

**RESOLUTION NO: 3348**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON, ARIZONA, SETTING FORTH THE TENTATIVE BUDGET AND ESTABLISHING THE EXPENDITURE LIMITATION FOR THE TOWN OF PAYSON FOR FISCAL YEAR 2023-2024.**

**WHEREAS**, pursuant to the provisions of the laws of the State of Arizona, the Council of the Town of Payson (the "Town Council") is required to adopt a budget; and

**WHEREAS**, in accordance with the Arizona Revised Statute § 42-17102, the Town Manager prepared and filed with the Town Council the Town Manager's recommended budget estimates for the fiscal year beginning July 1, 2023, and ending June 30, 2024; and

**WHEREAS**, the qualified electors of the Town of Payson (the "Town") did, on August 28, 2018, approve the Home Rule Option for expenditure limitations pursuant to the Arizona Constitution Article IX, Section 20; and

**WHEREAS**, the Home Rule Option requires that an expenditure limitation must be established each year as part of the annual budget.

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

Section 1: The recital above are hereby incorporated as if fully set forth herein.

Section 2: The statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the Town's official tentative budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024, including the establishment of the expenditure limitation for such fiscal year, in the amount of \$77,269,001.

Section 3: Upon approval of the Town Council, the Town Manager or designee shall publish in the official newspaper once per week for two consecutive weeks (i) the official tentative budget and (ii) a notice of the public hearing of the Town Council to hear taxpayers and make levies at designated times and places. The notice shall include the physical address of Town Hall and the website where the tentative budget may be found.

Section 4: The Town Manager or designee shall, not later than seven business days following consideration of this Resolution by the Town Council, make available at the Town Hall a complete copy of the tentative budget and shall post the tentative budget on the Town's website.

Section 5: The Town Manager, the Town Clerk and the Town Attorney are hereby authorized and directed to execute all documents and take all steps 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 14<sup>th</sup> day of June, 2023, by the following vote:**

AYES \_\_\_\_\_ NOES \_\_\_\_\_ ABSTENTIONS \_\_\_\_\_ ABSENT \_\_\_\_\_

\_\_\_\_\_  
Chris Higgins, Mayor

ATTEST:

APPROVED AS TO FORM:

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

\_\_\_\_\_  
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. \_\_\_\_\_ is a true, correct and accurate copy of Resolution No. \_\_\_\_\_ passed and adopted at a Voting Meeting of the Council of the Town of Payson, Gila County, Arizona, held on the \_\_\_\_\_ day of \_\_\_\_\_ 2023, at which a quorum was present and, by a majority vote, \_\_\_\_ voted in favor of said resolution.

Given under my hand and sealed this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Seal

\_\_\_\_\_  
Town Clerk

**Exhibit A**

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

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		
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	24,626,300	18,699,000	0	2,991,200	0	12,638,200	0	58,954,700
2023	Actual expenditures/expenses**	E	2	22,070,304	9,789,853	0	432,242	0	8,196,249	0	40,488,648
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	19,447,899	8,095,478	0	6,232,033	0	25,074,946	0	58,850,356
2024	Primary property tax levy	B	4	713,200							713,200
2024	Secondary property tax levy	B	5								0
2024	Estimated revenues other than property taxes	C	6	29,006,435	13,658,151	0	1,929,200	0	9,598,200	0	54,191,986
2024	Other financing sources	D	7	0	0	0	0	0	0	0	0
2024	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2024	Interfund transfers in	D	9	420,000	4,203,390	0	3,125,165	0	0	0	7,748,555
2024	Interfund Transfers (out)	D	10	6,635,056	382,500	0	0	0	730,999	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		11	8,424,660	793,404						9,218,064
											0
											0
2024	Total financial resources available		12	34,527,818	24,781,115	0	11,286,398	0	33,942,147	0	104,537,478
2024	Budgeted expenditures/expenses	E	13	29,933,709	22,687,624	0	6,771,240	0	17,876,428	0	77,269,001

Expenditure limitation comparison

	2023	2024
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)	\$ <u>879,802</u>	\$ <u>905,444</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>706,668</u>	\$ <u>713,200</u>
Property tax judgment _____	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment _____	_____	_____
C. Total property tax levy amounts	\$ <u>706,668</u>	\$ <u>713,200</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>700,000</u>	
(2) Prior years' levies	<u>5,000</u>	
(3) Total primary property taxes	\$ <u>705,000</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>705,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.3205</u>	<u>0.3094</u>
Property tax judgment _____	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(3) Total city/town tax rate	<u>0.3205</u>	<u>0.3094</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.

**Town of Payson**  
**Revenues other than property taxes**  
**Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>General Fund</b>			
<b>Local taxes</b>			
Sales Tax - Town	\$ 13,700,000	\$ 16,000,000	\$ 16,000,000
Property Tax - Prior Year			5,000
<b>Licenses and permits</b>			
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
<b>Intergovernmental</b>			
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
<b>Charges for services</b>			
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
<b>Fines and forfeits</b>			
Court Fines & Fees	160,000	180,000	175,000
<b>Interest on investments</b>			
Interest	150,000	1,000,000	840,000
<b>Contributions</b>			
Voluntary contributions	2,400	5,510	4,500
<b>Miscellaneous</b>			
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
<b>Total General Fund</b>	<b>\$ 25,379,300</b>	<b>\$ 27,676,111</b>	<b>\$ 29,006,435</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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Special revenue funds</b>			
<b>Highway User Revenue Fund (HURF)</b>			
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>
<b>Recreation Facility Improvement Fund</b>			
Facility Fees	\$ 8,000	\$ 6,610	\$ 6,000
<b>Gifts &amp; Grants Fund</b>			
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>
<b>Wildland Fire Program Fund</b>			
Wildland Fire Revenue	\$ 200,000	\$ 80,000	\$ 200,000
<b>Bed Tax Fund</b>			
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>
<b>Police Dept of Justice/Impound Fund</b>			
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>
<b>Library Fund</b>			
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>
<b>Magistrate Court Funds</b>			
JCEF	\$ 4,000	\$ 6,131	\$ 3,800
Fill the GAP	1,200	1,800	1,600
<b>Airport Fund</b>			
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>
<b>Event Center Fund</b>			
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>
<b>American Recovery Plan Act (ARPA) Fund</b>			
Federal Recovery	\$ 2,640,600	\$ 2,640,600	\$
<b>Health Insurance Fund</b>			
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>
<b>Total special revenue funds</b>	<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
<b>Capital projects funds</b>			
<b>Grant Capital Project Fund</b>			
Grants	\$ 630,800	\$ 50,358	\$ 1,929,200
<b>Total capital projects funds</b>	<b>\$ 630,800</b>	<b>\$ 50,358</b>	<b>\$ 1,929,200</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.

**Permanent funds**

NA	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

**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
	<b>\$ 9,064,400</b>	<b>\$ 9,541,448</b>	<b>\$ 9,598,200</b>
<b>Total enterprise funds</b>	<b>\$ 9,064,400</b>	<b>\$ 9,541,448</b>	<b>\$ 9,598,200</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.

**Internal service funds**

N/A	\$ _____	\$ _____	\$ _____
<b>Total internal service funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

**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)
<b>General Fund</b>				
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
<b>Total General Fund</b>	\$	\$	\$ 420,000	\$ 6,635,056
<b>Special revenue funds</b>				
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	
<b>Total special revenue funds</b>	\$	\$	\$ 4,203,390	\$ 382,500
<b>Debt service funds</b>				
N/A	\$	\$	\$	\$
<b>Total debt service funds</b>	\$	\$	\$	\$
<b>Capital projects funds</b>				
Capital Projects (from General)	\$	\$	\$ 2,089,166	\$
Capital Projects (from Water)			310,999	
Capital Replacement			500,000	
Grant Capital Project			225,000	
<b>Total capital projects funds</b>	\$	\$	\$ 3,125,165	\$
<b>Permanent funds</b>				
N/A	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Water Fund (to General)	\$	\$	\$	\$ 420,000
Water Fund (to Capital Projects)				310,999
<b>Total enterprise funds</b>	\$	\$	\$	\$ 730,999
<b>Internal service funds</b>				
N/A	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all funds</b>	\$	\$	\$ 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
<b>General Fund</b>				
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
<b>Total General Fund</b>	<b>\$ 24,626,300</b>	<b>\$</b>	<b>\$ 22,070,304</b>	<b>\$ 29,933,709</b>
<b>Special revenue funds</b>				
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
<b>Total special revenue funds</b>	<b>\$ 18,699,000</b>	<b>\$</b>	<b>\$ 9,789,853</b>	<b>\$ 22,687,624</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	\$ 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
<b>Total capital projects funds</b>	<b>\$ 2,991,200</b>	<b>\$</b>	<b>\$ 432,242</b>	<b>\$ 6,771,240</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	\$ 12,638,200	\$	\$ 8,196,249	\$ 17,876,428
<b>Total enterprise funds</b>	<b>\$ 12,638,200</b>	<b>\$</b>	<b>\$ 8,196,249</b>	<b>\$ 17,876,428</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>\$ 58,954,700</b>	<b>\$</b>	<b>\$ 40,488,648</b>	<b>\$ 77,269,001</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**  
**Expenditures/expenses by department**  
**Fiscal year 2024**

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2023	2023	2023	2024
<b>General Government:</b>				
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
<b>Department total</b>	<b>\$ 9,022,600</b>	<b>\$</b>	<b>\$ 6,708,952</b>	<b>\$ 6,446,988</b>
<b>Community Development</b>				
General Fund	\$ 1,525,400	\$	\$ 1,183,592	\$ 1,502,330
Grant Capital Projects-CDBG	315,500			1,625,000
<b>Department total</b>	<b>\$ 1,840,900</b>	<b>\$</b>	<b>\$ 1,183,592</b>	<b>\$ 3,127,330</b>
<b>Fire</b>				
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
<b>Department total</b>	<b>\$ 5,570,400</b>	<b>\$</b>	<b>\$ 5,038,178</b>	<b>\$ 8,230,410</b>
<b>Police</b>				
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
<b>Department total</b>	<b>\$ 7,674,800</b>	<b>\$</b>	<b>\$ 7,074,509</b>	<b>\$ 10,705,828</b>
<b>Public Works</b>				
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
<b>Department total</b>	<b>\$ 12,610,400</b>	<b>\$</b>	<b>\$ 4,038,559</b>	<b>\$ 18,770,850</b>
<b>Parks, Recreation &amp; Tourism</b>				
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
<b>Department total</b>	<b>\$ 5,154,400</b>	<b>\$</b>	<b>\$ 3,298,793</b>	<b>\$ 6,859,633</b>
<b>Other Departments</b>				
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
<b>Department total</b>	<b>\$ 17,081,200</b>	<b>\$</b>	<b>\$ 13,146,065</b>	<b>\$ 23,127,962</b>
<b>Grand total</b>	<b>\$ 58,954,700</b>	<b>\$</b>	<b>\$ 40,488,648</b>	<b>\$ 77,269,001</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 2024**

Fund	Full-time equivalent (FTE) 2024	Employee salaries and hourly costs 2024	Retirement costs 2024	Healthcare costs 2024	Other benefit costs 2024	Total estimated personnel compensation 2024
<b>General Fund</b>	147.5	\$ 12,877,863	\$ 3,967,821	\$ 1,820,623	\$ 1,210,745	\$ 19,877,052
<b>Special revenue funds</b>						
Highway User Revenue Fund	21.0	\$ 1,150,417	\$ 126,449	\$ 102,039	\$ 167,875	\$ 1,546,780
Bed Tax	1.5	76,081	4,646	2,441	6,073	89,241
Airport	2.0	190,841	20,874	12,485	15,529	239,729
Event Center	3.0	127,675	15,691	23,000	15,362	181,728
Library	6.5	425,894	40,696	24,894	34,334	525,818
Wildland Fire		126,000	45,000		8,000	179,000
Gifts and Grants		30,660			2,540	33,200
<b>Total special revenue funds</b>	<b>34.0</b>	<b>\$ 2,127,568</b>	<b>\$ 253,356</b>	<b>\$ 164,859</b>	<b>\$ 249,713</b>	<b>\$ 2,795,496</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	21.0	\$ 1,735,852	\$ 206,909	\$ 172,753	\$ 197,800	\$ 2,313,314
<b>Total enterprise funds</b>	<b>21.0</b>	<b>\$ 1,735,852</b>	<b>\$ 206,909</b>	<b>\$ 172,753</b>	<b>\$ 197,800</b>	<b>\$ 2,313,314</b>
<b>Internal service funds</b>						
		\$	\$	\$	\$	\$
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	<b>202.5</b>	<b>\$ 16,741,283</b>	<b>\$ 4,428,086</b>	<b>\$ 2,158,235</b>	<b>\$ 1,658,258</b>	<b>\$ 24,985,862</b>