Paner	3,462	2,033	3,700	2,054	3,700	2,000
Travel	697	899	800	-	800	800
City Services	4,397	5,044	5,500	3,423	5,500	4,000
General Supplies	8,957	4,433	7,000	8,280	7,000	7,000
Natural Gas/Enbridge	2,432	1,436	2,800	2,411	2,800	2,000
Gasoline	10,488	6,180	6,000	7,344	6,000	8,000
Subscriptions And Memberships	-	64	200	-	200	200
Improvements Other Than Bldg	5,957	9,850	12,000	-	12,000	12,000
Machinery, Vehicles, And Equip	-	-	63,600	41,399	63,600	9,000
Leases	36,867	32,663	26,515	33,991	10,000	18,246
Debt Service Interest	2,101	3,131	2,043	2,523	1,100	2,739
Total Expenditures	$ 401,206	$ 422,609	$ 531,161	$ 503,113	$ 564,203	$ 517,488

Events

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Events						Dept 4600
Payroll Expenses	104,790	109,834	118,635	119,695	124,851	124,851
Educational/Training Services	-	-	400	-	500	500
Communications/Telephone-Paner	658	595	900	551	900	900
Travel	-	(68)	600	-	600	600
Float	21,099	-	2,000	339	2,000	2,000
Payson City Band	921	1,131	-	807	1,000	1,000
Onion Days	45,736	90,543	120,000	122,727	176,000	176,000
Miss Payson Panent	7,096	4,658	8,000	3,454	8,000	8,000
Fire Works	24,000	-	26,000	34,667	28,000	28,000
Chamber (Economic Development)	12,000	12,000	12,000	12,000	-	-
Western Heritane Festival	5,084	-	-	-	-	-
Viva El Mariachi	9,930	7,765	10,000	11,853	14,000	14,000
Miss Payson Scholarship	5,500	4,000	7,000	2,000	7,000	7,000
Rock Festival	1,650	-	1,000	-	1,500	1,500
Easter Egg Hunt	1,768	1,905	2,800	2,112	2,800	2,800
Other Events	169	66	22,000	646	10,000	22,000
Adventure Days	12,291	12,508	20,000	508	20,000	20,000
Total Expenditures	$ 252,692	$ 244,937	$ 351,335	$ 311,372	$ 397,151	$ 409,151

COVID 19

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
COVID 19						Dept 4605
Improvements Other Than Bldg	-	-	150,000	-	-	-
Total Expenditures	$ -	$ -	$ 150,000	$ -	$ -	$ -

Senior Citizens

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Senior Citizens						Dept 4610
Payroll Expenses	163,876	150,792	168,265	158,780	180,819	180,819
Educational/Training Services	-	312	425	-	500	500
Indirect Services	12,331	13,776	15,744	20,992	19,952	19,952
Communications/Telephone-Paner	344	268	600	439	600	600
Travel	-	-	600	-	600	600
General Supplies	3,618	2,697	9,000	5,166	9,000	9,000
Gasoline	1,993	1,663	2,400	997	2,400	2,400
Subscriptions And Memberships	-	490	400	600	400	400
Improvements (Eldridge Grant)	1,074	245	20,000	32,000	25,000	25,000
Machinery, Vehicles & Equip	-	-	24,000	-	-	-
Total Expenditures	$ 183,236	$ 170,243	$ 241,434	$ 218,974	$ 239,271	$ 239,271

Transfers

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Transfers						Dept 4900
Transfer To Cap Pro 800 S Main	-	-	-		3,500,000	3,500,000
Transfer To CDBG	-	150,000	-	-	-	-
Transfer to Water	405,762	578,700	581,820	581,820	582,825	582,825
Transfer To Pow er	260,000	-	260,000	260,000	260,000	260,000
Transfer To It	-	260,000	-	-	-	-
Transfer To PCT Fund 89	7,000	7,000	7,000	7,000	7,000	7,000
Total Expenditures	$ 672,762	$ 995,700	$ 848,820	$ 848,820	$ 4,349,825	$ 4,349,825

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Total Expenditures	$ 18,493,825	$ 19,575,852	$ 26,922,563	$ 21,505,743	$ 33,284,990	$ 29,585,536

B&C Road Funds

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
B&C Road Fund Allotment						Fund 28
Revenue						
Class C Road Funds	1,077,328	1,302,245	1,400,000	1,596,712	1,303,000	1,303,000
Sb 136 Transportation Funds	580,952	535,757	563,000	669,808	582,300	582,300
5th 5th Transportation Pubtran sales tax	111,033	223,183	187,000	304,554	260,000	260,000
Grant	-	-	-	-	385,000	385,000
Appropriation Of Fund Balance	-	-	807,224	-	4,927,757	-
Total Revenues	$ 1,769,313	$ 2,061,185	$ 2,957,224	$ 2,571,074	$ 7,458,057	$ 2,530,300
Expenditures						
Payroll Expenses	184,607	171,961	304,149	200,433	304,431	304,431
Repair And Maintenance Service	84,573	367,159	523,200	602,913	100,000	100,000
Supplies	-	18,486	-	-	-	-
Misc. Repair 0-2 Rsl Roads	-	-	330,554	-	330,554	330,554
Cdbg 500 West Utah Avenue	-	-	204,600	-	205,000	205,000
600 East Curb and Gutter	-	-	204,600	-	300,000	300,000
300 South Reconstruct	-	-	428,200	1,006,199	-	-
Slurry Seal Projects	115,572	243,547	138,810	-	300,000	300,000
Capital Projects	877,478	2,419,299	800,000	2,110,357	5,800,000	-
Machinery & Equipment	-	-	-	-	85,000	85,000
Lease Purchase	23,131	(211)	22,311	56,426	24,572	24,572
Debt Service - Interest	-	23,341	800	-	8,500	8,500
Contribution To Fund Balance	-	-	-		-	872,243
Total Expenditures	$ 1,285,361	$ 3,243,582	$ 2,957,224	$ 3,976,328	$ 7,458,057	$ 2,530,300
Net Profit (Loss)	$ 483,952	$ (1,182,397)	$ -	$ (1,405,254)	$ -	$ -

Historic

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Historic						Fund 85
Revenues						
Historic Preservation Grant	6,250	-	10,000	-	10,000	10,000
Interest	162	151	-	-	-	-
Total Revenues	$ 6,412	$ 151	$ 10,000	$ -	$ 10,000	$ 10,000
Expenditures						
Improvements	-	-	10,000	-	10,000	10,000
Total Expenditures	$ -	$ -	$ 10,000	$ -	$ 10,000	$ 10,000
Net Profit (Loss)	$ 6,412	$ 151	$ -	$ -	$ -	$ -

Peteetneet

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Peteetneet						Fund 86
Revenues						
Peteetneet Rental Revenue	22,065	18,760	30,000	40,887	30,000	30,000
Peteetneet Christmas Expo	1,115	1,080	1,500	2,339	1,500	1,500
Appropriate Fund Balance	-	-	330,640	-	98,733	98,723
Total Revenues	$ 23,180	$ 19,840	$ 362,140	$ 43,226	$ 130,233	$ 130,223
Expenditures						
Payroll Expenses	16,888	18,631	20,140	25,119	21,233	21,223
Repair And Maintenance Service	10,936	5,655	7,500	4,963	7,500	7,500
Communications/Telephone-Paner	1,078	1,173	2,000	1,450	2,000	2,000
City Utilities	14,000	17,826	15,000	24,454	18,000	18,000
General Supplies	5,257	8,362	6,000	9,981	6,000	6,000
Natural Gas/Enbridge	34,715	21,658	35,000	27,322	24,000	24,000
Improvements	-	14,539	275,000	182,135	50,000	50,000
Peteetneet Antique Expo	-	-	1,500	723	1,500	1,500
Peteetneet Christmas Expo	783	892	-	-	-	-
Total Expenditures	$ 83,657	$ 88,736	$ 362,140	$ 276,147	$ 130,233	$ 130,223
Net Profit (Loss)	$ (60,477)	$ (68,896)	$ -	$ (232,921)	$ -	$ -



Salmon Supper

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Salmon Supper						Fund 88
Revenues						
Salmon Supper Revenue	502	507	-	1,219	-	-
Salmon Supper Dinner	86,636	100,226	96,500	16,737	98,000	98,000
Salmon Supper Non Taxable	-	2,075	-	-	-	-
Miscellaneous	124	326	-	72	-	-
Total Revenues	$ 87,262	$ 103,134	$ 96,500	$ 18,028	$ 98,000	$ 98,000
Expenditures						
Bank Charges	146	-	3,000	-	3,000	3,000
Advertising/Legal And Nonlegal	-	-	1,000	-	1,000	1,000
General Supplies	90,185	89,595	92,500	147,704	94,000	94,000
Total Expenditures	$ 90,331	$ 89,595	$ 96,500	$ 147,704	$ 98,000	$ 98,000
Net Profit (Loss)	$ (3,069)	$ 13,539	$ -	$ (129,676)	$ -	$ -







Payson Community Theater



	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Payson Community Theater						Fund 89
Revenues						
Payson Community Theatre Rev	28,351	32,281	46,998	46,112	55,000	55,000
Donations	1,506	2,017	1,500	32,823	2,000	2,000
Miscellaneous	-	250	-	-	-	-
Transfer From General Fund	7,000	7,000	7,000	7,000	7,000	7,000
Fund Balance Appropriation	-	-	942	-	3,632	5,032
Total Revenues	$ 36,857	$ 41,548	$ 56,440	$ 85,935	$ 67,632	$ 69,032
Expenditures						
Payroll	15,904	15,387	29,093	13,330	24,432	25,832
Other Professional Services	9,324	1,017	15,000	17,729	20,000	20,000
Advertising/Legal And Nonlegal	220	203	3,500	85	2,200	2,200
General Supplies	27,782	32,076	8,847	19,887	21,000	21,000
Improvements other than building	1,023	-	-	-	-	-
Total Expenditures	$ 54,253	$ 48,683	$ 56,440	$ 51,031	$ 67,632	$ 69,032
Net Profit (Loss)	$ (17,396)	$ (7,135)	$ -	$ 34,904	$ -	$ -

Scottish Festival









	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Scottish Festival						Fund 82
Revenues						
Revenues	18,955	28,735	26,000	38,474	30,000	30,000
Miscellaneous	70	-	-	-	-	-
Total Revenues	$ 19,025	$ 28,735	$ 26,000	$ 38,474	$ 30,000	$ 30,000
Expenditures						
Supplies	7,985	26,276	26,000	53,708	30,000	30,000
	6,682	-	-	-	-	-
Total Expenditures	$ 14,667	$ 26,276	$ 26,000	$ 53,708	$ 30,000	$ 30,000
Net Profit (Loss)	$ 4,358	$ 2,459	$ -	$ (15,234)	$ -	$ -

Utility Fund

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Utility Fund						**Fund 24**
Revenue						
Appropriated Fund Bal	-	-	600,000	600,000	-	-
Total Revenues	$ -	$ -	$ 600,000	$ 600,000	$ -	$ -
Expenditures						
Transfer	2,000,000	3,415,000	600,000	600,000	-	-
Total Expenditures	$ 2,000,000	$ -	$ 600,000	$ 600,000	$ -	$ -
Net Profit (Loss)	$ (2,000,000)	$ -	$ -	$ -	$ -	$ -

Requested and Funded-General Fund

B&C (28)			
Misc. Repair 0-2 RSL Roads	$	330,600	✓
CDBG 500 West		205,000	✓
600 East Curb and Gutter		300,000	✓
Slurry Seal		300,000	✓
800 West		5,800,000	Pending WIFIA
Mastic Sealer Machine		85,000	✓
General Fund			
PIO Position			✓
Facilities/Building Maintenance (4110)			
City Center Winows	$	100,000	Not Funded
Pool Roof	$	200,000	Not Funded
Hvac Admin Rollover	$	250,000	✓
HVAC 2026 budget	$	700,000	
Revolving Loan Items:			
L146 1/2 ton Facilities (Annual)	$	19,316	✓
L147 1/2 ton Facilities (Annual)	$	19,316	✓
Cemetery (4591)			
Slurry Seal Roads	$	10,000	✓
1/2 backhoe lease with parks $83,165	$	8,317	✓

Requested and Funded-General Fund (Continued)

Engineering (4321)			
Sewer Culinary, PI Master Plans	$	225,000	In impact Fees
Utility Modeling	$	60,000	In utilities
Water Conservation Plan	$	24,000	In impact Fees
ASRI acropo Software	$	30,000	✓
GIS Person		✓	
Revolving Loan Items:			
L149 1/2 ton Engineering (Annual)	$	20,604	✓
L150 1/2 ton Engineering (Annual)	$	20,604	✓
L151 1/2 ton Engineering (Annual)	$	20,604	✓
Fire (4221)			
Brush Truck through Revolving	$	150,000	Not Funded
Aerial Ladder Truck Through revolving	$	2,220,000	Not Funded
We suggest seeking outside leasing to finance this large equipment			
Library (4581)			
Awning and 4' Bench; garbage cans	$	5,200	✓
Blinds	$	6,000	✓
Parks (4511)			
Dump Trailer	$	31,000	✓
1/2 backhoe lease with cemetery $83,165	$	8,317	
Revolving Loan Items:			
L152 Service Body 1 Ton Parks (Annually)	$	21,892	✓
L153 Service Body 1 Ton Parks (Annually)	$	21,892	✓
Park Impact (42)			
Canyon Trail Match	$	245,000	✓
Other Improvements	$	104,200	✓
Recreation (4561)			
Smart Calsense Sprinkler Controller	$	24,000	✓
RDA (25) Business Park			
Landscaping	$	100,000	✓
CDBG (26)			
Façade program	$	25,000	✓

Requested and Funded-General Fund (Continued)

Seniors (4610)			
Carpet Replacement (Eldred Grant)	$	25,000	✓
Planning (4112)			
General Plan Update Rollover FY2026 money	$	100,000	✓
Land Use Ordinances Update Rollover FY2026 money	$	40,000	✓
Motocross Studies Rollover FY2026 money	$	80,000	✓
Salem Canal Trail Matching Funds Contractual commitment	$	4,500	✓
Scenic Byway CMP Matching Funds Contractual commitmei	$	7,000	✓
Nebo Corridor Study Contractual commitment	$	6,500	✓
East Side Comprehensive Plan Update City Council direction	$	20,000	✓
Payson Canyon Trail Matching Funds Contractual commitme	$	245,000	In Impact Fees
Façade Program (City Grant) Contractual commitment	$	25,000	In CDBG Fund
TAG Grant - Downtown Architectural Services Matching fui	$	12,000	✓
External building inspections	$	75,000	✓
External appeals review	$	2,000	✓
Police (4211)			
BWC and In Car System	$	63,000	✓
Small Equipment and Radios		50,000	✓
Police dog from donations	$	18,000	✓
New Officer		✓	
Promotions			
Officer to Sgt		✓	
Sgt to Lt.		✓	
Part time Admin Assistant-not necessary at this time		Not Funded	
Swimming Pool (4521)			
Floor scrubber	$	4,000	✓
Paint Play Features	$	20,000	✓
Streets (4311)			
Crack seal and patching	$	160,000	✓
Sidewalk repair	$	180,000	✓
Parking Lot	$	300,000	✓
Peteetneet (86)			
Window restoration	$	50,000	✓

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.
Accounting for an Enterprise Fund is much like that of a business. Each Enterprise Fund supports its own operations through user fees and operates as a stand-alone business.

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Water Fund



Payson has come to recognize vagaries of Utah weather and appreciate the need to be conservative in our water reserves. This is especially poignant this year, where the weather patterns are so unpredictable.

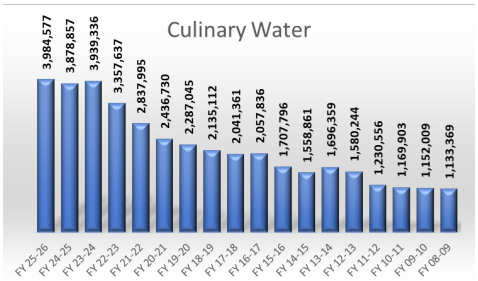
Payson recognizes the city's aging infrastructure is seeking options for growth and replacement funding opportunities.

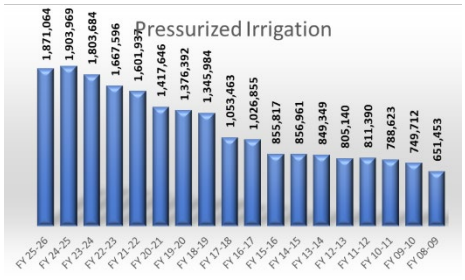
The city is exploring the option of federal bonds to allow many projects to be completed. These projects would include infrastructure along the 1-15 beltway, a water tank, 800 west infrastructure, culinary and pressurized irrigation line replacement, wellhead protection.

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

Water Fund

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Water Fund						**Fund 51**
Revenues						
Federal Grant	617,181	-	-	30,399	242,321	242,321
Sale Of Surplus Property	423	-	70,000	113,000	27,000	27,000
Culinary Water Sales	3,939,336	3,878,857	4,120,000	4,091,292	4,160,000	4,130,500
Connection Fees	84,785	195,346	200,000	182,067	165,000	172,000
Press Irrig Connect Fees	46,018	159,647	150,000	138,745	133,000	133,000
Irrigation Water Sales	1,803,684	1,903,969	2,159,704	2,002,911	2,201,200	2,090,000
Interest Earnings	53,374	138,948	35,000	30,048	30,000	30,000
Gain (Loss) On Disposal	(49,170)	(11,709)	-	-	-	-
State Grants	1,180,128	231,334	-	112,263	500,061	500,061
Developer Contributions	150,431	4,125,194	-	-	-	-
Water Used By Other Department	49,406	47,123	55,105	39,247	41,500	41,500
Miscellaneous	19,885	5,253	-	18,980	21,000	21,000
Transfer In	1,475,853	3,716,519	581,820	984,103	582,825	582,825
Appropriation Of Fund Balance	-	-	2,259,620	208,881	4,837,124	766,070
Total Revenues	$ 9,371,334	$ 14,390,481	$ 9,631,249	$ 7,951,936	$ 12,941,031	$ 8,736,277
Expenses						
Payroll Expenses	891,371	949,954	1,229,494	1,068,903	1,452,326	1,280,426
Educational/Training Services	2,275	4,720	5,900	1,354	6,300	6,300
Other Professional Services	133,888	130,448	407,458	292,468	425,000	425,000
Indirect Services	763,509	936,526	1,070,624	1,427,499	1,020,266	1,020,266
Repair And Maintenance	213,373	374,424	275,000	309,680	300,000	500,000
Communications/Telephone-Paner	9,504	9,970	8,000	10,366	8,000	8,000
Advertising/Legal And Nonlegal	-	-	500	-	500	500
Travel	4,720	3,937	7,200	2,081	8,000	8,000
City Utilities	154,846	177,950	149,000	158,526	149,000	169,000
General Supplies	126,662	134,453	75,500	100,411	80,000	80,000
Natural Gas/Enbridge	1,951	5,278	2,000	4,931	2,000	2,000
Electricity	3,031	5,408	2,500	1,171	2,500	2,500
Gasoline	20,747	17,912	20,000	16,855	20,000	20,000
Subscriptions And Memberships	16,086	11,723	30,000	15,820	30,000	30,000
Water Assessments	523,250	582,772	592,000	797,990	600,000	600,000
Equipment Maintenance	13,405	17,600	40,000	20,699	40,000	40,000
Development Upsizing Expenses	-	11,403	-	-	-	-
Pi Meters	-	-	600,000	-	-	-
New Meters	-	-	140,000	194,384	160,000	160,000
Replace Erts	-	-	140,000	188,699	160,000	160,000
Mainstreet Program	-	-	-	-	500,061	500,061
Improvements Other Than Bldg	(1,330)	-	1,348,800	1,367,896	4,540,024	640,024
Machinery, Vehicles & Equip	-	-	90,000	111,342	-	-
Capital Lease	-	-	99,600	133,384	112,300	112,300
Capital Lease Interest	-	-	-	-	5,300	5,300
Lease Purchase	401	-	78,600	70,296	114,764	114,800
Interest Expense	20,304	17,460	11,800	11,109	10,730	10,800
Principal Payments	(73,000)	(73,000)	1,050,000	1,870,000	1,071,000	1,071,000
Interest Expense	253,803	189,998	191,000	250,792	-	-
Agent Fees	42,135	45,635	90,000	5,333	90,000	90,000
Depreciation Expense	1,563,844	1,673,472	1,279,600	-	1,700,000	1,680,000
Transfer To General Fund	558,434	511,137	596,673	795,564	332,960	-
Total Expenses	$ 5,243,209	$ 5,739,180	$ 9,631,249	$ 9,227,553	$ 12,941,031	$ 8,736,277
Net Profit (Loss)	$ 4,128,125	$ 8,651,301	$ -	$ (1,275,617)	$ -	$ -





2025-26 revenue reflects a projection using previous year's earnings.

Requested and Funded, Water

Water

Mainstreet Project	$ 294,921	✓
Water Tank Design	$ 400,000	Not funded
Land purchase for new tank	$ 1,000,000	Not funded
Federal Lead and Copper Federal Lateral Replacements	$ 115,000	✓
Pete Winward Dam Project	$ 450,100	✓
Design cost from Mainstreet CUP project	$ 75,000	✓
Meters	$ 320,000	✓
800 West Culinary and PI replacement	$ 2,500,000	Pending WIFIA funding
Revolving Loan Items:		
L148 1/2 ton Water (annually)	$ 19,316	
L156 1/2 ton Water (annually)	$ 19,316	
Water Lead Position	Not Funded	
Water Operator (April 2027)	✓	
PT Seasonal	✓	

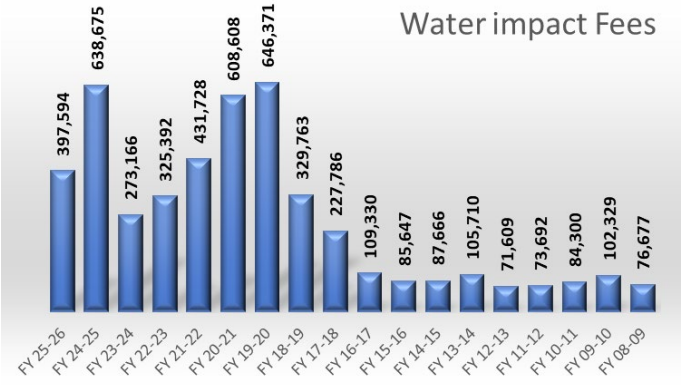
Water Impact Fees Fund

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Water Impact Fees						Fund 47
Revenues						
Impact Fees	273,166	638,675	273,000	516,001	273,000	350,000
Impact Fees-PI	59,780	292,831	142,000	316,712	142,000	251,000
Interest Earnings	51,606	48,186	52,000	55,537	52,000	40,000
Appropriation Of Fund Balance	-	-	-	-	566,625	730,858
Total Revenues	$ 384,552	$ 979,692	$ 467,000	$ 888,250	$ 1,033,625	$ 1,371,858
Expenses						
Professional Services	-	-	-	64,656	150,000	224,000
Supplies	-	-	-	-	24,000	24,000
Improvements	-	-	291,400	70,628	705,725	989,958
Machinery,Vehicles & Equip	-	-	-	-	-	-
Bond Payment	73,000	73,000	73,000	-	73,000	73,000
Bond Interest	-	-	-	-	-	-
Depreciation Expense	45,826	60,871	46,000	-	80,900	60,900
Contribute to Fund Balance	-	-	56,600	-	-	-
Total Expenses	$ 118,826	$ 133,871	$ 467,000	$ 135,284	$ 1,033,625	$ 1,371,858
Net Profit (Loss)	$ 265,726	$ 845,821	$ -	$ 752,966	$ -	$ -

Requested and Funded-Water Impact Fees

Water Impact Fees

1\5- 5 year allocation Red Bridge Well	$	523,300	✓
1/5- 5 year allocation Hiatt Creek Reimbursement	$	46,025	✓



2025-26 revenue reflects a projection using previous year's earnings.

Solid Waste

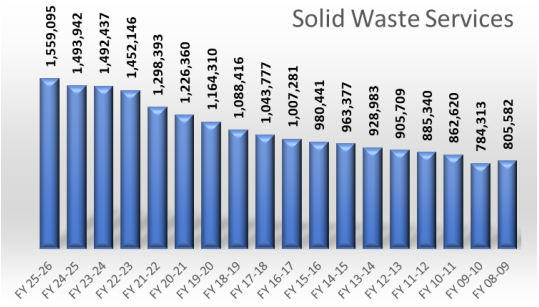


The Solid Waste fund consists of the landfill operations and garbage collections.

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

Disposal of demolition rubble has proven to be a positive revenue source for the landfill.

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





2025-26 revenue reflects a projection using previous year's earnings.

Solid Waste

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Solid Waste						Fund 52
Revenues						
Sale Of Surplus Property	-	39,854	-	84,667	48,000	48,000
Solid Waste Services	1,492,437	1,493,942	1,542,013	1,583,937	1,580,000	1,585,000
Landfill Fees	931,083	1,036,705	1,115,828	1,102,270	1,052,600	1,052,600
C & D Landfill	580,596	1,462,392	1,196,860	1,624,011	1,500,000	1,500,000
Recycling Services	19,639	47,291	24,000	9,689	58,000	58,000
Interest Earnings	35,275	32,938	35,000	44,765	45,000	45,000
Misc. Gravel Sales	142,833	67,369	-	-	-	-
Gain (Loss) On Disposal Of Cap	-	117,917	-	-	-	-
Solid Waste - Start Up Fee	9,982	25,326	12,000	26,264	16,000	16,000
Landscaping Material Sales	19,083	26,608	15,000	19,775	16,000	16,000
Green Waste	4,824	4,276	-	4,632	4,400	4,400
Gravel Royalties	-	-	-	-	-	-
Utilities Used By Other Depts	36,453	36,456	37,080	34,959	37,000	37,000
Miscellaneous	106,878	97,850	46,800	104,135	-	-
Appropriate Fund Bal	-	-	517,152	-	43,369	38,722
Total Revenues	$ 3,379,083	$ 4,488,924	$ 4,541,733	$ 4,639,104	$ 4,400,369	$ 4,400,722
Expenses						
Payroll Expenses	813,837	1,052,198	1,177,789	1,159,149	1,217,644	1,217,644
Educational/Training Services	770	-	-	-	-	-
Other Professional Services	103,277	75,721	150,000	186,598	200,000	200,000
Bank Charges	42,052	46,939	50,000	51,391	50,000	50,000
Indirect Services	802,652	644,231	746,769	995,692	715,552	715,552
Over/Under	(102)	(676)	-	(216)	200	200
Repair And Maintenance Service	71,064	191,120	75,000	95,015	75,000	75,000
Communications/Telephone-Paner	11,949	11,317	10,000	10,643	10,000	10,000
Travel	-	1,098	-	-	-	-
City Utilities	3,595	7,962	10,700	-	10,700	10,700
General Supplies	25,708	13,285	25,000	20,037	25,000	25,000
Natural Gas/Enbridge	356	125	300	-	300	300
Electricity	2,790	2,346	2,600	3,415	2,500	2,500
Gasoline	145,180	120,479	110,000	131,962	110,000	110,000
Subscriptions And Memberships	295	310	300	827	250	250
Equipment Maintenance	(114,997)	154,738	141,500	156,106	175,000	175,000
Operating Lease	-	256,184	-	-	-	-
Upgrade Scales	-	-	75,000	113,200	75,000	75,000
Machinery,Vehicles & Equip	-	-	410,000	469,999	275,000	275,000
Capital Lease	-	-	580,200	580,919	449,558	449,600
Capital Lease Interest	10,586	-	-	-	112,995	112,995
Lease Purchase	-	-	119,600	107,656	173,701	173,701
Interest	8,105	51,530	110,052	7,363	12,339	12,400
Depreciation Expense	550,752	502,721	400,000	-	503,000	503,000
Transfer To General Fund	315,639	312,363	346,923	462,164	206,630	206,880
Total Expenses	$ 2,793,508	$ 3,443,991	$ 4,541,733	$ 4,551,920	$ 4,400,369	$ 4,400,722
Net Profit (Loss)	$ 585,575	$ 1,044,933	$ -	$ 87,184	$ -	$ -

Requested and Funded-Solid Waste

Solid Waste (52)			
Fencing-Landfill	$	75,000	✓
10 Wheel Dump	$	275,000	✓
Revolving Loan Items:			
L145 Service body 1 ton Landfill (annually)	$	19,316	✓
L155 Service Body 1 Ton Landfill (annually)	$	19,316	✓
L158 1/2 Ton Landfill (annually)	$	20,604	✓

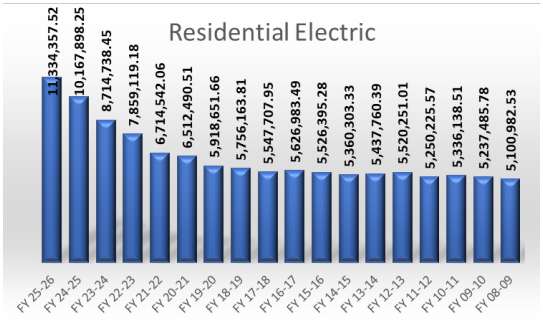
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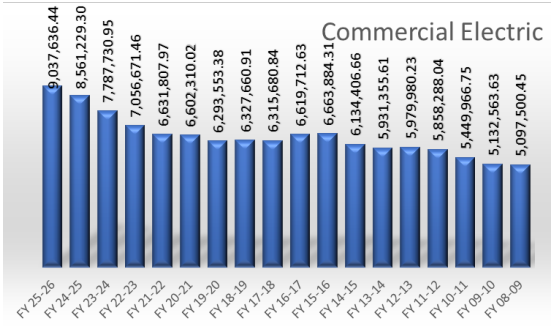
Electric Power

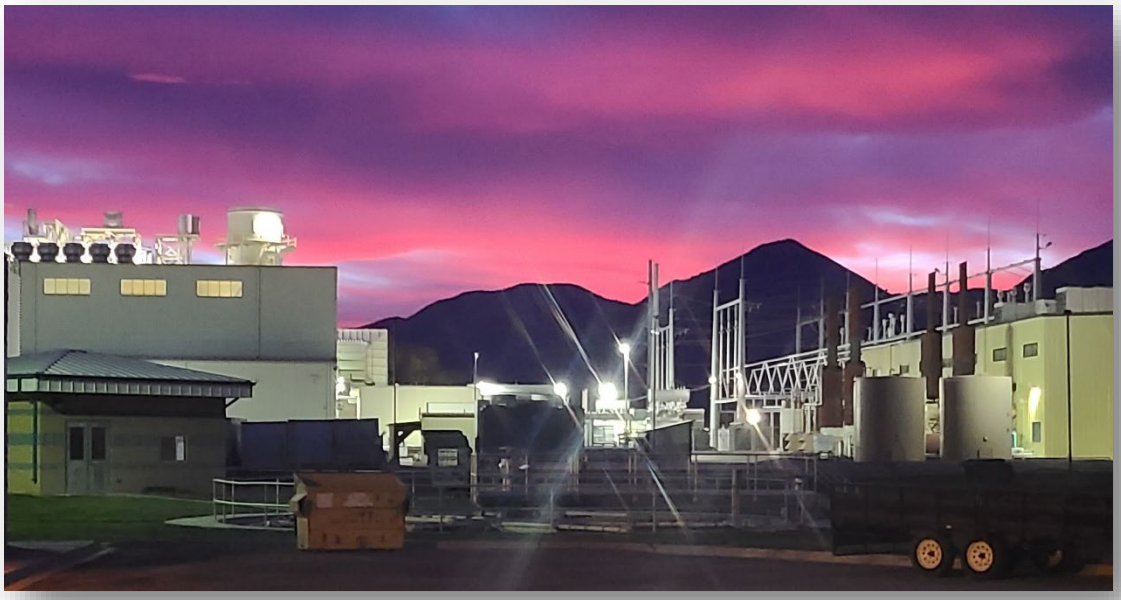
For the Power Department, infrastructure is of primary concern. The department has mapped out needed infrastructure; substations and transmission lines to support the city's increasing power needs continue to be a leading part of the power budget.

The cost of purchasing electricity on the open market is a continuing challenge.

Payson City has partnered with UAMPS (Utah Associated Municipal Power) to construct a new power plant. Payments for the new plant is through the operations of the fund. The plant will be recognized as an asset of UAMPs until the plant is paid off.







Electric Power

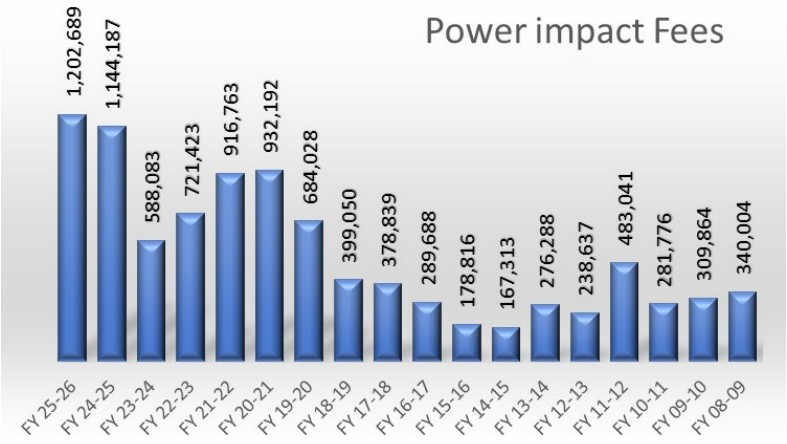
	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Electric Power						Fund 53
Income						
Sale Of Surplus Property	1,590	-	-	-	65,000	65,000
Electric Sales-Residential-Tax	8,669,025	10,042,382	10,074,090	10,350,248	10,606,500	10,606,500
Electric Sales-Residential-Exe	45,714	125,516	57,592	326,513	132,000	300,000
Electric Sales-Commercial-Taxa	4,128,880	4,712,434	4,763,325	4,682,254	5,009,500	5,009,500
Electric Sales-Commercial-Exem	3,658,851	3,848,796	4,031,155	3,572,878	3,918,100	3,918,100
Connection Fees	83,130	137,901	85,000	141,638	85,000	85,000
Penalties	198,509	217,433	112,500	226,397	112,500	290,000
Public Reimbursements	198,994	-	-	-	-	-
Interest Earnings	162,388	151,627	103,000	122,330	103,000	150,000
Grants	-	-	-	-	122,875	122,875
Contributions By Developers	-	93,000	-	5,294	-	-
Utilities Used By Other Dept	512,849	542,614	610,660	479,989	610,700	610,700
Miscellaneous	233,308	222,064	117,108	217,385	117,200	170,000
Uamps And So. Ut Valley Pow er	-	150,488	-	-	-	-
Transfer From Utility Tax	-	504,270	-	-	-	-
Transfer From General Fund	260,000	260,000	260,000	454,190	260,000	260,000
Appropriation Of Fund Balance	-	-	2,309,245	-	3,224,079	2,103,826
Total	$ 18,153,238	$ 21,008,525	$ 22,523,675	$ 20,579,116	24,366,454	23,691,501

Electric Power (continued)

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Electric						
Expenses						
General and Warehouse						
Payroll Expenses	1,765,037	1,958,742	2,204,608	1,823,253	2,271,856	2,271,856
Educational/Training Services	4,591	4,320	13,500	3,558	13,500	13,500
Other Professional Services	184,119	100,770	135,000	144,970	135,000	135,000
Technical Services	19,696	44,068	35,000	357	-	-
Indirect Services	968,905	911,257	1,028,840	1,234,608	990,094	990,094
Repair And Maintenance Service	204,515	625,364	275,000	327,644	350,000	350,000
Communications/Telephone-Paner	8,154	5,810	8,400	5,676	8,400	8,400
Travel	6,875	6,418	8,000	14,270	8,000	8,000
City Utilities	5,201	6,643	8,000	4,876	8,000	8,000
General Supplies	85,021	105,614	90,700	66,748	96,700	96,700
Natural Gas/Enbridge	34,315	54,245	77,000	12,811	85,000	85,000
Electricity (Pow er Purchased)	9,759,744	9,911,782	11,436,303	10,100,417	12,163,970	12,163,970
SUVPS Transmission Costs	-	1,089,318	1,829,522	-	825,000	825,000
Gasoline	19,076	14,155	25,100	13,774	25,100	25,100
Diesel	-	13,262	22,735	-	22,735	22,800
Subscriptions And Memberships	-	-	1,000	-	1,000	1,000
UAMPS related expenses	(116)	-	26,400	-	26,400	26,400
Equipment Maintenance	28,704	17,944	25,000	10,326	25,000	25,000
Meters	-	-	125,000	189,498	125,000	125,000
Replacement Meters	-	-	125,000	161,150	-	-
New Street Lights	-	-	10,000	3,072	10,000	10,000
City Facility Lighting	-	-	10,000	-	10,000	10,000
Mainstreet Project	-	-	-	-	122,875	122,875
Improvements	-	-	-	89,328	1,769,117	1,094,117
Machinery & Equipment	-	-	85,000	75,771	-	-
Vehicles	-	-	-	-	231,970	232,000
Straw berry Line Pmt	-	-	-	222,709	30,000	30,000
Lease Purchase	-	-	109,038	80,623	-	-
Interest Expense	767	12,880	1,617,805	11,894	1,636,848	1,636,900
Principal Payments	259,920	259,920	260,000	259,920	260,000	260,000
Anent Fees	-	-	-	902	-	-
Depreciation Expense	504,716	564,541	788,000	-	600,000	600,000
Powerplant Dispatch and Substation						
Payroll Expenses	600,427	614,386	624,816	580,843	669,584	669,584
Educational/Training Services	-	4,030	-	-	-	-
Other Professional Services	-	937	-	3,953	-	-
Technical Services	4,114	1,528	50,000	1,559	50,000	50,000
Repair & Maintenance	98,605	264,763	100,000	480,665	106,000	106,000
Communications & Telephone	4,833	9,545	17,000	9,601	17,500	9,000
Travel	-	943	3,500	-	3,500	3,500
General Supplies	18,382	16,243	10,000	14,957	10,500	10,500
Computer Supplies	-	-	2,000	-	2,000	2,000
Natural Gas/Enbridge	128,119	132,633	200,000	58,890	250,000	250,000
Oil	7,097	3,944	18,000	-	18,000	18,000
Chemicals	11,122	7,890	19,100	-	19,500	19,500
Diesel Fuel	75,989	12,702	75,000	-	75,000	75,000
Improvements	-	-	78,000	4,392	85,000	85,000
Transfer To General Fund	1,427,508	857,203	946,308	1,135,570	983,305	991,705
Total Expenses	$ 16,235,436	$ 17,633,800	$ 22,523,675	$ 17,149,622	$ 24,366,454	$ 23,691,501
Net Profit (Loss)	$ 1,917,802	$ 3,374,725	$ -	$ 3,429,494	$ -	$ -

Electric Power Impact Fees

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Power Impact Fees						Fund 43
Revenues						
Impact Fees	588,083	1,144,187	583,000	1,291,229	1,291,000	1,291,000
Interest Earnings	88,696	82,819	86,000	76,091	76,000	76,000
Appropriate Fund Balance	-	-	1,994,850	-	3,246,000	3,246,000
Total Revenues	$ 676,779	$ 1,227,006	$ 2,663,850	$ 1,367,320	$ 4,613,000	$ 4,613,000
Expenses						
Other Professional Services	-	2,100	-	-	-	-
Improvements	-	-	2,550,000	43,600	4,500,000	4,500,000
Depreciation Expense	113,850	99,609	113,850	-	113,000	113,000
Total Expenses	$ 113,850	$ 101,709	$ 2,663,850	$ 43,600	$ 4,613,000	$ 4,613,000
Net Profit (Loss)	$ 562,929	$ 1,125,297	$ -	$ 1,323,720	$ -	$ -



2025-26 revenue reflects a projection using previous year's earnings.

Requested and Funded-Electric Power

Electric Power Fund (53)			
Meters	$	125,000	✓
Small bucket truck squirt boom	$	175,000	✓
Lean to for new power plant	$	50,000	✓
Property Purchase for substation	$	300,000	✓
800 West (100 South to 800 South Rebuild	$	675,000	Associated with WIFIA
Balance of Transmission Line	$	441,176	✓
Substation - Engineering in progress-will bring forv	$	352,941	✓
Mainstreet project	$	122,875	✓
Turbo Re-build	$	85,000	✓
Revolving Loan Items:			
L141 Service body 1 ton Power (annual)	$	30,584	✓
L142 1/2 ton Power (annual)	$	19,316	✓
L143 1/2 ton Power (annual)	$	19,316	✓
L144 service body 1 ton Power (annual)	$	30,584	✓
L157 1/2 Ton Power (annual)	$	19,316	✓

Electric Power Impact Fees Fund (43)			
Transmission Line	$	2,500,000	✓
Substation Line	$	2,000,000	✓
85% through impact fees 2 fiscal years			

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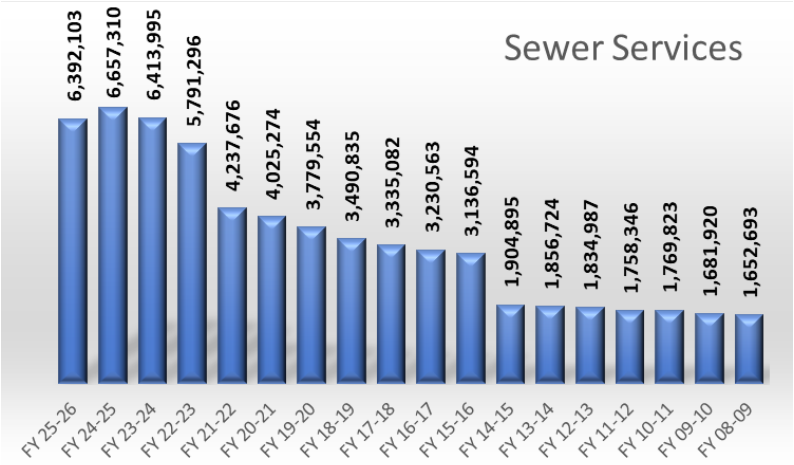
Waste Water (Sewer)



The construction of the new sewer plant is underway. We anticipate the completion of the plant in late 2026.

Additional bonding will be necessary to complete the final stages of the plant.

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



2025-26 revenue reflects a projection using previous year's earnings.

Waste Water (Sewer)

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Sewer Fund						Fund 54
Revenues						
Sale Of Surplus Property	-	63,000	-			
Sewer Services	6,413,995	6,657,310	6,738,543	7,877,037	6,940,699	7,011,300
Sewer Connection Fees	18,635	54,040	20,000	61,320	35,000	50,000
Treated Effluent Water Sales	176,665	267,537	281,075	107,942	150,000	130,000
Interest Earnings	2,794,266	1,522,849	100,000	388,093	430,000	300,000
Gain (Loss) On Disposal Of Cap	-	(36,508)	-	-	-	-
State Grants	-	-	-	9,098,033	310,529	310,529
Contribution By Developers	132,460	2,401,388	-	-	-	-
Utilites Used By Other Dept	17,549	14,294	12,257	18,023	12,250	18,000
Miscellaneous	1,801	1,995	1,000	38,221	1,000	1,000
Transfer From	-	457,026	18,500,000	407,303	12,000,000	12,000,000
Appropriation Of Fund Balance	-	-	1,832,266	-	2,047,611	1,656,851
Proceeds From Borrowing	-	-	-	-	5,000,000	5,000,000
Total Revenues	$ 9,555,371	$ 11,402,931	$ 27,485,141	$ 17,995,972	$ 26,927,089	$ 26,477,680

Expenses						
Payroll Expenses	737,111	756,261	869,756	795,927	850,554	850,554
Educational/Training Services	4,669	1,915	4,000	1,658	4,000	4,000
Other Professional Services	313,644	175,335	443,119	342,397	443,120	443,200
Pretreatment	2,067	23,824	35,000	13,706	35,000	35,000
Indirect Services	772,867	943,688	1,093,377	1,640,066	1,003,268	1,003,268
Repair And Maintenance Service	278,280	299,759	300,000	353,466	310,000	310,000
Communications/Telephone-Paner	20,489	8,275	10,000	10,326	10,000	10,000
Advertising/Legal And Nonlegal	-	630	-	-	-	-
Travel	935	4,047	8,500	2,531	9,000	9,000
City Utilities	202,494	245,975	257,000	221,693	257,000	220,000
General Supplies	95,982	107,283	100,500	92,532	110,500	110,500
Natural Gas/Enbridge	44,013	36,523	30,000	22,403	30,000	30,000
Gasoline	14,180	9,304	20,000	10,723	20,000	20,000
Subscriptions And Memberships	95	553	2,000	-	2,250	2,300
Books	-	-	600	-	600	600
Equipment Maintenance	16,834	2,864	45,000	-	45,000	45,000
East Side Lift Station	-	-	40,000	-	-	-
700 S 1St-6Th West Line Repair	-	-	500,000	-	-	-
Mainstreet Project	-	-	-		310,600	310,529
New Sewer Plant	-	-	18,500,000	4,548,698	17,000,000	17,000,000
Improvements Other Than Bldg	-	-	-	-	766,700	460,529
Machinery, Vehicles, And Equip	-	-	80,000	75,084	580,000	80,000
Lease Purchase	-	-	13,600	18,701	183,870	238,000
Interest Expense	826,552	2,100	1,708	2,759	21,143	21,200
Bond Payments	(221,073)	(221,000)	1,928,000	2,931,000	2,023,000	2,023,000
Bond Interest	1,641,922	1,898,725	2,022,000	2,924,791	2,331,484	2,331,000
Anent Fees	6,252	6,721	30,000	3,000	30,000	30,000
Depreciation Expense	796,080	889,589	800,000	-	550,000	890,000
Transfer To General Fund	531,261	593,100	350,981	263,236	-	-
Total Expenses	$ 6,084,654	$ 5,785,471	$ 27,485,141	$ 14,274,697	$ 26,927,089	$ 26,477,680
Net Profit (Loss)	$ 3,470,717	$ 5,617,460	$ -	$ 3,721,275	$ -	$ -

Sewer Impact Fees

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Sewer Impact Fees						Fund 48
Revenues						
Impact Fees	398,342	437,375	400,000	1,191,686	700,000	700,000
Interest Earnings	58,039	54,193	50,000	48,580	40,000	40,000
Fund Balance Appropriation	-	-	1,290,700	-	191,700	226,200
Total Revenues	$ 456,381	$ 491,568	$ 1,740,700	$ 1,240,266	$ 931,700	$ 966,200
Expenses						
Professional Services					75,000	109,500
Improvements	-	-	1,500,000	28,739	616,000	616,000
Bond Payment	221,000	221,000	221,000	-	221,000	221,000
Depreciation Expense	19,654	27,563	19,700	-	19,700	19,700
Total Expenses	$ 240,654	$ 248,563	$ 1,740,700	$ 28,739	$ 931,700	$ 966,200
Net Profit (Loss)	$ 215,727	$ 243,005	$ -	$ 1,211,527	$ -	$ -

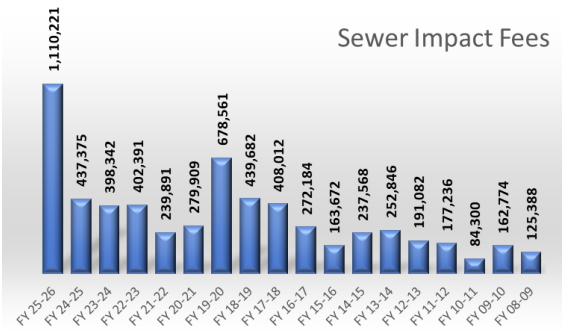
Requested and Funded-Waste Water

Sewer (54)

800 West WIFIA Project	$ 2,300,000	Pending WIFIA funding
Dump Body	$ 80,000	✓
Mainstreet	$ 310,529	✓
Upgrade Camera Van	$ 500,000	Not Funded
Sewer Plant	$ 17,000,000	✓
Main Street	$ 310,529	✓
Revolving Loan Items:		
L140 Camera Truck Sewer Pre-pay (annually)	$ 161,000	✓

Sewer Impact Fees (48)

Improvements	$ 616,000	✓



2025-26 revenue reflects a projection using previous year's earnings.

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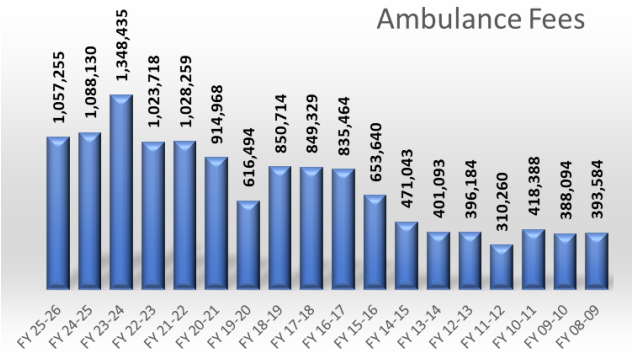
Ambulance



The Ambulance Department continues to expand services, providing a paramedic and EMT 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. The ambulance budget has included 6 full time positions.



2025-26 revenue reflects a projection using previous year's earnings.

Ambulance

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Ambulance						**Fund 55**
Revenues						
County Ambulance Reimb	10,032	17,409	19,000	84,413	14,100	14,100
Ambulance Fees	1,348,435	1,088,130	1,300,000	1,632,070	1,587,000	1,480,000
Ambulance Grant Revenue	2,235	8,372	5,000	-	-	-
Appropriation Of Fund Balance	-	-	263,689	-	735,980	656,730
Total Revenues	$ 1,360,702	$ 1,113,911	$ 1,587,689	$ 1,716,483	$ 2,337,080	$ 2,150,830
Expenses						
Payroll Expenses	748,214	803,299	967,041	1,136,163	1,567,986	1,386,786
Educational/Training Services	7,247	1,238	10,900	84	10,900	10,900
Other Professional Services	95,095	92,901	112,000	109,668	113,000	113,000
Bank Charges	552	789	4,000	64	4,000	4,000
Indirect Services	115,165	122,205	152,776	229,164	146,039	146,039
Repair And Maintenance Service	6,978	35,049	35,000	2,541	35,000	35,000
Communications/Telephone-Paner	7,394	4,171	26,100	4,537	26,100	26,100
Travel	4,830	3,321	17,500	-	17,500	17,500
City Utilities	5,209	6,632	8,000	7,571	8,000	8,000
General Supplies	56,653	59,522	57,000	33,568	57,000	63,000
Natural Gas/Enbridge	2,883	2,041	2,000	2,495	2,000	2,000
Gasoline	17,659	12,321	12,000	14,522	12,000	12,300
Subscriptions And Memberships	740	835	2,100	4,446	2,100	2,100
Books & Periodicals	-	-	2,000	-	2,000	2,000
Equipment Maintenance	-	-	2,500	-	2,500	2,500
Machinery, Vehicles, And Equip	3,793	-	32,000	-	80,000	80,000
Vehicles	-	-	-	-	25,000	25,000
Lease Purchase	-	-	50,441	75,662	52,000	52,000
Contingencies/Sundry/Allow ance	2,267	6,403	5,000	2,864	6,000	-
Interest Expense	-	7,800	6,331	9,497	4,900	4,900
Depreciation Expense	46,603	28,740	83,000	-	83,000	83,000
Transfer To General Fund	108,000	107,100	-	-	80,055	74,705
Total Expenses	$ 1,229,282	$ 1,294,367	$ 1,587,689	$ 1,632,846	$ 2,337,080	$ 2,150,830
Net Profit (Loss)	$ 131,420	$ (180,456)	$ -	$ 83,637	$ -	$ -

Ambulance Fund (55)

2nd new Ambulance	$	250,000	Not funded
Ambulance Equipment	$	80,000	✓
(6) new FT positions		✓	
(14) FF/EMT's (Full time) 14 positions		Not Funded	
Paramedic 24/7 2080 hours		Not Funded	

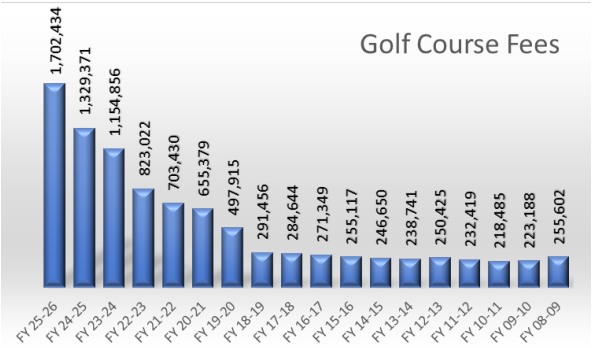
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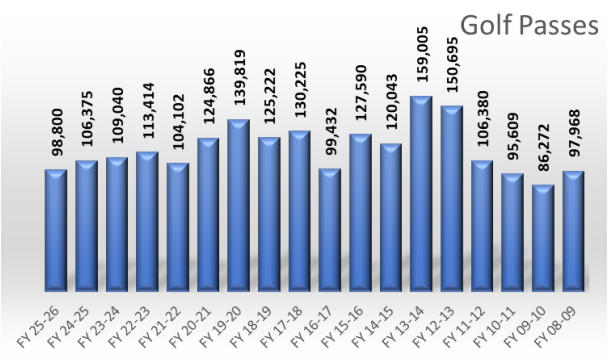
Golf Fund



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.

A new par 3 course is being constructed, to allow for a new short course.





2025-26 revenue reflects a projection using previous year's earnings.

Golf Fund

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Golf Course						**Fund 56**
Revenues						
Sale Of Surplus Property	8,263	-	-	-	-	-
Golf Course Fees	1,154,856	1,329,371	1,200,000	1,859,328	1,320,000	1,400,000
Golf Passes	109,040	106,375	110,000	169,371	78,000	78,000
Golf Cart Revenue	693,574	804,262	600,000	1,133,407	900,000	900,000
Driving Range Revenue	57,426	65,517	55,000	96,172	70,000	70,000
Rv Rental Revenue	95,715	101,996	100,000	89,812	70,000	70,000
Punch Ticket Sales	105,114	106,854	110,000	138,687	106,000	106,000
Gladstan Grill Revenue	71	82	-	-	-	-
Prepared Food Restaurant-Grill	94,638	100,724	100,000	135,537	120,000	120,000
Grocery Food Restaurant-Grill	51,242	61,520	50,000	77,175	80,000	80,000
Gain (Loss)	(5,438)	91,058	-	-	-	-
Miscellaneous Donations	4,790	13	-	-	-	-
Miscellaneous	38,792	27,873	-	29,397	-	-
Beg Approp Fund Bal	-	-	3,320,360	-	1,392,159	1,328,361
Total Revenues	$ 2,410,083	$ 2,799,645	$ 5,645,360	$ 3,728,886	$ 4,136,159	$ 4,152,361
Expenses						
Pension Benefit Expense	(58,439)	(60,970)	-	-	-	-
Actuarial Calc Pension Expense	45,577	80,434	12,000	-	-	-
Depreciation Expense	261,204	275,664	261,300	-	276,000	275,000
Pro Shop						
Payroll Expenses	393,587	539,718	584,116	346,664	624,886	623,886
Educational/Training Services	881	581	1,500	-	1,500	1,500
Other Professional Services	-	6,960	6,000	2,543	6,000	6,000
Bank Charges	64,333	73,517	65,000	110,276	85,000	85,000
Indirect Services	105,120	142,139	160,199	274,627	157,721	157,721
Over/Under	4,541	(4,099)	-	(5,272)	-	-
Utility Services	878	1,184	1,000	8,302	1,000	1,000
Repair And Maintenance Service	4,532	3,867	6,000	(5,343)	7,000	7,000
Communications/Telephone-Paner	346	359	1,000	168	1,000	1,000
Advertising/Legal And Nonlegal	-	1,374	2,000	-	2,000	2,000
Travel	485	326	1,000	1,779	1,000	1,000
City Utilities	1,092	28,047	41,300	43,559	41,300	41,300
General Supplies	36,009	6,603	14,000	8,778	14,000	14,000
Supplies/Computer	7,383	-	-	-	-	-
Bottled Gas	-	687	-	1,599	-	-
Gasoline	(175)	(48)	-	-	-	-
Subscriptions And Memberships	-	-	9,000	-	2,000	2,000
Improvements	-	-	20,000	8,743	20,000	20,000

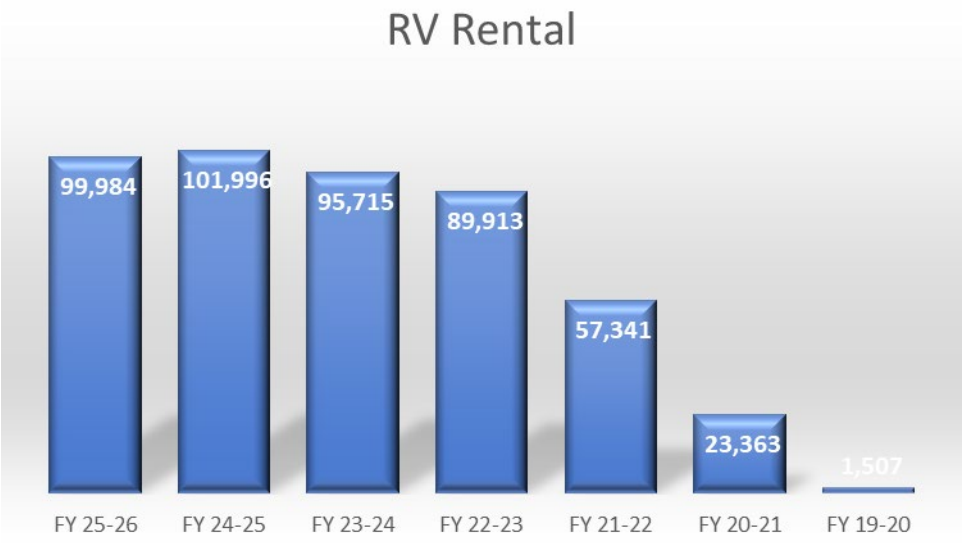
Golf Fund (Continued)

	Actual FY 2023	Actual FY 2024	Final FY 2025	Projection FY 2025	Requests FY 2026	Final FY 2026
Golf Course						**Fund 56**
Expenditures (Continued)						
Golf Greens						
Payroll Expenses	382,850	403,640	432,802	512,021	468,790	468,790
Educational/Training Services	2,345	710	4,300	6,111	5,075	5,100
Utility Services	3,692	-	-	-	-	-
Repair And Maintenance Service	39,187	36,719	63,500	49,417	70,400	70,400
Communications/Telephone-Paner	3,796	3,073	3,000	3,787	4,100	4,100
Travel	2,096	1,735	4,100	5,147	6,550	6,600
City Utilities	6,928	3,351	8,000	324	-	-
General Supplies	93,343	98,950	84,500	85,921	95,600	95,600
Computer Supplies	-	519	-	-	-	-
Electricity	52,152	-	80,000	13,470	50,000	50,000
Bottled Gas	1,655	359	1,700	990	1,500	1,500
Gasoline	18,644	21,361	24,000	19,613	25,000	25,000
Subscriptions And Memberships	985	990	1,350	-	-	-
Rv Park Expenditures	34,204	26,961	175,000	2,424	10,000	10,000
Improvements	-	-	3,125,000	146,360	2,000,000	2,000,000
Machinery And Equipment	-	-	239,000	-	40,000	40,000
Lease Purchase	-	-	194,100	502,835	194,828	194,900
Interest	15,666	14,702	21,722	36,628	15,045	15,100
Restaurant						
Temporary And Seasonal Employe	38,339	40,085	38,400	49,178	41,700	41,700
Overtime	105	-	-	-	-	-
Fica	2,950	3,067	3,000	3,762	3,200	3,200
Workmen'S Compensation Insuran	363	196	276	473	264	264
Other Employee Benefits	120	-	400	111	400	400
Payroll Expenses	41,877	43,348	42,076	53,524	45,564	45,564
Other Professional Services	-	2,107	1,500	2,347	-	-
Bank Charges	1,023	7,302	15,000	8,930	9,000	9,000
Repair & Maintenance	3,650	1,530	5,000	471	5,000	5,000
Advertising/Legal And Nonlegal	-	-	100	-	100	100
General Supplies	91,033	87,353	100,000	116,739	100,000	117,000
Bottled Gas	5,290	2,681	4,000	1,005	4,500	4,500
Machinery And Equipment	-	-	10,000	-	10,000	10,000
Subscriptions And Memberships	-	-	-	-	9,000	9,000
Contribution to Fund Balance	-	-	93,495	-	-	-
Total Expenses	$ 1,419,428	$ 1,558,606	$ 5,645,360	$ 2,364,487	$ 4,136,159	$ 4,152,361
Net Profit (Loss)	$ 990,655	$ 1,241,039	$ -	$ 1,364,399	$ -	$ -

Requested and Funded-Golf Course

Golf Fund (56)

Par 9	$	2,000,000	✓
Bernhard Reel Grinder	$	40,000	✓



2025-26 revenue reflects a projection using previous year's earnings.

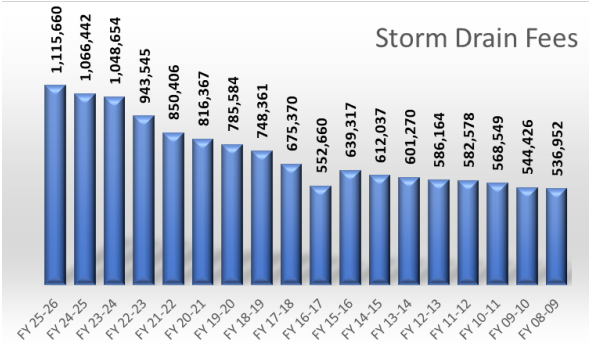
Storm Drain



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 curb and sidewalk program.



2025-26 revenue reflects a projection using previous year's earnings.

Storm Drain

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Storm Drain						**Fund 58**
Revenues						
Storm Water Utility Fees	1,048,654	1,066,442	1,091,800	1,130,623	1,100,000	1,130,700
Land Disturbance	730	23,302	22,000	55,921	27,000	36,000
Interest Earnings	52,805	49,306	51,000	44,199	49,000	49,000
State Grants	-	1,005,664	990,000	602,595	-	329,292
Contribution From Developers	270,705	1,772,132	-	-	-	-
Utilities Used By Other Depts	30,819	30,819	30,000	31,725	31,700	31,700
Miscellaneous	946	455	-	18,762	-	-
Transfer From Other Funds	-	2,648,222	-	369,458	-	-
Appropriate Fund Balance	-	-	967,680	-	3,020,756	822,095
Total Revenues	$ 1,404,659	$ 6,596,342	$ 3,152,480	$ 2,253,283	$ 4,228,456	$ 2,398,787
Expenses						
Payroll Expenses	159,669	251,258	352,648	206,593	366,521	356,121
Professional/Educational Servi	150	190	-	-	2,000	2,000
Other Professional Services	69,232	254,692	33,000	292,998	33,000	33,000
Indirect Services	311,754	318,533	344,342	459,123	344,342	301,919
Repair And Maintenance Service	86,514	202,796	271,300	175,723	270,000	270,000
Travel	-	567		-		
City Utilities	-	-	6,500	189	6,500	6,500
General Supplies	42,162	16,261	15,000	24,493	15,000	25,000
Natural Gas/Enbridge	-	2,920	5,000	5,908	5,000	5,000
Gasoline	3,277	8,583	8,000	6,697	8,000	8,000
Equipment Maintenance	2,008	9,054	7,000	1,720	7,000	7,000
500 south cdbg project	-	-	250,000	266,667	250,000	250,000
Sidew alk Curb and Gutter	-	-	50,000	-	-	-
Mainstreet Project	-	-	-	-	329,292	329,292
Improvements	-	-	1,073,800	533,788	2,200,000	-
Machinery and Equipment	-	-	122,900	138,153	145,414	145,500
Lease Purchase	-	-	25,100	30,097	22,862	22,900
Interest	7,132	4,758	10,100	4,841	7,325	7,400
Depreciation Expense	523,125	572,620	523,200	-	161,200	572,620
Transfer To General Fund	84,780	93,870	54,590	72,787	55,000	56,535
Total Expenses	$ 1,289,803	$ 1,736,102	$ 3,152,480	$ 2,219,777	$ 4,228,456	$ 2,398,787
Net Profit (Loss)	$ 114,856	$ 4,860,240	$ -	$ 33,506	$ -	$ -

Requested and Funded-Storm Drain

Storm Drain (58)

500 South CDBG Project	$ 250,000	✓
800 West project	$ 2,200,000	Pending WIFia
Mainstreet project	$ 329,300	✓

Capital Fund



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

Requested and Funded-Capital Fund

Capital Fund (49)

Downtown Project	$ 751,243	✓
!/2 the Cost of the Fire Station	$ 5,400,000	✓

Capital Fund

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Capital Fund						**Fund 49**
Revenues						
Grants	-	1,000,000	2,000,000	-	-	-
$5M Dow ntow n	2,000,000	-	-	-	751,243	751,243
Interest	102,277	95,500	97,000	57,351	-	-
Transfer In	-	3,415,000	-	568,058	-	-
Transfer from General Fund	-	-	3,500,000	-	3,500,000	3,500,000
Transfer In	2,000,000	-	-	-	-	-
Bhg Approp Fund Bal	-	-	3,673,000	-	1,900,000	1,900,000
Total Revenues	$ 4,102,277	$ 4,910,500	$ 9,270,000	$ 625,409	$ 6,151,243	$ 6,151,243
Expenditures						
Land	24,114	-	-	-	-	-
Improvements - Pow er Plant	-	799,680	-	-	-	-
Improvements - Police Remodel	-	-	-	48,150	-	-
Improvements - Fire Station	-	-	5,400,000	355	5,400,000	5,400,000
Dow ntow n $5M Project	1,063,345	2,373,803	3,600,000	1,918,047	751,243	751,243
Principal Payments	-	-	270,000	-	-	-
Transfer To General Fund	-	6,747,337	-	-	-	-
Transfer to	1,070,091	-	-	-	-	-
Total Expenditures	$ 2,157,550	$ 9,920,820	$ 9,270,000	$ 1,966,552	$ 6,151,243	$ 6,151,243
Net Profit (Loss)	$ 1,944,727	$ (5,010,320)	$ -	$ (1,341,143)	$ -	$ -

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 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
IT						Fund 66
Revenues						
Sale Of Surplus Property	725	209		468	-	-
Grant	8,440	-		771,773		
Services Use By Other Departments	636,288	675,298	771,749		965,473	978,026
Miscellaneous	308	229	-	-	-	-
Beg Approp Fund Bal	-	-	25	-	-	-
Total Revenues	$ 645,761	$ 675,736	$ 771,774	$ 772,241	$ 965,473	$ 978,026
Expenditures						
Payroll Expenses	171,962	206,329	234,783	190,069	416,026	416,026
Other Professional Services	182,450	195,926	244,631	159,649	317,647	317,700
Technical Services	31,460	58,348	51,111	45,220	-	-
Repair And Maintenance Service	21,621	20,514	46,700	12,425	49,100	49,100
Communications/Telephone-Paner	1,040	2,429	2,900	859	2,000	2,000
General Supplies	17,127	18,336	19,110	25,696	21,000	21,000
Computer Supplies	93,207	63,214	73,200	65,472	76,900	76,900
Improvements Other Than Buildi	-	-	-	-	19,400	19,400
Machinery and Equipment	13,734	-	52,400	7,020	53,400	65,900
Lease Purchase	15,439	-	39,700	21,260	-	-
Depreciation Expense	43,628	9,978	-	-	10,000	10,000
Contribution to Fund Balance	-	-	7,239	-	-	-
Total Expenditures	$ 591,668	$ 575,074	$ 771,774	$ 527,670	$ 965,473	$ 978,026
Net Profit (Loss)	$ 54,093	$ 100,662	$ -	$ 244,571	$ -	$ -

Vehicle Maintenance

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Vehicle Maintenance						Fund 65
Revenues						
Sale Of Surplus Property	-	-	-	43,000	-	-
Services Use By Other Departments	471,374	582,712	667,734	667,733	968,508	657,285
Contribution from Fund Balance	524	368	-	-	-	-
Total Revenues	$ 471,898	$ 583,080	$ 667,734	$ 710,733	$ 968,508	$ 657,285
Expenditures						
Payroll Expenses	327,564	347,447	393,876	480,647	403,985	403,985
Educational/Training Services	107	1,500	9,000	6,686	3,900	3,900
Repair And Maintenance Service	116,769	93,394	70,000	111,648	70,000	70,000
Communications/Telephone-Paner	2,563	1,700	3,000	2,034	3,000	3,000
City Utilities	5,842	7,902	10,100	12,734	10,100	10,100
General Supplies	9,680	5,612	11,000	6,803	11,000	11,000
Energy	3,694	-	-	-	-	-
Natural Gas/Enbridge	10,499	6,505	18,800	7,160	18,800	6,500
Oil	9,139	7,750	14,000	14,249	14,000	10,000
Gasoline	4,793	3,246	4,500	3,349	4,500	4,500
Improvements	-	-	87,500	171,429	299,000	99,000
Machinery and Equipment	-	-	-	11,138	95,000	-
Lease Purchase	-	-	31,950	20,554	33,000	33,000
Interest	1,800	1,461	3,282	1,906	2,223	2,300
Depreciation Expense	8,986	20,701	-	-	-	-
Contribution to Fund Balance	-	-	10,726	-	-	-
Total Expenditures	$ 501,436	$ 497,218	$ 667,734	$ 850,337	$ 968,508	$ 657,285

Requested and Funded-Internal Service Funds

Vehicle Maintenance (65)

HD Tire Changer	$	35,000	✓
Fuel Tanks for the Whole City	$	600,000	Not funded
Tire Balancer	$	14,000	✓
2 Additional Column Lifts	$	50,000	✓
Service Truck	$	95,000	Not funded

IT (66)

Main Server Replacement	$	36,500	✓
Extended backup	$	16,900	✓
laptops, desktops and component parts	$	76,900	✓
Switch room re-wire	$	19,400	✓
Copier	$	12,500	✓

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Special Revenue Funds



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.

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Impact Fees

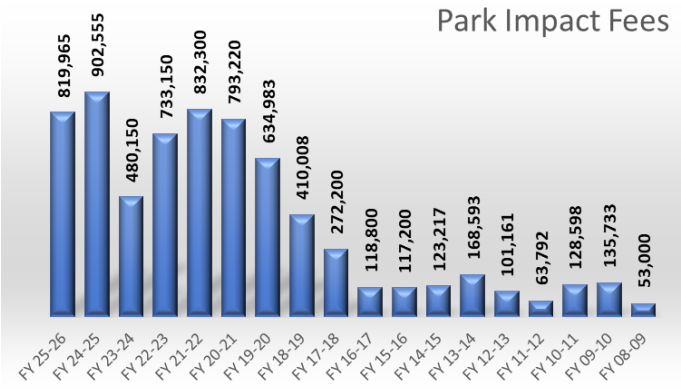
Impact fees are charges to new development to offset costs of new growth on established systems that taxpayers have funded. Impact fees can generally be used on brick-and mortar projects or growth-related projects and can only be applied against that portion of a project that represents growth.

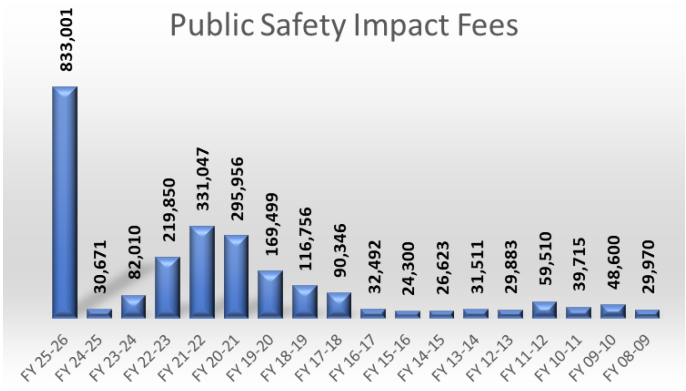
Park Impact Fees

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Park Impact Fees						Fund 42
Revenues						
Impact Fees	480,150	902,555	500,000	720,240	720,000	720,000
Interest Earnings	46,014	42,965	39,000	39,474	39,000	39,000
Appropriate Fund Balance	-	-	226,608	-	-	-
Total Revenues	$ 526,164	$ 945,520	$ 765,608	$ 759,714	$ 759,000	$ 759,000
Expenditures						
Improvements	(395)	-	350,000	431,585	349,244	349,200
Principal Payments	400,132	404,175	412,029	452,571	408,556	408,600
Pool Bond Interest	8,214	1,921	3,579	2,051	1,200	1,200
Total Expenditures	$ 407,951	$ 406,096	$ 765,608	$ 886,207	$ 759,000	$ 759,000
Net Profit (Loss)	$ 118,213	$ 539,424	$ -	$ (126,493)	$ -	$ -

Public Safety Impact Fees

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Public Safety Impact Fees						Fund 44
Revenues						
Impact Fees-Fire	82,010	(98,031)	83,000	24,905	24,900	24,900
Impact Fees-Police	6,930	128,702	83,000	2,217	128,000	128,000
Interest Earnings	18,910	17,657	18,000	16,222	-	-
Total Revenues	$ 107,850	$ 48,328	$ 184,000	$ 43,344	$ 152,900	$ 152,900
Expenditures						
Other Professional Services	-	-	-	262,770	-	-
Improvements	-	-	100,000	-	-	-
Improvements-Fire	-	1,204,483	84,000	-	152,900	152,900
Total Expenditures	$ -	$ 1,204,483	$ 184,000	$ 262,770	$ 152,900	$ 152,900
Net Profit (Loss)	$ 107,850	$ (1,156,155)	$ -	$ (219,426)	$ -	$ -





2025-26 revenue reflects a projection using previous year's earnings.

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Redevelopment Areas



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

We have two RDAs, one Town RDA and one Business Park RDA. The Town RDA processes the Walgreen business development agreement. The second RDA, the Business Park RDA now supports the City's Payson Innovation Center to allow start-up businesses the resources to work on their business plans.

Redevelopment-Town

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Redevelopment-Town						**Fund 21**
Revenue						
Appropriation Of Fund Bal	-	-	36,000	-	36,000	36,000
Total Revenues	$ -	$ -	$ 36,000	$ -	$ 36,000	$ 36,000
Expenditures						
Other Professional Services	15,198	13,817	36,000	15,262	36000	36000
Total Expenditures	$ 15,198	$ 13,817	$ 36,000	$ 15,262	$ 36,000	$ 36,000
Net Profit (Loss)	$ (15,198)	$ (13,817)	$ -	$ (15,262)	$ -	$ -

Walgreens Agreement Expense

Redevelopment-Business Park

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Redevelopment-Business Park						**Fund 25**
Revenues						
Other Revenue, Usage or Charge	12,923	13,182	22,600	20,168	22,600	22,600
Appropriation Of Fund Balance	-	-	1,017,700	-	272,620	272,620
Total Revenues	$ 12,923	$ 13,182	$ 1,040,300	$ 20,168	$ 295,220	$ 295,220
Expenditures						
Payroll Expenses	-	-	138,300	8,442	136,720	136,720
General Supplies	-	-	2,000	-	48,000	48,000
Marketing	-	-	-	-	2,500	2,500
Improvements Other Than Bldg	-	18,282	900,000	-	100,000	100,000
Machinery,Vehicles & Equip					8,000	8,000
Total Expenditures	$ -	$ 18,282	$ 1,040,300	$ 8,442	$ 295,220	$ 295,220
Net Profit (Loss)	$ 12,923	$ (5,100)	$ -	$ 11,726	$ -	$ -

Cell Tower Rental Revenue

Requested and Funded-RDA's

Business Park RDA (25)

Landscaping	$ 100,000	✓

Revolving Loan Fund

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Revolving Loan Fund						Fund 71
Revenues						
Loan Payments Revenue	115,077	360	970,222	-	1,691,081	1,691,081
Financing Fees in and Out program	76,040	-	-	-	-	-
Sale of Surplus Property	277,274	225,459	232,700	-	-	-
Interest Earnings	(98,623)	274,377	100,635	163,827	181,643	181,643
Appropriation Of Fund Balance	-	-	51,443	-	658,676	573,676
Total Revenues	$ 369,768	$ 500,196	$ 1,355,000	$ 163,827	$ 2,531,400	$ 2,446,400
Expenditures						
Capital Expense (Loaned)	(136,664)	5	1,355,000	-	2,531,400	2,446,400
Quick Sale Purchase Of Capital	301,880	-	-	-	-	-
Total Expenditures	$ 165,216	$ 5	$ 1,355,000	$ -	$ 2,531,400	$ 2,446,400
Net Profit (Loss)	$ 204,552	$ 500,191	$ -	$ 163,827	$ -	$ -

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 who pays principal and interest. The financing of these assets in turn creates reserve amounts to finance other capital assets.

Requested and Funded-Revolving Loan Fund

Revolving Loan

L108 Ambulance Encumber (2026)	$	260,000	✓
L140 Camera truck Sewer Encumber (pre-pay)	$	500,000	✓
L141 Service body 1 ton Power	$	95,000	✓
L142 1/2 ton Power	$	60,000	✓
L143 1/2 ton Power	$	60,000	✓
L144 service body 1 ton Power	$	95,000	✓
L145 service body 1 ton Landfill	$	60,000	✓
L146 1/2 ton Facilities	$	60,000	✓
L147 1/2 ton Facilities	$	60,000	✓
L148 1/2 ton Water	$	60,000	✓
L149 1/2 ton Engineering	$	64,000	✓
L150 1/2 ton Engineering	$	64,000	✓
L151 1/2 ton Engineering	$	64,000	✓
L152 Service Body 1 Ton	$	68,000	✓
L153 Service Body 1 Ton	$	68,000	✓
L154 1/2 Ton Sewer	$	64,000	✓
L155 Service Body 1 Ton Landfill	$	60,000	✓
L156 1/2 Ton Water?	$	60,000	✓
L157 1/2 Ton Power	$	60,000	✓
L158 1/2 Ton Landfill	$	64,000	✓
Downtown re-payment to MAG	$	500,400	✓
Will Re-pay when the building sells			
L155 Service Body 1 Ton Landfill	$	64,000	Not funded
L156 1/2 Ton Water?	$	32,000	Not funded
L157 1/2 Ton Power	$	32,000	Not funded
Aerial Ladder	$	2,200,000	Not funded
Brush Truck	$	150,000	Not funded

PARC Tax

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
PARC Tax						Fund 79
Revenues						
Parc Tax	397,671	400,450	385,150	387,389	400,500	400,500
Appropriate Fund Balance	-	-	-	-	19,800	19,800
Total Revenues	$ 397,671	$ 400,200	$ 385,150	$ 387,389	$ 420,300	$ 420,300
Expenditures						
Advertising/Legal And Nonlegal	-	-	-	-	10,000	10,000
White Peaks	-	-	-	-	8,000	8,000
Payson Civic Chorale	2,785	3,546	3,700	2,761	7,500	7,500
People Preserving Peteetneet	6,101	14,500	10,000	10,396	-	-
Payson Community Theater	6,653	6,346	17,000	15,191	34,000	34,000
Huish Performing	30,000	24,616	24,000	18,499	8,500	8,500
Library	-	6,787	-	-	-	-
Payson City Band	1,704	4,517	5,000	-	2,500	2,500
Utah Live Concerts Foundation	4,000	9,500	4,500	-	5,600	5,600
Half Penny Youth Theater	3,996	3,139	-	-	4,000	4,000
Scottish Festival	72,000	6,000	6,000	-	8,000	8,000
Payson City Projects	124,461	349,305	302,950	45,386	317,200	317,200
Payson Dow ntow n Alliance	-	-	12,000	-	15,000	15,000
Total Expenditures	$ 251,700	$ 428,256	$ 385,150	$ 92,233	$ 420,300	$ 420,300
Net Profit (Loss)	$ 145,971	$ (28,056)	$ -	$ 295,156	$ -	$ -

The PARC tax is a tax assessed on sales of goods and services for use for Parks, Arts and Recreation projects throughout the city.

The PARC tax was approved by the citizens of Payson. This fund is governed by the PARC Tax committee.



2025-26 revenue reflects a projection using previous year's earnings.

PARC Tax Committee Awards

2026-2027

FY 2027			
Utah Live Concerts		$	5,600
Payson Downtown Alliance		$	15,000
Payson Scottish Festival		$	8,000
Payson City Band		$	2,500
Huish Performing Arts-96 West		$	8,500
White Peaks Centennial Pipe Band		$	8,000
Half Penny Theater		$	4,000
Payson Civic Chorale		$	7,500
Payson Community Theater		$	34,000
City Projects			
	Recreation Tiny Forebay signage	$	16,000
	Memorial Park playground ($350K over 2 years)	$	175,000
	Payson City Recreation-Planter 8th South	$	6,000
	Payson City Recreation-Irrigation Controllers	$	28,000
	Payson Library	$	23,700
	Forebay Committee	$	14,500
	Festival Latino De Payson and Cinco de Mayor	$	6,000
	Payson City Refurbish walls & Trike Building	$	48,000
		$	410,300

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.

Perpetual Care Fund

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projection FY 2026	Requests FY 2027	Final FY 2027
Perpetual Care						Fund 74
Revenues						
Sale Of Cemetery Lots	32,203	48,349	27,000	53,634	-	-
Interest Earnings	28,410	26,528	27,000	26,753	20,000	20,000
Total Revenues	$ 60,613	$ 74,877	$ 54,000	$ 80,387	$ 20,000	$ 20,000
Expenditures						
Improvements Other Than Bldg	461,552	4,951	-	-	-	-
Contribution to Fund Balance	-	-	54,000	-	20,000	20,000
Total Expenditures	$ 461,552	$ 4,951	$ 54,000	$ -	$ 20,000	$ 20,000
Net Profit (Loss)	$ (400,939)	$ 69,926	$ -	$ 80,387	$ -	$ -

Transfers and Overhead Expenses
(Indirect Services)



Overhead expenses (indirect service costs), covers the cost of those services provided by the General Fund , IT department and vehicle maintenance on behalf of the other funds and departments. Payment for the allocations 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, engineering, building maintenance and vehicle maintenance and It services.

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 Power 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. The city has been lowering the percentage of revenue-ratio that is being transferred to help offset the operating costs of the enterprise funds.

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

Overhead (Indirect Services) Charges

From	Purpose	Amount	To
General Fund	Indirect Services	$ 270,915	Vehicle Maintenance
		686,870	Information Technology
Electric Power	Indirect Services	$ 850,652	General Fund
		92,032	Information Technology
		47,410	Vehicle Maintenance
Solid Waste	Indirect Services	$ 497,402	General Fund
		203,186	Vehicle Maintenance
		14,964	Information Technology
Water	Indirect Services	$ 855,517	General Fund
		67,729	Vehicle Maintenance
		97,020	Information Technology
Ambulance	Indirect Services	$ 97,211	General Fund
		33,864	Vehicle Maintenance
		14,964	Information Technology
Golf Course	Indirect Services	$ 99,381	General Fund
		13,546	Vehicle Maintenance
		44,794	Information Technology
Storm Drain	Indirect Services	$ 287,713	General Fund
		6,773	Vehicle Maintenance
		7,433	Information Technology
Sewer Fund	Indirect Services	$ 949,452	General Fund
		33,864	Vehicle Maintenance
		19,952	Information Technology

Operating Transfers between Funds

From	Purpose	Amount	To
Solid Waste Fund	Operating Transfer	$ 206,880	General Fund
Electric Fund	Operating Transfer	991,705	General Fund
Ambulance Fund	Operating Transfer	97,211	General Fund
Storm Drain Fund	Operating Transfer	56,535	General Fund
General Fund	Operating Transfer	7,000	PCT
General Fund	Bond Coverage	260,000	Electric Power Fund
General Fund	Bond Coverage	582,825	Water Fund

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Debt Service



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

Payson City
Debt Service
FYE June 30, 2027

Bond	Series	Maturity Date	Original Bonding	6/30/2026 Balance	FY 26-27 Principal	FY 26-27 Interest	6/30/2027 Balance
UTOPIA-Electric-Contract	2017	7/1/2027	$ 3,119,040	$ 259,920	259,920	-	-
Water Revenue Bonds-Refunding 2013 Forebay/ PI	2013	10/15/2029	7,385,000	2,190,000	525,000	57,825	1,665,000
Water Revenue Refunding -Water Tank****	2016	10/15/2032	2,861,000	1,370,000	180,000	39,681	1,190,000
Water Revenue Bonds-PI Lines and Meters	2019	10/15/2040	6,645,000	7,206,000	366,000	72,060	6,840,000
Pool/Sewer Refunding-Combined (2014)	2016	10/15/2026	7,918,000	858,000	858,000	7,121	-
37.6% Sewer-Sales Tax Refunding*	2016	10/15/2026	2,977,168	322,608	322,608	2,678	-
62.4% -Pool-Sales Tax Refunding**	2016	10/15/2026	4,940,832	535,392	535,392	4,444	-
DWQ Sewer Revenue Bond 2022***	2022	5/3/2055	13,500,000	13,081,000	420,000	65,405	12,661,000
2022 B Sewer Bonds $10M Bank of UT	2023	2/1/2037	10,000,000	8,705,000	674,000	302,619	8,031,000
2023 Bank of UT Sewer Revenue Bonds $41.5	2023	2/1/2037	41,500,000	40,191,000	467,000	1,614,760	39,724,000
2026 Sewer Bonds	2027		5,000,000				5,000,000
Wilson School $2.7M 10 Years 0 Interest	2024	1/1/2033	2,640,000	1,848,000	264,000	-	1,584,000
Reserve Accounts 2022 Sewer Revenue Bonds				161,906	80,953	-	80,953

Balance at FYE 2027 $76,775,953
This includes the $5million sewer bond anticipated in 2027.

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 to reserves; net investment in capital assets is calculated and taken out of the fund balance.
It is necessary to present a projected fund balance in this document, because all events that comprise a fund balance have not occurred at the point of this document's creation to reliably offer a final fund balance.



Payson City
Projected Fund Balance
For Period Ending June 30, 2027

Fund	Projected Unassigned Beginning	Revenues	Expenditures	Projected Projected Ending	Dollar Change
General Fund	6,268,853	23,073,148	26,085,536	3,256,465	(3,012,388)
Park Impact Fees (42)	2,908,999	759,000	759,000	2,908,999	-
Public Safety Impact Fees (44)	2,088,660	152,900	152,900	2,088,660	-
PARC Tax (79)	822,349	400,500	400,500	822,349	-
Capital Fund (49)	7,179,619	4,251,243	6,151,243	5,279,619	(1,900,000)
Water Projections (51)	920,066	7,970,207	8,736,277	153,996	(766,070)
Water Impact Fees (47)	3,144,993	641,000	1,009,600	2,776,393	(368,600)
Landfill Projections (52)	2,416,596	4,362,000	4,400,722	2,377,874	(38,722)
Electric Projections (53)	8,057,326	21,587,675	23,691,501	5,953,500	(2,103,826)
Power Impact Fees (43)	4,478,588	1,367,000	4,613,000	1,232,588	(3,246,000)
Sewer Projections (54)	13,266,530	24,820,829	26,477,680	11,609,679	(1,656,851)
Sewer Impact Fees (48)	3,120,456	740,000	931,700	2,928,756	(191,700)
Ambulance Projections (55)	1,735,710	1,494,100	2,150,830	1,078,980	(656,730)
Golf Course Projections (56)	4,968,814	2,824,000	4,152,361	3,640,453	(1,328,361)
Storm Drain (58)	1,283,160	1,576,692	2,398,787	461,065	(822,095)
Vehicle Maintenance (65)	551,738	677,285	677,285	551,738	-
IT Projections (66)	570,825	978,026	978,026	570,825	-
Perpetual Care (74)	359,630	20,000	20,000	359,630	-
Revolving Loan Projection (71)	769,437	1,872,724	2,446,400	195,761	(573,676)

This schedule uses projections of revenues and expenditures based on mid-year transactions. Final fund balances will be reflected in the year-end audit.

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Modified accrual basis of accounting. Basis of accounting whereby (a) revenues are recognized in the accounting period in which they are available and measurable and (b) expenditures are recognized in the period in which the government are measurable and occur.

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

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

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

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

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

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

(Gautier, Stephen J.)

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