

RESOLUTION NO: 3354

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 2023-2024.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Arizona Revised Statutes (A.R.S.), the Mayor and Council did, on July 12, 2023, make an estimate of the different amounts required to meet public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town of Payson, and

WHEREAS, in accordance with Title 42, Chapter 17, and following due public notice, the Mayor and Council met on July 12, 2023, 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, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Mayor and Council would meet on July 12, 2023, in the Town Council Chambers at Town Hall, 303 North Beeline Highway, Payson, Arizona, for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by primary property taxation, as specified therein, do not in the 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 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 Schedules A through G are adopted as the budget for the Town of Payson for Fiscal Year 2023-2024.

Section 2: 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 12th day of July, 2023, by the following vote:

AYES 6 NOES 1 ABSTENTIONS 0 ABSENT 0

Chris

Chris Higgins, Mayor

ATTEST:

APPROVED AS TO FORM:

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

Jon M. Paladini
Pierce Coleman PLLC, 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. 3354 is a true, correct and accurate copy of Resolution No. 3354 passed and adopted at a Voting Meeting of the Council of the Town of Payson, Gila County, Arizona, held on the 12th day of July 2023, at which a quorum was present and, by a majority vote, 6 voted in favor of said resolution.

Given under my hand and sealed this 13th day of July, 2023.

Seal


Town Clerk

EXHIBIT "A"

To Resolution No. 3354

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

Town of Payson
 Summary Schedule of estimated revenues and expenditures/expenses
 Fiscal year 2024

Fiscal year	S c h	Description	Funds										Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2023	E	Adopted/adjusted budgeted expenditures/expenses*	24,526,300	18,699,000	0	2,991,200	0	12,638,200	0	58,954,700	0	58,954,700	
2023	E	Actual expenditures/expenses**	22,070,304	9,789,853	0	432,242	0	8,196,249	0	40,488,648	0	40,488,648	
2024		Beginning fund balance/(deficit) or net position/(deficit) at July 1***	19,447,899	8,095,478	0	6,232,033	0	25,074,946	0	58,850,356	0	58,850,356	
2024	B	Primary property tax levy	713,200							713,200		713,200	
2024	B	Secondary property tax levy										0	
2024	C	Estimated revenues other than property taxes	29,006,435	13,658,151	0	1,929,200	0	9,598,200	0	54,191,986	0	54,191,986	
2024	D	Other financing sources	0	0	0	0	0	0	0	0	0	0	
2024	D	Other financing (uses)	0	0	0	0	0	0	0	0	0	0	
2024	D	Interfund transfers in	420,000	4,203,390	0	3,125,165	0	0	0	7,748,555	0	7,748,555	
2024	D	Interfund Transfers (out)	6,635,056	382,500	0	0	0	730,999	0	7,748,555	0	7,748,555	
2024		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	8,424,660	793,404						9,218,064		9,218,064	
2024		Total financial resources available	34,527,818	24,781,115	0	11,286,398	0	33,942,147	0	104,537,478	0	104,537,478	
2024	E	Budgeted expenditures/expenses	29,933,709	22,687,624	0	6,771,240	0	17,876,428	0	77,269,001	0	77,269,001	

	2023	2024
Expenditure limitation comparison		
1 Budgeted expenditures/expenses	\$ 58,954,700	\$ 77,269,001
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	58,954,700	77,269,001
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 58,954,700	\$ 77,269,001
6 EEC expenditure limitation	\$	\$

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes expenditure/expense adjustments approved in the current year from Schedule E.
 ** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.
 *** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

Town of Payson
Tax levy and tax rate information
Fiscal year 2024

	2023	2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 879,802	\$ 905,444
2. Amount received from primary property taxation in the current year 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	\$ 706,668	\$ 713,200
Property tax judgment		
B. Secondary property taxes		
Property tax judgment		
C. Total property tax levy amounts	\$ 706,668	\$ 713,200
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 700,000	
(2) Prior years' levies	5,000	
(3) Total primary property taxes	\$ 705,000	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 705,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3205	0.3094
Property tax judgment		
(2) Secondary property tax rate		
Property tax judgment		
(3) Total city/town tax rate	0.3205	0.3094
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.

Town of Payson
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local taxes			
Sales Tax - Town	\$ 13,700,000	\$ 16,000,000	\$ 16,000,000
Property Tax - Prior Year			5,000
Licenses and permits			
Franchise Fees	400,000	428,300	416,000
Business Licenses	75,000	75,000	75,000
Short-Term Rental Licenses			45,000
Liquor Licenses	1,500	1,500	1,500
Building/ROW Permits	515,000	366,000	400,000
Intergovernmental			
State Shared Revenue - Urban Revenue	3,155,800	3,133,000	4,429,031
State Shared Revenue - Sales Tax	2,220,200	2,400,000	2,486,303
Property Tax - Prior Year	5,000	5,000	
Vehicle License Tax - Auto Lieu	1,376,000	1,300,000	1,425,140
Tonto Apache Tribe	41,200	18,700	
Police Services IGA	400,000	400,000	412,000
Gila County		7,712	15,000
Fire Services IGA	503,000	520,000	520,000
School District IGA (SRO)	198,700	198,685	198,700
Fire - SAFER Grant			200,076
Gov Office of Highway Safety	228,800	96,614	125,000
Grants - Not Otherwise Classified	1,277,500	544,508	164,819
Charges for services			
Prosecution Fees	20,000	24,000	22,000
Law Enforcement Charges	13,000	11,800	5,400
Fire Service Charges	26,000	25,000	25,000
Recreation Fees	105,400	94,600	116,600
Zoning & Subdivision Charges	55,000	55,000	75,000
Building Inspections	22,000	13,000	13,000
Engineering/Plan Review Fees	416,400	428,000	628,000
Fines and forfeits			
Court Fines & Fees	160,000	180,000	175,000
Interest on investments			
Interest	150,000	1,000,000	840,000
Contributions			
Voluntary contributions	2,400	5,510	4,500
Miscellaneous			
Other Revenue	5,600	10,289	7,900
Insurance Dividends	242,300	242,317	139,966
Insurance Recoveries	10,000	30,000	10,000
Surplus Sales	40,000	48,000	12,000
Facilities Lease Fees	13,500	13,576	13,500
Total General Fund	\$ 25,379,300	\$ 27,676,111	\$ 29,006,435

* 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.

Town of Payson
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Special revenue funds			
Highway User Revenue Fund (HURF)			
Highway Users Gas Tax	\$ 2,140,500	\$ 2,100,000	\$ 2,297,061
Gila County Transportation Tax	1,100,000	1,300,000	1,250,000
Inspection Fees	135,000	429	138,200
Grants	2,848,000	249,400	4,148,644
Other Revenue	72,400	3,200	72,000
	<u>\$ 6,295,900</u>	<u>\$ 3,653,029</u>	<u>\$ 7,905,905</u>
Recreation Facility Improvement Fund			
Facility Fees	\$ 8,000	\$ 6,610	\$ 6,000
Gifts & Grants Fund			
Grants - Public Safety Fire - Hazardous Fuels	\$	\$ 1,464	\$ 300,000
Grants - Public Safety Fire - ICS Software			450,000
Grants - Other			276,294
Donations - Public Safety Police	500	1,720	1,200
Donations - Culture and Recreation		3,000	3,000
Prop 207	125,000	151,000	154,000
Charges for Services			8,000
Opioid Settlement			37,000
	<u>\$ 125,500</u>	<u>\$ 157,184</u>	<u>\$ 1,229,494</u>
Wildland Fire Program Fund			
Wildland Fire Revenue	\$ 200,000	\$ 80,000	\$ 200,000
Bed Tax Fund			
Bed Tax Revenue	\$ 488,300	\$ 488,300	\$ 439,500
Miscellaneous		13,100	25,100
	<u>\$ 488,300</u>	<u>\$ 501,400</u>	<u>\$ 464,600</u>
Police Dept of Justice/Impound Fund			
Public Surplus Sales	\$ 20,000	\$ 12,000	\$ 5,000
Impound Fees	15,000	14,400	15,000
	<u>\$ 35,000</u>	<u>\$ 26,400</u>	<u>\$ 20,000</u>
Library Fund			
Gila County Library District	\$ 250,900	\$ 250,900	\$ 263,400
Fines	5,800	8,400	7,200
Other Revenue	100		
	<u>\$ 256,800</u>	<u>\$ 259,300</u>	<u>\$ 270,600</u>
Magistrate Court Funds			
JCEF	\$ 4,000	\$ 6,131	\$ 3,800
Fill the GAP	1,200	1,800	1,600
Airport Fund			
Airport Grants	\$ 374,100	\$ 136,192	\$ 676,490
Charges for Services/Miscellaneous	114,800	121,000	109,800
	<u>\$ 488,900</u>	<u>\$ 257,192</u>	<u>\$ 786,290</u>
Event Center Fund			
Event Center Grants	\$ 94,600	\$ 5,000	\$ 5,000
Event Revenue	100,000	21,300	25,000
	<u>\$ 194,600</u>	<u>\$ 26,300</u>	<u>\$ 30,000</u>
American Recovery Plan Act (ARPA) Fund			
Federal Recovery	\$ 2,640,600	\$ 2,640,600	
Health Insurance Fund			
Employee Contributions	\$ 495,000	\$ 440,000	\$ 484,114
Employer Contributions	1,122,000	1,054,000	1,309,518
Retiree Contributions	160,600	150,000	181,495
Employer Retiree Contributions	730,400	724,000	764,735
	<u>\$ 2,508,000</u>	<u>\$ 2,368,000</u>	<u>\$ 2,739,862</u>
Total special revenue funds	<u>\$ 13,246,800</u>	<u>\$ 9,983,946</u>	<u>\$ 13,658,151</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.

Town of Payson
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Capital projects funds			
Grant Capital Project Fund			
Grants	\$ 630,800	\$ 50,358	\$ 1,929,200
Total capital projects funds	\$ 630,800	\$ 50,358	\$ 1,929,200

* 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.

Permanent funds

NA	\$	\$	\$
Total permanent funds	\$	\$	\$

Enterprise funds

Water Fund

Intergovernmental	\$ 10,000	\$ 66,000	\$ 51,000
Charges for Services	8,529,400	8,371,700	8,620,200
Facility Leases	80,000	80,000	80,000
Loan Repayment			
Other Revenue	195,000	90,748	114,000
Impact Fees	100,000	133,000	133,000
Interest Earnings	150,000	800,000	600,000
	\$ 9,064,400	\$ 9,541,448	\$ 9,598,200
Total enterprise funds	\$ 9,064,400	\$ 9,541,448	\$ 9,598,200

* 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.

Internal service funds

N/A	\$	\$	\$
Total internal service funds	\$	\$	\$

Total all funds \$ 48,321,300 \$ 47,251,863 \$ 54,191,986

* 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.

Town of Payson
Other financing sources/(uses) and interfund transfers
Fiscal year 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
General Fund				
From: Water Fund	\$	\$	\$ 420,000	\$
To: Highway User Revenue Fund				3,011,738
To: Library				324,200
To: Airport				284,952
To: Council Contingency				200,000
To: Capital Projects				2,089,166
To: Capital Replacement				500,000
To: Grant Capital Project				225,000
Total General Fund	\$	\$	\$ 420,000	\$ 6,635,056
Special revenue funds				
Highway User Revenue Fund	\$	\$	\$ 3,011,738	\$
Library			324,200	
Airport			284,952	
Council Contingency			200,000	
Bed Tax (to Event Center)				382,500
Event Center (from Bed Tax)			382,500	
Total special revenue funds	\$	\$	\$ 4,203,390	\$ 382,500
Debt service funds				
N/A	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
Capital Projects (from General)	\$	\$	\$ 2,089,166	\$
Capital Projects (from Water)			310,999	
Capital Replacement			500,000	
Grant Capital Project			225,000	
Total capital projects funds	\$	\$	\$ 3,125,165	\$
Permanent funds				
N/A	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water Fund (to General)	\$	\$	\$	\$ 420,000
Water Fund (to Capital Projects)				310,999
Total enterprise funds	\$	\$	\$	\$ 730,999
Internal service funds				
N/A	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$	\$	\$ 7,748,555	\$ 7,748,555

**Town of Payson
Expenditures/expenses by fund
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
General Fund				
Central Services	\$ 3,191,300	\$	\$ 1,641,652	\$ 2,590,459
Town Clerk/Elections	254,700		264,307	252,858
Town Manager	551,200		586,301	605,188
Human Resources	352,800		365,239	446,837
Finance	587,700		565,832	724,036
Information Technology	1,412,700		1,874,497	1,775,834
Tourism & Economic Vitality	108,500		99,216	82,765
Town Council	104,500		103,170	104,943
Town Attorney/Magistrate Court	631,800		658,500	741,650
Police	7,536,000		6,734,998	9,582,639
Fire	5,161,900		4,891,034	7,203,442
Parks & Recreation	2,445,000		2,486,087	2,755,051
Public Works	762,800		615,879	1,565,677
Community Development	1,525,400		1,183,592	1,502,330
Total General Fund	\$ 24,626,300	\$	\$ 22,070,304	\$ 29,933,709
Special revenue funds				
HURF	\$ 10,965,700	\$	\$ 2,898,365	\$ 15,868,083
Parks & Rec Facility Impr Fund				
Gifts & Grants Fund	125,500		15,511	1,109,462
Fire Wildlands Fund	248,500		100,532	200,000
Magistrate Court FTG	5,200			1,600
Magistrate Court JCEF			2,020	3,800
Bed Tax Fund	165,000		99,200	218,476
Police Dept of Justice Fund	20,000		5,000	110,000
Police Impound Fund	28,300		34,370	42,000
Library Fund	542,400		529,950	594,788
Airport Fund	731,900		524,315	1,037,090
Event Center Fund	517,900		513,290	412,463
ARPA Fund	2,640,600		2,640,600	
Health Insurance Fund	2,508,000		2,426,700	2,739,862
Council Contingency Fund	200,000			350,000
Total special revenue funds	\$ 18,699,000	\$	\$ 9,789,853	\$ 22,687,624
Debt service funds				
N/A	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
Capital Projects Fund	\$ 2,052,700	\$	\$ 400,000	\$ 3,982,693
Capital Replacement Fund				300,000
Grant Capital Project Fund	898,500		32,242	2,393,000
Public Safety Bond Project	40,000			95,547
Total capital projects funds	\$ 2,991,200	\$	\$ 432,242	\$ 6,771,240
Permanent funds				
N/A	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water Enterprise Fund	\$ 12,638,200	\$	\$ 8,196,249	\$ 17,876,428
Total enterprise funds	\$ 12,638,200	\$	\$ 8,196,249	\$ 17,876,428
Internal service funds				
N/A	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 58,954,700	\$	\$ 40,488,648	\$ 77,269,001

* 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.

**Town of Payson
Expenditures/expenses by department
Fiscal year 2024**

Department/Fund	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
General Government:				
General Fund	\$ 3,191,300	\$	\$ 1,641,652	2,590,459
Council Contingency Fund	200,000			350,000
ARPA Fund	2,640,600		2,640,600	
Health Insurance Fund	2,508,000		2,426,700	2,739,862
Capital Projects Fund	482,700			266,667
Capital Replacement Fund				
Gifts and Grants Fund				250,000
Grant Capital Projects				250,000
Department total	\$ 9,022,600	\$	\$ 6,708,952	\$ 6,446,988
Community Development				
General Fund	\$ 1,525,400	\$	\$ 1,183,592	\$ 1,502,330
Grant Capital Projects-CDBG	315,500			1,625,000
Department total	\$ 1,840,900	\$	\$ 1,183,592	\$ 3,127,330
Fire				
General Fund	\$ 5,161,900	\$	\$ 4,891,034	\$ 7,203,442
Gifts & Grants	75,000		14,370	781,968
Dept. of Justice/Impounds	85,000			
Grant Capital Projects			32,242	45,000
Wildlands	248,500		100,532	200,000
Department total	\$ 5,570,400	\$	\$ 5,038,178	\$ 8,230,410
Police				
General Fund	\$ 7,536,000	\$	\$ 6,734,998	\$ 9,582,639
Gifts & Grants	50,500		141	27,494
Dept. of Justice/Impounds	48,300		39,370	152,000
Capital Projects Fund			300,000	548,148
Capital Replacement Fund				300,000
Public Safety Bond Project	40,000			95,547
Department total	\$ 7,674,800	\$	\$ 7,074,509	\$ 10,705,828
Public Works				
General Fund	\$ 762,800	\$	\$ 615,879	\$ 1,565,677
Capital Projects Fund	150,000			300,000
HURF	10,965,700		2,898,365	15,868,083
Airport Fund	731,900		524,315	1,037,090
Department total	\$ 12,610,400	\$	\$ 4,038,559	\$ 18,770,850
Parks, Recreation & Tourism				
General Fund	\$ 2,553,500	\$	\$ 2,585,303	\$ 2,837,816
Event Center	517,900		513,290	412,463
Bed Tax Fund	165,000		99,200	218,476
Capital Projects Fund	1,420,000		100,000	2,867,878
Gifts & Grants			1,000	50,000
Grant Capital Project Fund	498,000			473,000
Department total	\$ 5,154,400	\$	\$ 3,298,793	\$ 6,859,633
Other Departments				
Town Clerk/Elections	\$ 254,700	\$	\$ 264,307	\$ 252,858
Town Manager	551,200		586,301	605,188
Human Resources	352,800		365,239	446,837
Finance	587,700		565,832	724,036
Information Technology	1,412,700		1,874,497	1,775,834
Town Council	104,500		103,170	104,943
Town Attorney/Magistrate Court	637,000		660,520	747,050
Library Fund	542,400		529,950	594,788
Water Fund	12,638,200		8,196,249	17,876,428
Department total	\$ 17,081,200	\$	\$ 13,146,065	\$ 23,127,962
Grand total	\$ 58,954,700	\$	\$ 40,488,648	\$ 77,269,001

* 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.

**Town of Payson
Full-time employees and personnel compensation
Fiscal year 2024**

Fund	Full-time equivalent (FTE) 2024	Employee salaries and hourly costs		Retirement costs 2024	Healthcare costs 2024	Other benefit costs 2024	Total estimated personnel compensation 2024
		2024	2024				
General Fund	147.5	\$ 12,877,863	\$ 1,820,823	\$ 3,967,821	\$ 1,210,745	\$ 19,877,052	
Special revenue funds							
Highway User Revenue Fund	21.0	\$ 1,150,417	\$ 102,039	\$ 126,449	\$ 167,875	\$ 1,546,780	
Bed Tax	1.5	76,081	2,441	4,646	6,073	89,241	
Airport	2.0	190,841	12,485	20,874	15,529	239,729	
Event Center	3.0	127,675	23,000	15,691	15,362	181,728	
Library	6.5	425,894	24,894	40,696	34,334	525,818	
Wildland Fire		126,000		45,000	8,000	179,000	
Gifts and Grants		30,660			2,540	33,200	
Total special revenue funds	34.0	\$ 2,127,568	\$ 164,859	\$ 253,356	\$ 249,713	\$ 2,795,496	
Debt service funds							
N/A		\$	\$	\$	\$	\$	
Total debt service funds		\$	\$	\$	\$	\$	
Capital projects funds							
		\$	\$	\$	\$	\$	
Total capital projects funds		\$	\$	\$	\$	\$	
Permanent funds							
N/A		\$	\$	\$	\$	\$	
Total permanent funds		\$	\$	\$	\$	\$	
Enterprise funds							
Water	21.0	\$ 1,735,852	\$ 172,753	\$ 206,909	\$ 197,800	\$ 2,313,314	
Total enterprise funds	21.0	\$ 1,735,852	\$ 172,753	\$ 206,909	\$ 197,800	\$ 2,313,314	
Internal service funds							
		\$	\$	\$	\$	\$	
Total internal service fund		\$	\$	\$	\$	\$	
Total all funds	202.5	\$ 16,741,283	\$ 2,158,235	\$ 4,428,086	\$ 1,658,258	\$ 24,985,862	

EXHIBIT "B"
To Resolution No. 3354
Purchases Specifically budgeted
greater than \$50,000

Exhibit B

Purchases specifically budgeted \$50,000 or more and approved by Council

Description	Department	Amount
Scada	Water	54,000
UltraLime	Water	210,000
PACL	Water	140,000
Sodium Hydroxide	Water	50,000
Citric Acid	Water	70,000
Laboratory Testing	Water	90,000
CO2	Water	90,000
Landscape Maint.	Parks & Rec	130,000
Jail Services	PD	100,000
Marketing/communications	Tourism, Econ Dev & TM	84,000
CityWorks	IT	54,000
Granicus	IT	68,400
Office 365	IT	98,853
ESRI/GIS contracts	IT/WATER	107,000
Tyler Technologies annual maintenance	IT	148,420
Planning and Engineering Contract Services	Town Engineer	300,000
Airport Master Plan Update	Airport	236,250
Payson Entryway Signs	Comm. Devel.	90,000
General Plan Update	Comm. Devel.	138,000
Unified Development Code Update	Comm. Devel.	145,000
American Gulch (partial engineering)	Comm. Devel.	225,000
Patrol Vehicles - Upfitting	PD	146,101
FD Water Tender Refurbishment	Fire	175,000
Utility Vehicle, Mower	Parks & Rec	71,855
Update/Enhance Payson Event Center (Scoping/Design)	Parks & Rec	660,000
Camera Security System for Police Department, Airport, Water, Parks and Town Hall	Various	468,148
Rumsey Park Drainage Channel Improvement	Parks & Rec	265,000
Mustang Park	Parks & Rec	202,878
Drainage Master Plan Update	Town Engineer	300,000
Street and Sidewalk Supplies	Streets	160,000
Tires	Streets	50,000
Pavement Preservation Program	Streets	2,492,500
Green Valley Parkway Extension (Engineering/Design)	Streets	320,000
Easy Street Improvements, Malibu Dr to Forest Dr	Streets	920,000
McLane Road Improvements, Airport Rd to Saddle Ln	Streets	1,260,000
McLane Road Improve., Saddle Ln to Houston Mesa	Streets	90,000
Longhorn Road & McLane Rd, Construct Roundabout	Streets	1,502,565
Colcord Road Improvements	Streets	1,730,000
Granite Dells Roadway Improvements	Streets	2,858,000
Beeline Bus Route Improvements	Streets	1,943,778