

**RESOLUTION NO: 3404**

**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 2024-2025.**

**WHEREAS**, in accordance with the provisions of Title 42, Chapter 17, Arizona Revised Statutes (A.R.S.), the Mayor and Council did, on June 12, 2024, and July 2, 2024, 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 2, 2024, 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 2, 2024, 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 2024-2025.

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 2<sup>nd</sup> day of July, 2024, by the following vote:

AYES 6 NOES 1 ABSTENTIONS 0 ABSENT 0


  
Chris Higgins, Mayor

JUL 02 2024 S P.A.A

ATTEST:

  
\_\_\_\_\_  
Tracie Bailey, Town Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
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. 3404 is a true, correct and accurate copy of Resolution No. 3404 passed and adopted at a Voting Meeting of the Council of the Town of Payson, Gila County, Arizona, held on the 2<sup>nd</sup> day of July 2024, 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 5<sup>th</sup> day of July, 2024.

Seal

  
Town Clerk

*EXHIBITS "A" and "B"*

To Resolution No. 3404

(FY24-25 Budget)

**Town of Payson**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2025**

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		
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	30,233,709	22,687,624	0	6,471,240	0	17,876,428	0	77,269,001
2024	Actual expenditures/expenses**	E	2	24,440,120	9,042,898	0	2,316,871	0	11,648,317	0	47,448,206
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	20,606,868	13,715,676	0	1,710,000	0	20,370,147	0	56,402,691
2025	Primary property tax levy	B	4	717,831							717,831
2025	Secondary property tax levy	B	5								0
2025	Estimated revenues other than property taxes	C	6	38,793,580	13,628,244	0	6,600,000	0	10,196,479	0	69,218,303
2025	Other financing sources	D	7	0	0	0	0	0	0	0	0
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	508,000	7,119,728	0	4,458,467	0	0	0	12,086,195
2025	Interfund Transfers (out)	D	10	10,666,236	911,959	0	0	0	508,000	0	12,086,195
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects		11		6,306,095		630,000		1,637,913		8,574,008
	Maintained for future financial stability			11,706,801							11,706,801
	Maintained for future retirement contributions										0
											0
2025	Total financial resources available		12	38,253,242	27,245,594	0	12,138,467	0	28,420,713	0	106,058,016
2025	Budgeted expenditures/expenses	E	13	38,253,242	27,245,594	0	12,138,467	0	28,420,713	0	106,058,016

Expenditure limitation comparison		2024	2025
1	Budgeted expenditures/expenses	\$ 77,269,001	\$ 106,058,016
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	77,269,001	106,058,016
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 77,269,001	\$ 106,058,016
6	EEC expenditure limitation or voter-approved alternative 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). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**Town of Payson**  
**Tax levy and tax rate information**  
**Fiscal year 2025**

	2024	2025
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 905,444	\$ 941,434
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	\$ 702,804	\$ 717,831
Property tax judgment	5,087	
B. Secondary property taxes		
Property tax judgment		
C. Total property tax levy amounts	\$ 707,891	\$ 717,831
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 0	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 0	
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	\$ 0	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3094	0.2992
Property tax judgment		
(2) Secondary property tax rate		
Property tax judgment		
(3) Total city/town tax rate	0.3094	0.2992
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating _____ 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 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>General Fund</b>			
<b>Local taxes</b>			
Sales Tax - Town	\$ 16,000,000	\$ 17,831,740	\$ 25,224,483
Property Tax - Prior Year	5,000	3,982	4,141
<b>Licenses and permits</b>			
Franchise Fees	416,000	325,054	785,743
Business Licenses	75,000	67,034	80,441
Short-Term Rental Licenses	45,000	20,680	21,508
Liquor Licenses	1,500	604	1,339
Building/ROW Permits	400,000	464,681	468,710
<b>Intergovernmental</b>			
State Shared Revenue - Urban Revenue	4,429,031	4,738,339	3,576,415
State Shared Revenue - Sales Tax	2,486,303	2,363,697	2,540,833
Property Tax - Prior Year			
Vehicle License Tax - Auto Lieu	1,425,140	1,121,614	1,393,722
Tonto Apache Tribe			
Police Services IGA	412,000	442,383	432,596
Gila County	15,000	7,123	7,407
Fire Services IGA	520,000	336,558	540,000
School District IGA (SRO)	198,700	160,003	198,685
Fire - SAFER Grant	200,076		384,000
Gov Office of Highway Safety	125,000	90,786	55,000
Grants - Not Otherwise Classified	164,819	15,075	16,500
Misc Intergovernmental Revenue		98,382	66,082
<b>Charges for services</b>			
Prosecution Fees	22,000	22,367	26,113
Law Enforcement Charges	5,400	14,086	14,983
Fire Service Charges	25,000	25,670	28,238
Recreation Fees	116,600	104,529	116,926
Zoning & Subdivision Charges	75,000	52,498	57,748
Building Inspections	13,000	18,659	20,525
Engineering/Plan Review Fees	628,000	422,067	464,274
<b>Fines and forfeits</b>			
Court Fines & Fees	175,000	142,117	185,000
<b>Interest on investments</b>			
Interest	840,000	1,420,024	1,450,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	4,500	2,899	1,100
<b>Miscellaneous</b>			

**Town of Payson  
Revenues other than property taxes  
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Other Revenue	7,900	4,310	254,784
Insurance Dividends	139,966	225,431	292,684
Insurance Recoveries	10,000		
Surplus Sales	12,000	68,000	70,000
Facilities Lease Fees	13,500	12,755	13,600
<b>Total General Fund</b>	<b>\$ 29,006,435</b>	<b>\$ 30,623,147</b>	<b>\$ 38,793,580</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.



**Town of Payson**  
**Revenues other than property taxes**  
**Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Special revenue funds</b>			
<b>Highway User Revenue Fund (HURF)</b>			
Highway Users Gas Tax	\$ 2,297,061	\$ 2,243,343	\$ 2,302,775
Gila County Transportation Tax	1,250,000	1,395,755	1,282,500
Fees	138,200	8,096	9,000
Grants	4,148,644	1,772,955	6,345,168
Other Revenue	72,000	780,000	648,640
	<u>\$ 7,905,905</u>	<u>\$ 6,200,149</u>	<u>\$ 10,588,083</u>
<b>Recreation Facility Improvement Fund</b>			
Facility Fees	\$ 6,000	\$ 4,946	\$ 5,000
Donations		6,660	5,000
	<u>\$ 6,000</u>	<u>\$ 11,606</u>	<u>\$ 10,000</u>
<b>Gifts &amp; Grants Fund</b>			
Grants - Public Safety Fire - Hazardous Fuels	300,000	93,826	300,000
Grants - Public Safety Fire - ICS Software	450,000		450,000
Grants - Other	276,294		255,000
Donations - Public Safety Police	1,200		2,500
Donations - Culture and Recreation	3,000	3,074	
Prop 207	154,000	89,965	85,000
Charges for Services	8,000		8,000
Opioid Settlement	37,000	10,848	90,000
	<u>\$ 1,229,494</u>	<u>\$ 197,713</u>	<u>\$ 1,190,500</u>
<b>Wildland Fire Program Fund</b>			
Wildland Fire Revenue	\$ 200,000	\$ 110,848	\$ 150,000
	<u>\$ 200,000</u>	<u>\$ 110,848</u>	<u>\$ 150,000</u>
<b>Bed Tax Fund</b>			
Bed Tax Revenue	\$ 439,500	\$ 593,967	\$ 640,000
Miscellaneous	25,100		17,100
	<u>\$ 464,600</u>	<u>\$ 593,967</u>	<u>\$ 657,100</u>
<b>Police Dept of Justice/Impound Fund</b>			
Public Surplus Sales	\$ 5,000	\$ 10,414	\$ 151,000
Impound Fees	15,000		30,618
	<u>\$ 20,000</u>	<u>\$ 10,414</u>	<u>\$ 181,618</u>
<b>Library Fund</b>			
Gila County Library District	\$ 263,400	\$ 151,252	\$ 275,300
Fines	7,200		7,696
Other Revenue			95,000
	<u>\$ 270,600</u>	<u>\$ 151,252</u>	<u>\$ 377,996</u>
<b>Magistrate Court Funds</b>			
JCEF	\$ 3,800	\$ 3,053	\$ 3,800
Fill the GAP	1,600	564	1,600
	<u>\$ 5,400</u>	<u>\$ 3,617</u>	<u>\$ 5,400</u>
<b>Airport Fund</b>			
Airport Grants	\$ 676,490	\$ 181,889	\$ 333,307
Charges for Services/Miscellaneous	109,800	120,993	129,240
	<u>\$ 786,290</u>	<u>\$ 302,882</u>	<u>\$ 462,547</u>
<b>Event Center Fund</b>			
Event Center Grants	\$ 5,000	\$ 17,500	\$
Event Revenue	25,000		5,000
	<u>\$ 30,000</u>	<u>\$ 17,500</u>	<u>\$ 5,000</u>
<b>Health Insurance Fund</b>			
Employee Contributions	\$ 484,114	\$ 260,364	\$
Employer Contributions	1,309,518	666,025	\$
Retiree Contributions	181,495	147,491	\$
Employer Retiree Contributions	764,735	63,050	\$

**Town of Payson  
Revenues other than property taxes  
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
	\$ 2,739,862	\$ 1,136,930	\$
<b>Total special revenue funds</b>	<b>\$ 13,658,151</b>	<b>\$ 8,736,878</b>	<b>\$ 13,628,244</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.

**Town of Payson**  
**Revenues other than property taxes**  
**Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Debt service funds</b>			
N/A	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total debt service funds</b>	\$ _____	\$ _____	\$ _____
<b>Capital projects funds</b>			
Grants & Capital Project Fund	\$ 1,929,200	\$ 119,961	\$ 100,000
Capital Projects Fund	_____	_____	6,500,000
_____	_____	_____	_____
_____	\$ 1,929,200	\$ 119,961	\$ 6,600,000
<b>Total capital projects funds</b>	\$ 1,929,200	\$ 119,961	\$ 6,600,000

\* 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 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Permanent funds</b>			
N/A	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	\$ _____	\$ _____	\$ _____
<b>Enterprise funds</b>			
Intergovernmental	\$ 51,000	\$ 40,397	\$ 20,000
Charges for Services	8,620,200	8,933,384	8,995,479
Facility Leases	80,000	_____	86,000
Loan Repayment	_____	_____	_____
Other Revenue	114,000	155,287	78,000
Impact Fees	133,000	_____	145,000
Interest Earnings	600,000	1,210,935	872,000
_____	_____	_____	_____
	\$ 9,598,200	\$ 10,340,003	\$ 10,196,479
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
	\$ _____	\$ _____	\$ _____
<b>Total enterprise funds</b>	\$ 9,598,200	\$ 10,340,003	\$ 10,196,479

\* 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 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Internal service funds</b>			
N/A	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total internal service funds</b>	\$ _____	\$ _____	\$ _____
<b>Total all funds</b>	\$ <u>54,191,986</u>	\$ <u>49,819,989</u>	\$ <u>69,218,303</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**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2025**

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
From : Enterprise Fund	\$	\$	\$ 508,000	\$
To: HURF				4,000,000
To: Library				355,748
To: Airport				302,021
To: Contingency				50,000
To: Capital Projects				3,898,467
To: Capital Replacement				460,000
To: Event Center				1,500,000
To: Grants & CIP				100,000
<b>Total General Fund</b>	\$	\$	\$ 508,000	\$ 10,666,236
<b>Special revenue funds</b>				
Highway User Revenue Fund	\$	\$	\$ 4,000,000	\$
Library			355,748	
Airport			302,021	
Council Contingency			50,000	
Bed Tax (to Event Center)				911,959
Event Center			2,411,959	
<b>Total special revenue funds</b>	\$	\$	\$ 7,119,728	\$ 911,959
<b>Debt service funds</b>				
	\$	\$	\$	\$
<b>Total debt service funds</b>	\$	\$	\$	\$
<b>Capital projects funds</b>				
Capital Projects funds	\$	\$	\$ 3,898,467	\$
Capital Replacement Fund			460,000	
Grants & Capital Projects Fund			100,000	
<b>Total capital projects funds</b>	\$	\$	\$ 4,458,467	\$
<b>Permanent funds</b>				
N/A	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Water Fund (to General)	\$	\$	\$	\$ 508,000
Water Fund (to Capital Projects)				

**Town of Payson**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2025**

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
Total enterprise funds	\$ _____	\$ _____	\$ _____	\$ 508,000
Internal service funds				
N/A	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total all funds</b>	\$ _____	\$ _____	\$ 12,086,195	\$ 12,086,195

**Town of Payson**  
**Expenditures/expenses by fund**  
**Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/expenses 2024	Expenditure/expense adjustments approved 2024	Actual expenditures/expenses* 2024	Budgeted expenditures/expenses 2025
<b>General Fund</b>				
Central Services	\$ 2,590,459	\$	\$ 1,026,140	\$ 7,443,892
Town Clerk/Elections	252,858		236,636	339,624
Town Manager	605,188		581,039	612,238
Human Resources	446,837		379,439	529,876
Finance	724,036		761,606	830,738
Information Technology	1,775,834		1,852,092	2,441,033
Tourism & Economic Vitality	82,765		79,961	60,774
Town Council	104,943		93,238	62,942
Town Attorney/Magistrate Court	741,650		747,533	802,838
Police	9,882,639		7,567,226	10,674,500
Fire	7,203,442		6,640,939	8,324,992
Parks & Recreation	2,755,051		2,413,359	2,938,409
Public Works	1,565,677		564,762	1,532,020
Community Development	1,502,330		1,496,150	1,659,366
<b>Total General Fund</b>	<b>\$ 30,233,709</b>	<b>\$</b>	<b>\$ 24,440,120</b>	<b>\$ 38,253,242</b>
<b>Special revenue funds</b>				
HURF	\$ 15,868,083	\$	\$ 4,833,251	\$ 21,793,758
Parks & Rec Facility Impr Fund				33,000
Gifts & Grants Fund	1,109,462		67,008	1,135,500
Fire Wildlands Fund	200,000		119,869	150,000
Magistrate Court FTG	1,600		200	1,600
Magistrate Court JCEF	3,800		4,765	3,800
Bed Tax Fund	218,476		163,712	1,621,544
Police Dept of Justice Fund	110,000		60,178	151,000
Police Impound Fund	42,000		6,028	30,618
Library Fund	594,788		584,522	743,247
Airport Fund	1,037,090		486,573	764,568
Event Center Fund	412,463		338,337	416,959
ARPA Fund				
Health Insurance Fund	2,739,862		2,377,644	
Council Contingency Fund	350,000		811	400,000
<b>Total special revenue funds</b>	<b>\$ 22,687,624</b>	<b>\$</b>	<b>\$ 9,042,898</b>	<b>\$ 27,245,594</b>
<b>Debt service funds</b>				
N/A	\$	\$	\$	\$
<b>Total debt service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Capital projects funds</b>				
Capital Projects Fund	\$ 3,982,693	\$	\$ 788,081	\$ 11,608,467
Capital Replacement Fund			128,280	300,000
Grant Capital Project Fund	2,393,000		1,359,594	200,000
Public Safety Bond Project	95,547		40,916	30,000
<b>Total capital projects funds</b>	<b>\$ 6,471,240</b>	<b>\$</b>	<b>\$ 2,316,871</b>	<b>\$ 12,138,467</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 Enterprise Fund	\$ 17,876,428	\$	\$ 11,648,317	\$ 28,420,713
<b>Total enterprise funds</b>	<b>\$ 17,876,428</b>	<b>\$</b>	<b>\$ 11,648,317</b>	<b>\$ 28,420,713</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>\$ 77,269,001</b>	<b>\$</b>	<b>\$ 47,448,206</b>	<b>\$ 106,058,016</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.



**Town of Payson**  
**Full-time employees and personnel compensation**  
**Fiscal year 2025**

Fund	Full-time equivalent (FTE) 2025	Employee salaries and hourly costs 2025	Retirement costs 2025	Healthcare costs 2025	Other benefit costs 2025	Total estimated personnel compensation 2025
<b>General Fund</b>	153	\$ 15,025,797	\$ 5,461,816	\$ 2,228,801	\$ 1,475,147	\$ 24,191,561
<b>Special revenue funds</b>						
Highway User Revenue Fund	21	\$ 1,333,927	\$ 142,354	\$ 107,141	\$ 197,854	\$ 1,781,276
Bed Tax Fund	2	102,574	12,432	17,653	8,272	140,931
Airport Fund	2	204,705	24,912	13,109	18,215	260,941
Library Fund	7	459,003	44,861	35,644	36,880	576,388
Event Center Fund	3	139,422	15,691	23,000	16,247	194,360
Wildland Fire Fund		95,000	30,000		5,000	130,000
<b>Total special revenue funds</b>	<b>34</b>	<b>\$ 2,334,631</b>	<b>\$ 270,250</b>	<b>\$ 196,547</b>	<b>\$ 282,468</b>	<b>\$ 3,083,896</b>
<b>Debt service funds</b>						
N/A		\$	\$	\$	\$	\$
<b>Total debt service funds</b>		\$	\$	\$	\$	\$
<b>Capital projects funds</b>						
		\$	\$	\$	\$	\$
<b>Total capital projects funds</b>		\$	\$	\$	\$	\$
<b>Permanent funds</b>						
N/A		\$	\$	\$	\$	\$
<b>Total permanent funds</b>		\$	\$	\$	\$	\$
<b>Enterprise funds</b>						
Water Fund	23	\$ 2,085,612	\$ 249,836	\$ 244,753	\$ 223,701	\$ 2,803,902
<b>Total enterprise funds</b>	<b>23</b>	<b>\$ 2,085,612</b>	<b>\$ 249,836</b>	<b>\$ 244,753</b>	<b>\$ 223,701</b>	<b>\$ 2,803,902</b>
<b>Internal service funds</b>						
		\$	\$	\$	\$	\$

**Town of Payson  
Full-time employees and personnel compensation  
Fiscal year 2025**

Fund	Full-time equivalent (FTE) 2025	Employee salaries and hourly costs 2025	Retirement costs 2025	Healthcare costs 2025	Other benefit costs 2025	Total estimated personnel compensation 2025
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	210	\$ 19,446,040	\$ 5,981,902	\$ 2,670,101	\$ 1,981,316	\$ 30,079,359

## Exhibit B

### Fiscal Year 2024/2025

Description	Department	Amount
Replace Automated Weather Station	Airport	\$480,000
Drainage Improvements on Echo Ramp	Airport	\$750,000
Professional Service Agreement	Police/IT	\$90,000
Police PPE	Police	\$102,500
Taser Purchase	Police	\$200,000
Aministrative Support/Professional Standards	Police	\$75,000
Landscape Maint.	Parks & Rec	\$150,000
Jail Services	Police	\$100,000
Replace Patrol Vehicles	Police	\$300,000
CSO Vehicle	Police	\$60,000
FD Water Tender Refurbishment	Fire	\$175,000
Enterprise Resourse Software	IT	\$200,000
CityWorks	IT	\$75,000
Granicus	IT	\$76,000
Microsoft M365	IT	\$150,000
Esri/GIS Contracts (ROK)	IT/WATER	\$111,327
Professional Services	IT	\$100,000
Technology Equipment Refresh	IT	\$123,000
Tyler Technologies	IT	\$150,000
Replace/Upgrade Telephone System	IT	\$80,000
Integrian	IT	\$94,000
Relocate Data Center to the Police Department	IT	\$75,000
Network Infrastructure Upgrade	IT	\$100,000
Network Modernization	IT	\$141,667
Replace Council Chamber AV System	IT	\$210,000
Entrprise Resource Planning (ERP) System	IT	\$200,000
Commerical District Landscape Beautification	Comm. Devel.	\$175,000
Unified Development Code Update	Comm. Devel.	\$72,000
American Gulch	Eco Devel	\$150,000
Program & Construction Management	Public Works	\$1,500,000
Planning and Engineering Contract Services	Town Engineer	\$250,000
Drainage Master Plan Update	Town Engineer	\$300,000
Landscape Maint.	Parks & Rec	\$150,000
Utility Vehicle	Parks & Rec	\$71,855
Event Center Improvement (Design)	Parks & Rec	\$727,000
Demolition of Taylor Pool	Parks & Rec	\$450,000
Special Events Contracts	Parks & Rec	\$157,000
Rumsey Park Drainage Channel Improvement	Parks & Rec	\$200,000
Camera Security System for Police Department, Airport, Water, Parks and Town Hall	Various	\$506,800

## Exhibit B

### Fiscal Year 2024/2025

Description	Department	Amount
Marketing	Various	\$75,000
Engineering Division, New Truck	Streets	\$60,000
Mini Excavator	Streets	\$150,000
Pavement Preservation Program	Streets	\$3,000,000
Green Valley Parkway Extension (Design)	Streets	\$2,500,000
Easy Street Improvements, Malibu Dr to Forest Dr	Streets	\$400,000
McLane Road Improvements	Streets	\$800,000
Goodnow Rd Improvements	Streets	\$180,000
Longhorn Road & McLane Rd, Construct Roundabout	Streets	\$1,750,000
Colcord Road Improvements	Streets	\$3,000,000
Granite Dells Roadway Improvements	Streets	\$4,397,801
Beeline Bus Route Improvements	Streets	\$2,092,778
Beeline & Aero Improvements	Streets	\$80,000
Scada Support	Water	\$127,500
Chemicals for Water Treatment	Water	\$800,000
Hydraulic Modeling	Water	\$50,000
Servic Truck Replacement	Water	\$155,000
Dump Truck Replacement	Water	\$230,000
Well Rehabilitation or Replacement	Water	\$402,503
Treatment Plant Impoundment - Concrete Lining	Water	\$500,000
Aquifer storage and Recovery Well Valve	Water	\$89,985
Water Tank Repair	Water	\$267,750
Treatment Plant Remineralization	Water	\$200,000
Treatment Plant -Sludge Residual Handling	Water	\$1,500,000
Existing Storage Tank Recoating	Water	\$155,000
PFOS & PFOA Treatment	Water	\$150,000