

**RESOLUTION NO: 3300**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON, ARIZONA, ADOPTING ESTIMATES OF REVENUES AND EXPENDITURES/EXPENSES, AND ADOPTING SUCH ESTIMATES AS PAYSON'S FINAL BUDGET FOR FISCAL YEAR 2022-2023.**

**WHEREAS**, in accordance with A.R.S. § 42-17102, on June 9, 2022, the Mayor and Council made an estimate of the different amounts required to meet public expenses for the ensuing year; and

**WHEREAS**, the Mayor and Council also made an estimate of receipts from sources other than direct taxation and of the amount to be raised by taxation upon real and personal property within the Town; and

**WHEREAS**, on June 9, 2022, the Town Council approved Resolution 3294, adopting (i) an expenditure limitation and (ii) the estimates of expenditures for the fiscal year beginning July 1, 2022 and ending June 30, 2023, as the tentative budget for the Town, and

**WHEREAS**, in accordance with Title 42, Chapter 17, and following due public notice, the Mayor and Council met on June 23, 2022, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses and tax levies; and

**WHEREAS**, the Mayor and Council find that the required publication has been made (on June 17, 2022 and June 21, 2022) of the estimates together with a notice that the Mayor and Council would meet on June 23, 2022, in the Town Council Chambers at Town Hall, 303 North Beeline Highway, Payson, Arizona, for the purpose of adopting the final budget for FY 2022-2023; and

**WHEREAS**, it appears that the sums to be raised by primary property taxation do not, in aggregate, exceed that amount as computed pursuant to A.R.S. § 42-17051(A); and

**WHEREAS**, the Town of Payson Financial Policy 504 – Procurement Policy, approved by Resolution 3262, prescribes that purchases greater than \$50,000 that were approved in the annual budget and are specifically identified in the budget resolution shall be deemed approved and require no further approval by Town Council,

**NOW, THEREFORE, THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON, ARIZONA, DO RESOLVE AS FOLLOWS:**

Section 1: The estimates of revenue and expenditures/expenses shown on Attached (Exhibit A) Schedules A through G are adopted as the final budget for the Town of Payson for Fiscal Year 2022-2023.

Section 2: The statements and schedules shown on attached (Exhibit B) and incorporated herein by reference are hereby identified as specifically budgeted line items greater than \$50,000

JUN 23 2022 SPAB

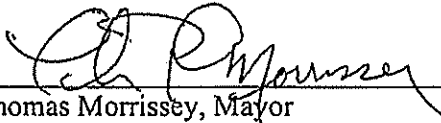
cc: Finance

for the Town of Payson, for the fiscal year July 1, 2022, through June 30, 2023.

Section 3: The Town of Payson and Town Officials are authorized to take such other actions as are necessary to carry out the purposes and intent of this Resolution.


**PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON, ARIZONA, this 23<sup>rd</sup> day of June, 2022, by the following vote:**

AYES 5 NOES 2 ABSTENTIONS 0 ABSENT 0

  
Thomas Morrissey, Mayor

ATTEST:

APPROVED AS TO FORM:

*for*   
Tracie Bailey, Town Clerk  
*Deputy Town clerk*

  
Jon Paladini, Town Attorney

CERTIFICATION OF RECORDING  
OFFICER

STATE OF ARIZONA  
County of Gila )

)  
)ss.

I, the undersigned Tracie Bailey, being the duly appointed, qualified Town Clerk of the Town of Payson, Gila County, Arizona, certify that the foregoing Resolution No. 3300 is a true, correct and accurate copy of Resolution No. 3300 passed and adopted at a Voting Meeting of the Council of the Town of Payson, Gila County, Arizona, held on the day of June 23, 2022, at which a quorum was present and, by a majority vote, 5 voted in favor of said ordinance.

Given under my hand and sealed this 28<sup>th</sup> day of June, 2022.

Seal

Michelle Stanley  
for Town Clerk, Tracie Bailey,  
Deputy Town Clerk

# EXHIBIT “A”

To Resolution No. 3300

Arizona Auditor General’s Office  
Official Towns/Cities Budget Documents  
(Schedules A through G)

# Exhibit A

**Town of Payson**

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# Exhibit A

**Town of Payson**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2023**

Fiscal year	S c h	Funds									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds		
2022	Adopted/adjusted budgeted expenditures/expenses*	E	1	22,871,000	12,722,000	85,200	1,217,400	0	12,204,300	0	49,099,900
2022	Actual expenditures/expenses**	E	2	17,649,400	9,243,200	82,600	149,200	0	9,975,800	0	37,100,200
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	16,851,000	4,027,200	0	1,280,500	0	20,474,000	0	42,632,700
2023	Primary property tax levy	B	4	706,668							706,668
2023	Secondary property tax levy	B	5								0
2023	Estimated revenues other than property taxes	C	6	25,379,300	13,246,800	0	630,800	0	9,064,400	0	48,321,300
2023	Other financing sources	D	7	0	0	0	0	0	0	0	0
2023	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2023	Interfund transfers in	D	9	400,000	4,066,900	0	2,795,000	0	0	0	7,261,900
2023	Interfund Transfers (out)	D	10	(5,950,700)	(763,300)	0	0	0	(547,900)	0	(7,261,900)
2023	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability		11	7,176,000	691,000				2,266,000		10,133,000
											0
											0
2023	Total financial resources available		12	42,111,668	21,413,200	0	4,706,300	0	27,820,300	0	96,051,468
2023	Budgeted expenditures/expenses	E	13	24,626,300	18,699,000	0	2,991,200	0	12,638,200	0	58,954,700

**Expenditure limitation comparison**

- 1 Budgeted expenditures/expenses
- 2 Add/subtract: estimated net reconciling items
- 3 Budgeted expenditures/expenses adjusted for reconciling items
- 4 Less: estimated exclusions
- 5 Amount subject to the expenditure limitation
- 6 EEC expenditure limitation

	2022	2023
1	\$ 49,099,900	\$ 58,954,700
2		
3	49,099,900	58,954,700
4		
5	\$ 49,099,900	\$ 58,954,700
6	\$	\$

# Exhibit A

## Town of Payson

### Tax levy and tax rate information

#### Fiscal year 2023

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>857,449</u>	\$ <u>879,802</u>
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>700,400</u>	\$ <u>706,668</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>700,400</u>	\$ <u>706,668</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>676,000</u>	
(2) Prior years' levies	<u>7,000</u>	
(3) Total primary property taxes	\$ <u>683,000</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>683,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.3328</u>	<u>0.3205</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>0.3328</u>	<u>0.3205</u>
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>    No    </u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

\* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

# Exhibit A

## Town of Payson Revenues other than property taxes Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>General Fund</b>			
<b>Local Taxes</b>			
Sales Tax - Town	\$ 12,000,000	\$ 13,576,300	\$ 13,700,000
<b>Licenses and Permits</b>			
Franchise Fees	406,900	403,000	400,000
Business Licenses	74,000	70,000	75,000
Liquor Licenses	1,000	1,900	1,500
Building/ROW Permits	380,400	536,500	515,000
<b>Intergovernmental</b>			
State Shared Revenue	3,500,000	4,275,400	5,376,000
Property Tax - Prior Year	5,000	7,000	5,000
Vehicle License Tax	1,100,000	1,253,600	1,376,000
Tonto Apache Tribe	36,200	41,200	41,200
Police Services IGA	331,600	328,100	400,000
Gila County	6,800		
Fire Services IGA	503,000	503,000	503,000
School District IGA (SRO)			198,700
Grants	1,280,500	622,700	1,506,300
<b>Charges for Services</b>			
Prosecution Fees	30,000	28,300	20,000
Law Enforcement Charges	7,200	14,100	13,000
Fire Service Charges	12,500	14,300	26,000
Recreation Fees	120,800	86,600	105,400
Zoning & Subdivision Charges	40,000	50,000	55,000
Building Inspections	10,000	22,000	22,000
Engineering/Plan Review Fees	200,500	449,000	416,400
<b>Fines and Forfeits</b>			
Court Fines & Fees	155,000	174,000	160,000
<b>Interest on Investments</b>			
Interest	5,000	15,000	150,000
<b>In-lieu Property Taxes</b>			
N/A			
<b>Contributions</b>			
Voluntary Contributions	2,100	5,100	2,400
<b>Miscellaneous</b>			
Other Revenue	251,100	14,400	5,600
Insurance Dividends		247,500	242,300
Insurance Recoveries	10,000	41,000	10,000
Surplus Sales	40,000	4,000	40,000
Facilities Lease Fees	13,500	13,600	13,500
<b>Total General Fund</b>	<b>\$ 20,523,100</b>	<b>\$ 22,797,600</b>	<b>\$ 25,379,300</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.



# Exhibit A

## Town of Payson Revenues other than property taxes Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Special Revenue Funds</b>			
<b>Highway User Revenue Fund (HURF)</b>			
Highway Users Gas Tax	\$ 1,723,800	\$ 1,928,500	\$ 2,140,500
Gila County Transportation Tax	905,300	1,138,500	1,100,000
Inspection Fees	55,000	55,400	135,000
Grants	1,513,400		2,848,000
Other Revenue	14,000	13,000	72,400
	\$ 4,211,500	\$ 3,135,400	\$ 6,295,900
<b>Recreation Facility Improvement Fund</b>			
Facility Fees	\$ 9,000	\$ 6,000	\$ 8,000
	\$ 9,000	\$ 6,000	\$ 8,000
<b>Gifts &amp; Grants Fund</b>			
Donations - Fire	\$ 50,000	\$ 50,000	\$
Donations - Police		1,500	500
Prop 207		125,000	125,000
	\$ 50,000	\$ 176,500	\$ 125,500
<b>Wildland Fire Program Fund</b>			
Wildland Fire Revenue	\$ 120,000	\$ 120,000	\$ 200,000
	\$ 120,000	\$ 120,000	\$ 200,000
<b>Bed Tax Fund</b>			
Bed Tax	\$ 400,000	\$ 550,000	\$ 488,300
	\$ 400,000	\$ 550,000	\$ 488,300
<b>Police Dept of Justice/Impound Fund</b>			
Public Surplus Sales	20,000	140,000	20,000
Impound Fees	10,000	18,000	15,000
	\$ 30,000	\$ 158,000	\$ 35,000
<b>Library Fund</b>			
Gila County Library District	\$ 238,000	\$ 239,000	\$ 250,900
Fines	4,800	8,000	5,800
Other Revenue	100	100	100
	\$ 242,900	\$ 247,100	\$ 256,800
<b>Magistrate Court Fund</b>			
Magistrate Court Revenue	\$ 4,000	\$ 5,300	\$ 5,200
	\$ 4,000	\$ 5,300	\$ 5,200
<b>Airport Fund</b>			
Airport Grants	\$	\$ 75,000	\$ 374,100
Charges for Services	113,500	109,000	113,600
Miscellaneous Revenue	21,800	1,900	1,200
	\$ 135,300	\$ 185,900	\$ 488,900
<b>Event Center Fund</b>			
Event Center Grants	\$ 203,000	\$ 5,000	\$ 94,600
Event Revenue	108,000	40,000	100,000
	\$ 311,000	\$ 45,000	\$ 194,600
<b>American Recovery Plan Act (ARPA) Fund</b>			
Federal Recovery	\$ 2,640,600	\$ 2,640,600	\$ 2,640,600
	\$ 2,640,600	\$ 2,640,600	\$ 2,640,600
<b>Health Insurance Fund</b>			
Employee Contributions	\$ 466,400	\$ 452,000	\$ 495,000
Employer Contributions	1,000,000	1,026,000	1,122,000
Retiree Contributions	153,600	147,000	160,600
Employer Retiree Contributions	749,000	672,000	730,400
	\$ 2,369,000	\$ 2,297,000	\$ 2,508,000
<b>Total special revenue funds</b>	\$ 10,523,300	\$ 9,566,800	\$ 13,246,800

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

# Exhibit A

## Town of Payson Revenues other than property taxes Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Debt Service Funds</b>			
Westerly Rd. Assessment - Principal	\$ 55,300	\$ 55,300	\$
Westerly Rd. Assessment - Interest	1,500	1,500	
	\$ 56,800	\$ 56,800	\$
<b>Total debt service funds</b>	\$ 56,800	\$ 56,800	\$
<b>Capital Projects Funds</b>			
<b>Grant Capital Project Fund</b>			
Grants	\$ 914,800	\$ 8,428	\$ 630,800
	\$ 914,800	\$ 8,428	\$ 630,800

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

# Exhibit A

## Town of Payson Revenues other than property taxes Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Permanent Funds</b>			
N/A	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	\$ _____	\$ _____	\$ _____
<b>Enterprise Funds</b>			
<b>Water Fund</b>			
Intergovernmental	\$ 25,000	\$ 10,000	\$ 10,000
Charges for Services	8,149,300	8,060,000	8,529,400
Facility Leases	78,500	80,400	80,000
Loan Repayment	412,000	412,000	
Other Revenue	110,000	174,308	195,000
Impact Fees	205,000	200,000	100,000
Interest Earnings	6,000	15,000	150,000
	\$ 8,985,800	\$ 8,951,708	\$ 9,064,400
<b>Total enterprise funds</b>	\$ 8,985,800	\$ 8,951,708	\$ 9,064,400

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

# Exhibit A

## Town of Payson Revenues other than property taxes Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Internal Service Funds</b>			
N/A	\$ _____	\$ _____	\$ _____
<b>Total internal service funds</b>	\$ _____	\$ _____	\$ _____
<b>Total all funds</b>	\$ <u>41,003,800</u>	\$ <u>41,381,336</u>	\$ <u>48,321,300</u>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

# Exhibit A

## Town of Payson

### Other financing sources/(uses) and interfund transfers

Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
Gifts & Grants	\$	\$	\$	\$
Library Fund				(285,600)
Airport Fund				(243,000)
Capital Projects Fund				(1,704,800)
Capital Replacement Fund				(500,000)
Grant Capital Project Fund				(2,300)
Highway User Revenue Fund (HURF)				(3,215,000)
Water Enterprise Fund			400,000	
<b>Total General Fund</b>	\$	\$	\$ 400,000	\$ (5,950,700)
<b>Special revenue funds</b>				
Library Fund	\$	\$	\$ 285,600	\$
Airport Fund			243,000	
Council Contingency				(240,000)
Bed Tax				(523,300)
Event Center			323,300	
Capital Replacement Fund				
Grant Capital Project Fund				
Highway User Revenue Fund (HURF)			3,215,000	
<b>Total special revenue funds</b>	\$	\$	\$ 4,066,900	\$ (763,300)
<b>Debt service funds</b>				
N/A	\$	\$	\$	\$
<b>Total debt service funds</b>	\$	\$	\$	\$
<b>Capital projects funds</b>				
Capital Projects Fund	\$	\$	\$ 2,052,700	\$
Capital Replacement Fund			500,000	
Grant Capital Project Fund			242,300	
<b>Total capital projects funds</b>	\$	\$	\$ 2,795,000	\$
<b>Permanent funds</b>				
N/A	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
General Fund	\$	\$	\$	(400,000)
Capital Projects Fund				(147,900)
<b>Total enterprise funds</b>	\$	\$	\$	(547,900)
<b>Internal service funds</b>				
N/A	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all funds</b>	\$	\$	\$ 7,261,900	\$ (7,261,900)

# Exhibit A

## Town of Payson Expenditures/expenses by fund Fiscal year 2023

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
<b>General Fund</b>				
Central Services	\$ 2,069,500	\$	\$ 1,570,500	\$ 3,191,300
Town Clerk/Elections	200,000		198,500	254,700
Town Manager	525,400		467,300	551,200
Human Resources	291,400		291,400	352,800
Finance	447,000		444,900	587,700
Information Technology	1,138,200		1,136,600	1,412,700
Tourism & Economic Vitality	77,700		63,700	108,500
Town Council	104,500		94,500	104,500
Town Attorney/Magistrate Court	586,700		589,200	631,800
Police	7,711,300		5,603,400	7,536,000
Fire	5,657,700		4,065,200	5,161,900
Parks & Recreation	2,262,400		2,046,400	2,445,000
Public Works				762,800
Community Development	1,799,200		1,077,800	1,525,400
<b>Total General Fund</b>	<b>\$ 22,871,000</b>	<b>\$</b>	<b>\$ 17,649,400</b>	<b>\$ 24,626,300</b>
<b>Special revenue funds</b>				
HURF	\$ 5,128,300	\$	\$ 2,465,900	\$ 10,965,700
Parks & Rec Facility Impr Fund	9,000		3,600	
Gifts & Grants Fund	50,000		25,200	125,500
Fire Wildlands Fund	120,000		119,500	248,500
Magistrate Court FTG/JCEF	4,000		4,000	5,200
Bed Tax Fund	264,000		255,600	165,000
Police Dept of Justice Fund	107,700		91,700	20,000
Police Impound Fund	22,200		9,200	28,300
Library Fund	468,900		468,900	542,400
Airport Fund	360,700		360,700	731,900
Event Center Fund	605,400		331,000	517,900
ARPA Fund	2,640,600		2,640,600	2,640,600
Health Insurance Fund	2,369,000		2,319,000	2,508,000
Council Contingency Fund	572,200		148,300	200,000
<b>Total special revenue funds</b>	<b>\$ 12,722,000</b>	<b>\$</b>	<b>\$ 9,243,200</b>	<b>\$ 18,699,000</b>
<b>Debt service funds</b>				
Westerly Rd. Debt Service	\$ 85,200	\$	\$ 82,600	\$
<b>Total debt service funds</b>	<b>\$ 85,200</b>	<b>\$</b>	<b>\$ 82,600</b>	<b>\$</b>
<b>Capital projects funds</b>				
Capital Projects Fund	\$	\$	\$	\$ 2,052,700
Capital Replacement Fund	122,900		122,900	
Grant Capital Project Fund	978,500		26,300	898,500
Public Safety Bond Project	116,000			40,000
<b>Total capital projects funds</b>	<b>\$ 1,217,400</b>	<b>\$</b>	<b>\$ 149,200</b>	<b>\$ 2,991,200</b>
<b>Permanent funds</b>				
N/A	\$	\$	\$	\$
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Water Fund	\$ 12,204,300	\$	\$ 9,975,800	\$ 12,638,200
<b>Total enterprise funds</b>	<b>\$ 12,204,300</b>	<b>\$</b>	<b>\$ 9,975,800</b>	<b>\$ 12,638,200</b>
<b>Internal service funds</b>				
N/A	\$	\$	\$	\$
<b>Total internal service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total all funds</b>	<b>\$ 49,099,900</b>	<b>\$</b>	<b>\$ 37,100,200</b>	<b>\$ 58,954,700</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

# Exhibit A

## Town of Payson Expenditures/expenses by department Fiscal year 2023

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2022	2022	2022	2023
<b>General Government:</b>				
General Fund	\$ 2,069,500	\$	\$ 1,537,600	\$ 3,191,300
Council Contingency Fund	572,200		148,300	200,000
ARPA Fund	2,640,600		2,640,600	2,640,600
Health Insurance Fund	2,369,000		2,319,000	2,508,000
Capital Projects Fund				482,700
Capital Replacement Fund	122,900		122,900	
Westerly Rd. Debt Service	85,200		82,600	
<b>Department total</b>	<b>\$ 7,859,400</b>	<b>\$</b>	<b>\$ 6,851,000</b>	<b>\$ 9,022,600</b>
<b>Community Development</b>				
General Fund	\$ 1,799,200	\$	\$ 1,077,800	\$ 1,525,400
Grant Capital Projects-CDBG	183,400		26,300	315,500
<b>Department total</b>	<b>\$ 1,982,600</b>	<b>\$</b>	<b>\$ 1,104,100</b>	<b>\$ 1,840,900</b>
<b>Fire</b>				
General Fund	\$ 5,657,700	\$	\$ 4,065,200	\$ 5,161,900
Gifts & Grants	50,000		25,200	75,000
Grant Capital Projects	587,600			85,000
Wildlands	120,000		119,500	248,500
<b>Department total</b>	<b>\$ 6,415,300</b>	<b>\$</b>	<b>\$ 4,209,900</b>	<b>\$ 5,570,400</b>
<b>Police</b>				
General Fund	\$ 7,711,300	\$	\$ 5,603,400	\$ 7,536,000
Gifts & Grants				50,500
Dept. of Justice/Impounds	129,900		100,900	48,300
Public Safety Bond Project	116,000			40,000
<b>Department total</b>	<b>\$ 7,957,200</b>	<b>\$</b>	<b>\$ 5,704,300</b>	<b>\$ 7,674,800</b>
<b>Public Works</b>				
General Fund	\$	\$	\$	\$ 762,800
Capital Projects Fund				150,000
HURF	5,128,300		2,465,900	10,965,700
Airport Fund	360,700		393,600	731,900
<b>Department total</b>	<b>\$ 5,489,000</b>	<b>\$</b>	<b>\$ 2,859,500</b>	<b>\$ 12,610,400</b>
<b>Parks, Recreation &amp; Tourism</b>				
General Fund	\$ 2,340,100	\$	\$ 2,110,100	\$ 2,553,500
Event Center	605,400		331,000	517,900
Parks & Rec Facility Imprv	9,000		3,600	
Bed Tax Fund	264,000		255,600	165,000
Capital Projects Fund				1,420,000
Grant Capital Project Fund	207,500			498,000
<b>Department total</b>	<b>\$ 3,426,000</b>	<b>\$</b>	<b>\$ 2,700,300</b>	<b>\$ 5,154,400</b>
<b>Other Departments</b>				
Town Clerk/Elections	\$ 200,000	\$	\$ 198,500	\$ 254,700
Town Manager	525,400		467,300	551,200
Human Resources	291,400		291,400	352,800
Finance	447,000		444,900	587,700
Information Technology	1,138,200		1,136,600	1,412,700
Town Council	104,500		94,500	104,500
Town Attorney/Magistrate Court	590,700		589,200	637,000
Library Fund	468,900		468,900	542,400
Water Fund	12,204,300		9,975,800	12,638,200
<b>Department total</b>	<b>\$ 15,970,400</b>	<b>\$</b>	<b>\$ 13,667,100</b>	<b>\$ 17,081,200</b>
<b>Grand total</b>	<b>\$ 49,099,900</b>	<b>\$</b>	<b>\$ 37,096,200</b>	<b>\$ 58,954,700</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

# Exhibit A

## Town of Payson Full-time employees and personnel compensation Fiscal year 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
<b>General Fund</b>	139	\$ 11,163,300	\$ 3,277,100	\$ 1,772,000	\$ 456,100	\$ 16,668,500
<b>Special revenue funds</b>						
HURF	15	\$ 1,033,500	\$ 126,700	\$ 100,400	\$ 76,300	\$ 1,336,900
Bed Tax		37,300	1,800		200	39,300
Airport	2	204,300	22,000	18,000	7,300	251,600
Event Center	3	170,500	16,600	25,000	4,700	216,800
Library	6	402,900	45,000	27,800	1,800	477,500
Wildland Fire		128,000	45,000		6,000	179,000
<b>Total special revenue funds</b>	26	\$ 1,198,800	\$ 173,500	\$ 100,400	\$ 82,500	\$ 1,555,200
<b>Debt service funds</b>						
N/A		\$	\$	\$	\$	\$
<b>Total debt service funds</b>		\$	\$	\$	\$	\$
<b>Capital projects funds</b>						
N/A		\$	\$	\$	\$	\$
<b>Total capital projects funds</b>		\$	\$	\$	\$	\$
<b>Permanent funds</b>						
N/A		\$	\$	\$	\$	\$
<b>Total permanent funds</b>		\$	\$	\$	\$	\$
<b>Enterprise funds</b>						
Water Utilities	21	\$ 1,723,500	\$ 189,100	\$ 168,800	\$ 62,100	\$ 2,143,500
<b>Total enterprise funds</b>	21	\$ 1,723,500	\$ 189,100	\$ 168,800	\$ 62,100	\$ 2,143,500
<b>Internal service funds</b>						
N/A		\$	\$	\$	\$	\$
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	186	\$ 14,085,600	\$ 3,639,700	\$ 2,041,200	\$ 600,700	\$ 20,367,200



## **EXHIBIT “B”**

To Resolution No. 3300

Purchases specifically budgeted greater than \$50,000

## Exhibit B

Purchases specifically budgeted greater than \$50,000 and approved by Council

Line	Description	Department	Amount
1	Office 365 License	IT	85,000
2	Event Center Improvements	PR&T	65,000
3	Airport Master Plan update	Airport	236,250
4	Development Code update	Comm. Dev.	195,000
5	Payson entry way signage	Comm. Dev.	90,000
6	American Gulch design	Comm. Dev.	225,000
7	General Plan Update	Comm. Dev.	75,000
8	Water Tender Replacement	Fire	150,000
9	Patrol Vehicles (includes carryover)	Police	623,000
10	Security Cameras	Multiple	482,700
11	Rumsey Park Drainage	PR&T	150,000
12	Cat Backhoe	Streets	135,000
13	2 New Trucks	Streets	110,000
14	GAC Vessel	Water	925,000
15	Hillcrest Storage Tank	Water	800,000
16	Treatment Plant Lab reconstruction	Water	250,000
17	Service Truck Replacement	Water	120,000
18	General Insurance	Multiple	624,200
19	Contract Attorney	Attorney	265,000
20	Prosecutor	Attorney	145,000
21	Planning and Engineering Contract Svcs.	Engineer	100,000
22	Work order system	IT	55,000

In addition to the purchases listed above, there are other budgeted line items that exceed \$50,000 that are hereby approved. Items include utilities, personnel related items (retirement, contracted personnel, tax payments and insurance), lease and debt service payments, and fuel.