

Payson City



Tentative Budget

For Period Ending June 30, 2023

This page intentionally left blank

Payson City

State of Utah

Fiscal Year Ending 2023

Budget



Payson City Council

Mayor
Bill Wright



Council member
Linda Carter



Council member
Brett Christensen



Council member
Taresa Hiatt



Council member
Brian Hulet



Council member
Bob Provstgaard



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



City Manager
Dave Tuckett

Officials

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

Appointed Officials

City Manager	David Tuckett
City Attorney	Jason Sant

Payson

Organizational Chart

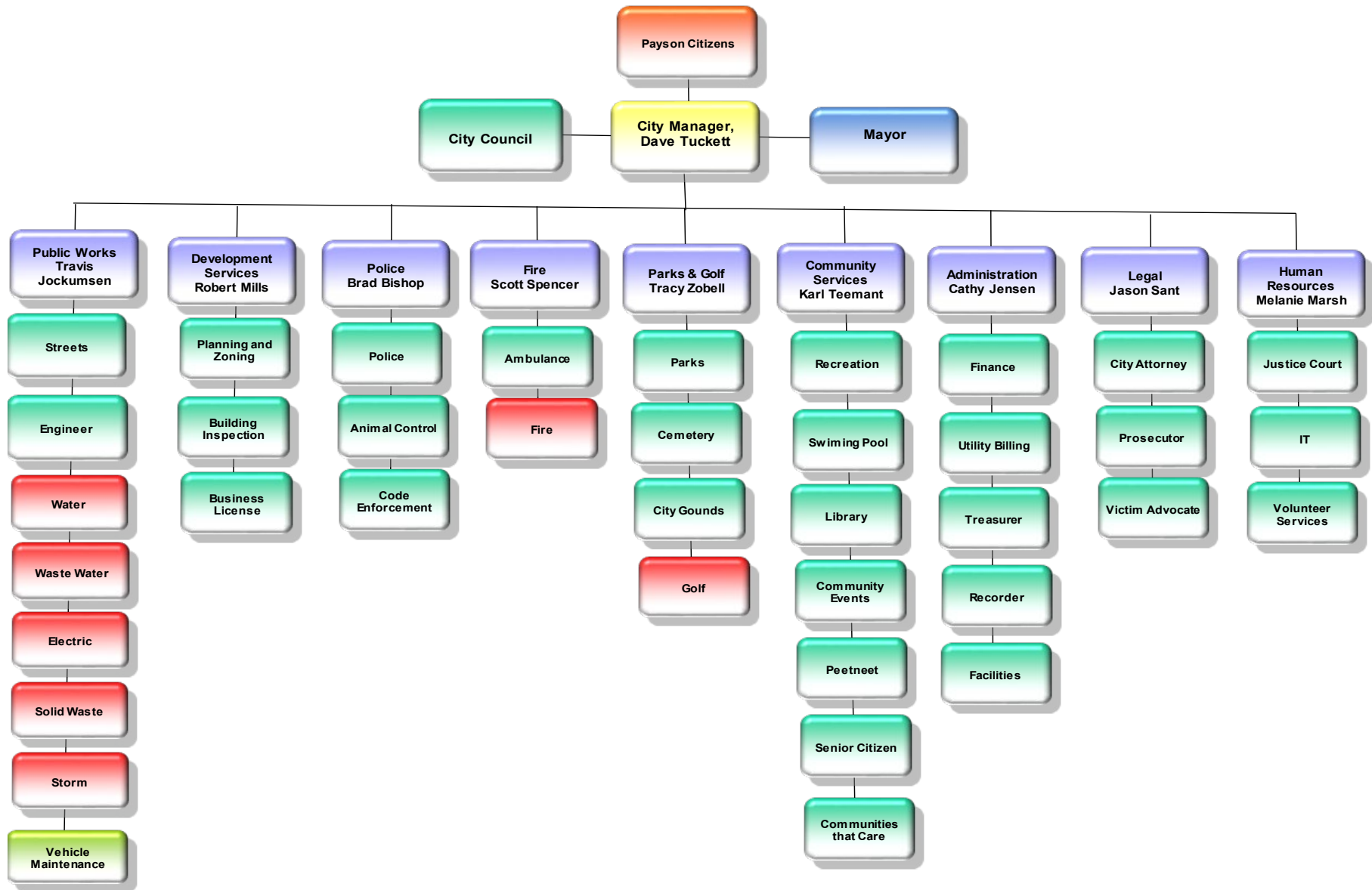




Table of Contents

Budget Message	8
Combined Funds	14
General Expenditure Summary	19
General Fund Revenue Sources	21
General Fund Expenditures	27
Detail General Fund Departmental Budgets	29
Mayor and Council	29
Facilities/Building Maintenance	29
Administration	30
Planning and Zoning-Development Services	30
Legal	31
Justice Court	31
Communities that Care	31
Police	32
Victim's Advocate	32
Fire	33
Animal Control	33
Streets	34
Engineering	34
Parks	35
Swimming Pool	35
City Grounds-Mowing	36
Recreation	36
Youth Sports	37
Adult Sports	37
Snack Shack	38
Library	38
Cemetery	39
Events	39
COVID 19	40
Senior Citizens	40
Transfers	40
Historic	42
Peteetneet	42
Salmon Supper	43
Payson Community Theater	43
Requested and Funded-General Fund	44
Water Fund	48
Water Impact Fees Fund	50
Solid Waste	52
Requested and Funded-Solid Waste	54
Electric Power	55
Electric Power Impact Fees	58
Requested and Funded-Electric Power	59
Waste Water	60
Sewer Impact Fees	62
Requested and Funded-Waste Water	62
Ambulance	63
Requested and Funded-Ambulance	64
Golf Fund	65
Requested and Funded-Golf Course	67



Storm Drain	68
Requested and Funded-Storm Drain.....	70
Transfers	72
Capital Fund	74
Requested and Funded-Capital Project Funds	74
Internal Service Funds	76
IT	76
Vehicle Maintenance	76
Requested and Funded-Internal Service Funds	77
Impact Fees.....	79
Park Impact Fees	79
Public Safety Impact Fees	79
Redevelopment-Town	81
Redevelopment-Business Park	81
Revolving Loan Fund	83
PARC Tax	83
Requested and Funded-Revolving Loan Fund	84
Perpetual Care Fund	87
Requested and Funded-Perpetual Care	87
Debt Service	88
Projected Fund Balance.....	90
Glossary of Terms	92
References	94



Budget Message



May 4, 2023

Payson City
439 West Utah Avenue
Payson, Utah 84651

Dear Council Members

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

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

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

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

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

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

Branding is giving Payson a new look and a new feel, and helps support the recreational aspects of Payson.

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

The golf course is doing great. Online golf registration and scheduling is helping to streamline the customer experience. The budgeted purchase of electric golf cars, will help with maintenance costs and add to customer satisfaction. The RV park, providing beautiful, quiet retreat, is on its way to being booked out for the season.



There are challenges for the City, in serving both internal operations and our stakeholders, the citizens. We are charged with providing services on demand for our citizens and providing for our employees, while at the same time, remaining conservative and fiscally stable. This creates a delicate balance between available resources and the many needs of the City.

A major tenet in accounting and finance is conservatism. We are upholding this rule through our cautious projection of revenues. We are forecasting revenues based on projections from the 2022 fiscal year, weighed against revenue comparisons of previous years.

Capital Projects

Some capital projects are a carryover from previous budgets. We are therefore obligated to continue to fund these projects. Examples of this include the pressurized irrigation bond projects, the downtown revitalization project and the sewer plant upgrade.

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

We are experiencing somewhat of a "perfect storm" in regards to our infrastructure. For instance, growth. Growth is amazing in that it brings fresh ideas, new opportunities and invested citizens. It also brings with it the need to quickly see to new infrastructure and provide new services including: building inspections, community development and recreational needs. While growth does bring in funds for services it is not a one-to-one fiscal exchange. Large initial outlays of funds are necessary to provide ongoing services.

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

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

The Utah State Department of Water Quality (DWQ) has given Payson City until December 31, 2024 to upgrade the Sewer Plant to reduce mineral deposits such as phosphorus from being introduced into Utah Lake. Initial engineering projections of the Sewer Plant necessary to meet DWQ requirements were about \$23 million a couple of years ago.

After seeking more in-depth engineering, the cost of the sewer plant had risen to \$57 million. Cost of materials and supply chain issues may mean more changes to this forecast. We are unable to be proactive in reducing or stabilizing costs and construction details, due to the fluctuations in the current economy and the need for final engineering before we can seek outside funding, to lock in costs for equipment and to begin production.

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



Tax Levies and Fees

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

The incremental increase in service rates will help us meet rising costs and increased demand on the infrastructure systems. Traditionally, Payson City has considered utility rate hikes, in conjunction with the budget process, in the amount of the current CPI (Consumer Price Index.) For all utilities except sewer, that is what we are proposing; a 7% increase.

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

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

Property Tax. We are proposing a property tax increase in this budget, to keep the certified tax rate level with last year. We believe that with the proposed adjustments, we can continue to meet general stakeholder needs for Payson 2023.

Impact Fees. Impact fee studies are underway to evaluate drinking water, pressurized irrigation water and wastewater. New impact fees will be enacted. A list of impact fee rates is available online at www.Paysonutah.org. We feel it important to keep pace with Payson’s varied growth opportunities and will continue to monitor impact fees for ways to help finance growth-related projects.

Operations

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

Pay range studies were implemented through a study by human resources of comparable pay rates of governmental entities. Pay rates will be commensurate with professional rates paid to other similar government positions surveyed.

The goal of the City is to align employee salaries with the current employment market rate by moving qualifying employees towards mid-point in the range scale. Mid-point generally denotes an individual that is fully capable and competent in their given job. A 6% increase has been included in the budget.

The City feels that the health insurance quote we received was a good one. There is an increase of 2% in the health and dental costs. We believe that having a healthy benefit package will aid in retaining and attracting employees.

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



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

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

In addition to the pension expense recognized, the Governmental Accounting Standards Board, which the State has adopted as their standard-setting agency for accounting; has issued a new pronouncement that took effect in fiscal year 2015. Even though the City participates in an “agent” retirement fund (a collective fund managed by the State) the City must recognize a proportionate share of the retirement funds’ “unfunded liability.” That is the difference between the retirement fund assets and the actuarial estimate of the funding needs for retirees. You may notice these entries in the 2023 fiscal audit in the government-wide financial statements, published at the end of the year.

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

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

Part-time and Seasonal Employees. One of the major issues the City is facing is finding part-time and seasonal employees to work the recreation, pool, parks, cemetery, library, and golf departments. In an effort to recruit and retain part-time employees, it’s been necessary to increase beginning wages up to \$12/hour for most part-time employees.

Departmental Budgets Payson has quite a diverse array of departments and functions. Operating budgets reflect to a great extent, the department director’s projection of what they will need to operate their programs. In addition to this, some departmental costs are an allocation of indirect costs such as internal service fund costs (IT or vehicle maintenance) an allocation of workers compensation and an allocation of city-wide expenses applied to departments (legal services, administration, payroll, etc.).

We have balanced the department needs with the goal of maintaining prudent expenditure levels when determining the final proposed budget.

Fund Balance

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



Fund balance for the General Fund, governed under the section of the code relating to municipal entities has been increased through HB 128 in this latest legislative session to 35% (up from 25%).

This year, in order to balance the budget, the City will again make an appropriation of approximately \$2.087 million from fund balance reserves from the General Fund.

Population

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

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

Core Services

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

Payson City will do their utmost to maintain the excellent level of service our citizens have come to expect. As indicated earlier, we feel that our employees are our best assets. We are all committed to excellence and continue to work diligently to provide the service our customers expect.

Administration

Payson operates under the Council-Mayor form of government, and has a City Manager to oversee the day-to-day operations.

Administration structure of the City begins at the superintendent-level; continues to the departmental directors; to the City Manager and finally through Mayor and Council.

Bonding

As mentioned above, regulatory requirements make necessary a new sewer treatment plant. In order to build the plant, the City is reviewing all financing options for the plant. We have been awarded a loan from the Utah Department of Water Quality and will, in the future seek additional funding on the bond market.

The City is in the process of completing the pressurized irrigation portion of the PI bond, and will be drawing down additional bond funds to complete the Spring Lake Pump project.

Strategic Planning

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



Summary

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

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

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

We are appreciative of a governing body who are willing to look beyond their current term of office to recognize and appreciate the needs of the City now and in the future.

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

Sincerely,

*Cathy Jensen, CPA,
Finance Director*

*David Tuckett,
City Manager*

This balance of this page intentionally left blank



Combined Funds

In analyzing the revenues/Expenditures of the City, it is often helpful to see a consolidated budget. The following schedule present all funds in one statement, in order to see the entire workings of the City at-a-glance.

Payson City
Combined Funds
FYE June 30, 2023

	Proposed Budget <u>6/30/2023</u>	Approved Budget <u>06/30/2022</u>
<u>REVENUES</u>		
General Fund	\$ 19,467,154	\$ 23,092,037
Redevelopment-Town (21)	14,000	14,000
Redevelopment Park (25)	12,500	39,500
CDBG (26)	-	153,600
B&C (28)	1,394,900	1,130,000
Park Impact (42)	719,400	908,300
Power Impact (43)	777,300	777,300
Safety Impact (44)	303,700	211,200
Water Impact (47)	816,000	614,000
Sewer Impact (48)	713,841	704,000
Capital (49)	10,443,650	9,278,337
Water (51)	7,919,737	9,385,681
Solid Waste (52)	3,582,657	3,131,790
Electric Power (53)	17,074,644	16,117,285
Sewer (54)	6,132,790	8,182,368
Ambulance (55)	1,016,986	927,972
Golf Course (56)	1,599,706	1,416,136
Storm Drain (58)	1,105,577	1,524,392
Vehicle Maintenance (65)	416,236	400,609
IT (66)	599,151	568,452
Revolving Loan (71)	1,420,027	1,793,739
Perpetual Care (74)	250,000	28,300
PARC (79)	350,000	526,823
Historic (85)	20,000	10,000
Peteetneet (86)	349,143	350,575
Salmon Supper (88)	80,000	72,000
Payson Community Theater (89)	59,320	67,353
Total	<u>\$ 76,638,419</u>	<u>\$ 81,425,749</u>

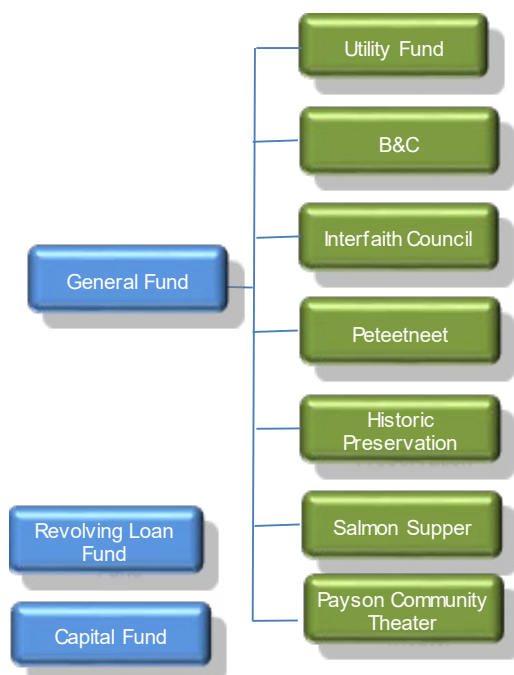


Payson City
Combined Funds (Continued)
FYE June 30, 2023

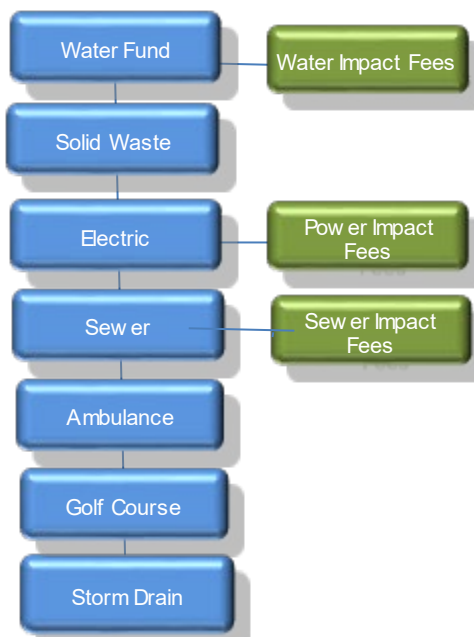
	<u>Proposed Budget 6/30/2023</u>	<u>Approved Budget 06/30/2022</u>	<u>2022-2021 Increase (Decrease)</u>
<u>EXPENDITURES:</u>			
General Fund	\$ 19,467,154	\$ 23,092,037	\$ (3,624,883)
Redevelopment-Town (21)	14,000	14,000	-
Redevelopment Park (25)	12,500	39,500	(27,000)
CDBG (26)	-	153,600	(153,600)
B&C (28)	1,394,900	1,130,000	264,900
Park Impact (42)	719,400	908,300	(188,900)
Power Impact (43)	777,300	777,300	-
Safety Impact (44)	303,700	211,200	92,500
Water Impact (47)	816,000	614,000	202,000
Sewer Impact (48)	713,841	704,000	9,841
Capital (49)	10,443,650	9,278,337	1,165,313
Water (51)	7,919,737	9,385,681	(1,465,944)
Solid Waste (52)	3,582,657	3,131,790	450,867
Electric Power (53)	17,074,644	16,117,285	957,359
Sewer (54)	6,132,790	8,182,368	(2,049,578)
Ambulance (55)	1,016,986	927,972	89,014
Golf Course (56)	1,599,706	1,416,136	183,570
Storm Drain (58)	1,105,577	1,524,392	(418,815)
Vehicle Maintenance (65)	416,236	400,609	15,627
IT (66)	599,151	568,452	30,699
Revolving Loan (71)	1,420,027	1,793,739	(373,712)
Perpetual Care (74)	250,000	28,300	221,700
PARC (79)	350,000	526,823	(176,823)
Historic (85)	20,000	10,000	10,000
Peteetneet (86)	349,143	350,575	(1,432)
Salmon Supper (88)	80,000	72,000	8,000
Payson Community Theater (89)	59,320	67,353	(8,033)
Total	<u>\$ 76,638,419</u>	<u>\$ 81,425,749</u>	<u>\$ (4,787,330)</u>

Payson City Funds

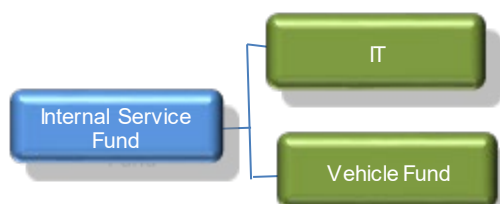
Governmental Funds



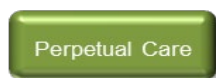
Enterprise Funds



Internal Service Funds



Fiduciary Fund



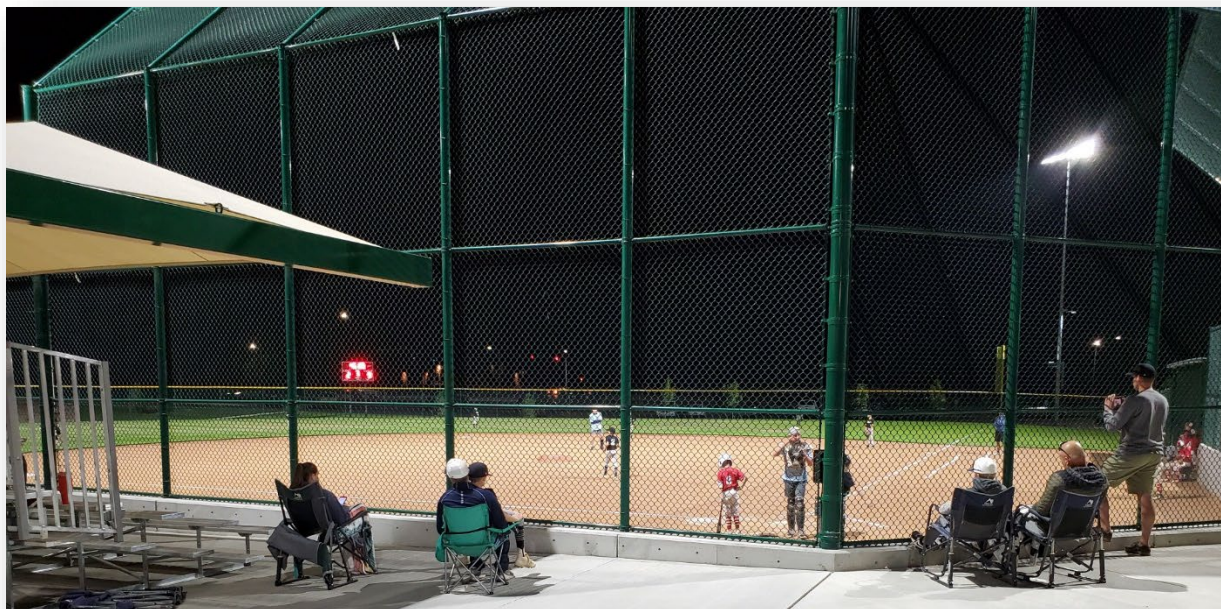
Special Revenue





This page intentionally left blank

General Fund



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

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



General Expenditure Summary

Payson City

General fund

Budgets ending June 2022 and June 2023

	Proposed Budget <u>6/30/2023</u>	Approved Budget <u>06/30/2022</u>	Increase (Decrease)
<u>Revenues</u>			
Property Tax	\$ 1,809,400	\$ 1,962,973	\$ (153,573)
Motor Vehicle	114,600	95,100	19,500
Sales Tax	5,300,000	4,000,000	1,300,000
Franchise Tax	519,900	332,400	187,500
Telephone Tax	69,800	92,000	(22,200)
Other Taxes	871,000	739,700	131,300
Licenses and Permits	795,980	586,200	209,780
Intergovnmntl Revenue (Grants)	275,300	5,096,418	(4,821,118)
Charges Events/Services	1,666,015	1,239,600	426,415
Fines and Forfeitures	234,000	216,500	17,500
Other Revenue	1,000	1,000	-
Misc. Revenue	3,139,479	2,755,405	384,074
Transfers	2,583,332	2,359,468	223,864
Use of Fund Reserves	2,087,348	3,615,273	(1,527,925)
B&C Road Funds	1,394,900	1,130,000	264,900
Historic	20,000	10,000	10,000
CDBG	-	153,600	(153,600)
Interfaith Council	-	-	-
Peteetneet	349,143	75,575	273,568
Salmon Supper	80,000	72,000	8,000
Payson Community Theater	59,320	67,353	(8,033)
Total	<u>\$ 21,370,517</u>	<u>\$ 24,600,565</u>	<u>\$ (3,230,048)</u>



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

	<u>Proposed Budget 6/30/2023</u>	<u>Approved Budget 06/30/2022</u>	<u>Increase (Decrease)</u>
<u>Expenditures</u>			
Mayor and Council	\$ 626,796	\$ 618,907	\$ 7,889
Facilities/Building Maintenance	687,562	845,923	(158,361)
Administration	2,300,244	1,963,349	336,895
Planning-Development Services	1,121,221	1,015,040	106,181
Legal	518,441	522,124	(3,683)
Justice Court	371,353	316,551	54,802
Communities that Care	58,670	55,958	2,712
Police	4,624,388	3,995,160	629,228
Victim's Advocate	109,159	101,223	7,936
Fire	768,655	1,077,633	(308,978)
Animal Control	178,617	175,198	3,419
Streets	1,007,385	4,170,379	(3,162,994)
Engineering	693,976	497,577	196,399
Parks	612,767	579,955	32,812
Swimming Pool	1,135,706	1,046,456	89,250
City Grounds-mowing	266,961	270,205	(3,244)
Recreation	801,589	750,080	51,509
Youth Sports	591,382	388,607	202,775
Adult Sports	78,812	50,736	28,076
Snack Shack	108,884	99,792	9,092
Library	674,239	625,132	49,107
Cemetery	366,721	409,914	(43,193)
Events	229,914	215,661	14,253
COVID Related	875,784	960,600	(84,816)
Senior Citizens	245,028	225,644	19,384
Transfers to Other Funds	412,900	2,114,233	(1,701,333)
B&C Road Funds	1,394,900	1,130,000	264,900
Historic	20,000	10,000	10,000
CDBG	-	153,600	(153,600)
Peteetneet	349,143	75,575	273,568
Salmon Supper	80,000	72,000	8,000
Payson Community Theater	59,320	67,353	(8,033)
Total	<u>\$ 21,370,517</u>	<u>\$ 24,600,565</u>	<u>\$ (3,230,048)</u>



General Fund Revenue Sources

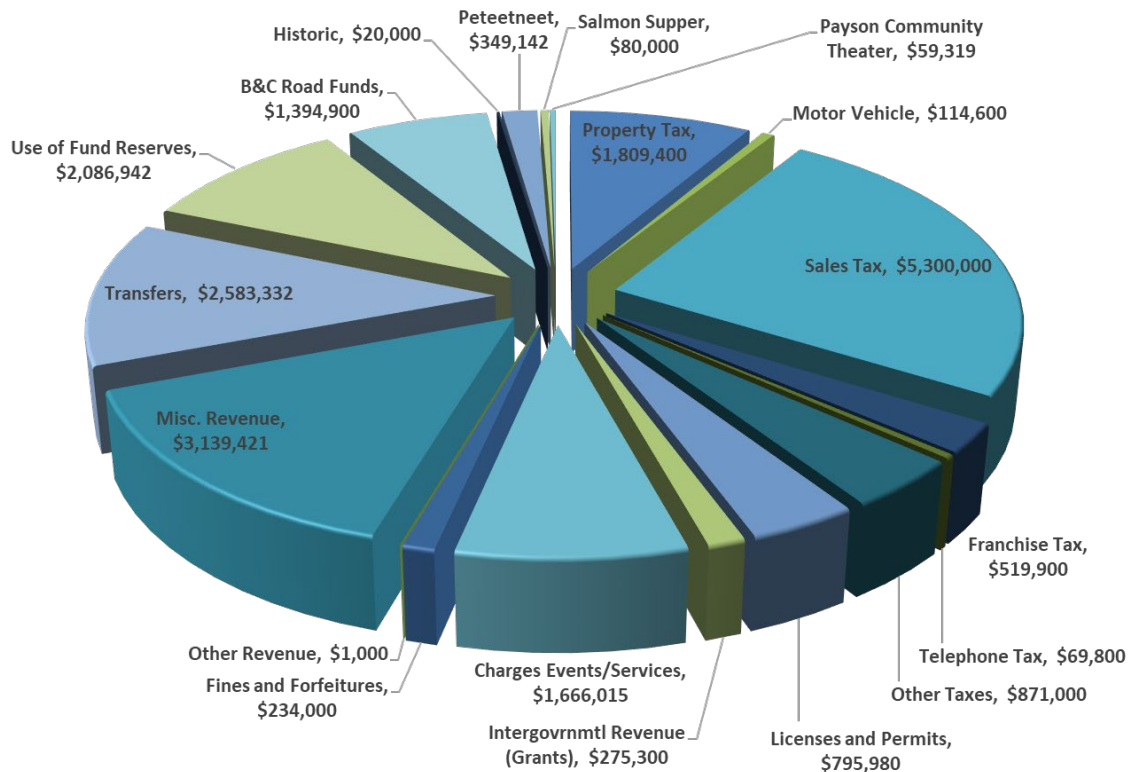
Payson receives revenue from various sources including user fees, taxes, grants, and donations. The major sources of revenue in the General Fund include transfers of revenue from the Enterprise Funds, sales tax, property tax and charges for services. The General Fund also receives B&C revenues that are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

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

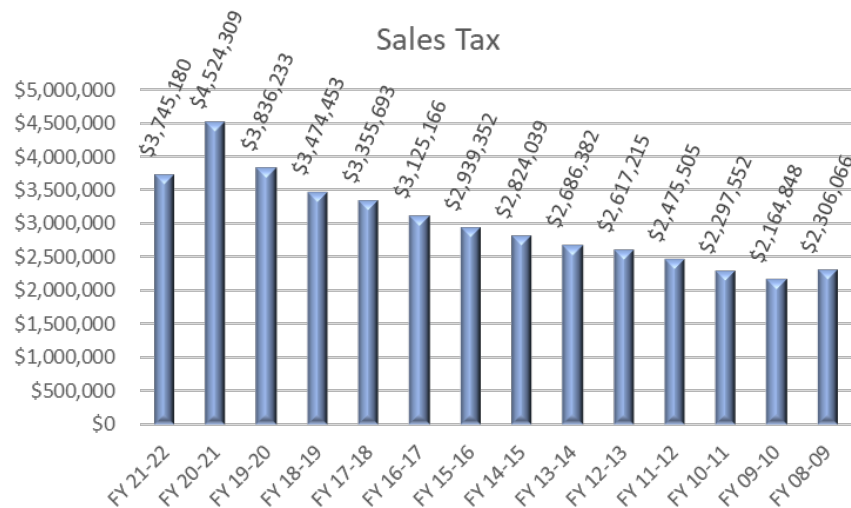
Payson City
General Fund Budgeted Revenues
For Period Ending June 30, 2023

	Budget 2023 General Fund	Budget 2023 B&C	Budget 2023 Peteetneet	Budget 2023 Salmon Supper	Budget 2023 PCT	Budget 2023 Historic	Budget General Fund
Revenues							
Property Tax	\$ 1,809,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,809,400
Sales Tax	5,300,000	-	-	-	-	-	5,300,000
Motor Vehicle Tax	114,600	-	-	-	-	-	114,600
Telephone Tax	69,800	-	-	-	-	-	69,800
Franchise Tax	519,900	-	-	-	-	-	519,900
Room Tax	24,000	-	-	-	-	-	24,000
Other Fees	847,000	-	-	-	-	-	847,000
Licenses, Permits and Fees	795,980	-	-	-	-	-	795,980
Intergovernmental Revenue	275,300	-	-	-	-	-	275,300
Charges for Services	1,666,015	-	-	-	-	-	1,666,015
B&C Road Funds	-	1,394,900	-	-	-	-	1,394,900
Fines and Forfeitures	234,000	-	-	-	-	-	234,000
Other Revenues	3,140,479						3,140,479
Transfers In	2,583,332	-	-	-	-	-	2,583,332
Use of Fund Reserves	2,087,348	-	-	-	-	-	2,087,348
Peteetneet	-	-	349,143	-	-	-	349,143
Salmon Supper	-	-	-	80,000	-	-	80,000
Payson Community Theater	-	-	-	-	59,320	-	59,320
Historic						20,000	20,000
Total revenues	<u>19,467,154</u>	<u>1,394,900</u>	<u>349,143</u>	<u>80,000</u>	<u>59,320</u>	<u>20,000</u>	<u>21,370,517</u>

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



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

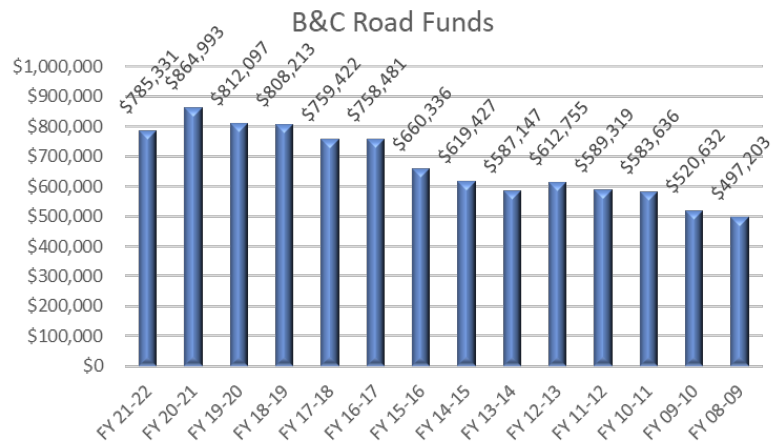


*2021-2022 revenue through March 2022

***Please note all revenue graphs showing revenue for 2021-2022 are based on revenue received through March 2022, and will be updated prior to the adoption of the final budget.



*2021-2022 revenue through March 2022



*2021-2022 revenue through March 2022

The Balance of this page intentionally left blank

Detail General Fund Revenues

Revenues	Actual FY 2019	Actual FY 2020	Actual FY 2021	Projected FY 2022	Approved FY 2022	Requested FY 2023	Proposed FY 2023
Taxes							
General Property Taxes/Current	1,317,203	1,437,372	1,618,345	1,618,345	1,881,973	1,731,863	1,750,000
Motor Vehicle	106,611	111,853	111,393	114,567	95,100	77,700	114,600
Redemptions/Penalty & Interest	44,342	81,006	90,148	59,372	81,000	33,900	59,400
Sales and Use Tax	3,509,943	3,836,233	4,524,309	4,993,573	4,000,000	5,300,000	5,300,000
Transit Tax	1,363	-	-	-	-	-	-
Cable Tv Franchise	81,102	40,418	82,378	109,939	82,400	110,000	110,000
Franchise/Energy Gas Tax	-	64,962	295,462	408,493	250,000	109,900	409,900
Energy Utility Tax From Payson Bill	-	-	787,407	830,112	728,500	847,000	847,000
Room Tax	11,213	11,897	16,035	22,592	11,200	24,000	24,000
Telephone Tax	121,786	108,518	80,311	69,477	92,000	69,800	69,800
Total	5,193,563	5,692,259	7,605,788	8,226,470	7,222,173	8,304,163	8,684,700
Licenses and Permits							
Business Licenses And Permits	40,680	69,716	43,042	100,858	43,000	99,000	99,000
Beer Licenses	-	1,450	1,760	933	1,800	1,000	1,000
Nonbusiness Licenses & Permits	50	100	50	-	100	100	100
Bldg Permits & Plan Check	385,272	655,288	653,258	715,915	540,000	695,000	695,000
Animal Licenses And Fees	1,330	545	880	880	1,300	880	880
Total	427,332	727,099	698,990	818,586	586,200	795,980	795,980
Intergovernmental Revenue							
Federal Grants	364,127	837,293	-	-	-	-	-
Justice Assistance (Jag) Grant	3,137	6,735	4,447	-	-	-	-
Mountainlands/Sr. Citizen	8,088	6,428	7,778	7,051	6,500	6,000	6,000
Fire Grant	-	400	-	-	10,000	12,000	12,000
State Grants	1,535	1,278	390	24,240	3,451,718	-	-
State Highway Safety Grant	9,476	16,546	4,960	3,714	4,000	1,400	1,400
Nebo School Dist Officer Grant	47,448	91,931	100,849	100,849	95,000	95,000	95,000
\$5 Downtown State Grant	-	-	-	-	1,250,000	-	-
Victims Advocate - State	69,142	28,859	112,398	51,788	57,300	38,900	38,900
State Liquor Fund Allotment	19,275	24,957	26,149	36,574	26,200	27,500	27,500
Local Government Grants	6,361	600	-	22,777	10,000	-	-
Recreation Grant	-	-	9,798	188,840	40,000	-	-
County Fire Allotment	119,782	130,925	112,186	85,744	120,000	85,800	85,800
Library Grant	27,458	36,677	8,656	-	15,400	8,700	8,700
County Recreation Fee (Rest Tx	10,129	9,930	-	-	10,300	-	-
Interlocal Contribution (Legal	36,000	36,000	-	-	-	-	-
Samsha Grant	750	-	-	-	-	-	-
Total	722,708	1,228,559	387,611	521,577	5,096,418	275,300	275,300

The Balance of this page intentionally left blank

Detail General Fund Revenues (Continued)

Revenues	Actual FY 2019	Actual FY 2020	Actual FY 2021	Projected FY 2022	Approved FY 2022	Requested FY 2023	Proposed FY 2023
Charges for Services							
Development Fees	85,813	105,018	82,140	93,766	85,000	99,000	99,000
Printing & Duplication Service	18	132	916	14	200	17	17
P&Z Copies & Services	-	45	-	24	-	8	8
Convenience Fee	486	507	465	562	500	600	600
Collection Fees Revenue	9,979	10,215	8,112	7,787	-	8,000	8,800
Administrative Late Fee	34,646	24,590	28,960	22,086	30,000	24,600	24,600
Traffic School	4,195	4,555	2,643	2,259	2,900	2,400	2,400
Special Police Services	4,462	32,245	3,376	5,656	3,200	6,090	6,090
Police Reimbursable Overtime	5,564	35,877	177,023	160,305	178,200	178,000	178,000
County Fire Reimbursements	-	33,253	-	-	-	-	-
Plan Check Fee	607	547	1,669	2,977	800	2,300	2,300
Fire Inspection Fees	8,161	9,877	76,251	13,636	69,000	15,000	15,000
Public Works Inspections	164,680	104,764	71,575	158,040	18,200	120,000	120,000
Community That Cares Revenue	69,141	12,573	16,851	7,497	4,300	5,200	5,200
Ctc Donations	5,730	5,625	-	-	-	-	-
Street & Public Assessments	5,316	-	-	-	-	-	-
Parks And Public Property	3,620	6,725	9,998	7,794	3,500	5,600	5,600
Recreation (Youth & Adult) Fees	456,153	422,984	438,298	521,725	373,400	582,900	582,900
Snack Shack Revenue	39,654	-	1,119	7	10,000	-	-
Prepared Food Concessions-Snack	34,428	48,335	82,822	41,708	48,000	80,000	80,000
Grocery Food Concessions-Snack	12,896	28,170	31,666	13,653	15,100	30,000	30,000
Banquet Hall Use Fees	963	326	1,075	2,295	500	2,000	2,000
Other Rent/Use Charges	17,961	15,612	20,015	18,020	18,000	19,800	19,800
Events Revenue	9	5	-	37,367	-	31,000	31,000
Burial Fees	47,677	54,440	80,873	59,480	49,500	41,000	41,000
Cemetery Lots	91,295	74,013	115,058	117,427	78,700	87,000	87,000
Pool Admission Fees	196,908	158,792	228,446	123,594	140,000	180,000	180,000
Swimming Lessons	78,573	46,194	87,479	14,946	35,000	16,700	16,700
Swim Team Revenue	24,630	16,077	26,232	1,555	2,600	25,000	25,000
Pool Rental	-	-	-	17,430	-	23,000	23,000
Onion Days Revenue	73,313	-	43,157	15,192	73,000	80,000	80,000
Total	1,476,878	1,251,496	1,636,219	1,466,802	1,239,600	1,665,215	1,666,015
Fines/Fees							
Fines/Court	206,571	212,781	235,592	233,332	203,000	-	206,000
Library Fees And Fines	18,770	15,456	15,747	18,760	13,500	15,000	15,000
Total	225,341	228,237	251,339	252,092	216,500	15,000	234,000
Other Revenues							
Sale Of Surplus Property	171,639	9,048	643	11,452	1,000	1,000	1,000
Total	171,639	9,048	643	11,452	1,000	1,000	1,000

The Balance of this page intentionally left blank

Detail General Fund Revenues (Continued)

Revenues	Actual FY 2019	Actual FY 2020	Actual FY 2021	Projected FY 2022	Approved FY 2022	Requested FY 2023	Proposed FY 2023
Misc. Revenue							
Interest Earnings	267,389	287,977	104,492	98,269	90,000	-	90,300
Moreton Investment Earnings	107,221	93,221	57,817	54,859	44,000	-	41,000
Bond Proceeds	301,730	-	-	-	-	-	-
Covid-19 Funding	-	-	621,406	-	-	-	-
Sr. Citizens Revenue/Ensure	(120)	200	(200)	133	-	-	110
Sr. Citizens Lunch Revenue	120	805	(805)	805	300	-	330
Sr. Citizen Annual Membership	513	590	80	192	-	-	144
Sr. Cit Donations - Eldridge	6,000	6,000	-	8,000	6,000	6,000	6,000
Indirect Services	1,844,874	1,866,353	1,849,995	2,481,701	2,481,695	2,821,495	2,821,495
Donations	1,570	-	35,145	7,707	10,000	-	5,700
Donations (Police)	700	550	-	733	-	-	-
Library Donations	11,800	-	550	400	-	-	-
Wellness Program Revenue	2,182	-	1,035	667	-	-	-
Recreation Donations	-	-	-	30,080	39,860	-	-
Miss Payson Scholarship Donate	6,085	-	-	-	-	-	-
Miss Payson Operating Donation	3,928	2,575	7,270	-	4,500	-	-
Miscellaneous	68,634	123,122	141,311	237,518	51,000	-	160,000
Misc - Promotional Revenue	-	-	300	(400)	-	-	-
Western Cowboy Night	4,000	628	1,440	1,000	-	-	-
Western Heritage Dinner Taxed	46	1,387	198	-	6,000	-	-
Western Heritage Non Taxable	3,980	2,850	(200)	933	-	-	-
Viva El Mariachi	-	3,230	970	8,960	3,800	6,000	6,000
Easter Egg Hunt	-	-	-	-	2,750	1,500	1,500
Movies In The Park Donation	500	-	-	-	-	-	-
Econ Dev Committee Donation	6,570	2,400	19,800	6,000	15,000	-	6,800
Youth Court	400	620	40	240	500	1,100	100
Total	\$ 2,638,122	\$ 2,392,508	\$ 2,840,644	\$ 2,937,797	\$ 2,755,405	2,836,095	\$ 3,139,479
Transfer From Solid Waste Fund	185,265	212,670	219,411	233,825	233,825	-	295,139
Transfer From Elec Fund	1,146,600	1,244,888	1,168,650	1,196,640	1,196,640	-	1,276,704
Transfer From Water Fund	301,518	348,560	330,741	395,235	395,235	-	447,639
Transfer From Sewer Fund	204,030	268,949	349,065	376,020	376,020	397,170	397,170
Transfer From Ambulance Fund	67,140	74,055	76,500	83,048	83,048	-	90,900
Transfer From Storm Drain	-	-	-	74,700	74,700	-	75,780
Transfer From Parc Tax Fund	150,000	215,735	183,418	-	-	-	-
Transfers	-	-	40,200	-	-	-	-
Transfer From Salmon Supper	46,000	-	-	-	-	-	-
Beg Gen Fund Approp Fund Bal	-	-	-	550,000	3,615,273	10,418,422	2,087,348
Total	\$ 2,100,553	\$ 2,364,857	\$ 2,367,985	\$ 2,909,468	\$ 5,974,741	10,815,592	\$ 4,670,680
Total	\$ 12,956,136	\$ 13,894,063	\$ 15,789,219	\$ 17,144,244	\$ 23,092,037	24,708,345	\$ 19,467,154

The Balance of this page intentionally left blank



General Fund Expenditures

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

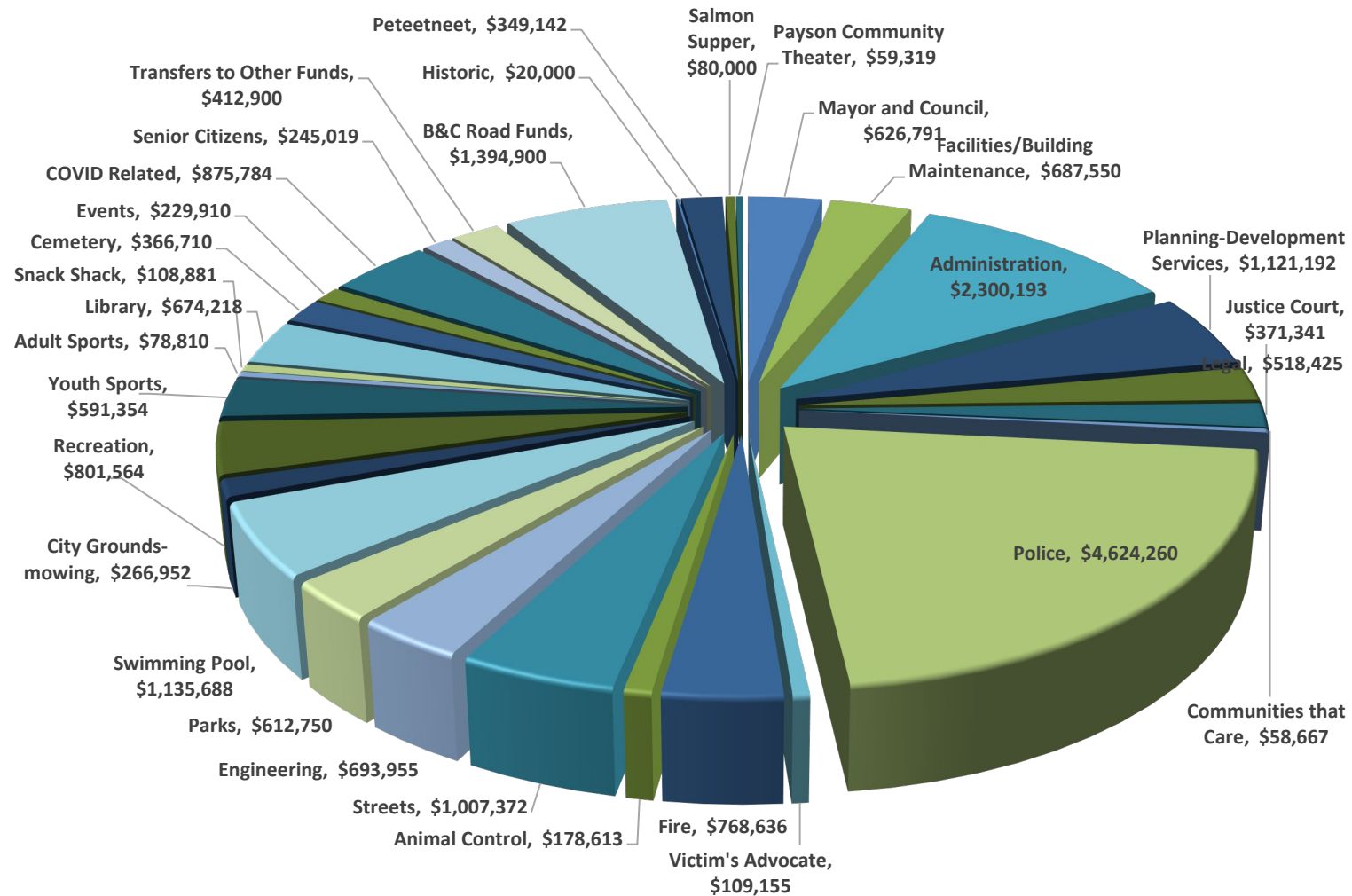
A summary of the General Fund expenditures is as follows:

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

	Budget 2023 General Fund	Budget 2023 B&C	Budget 2023 Peteetneet	Budget 2023 Salmon Supper	Budget 2023 PCT	Budget 2023 Historic	Budget General Fund
Expenditures							
Engineering	693,976	-	-	-	-	-	693,976
Youth Sports	591,382	-	-	-	-	-	591,382
Adult Sports	78,812	-	-	-	-	-	78,812
Snack Shack	108,884	-	-	-	-	-	108,884
Library	674,239	-	-	-	-	-	674,239
Cemetery	366,721	-	-	-	-	-	366,721
Events	229,914	-	-	-	-	-	229,914
COVID related	875,784	-	-	-	-	-	875,784
Senior Citizens	245,028	-	-	-	-	-	245,028
Transfers	412,900	-	-	-	-	-	412,900
B&C	-	1,394,900	-	-	-	-	1,394,900
Interfaith	-	-	-	-	-	-	-
Peteetneet	-	-	349,143	-	-	-	349,143
Salmon Supper	-	-	-	80,000	-	-	80,000
Payson Community Theater	-	-	-	-	59,320	-	59,320
Historic	-	-	-	-	-	20,000	20,000
Contribution to Fund Reserves	-	-	-	-	-	-	-
Total expenditures	<u>\$ 19,467,154</u>	<u>\$ 1,394,900</u>	<u>\$ 349,143</u>	<u>\$ 80,000</u>	<u>\$ 59,320</u>	<u>\$ 20,000</u>	<u>\$ 21,370,517</u>



General Fund Budgeted Expenditures FY 2022-2023





Detail General Fund Departmental Budgets

Mayor and Council

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Mayor and Council Department 4100							
Payroll Expenses	88,780	116,579	112,326	160,554	121,819	184,246	184,246
Educational/Training Services	3,626	1,390	1,576	3,200	252	6,300	6,300
Other Professional Services	47,500	60,248	25,100	145,000	2,400	110,000	110,000
Indirect Services	8,594	8,958	8,208	10,118	12,142	10,665	10,665
Communications/Telephone-Pager	3,840	3,791	3,695	4,700	15,645	-	-
Mayor'S Economic Development	21,379	82,249	226,740	134,794	175,028	179,300	179,300
Economic Development Committee	1,985	742	-	97,856	54	-	-
Travel	5,071	2,913	4,027	6,500	2,647	6,500	6,500
Economic Development Incentive	-	-	-	-	-	74,000	74,000
General Supplies	196	70	550	400	311	-	-
Subscriptions And Memberships	18,591	19,035	18,876	25,785	23,348	25,785	25,785
Contingency/Sundry/Allow ance	21,696	27,605	6,936	30,000	145	30,000	30,000
Total Expenditures	\$227,619	\$323,580	\$408,073	\$618,907	\$353,791	\$626,796	\$626,796

Facilities/Building Maintenance

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Facilities/Building Maintenance Department 4110							
Payroll Expenses	181,545	235,126	248,157	286,923	269,246	312,469	312,469
Educational/Training Services	-	-	-	600	36	600	600
Other Professional Services	7,549	6,016	62,132	51,300	25,719	49,500	49,500
Repair & Maintenance Service	52,699	57,293	43,685	45,000	25,626	50,000	50,000
Communications/Telephone-Pager	26,798	37,872	32,063	30,200	25,274	30,200	30,200
Advertising/Legal And Nonlegal	75	-	3,845	-	-	-	-
Printing & Binding	-	103	-	-	257	-	-
General Supplies	24,085	55,994	85,506	30,100	31,413	31,040	31,040
Anti-Graffiti Supplies	(65)	-	632	2,500	1,150	2,500	2,500
Natural Gas/Mountain Fuel	16,917	20,039	19,453	21,000	28,130	21,000	23,000
Gasoline	3,544	1,826	3,136	2,700	4,509	3,000	4,500
Subscriptions And Memberships	-	126	-	400	1,152	400	400
City Office Upgrade	99,963	29,498	-	-	-	-	-
City Center Roof Repair	-	-	79,347	126,000	53,849	131,000	131,000
Improvements Other Than Bldg	9,110	33,983	-	215,000	36,475	37,920	21,000
Machinery, Vehicles & Equip	32,900	-	-	500	-	500	500
Lease Purchase	9,826	16,272	15,392	33,700	25,070	27,744	27,800
Contingency/Sundry/Allow ance	210	-	-	-	-	-	-
Debt Service Interest	-	1,028	1,608	-	2,450	3,053	3,053
Total Expenditures	\$465,156	\$495,176	\$594,956	\$845,923	\$530,356	\$700,926	\$687,562

The Balance of this page intentionally left blank



Administration

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Administration Department 4111							
Payroll Expenses	756,830	843,099	915,767	1,102,604	1,019,340	1,210,272	1,210,272
City Employee Wellness Program	502	-	-	-	-	-	-
Educational/Training Services	2,186	1,124	1,252	8,100	3,403	9,125	9,125
Other Professional Services	239,067	32,513	43,322	81,200	38,610	86,750	86,750
Bank Charges	75,034	90,633	117,341	71,200	99,519	-	108,000
Indirect Services	116,745	121,684	111,495	137,452	164,942	144,875	144,875
Repair & Maintenance Service	168	-	-	-	-	-	-
Ins Other Than Emp Benefits	344,134	366,589	418,789	355,000	358,172	506,919	506,919
Communications/Telephone-Pager	9,097	9,841	12,982	11,000	9,221	8,900	8,900
Advertising/Legal And Nonlegal	1,071	1,193	1,639	1,400	1,662	1,500	1,500
Printing & Binding	9,575	42,431	44,688	45,400	46,835	47,100	47,100
Travel	2,382	244	5,589	2,300	1,177	4,280	4,300
City Utilities	18,552	21,866	4,909	21,000	49,191	43,100	43,100
General Supplies	43,165	25,473	33,450	64,200	36,217	64,200	63,200
Supplies/Computer	-	1	28	-	-	800	800
Gasoline	-	52	(147)	600	(56)	-	-
Subscriptions And Memberships	6,142	3,171	4,575	2,593	2,555	2,955	2,955
Promotional	-	-	8,190	41,400	28,604	51,400	51,400
Lease Purchase	-	11,000	9,729	16,700	12,058	10,048	10,048
Contingency/Sundry/Allow ance	648	767	-	1,200	300	-	-
Penalties/Charges	14,301	-	-	-	-	-	-
Debt Service - Interest	-	-	1,271	-	1,142	952	1,000
Total Expenditures	\$1,639,599	\$1,571,681	\$1,734,869	\$1,963,349	\$1,872,892	\$2,193,176	\$2,300,244

Planning and Zoning-Development Services

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Planning and Zoning-Development Services Department 4112							
Employee Expenses	430,015	479,536	518,823	746,325	514,909	752,698	742,168
Educational/Training Services	723	1,796	1,944	6,200	301	7,150	7,150
Other Professional Services	2,190	60,169	85,475	149,000	111,593	315,000	265,000
Bank Charges	-	-	-	-	-	300	300
Recording Fees	-	40	134	300	-	25,000	25,000
Technical Services	-	-	30,898	25,000	-	21,715	21,715
Indirect Services	18,444	19,224	17,614	21,715	28,818	22,888	22,888
Communications/Telephone-Pager	5,362	4,080	5,674	4,500	2,940	4,500	4,500
Advertising/Legal And Nonlegal	1,865	1,530	569	1,000	1,106	1,000	1,000
Travel	1,475	267	275	6,800	-	8,000	8,000
City Utilities	9,889	9,240	6,574	5,000	-	5,000	5,000
General Supplies	14,045	6,984	3,591	5,500	2,558	6,600	6,600
Computer Supplies	-	-	-	13,900	360	3,900	3,900
Gasoline	820	1,131	1,023	1,800	803	3,000	3,000
Subscriptions And Memberships	20,376	1,637	2,788	1,200	1,625	1,500	1,500
Books	956	1,215	569	3,500	750	3,500	3,500
Machinery, Vehicles & Equip	-	660	5,239	6,000	-	-	-
Lease Purchase	4,908	5,068	10,788	15,800	16,487	7,800	-
Contingency/Sundry/Allow ance	577	1,113	1,048	-	-	-	-
Penalties/Charges	-	-	-	1,500	-	-	-
Debt Service Interest	-	332	2,475	-	2,250	-	-
Total Expenditures	\$511,774	\$594,022	\$695,501	\$1,015,040	\$684,500	\$1,189,551	\$1,121,221



Legal

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Legal Department 4120							
Payroll Expenses	375,030	394,059	360,570	440,724	384,504	436,441	436,441
Educational/Training Services	915	525	600	1,600	678	2,350	2,400
Other Professional Services	22,919	20,624	22,165	60,000	49,571	62,000	62,000
Communications/Telephone-Pager	2,300	2,090	2,743	2,200	2,727	2,200	2,800
Travel	1,981	1,108	2,483	3,400	1,002	4,035	4,100
General Supplies	296	3,679	86	900	2,863	900	900
Gasoline	145	215	74	300	761	300	300
Subscriptions And Memberships	7,937	3,557	7,304	13,000	4,888	9,435	9,500
Books	549	514	569	-	1,528	-	-
Total Expenditures	\$412,072	\$426,371	\$396,594	\$522,124	\$448,522	\$517,661	\$518,441

Justice Court

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Justice Court Department 4121							
Payroll Expenses	201,884	211,872	227,194	282,812	265,194	334,335	334,335
Official/Admin Services	1,879	1,749	2,096	2,100	3,436	4,000	4,000
Educational/Training Services	170	175	-	600	120	600	600
Other Professional Services	105	375	314	400	39	-	-
Indirect Services	12,264	12,782	11,712	14,439	17,327	15,218	15,218
Communications/Telephone-Pager	1,260	1,187	1,587	1,600	782	-	-
Advertising/Legal And Nonlegal	35	-	-	-	-	-	-
Travel	1,058	435	-	2,400	-	-	-
General Supplies	1,177	1,119	1,680	11,500	11,537	4,700	4,700
Computer Supplies	-	-	573	-	-	4,900	4,900
Subscriptions And Memberships	75	25	57	100	-	600	600
Books	538	519	23	600	-	-	-
Machinery, Vehicles & Equip	-	-	-	-	-	7,000	7,000
Total Expenditures	\$220,445	\$230,238	\$245,236	\$316,551	\$298,435	\$371,353	\$371,353

Communities that Care

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Communities that Care Department 4122							
Employee Expenses	67,395	36,461	40,670	47,758	41,204	50,470	50,470
Official/Admin Services	-	-	-	-	-	-	-
Educational/Training Services	539	-	-	-	-	-	-
Training - Parenting Program	6,602	-	-	-	-	-	-
Capacity Building	2,795	5,713	2,200	6,400	6,731	6,400	6,400
Samsha	-	600	-	-	-	-	-
Other Professional Services	-	-	-	-	-	1,200	1,200
Communications/Telephone-Pager	634	565	914	1,200	1	-	-
Travel	6,635	-	-	-	106	-	-
General Supplies	2,006	27	7	-	-	-	-
Youth Court	906	208	86	600	66	600	600
Total Expenditures	\$87,512	\$43,574	\$43,877	\$55,958	\$48,108	\$58,670	\$58,670



Police

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Police Department 4211							
Payroll expenses	2,145,478	2,525,232	2,799,804	3,134,994	2,731,380	3,781,784	3,673,798
Educational/Training Services	13,720	15,385	13,103	16,300	17,601	17,000	17,700
Other Professional Services	14,367	16,430	24,512	27,000	7,899	28,000	28,000
Drug Task Force	10,010	9,826	6,937	11,743	8,069	11,800	11,800
Fire Arms	7,565	12,070	6,832	7,000	(294)	7,000	7,000
Taser	4,052	6,096	5,543	6,000	-	6,000	6,000
Technical Services	-	408	-	51,500	-	46,600	46,600
Indirect Services	119,331	129,906	122,328	144,623	173,548	159,977	159,977
Repair & Maintenance Services	1,805	4,938	5,337	8,000	(653)	5,200	5,200
Communications/Telephone-Pager	136,956	144,696	170,622	218,000	237,971	243,300	243,300
Advertising/Legal And Nonlegal	63	-	-	-	-	-	-
Travel	7,982	9,781	10,308	12,000	3,486	13,000	13,000
City Utilities	10,152	9,833	30,107	25,600	592	25,600	25,600
K-9 Supplies	3,699	1,131	1,136	1,700	1,478	3,400	3,400
General Supplies	23,345	31,438	25,108	14,500	11,357	14,700	14,700
Computer Supplies	-	755	-	-	-	-	-
Gasoline	47,047	45,453	49,407	59,600	83,043	79,600	79,600
Subscriptions And Memberships	1,085	654	1,716	7,800	924	7,800	7,800
Improvements Other Than Bldg	24,402	18,747	5,318	13,000	360	8,000	8,000
Small Equipment	-	-	-	25,000	29,921	15,000	15,000
Machinery, Vehicles & Equip	-	21,968	37,373	31,800	13,604	31,800	31,800
Lease Purchase-Revolving	-	-	-	-	-	46,700	46,700
Lease Purchase	129,055	168,228	144,619	176,900	207,182	184,283	177,213
Contingency/Sundry/Allow ance	1,387	2,097	1,696	2,100	-	2,200	2,200
Total Expenditures	\$2,701,501	\$3,175,072	\$3,461,806	\$3,995,160	\$3,527,468	\$4,738,744	\$4,624,388

Victim's Advocate

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Victim's Advocate Department 4212							
Payroll Expenses	84,372	78,674	91,596	95,923	90,463	103,309	103,309
Educational/Training Services	8,419	160	-	-	-	150	150
Communications/Telephone-Pager	1,140	596	824	1,800	1	1,800	1,800
Travel	-	4,125	550	-	-	400	400
General Supplies	2,352	581	6,748	500	1,592	500	500
Supplies/Computer	988	-	1,089	-	-	-	-
Subscriptions And Memberships	-	1,500	-	3,000	1,854	3,000	3,000
Total Expenditures	\$97,271	\$85,636	\$100,807	\$101,223	\$93,910	\$109,159	\$109,159

The Balance of this page intentionally left blank



Fire

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Fire Department 4221							
Payroll Expenses	333,379	233,289	236,431	318,686	220,495	578,352	470,101
Educational/Training Services	2,515	1,153	2,758	5,400	1,320	5,600	5,600
Other Professional Services	1,725	2,117	6,936	21,600	2,144	27,100	27,100
Disaster Preparedness	1,000	241	-	5,000	5,009	6,000	6,000
Indirect Services	22,113	23,049	21,119	26,035	31,242	27,441	27,441
Repair & Maintenance Service	12,199	12,819	30,966	11,000	3,162	11,000	11,000
Communications/Telephone-Pager	25,702	33,086	25,288	29,000	33,290	29,000	29,000
Advertising/Legal And Nonlegal	-	-	-	300	-	300	300
Travel	9,781	6,755	4,890	10,000	12,492	16,440	16,400
City Utilities	5,821	5,299	6,561	-	5,005	-	4,200
General Supplies	33,053	19,564	16,124	21,200	15,839	21,200	21,200
Natural Gas/Mountain Fuel	2,974	3,590	2,211	3,500	3,628	3,500	3,500
Gasoline	5,229	5,352	4,607	5,000	5,857	5,000	5,000
Subscriptions And Memberships	2,509	3,030	5,562	4,300	4,385	4,713	4,700
Books	2,400	184	-	1,000	1,574	1,000	1,000
Improvements Other Than Bldg	-	-	-	-	-	4,000,000	-
Machinery, Vehicles & Equip	-	10,291	8,697	586,590	11,899	65,848	65,848
Vehicles	-	-	-	25,322	-	900,372	25,400
Lease Purchase	89,128	8,600	2,600	-	48,601	39,965	39,965
Contingency/Sundry/Allow ance	3,357	2,825	2,195	3,700	5,025	737	4,900
Total Expenditures	\$552,885	\$371,244	\$376,945	\$1,077,633	\$410,967	\$5,743,568	\$768,655

Animal Control

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Animal Control Department 4222							
Payroll Expenses	80,016	86,275	92,642	98,798	93,683	108,217	108,217
Educational/Training Services	625	-	550	700	384	700	700
Other Professional Services	27,571	52,154	54,765	73,000	77,781	68,000	68,000
Travel	403	824	683	800	258	800	800
General Supplies	80	-	-	900	-	400	400
Machinery, Vehicles & Equip	387	-	-	1,000	-	500	500
Total Expenditures	\$109,082	\$139,253	\$148,640	\$175,198	\$172,106	\$178,617	\$178,617

The Balance of this page intentionally left blank



Streets

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Streets Department 4311							
Payroll Expenses	199,002	192,572	191,482	328,190	185,376	379,094	313,594
Educational/Training Services	-	-	-	-	-	500	500
Other Professional Services	86	2,415	953	-	-	-	-
Indirect Services	59,241	59,050	58,166	64,097	76,916	62,435	62,435
Repair & Maintenance Service	41,695	21,822	5,311	60,000	3,161	60,000	60,000
Sidewalk Repair	-	13,108	44,142	50,000	68,524	100,000	100,000
Communications/Telephone-Pager	2,340	1,991	2,104	-	1,055	-	1,000
City Utilities	7,468	8,782	8,666	8,200	8,492	8,600	8,600
General Supplies	84,681	81,514	36,439	41,000	27,453	41,000	41,000
Natural Gas/Mountain Fuel	-	-	1,663	1,000	3,322	3,500	3,500
Gasoline	33,928	22,363	16,041	35,000	26,397	35,000	35,000
Forebay Parking Lot	-	-	245,628	93,500	55,985	-	-
Improvements Other Than Bldg	-	-	-	3,431,000	-	10,800	10,800
Lease Purchase	252,256	44,492	38,823	58,392	50,840	61,803	61,803
Parking Lot	-	-	-	-	-	300,000	300,000
Debt Service - Interest	-	996	2,754	-	3,467	9,153	9,153
Total Expenditures	\$680,697	\$449,105	\$652,172	\$4,170,379	\$510,988	\$1,071,885	\$1,007,385

Engineering

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Engineering Department 4321							
Payroll Expenses	397,323	312,870	294,760	388,647	341,840	561,181	561,181
Educational/Training Services	783	755	300	3,800	1,788	4,170	4,170
Other Professional Services	11,280	13,200	69,009	76,500	12,323	80,000	80,000
Repair And Maintenance	3,000	3,859	-	4,000	-	5,000	5,000
Communications/Telephone-Pager	2,812	2,987	3,417	3,600	3,488	5,000	3,600
Advertising	-	42	-	-	-	-	-
Travel	819	341	883	5,300	1,931	5,450	5,450
General Supplies	3,538	2,349	3,747	5,200	2,326	5,200	5,200
Gasoline	-	-	313	1,500	4,076	6,000	6,000
Subscriptions And Memberships	482	812	397	700	376	2,075	2,075
Books	-	200	85	500	-	-	-
Machinery, Vehicles & Equip	-	-	-	7,830	-	6,000	6,000
Lease Purchase	-	-	6,887	-	-	13,774	13,800
Debt Service - Interest	-	-	1,065	-	-	1,728	1,500
Total Expenditures	\$420,037	\$337,415	\$380,863	\$497,577	\$368,148	\$695,578	\$693,976

The Balance of this page intentionally left blank



Parks

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Parks							
Department 4511							
Payroll Expenses	332,137	314,607	325,744	364,825	313,008	440,038	379,472
Educational/Training Services	70	615	80	1,000	582	1,000	1,000
Other Professional Services	11,040	15,171	-	-	24	-	-
Indirect Services	18,513	18,453	18,272	20,030	24,822	41,624	41,624
Repair & Maintenance Services	11,883	6,680	9,442	10,700	4,447	12,000	12,000
Communications/Telephone-Pager	2,200	1,926	2,113	2,800	2,036	2,800	2,800
Advertising/Legal And Nonlegal	-	-	27	100	-	100	100
Travel	124	475	-	800	164	800	800
City Utilities	39,354	34,161	41,240	35,000	38,446	42,100	42,100
General Supplies	22,612	17,202	16,686	61,000	58,146	37,000	37,000
Supplies/Computer	-	-	-	3,000	-	3,000	3,000
Natural Gas/Mountain Fuel	-	44	-	-	-	-	-
Electricity	427	426	463	800	492	800	800
Gasoline	4,152	4,531	7,873	4,200	13,608	15,200	15,200
Subscriptions And Memberships	-	-	-	200	840	200	200
Memorial Park Upgrade	630,392	59,345	-	-	-	-	-
Memorial Park Bathroom Upgrade	20,000	-	-	-	-	-	-
Playground Covers	-	30,435	-	-	-	-	-
Payson Main Street	-	-	-	5,000	2,913	2,500	2,500
Christmas Lights	-	-	-	-	-	15,000	15,000
Improvements Other Than Bldg	-	(1,805)	62,510	18,000	3,870	10,000	10,000
Machinery, Vehicles & Equip	14,018	-	16,286	5,000	-	14,000	9,000
Lease Purchase	56,787	27,258	21,988	47,500	30,682	35,871	35,871
Debt Service - Interest	-	992	993	-	3,216	4,253	4,300
Total Expenditures	\$1,163,709	\$530,516	\$523,717	\$579,955	\$497,296	\$678,286	\$612,767

Swimming Pool

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Swimming Pool							
Department 4521							
Payroll Expenses	255,581	229,575	245,758	369,056	236,137	347,506	347,506
Training	380	545	(11)	800	-	1,125	1,200
Over/Under	263	(38)	(486)	-	(107)	-	-
Repair And Maintenance Service	42,287	20,115	21,053	24,500	23,529	26,000	26,000
Communications/Telephone-Pager	720	396	107	1,200	1	1,200	1,200
Travel	-	-	-	300	184	400	400
City Utilities	53,571	67,771	40,640	65,000	35,135	55,000	55,000
Swim Team Supplies	6,244	167	3,158	4,000	3,150	4,000	4,000
Supplies	54,211	54,430	63,120	48,000	68,233	75,000	75,000
Natural Gas/Mountain Fuel	25,788	17,827	17,407	28,000	27,273	36,000	36,000
Improvements	137,915	11	-	-	-	-	-
Improvements (Reimb By Bonds)	-	-	1,351	88,000	48,286	53,000	53,000
Machinery, Vehicles, And Equip	-	-	-	25,600	-	-	-
Principal Payments	312,384	344,373	566,523	362,200	429,254	496,080	496,100
Bond Interest Payments	70,629	45,896	40,054	28,300	43,708	38,725	38,800
Agent Fees	1,248	-	1,248	1,500	1,498	1,500	1,500
Total Expenditures	\$961,221	\$781,068	\$999,922	\$1,046,456	\$916,281	\$1,135,536	\$1,135,706



City Grounds-Mowing

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
City Grounds-Mowing	Department 4551						
Payroll Expenses	143,511	147,468	130,846	172,705	139,490	248,279	184,061
Repair & Maintenance Services	3,770	7,453	12,733	5,000	7,717	10,000	10,000
Communications/Telephone-Pager	539	422	1,221	1,500	1,053	1,000	1,000
General Supplies	29,033	1,577	29,113	47,000	20,819	40,000	40,000
Gasoline	6,641	5,475	2,395	8,000	4,271	3,500	3,500
Lease Purchase	18,281	18,305	41,901	36,000	27,913	23,610	26,300
Debt Service Interest	1,119	1,595	2,889	-	2,350	1,890	2,100
Total Expenditures	\$235,824	\$182,295	\$221,098	\$270,205	\$203,613	\$328,279	\$266,961

Recreation

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Recreation	Department 4561						
Employee Benefits	342,077	411,570	452,730	519,697	474,676	609,975	609,975
Educational/Training Services	400	570	630	-	882	1,000	1,000
Professional Serv - Equestrian	-	-	4,010	-	-	-	-
Bank Charges	30,368	37,155	30,088	38,000	34,134	38,000	41,400
Indirect Services	38,146	39,254	36,728	43,851	52,621	54,364	54,364
Over/Under	534	(9)	(76)	-	(291)	-	-
Repair & Maintenance Services	5,999	8,718	6,120	10,200	9,540	10,200	10,200
Communications/Telephone-Pager	2,662	3,276	3,253	3,700	2,177	3,700	3,700
Advertising/Legal And Nonlegal	324	-	-	-	-	-	-
Travel	608	680	-	800	-	1,200	1,200
City Utilities	41,688	40,188	37,473	34,300	44,676	40,000	43,000
General Supplies	7,122	6,373	7,761	7,000	12,313	9,000	9,000
Computer Supplies	-	-	18	1,000	-	1,000	1,000
Natural Gas/Mountain Fuel	861	1,567	1,255	2,000	3,816	3,000	3,000
Gasoline	2,314	2,535	2,330	2,400	3,278	3,600	4,500
Subscriptions And Memberships	1,052	249	435	400	384	450	450
Improvements Other Than Bldg	10,400	-	24	3,350	6	-	-
Machinery, Vehicles & Equip	-	-	-	62,682	93,955	-	-
Lease Purchase	66,247	8,451	14,942	20,700	26,641	16,372	16,400
Debt Service - Interest	753	549	1,921	-	3,010	2,319	2,400
Total Expenditures	\$551,555	\$561,126	\$599,642	\$750,080	\$761,818	\$794,180	\$801,589

The Balance of this page intentionally left blank



Youth Sports

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Youth Sports Department 4562							
Payroll Expenses	26,009	31,820	64,374	14,407	118,787	108,107	108,107
Educational/Training Services	-	141	-	-	-	-	-
Other Professional Services	540	-	872	-	-	-	-
Professional Service/Baseball	21,028	9,909	11,989	24,000	18,610	34,235	34,235
Professional Services/Soccer	3,435	2,926	1,444	6,000	2,138	9,504	9,504
Professional Service/Jr Jazz B	24,594	17,565	13,910	15,200	16,187	16,212	16,212
Professional Service/Skiing	2,064	488	-	-	144	980	980
Professional Service/Football	7,474	12,135	16,221	3,000	26,175	26,420	26,420
Professional Service/Wrestling	2,582	2,813	1,695	2,000	1,848	2,800	2,800
Professional Service/Track	2,235	-	-	2,400	-	2,020	2,020
Professional Service/Volleyball	3,153	1,417	372	2,000	806	2,256	2,256
Professional Service/Misc	133,147	87,567	69,074	103,000	48,878	167,077	167,077
Repair And Maintenance Service	-	10	534	-	-	-	-
Travel	-	83	-	-	-	-	-
Supplies/Baseball	27,058	23,485	27,671	31,800	35,173	39,030	39,030
Supplies/Soccer	12,954	7,741	17,837	17,000	10,471	23,924	23,924
Supplies/Jr Jazz Basketball	6,852	7,374	3,435	4,800	9,126	7,656	7,656
Supplies/Skiing	40	6,680	7,392	9,000	11,976	10,530	10,530
Supplies/Football	9,167	10,845	12,156	50,300	17,126	24,460	24,460
Supplies/Wrestling	1,974	754	-	1,200	-	1,080	1,080
Supplies/Track	1,511	-	1,138	3,500	-	3,240	3,240
Supplies/Volleyball	1,383	1,771	1,656	3,000	2,400	2,524	2,524
Supplies/Misc.	79,627	72,637	68,003	84,100	89,763	109,327	109,327
General Supplies	207	59	819	-	397	-	-
Lease Purchase	11,473	11,845	12,228	11,900	13,745	-	-
Debt Service - Interest	1,528	1,155	772	-	446	-	-
Total Expenditures	\$380,035	\$311,220	\$333,592	\$388,607	\$424,196	\$591,382	\$591,382

Adult Sports

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Adult Sports Department 4563							
Payroll Expenses	1,514	2,024	3,579	1,336	5,972	16,318	16,318
Other Professional Services	240	-	210	16,200	-	-	-
Professional Service/Mens Soft	20,464	11,949	13,304	-	9,042	22,000	22,000
Professional Service/Womens So	114	-	-	-	-	-	-
Professional Service/Basketbal	2,376	3,496	2,388	3,500	5,030	5,740	5,740
Professional Service/Volleybal	5,016	5,488	5,351	6,600	6,350	9,432	9,432
Professional Service/Road Race	-	-	-	-	-	1,360	1,360
Supplies/Mens Softball	8,882	3,170	4,809	10,000	5,645	11,500	11,500
Supplies/Womens Softball	238	-	-	-	-	-	-
Supplies/Basketball	676	300	-	500	768	850	850
Supplies/Volleyball	3,229	1,260	2,205	6,000	2,388	3,800	3,800
Supplies/Road Races	4,191	5,872	4,082	6,600	10,047	7,812	7,812
Supplies/Track	2,084	-	-	-	-	-	-
Total Expenditures	\$49,024	\$33,559	\$35,988	\$50,736	\$45,415	\$78,812	\$78,812



Snack Shack

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Snack Shack							
Department 4564							
Employee Expenses	31,035	27,490	34,145	52,092	21,178	54,384	54,384
Utility Services	-	484	-	-	-	-	-
Repair And Maintenance Service	1,605	996	1,821	4,000	849	4,000	4,000
Communications/Telephone-Pager	420	396	262	500	-	500	500
Supplies/Mens Softball	1,486	123	-	-	-	-	-
Supplies/Volleyball	-	150	-	-	-	-	-
General Supplies (Baseball)	37,405	30,268	46,220	40,000	49,526	50,000	50,000
Energy	-	492	-	-	-	-	-
Subscriptions And Memberships	-	100	-	-	-	-	-
Total Expenditures	\$71,951	\$60,499	\$82,481	\$99,792	\$71,553	\$108,884	\$108,884

Library

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Library							
Department 4581							
Payroll Expenses	305,487	321,681	333,361	463,341	379,605	498,559	498,559
Educational/Training Services	506	233	772	800	43	1,000	1,000
Other Professional Services	6,372	7,683	5,584	7,000	4,521	7,000	7,000
Indirect Services	45,433	47,355	43,390	53,491	64,189	56,380	56,380
Repair & Maintenance Service	2,584	5,280	538	2,600	2,192	2,600	2,600
Communications/Telephone-Pager	840	791	524	1,100	-	1,100	1,100
Travel	895	583	33	1,200	-	2,100	2,100
City Utilities	7,744	7,672	8,049	9,000	7,789	7,000	7,000
General Supplies	10,427	10,837	10,325	13,000	10,211	13,500	13,500
Natural Gas/Mountain Fuel	2,343	2,892	2,157	2,500	2,921	3,000	3,000
Subscriptions And Memberships	204	146	4,803	5,500	3,698	20,300	23,300
Books	13,351	12,470	10,531	13,000	11,084	13,000	13,000
Periodicals	2,714	2,090	3,209	2,700	1,637	3,000	3,000
Video/Audio	5,998	6,220	4,844	6,000	5,767	6,000	6,000
Jr. Books	13,619	13,280	12,844	13,000	9,078	13,000	13,000
Library Programs	3,002	5,840	5,916	6,000	3,467	6,000	6,000
Young Adult Books	9,103	9,196	7,276	9,000	726	9,000	9,000
Improvements Other Than Bldg	49,883	-	-	-	-	-	-
Library Grant Expenditure	24,201	36,357	6,343	15,400	14,640	8,700	8,700
Machinery, Vehicles & Equip	-	-	432	500	-	-	-
Equipment	-	-	21,138	-	561	-	-
Total Expenditures	\$504,706	\$490,606	\$482,069	\$625,132	\$522,129	\$671,239	\$674,239

The Balance of this page intentionally left blank



Cemetery

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Cemetery	Department 4591						
Payroll Expenses	253,097	247,692	237,306	252,014	218,198	240,592	240,592
Educational/Training Services	35	470	300	400	234	500	500
Other Professional Services	1,270	1,720	2,860	6,000	-	6,000	6,000
Indirect Services	18,513	18,453	18,177	20,030	24,136	33,299	33,299
Repair And Maintenance Service	7,179	13,946	7,777	20,800	10,145	14,800	14,800
Communications/Telephone-Pager	2,332	2,213	2,473	3,900	1,415	1,300	1,300
Travel	-	313	-	680	327	680	680
City Services	14,797	13,277	12,972	10,000	8,923	10,000	1,000
General Supplies	2,354	1,579	2,441	5,740	1,882	7,000	7,000
Natural Gas/Mountain Fuel	1,959	1,568	2,146	2,500	1,752	1,300	1,300
Gasoline	5,681	4,609	5,046	6,200	6,011	7,000	7,000
Subscriptions And Memberships	-	-	-	150	-	150	150
Improvements Other Than Bldg	-	-	21,596	28,500	619	16,500	16,500
Machinery, Vehicles, And Equip	32,900	-	21,750	6,500	3,781	6,500	6,500
Leases	16,900	24,030	17,798	46,500	49,841	25,961	26,000
Debt Service Interest	-	845	2,565	-	4,747	4,045	4,100
Total Expenditures	\$357,017	\$330,715	\$355,207	\$409,914	\$332,011	\$375,627	\$366,721

Events

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Events	Department 4600						
Payroll Expenses	71,191	72,719	78,248	89,011	80,293	97,214	97,214
Educational/Training Services	-	-	-	600	-	600	600
Communications/Telephone-Pager	600	600	704	600	527	600	600
Advertising/Legal And Nonlegal	346	688	100	1,500	420	1,500	1,500
Travel	-	-	-	-	-	400	400
General Supplies	26	40	(5)	200	264	1,000	1,000
Float	14,500	100	-	4,500	102	-	-
Tour Of Utah	13,041	-	-	-	-	18,000	18,000
Payson City Band	5,456	6,276	3,926	5,800	5,106	5,800	5,800
Scottish Festival	-	-	-	400	325	400	400
Community Contributions	1,080	575	21	-	-	-	-
Civic/Cltural/Beautification	50	-	-	-	-	-	-
Onion Days	30,603	35,185	31,542	58,500	43,574	40,000	40,000
Miss Payson Pagent	8,022	3,599	3,241	7,200	1,940	7,200	7,200
Fire Works	12,000	12,000	18,000	18,000	21,600	18,000	18,000
Chamber (Economic Development)	12,000	12,000	12,000	12,000	14,400	12,000	12,000
Western Heritage Festival	5,421	8,239	2,964	3,800	(2,436)	6,000	6,000
Viva El Mariachi	-	-	3,733	3,800	5,550	9,000	9,000
Miss Payson Scholarship	450	5,438	4,526	7,000	6,061	7,000	7,000
Farmer'S Market	-	-	263	-	-	-	-
Easter Egg Hunt	-	-	-	2,750	-	2,500	2,500
Other Events	-	-	-	-	-	2,700	2,700
Total Expenditures	\$174,786	\$157,459	\$159,263	\$215,661	\$177,726	\$229,914	\$229,914

COVID 19

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
COVID 19 Department 4610							
Professional Services	-	-	164	-	-	-	-
Repair & Maintenance Services	-	-	15,589	-	-	-	-
Advertising/Legal And Nonlegal	-	-	420	-	-	-	-
General Supplies	-	-	307,755	960,600	(28,599)	875,784	875,784
Business Stimulus Program	-	-	161,020	-	-	-	-
Improvements Other Than Bldg	-	-	11,172	-	-	-	-
Machinery, Vehicles & Equip	-	-	2,013	-	-	-	-
Total	\$ -	\$ -	\$ 498,133	\$ 960,600	\$ (28,599)	\$ 875,784	\$ 875,784

Senior Citizens

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Senior Citizens Department 4610							
Payroll Expenses	96,858	97,569	89,016	161,258	120,222	184,815	184,815
Professional Services	255	25	-	-	-	-	-
Indirect Services	9,850	10,266	9,407	11,596	13,915	12,223	12,223
Communications/Telephone-Pager	419	396	653	600	312	600	600
City Utilities	9,889	9,973	5,191	10,400	-	10,400	10,400
General Supplies	2,799	2,705	1,516	15,000	1,340	4,000	4,000
Gasoline	601	731	83	1,200	1,025	1,400	1,400
Subscriptions And Memberships	117	383	25	400	318	-	-
Improvements Other Than Bldg	-	-	-	-	-	400	400
Improvements (Eldridge Grant)	9,595	6,689	320	25,190	1,343	18,000	31,190
Total Expenditures	\$130,383	\$128,737	\$106,211	\$225,644	\$138,475	\$231,838	\$245,028

Transfers

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023
Transfers Department 4800							
Bad Debt Expense	2,010	4,507	-	-	-	-	-
Transfer To Cap Proj Fund	1,000,000	-	250,000	1,250,000	-	-	-
Transfer to Water	-	-	-	418,500	502,200	405,900	405,900
Transfer To Golf Course	301,000	328,083	325,000	163,733	196,480	-	-
Transfer To Pct Fund 89	7,000	7,583	7,000	7,000	510,600	7,000	7,000
Total Expenditures	\$1,310,010	\$340,173	\$582,000	\$2,114,233	\$1,869,280	\$412,900	\$412,900

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Total Expenditures	\$14,015,871	\$12,150,340	\$14,219,662	\$23,092,037	\$15,251,385	\$24,708,345	\$19,467,154	-15.69755%

The Balance of this page intentionally left blank



B&C Road Funds

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
B&C Road Fund Allotment								Fund 28
Revenue								
Class C Road Funds	808,213	812,097	864,993	800,000	942,397	952,000	952,000	
Sb 136 Transportation Funds	-	298,892	425,861	330,000	392,571	442,900	442,900	
Sale Of Surplus Property	-	-	-	-	-	-	-	
Other Financing Sources-Leases	-	-	44,259	-	-	-	-	
Miscellaneous	36,370	-	-	-	-	-	-	
Appropriation Of Fund Balance	-	-	-	-	-	443,764	-	
Total Revenues	\$ 844,583	\$ 1,110,989	\$ 1,335,113	\$ 1,130,000	\$ 1,334,968	\$ 1,838,664	\$ 1,394,900	
Expenditures								
Payroll Expenses	125,361	129,225	127,793	159,244	106,710	171,966	171,966	-
Professional Services	26	15,350	3,828	8,300	-	-	-	
Repair And Maintenance Service	340,433	355,075	332,570	350,000	478,326	350,000	350,000	
Land	-	53,188	-	-	-	-	-	
Utah Avenue Milling	-	-	270,775	-	-	-	-	
Cdbg 500 West	-	-	-	-	-	500,000	-	
Cdbg 500 West Utah Avenue	-	223,493	29,494	-	2,604	-	-	
Utah Avenue Project	-	30,212	-	-	-	-	-	
Professional Way Overlay	39,991	-	-	-	-	-	-	
American Way Extension	-	55,201	-	-	-	-	-	
492 West Utah Ave Trip Hazards	-	50,488	-	-	-	-	-	
350 N 800 E Cuidesac Reconstr	-	52,262	-	-	-	-	-	
Edge Mill 100 W To 750 W Ut Av	-	78,755	-	-	-	-	-	
300 south Reconstruct	-	-	-	-	-	465,936	465,936	
Slurry Seal Projects	-	-	238,848	150,000	-	250,000	250,000	
Capital Projects	36,370	58,320	5,213	-	-	30,000	30,000	
Machinery & Equipment	222,182	65,490	-	-	-	-	-	
Lease Purchase	54,004	43,318	82,911	75,104	64,323	64,509	67,415	
Debt Service - Interest	486	5,682	5,128	-	3,385	6,249	12,796	
Capital Outlay-Leases	-	-	44,259	-	-	-	-	
Contribution To Fund Balance	-	-	-	387,352	-	4	46,787	
Transfer To General Fund	-	-	-	-	-	-	-	
Total Expenditures	\$ 818,853	\$ 1,216,059	\$ 1,140,819	\$ 1,130,000	\$ 655,348	\$ 1,838,664	\$ 1,394,900	23.44248%
Net Profit (Loss)	25,730	(105,070)	194,294	-	679,620	-	-	-

The Balance of this page intentionally left blank



Historic

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Historic Fund 85								
Revenues								
Historic Preservation Grant	-	-	-	10,000	12,000	10,000	10,000	
Interest	75	57	14	-	10	-	-	
Miscellaneous	-	-	-	-	-	-	-	
Appropriate Fund Balance	-	-	-	-	-	10,000	10,000	
Total Revenues	\$ 75	\$ 57	\$ 14	\$ 10,000	\$ 12,010	\$ 20,000	\$ 20,000	
Expenditures								
Repair And Maintenance Service	-	3	-	-	-	-	-	
Improvements Other Than Buildi	-	-	-	10,000	10,000	20,000	20,000	
Contingencies/Sundry/Allow ance	-	-	-	-	-	-	-	
Contribute to Fund Balance	-	-	-	-	-	-	-	
Total Expenditures	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	100.00000%
Net Profit (Loss)	\$ 75	\$ 57	\$ 14	\$ -	\$ 2,010	\$ -	\$ -	(1)

Peteetneet

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Peteetneet Fund 86								
Revenues								
Peteetneet Rental Revenue	20,258	16,540	15,677	15,000	22,886	30,000	30,000	
Peteetneet Donations	100	100	7,500	-	-	-	-	
Peteetneet Christmas Expo	1,202	1,125	835	900	1,476	2,500	2,500	
Transfer From General Fund	-	-	-	275,000	330,000	-	-	
Transfer From Parc Tax	5,000	-	-	-	-	-	-	
Appropriate Fund Balance	-	-	-	59,675	-	310,743	316,643	
Total Revenues	\$ 26,560	\$ 17,765	\$ 24,012	\$ 350,575	\$ 354,362	\$ 343,243	\$ 349,143	
Expenditures								
Temporary And Seasonal Employe	13,853	13,350	14,829	13,500	12,449	14,100	14,100	
Fica	-	-	-	-	-	1,100	1,100	
Workmen'S Compensation Insuran	213	155	142	175	210	143	143	
Repair And Maintenance Service	(11,701)	9,063	12,673	22,500	2,340	10,000	10,000	
Communications/Telephone-Pager	1,876	1,499	1,113	2,000	701	2,000	2,000	
Advertising/Legal And Nonlegal	-	-	-	-	-	-	-	
City Utilities	14,309	13,358	12,840	13,900	11,169	13,900	13,900	
General Supplies	2,120	365	2,845	2,500	4,541	4,500	4,500	
Natural Gas/Mountain Fuel	18,091	18,478	16,808	20,000	27,806	20,000	25,400	
Improvements Other Than Buildi	-	-	-	275,000	330,000	275,000	275,000	
Peteetneet Antique Expo	-	-	-	-	-	2,500	2,500	
Contribution To Fund Balance	356	587	446	500	1,066	-	-	
Contribute to Fund Balance	1	-	22,000	-	92,277	-	-	
Total Expenditures	\$ 39,117	\$ 56,855	\$ 83,696	\$ 350,075	\$ 483,135	\$ 343,243	\$ 349,143	-0.26623%
Net Profit (Loss)	\$ (12,557)	\$ (39,090)	\$ (59,684)	\$ 500	\$ (128,773)	\$ -	\$ -	

The Balance of this page intentionally left blank



Salmon Supper

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Salmon Supper Fund 88								
Revenues								
Salmon Supper Revenue	76,158	2,937	665	-	989	-	-	
Salmon Supper Dinner	2,051	70,826	85,428	72,000	45,998	-	-	
Salmon Supper Non Taxable	3,272	77	2,098	-	1,183	80,000	80,000	
Interest	937	-	-	-	-	-	-	
Total Revenues	\$ 82,418	\$ 73,840	\$ 88,250	\$ 72,000	\$ 48,245	\$ 80,000	\$ 80,000	
Expenditures								
Other Professional Services	114	-	-	-	-	-	-	
Repair And Maintenance Service	-	-	204	-	-	-	-	
Advertising/Legal And Nonlegal	318	-	625	1,000	-	1,000	1,000	
General Supplies	69,471	69,170	53,639	69,000	78,986	75,000	75,000	
Contingencies/Sundry/Allow ance	-	-	-	2,000	-	2,000	2,000	
Transfer To General Fund	46,000	-	-	-	-	2,000	2,000	
Total Expenditures	\$ 115,903	\$ 69,170	\$ 54,468	\$ 72,000	\$ 79,040	\$ 80,000	\$ 80,000	11.11111%
Net Profit (Loss)	\$ (33,485)	\$ 4,670	\$ 33,782	\$ -	\$ (30,795)	\$ -	\$ -	

Payson Community Theater

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Payson Community Theater Fund 89								
Revenues								
Payson Community Theatre Rev	48,592	30,313	2,203	36,300	43,699	36,400	36,400	
Donations	1,575	875	7,773	2,350	2,820	1,500	1,500	
Transfer From General Fund	7,000	7,583	7,000	7,000	8,400	7,000	7,000	
Transfer From Parc Tax	20,000	15,000	-	9,413	-	-	-	
Fund Balance Appropriation	-	-	-	12,290	-	14,420	14,420	
Total Revenues	\$ 77,167	\$ 53,771	\$ 16,976	\$ 67,353	\$ 55,145	\$ 59,320	\$ 59,320	
Expenditures								
Payroll	16,068	16,222	-	-	-	17,185	17,185	
Other Professional Services	23,473	6,625	8,144	19,000	16,180	13,200	13,200	
Advertising/Legal And Nonlegal	1,199	1,868	945	2,300	354	3,150	3,150	
General Supplies	34,923	19,186	18,879	21,850	12,133	25,785	25,785	
Contribute to Fund Balance	-	-	688	-	11,614	-	-	
Total Expenditures	\$ 75,663	\$ 43,901	\$ 28,800	\$ 57,940	\$ 57,467	\$ 59,320	\$ 59,320	2.38177%
Net Profit (Loss)	\$ 1,504	\$ 9,870	\$ (11,824)	\$ 9,413	\$ (2,322)	\$ -	\$ -	

The Balance of this page intentionally left blank



Requested and Funded-General Fund

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

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

The Balance of this page intentionally left blank



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

The Balance of this page intentionally left blank

Enterprise Funds



Big East Reservoir

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



This page intentionally left blank

Water Fund



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

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

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

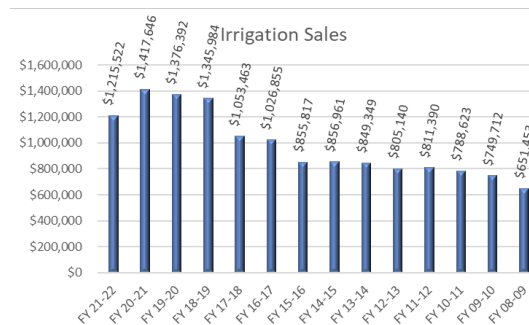
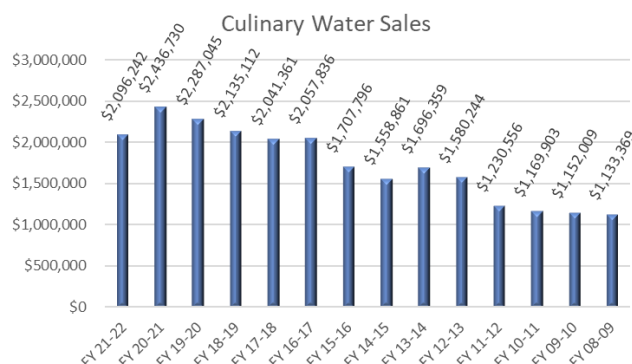
On a brighter note, this year the City was given an ARPA (American Rescue Plan of 2021) Grant, which is allowing the City to fix well #2 and water impact fees will fund the expansion of a key transmission lines from the Canyon. These expenditures can be found in the capital fund and below in the impact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

The Balance of this page intentionally left blank



Water Fund

	FALSE FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Water Fund								
Revenues								
Sale Of Surplus Property	-	-	44,100	45,000	100,800	50,000	50,000	
Culinary Water Sales	2,135,112	2,287,045	2,436,730	2,745,800	2,515,422	2,850,000	3,141,972	
Connection Fees	90,988	156,926	129,617	133,000	126,214	120,000	120,000	
Press Irrig Connect Fees	35,970	52,121	64,693	71,000	56,821	50,800	50,800	
Irrigation Water Sales	1,345,984	1,376,392	1,417,646	1,441,700	1,458,626	1,620,000	1,661,000	
New Meters for Developers	-	-	-	-	-	-	120,000	
Interest Earnings	31,249	74,862	11,370	3,000	2,131	1,900	1,900	
State Grants	-	-	-	743,500	-	-	-	
Developer Contributions	2,705,011	1,555,412	2,163,045	-	-	-	-	
Water Used By Other Department	88,153	77,870	81,758	82,000	78,570	91,000	91,000	
Miscellaneous	3,600	3,840	14,372	52,700	6,734	7,400	7,400	
Transfer From Utility Tax	-	-	-	418,500	1,004,400	-	405,900	
Appropriation Of Fund Balance	-	-	-	2,161,966	-	2,551,731	769,765	
Proceeds From Borrowing	-	-	-	1,487,515	-	800,000	1,500,000	
Total Revenues	\$6,438,669	\$5,584,468	\$6,363,331	\$9,385,681	\$5,349,718	\$8,142,831	\$7,919,737	
Expenditures								
Payroll Expenses	404,936	483,207	658,541	782,049	696,030	960,825	897,607	
Operations	1,296,550	1,508,527	1,485,967	1,746,195	1,970,168	2,000,280	1,895,064	
PI Meters	-	-	-	1,750,000	362,394	1,500,000	1,500,000	
New Meters	-	-	-	-	-	120,000	120,000	
Replace Ert's	-	120,596	190,297	140,400	167,197	220,000	120,000	
Irrigation Low Zone Addtl 24"	-	169	-	-	-	-	-	
Ewp--Funding Emergency Flooding	-	69	-	-	-	-	-	
Improvements Other Than Bldg	-	-	-	2,034,002	317,460	358,750	358,751	
Machinery, Vehicles & Equip	-	41,314	-	79,700	-	75,000	75,000	
Vehicles	-	-	-	-	-	93,300	93,300	
Capital Lease	-	-	-	91,900	-	-	-	
Capital Lease Interest	-	-	-	7,900	-	6,400	6,400	
Lease Purchase	477	-	50	11,900	23,665	19,721	19,721	
Interest Expense	206,293	100,467	3,715	-	2,826	2,355	2,355	
Principal Payments	(79,500)	(73,000)	-	997,000	1,176,000	995,000	995,000	
Interest Expense	-	112,450	241,272	235,400	282,067	219,900	219,900	
Agent Fees	94,528	42,635	42,635	90,000	9,000	90,000	90,000	
Depreciation Expense	516,273	615,461	1,073,733	1,020,000	-	1,075,000	1,075,000	
Bad Debt Expense	6,837	6,821	-	4,000	-	4,000	4,000	
Transfer To General Fund	301,518	348,560	330,741	395,235	474,282	402,300	447,639	
Total Expenditures	\$ 2,747,912	\$ 3,307,276	\$ 4,026,951	\$ 9,385,681	\$ 5,481,089	\$ 8,142,831	\$ 7,919,737	-15.61894%
Net Profit (Loss)	\$ 3,690,757	\$ 2,277,192	\$ 2,336,380	\$ -	\$ (131,371)	\$ -	\$ -	-



*2021-2022 revenue through March 2022



Requested and Funded-Water

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

Water Impact Fees Fund

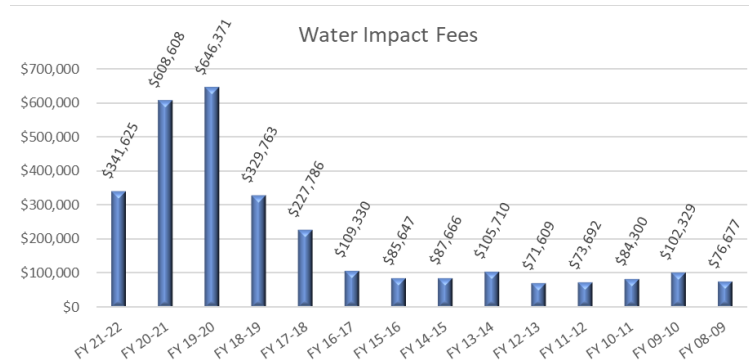
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Water Impact Fees								Fund 47
Revenues								
Impact Fees	329,763	646,371	608,608	480,000	435,243	365,000	365,000	
Interest Earnings	19,700	18,239	4,347	3,200	3,063	3,200	3,200	
Appropriation Of Fund Balance	-	-	-	130,800	-	447,800	447,800	
Total Revenues	\$ 349,463	\$ 664,610	\$ 612,955	\$ 614,000	\$ 438,306	\$ 816,000	\$ 816,000	
Expenditures								
Improvements	-	-	-	509,000	-	711,000	711,000	
Bond Payment	73,000	73,000	-	73,000	-	73,000	73,000	
Depreciation Expense	32,821	32,821	33,762	32,000	-	32,000	32,000	
Total Expenditures	\$ 105,821	\$ 105,821	\$ 33,763	\$ 614,000	\$ -	\$ 816,000	\$ 816,000	32.89902%
Net Profit (Loss)	\$ 243,642	\$ 558,789	\$ 579,192	\$ -	\$ 438,306	\$ -	\$ -	

The Balance of this page intentionally left blank



Requested and Funded-Water Impact Fees

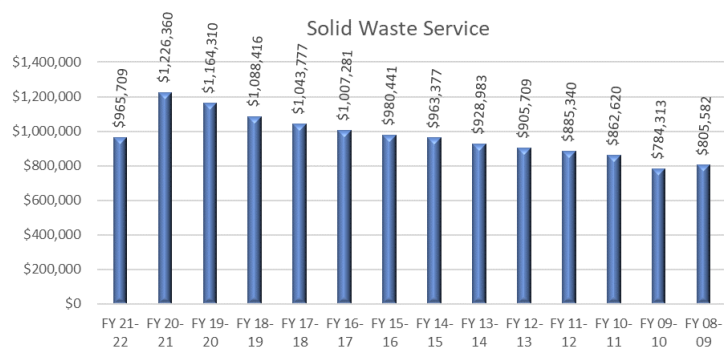
Projects			
Department	Description	Amount	Funded
Water Impact Fees	1200' of 20- inch pipe in 1300 s from nevo loop road to		711,000



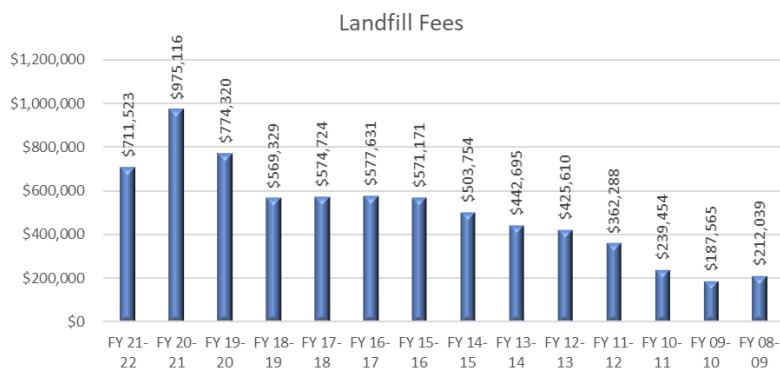
*2021-2022 revenue through March 2022

This page intentionally left blank

Solid Waste



*2021-2022 revenue through March 2022



*2021-2022 revenue through March 2022



Solid Waste

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Solid Waste								Fund 52
Revenues								
Sale Of Surplus Property	(37,381)	(6,951)	35,702	1,241,859	-	-	-	
Solid Waste Services	1,088,416	1,164,310	1,226,360	-	1,158,851	1,334,572	1,334,572	
Landfill Fees	569,329	774,320	975,116	656,200	867,368	1,085,259	1,085,259	
C & D Landfill	625,628	693,019	775,805	700,000	879,354	952,000	952,000	
Recycling Services	5,080	5,444	1,247	28,900	(5,859)	-	-	
Interest Earnings	16,306	12,467	2,972	2,900	2,094	2,200	2,200	
Misc. Gravel Sales	110	222	(1,141)	300	-	-	-	
Gain (Loss) On Disposal Of Cap	-	-	(10,389)	-	-	-	-	
Solid Waste - Start Up Fee	12,730	22,720	12,480	7,200	10,176	10,000	10,000	
Landscaping Material Sales	20,307	26,613	18,744	6,600	15,229	16,000	16,000	
Gravel Royalties	134,742	74,406	-	-	14,730	18,412	18,412	
Utilities Used By Other Depts	35,136	35,839	35,839	31,400	31,659	35,500	35,500	
Miscellaneous	50,635	66,541	99,662	-	142,379	105,000	105,000	
Appropriate Fund Bal	10	-	-	456,431	-	1,308,998	23,714	
Total Revenues	\$ 2,521,048	\$ 2,868,950	\$ 3,172,397	\$ 3,131,790	\$ 3,115,981	\$ 4,867,941	\$ 3,582,657	
Expenditures								
Payroll Expenses	637,744	722,844	752,148	849,367	800,254	966,965	966,965	
Educational/Training Services	-	450	150	-	-	500	500	
Other Professional Services	111,059	155,360	137,322	150,000	176,174	150,000	150,000	
Bank Charges	3,951	15,301	18,899	20,000	18,071	20,000	20,000	
Indirect Services	528,494	555,881	580,380	661,143	793,372	669,322	669,322	
Over/Under	76	(3,083)	(99)	-	11	-	-	
Repair And Maintenance Service	55,545	112,542	58,923	65,000	74,142	65,000	65,000	
Communications/Telephone-Pager	6,563	8,405	10,618	10,700	9,551	10,000	10,000	
General Supplies	7,055	8,931	10,087	9,005	6,056	9,000	9,000	
Natural Gas/Mountain Fuel	255	265	227	250	159	250	250	
Electricity	1,606	1,300	1,502	1,300	1,277	1,300	1,300	
Gasoline	103,248	133,310	114,424	103,000	138,572	103,000	150,000	
Subscriptions And Memberships	-	-	-	300	-	300	300	
Equipment Maintenance	84,062	192,238	157,646	141,500	159,494	141,500	141,500	
Fencing For Landfill	-	-	-	60,000	-	60,000	60,000	
Upgrade Scales	-	-	-	50,000	-	900,000	-	
Improvements Other Than Bldg	-	-	-	-	-	200,000	200,000	
Machinery, Vehicles & Equip	-	-	-	-	-	390,000	-	
Vehicles	-	-	-	-	-	52,200	-	
Capital Lease	-	-	-	278,900	335,128	283,036	283,036	
Capital Lease Interest	-	-	16,698	26,500	30,353	16,584	26,500	
Lease Purchase	6,829	21,963	11,950	71,000	75,438	123,495	123,495	
Interest	57,970	5,525	26,242	-	3,566	10,350	10,350	
Depreciation Expense	254,254	276,229	398,347	400,000	-	400,000	400,000	
Bad Debt Expense	2,146	2,404	-	-	-	-	-	
Transfer To General Fund	185,265	212,670	219,411	233,825	280,590	295,139	295,139	
Transfer To Capital Projects	90,000	90,000	-	-	-	-	-	
Total Expenditures	\$ 2,136,122	\$ 2,512,535	\$ 2,514,875	\$ 3,131,790	\$ 2,902,208	\$ 4,867,941	\$ 3,582,657	14.39646%
Net Profit (Loss)	\$ 384,926	\$ 356,415	\$ 657,522	\$ -	\$ 213,773	\$ -	\$ -	-

The Balance of this page intentionally left blank



Requested and Funded-Solid Waste

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

Projects			
Department	Description	Amount	Funded
Landfill	Scalehouse	200,000	✓

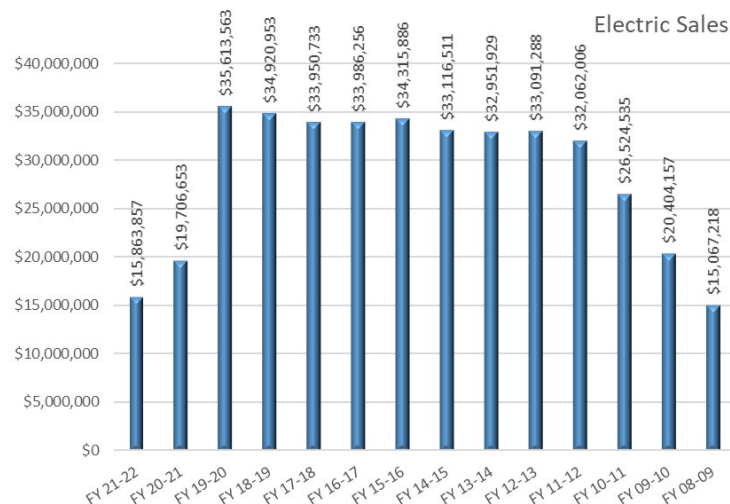
The Balance of this page intentionally left blank

Electric Power



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

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



*2021-2022 revenue through March 2022



Electric Power

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Electric								Fund 53
Income								
Sale Of Surplus Property	50,812	-	32,128	65,000	132,600	100,000	100,000	
Electric Sales-Residential-Tax	5,726,426	5,897,181	6,490,702	6,875,000	6,384,863	8,237,829	8,237,829	
Electric Sales-Residential-Exe	29,738	21,471	21,789	21,000	20,715	24,600	24,600	
Electric Sales-Commercial-Taxa	3,091,344	3,180,133	3,340,836	3,200,000	3,112,737	3,530,000	3,530,000	
Electric Sales-Commercial-Exem	3,236,317	3,113,420	3,261,474	3,200,000	2,911,436	3,250,000	3,250,000	
Temp Pow er - Pedestal	40	-	-	-	-	-	-	
Connection Fees	87,317	147,098	264,689	250,000	231,312	233,210	233,210	
Public Reimbursements	568,757	875,298	837,776	80,000	528,563	506,400	506,400	
Interest Earnings	183,686	139,868	157,932	150,000	139,100	156,000	156,000	
Contributions By Developers	-	-	-	435,600	-	-	-	
Utilities Used By Other Dept	302,667	309,262	390,533	300,000	388,224	445,000	445,000	
Annexation Fee/Straw b	-	229	(229)	-	-	-	-	
Miscellaneous	168,121	167,786	139,388	372,377	443,859	300,000	300,000	
Uamps And So. Ut Valley Power	-	-	33,276	-	-	-	-	
Appropriation Of Fund Balance	-	-	-	1,168,308	-	987,823	291,605	
Total	\$13,445,225	\$13,851,746	\$14,970,294	\$16,117,285	\$14,481,990	\$17,770,862	\$17,074,644	

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Electric								Fund 53
Expenses								

General and Warehouse								
Payroll Expenses	989,918	1,016,668	1,126,176	1,274,616	1,420,714	1,709,590	1,703,190	
Educational/Training Services	2,389	5,464	7,975	13,000	3,818	13,500	13,500	
Other Professional Services	180,790	343,433	86,592	159,000	220,098	161,000	161,000	
Green Power Prof Services	-	-	-	-	-	-	-	
Technical Services	4,325	7,003	(106)	21,500	8,140	22,000	22,000	
Indirect Services	679,958	569,640	602,532	715,653	858,784	821,719	821,719	
Repair And Maintenance Service	210,539	295,042	259,158	593,177	441,439	310,000	310,000	
Insurance Other Than Employee	-	-	-	-	-	-	-	
Communications/Telephone-Pager	8,184	6,981	7,065	7,500	9,927	7,500	7,500	
Advertising/Legal And Nonlegal	-	-	9,073	10,000	-	10,000	-	
Printing/Forms & Publications	-	-	-	-	-	-	-	
Travel	1,406	(84)	1,755	5,000	(3,057)	5,000	5,000	
City Utilities	4,849	4,609	4,821	5,000	4,574	5,000	5,000	
General Supplies	16,127	21,938	20,466	17,500	28,307	20,000	20,000	
Computer Supplies	-	-	-	2,000	-	2,000	-	
Natural Gas/Mountain Fuel	4,470	4,967	14,793	5,000	32,894	28,000	33,000	
Electricity (Power Purchased)	7,886,959	8,318,169	8,365,010	8,300,000	7,465,027	8,500,000	8,500,000	
Gasoline	11,858	10,380	12,519	12,000	18,693	18,000	18,000	
Diesel	1,279	-	-	-	-	-	-	
Books & Periodicals	-	-	-	-	-	-	-	
Subscriptions And Memberships	-	-	-	-	-	-	-	
Uamps Related Expenses	-	-	1	26,400	(1,693)	26,400	26,400	
Equipment Maintenance	28,812	34,420	3,357	20,000	18,104	25,000	25,000	
Meters	-	-	-	250,000	141,611	250,000	250,000	
100 E 400 S Cip004	-	-	-	-	25,319	-	-	
405 S 1000 W Upgrade Cip012	-	-	-	-	-	30,000	-	



Electric Power (Continued)

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Electric	Fund 53							
Expenses								
General and Warehouse								
New Street Lights American Way	-	257	-	-	-	205,000	-	
Resurface Road Into Shop 1100N	-	-	-	-	-	85,000	85,000	
Replace Distrib Lines Prof Way	-	-	-	-	-	650,000	650,000	
New Street Lights	-	-	-	10,000	-	10,000	10,000	
City Facility Lighting	-	-	-	10,000	-	10,000	10,000	
New Distrib Circuit 8Th South	-	-	-	50,000	-	55,000	55,000	
Re Conductor Line 300 South	-	-	-	30,000	-	35,000	-	
Improvements Other Than Buildi	-	-	-	255,000	7,684	255,000	200,000	
Improvements (To Be Reim)	529,425	-	-	435,600	914,549	80,000	80,000	
Building Improvements	-	-	-	9,000	13,001	10,000	10,000	
Green Power Improvements	-	-	-	-	-	150,000	-	
Machinery, Vehicles, And Equip	-	-	-	371,700	1,205,151	326,000	326,000	
Machinery & Equipment	-	-	-	65,000	969	130,000	130,000	
Vehicles	-	-	-	-	-	-	-	
Straw berry Line Pmt	-	-	-	600,000	-	700,000	600,000	
Lease Purchase	(3,352)	24,023	59,971	64,534	41,209	24,427	24,427	
Contingencies/Sundry/Allow ance	-	-	227	300	-	-	-	
Interest Expense	6,703	14,636	3,712	-	2,123	1,916	3,100	
Principal Payments	250,049	259,920	259,920	260,000	285,912	260,000	260,000	
Agent Fees	-	-	-	-	-	-	-	
Depreciation Expense	395,177	398,520	244,288	400,000	-	400,000	400,000	
Amortization Expense	-	-	-	-	-	-	-	
Payroll Expenses	112,595	112,176	-	-	-	-	-	
Powerplant Dispatch and Substation								
Payroll Expenses	283,993	290,840	472,997	614,365	540,622	668,806	557,304	
Educational/Training Services	-	594	536	2,500	-	2,500	2,500	
Other Professional Services	267	2,589	82	3,500	8,108	-	-	
Technical Services	14,446	20,123	311	17,500	-	35,000	35,000	
Repair & Maintenance	72,894	42,087	137,759	58,000	184,822	125,000	100,000	
Insurance	-	-	-	-	-	-	-	
Communications & Telephone	5,398	5,746	3,154	3,000	3,099	3,500	3,000	
Travel	189	379	-	2,800	-	3,300	3,300	
General Supplies	6,407	6,610	10,548	10,000	7,643	10,000	10,000	
Computer Supplies	-	-	722	2,000	-	2,000	2,000	
Natural Gas/Mountain Fuel	93,859	65,563	144,693	100,000	158,353	140,000	140,000	
Oil	495	6,082	22,651	12,000	20,366	18,000	18,000	
Chemicals	3,698	295	8,824	6,000	14,388	12,000	12,000	
Diesel Fuel	35,591	34,115	28,311	36,000	74,788	42,000	90,000	
Rebuild Engine #2	-	-	-	50,000	50,650	60,000	60,000	
Improvements Other Than Buildi	-	219	-	4,500	6,150	20,000	-	
Bad Debt Expense	18,949	16,405	-	-	-	-	-	
Transfer To General Fund	1,146,600	1,244,888	1,168,650	1,196,640	1,435,968	1,276,704	1,276,704	
Total Expenditures	\$ 13,268,083	\$ 13,443,735	\$ 13,088,543	\$ 16,117,285	\$ 15,668,254	\$ 17,770,862	\$ 17,074,644	5.93995%
Net Profit (Loss)	\$ 177,142	\$ 408,011	\$ 1,881,751	\$ -	\$ (1,186,264)	\$ -	\$ -	

The Balance of this page intentionally left blank



Electric Power Impact Fees

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Power Impact Fees								Fund 43
Revenues								
Impact Fees	399,050	684,028	932,192	770,000	860,864	770,000	770,000	
	52,742	34,743	7,469	7,300	5,264	7,300	7,300	
Appropriate Fund Balance	-	-	-	-	-	-	-	
Total Revenues	\$ 451,792	\$ 718,771	\$ 939,661	\$ 777,300	\$ 866,128	\$ 777,300	\$ 777,300	
Expenditures								
Other Professional Services	-	-	7,740	-	7,184	-	-	
8Th South Transmission Line	372,708	-	-	-	-	-	-	
Substation	951,226	-	-	-	-	-	-	
Improvements	(7,594)	47,014	-	777,300	103,119	777,300	777,300	
Depreciation Expense	45,564	-	91,763	-	-	-	-	
Total Expenditures	\$ 1,361,904	\$ 47,014	\$ 99,503	\$ 777,300	\$ 69,503	\$ 777,300	\$ 777,300	0.00000%
Net Profit (Loss)	\$ (910,112)	\$ 671,757	\$ 840,158	\$ -	\$ 796,625	\$ -	\$ -	

The Balance of this page intentionally left blank



Requested and Funded-Electric Power

Equipment			
Department	Equipment	Amount	Funded
Power	Wire Puller Carry over-increased costs	130,000	✓
Power	Line Truck Carry over-increased costs	326,000	✓

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

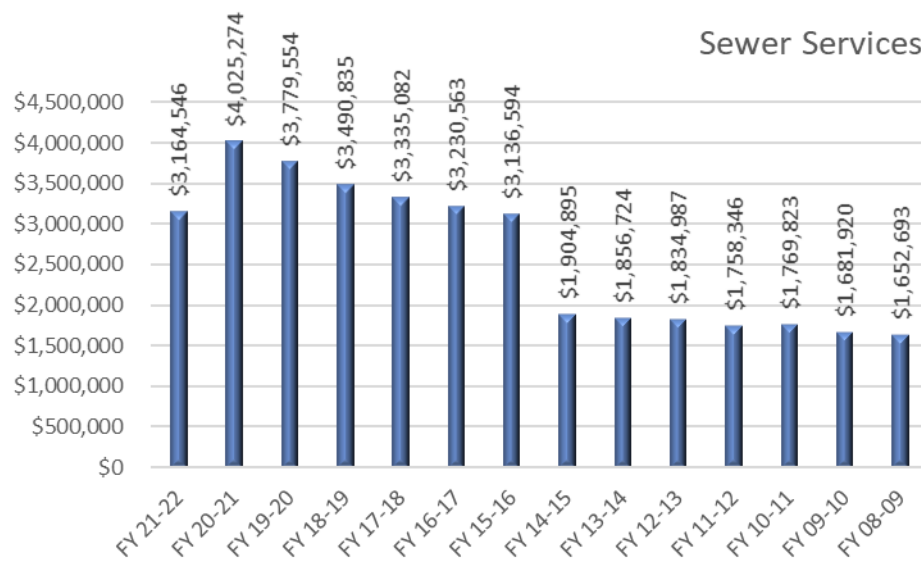
The Balance of this page intentionally left blank

Waste Water (Sewer)



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

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



*2021-2022 revenue through March 2022



Waste Water (Sewer)

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Sewer Fund								
Fund 54								
Revenues								
Sale Of Surplus Property	27,942	-	300	1,039,492	-	-	-	
Sewer Services	3,490,835	3,779,554	4,025,274	4,068,000	3,797,455	4,318,600	5,816,809	
Sewer Connection Fees	28,350	50,925	31,850	38,000	74,455	85,200	85,200	
Treated Effluent Water Sales	96,702	103,907	100,530	110,000	80,746	94,400	94,400	
Interest Earnings	53,637	71,916	55,401	-	5,050	5,200	5,200	
Gain (Loss) On Disposal Of Cap	-	-	(28,419)	-	-	-	-	
State Grants	-	-	-	547,000	-	-	-	
Contribution By Developers	1,271,795	1,560,950	1,809,351	-	-	-	-	
Utilities Used By Other Dept	14,242	13,515	15,055	15,000	10,238	11,800	11,800	
Pretreatment Revenue	11,750	-	-	-	-	-	-	
Miscellaneous	20,228	(18,469)	1,385	-	114	-	-	
Transfer From	-	-	39,597	-	-	-	-	
Appropriation Of Fund Balance	-	-	-	2,047,884	-	3,497,890	119,381	
Total Revenues	\$5,015,481	\$5,562,298	\$6,050,324	\$7,865,376	\$3,968,058	\$8,013,090	\$6,132,790	
Expenditures								
Payroll Expenses	532,121	564,090	564,341	674,556	489,996	804,806	754,506	
Educational/Training Services	1,301	1,058	1,552	1,200	543	1,200	1,200	
Other Professional Services	81,057	140,875	209,857	2,250,000	-	1,678,000	1,828,000	
Pretreatment	6,275	14,674	26,692	32,000	32,000	35,000	35,000	
Indirect Services	363,474	413,532	450,350	570,000	570,000	630,810	630,810	
Repair And Maintenance Service	266,514	261,316	258,671	360,000	360,000	360,000	360,000	
Communications/Telephone-Pager	8,111	8,411	7,411	10,000	10,000	10,000	10,000	
Advertising/Legal And Nonlegal	240	-	-	-	-	-	-	
Travel	660	786	658	5,700	5,700	6,700	6,700	
City Utilities	85,014	87,739	100,119	80,000	93,528	80,000	80,000	
General Supplies	58,310	61,576	81,820	100,500	43,692	200,500	200,500	
Natural Gas/Mountain Fuel	26,876	22,811	22,095	35,000	20,686	35,000	35,000	
Gasoline	21,775	13,250	9,119	19,000	11,219	22,000	22,000	
Subscriptions And Memberships	170	514	-	1,400	-	1,400	1,400	
Equipment Maintenance	28,478	27,181	22,251	47,500	47,500	55,000	55,000	
Sewer Plant Upgrade	-	-	-	300,000	300,000	300,000	300,000	
800 S Main To Sr 198 Repair	-	-	-	722,500	-	1,400,000	-	
Improvements Other Than Bldg	-	-	-	562,000	15,000	1,525,000	165,000	
Improvements (Reimb By Bonds)	5,050	(4,240)	-	-	-	-	230,000	
Machinery, Vehicles, And Equip	-	-	-	8,800	-	-	-	
Lease Purchase	(1,341)	-	36	-	-	4,000	4,000	
Interest Expense	88,253	18,546	460	-	-	-	-	
Bond Payments	(221,000)	1	-	891,300	891,300	298,920	298,920	
Bond Interest	-	128,256	129,013	95,500	-	77,584	77,584	
Agent Fees	2,252	1,500	3,752	90,000	90,000	90,000	90,000	
Depreciation Expense	503,294	547,151	632,372	85,200	547,200	-	550,000	
Transfer To Capital Account	-	-	-	547,200	-	-	-	
Bad Debt Expense	5,931	5,267	-	-	-	-	-	
Transfer To General Fund	204,030	268,949	349,065	376,020	376,020	397,170	397,170	
Contribute to Fund Balance	-	-	-	-	-	-	-	
Total Expenditures	\$ 2,066,845	\$ 2,583,243	\$ 2,869,634	\$ 7,865,376	\$ 3,904,384	\$ 8,013,090	\$ 6,132,790	-22.02801%
Net Profit (Loss)	\$ 2,948,636	\$ 2,979,055	\$ 3,180,690	\$ -	\$ 63,674	\$ -	\$ -	-

The Balance of this page intentionally left blank



Sewer Impact Fees

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Sewer Impact Fees								Fund 48
Revenues								
Impact Fees	439,682	678,561	279,909	700,000	234,217	350,000	350,000	
Interest Earnings	21,044	20,512	4,889	4,000	3,444	-	-	
Fund Balance Appropriation	-	-	-	-	-	230,100	363,841	
Total Revenues	\$ 460,726	\$ 699,073	\$ 284,798	\$ 704,000	\$ 237,661	\$ 580,100	\$ 713,841	
Expenditures								
Improvements	-	-	-	464,900	-	341,000	474,741	
Bond Payment	221,000	-	221,000	221,000	-	221,000	221,000	
Depreciation Expense	18,079	18,079	37,521	18,100	-	18,100	18,100	
Total Expenditures	\$ 239,079	\$ 18,079	\$ 258,521	\$ 704,000	\$ -	\$ 580,100	\$ 713,841	1.39787%
Net Profit (Loss)	\$ 221,647	\$ 680,994	\$ 26,277	\$ -	\$ 237,661	\$ -	\$ -	

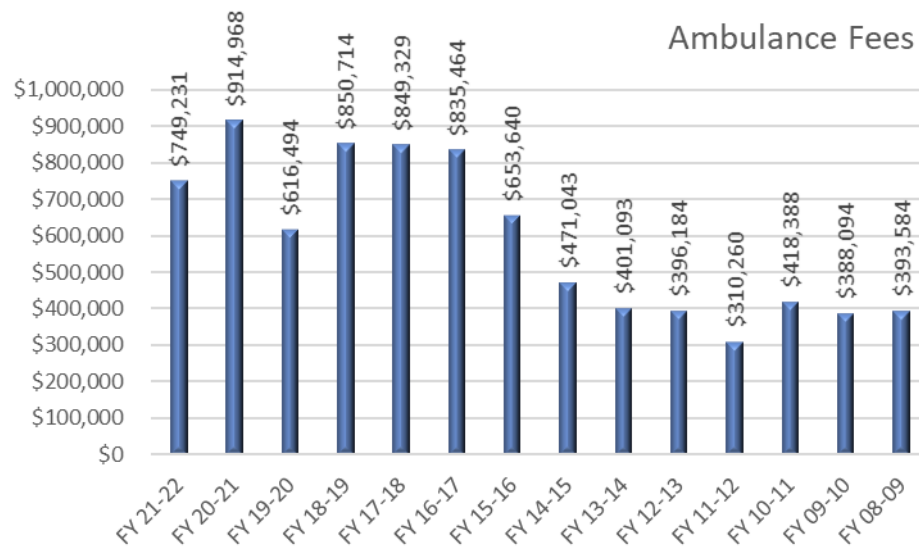
Requested and Funded-Waste Water

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

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

This page intentionally left blank

Ambulance



*2021-2022 revenue through March 2022



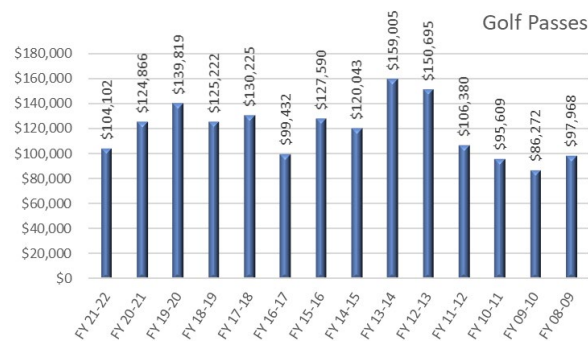
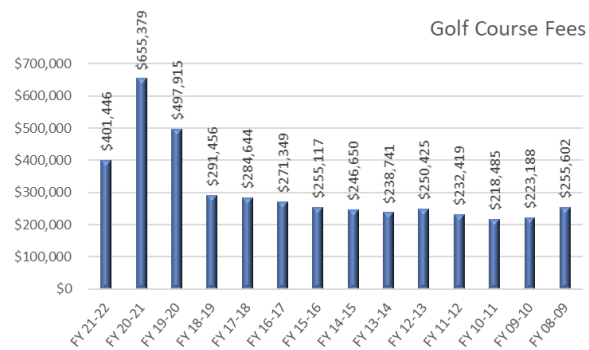
Ambulance

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Ambulance								
Fund 55								
Revenues								
Sale Of Surplus Property	10,208	-	-	-	-	-	-	
Ambulance Fees	850,714	616,494	914,968	922,757	919,930	950,000	1,010,000	
Ambulance Mileage Revenue	-	-	(45)	-	-	-	-	
Ambulance Grant Revenue	9,922	6,369	6,347	-	-	-	-	
Appropriation Of Fund Balance	-	-	-	5,215	-	457,299	6,986	
Total Revenues	\$870,844	\$622,863	\$921,270	\$927,972	\$919,930	\$1,407,299	\$1,016,986	
Expenditures								
Payroll Expenses	379,964	418,979	416,251	452,812	235,751	893,267	497,554	
Educational/Training Services	3,320	1,042	7,733	8,300	-	9,900	9,900	
Other Professional Services	85,986	79,566	71,948	132,000	-	165,600	165,600	
Indirect Services	54,900	58,312	63,024	74,612	74,611	89,857	89,857	
Repair And Maintenance Service	7,013	2,758	4,144	3,000	1,968	-	-	
Communications/Telephone-Pager	4,227	17,855	3,453	18,600	1,457	-	-	
Travel	3,241	-	4,194	11,000	-	17,350	17,350	
City Utilities	4,908	4,889	4,919	3,300	1,911	3,300	3,300	
General Supplies	34,069	21,885	52,435	31,000	25,065	31,000	31,000	
Natural Gas/Mountain Fuel	2,163	1,944	1,780	3,000	591	3,000	3,000	
Gasoline	9,776	9,724	10,353	9,800	8,124	10,000	10,000	
Subscriptions And Memberships	535	895	835	1,000	-	2,025	2,025	
Books & Periodicals	-	-	-	2,000	-	2,000	2,000	
Equipment Maintenance	3,594	1,123	-	2,500	-	2,500	2,500	
Loss On Disposal Capital Asset	-	-	-	-	-	-	-	
Machinery, Vehicles, And Equip	-	-	138	6,200	-	6,200	6,200	
Contingencies/Sundry/Allowance	2,151	14,422	2,120	3,000	1,465	3,000	3,000	
Depreciation Expense	82,760	101,532	127,814	82,800	-	82,800	82,800	
Transfer To General Fund	67,140	74,055	76,500	83,048	83,048	85,500	90,900	
Total Expenditures	\$ 745,747	\$ 808,981	\$ 847,641	\$ 927,972	\$ 433,991	\$ 1,407,299	\$ 1,016,986	9.59232%
Net Profit (Loss)	\$ 125,097	\$ (186,118)	\$ 73,629	\$ -	\$ 485,939	\$ -	\$ -	

Requested and Funded-Ambulance

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

Golf Fund



*2021-2022 revenue through March 2022



Golf Fund

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Golf Course								
Fund 56								
Revenues								
Sale Of Surplus Property	56,650	-	-	-	-	-	-	-
Golf Course Fees	291,456	497,915	655,379	550,000	481,735	564,500	570,000	
Golf Passes	125,222	139,819	124,866	120,000	124,923	180,000	180,000	
Golf Cart Revenue	200,705	331,512	423,915	350,000	329,446	440,000	440,000	
Driving Range Revenue	20,119	29,805	38,224	35,000	24,432	32,900	32,900	
Rv Rental Revenue	-	1,507	23,363	14,000	13,292	17,300	17,300	
Punch Ticket Sales	-	-	43,171	55,000	50,417	56,500	56,500	
Gladstan Grill Revenue	28,108	-	2,783	-	5,004	7,200	7,200	
Prepared Food Restaurant-Grill	11,996	33,192	37,329	35,000	30,210	43,200	43,200	
Grocery Food Restaurant-Grill	8,563	29,969	42,508	37,000	29,607	42,300	42,300	
Restaurant Rent	-	45	-	-	-	-	-	
Interest Earnings	34	-	573	-	-	-	-	
Miscellaneous Donations	4,617	2,018	29,907	-	1,404	-	-	
Miscellaneous	26,657	5,292	13,289	13,500	15,265	3,000	3,000	
Transfer From Capital Proj Fun	210,000	-	-	-	-	-	-	
Transfer From General Fund	301,000	328,083	325,000	163,733	196,480	-	-	
Beg Approp Fund Bal	-	-	-	42,903	-	212,121	207,306	
Total Revenues	\$1,285,127	\$1,399,157	\$1,760,307	\$1,416,136	\$1,302,215	\$1,599,021	\$1,599,706	
Expenditures (Continued)								
Pension Benefit Expense	(48,321)	(49,705)	(44,083)	-	-	-	-	
Actuarial Calc Pension Expense	58,179	52,620	20,154	-	-	-	-	
Depreciation Expense	179,093	182,527	185,882	182,600	-	185,900	185,900	
Pro Shop								
Payroll Expenses	143,963	158,081	160,077	203,470	115,671	479,621	479,787	
Educational/Training Services	275	-	-	-	-	-	500	
Bank Charges	10,749	17,365	30,463	24,000	21,085	36,200	36,200	
Indirect Services	61,915	57,662	60,404	69,289	-	82,416	82,416	
Over/Under	(827)	(2,585)	(2,699)	-	(272)	-	-	
Utility Services	576	1,238	1,165	800	2,688	3,000	3,000	
Repair And Maintenance Service	2,690	2,336	4,384	3,000	1,909	3,000	3,000	
Communications/Telephone-Pager	1,467	1,151	1,071	1,500	23	1,500	1,500	
Advertising/Legal And Nonlegal	800	300	300	2,000	200	2,000	2,000	
Travel	89	-	-	400	-	500	500	
City Utilities	5,415	3,795	5,836	3,000	1,897	3,000	3,000	
General Supplies	4,598	9,782	9,954	9,000	2,707	10,000	10,000	
Supplies/Computer	-	-	-	-	-	-	-	
Electricity	27,140	-	-	-	-	-	-	
Bottled Gas	5,045	7,101	4,084	4,200	1,832	4,200	4,200	
Gasoline	12,409	7,873	6,209	-	13,101	-	-	
Subscriptions And Memberships	113	1,572	48	1,200	1,096	1,400	1,400	
Improvements Other Than Buildi	-	-	7,737	21,000	-	-	-	
Lease Purchase	(2,703)	-	(45,044)	140,900	97,439	47,142	47,142	
Interest	5,405	5,690	3,879	-	-	-	-	
Transfer To Capital Account	-	-	-	-	-	2,386	2,386	
Golf Greens								
Payroll Expenses	229,893	290,546	296,637	342,668	203,178	359,151	359,151	
Educational/Training Services	587	756	990	1,700	1,465	1,660	1,660	
Repair And Maintenance Service	26,373	34,194	26,638	38,000	16,193	34,000	34,000	
Rental Of Vehicles & Equipment	-	(600)	-	-	-	-	-	
Communications/Telephone-Pager	4,246	3,364	3,419	2,100	1,827	2,900	2,900	
Travel	55	236	-	2,400	1,040	2,350	2,350	
General Supplies	60,689	71,772	54,259	68,000	8,627	76,000	76,000	
Computer Supplies	-	22	-	-	-	-	-	
Electricity	16,503	28,983	56,435	42,000	52,564	78,000	78,000	
Bottled Gas	1,592	1,237	1,517	1,300	1,163	1,500	1,500	
Gasoline	14,447	12,397	16,344	10,000	7,098	15,000	15,000	
Subscriptions And Memberships	1,110	860	921	1,100	140	1,100	1,100	
Rv Park Expenditures	-	4,596	2,840	15,000	6,646	15,000	15,000	
Improvements Other Than Buildi	-	67	3,992	15,000	-	5,000	5,000	
Machinery, Vehicles, And Equip	-	-	-	18,000	-	50,000	50,000	
Lease Purchase	(3,342)	(6,809)	45,044	99,000	46,438	152,181	152,200	
Interest	6,684	8,418	8,573	-	-	22,900	22,900	
Transfer To Capital Account	-	-	-	-	-	-	-	

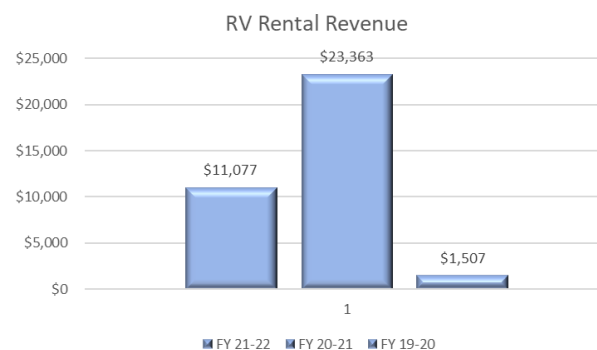


Golf Fund (Continued)

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Golf Course								Fund 56
Expenditures (Continued)								
Restaurant	-	-	-	-	-	-	-	
Payroll Expenses	24,218	30,514	32,836	33,093	23,932	33,614	33,614	
Educational/Training Services	25	-	-	200	-	200	200	
Other Professional Services	607	-	-	1,500	52	1,500	1,500	
Bank Charges	207	1,185	664	1,000	252	1,000	1,000	
Repair & Maintenance	614	-	-	1,000	-	1,000	1,000	
Communications & Telephone	420	396	362	500	1	-	-	
Advertising/Legal And Nonlegal	-	-	-	100	-	100	100	
General Supplies	41,245	50,948	60,449	45,000	38,201	65,500	65,500	
Bottled Gas	-	2,198	2,045	1,600	2,718	3,000	3,000	
Contribution to Fund Balance	-	-	-	9,516	-	-	-	
Total Expenditures	\$ 894,243	\$ 992,125	\$ 1,024,043	\$ 1,416,136	\$ 670,911	\$ 1,599,021	\$ 1,599,706	12.96274%
Net Profit (Loss)	\$ 390,884	\$ 407,032	\$ 736,264	\$ -	\$ 631,304	\$ -	\$ -	-

Requested and Funded-Golf Course

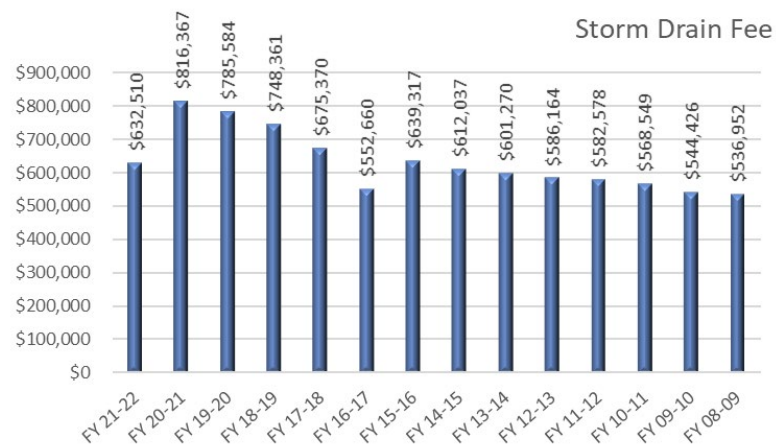
Personnel-Wages and benefits				
Department	Status	Position	W&B Amount	Funded
Golf	FT	2nd Assistant	57,700	✓



*2021-2022 revenue through March 2022

This page intentionally left blank

Storm Drain



*2021-2022 revenue through March 2022



Storm Drain

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Storm Drain								Fund 58
Revenues								
Sale Of Surplus Property	35,000	-	-	830,000	-	-	-	-
Storm Water Utility Fees	748,361	785,584	816,367	-	759,011	842,000	1,073,377	-
Land Disturbance	1,333	900	1,600	1,200	1,560	1,200	1,200	-
Interest Earnings	29,395	22,297	4,612	3,300	3,134	2,600	2,600	-
State Grants	-	-	-	271,500	-	-	-	-
Contribution From Developers	1,217,557	1,462,269	759,467	-	-	-	-	-
Utilities Used By Other Depts	28,101	28,657	28,657	25,000	25,274	28,400	28,400	-
Miscellaneous	-	-	1,510	-	-	-	-	-
Appropriate Fund Balance	-	-	-	393,392	-	309,315	-	-
Total Revenues	\$2,059,747	\$2,299,707	\$1,612,213	\$1,524,392	\$788,979	\$1,183,515	\$1,105,577	
Expenditures								
Payroll Expenses	152,267	146,181	122,212	184,012	124,968	206,898	206,898	-
Professional/Educational Servi	-	-	204	61,000	-	-	-	-
Other Professional Services	26,120	38,393	23,243	21,000	30,284	28,000	28,000	-
Indirect Services	153,415	171,931	7,136	235,680	235,690	263,200	263,200	-
Repair And Maintenance Service	72,607	94,336	79,407	101,000	23,066	101,000	101,000	-
Communications	-	40	-	-	-	-	-	-
Travel	-	(553)	-	-	-	-	-	-
City Utilities	-	-	-	-	-	6,500	6,500	-
General Supplies	2,100	3,038	5,878	6,500	625	-	-	-
Natural Gas/Mountain Fuel	-	-	-	1,500	-	1,500	1,500	-
Gasoline	1,935	4,332	1,689	7,500	2,346	7,500	7,500	-
Equipment Maintenance	6,237	35	141	7,000	1,517	7,000	7,000	-
Main Street Project-Legislativ	-	-	-	363,300	-	-	-	-
1120 South 1100 West- Bridge	-	-	-	-	-	200,000	-	-
Building Addition	-	472	-	-	-	60,000	60,000	-
500 S Cdbg Project	-	-	-	200,000	41,800	-	-	-
Improvements Other Than Buildi	-	-	-	-	-	41,750	41,750	-
Machinery, Vehicles, And Equip	-	-	-	100,000	534,807	89,200	89,200	-
Lease Purchase	1,506	1,925	5,888	-	1,925	-	3,767	-
Interest	-	-	-	-	-	9,767	9,800	-
Depreciation Expense	161,149	225,678	150,600	161,200	-	161,200	161,200	-
Bad Debt Expense	508	534	-	-	-	-	-	-
Transfer To General Fund	-	-	-	74,700	74,700	-	75,780	-
Contribution to Fund Balance	-	-	-	-	-	-	42,482	-
Total Expenditures	\$ 577,844	\$ 686,342	\$ 396,398	\$ 1,524,392	\$ 1,071,728	\$ 1,183,515	\$ 1,105,577	-27.47423%
Net Profit (Loss)	\$ 1,481,903	\$ 1,613,365	\$ 1,215,815	\$ -	\$ (282,749)	\$ -	\$ -	-

The Balance of this page intentionally left blank



Requested and Funded-Storm Drain

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

The Balance of this page intentionally left blank

Transfers and Overhead Expenses (Indirect Services)



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

Transfers are also made from the Enterprise Fund to the General Fund to support the general operations of the City



Transfers

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

"Transfers from" are recognized in the receiving fund as a revenue

These transfers help in supporting the general services of the government and help in keeping property taxes low. Traditionally 9% of enterprise revenue is transferred to the general fund.

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

Overhead (Indirect Services) Charges

From	Purpose	Amount	To
General fund	Indirect	\$ 220,599	Vehicle Maintenance
		420,782	Information Technology
Electric (Power)	Indirect	\$ 744,512	General Fund
		\$ 56,380	Information Technology
		20,811	Vehicle Maintenance
Solid Waste	Indirect	\$ 576,896	General Fund
		83,245	Vehicle Maintenance
		9,167	Information Technology
Water	Indirect	\$ 537,093	General Fund
		41,622	Vehicle Maintenance
		59,435	Information Technology
Ambulance	Indirect	\$ 68,202	General Fund
		12,487	Vehicle Maintenance
		9,167	Information Technology
Golf Course	Indirect	\$ 46,649	General Fund
		8,324	Vehicle Maintenance
		27,441	Information Technology
Storm Drain	Indirect	\$ 250,322	General Fund
		8,324	Vehicle Maintenance
		4,554	Information Technology
Sewer Fund	Indirect	\$ 597,763	General Fund
		20,811	Vehicle Maintenance
		12,223	Information Technology

Operating Transfers between Funds

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

Capital Fund



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



Capital Fund

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Capital Fund								
Revenues								
Grants	-	-	-	150,000	-	5,000,000	5,000,000	
Arpa Funds	-	-	-	1,201,437	1,201,437	-	-	
Interest	49,519	36,147	8,616	6,300	6,070	-	-	
Miscellaneous-Utah Arts Grant	-	1,500,000	-	-	-	-	-	
Transfer From Other Funds	1,000,000	-	-	-	-	-	-	
Transfer In	-	-	4,444,623	1,250,000	-	-	-	
Transfer In	-	-	-	150,000	-	-	-	
Trans From Solid Waste	90,000	90,000	-	-	-	-	-	
Beg Approp Fund Bal	-	-	-	3,120,600	-	5,813,650	5,443,650	
Total Revenues	1,139,519	1,626,147	4,453,239	5,878,337	1,207,507	10,813,650	10,443,650	
Expenditures								
Other Professional Services	282,357	287,418	50,839	-	-	-	-	
Land	-	15,000	-	-	-	-	-	
New Ball Fields	-	-	6,213,430	3,100,000	288,838	-	-	
Improvements Other Than Buildi	-	-	-	300,000	32,072	-	-	
Dow ntown \$5M Project	-	-	-	1,250,000	142,116	8,400,000	8,400,000	
Arpa Projects	-	-	-	1,201,437	153,133	2,400,000	2,030,000	
Principal Payments	-	-	-	10,000	-	-	-	
Contribution To Fund Balance	-	-	-	6,300	-	-	-	
Transfer To Golf Fund	210,000	-	-	-	-	-	-	
Interest Expense	-	-	-	10,600	-	13,650	13,650	
Total Expenditures	\$ 492,357	\$ 302,418	\$ 6,264,269	\$ 5,878,337	\$ 616,159	\$ 10,813,650	\$ 10,443,650	77.66334%
Net Profit (Loss)	\$ 647,162	\$ 1,323,729	\$ (1,811,030)	\$ -	\$ 591,348	\$ -	\$ -	

This year the high school sewer line and well 2 improvement are covered by ARPA funds (American Rescue Plan Act of 2021).

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

Requested and Funded-Capital Project Funds

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

The Balance of this page intentionally left blank

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 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
IT Fund 66								
Revenues								
Services Use By Other Departments	482,817	503,244	461,105	568,452	682,142	599,145	599,151	
Beg Approp Fund Bal	-	-	-	-	-	3,216	-	
Total Revenues	\$ 482,817	\$ 503,244	\$ 461,105	\$ 568,452	\$ 682,142	\$ 602,361	\$ 599,151	
Expenditures								
Payroll Expenses	143,253	153,593	148,293	159,336	152,098	174,751	171,451	
Educational/Training Services	-	-	-	-	-	-	-	
Other Professional Services	211,982	263,774	245,193	216,600	146,779	232,900	232,900	
Utility Services	-	-	-	-	-	-	-	
Repair And Maintenance Service	30,808	32,248	13,224	35,000	12,385	38,500	38,500	
Communications/Telephone-Pager	1,100	640	1,010	1,000	2,216	-	-	
Travel	-	21	-	200	-	-	-	
General Supplies	15,282	14,651	16,809	17,000	11,938	17,510	17,600	
Subscriptions And Memberships	(7)	-	-	-	-	-	-	
Machinery, Vehicles, And Equip	71,373	48,188	23,893	75,500	46,452	60,500	60,500	
600 South 100 East - 600 East Storm	-	-	-	37,000	18,526	37,500	37,500	
Depreciation Expense	7,168	-	-	-	-	-	-	
Total Expenditures	\$ 480,959	\$ 513,115	\$ 448,423	\$ 578,636	\$ 421,362	\$ 602,361	\$ 599,151	3.54541%
Net Profit (Loss)	\$ 1,858	\$ (9,871)	\$ 12,682	\$ (10,184)	\$ 260,780	\$ -	\$ -	

Vehicle Maintenance

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Vehicle Maintenance Fund 65								
Revenues								
Sale Of Surplus Property	-	5,150	2,147	-	-	-	-	
Services Use By Other Departments	370,258	369,065	363,535	400,609	480,730	416,224	416,224	
Beg Approp Fund Bal	-	-	-	-	-	359,012	12	
Contribution from Fund Balance	-	-	(2,253)	-	-	-	-	
Total Revenues	\$ 370,258	\$ 374,215	\$ 363,429	\$ 400,609	\$ 480,730	\$ 775,236	\$ 416,236	
Expenditures								
Payroll Expenses	249,175	261,641	276,642	307,000	275,642	322,486	322,486	
Educational/Training Services	515	-	-	2,000	184	1,950	1,950	
Repair And Maintenance Service	55,372	44,495	52,733	54,000	65,513	54,000	54,000	
Communications/Telephone-Pager	2,640	3,099	2,654	3,000	1,775	3,000	3,000	
Travel	21	1,375	275	-	-	-	-	
City Utilities	4,944	4,957	5,616	5,300	5,418	5,300	5,300	
General Supplies	3,612	7,170	6,892	8,500	3,291	8,500	8,500	
Computer Supplies	-	-	-	-	-	-	-	
Energy	-	-	-	-	-	-	-	
Natural Gas/Mountain Fuel	4,507	4,834	5,708	5,000	7,811	5,000	5,000	
Oil	9,464	8,362	5,323	12,000	3,125	12,000	12,000	
Gasoline	1,477	1,460	1,788	3,809	1,994	4,000	4,000	
Float Improvements	194	-	184	-	-	-	-	
Improvements Other Than Buildi	1,026	67	-	-	-	279,000	-	
Machinery, Vehicles, And Equip	930	180	234	-	-	80,000	-	
Total Expenditures	\$ 333,877	\$ 337,640	\$ 358,049	\$ 400,639	\$ 364,753	\$ 775,236	\$ 416,236	3.89303%
Net Profit (Loss)	\$ 36,381	\$ 36,575	\$ 5,380	\$ (30)	\$ 115,977	\$ -	\$ -	



Requested and Funded-Internal Service Funds

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

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

The Balance of this page intentionally left blank

Impact Fees



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

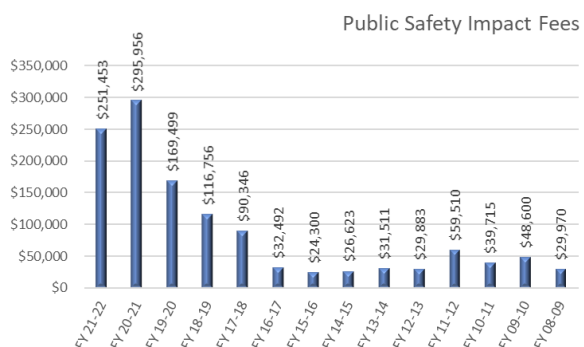
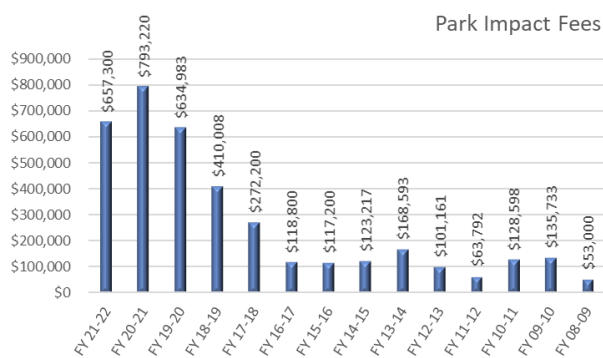
Impact Fees

Park Impact Fees

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Park Impact Fees Fund 42								
Revenues								
Impact Fees	410,008	634,983	793,220	755,000	847,200	717,300	717,300	
Interest Earnings	15,876	16,262	3,876	3,300	2,731	2,100	2,100	
Appropriate Fund Balance	-	-	-	150,000	-	-	-	
Total Revenues	\$ 425,884	\$ 651,245	\$ 797,096	\$ 908,300	\$ 849,931	\$ 719,400	\$ 719,400	
Expenditures								
Springside Meadows	-	-	-	-	-	-	-	
Improvements	-	-	-	653,200	323,985	-	-	
Improvements	-	-	-	-	-	575,002	575,002	
Principal Payments	150,000	127,371	129,411	134,000	134,000	133,942	133,942	
Pool Bond Interest	-	16,975	-	10,500	10,500	10,456	10,456	
Paying Agent	-	-	-	600	-	-	-	
Contribute to Fund Balance	-	-	-	110,000	-	-	-	
Total Expenditures	\$ 150,000	\$ 144,346	\$ 129,411	\$ 908,300	\$ 468,485	\$ 719,400	\$ 719,400	-20.79709%
Net Profit (Loss)	\$ 275,884	\$ 506,899	\$ 667,685	\$ -	\$ 381,446	\$ -	\$ -	

Public Safety Impact Fees

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Public Safety Impact Fees Fund 44								
Revenues								
Impact Fees	116,756	169,499	295,956	210,300	327,873	302,800	302,800	
Interest Earnings	8,126	6,683	1,593	900	1,122	900	900	
Total Revenues	\$ 124,882	\$ 176,182	\$ 297,549	\$ 211,200	\$ 328,995	\$ 303,700	\$ 303,700	
Expenditures								
Other Professional Services	8,032	7,500	-	50,000	-	-	-	
Improvements	-	35,729	11,698	161,200	-	303,700	303,700	
Total Expenditures	\$ 8,032	\$ 43,229	\$ 11,698	\$ 211,200	\$ -	\$ 303,700	\$ 303,700	43.79735%
Net Profit (Loss)	\$ 116,850	\$ 132,953	\$ 285,851	\$ -	\$ 328,995	\$ -	\$ -	



*2021-2022 revenue through March 2022

Redevelopment Areas



Memorial Park Salmon Supper

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



Redevelopment-Town

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Redevelopment-Town								Fund 21
Revenue								
Appropriation Of Fund Bal	-	-	-	14,000	-	14,000	14,000	
Total Revenues	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ 14,000	\$ 14,000	
Expenditures								
Other Professional Services	11,222	12,278	13,720	14,000	13,720	14,000	14,000	
Total Expenditures	\$ 11,222	\$ 12,278	\$ 13,720	\$ 14,000	\$ 13,720	\$ 14,000	\$ 14,000	0.00000%
Net Profit (Loss)	(11,222)	(12,278)	(13,720)	-	(13,720)	-	-	-

Walgreens Agreement Expense

Redevelopment-Business Park

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Redevelopment-Business Park								Fund 25
Revenues								
Other Rent/Usage Charge	11,705	14,569	12,178	16,000	14,906	12,500	12,500	
Property Sales	892,166	377,609	665,607	-	665,607	-	-	
Miscellaneous	-	-	-	10,600	-	-	-	
Appropriation Of Fund Balance	-	-	-	12,900	-	-	-	
Total Revenues	\$903,871	\$392,178	\$677,785	\$ 39,500	\$ 680,513	\$ 12,500	\$ 12,500	
Expenditures								
Other Professional Services	-	-	-	-	-	100	100	
Land	-	215,365	-	-	-	-	-	
Improvements Other Than Bldg	20,130	-	-	12,900	-	-	-	
Transfer To Other Funds	-	-	57,797	-	-	-	-	
Transfer To Other Funds	-	-	2,000,000	-	-	-	-	
Contribution to Fund Balance	-	-	-	26,500	-	12,400	12,400	
Total Expenditures	\$ 20,130	\$ 215,365	\$ 2,057,797	\$ 39,500	\$ -	\$ 12,500	\$ 12,500	-68.35443%
Net Profit (Loss)	\$ 883,741	\$ 176,813	\$ (1,380,012)	\$ -	\$ 680,513	\$ -	\$ -	

Cell Tower Rental Revenue

The Balance of this page intentionally left blank

Special Revenue Funds



Hillman Field

The special revenue funds of the City are the PARC tax and the revolving loan fund.

The PARC tax is a tax assessed on sales of goods and services. The PARC tax was approved by the citizens of Payson. This fund is governed by the PARC Tax committee, to support Parks, Arts, and Recreation in Payson City.

The Revolving Loan Fund is funded by assessments to various departments for the financing of capital assets in the City. Each capital asset requested creates an assessment to the department of principal and interest to fund further capital assets.

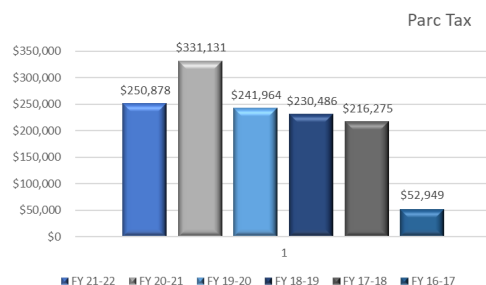


Revolving Loan Fund

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Revolving Loan Fund								Fund 71
Revenues								
Loan Payments Revenue	28,046	-	148,800	694,528	649,754	1,060,086	555,672	
Financing Fees in and Out program			-	61,600	62,820	-	-	
Interest Earnings	4,616	44,696	53,301	900	511	146,056	66,016	
Sale Of Surplus Property	-	-	342,332	784,800	477,514	453,000	453,000	
Appropriation Of Fund Balance	-	-	-	251,911	-	2,378,885	345,339	
Total Revenues	\$ 32,662	\$ 44,696	\$ 544,433	\$ 1,793,739	\$ 1,190,599	\$ 4,038,027	\$ 1,420,027	
Expenditures								
Capital Expense (Loaned)	-	-	108,046	536,911	-	3,585,027	967,027	
Quick Sale Purchase Of Capital	-	-	83,320	835,800	-	453,000	453,000	
Contribute to Fund Balance	-	-	-	421,028	-	-	-	
Total Expenditures	\$ -	\$ -	\$ 191,366	\$ 1,793,739	\$ -	\$ 4,038,027	\$ 1,420,027	-20.83425%
Net Profit (Loss)	\$ 32,662	\$ 44,696	\$ 353,067	\$ -	\$ 1,190,599	\$ -	\$ -	-

PARC Tax

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
PARC Tax								Fund 79
Revenues								
Parc Tax	230,486	241,964	331,131	300,000	301,053	-	350,000	
Appropriate Fund Balance	-	-	-	226,823	11,296	-	-	
Total Revenues	\$ 230,486	\$ 241,964	\$ 331,131	\$ 526,823	\$ 312,349	\$ -	\$ 350,000	
Expenditures								
Other Professional Services	14,338	24,120	-	-	-	-	-	
Payson Mural	-	-	439	-	-	-	-	
Payson Civic Chorale	-	-	7,499	5,000	-	-	-	
People Preserving Peteetneet	-	1,678	-	45,320	-	-	-	
Payson Community Theater	-	-	7,377	20,000	-	-	-	
Huish Performing	-	6,895	6,909	5,000	-	-	-	
Pool Shade Aw nings	-	-	8,830	-	-	-	-	
Payson City Band	-	-	-	2,550	-	-	-	
Transfer To	150,000	215,735	183,418	-	-	-	-	
Transfer To Pct	20,000	15,000	-	9,413	-	-	-	
Historic Downtow n	-	-	-	25,000	25,000	-	-	
Batting Cages	-	-	-	25,000	25,000	-	-	
Backstop Fence Extension	-	-	-	28,100	28,100	-	-	
Payson Canyon Trail Study	-	-	-	13,440	13,440	-	-	
Payson Visitor Center	-	-	-	10,000	10,000	-	-	
Peteetneet Lights And Fountain	-	-	-	38,000	38,000	-	-	
Hancock Trail	-	-	-	300,000	300,000	-	-	
Total Expenditures	\$ 184,338	\$ 263,428	\$ 214,472	\$ 526,823	\$ 439,540	\$ -	\$ -	-100.00000%
Net Profit (Loss)	\$ 46,148	\$ (21,464)	\$ 116,659	\$ -	\$ (127,191)	\$ -	\$ 350,000	



*2021-2022 revenue through March 2022



Requested and Funded-Revolving Loan Fund

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

The Balance of this page intentionally left blank



PARC Tax Committee Awards
2022-2023

Perpetual Care Fund



Payson City Cemetery

A Fiduciary fund is used to account for resources held for the benefit of parties outside the governmental entity or for the care and maintenance of the cemetery. The accounting used for fiduciary funds is much like that used for proprietary funds. The City's only fiduciary fund is the Perpetual Care Fund, which holds the proceeds from perpetual care fees assessed on the sale of cemetery lots. Interest from the Perpetual Care Fund can be transferred back to the General Fund to help off-set the costs of the cemetery.



Perpetual Care Fund

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Projection FY 2022	Requests FY 2023	Adopted FY 2023	Percent Change
Perpetual Care Fund 74								
Revenues								
Sale Of Cemetery Lots	35,560	26,344	37,517	26,000	33,706	26,000	26,000	
Sale Of Veteran'S Lots	-	-	-	-	-	-	-	
Interest Earnings	12,745	10,041	2,393	2,300	1,502	2,300	2,300	
Appropriation Of Fund Balance	-	-	-	-	-	221,700	221,700	
Total Revenues	\$ 48,305	\$ 36,385	\$ 39,910	\$ 28,300	\$ 35,208	\$ 250,000	\$ 250,000	
Expenditures								
Improvements Other Than Bldg	-	-	-	-	-	250,000	250,000	
Contribution to Fund Balance	-	-	-	28,300	-	-	-	
Total Expenditures	\$ -	\$ -	\$ -	\$ 28,300	\$ -	\$ 250,000	\$ 250,000	783.39223%
Net Profit (Loss)	\$ 48,305	\$ 36,385	\$ 39,910	\$ -	\$ 35,208	\$ -	\$ -	

Requested and Funded-Perpetual Care

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

The Balance of this page intentionally left blank

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, 2023*

<u>Bond</u>	<u>Series</u>	<u>Rate</u>	<u>Origination Date</u>	<u>Maturity Date</u>	<u>Retired Bonding</u>	<u>Original Bonding</u>	<u>6/30/2022 Balance</u>	<u>FY 22-23 Principal</u>	<u>FY 22-23 Interest</u>	<u>6/30/2023 Balance</u>
UTOPIA-Electric-Contract	2017	2.58%	7/1/2007	7/1/2027		3,119,040	1,299,600	259,920	-	1,039,680
Water Revenue Bonds-Refunding 2013 Forebay and PI	2013	2% (2021) (2%-3%)	3/13/2013	10/15/2029		7,385,000	4,155,000	475,000	104,745	3,680,000
Water Revenue Refunding -Water Tank	2016	1.5% (2021) (.95%-3.8%)	10/1/2016	10/15/2032		2,861,000	2,060,000	168,000	53,016	1,892,000
Water Revenue Bonds-PI Lines and Meters	2019	1%	3/21/2019	10/15/2036		6,645,000	6,196,000	352,000	61,960	5,844,000
Pool/Sewer Refunding-Combined (2014)	2016	1.66%	9/14/2016	10/15/2026		7,918,000	4,136,000	795,000	62,059	3,341,000
37.6% Sewer-Sales Tax Refunding*	2016	1.66%	9/14/2016	10/15/2026		2,977,168	1,555,136	298,920	23,334	1,256,216
62.4% -Pool-Sales Tax Refunding**	2016	1.66%	9/14/2016	10/15/2026		4,940,832	2,580,864	496,080	38,725	2,084,784
Sewer Revenue	2019	2.17%	7/11/2019	2/1/2024		2,500,000	2,500,000	-	54,250	2,500,000

The Balance of this page intentionally left blank

Projected Fund Balance



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

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

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



Payson City
Projected Fund Balance
For Period Ending June 30, 2023

Fund	Projected Unassigned Beginning	Revenues	Expenditures	Projected Ending	Dollar Change
General Fund	5,431,858	19,283,167	21,370,517	3,344,508	(2,087,350)
Park Impact Fees (42)	1,817,369	719,400	719,400	1,817,369	-
Public Safety Impact Fees (44)	1,065,532	303,700	303,700	1,065,532	-
PARC Tax (79)	520,859	350,000	350,000	520,859	-
Capital Fund (49)	7,069,628	5,000,000	10,443,650	1,625,978	(5,443,650)
Water Projections (51)	3,115,376	7,149,972	7,919,737	2,345,611	(769,765)
Water Impact Fees (47)	3,799,729	443,200	816,000	3,426,929	(372,800)
Landfill Projections (52)	4,507,571	3,558,943	3,582,657	4,483,857	(23,714)
Electric Projections (53)	2,996,938	16,783,039	17,074,644	2,705,333	(291,605)
Power Impact Fees (43)	4,405,468	777,300	777,300	4,405,468	-
Sewer Projections (54)	6,144,547	6,013,409	6,132,790	6,025,166	(119,381)
Sewer Impact Fees (48)	2,138,340	350,000	695,741	1,792,599	(345,741)
Ambulance Projections (55)	1,271,493	1,010,000	1,016,986	1,264,507	(6,986)
Golf Course Projections(56)	1,151,351	1,392,400	1,599,706	944,045	(207,306)
Storm Drain Proj. (58)	1,355,083	1,105,577	1,063,109	1,397,551	42,468
Vehicle Maintenance Proj (65)	208,512	416,224	416,236	208,500	(12)
IT Projections (66)	120,015	599,151	599,151	120,015	-
Perpetual Care (74)	598,852	250,000	250,000	598,852	-
Revolving Loan Projection (71)	1,966,207	1,074,688	1,420,027	1,620,868	(345,339)

At this point, all beginning and ending fund balances in this schedule are projections.

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

The Balance of this page intentionally left blank



Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Gautier, Stephen J.)



References

Big East Reservoir picture.

[www.utahhikingbeauty.com.https://www.google.com/search?q=big+east+reservoir,+utah&source=lnms&tbn=isch&sa=X&ved=2ahUKewjNkr6ll8H3AhWOFzQIHdu2Co4Q_AUoA3oECAIQBQ&biw=1920&bih=969&dpr=1#imgsrc=E5bs-gxzpMdW2M](https://www.google.com/search?q=big+east+reservoir,+utah&source=lnms&tbn=isch&sa=X&ved=2ahUKewjNkr6ll8H3AhWOFzQIHdu2Co4Q_AUoA3oECAIQBQ&biw=1920&bih=969&dpr=1#imgsrc=E5bs-gxzpMdW2M). 5/1/2022

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

Payson Lakes picture.

https://www.google.com/search?q=payson+lakes&source=lnms&tbn=isch&sa=X&ved=2ahUKewjt5tqvgaLwAhW0FzQIHd1bD3QQ_AUoAnoECAEQBA&biw=1920&bih=969#imgsrc=VgnG5OctFCdi5M&imgdii=kALluDXO5Y2J-M.

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

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