



TOWN OF PAYSON ANNUAL BUDGET

2020/2021

FOR THE FISCAL YEAR BEGINNING JULY 1, 2020





TABLE OF CONTENTS

CONTENT	PAGE NO.
Introduction	
Introduction (from Mayor)	6
Mission & Core Values	7
Elected Town Officials	9
Town Management	10
Organizational Chart	11
Town Manager’s Budget Message	12
Official Documents	20
Quick Reference Guide	29
How to Use This Document	30
 Town & Community Profile	
About Payson	32
The Payson Area Map.....	36
Town Staffing	37
Demographic & Statistic Information	39
 Planning & Performance	
General Plan	46
Corporate Strategic Plan (CSP) / Performance Measures	71
Key Results Area (KRA) Matrix	98
 Capital Improvement Plan (CIP)	
Payson’s CIP	101
Proposed Capital Projects	104
Capital Project Detail by Fund	105
Long-Term Capital Projects by Department	107
C.C. Cragin Water Project	116
Relationship between Operating & Capital Budgets	120
Projected Operating Costs Associated with CIP Projects	121
Long-Term Planning	122
 Budget Processes	
Understanding the Budget	126
Budget Process Overview	132
Budget Calendar	137



CONTENT	PAGE NO.
Fund Summary	
General Fund	140
Special Revenue Fund	151
Debt Service Fund	159
Capital Project Fund	165
Enterprise Fund	167
Budget Summary	
Budget Overview	170
Sources and Uses	176
Function & Fund Type Matrix	177
Financial Summary (Revenue & Expenditures-All Funds).....	179
Revenues	180
Fee Changes	191
Expenditures	197
Department Budgets	
Town Council	205
Town Manager	208
Human Resources	219
Town Clerk	224
Legal Department	231
Financial Services	235
Central Services	239
Magistrate Court	244
Police Department.....	247
Fire Department.....	264
Community Development	273
Building Services	278
Planning & Development	282
Economic Development	286
Library	289
Parks, Recreation & Tourism	294
Public Works (Streets & Airport)	324
Water – Enterprise Fund	337
Supplemental Information	
Financial Policies	356
Glossary	372
Common Acronyms	380



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Payson
Arizona**

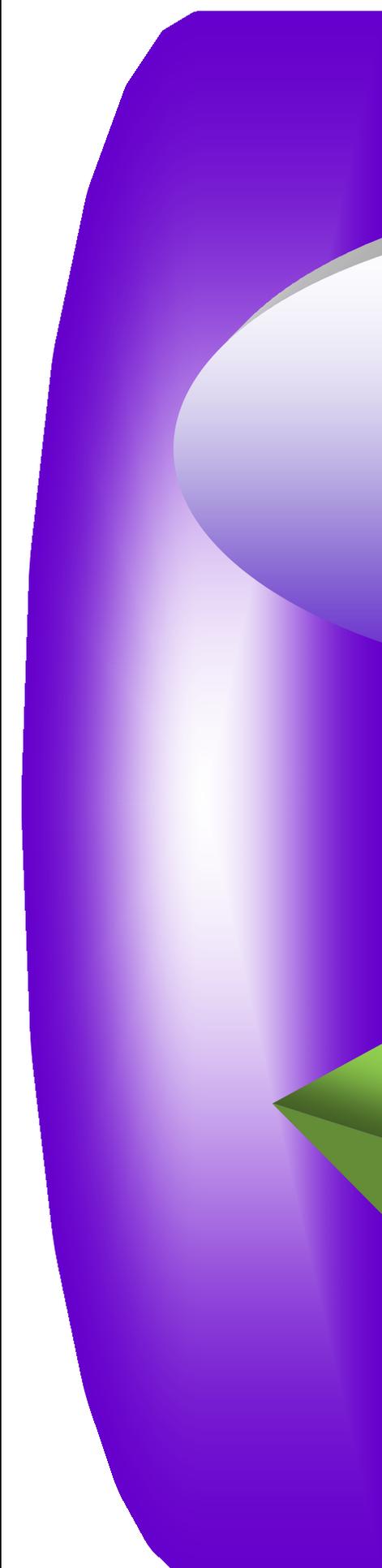
For the Fiscal Year Beginning

July 1, 2019

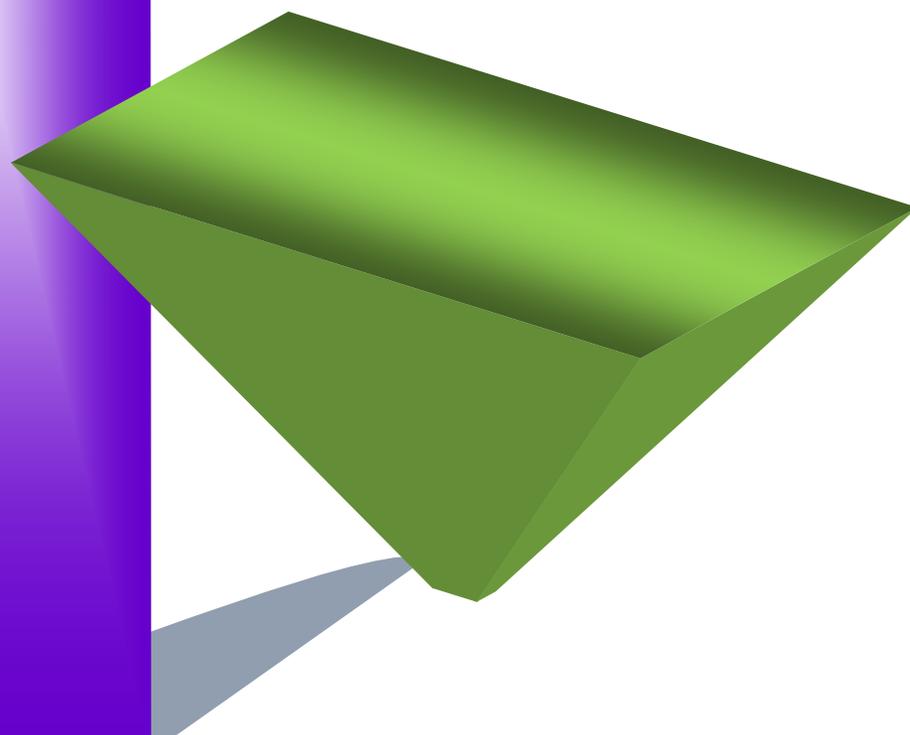
Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada presented a Distinguished Budget Presentation Award to the Town of Payson, Arizona for its annual budget for the Fiscal Year beginning July 1, 2019. This award represents a significant achievement by the Town of Payson as it reflects our commitment to meeting the highest principles of governmental budgeting. Each year the Town of Payson will publish and submit a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and as a communications device to determine its eligibility for another award.



INTRODUCTION





Town Hall (928) 474-5242
Police Dept. (928) 474-5177
Water Dept. (928) 472-5100
Fax (928) 474-4610

Town of Payson
303 N. Beeline Highway
Payson, Arizona 85541-4306

August 12, 2020

To the Residents of the Town of Payson:

The Town of Payson has experienced some of the greatest challenges in its history over the past year, which has required a strong, consistent and dedicated response from Town leadership.

The impact of COVID-19 on the economy of Payson required a bold response and that is exactly what was brought to the table through a cautious and conservative approach to the Town Budget.

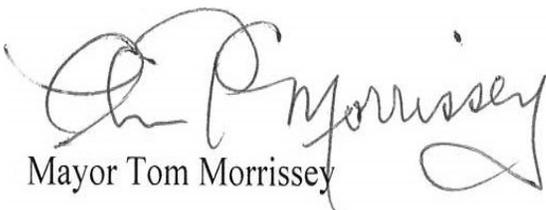
Along with the virus, we faced the impact of the devastating Bush Fire which brought many days of interrupted travel and commerce to our community and negatively impacted our business community and our economy in general. This added to the challenges already in place; however, we are still standing and strong after this experience.

This cycle's budget has been based on prioritizing the need rather than the want, with focus on our first responders and our road maintenance. First responders, who provide the essential services of public safety, and road maintenance, which provides safe travel for our citizens.

Our future is promising because our town remains whole and strong and we will proceed with a "let's find a way to get things done attitude" through innovation and a level playing field for all.

Stay strong Payson and let's use that strength as we work together to bring our full potential to our Town.

Sincerely,



Mayor Tom Morrissey



The Town of Payson is dedicated to enhancing the quality of life for our citizens by working hard to provide a superior level of service in the most effective and efficient manner while exercising fiscal responsibility.

TOWN OF PAYSON MISSION

We...

- ◆ Value open communication
- ◆ Encourage citizen participation
- ◆ Operate honestly and fairly
- ◆ Conduct ourselves through unity and teamwork
- ◆ Respect our differences
- ◆ Treasure our natural resources and unique environment

OUR CORE VALUES

LEADERSHIP

- ❖ Establish an inspiring vision that creates a government that works better and costs less.
- ❖ Create an atmosphere of innovation, risk-taking, and tolerance for mistakes.
- ❖ Recognize failure as the price paid for improvement.
- ❖ Lead by example, by involvement, and demonstrate commitment to quality, service, and customers – “walk the talk.”
- ❖ Create a system of guidelines not rules.
- ❖ Remove “red tape” to achieve the organization’s mission.
- ❖ Practice a “can do” attitude.
- ❖ Solicit and listen intently to employees’ requirements and expectations.
- ❖ Recognize and reward quality and customer service initiatives.
- ❖ Recognize change is a given, not government as usual.

EMPOWERED EMPLOYEES

- ❖ Empower the people closest to the customer, working individually or in teams, to continuously improve the organization’s quality and services.
- ❖ Commit the entire organization to achieving total customer satisfaction.
- ❖ Empower people to make decisions based on their experience, skill, training and capability, rather than their position.
- ❖ Share decision-making and allow people to take authority and responsibility for the organization’s mission.
- ❖ Encourage use of individual judgment to do what needs to be done.
- ❖ Empower employees to contribute to customer satisfaction regardless of organizational level.

CUSTOMER FOCUS

- ❖ Demonstrate a passion for customer service.
- ❖ Care about employees, so they will be more likely to care about customers.
- ❖ Measure organizational and employee success based on customer satisfaction.
- ❖ Solicit and listen intently to customer requirements and expectations.
- ❖ Maximize the positive impact of customers’ first impressions.
- ❖ Collect customer feedback continuously and use it to improve quality.
- ❖ Achieve customer satisfaction by assessing the specific needs and expectations of each individual customer.

CONTINUOUS IMPROVEMENTS

- ❖ Commit “every day, in every way, to getting better and better.”
- ❖ Plan for quality.
- ❖ Make quality a never ending effort.
- ❖ Have customers define quality.
- ❖ Let customer feedback drive quality improvements.
- ❖ Focus on process improvements to increase quality.
- ❖ Create a culture in which the right things are done the first time and every time.

ELECTED TOWN OFFICIALS

July 1, 2020

Mayor	Tom Morrissey
Vice Mayor	Janell Sterner
Councilmember	Jim Ferris
Councilmember	Chris Higgins
Councilmember	Steven Smith
Councilmember	Suzy Tubbs-Avakian
Councilmember	Barbara Underwood





TOWN MANAGEMENT

July 1, 2020

TOWN MANAGER

Vacant

ACTING TOWN MANAGER / PUBLIC WORKS DIRECTOR

Sheila DeSchaaf

TOWN CLERK

Tracie Bailey

TOWN ATTORNEY

Pierce Coleman (Contracted)

CHIEF FISCAL OFFICER

Deborah Barber

MAGISTRATE

Dorothy Little

FIRE CHIEF

David Staub

POLICE CHIEF

Ronald Tischer

LIBRARY DIRECTOR

Emily Linkey

PARKS, RECREATION & TOURISM DIRECTOR

Courtney Spawn

COMMUNITY DEVELOPMENT DIRECTOR

Doni Wilbanks

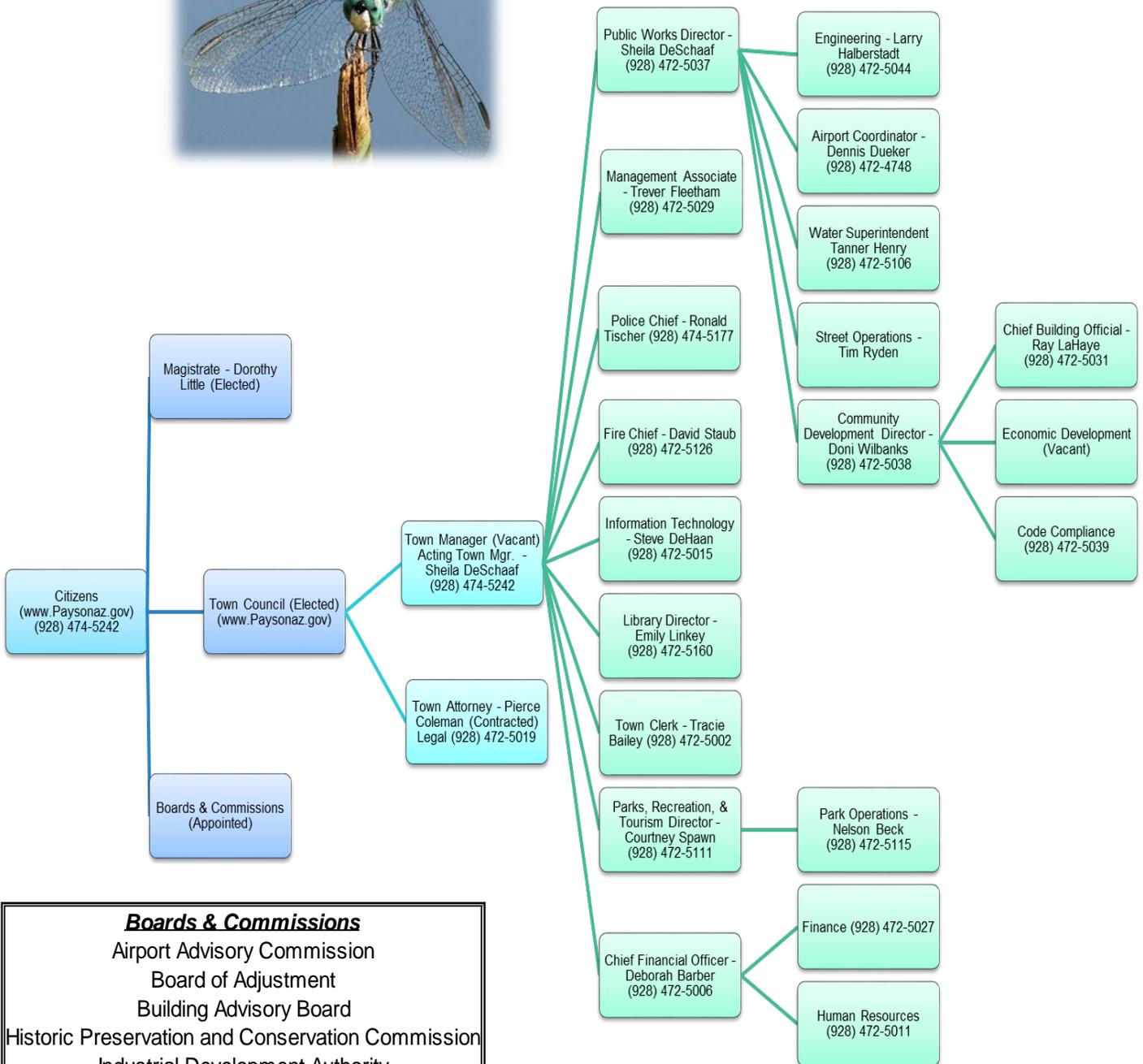
WATER SUPERINTENDENT

Tanner Henry

INFORMATION TECHNOLOGY MANAGER

Steve DeHaan

Management Organizational Chart



- Boards & Commissions**
- Airport Advisory Commission
 - Board of Adjustment
 - Building Advisory Board
 - Historic Preservation and Conservation Commission
 - Industrial Development Authority
 - Parks & Recreation Commission
 - Payson Area Youth Advisory Council
 - Planning & Zoning Commission



Town of Payson
303 N Beeline Highway
Payson, Arizona 85541-4306

Town Hall (928) 474-5242
Fax (928) 474-4610

July 20, 2020

To the Honorable Mayor, Town Council and Citizens:

We respectfully submit the published Town of Payson fiscal year 2020/21 budget as approved by the Town Council on July 9, 2020. The budget outlines the Town's structure for providing the services, facilities and infrastructure that have helped make Payson the great Town it is today.

The Budget Book presents much more detailed information for comparing figures to the past and current fiscal years, for guiding the implementation of financial plans, and for monitoring results of operations during the fiscal year. This transmittal letter is divided into the following sections to facilitate review and assimilation.

- I. Introduction
- II. Budget Highlights
- III. Council Initiatives
- IV. Economic Factors Affecting Budget Decisions
- V. Conclusion

I. INTRODUCTION

Payson is one of Arizona's jewels, nestled among the largest contiguous stand of Ponderosa pine in North America where you can experience the beauty of dramatic mountain vistas, the serenity of wide-open spaces, and a rich western rodeo heritage along with a variety of outdoor adventures and first-class accommodations and entertainment.

We believe our residents deserve a Town government that is as efficient and effective as the best the private sector has to offer, yet is mindful of the highest ideals of public service. We believe our residents deserve a Town government that focuses on their needs by delivering the highest quality services at the lowest cost.

The budget focuses on providing municipal service to our citizens, and includes strategies to meet the following challenges:

- Enhance Public Safety
- Invest in information technology components and support
- Recognize and incorporate changing and challenging economic conditions
- Undertake strategic planning in several areas, i.e. Capital Improvements Plan, Corporate Strategic Plan, General Plan, etc.



We continue to build around our core values – Customer Focus, Empowered Employees, Leadership, and Continuous Improvement.

MAJOR POLICIES, GUIDELINES AND PRIORITIES

Budget appropriation choices were made within the context of the Town budget policies and Council priorities, the Town’s debt management plan, and long-term financial plan.

Debt Management Plan

The Town of Payson enjoys favorable bond ratings not only due to solid financial planning but also from the adoption of and adherence to the debt management plan by the Town Council. The target length of maturity of the Town’s long-term debt is not to exceed 20 years. Also, as defined by state law, with the consent of the citizens, the total debt for general purposes will not exceed 6% of the net secondary assessed value of the property within the Town. Also with the consent of the citizens, total debt for water, sewer, lights, parks, open space, and recreation facilities may not exceed 20% of the net secondary assessed value of property within the Town. With the last bond payment made in 2019, the Town now has 100% of the general municipal purpose bond capacity available, as well as the full capacity available for water, sewer, parks, etc.

Long-Term Financial Plan

Town staff prepares and updates the Town’s long-term financial plans and forecasts annually in preparation for developing suggested budget policies for Town Council consideration. The long-range forecast is very conservative over the next five years.

Unfortunately, over the last several years, forces outside of our control have challenged the Town’s financial and managerial resources. These forces include inflation, economic recession, and the decline in building construction. Measures were put in place to actively pursue commercial growth and promote increased tourism as a means of counteracting these forces. Although we continue to see some improvement in construction and new business growth, recovery has been slow and we are hesitant to believe that the rough times are behind us.

The Town of Payson is dedicated to enhancing the quality of life for its citizens, to provide a superior level of service most effectively and efficiently, while exercising fiscal responsibility. Payson has been and will continue to be very proactive in encouraging quality community and organizational development.

II. BUDGET HIGHLIGHTS

Financial Program

The annual budget for fiscal year 2020/21 for all funds of the Town totals \$43,057,600. This total is \$3,214,600 (7.5%) higher than the budget for fiscal year 2019/20, primarily due to the increased grant awards. Total expenditures for fiscal year 2020/21 exceed total budgeted revenues of \$41,013,900. The Town will use higher than expected carryovers from the prior fiscal year to offset the difference.

- \$34,275,700 is appropriated for operating expenditures such as personnel services, supplies, utilities, insurance, repairs, maintenance, training, and depreciation. This figure

represents an 11% increase over last year's budget. The Town has seen cost increases in a wide variety of other goods & services. The efforts to streamline processes and hold the line on spending without jeopardizing the quality of service emphasizes their dedication to supporting the Town through this period of economic challenges.

- \$6,413,700 is for the capital outlay; capital projects, and other one-time grant-related expenditures. This is a 25.8% increase over last year's capital outlay of \$5,100,100. The capital project funds finance projects that are greater than \$5,000, which may be dependent upon State or Federal grants for a share of the cost and may take several years to complete. During the 2019/2020 fiscal year, the Town completed the C.C. Cragin Water Treatment Plant Facility and operated successfully the entire season. This project was secured through the Bureau of Reclamation Rural Water Fund and the Water Infrastructure Financing Authority of Arizona. The completion of this project provided a renewable surface water supply which is an integral and essential part of Payson's water resource portfolio. Fortunately, the budget includes several projects funded by grants and intergovernmental revenues.

In preparation for the impact of COVID-19, the Town's budgeting approach is conservative. The budget for the fiscal year 2020/2021 is both lean yet primed for the following improvements:

- The Airport is budgeted to install Precision Approach Path Indicators & Runway End Identifier Lights on runway 6, 4, and 2 4 which are 100% funded by the FAA.
- Make an additional payment of \$600,000 to the Public Safety Personnel Retirement System to reduce the Town's unfunded liability.
- Order two new fire engines to replace existing older engines. The delivery and first payment will be due at the beginning of fiscal 2021/2022.
- Purchase 4 additional police patrol vehicles to replace vehicles in our aging fleet.
- Replace the artificial turf on the Rumsey 3 Ballfield.
- Engineer a comprehensive Town-wide Parks Development Plan for Payson to include goals and strategies for the existing facilities as well as a feasibility study for additional park space development.
- Construct a new restroom in Rumsey Park.
- Continue the Pavement Maintenance Program to annually apply a slurry seal to our streets.
- Improve the pedestrian infrastructure along the Beeline Bus transit route to compliment the system, making it safer to access.
- In collaboration with Gila County, the Town has budgeted to move forward with drainage improvements near the intersection of W. Frontier St. and the Beeline Hwy to alleviate heavy surface flows that inundate the area during storm events.
- Construct improvements along E. Granite Dells Rd. including resurfacing and adjustment of alignment to improve safety. This project also includes a new sidewalk along S. Bentley Ave. and E. Granite Dells Rd. to improve pedestrian access to the shopping district. This project is 100% funded by ADOT.
- Continuation of the employee multi-tiered health insurance plan.



- \$2,239,200 is for inter-fund operating transfers, debt service, and other uses of funds. Compared to last year, this category is significantly lower than the last fiscal year by 41.9%.

Current operating revenues, grants, and other financing sources will finance the budget of the Town. Additional financing sources are inter-fund transfers and reserve funds carried forward from the previous fiscal year.

Local sales tax makes up approximately 50% of the Town's General Fund revenue. Since local sales tax is heavily influenced by retail sales and tourism, and as we remain in the midst of the COVID-19 pandemic, continued efforts to promote Payson tourism will be crucial. Projected local sales tax will remain flat at \$10,700,000.

State shared revenues from sales tax, income taxes, gas taxes, and vehicle license taxes are the next most significant source of revenue. State shared sales tax is estimated to be \$1,433,500 which reflects a decrease of 12.1% as compared to last fiscal year. State shared income tax is projected to be \$2,259,900 reflecting a 10% increase in comparison to the last fiscal year. The expected decrease in our state shared sales tax is due to the unpredictability of the impact of COVID-19.

In contrast, property taxes are a relatively minor revenue source for the Town. The primary property tax levy rate is set at \$0.3442 per \$100 of assessed value. This reflects a small decrease of \$0.0152 per \$100 in comparison to the fiscal year 2019/20. Currently, the Town does not have a secondary property tax.

Capital Expenditures

Fiscal policies first adopted in the Town's 1997 Strategic Plan set forth strategies intended to assure that operating and capital expenditures valued less than \$100,000 would be financed on a "pay-as-you-go" basis with cash. Excess cash in the General Fund is transferred to Capital Project Funds to enable cash appropriations for priority capital expenditures. This excess reserve is available for appropriation for capital expenditures as directed by Town Council.

On September 9, 2003, qualified electors of the Town authorized the issuance of \$3,555,000 in general obligation bonds. At that time \$2,030,000 in bonds were issued for Police Department communications. In the fall of 2009, the Town issued \$1,525,000 of the remaining bonds for the land purchase, construction, and equipping of a third fire station. The debt service was paid by a 0.12% local sales tax increase that became effective in January 2005. The Town's last payment was in July of the fiscal period 2019/20.

On October 21, 2005, the Town issued \$875,000 of Special Improvement Assessment Bonds to construct Westerly Road in the Town's Green Valley Redevelopment Area. This was a joint public and private project, benefiting both the abutting property owners and the Town.



Payson is a mountain town whose water is obtained from deep wells within its corporate boundaries. For many years, the Town Council and staff have been actively seeking additional water sources. Recent agreements with the Federal Government and the Salt River Project have given the Town of Payson and surrounding areas water rights from the C.C. Cragin Reservoir which will provide Payson with its water needs for many years into the future.

In August 2009, the Town entered into a \$10.6 million (\$4.0 million in federal grant funding and \$6.6 million in loans) agreement with the Water Infrastructure Finance Authority of Arizona (WIFA) for completion of Phase I of the C.C. Cragin pipeline and required repairs and replacements to the existing system. By June 30, 2012, the Town had drawn down \$3.6 million of the loan and the maximum \$4 million in federal ARRA grant funds. In August 2012, \$2.4 million of the loan was de-obligated and the Town made the final draw of available funds (after de-obligation) in July 2012. The Water Division obtained additional funding from WIFA in 2013 for \$6,250,000, and in 2015, 2016, and 2017 for \$11,000,000 each year for the continuation of the C.C. Cragin project. With the budgeted funds for FY2019/20, the C.C. Cragin project has been completed.

Fiscal Policy Assumptions

Financial policy guidelines that were used for the preparation of this budget are shown in italic tpestyle. Notes on how this budget conforms or deviates from past policies are shown beneath each policy statement.

1. Maintain an annual non-appropriated General Fund Reserve equal to 5% of the estimated revenue for the next fiscal year.

The General Fund has an established non-appropriated General Fund Reserve of \$950,000 which is representing 5.1% of the estimated General Fund revenue for the fiscal year 2020/21. The General Fund Reserve meets the financial policy guideline.

2. The rate of growth in General Fund operating expenditures will be less than the increase in operating revenues.

The General Fund operating revenues are projected to increase by 2.98%. This change in revenues is primarily due to increases in intergovernmental revenues which includes several grants.

Operating expenditures are projected to increase by 1.36% over the last fiscal year 2019/20 budget. This is primarily due to the budgeted grant expense and Personnel Benefits.

The Town has experienced an increase in revenues and has managed to hold the line on expenses; more than meeting the requirements of this financial policy guideline.

3. Excess cash in the General Fund, above the 5% non-appropriated reserve, will be transferred to the Capital Projects Fund to help fund future capital projects.

The Town of Payson has been making a come-back from the past years' recession. The Town had experienced an increase in revenues. The Contingency Fund and the Capital Replacement Fund were both receiving budgeted monies. Although COVID-19 has to give us reason to pause, the Town budgeted Contingency funds of \$500,000 and Capital Replacements of \$336,700 for the fiscal period 2020/21.

4. Use lease/purchase financing for equipment acquisitions valued at more than \$100,000. Continue to allocate funds to the Equipment Replacement Fund for future equipment acquisitions.

Fiscal year 2018/19 was the first year since the recession that funds were allocated to build up the Equipment Replacement Fund with \$100,000 reserved. Fiscal year 2019/20, another \$100,000 was allocated to the fund. Due to the uncertainty surrounding the pandemic, for 2020/21, capital funding was moved to contingency rather than to the Equipment Replacement Fund.

5. Voters of Payson will be allowed to ratify the issuance of any new debt that requires an increase in property tax or sales tax rates.

There has been no new debt issued since 2005 that would affect property or sales tax rates.

III. COUNCIL INITIATIVES

Prompted by hefty increases in the Town's required contributions towards public safety retirement, the Council approved a 0.88% increase in the local sales tax rate effective August 1, 2017. This additional revenue allows the Town to pay down its obligation to the Public Safety Personnel Retirement System (PSPRS), make a payment towards the Water Department loan, and pay other financial obligations.

The Town Council, citizens, and the management staff participated in a strategic planning process to update and enhance the Corporate Strategic Plan (CSP). This plan is divided into ten Key Result Areas (KRA), and each KRA is more specifically defined by Priorities and Strategies that help guide the organization. These Key Result Areas include:

- KRA 1: Economic Development, Tourism, and Economic Vitality
- KRA 2: Financial Excellence
- KRA 3: Infrastructure
- KRA 4: Innovation and Efficiency
- KRA 5: Neighborhoods and Livability
- KRA 6: Social Services
- KRA 7: The Payson Team
- KRA 8: Public Safety
- KRA 9: Sustainability
- KRA 10: Technology

The development of the Corporate Strategic Plan is guided by and linked to the long-term goals identified in the Town of Payson's General Plan. More details regarding the General Plan and the Corporate Strategic Plan can be found in the Planning & Performance section of this book.

IV. ECONOMIC FACTORS AFFECTING BUDGET DECISIONS

Throughout Fiscal Year 2019/2020, the Town of Payson experienced a steady increase in tax revenues which brought us out of a recession and into improved community services and an ability to budget for capital improvements. Unfortunately, the recovery was brought to a halt as



the Town combats new and unprecedented challenges in the face of COVID-19. Our Council responded promptly to the economic threat by implementing fiscal first aide to stabilize the Town of Payson while maintaining the integrity of the Town’s Core Values to serve its residents and the Town’s Financial Policies.

As we maneuver through these unique unprecedented challenges, it is difficult to predict how the Town’s economy will recover. The budget team has completed a conservative budget for fiscal year 2020/21 to account for the stall in sales tax revenue in conjunction with businesses being forced to close and record unemployment and layoffs occurring throughout the state. The Town will continue to assess, strategically plan, and respond to the challenges as they develop while simultaneously posturing for recovery and growth.

Our budget planning process for fiscal year 2020/21 is a direct response to the barriers presented by COVID-19. Economic stability, adaptability, and recovery are the primary focus of the budget. The full extent of the impact of COVID-19 on the Town’s economy has yet to be assessed as we remain amid the pandemic. Without knowledge of the extent of impact and impairment to the budget and economy, it is difficult to predict the necessary measures the Town will need to employ to secure recovery. There is an array of cautionary tactics and strategies that may be used to aid in the recovery such as a hiring freeze, reduced hours, or reorganization, just to name a few. Should these cautionary tactics be necessary, they are not without risks. It is imperative to weigh the benefits versus risks carefully before implementation. The budget intends to allow for the malleability necessary to support a streamlined recovery by bracing for impact and posturing for strategies that promote resiliency.

The major economic factors impacting the budget for fiscal year 2020/21 are growth in construction, expansion of the tourism market, and continued recovery of the financial markets. Great progress has been made through our economic development efforts and this will continue in the 2020/21 fiscal year as we strive to bring new businesses to town and encourage construction-related activity. The Tourism Department introduced a new marketing campaign in 2016, “Adventure Where We Live,” to increase tourism and positively impact sales tax and bed tax revenue. Fortunately, grant money is available for a few projects. Although the Town can make progress on capital improvements, many projects have been put on hold again and future budgets will be affected by these continued postponements. The high cost of employee health insurance, workers’ compensation insurance, and retirement contributions continue to put a strain on the budget. As we struggle with the uncertainties of the economic picture moving forward, the Town of Payson has a moral obligation to follow our plans that protect our residents against damaging service cuts while enhancing the quality of life.

V. CONCLUSION

Although the pandemic and subsequent influence of COVID-19 on the economy was unforeseen, the Town pragmatically prepared for such an event by boosting reserve funds. This pre-emptive decision to boost reserve funds protected from a severe economic downturn and afforded the Town the ability to not only endure the economic effects of this pandemic but also posture for growth and improvement.



The budget for this fiscal period 2020/21 is committed to the Town's policy of managing Payson's financial position by protecting fund balances and reserves, recommending a balanced budget, adding new programs prudently, and making decisions within the context of our long-range financial capacity study and debt management plan.

The fiscal year 2020/21 annual budget asserts our commitment to meet and exceed our community's highest priority expectations. We continue to strive to meet these needs at the lowest possible cost to our citizens.

With the final budget adoption, we wish to express our gratitude to the Department Directors of the Town for helping to assemble this budget. The Staff has come together as a team on numerous occasions over the last few months to discuss and resolve each budget challenge presented. We give special thanks to the Financial Services Department staff (Deborah Barber, Heidi Gregory, Tina Woody, and Jane Warren) for providing us with timely information, reports, and assistance. We would also like to thank the Town Council for their time, consideration, and support in working with staff to make tough decisions and help direct us as we struggle with future budget uncertainties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Sheila DeSchaaf", written in a cursive style.

Sheila DeSchaaf
Acting Town Manager

RESOLUTION NO: 3211

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 2020-2021.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Arizona Revised Statutes, on June 25, 2020, 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, in accordance with Title 42, Chapter 17, and following due public notice, the Mayor and Council met on July 9, 2020, 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 of the estimates together with a notice that the Mayor and Council would meet on July 9, 2020, in the Town Council Chambers at Town Hall, 303 North Beeline Highway, Payson, Arizona, for the purpose of adopting the final budget for FY 2020-2021; and

WHEREAS, the Mayor and Town Council find that publication has been duly made (as required by law) of said estimates together with a notice that the Mayor and Town Council would meet on July 9, 2020, in the Town Council Chambers at Town Hall, 303 North Beeline Highway, Payson, Arizona, for the purpose of making tax levies as set forth in the estimates; 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. § 42-1705I(A),

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 2020-2021.

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.

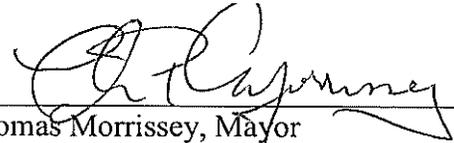
Prepared by Town of Payson Legal Department

PC.-db 7/2/2020 &09 AM

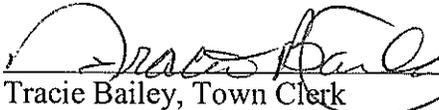


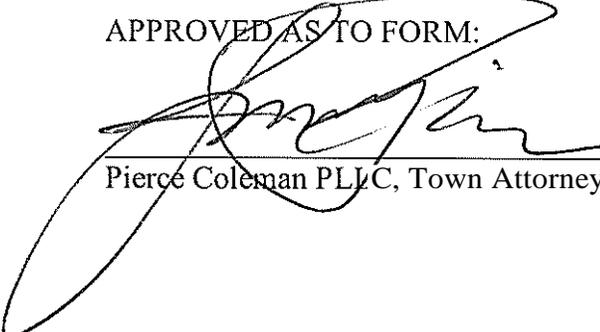
JUL 09 2020 SP.1\-.i: PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON, ARIZONA, this 9th day of July, 2020, by the following vote:

AYES 7 NOES C ABSTENTIONS 1 ABSENT 0


Thomas Morrissey, Mayor

ATTEST:


Tracie Bailey, Town Clerk

APPROVED AS TO FORM:

Pierce Coleman PLLC, Town Attorney

Prepared by Tow11 of Payso11 Legal
Department PCdb 7/2/21120 8c09 AM



Town of Payson Official City Town Budget Forms

TOWN OF PAYSON Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2021										
Instructions										
Fiscal Year	Schedule	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2020	E 1	19,187,700	7,990,600	406,300	1,399,100	0	10,859,300	0	39,843,000	
2020	E 2	17,373,900	6,111,300	406,300	920,900	0	8,765,600	0	33,578,000	
2021	3	4,862,000	2,334,600		491,700		16,850,700		24,539,000	
2021	B 4	696,300							696,300	
2021	B 5								0	
2021	C 6	18,746,200	10,450,600	56,500	1,167,300	0	8,425,100	0	38,845,700	
2021	D 7	0	0	0	0	0	0	0	0	
2021	D 8	0	0	0	0	0	0	0	0	
2021	D 9	300,000	1,143,800	25,800	2,300	0	0	0	1,471,900	
2021	D 10	907,800	264,100	0	0	0	300,000	0	1,471,900	
2021	11									
LESS: Amounts for Future Debt Retirement:										
									0	
									0	
		975,000							975,000	
									0	
									0	
2021	12	22,721,700	13,664,900	82,300	1,661,300	0	24,975,800	0	63,106,000	
2021	E 13	20,020,800	11,262,700	82,300	1,622,300	0	10,069,500	0	43,057,600	

EXPENDITURE LIMITATION COMPARISON		2020	2021
1	Budgeted expenditures/expenses	\$ 39,843,000	\$ 43,057,600
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	39,843,000	43,057,600
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 39,843,000	\$ 43,057,600
6	EEC expenditure limitation	\$ 39,843,000	\$ 43,057,600

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 Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).



Revenues Other than Property Taxes Fiscal year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
Sales Tax -Town	\$ 10,700,000	\$ 10,900,000	\$ 10,700,000
Licenses and permits			
Franchise Fees	385,300	393,300	395,000
Business Licenses	73,000	77,600	74,000
Liquor Licenses	1,200	2,200	1,200
Building \ROW Permits	348,900	343,200	345,400
Intergovernmental			
State Shared Revenue	3,685,000	3,591,500	3,693,400
Property Taxes - Prior Year	5,000	6,000	5,000
Vehicle License Tax	1,170,300	1,091,100	1,185,100
Tonto Apache Tribe	12,000		11,800
Gila County	12,700	6,600	13,800
Fire Services IGA	424,000	443,500	448,600
Grants	338,100	165,600	922,000
Charges for services			
Prosecution Fees	33,300	14,500	16,000
Law Enforcement Charges	48,200	45,900	38,200
Fire Service Charges	12,900	14,700	7,800
Zoning Charges	35,000	38,900	35,000
Building Inspections	6,900	6,800	6,900
Engineering\Plan Review	208,000	181,600	182,500
Fines and forfeits			
Court Fines and Fees	120,000	129,400	122,000
Interest on investments			
Interest	100,000	105,000	50,000
In-lieu property taxes			
None			
Contributions			
Voluntary contributions	4,300	1,400	4,200
Miscellaneous			
Other Revenue	241,700	165,700	289,300
Recreation Fees	181,500	123,000	136,000
Insurance Recoveries	10,000	6,700	10,000
Surplus Sales	2,000	12,000	40,000
Facilities Lease Fees	13,000	12,300	13,000
Total General Fund	\$ 18,172,300	\$ 17,878,500	\$ 18,746,200

* 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.



SPECIAL REVENUE FUNDS

Highway User Revenue Fund--202

Highway Users Gas Tax	\$ 1,767,400	\$ 1,949,100	\$ 1,846,600
Gila County Transportation Tax	870,000	911,000	870,000
Inspection Fees	20,000		
Grants	168,600	54,000	1,651,400
Other Revenue	54,500	9,800	14,000
	\$ 2,880,500	\$ 2,923,900	\$ 4,382,000

Recreation Facility Improvement Fund--206

Facility Fees	\$ 15,000	\$ 11,000	\$ 14,000
	\$ 15,000	\$ 11,000	\$ 14,000

Gifts & Grants Fund--210

Donations - Park System	\$ 100,000	\$	\$ 100,000
	\$ 100,000	\$	\$ 100,000

Wildland Fire Program--212

Wildland Fire Fees	\$ 120,000	\$ 15,600	\$ 120,000
	\$ 120,000	\$ 15,600	\$ 120,000

Bed Tax Fund--214

Bed Tax	\$ 330,000	\$ 312,000	\$ 330,000
	\$ 330,000	\$ 312,000	\$ 330,000

Police Dept of Justice/Impound--215, 216

Defense 1033 Revenue	\$ 20,500	\$ 20,500	\$
Local RICO Revenue	3,000		3,000
Public Surplus Sales	75,000	65,000	55,000
Impound Fees	5,000	9,200	9,000
	\$ 103,500	\$ 94,700	\$ 67,000

Library Fund--224

Gila County Library District	\$ 235,000	\$ 235,000	\$ 235,000
Fines	10,000	7,000	6,000
Other Revenue		100	50,100
	\$ 245,000	\$ 242,100	\$ 291,100

Magistrate Court Funds--231, 233

Magistrate Court - Contributions	\$ 4,000	\$ 4,400	\$ 4,000
	\$ 4,000	\$ 4,400	\$ 4,000

Airport Fund--260

Airport Grants	\$ 76,600	\$ 75,000	\$ 1,003,500
Tie Down & Gate Fees	17,800	15,700	16,500
Hangar & Lease Fees	80,000	76,600	82,700
Fuel Sales	5,000	5,900	6,000
Other	1,000	9,000	30,600
	\$ 180,400	\$ 182,200	\$ 1,139,300

Event Center Fund--265

TEV Arts Grant	\$ 3,000	3,000	\$ 3,000
Event Revenue	116,000	65,000	116,000
	\$ 119,000	\$ 68,000	\$ 119,000

AZ Cares Fund--285

AZ Cares Act Fund	\$		\$ 1,815,500
	\$		\$ 1,815,500

Health Insurance Fund--290

Employee Contributions	\$ 408,000	\$ 377,000	\$ 400,000
Employer Contributions	830,000	832,900	882,900
Retiree Contributions	110,000	120,400	145,800
Employer Retiree Contributions	552,000	580,300	640,000
	\$ 1,900,000	\$ 1,910,600	\$ 2,068,700

Total Special Revenue Funds \$ 5,997,400 \$ 5,764,500 \$ 10,450,600

* 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.

DEBT SERVICE FUNDS

Westerly Rd. Assessment Principal	\$ 48,600	\$ 48,600	\$ 52,000
Assessment Interest	7,300	7,300	4,500
	\$ 55,900	\$ 55,900	\$ 56,500
General Obligation Bond Sales Tax - Town	\$ 50,000	\$ 121,800	
	\$ 50,000	\$ 121,800	
Total Debt Service Funds	\$ 105,900	\$ 177,700	\$ 56,500

CAPITAL PROJECTS FUNDS

Grant Capital Project Funds			
Grants	\$ 284,100	\$ 107,700	\$ 927,300
	\$ 284,100	\$ 107,700	\$ 927,300
American Gulch Improvement District			
Grants	\$ 203,000	\$ 172,000	\$ 240,000
Contributions	50,000		
	\$ 253,000	\$ 172,000	\$ 240,000
Total Capital Projects Funds	\$ 537,100	\$ 279,700	\$ 1,167,300

ENTERPRISE FUNDS

Intergovernmental	\$ 30,000	\$ 10,000	\$ 40,000
Charges for Services	7,587,500	7,804,700	7,593,100
Impact Fees	200,000	221,700	210,000
Interest Earnings	300,000	250,000	200,000
	\$ 8,117,500	\$ 8,286,400	\$ 8,043,100
Facilities Leases	\$ 63,000	\$ 77,500	\$ 75,000
Debt Proceeds	1,000,000	1,000,000	
Loan Repayment	213,000	235,000	240,000
Other	48,000	113,100	67,000
	\$ 1,324,000	\$ 1,425,600	\$ 382,000
Total Enterprise Funds	\$ 9,441,500	\$ 9,712,000	\$ 8,425,100
TOTAL ALL FUNDS	\$ 34,254,200	\$ 33,812,400	\$ 38,845,700

* 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.



Other Financing Sources\Uses and Interfund Transfers Fiscal Year 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Gifts & Grants Fund	\$	\$	\$	\$
Water Fund			300,000	
Airport Fund				139,800
Council Contingency				500,000
Capital Replacement Fund				2,300
HURF				62,000
Library				177,900
Westerly Road				25,800
Total General Fund	\$	\$	\$ 300,000	\$ 907,800
SPECIAL REVENUE FUNDS				
HURF	\$	\$	\$ 62,000	\$
Airport Fund			139,800	
Library			177,900	
Council Contingency			500,000	
Event Center			264,100	
Bed Tax Fund				264,100
Gifts & Grants Fund				
Total Special Revenue Funds	\$	\$	\$ 1,143,800	\$ 264,100
DEBT SERVICE FUNDS				
Westerly Road Debt Service	\$	\$	\$ 25,800	\$
Go Bonds Project				
Total Debt Service Funds	\$	\$	\$ 25,800	\$
CAPITAL PROJECTS FUNDS				
Capital Replacement Fund	\$	\$	\$	\$
Grant Capital Project Fund			2,300	
Total Capital Projects Funds	\$	\$	\$ 2,300	\$
PERMANENT FUNDS				
N/A	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
General Fund	\$	\$	\$	\$ 300,000
Total Enterprise Funds	\$	\$	\$	\$ 300,000
TOTAL ALL FUNDS	\$	\$	\$ 1,471,900	\$ 1,471,900



Expenditures\Expenses by Fund Fiscal Year 2021

Instructions	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
FUND/DEPARTMENT	2020	2020	2020	2021
GENERAL FUND				
Central Services	\$ 1,716,700	\$	\$ 1,646,000	\$ 1,770,400
Town Clerk\Elections	267,200		270,100	247,700
Town Manager	227,500	33,200	249,700	305,200
Human Resources	239,700		230,800	235,900
Finance	503,500	33,200	532,200	599,800
Information Technology	865,800		822,600	984,400
Tourism & Economic Vitality	89,500		87,100	89,900
Town Council	98,500		96,800	102,600
Town Attorney/Magistrate Court	750,200		711,300	703,900
Police	6,505,900		6,087,000	6,981,700
Fire	4,652,600		4,551,500	5,271,700
Parks & Recreation	1,927,100		1,339,200	1,608,100
Community Development	1,343,500	(66,400)	749,600	1,119,500
Total General Fund	\$ 19,187,700	\$	\$ 17,373,900	\$ 20,020,800
SPECIAL REVENUE FUNDS				
HURF	\$ 3,422,000	\$	\$ 2,632,000	\$ 5,207,300
Parks & Rec Facility Impr Fund	74,000		74,000	7,000
Gifts & Grants Fund				100,000
Fire Wildlands	120,000		16,000	120,000
Bed Tax Fund	148,500		96,200	143,500
Police Dept. of Justice\Impounds	159,500		127,800	185,000
Library Fund	465,700		454,200	469,000
Airport Fund	322,600		300,100	1,279,100
Event Center Fund	378,300		300,400	383,100
Health Ins Fund	1,900,000		1,910,600	2,068,700
Council Contingency Fund	1,000,000		200,000	1,300,000
Total Special Revenue Funds	\$ 7,990,600	\$	\$ 6,111,300	\$ 11,262,700
DEBT SERVICE FUNDS				
Westerly Rd. Debt Service	\$ 81,300	\$	\$ 81,300	\$ 82,300
GO Bonds Debt Service	325,000		325,000	
Total Debt Service Funds	\$ 406,300	\$	\$ 406,300	\$ 82,300
CAPITAL PROJECTS FUNDS				
Capital Replacement Fund	\$ 762,000	\$	\$ 641,200	\$ 336,700
Grant Capital Projects Fund	284,100		107,700	929,600
Public Safety Bond Project	100,000			116,000
American Gulch	253,000		172,000	240,000
Total Capital Projects Funds	\$ 1,399,100	\$	\$ 920,900	\$ 1,622,300
ENTERPRISE FUNDS				
Water Fund	\$ 10,859,300	\$	\$ 8,765,600	\$ 10,069,500
Total Enterprise Funds	\$ 10,859,300	\$	\$ 8,765,600	\$ 10,069,500
TOTAL ALL FUNDS	\$ 39,843,000	\$	\$ 33,578,000	\$ 43,057,600

* 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.



Expenditures\Expenses by Department

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
General Government				
General Fund	\$ 1,716,700	\$	\$ 1,646,000	\$ 1,770,400
Council Contingency Fund	1,000,000		200,000	1,300,000
Health Insurance Fund	1,900,000		1,910,600	2,068,700
Capital Replacement Fund	85,000		91,600	
Department Total	\$ 4,701,700	\$ -	\$ 3,848,200	\$ 5,139,100
Community Development				
General Fund	1,343,500	(66,400)	749,600	1,119,500
American Gulch	253,000		172,000	240,000
Grant Capital Projects-CDBG	284,100		107,700	253,700
Department Total	\$ 1,880,600	\$ (66,400)	\$ 1,029,300	\$ 1,613,200
Fire				
General Fund	4,652,600		4,551,500	5,271,700
Grant Capital Projects				527,900
Wildlands	120,000		16,000	120,000
Department Total	\$ 4,772,600	\$ -	\$ 4,567,500	\$ 5,919,600
Parks, Recreation & Tourism				
General Fund	\$ 2,016,600	\$	\$ 1,426,300	\$ 1,698,000
Event Center	378,300		300,400	383,100
Parks & rec Facility Inprv.Fund	74,000		74,000	7,000
Gifts & Grants Fund				100,000
Bed Tax	148,500		96,200	143,500
Capital Replacement Fund	477,000		456,300	200,000
Department Total	\$ 3,094,400	\$ -	\$ 2,353,200	\$ 2,531,600
Police				
General Fund	6,505,900		6,087,000	6,981,700
Police Dept. of Justice\Impounds	159,500		127,800	185,000
Public Safety Bond Project	100,000			116,000
Capital Replacement Fund	200,000		93,300	136,700
Grant Capital Project Fund				148,000
Department Total	\$ 6,965,400	\$ -	\$ 6,308,100	\$ 7,567,400
Public Works				
HURF	\$ 3,422,000	\$	\$ 2,632,000	\$ 5,207,300
Airport Fund	322,600		300,100	1,279,100
Westerly Rd. Debt Service	81,300		81,300	82,300
GO Bonds Debt Service	325,000		325,000	
Department Total	\$ 4,150,900		\$ 3,338,400	\$ 6,568,700
Other Departments				
Town Clerk\Elections	267,200		270,100	247,700
Town Manager	227,500	33,200	249,700	305,200
Human Resources	239,700		230,800	235,900
Finance	503,500	33,200	532,200	599,800
Information Technology	865,800		822,600	984,400
Town Council	98,500		96,800	102,600
Town Attorney\Magistrate Court	750,200		711,300	703,900
Library Fund	465,700		454,200	469,000
Water Fund	10,859,300		8,765,600	10,069,500
Other Departments Total	\$ 14,277,400	\$ 66,400	\$ 12,133,300	\$ 13,718,000
Grand Total	\$ 39,843,000	\$ -	\$ 33,578,000	\$ 43,057,600



Quick Reference Guide

This Quick Reference Guide will help you find answers to commonly asked budget questions. The Table of Contents will lead you to specific sections of the budget with more detail.

If you have this question...	Refer to	Page
How much is the 2020/2021 budget?	Town Manager’s Budget Message	12
	Official Budget Summary	22
	Sources & Uses	176
	Financial Overview	179
What is the breakdown of dollars for the 2020/2021 budget by fund?	Expenditure Summary by Fund	197
	Financial Overview	179
What are the primary sources of revenue for the Town?	Budget Summary: Revenue	170
	Revenue Summary by Fund	180
	Revenue Detail	181
What does the Town spend its money on?	Town Manager’s Budget Message	12
	Budget Summary: Expenditures	172
	Expenditure Summary	197
	Expenditure Detail – All Funds	199
What is the Town’s budget process timeline?	Budget Process Overview	132
	Budget Calendar	137
What are the budgeted dollars for each department?	Sources & Uses	176
	Expenditure Summary	197
	Department Budgets	204
How is the economy of the Town?	Town Manager’s Budget Message	12
What are the capital improvement projects?	Capital Improvement Plan	101
	Capital Project Fund	165
What planning documents influence budget priorities?	General Plan	46
	Corporate Strategic Plan (CSP)	71
	Capital Improvement Plan (CIP)	101



HOW TO MAKE THE BEST USE OF THIS DOCUMENT

The purpose of the budget document is to present the Town Council and Citizens with a clear picture of the services that the Town provides and the available policy alternatives. Additionally, the budget document provides Town Management with a financial and operating plan that conforms to the direction of the Citizens, Council, and the Town's accounting system. The following outline provides descriptions of the major sections of the budget document.

PREFACE: Items shown here are of a general informational nature that applies to all sections of the budget document.

INTRODUCTION: Includes the Town's principal officials, organizational chart, mission statement, core values, and Town profile. The Town Manager's Budget Message and the Mayor's Budget Message provide an overview of the key issues, programs, and policies that drive the formation of this budget.

TOWN & COMMUNITY PROFILE: Provides information about the Town, including demographic statistics and Town staffing.

PLANNING & PERFORMANCE: This section presents information regarding the Town's short-term and long-term planning documents and performance measures that quantify progress towards the defined goals. An overview of the [General Plan](#), [Corporate Strategic Plan \(CSP\)](#), and [Capital Improvement Plan \(CIP\)](#) are included in this section. The complete plan documents can be viewed at www.paysonaz.gov. The five-year financial forecast is also presented.

THE BUDGET PROCESS: Outlines the steps taken to create the budget. Designed to clarify terminology and outline the accounting structure used in the creation of the budget.

FUND SUMMARY: This section presents budget summaries in various formats: sources and uses, total financial program, revenue, and expenditure summary. Provides more specific information regarding revenues and expenditures within the various funds.

BUDGET SUMMARY: Presents an overview of the budget, including the revenue side and the operating expenditure side of the budget in both summary and detail formats, as well as changes to the Fee Schedule and the operating budget in summary and detail by expenditure line item.

DEPARTMENT BUDGETS: Provides a detailed look at each department and each division within the department.

SUPPLEMENTAL INFORMATION: This section presents our [Financial Policies](#) and the glossary.



TOWN & COMMUNITY PROFILE



ABOUT PAYSON

GENERAL INFORMATION

Payson is intersected by State Routes 87 and 260, just 90 miles north of Phoenix, Arizona. The Town's boundaries enclose 20.46 square miles in Northern Gila County. Payson is nestled below Arizona's Mogollon Rim at an elevation of approximately 5,000 feet and enjoys a moderate four-season climate. It is surrounded by the Tonto National Forest and the world's largest stand of virgin Ponderosa Pines.

The Payson Townsite was established in 1882 with a population of 40. It was first known as Union Park, although residents referred to the Town as Green Valley. The first post office was opened in 1884 and the postmaster officially changed the name of the Town to Payson, in honor of Senator Louis Edward Payson who was the congressional head of the Post Office and Post Roads at the time. Payson was incorporated in 1973.

In its early years, Payson's economy was based on logging, ranching, and mining. This western heritage still lives on in Payson through its many festivals and events. The Payson Rodeo, now billed as the "World's Oldest Continuous Rodeo", came into being in 1884. The Hashknife Pony Express also makes its annual historic run through Payson, picking up letters for delivery. Other events include arts & crafts fairs, classic car shows, Mountain High Days Festival, Annual Monster Mudda, farmer's markets, and the State Championship Fiddlers Contest.

Tourism, home building, and the retirement industries dominate the current economy with a growing emphasis on manufacturing and service firms. Also being encouraged is a light industry that is compatible with the community's "High Quality of Life". Payson's major employers include the Payson Unified School District, Mazatzal Casino, Banner Payson Medical Center, Walmart, and the Town of Payson.





FORM OF GOVERNMENT

The Town operates under the council-manager form of government. The Town Council, which has policy-making and legislative authority, consists of a mayor and a six-member council. The Town Council is responsible for, among other things, passing ordinances, resolutions, and adopting the Town's annual budget. They also appoint committees and hire the Town Manager and Town Attorney. The Council is elected on a nonpartisan "at large" basis. Council members are elected to four-year staggered terms with three Council members elected every two years. The qualified electors of the Town directly elect the Mayor for a two-year term. The Town Manager is responsible for carrying out the policies, ordinances, and resolutions of the Council, and for overseeing the day-to-day operations of the Town.

The municipal government is broken down into departments that are headed by directors/managers. These directors and managers are hired by and report to the Town Manager, Assistant Town Manager, or Deputy Town Managers.

The **Town Manager's Department** currently encompasses the Town Manager and Information Services. The Town Manager serves as the Chief Administrative Officer supervising the activities of Town Departments, implementing Council policy, providing information to the media, and serving as the intergovernmental liaison for the Town. Information Services, a Division of this Department, is responsible for keeping the computer technology productive and up-to-date. The Town Manager's Department is led by the Town Manager.

The **Town Clerk Department** provides support to the Town Manager, Mayor, and Council, including council meeting agendas & minutes, elections, town code maintenance, records management, public information requests, and public notices. This Department is led by the Town Clerk.

The **Financial Services Department** provides support for the various cost centers. In addition to accounting for the Town's revenues and expenditures, the Department also performs cash management, accounts payable, capital assets, accounts receivable, grant monitoring, banking relations, monthly reporting, audit, and debt service functions. The Department compiles the annual budget and prepares the Comprehensive Annual Financial Report. This Department is led by the Chief Fiscal Officer.

The **Human Resources Department** handles the administration of employee and retiree benefits, personnel policies and procedures, recruitment, employee training and development, risk management, administration of safety compliance programs, and payroll. This Department is led by the Chief Fiscal Officer.



The **Legal Department** represents and provides legal advice to the Mayor, Town Council, and Department Heads. Responsibilities include reviewing contracts, drafting ordinances and resolutions, as well as providing oral and written legal opinions. This Department also prosecutes all misdemeanor criminal matters committed within the Town limits and filed with the Town Magistrate Court. This Department is led by the Town Attorney.

The **Law Enforcement Department** enforces local, state, and federal laws in addition to protecting citizens and their property. The department is also responsible for the enforcement of all animal control laws and licenses. The department consists of three divisions. The Communications division provides dispatch services. The General Operations Division consists of law enforcement, records, evidence, customer service, and clerical functions. The Special Operations Division consists of School Resource Officers, Animal Control, and Law Enforcement Grants. The Department is led by the Chief of Police.

The **Fire Department** provides emergency services which include responses to fire suppression, medical emergencies, technical rescues, and first responder level response to hazardous materials incidents. The Fire Department also participates in the Wildland/Urban Program which allows departments from all over the state to enter into agreements to facilitate the movement of firefighting resources to any wildland fire. The Department is run by the Fire Chief.

The **Community Development Department** consists of three divisions: Planning & Zoning, Building Services, and Economic Development.

The Building Services Division provides information and services to the building community and ensures that all structures are built under the adopted building codes. This Department is headed by the Chief Building Official.

The Planning & Zoning Division assists residents, businesses, and developers through development services and revitalization/redevelopment activities. The Planning & Zoning code enforcement provides comprehensive long-range planning and current land use services to the Town and its citizens while ensuring compliance with federal, state, and local laws. The Economic Development Division is responsible for assisting prospective new businesses and serving as an ombudsman for existing businesses. Economic Development also seeks to improve and expand housing opportunities in the community through the provision of services to the general public, housing developers, non-profits, and others. This Department is headed by the Planning & Development Director.

The **Parks, Recreation & Tourism Department** provides recreational opportunities to the citizens. The Recreation division develops all of the recreational programs. The Aquatics division oversees activities at Taylor pool. The Multi-Event Center division hosts large scale special events such as equestrian activities. The Trails and Open Spaces division is responsible for the construction and maintenance of the interconnecting trail system. The Tourism division markets the Town to outside media. In FY16/17, staff from the Parks Operations division reported to the Recreation & Tourism Director, but the budget remained under Public Works. Starting in FY17/18, the budget was also moved under the Recreation & Tourism Department. Parks Operations division provides quality development and upkeep of the Town's park system. The Parks, Recreation & Tourism Department is headed by the Parks, Recreation & Tourism Director.

The **Public Works Department** provides services to support various Town departments, such a review of plats, development plans, street maintenance & new construction, public works maintenance contracts, and oversight of new construction within the Town's right-of-way. The Streets Division maintains the 111.1 miles of streets in Town. The Airport Division provides aviation services to Payson and the surrounding areas. The Water division is a public water utility that supplies drinking water to approximately 16,000 people within a 20.46 square mile area. The Public Works Department is led by the Public Works Director.

The **Library** offers a variety of programs for its patrons as well as a vast collection of books and other media. The Library is led by the Library Director.



Where is Payson, Arizona?



Payson has been called the “Heart of Arizona” because it is located almost exactly in the geographic center of the state. Our town of 20.46 square miles in Northern Gila County is intersected by State Routes 87 and 260 and is nestled just below the Mogollon Rim.

TOWN STAFFING HISTORY

Authorized Positions

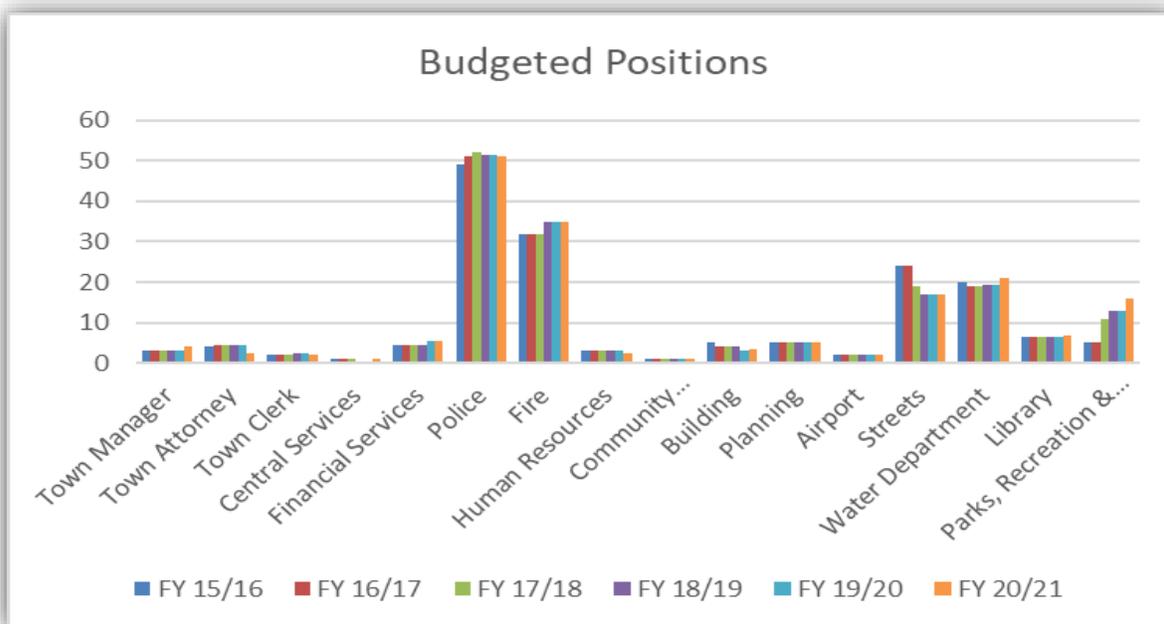
Department/Division	15/16	16/17	17/18	18/19	19/20	20/21
Town Manager	4	4	4	4	4	4
Town Attorney	5	5	5	5	5	3
Town Clerk	3	3	3	3	3	3
Central Services	1	1	1	1	1	1
Financial Services	7	7	6	6	7	6
Police	52	57	57	52	52	52
Fire	32	32	32	35	35	35
Human Resources	3	3	3	3	3	3
Community Development	2	2	2	1	1	1
Building	5	5	5	4	3	4
Planning	5	5	5	5	5	5
Airport	2	2	2	2	2	2
Streets	24	24	19	19	19	19
Water Department	20	19	19	20	20	21
Library	8	8	7	7	7	7
Parks, Recreation & Tourism	6	7	12	15	15	16
Authorized Positions	179	183	182	182	182	182





Town Budgeted Positions

Department	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
Town Manager	3	3	3	3	3	4
Legal (Town Attorney Contracted)	4	5	5	5	5	2.5
Town Clerk	2	2	2	3	3	2
Central Services	1	1	1	1	1	1
Financial Services	5	5	5	5	6	5
Police	49	51	52	52	52	51
Fire	32	32	32	35	35	35
Human Resources	3	3	3	3	3	2.5
Community Development	1	1	1	1	1	1
Building	5	4	4	4	3	3.5
Planning	5	5	5	5	5	5
Airport	2	2	2	2	2	2
Streets	24	24	19	17	17	17
Water Department	20	19	19	20	20	21
Library	7	7	7	7	7	7
Parks, Recreation & Tourism	5	5	11	13	13	16
Total Budgeted Positions	167	168	170	173	173	175.5





Town Manager

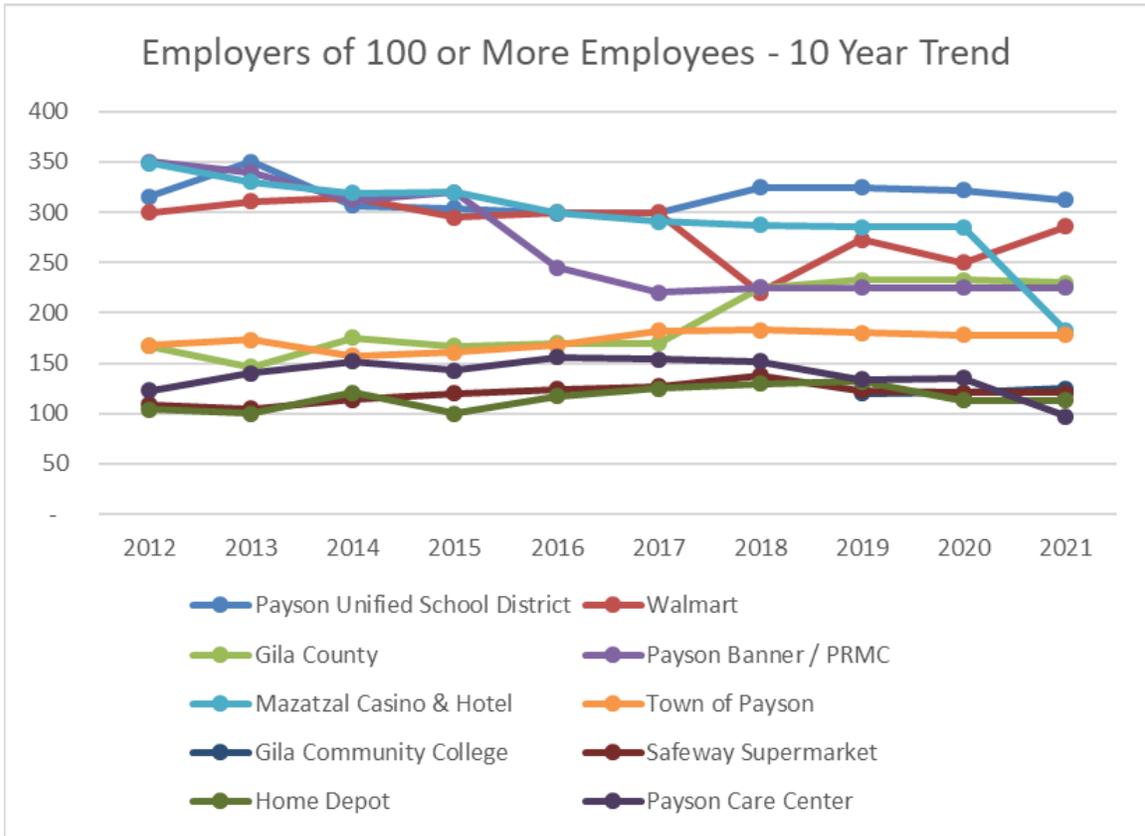
- Appointed an Assistant Town Manager to begin July 1, 2019. This position remained vacant in previous years. As of August 2019, the Assistant Town Manager was appointed Acting Town Manager.
- A Management Associate was appointed in February 2020.

Parks, Recreation, and Tourism Department

- New position added for Marketing & Graphic Design Coordinator.

Principal Employers in Town

Employers	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Payson Unified School District	316	350	307	304	299	299	325	325	322	312
Walmart	300	311	315	295	300	300	220	273	250	286
Gila County	167	146	175	167	170	170	225	233	233	230
Payson Banner / PRMC	350	340	312	320	245	220	225	225	225	225
Mazatzal Casino & Hotel	349	330	319	320	300	291	287	285	285	182
Town of Payson	168	173	157	161	168	182	183	180	178	178
Gila Community College								120	121	125
Safeway Supermarket	109	105	114	120	124	127	138	123	121	121
Home Depot	104	100	121	100	117	125	130	132	113	113
Payson Care Center	123	140	152	143	156	154	152	134	135	97
Rim Country Health	150	153	156	145	156	149	148	139	131	81
US Forest Service	80	70	75	80	80	85	149	78	78	77
Basha's Supermarket	67	64	63	75	71	74	74	65	70	70
Buffalo Golf LLC - Chaparral Pines	72	69	70	70	70	70	83	82	83	69
Black Buffalo LLC - The Rim Golf Club	46	44	45	47	47	47	47	50	52	53
Culvers							50	50	45	44
Chapman Auto		33	33	32	34	35	37	41	43	40
Chili's Restaurant						38	33	38	40	33
US Post Office (Payson)								28	28	28
Total	2,401	2,428	2,414	2,379	2,337	2,366	2,506	2,601	2,553	2,364



Sources: Human Resources and Personnel Departments of the above-mentioned businesses.



Demographic & Economic Statistics

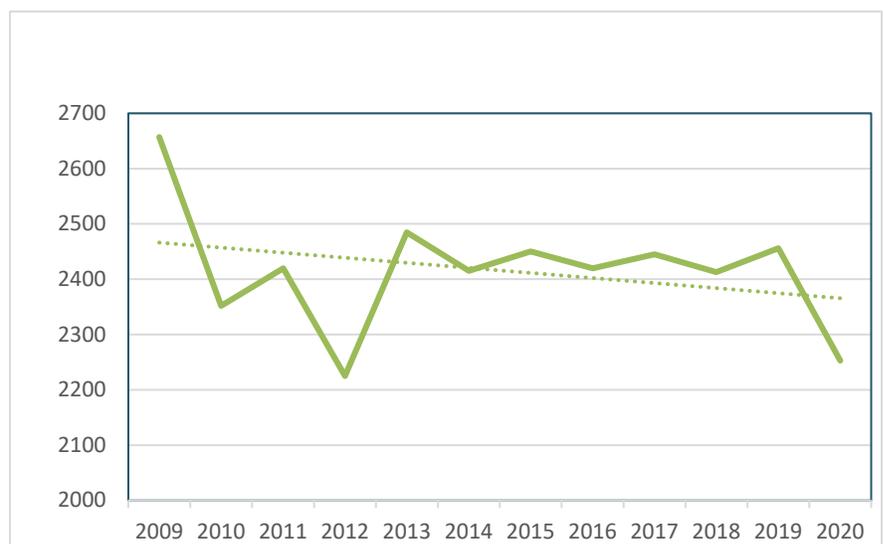
Calendar Year	Population	Median Household	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2020	15,338	\$42,987	\$28,627	58.4	2,253	6.3%
2019	15,710	\$46,602	\$28,627	58.4	2,456	5.7%
2018	15,520	\$45,593	\$26,562	57.1	2,413	8.1%
2017	15,476	\$42,856	\$23,461	56.9	2,445	8.2%
2016	15,345	\$42,987	\$23,784	55.5	2,420	3.9%
2015	15,551	\$44,661	\$23,668	52.7	2,450	4.5%
2014	15,245	\$43,535	\$24,690	52.9	2,485	7.5%
2013	15,215	\$43,741	\$24,914	53.1	2,415	9.6%
2012	15,301	\$42,342	\$25,716	53.1	2,225	9.6%
2011	15,301	\$36,764	n/a	54.2	2,420	7.7%

Sources: *Sperling's Best Places;*
US Census Bureau 2017 American Community Survey 5-Year Estimates

School Enrollment

Combined total for Public Elementary School, Junior High School, and High School enrollment as of the start of each school year.

Year	No. of Students
2009	2657
2010	2352
2011	2420
2012	2225
2013	2485
2014	2415
2015	2450
2016	2420
2017	2445
2018	2413
2019	2456
2020	2253



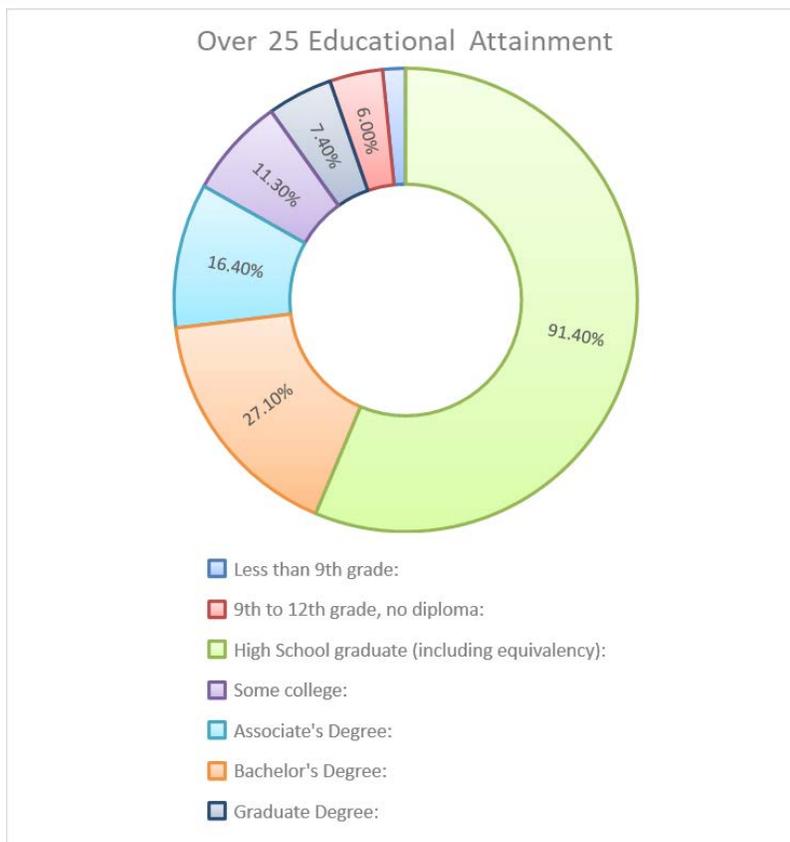
Sources: *Payson Unified School District*

Education Attainment

Population Educational Attainment

(over 25 years of age)

Less than 9th grade:	2.60%
9th to 12th grade, no diploma:	6.00%
High School graduate (including equivalency):	91.40%
Some college:	11.30%
Associate's Degree:	16.40%
Bachelor's Degree:	27.10%
Graduate Degree:	7.40%



Sources: U.S. Census Bureau, 2017 American Community Survey 5-Year Estimates

Population by Sex & Age

Total Population	15,338
Male	46.40%
Female	53.60%
Under 4 years	3.9%
5 to 9 years	3.3%
10 to 14 years	3.4%
15 to 17 years	2.5%
18 to 20 years	3.0%
21 to 24 years	3.2%
25 to 34 years	7.3%
35 to 44 years	6.0%
45 to 54 years	11.9%
55 to 59 years	8.0%
60 to 64 years	10.7%
65 to 74 years	20.3%
65 to 84 years	12.9%
85 years and over	3.6%

Comparison of General Housing Statistics

	Payson, AZ	United States
Medium Home Age	29	40
Median Home Cost	\$ 265,100.00	\$ 231,200.00
Home Owned	54.90%	56.00%
Homes Rented	20.20%	31.80%
Vacancy Rate	24.80%	12.20%
Average Rent for Homes/Apartments		
Studio Apartment	\$ 668.00	\$ 821.00
1 Bedroom Home/Apartment	\$ 672.00	\$ 930.00
2 Bedroom Home/Apartment	\$ 889.00	\$ 1,148.00
3 Bedroom Home/Apartment	\$ 1,146.00	\$ 1,537.00
4 Bedroom Home/Apartment	\$ 1,202.00	\$ 1,791.00

Sources: *Sperling's Best Places*

Sources: *U.S. Census Bureau, 2017 American Community Survey 5-Year Estimates*



Value of Owner-Occupied Housing

Less than \$20,000	6.3%
\$20,000 to \$39,999	1.0%
\$40,000 to \$59,999	0.9%
\$60,000 to \$79,999	2.6%
\$80,000 to \$99,999	1.8%
\$100,000 to \$149,999	12.4%
\$150,000 to \$199,999	20.7%
\$200,000 to \$299,999	29.0%
\$300,000 to \$399,999	11.2%
\$400,000 to \$499,999	4.4%
\$500,000 to \$749,999	7.5%
\$750,000 to \$999,999	1.9%
\$1,000,000 or more	0.0%

Housing Units by Year Structure Built

2014 and Newer	1.50%
2010 to 2013	0.90%
2000 to 2009	19.00%
1990 to 1999	24.60%
1980 to 1989	30.70%
1970 to 1979	15.40%
1960 to 1969	5.60%
1950 to 1959	1.30%
1940 to 1949	0.80%

Sources: *Sperling's Best Places;*
US Census Bureau 2017 American Community Survey
5-Year Estimates

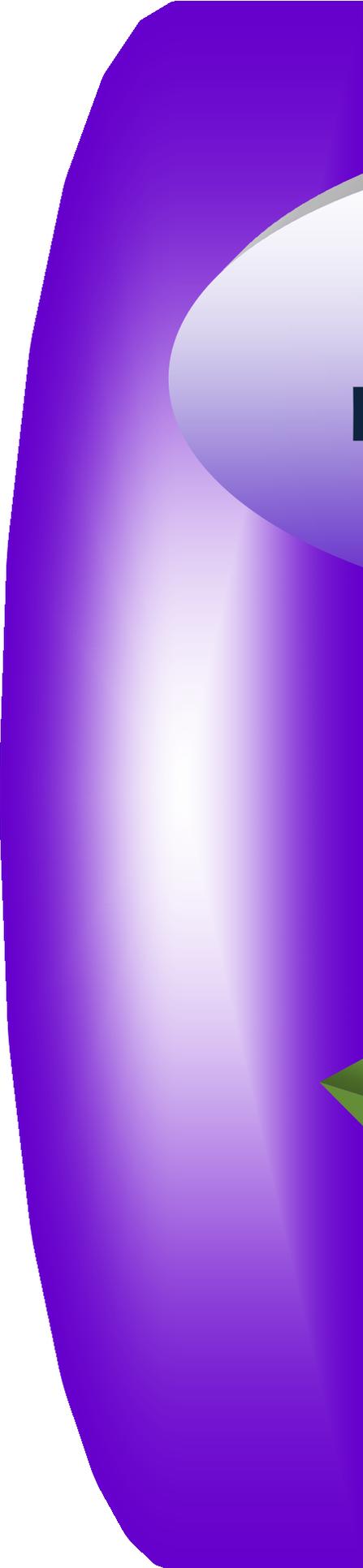
Family in Payson

- 59.4% are married
- 12.9% are divorced
- 18.1% are married with children
- 8.3% have children, but are single

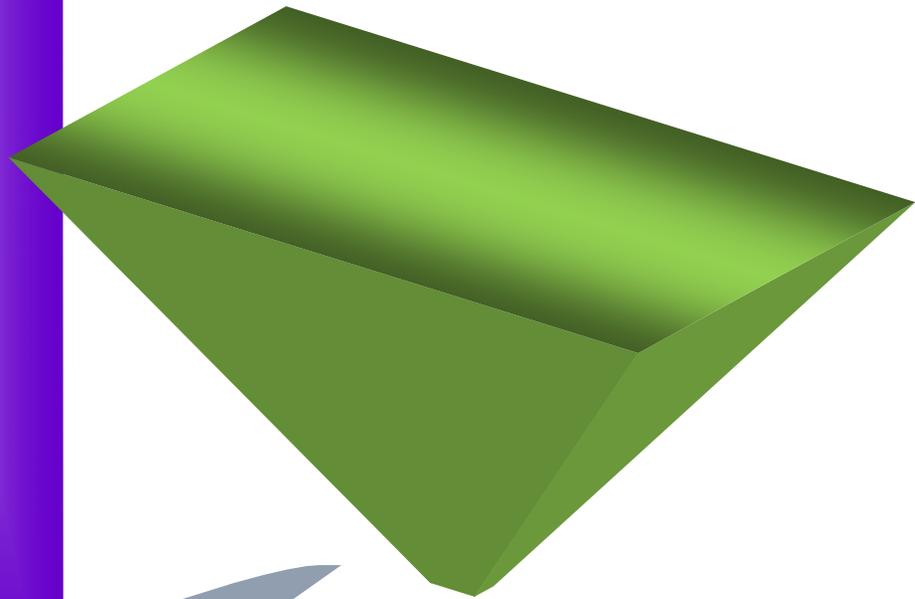
Race in Payson

- 87.4% are white
- 0.2% are black
- 0.6% are asian
- 2.8% are native american
- 0.0% claim Other
- 7.5% claim Hispanic Ethnicity
- 1.4% Two or More Races
- 0.0% Hawaiian, Pacific Islander





PLANNING & PERFORMANCE





GENERAL PLAN

The Town uses the [General Plan](#) to set long-range goals and objectives. The Town of Payson General Plan directly reflects the ideas and priorities expressed during the public participation process for the General Plan's update. These stakeholder priorities are intended to guide development decisions and are a direct link between community preferences and policy actions. Through a dynamic community facilitation program, Payson stakeholders crafted a Vision, identified Critical Issues, set forth Guiding Principles, and prioritized Goals and Strategies for a series of Planning Elements. This Plan is continually evaluated, reviewed, and amended with Council approval, to meet changing conditions as needed.

The General Plan Elements, each with a guiding principle and dominant theme are as follows:

Environmental Planning Element

Strengthen & expand partnerships to continue environmental innovations.

- Impacts of Growth. Take action to protect the natural character of the Town through well-crafted growth policies.

Water Resources Element

Utilize prudent allocation of resources to support economic development and environmental sustainability.

- Water Supply. Take action to ensure sufficient long-term and high-quality water resources for the Town.

Open Space, Parks, and Recreation Element

Expand active and passive recreational opportunities through program and facility improvements.

- Open Space. Take action to provide adequate land and amenities to serve increasing demand.

Land Use Element

Enhance Payson's small-town atmosphere and economic development opportunities with strategic land-use policies for new development and redevelopment areas.

- Growth Management. Take action to prioritize infill redevelopment to promote the vibrancy of developed areas and protect natural resources of undeveloped areas.

Growth Area Element

Enact effective growth management policies and sustainable economic development.

- Housing. Take action to diversify housing options in the Town to ensure housing is accessible to all members of the community.

Circulation/Transportation Element

Enhance the existing transportation infrastructure to increase connectivity, to improve alternative transportation, and to reduce traffic congestion.

- **Traffic Calming.** Take action to increase pedestrian and bicycle safety and movement around town through traffic calming infrastructure improvements and defining space for safe, non-motorized circulation.

Cost of Development Element

Maximize the use of planning and financial tools to mitigate the cost of development to the community while providing incentives for well-planned development.

- **Fiscal Sustainability.** Take action to maintain current levels of service for necessary public services in a fiscally sustainable manner.

The Town meets these goals by managing the pattern and rate of growth in a way that preserves existing land-use patterns; encouraging the development of Main Street area as a visitor or tourist-oriented activity center; developing and maintaining a balanced motorized and non-motorized transportation system that is efficient, cost-effective and environmentally sensitive; maintaining the water, mountain views, and watershed systems; and reaching out and being responsive to citizen concerns.

The General Plan is a 132-page document that covers, in detail, the policy direction for each of the above elements, and the methods used to determine how to accomplish that direction. The General Plan can be viewed in its entirety on the Town of Payson website at www.paysonaz.gov on the Community Development page under the Department tab.

The Implementation Matrix displayed on the following pages is intended to be a dynamic tool and therefore has assigned stakeholders and time frames. The time frames are divided into short, medium, and long-term categories, subject to variance depending on available funds and staff time. Short-term Goals and Strategies are targeted for completion within five years, medium-term is roughly within the 10-year horizon of the General Plan adoption, and long-term Goals and Strategies will be completed as funding and time allow, and may well extend beyond the scope of the General Plan.

The below document depicts the implementation matrix which includes the “Goals and Strategies” that the General Plan put forth, their time frame, as well as any recent and or upcoming progress. Short-term “Goals and Strategies” are targeted for completion within five years of the Plan’s effective date, medium-term is roughly within the 10-year horizon of the General Plan adoption and long-term “Goals and Strategies” will be completed as funding and time allows and may well extend beyond the 10-year horizon of this version of the Town’s General Plan.

Completion Timeframes:

Short = Within 5 Years; Medium = Within 10 Years; Long = As funding and time allows

Goal and Strategy	Primary Stakeholder	Completion Timeframe	Implementation Comments
Environmental Planning Element			
Implement a modified version of the American Gulch Study	Public Works		<ul style="list-style-type: none"> •Worked with local artists to have murals painted on a fence facing the Gulch, adjacent crosswalk, and Sawmill
Seek funding for Gulch improvements and work with land-owners to implement		Short	<ul style="list-style-type: none"> •Received an Arizona Water Protection Fund Grant to implement Gulch improvements from Sawmill to Westerly. Construction should be completed by May 2020 •Began working with landowners to draft a development agreement •Continually searching for partners and funding sources •Maintained the apple orchard adjacent to the Gulch •Bird viewing platform plans are complete and approved – contractor is needed
Improve stormwater management facilities and practices for treatment quantity and quality	Public Works		<ul style="list-style-type: none"> •Continuous via Development Services and development reviews, provided for in current code
Ensure adequate construction planning to protect natural vegetation and minimize changes to ground topography		Short	<ul style="list-style-type: none"> •Received an Arizona Water Protection Fund Grant to implement Gulch improvements from Sawmill to Westerly. Construction should be completed May 2020
Encourage natural stormwater control methods that retain natural systems and minimize potential damage to private property		Short	<ul style="list-style-type: none"> •Working with Gulch landowners on the development agreement to remove properties from the floodway
Develop and implement an Urban	Community		<ul style="list-style-type: none"> •Town staff will be meeting with ESRI in

Forestry and Native Species Protection Plan	Development		January 2020 to discuss software capabilities that may aid in this effort •A model program in another municipality has been identified to be emulated – requires funding
Reduce heat island effects by encouraging green roofs, tree canopies, and permeable surfaces		Medium	•Continuous via development reviews •Continuously searching for private partners and funding sources
Actively protect native trees currently in the Town’s commercial areas		Short	Continuous via development reviews & tree permits
Ensure any urban forestry lost is replaced tree for tree		Short	•A model program in another municipality has been identified to be emulated – requires funding •Continued enforcement during and after project completion
Preserve and augment existing native vegetation within commercial development and rights-of-way through predevelopment plant inventories and conservation/replacement incentives		Short	•Continuous via development reviews, tree permits, and the encouragement of ROW agreements •Staff is creating an RFP for landscaping and wayfinding along the highway corridors – to be completed during this fiscal year
Require “Ponderosa Pine” protection/replacement town-wide		Short	Continuous via development reviews, tree permits, and the encouragement of ROW agreements
Protect air quality	Community Development		
Enforce clean air standards and regulations		Medium	Continuous via development reviews
Work with Gila Community College and other higher education providers to develop a workforce prepared for clean energy jobs of the future		Short	•Continuous via Economic Development
Encourage development which reduces vehicle miles traveled through multi-modal transportation connectivity		Short	•Continually encouraging developers to provide sidewalk and bicycle connections •Continually searching for funding sources

			<p>to further develop PATS</p> <ul style="list-style-type: none"> •Main Street restriping increased multi-modal safety and connectivity •Rim Country Sustainable Recreation Committee continues to collaborate on a trails project. Currently creating a regional oversight council to oversee the trails efforts. •CDBG program changed to Town-wide Removal of Barriers to increase connectivity using universal design techniques
Develop and adopt a comprehensive energy policy	Community Development		<ul style="list-style-type: none"> •Continually research ways to refine codes that promote more energy-efficient development •Requires budgetary attention and council approval
Support the solar energy initiative by developing specific incentives and actions for implementation on at least five percent of all structures		Short	
Establish fleet management and fuel usage standards for Town vehicles		Short	
Identify a “green roof” demonstration project		Medium	Continually searching for private partners and funding sources
Create development incentives to encourage the use of solar and other alternative energy sources		Short	Requires budgetary attention and council approval
Provide alternative energy incentives for improvements to residential and non-residential structures		Short	Requires budgetary attention and council approval
Encourage geothermal energy as well as solar options		Short	Creation of informational brochures anticipated for 2020
Benchmark other communities that require new single-family homes to meet minimum solar system requirements and modify local		Short	Staff plans to research other communities in 2020

regulations as appropriate			
Negotiate development agreements to encourage infill, less impervious surface, and economically viable commercial activity	Community Development		Continuous via development reviews
Develop a model shared parking agreement to incentivize development by alleviating parking standards		Short	<ul style="list-style-type: none"> •Continually suggest/encourage new development to negotiate with adjacent, amply-parked properties •Main Street was restriped to include parallel parking •Currently looking into ways to modify and improve current parking standards
Work with property owners to maintain vacant commercial space and market it for infill		Medium	Continuous via Economic Development and Code Enforcement
Identify and conserve natural wildlife corridors	Community Development		<ul style="list-style-type: none"> •Continuous via development reviews
Incorporate natural wildlife habitats and corridors into developments		Short	
Proactively address solid waste management and illegal dumping	Public Works		<ul style="list-style-type: none"> •Continuous via Code Enforcement efforts •Funding is needed to provide more community-wide services • Continuous via the annual Electronic & Household Hazardous Waste Recycling Event
Develop and implement a municipal recycling program in partnership with local waste management companies		Short	Requires budgetary attention and council approval
Work with state and private partners to provide semi-annual large appliance and electronics collections		Short	Continuous via the annual Electronic & Household Hazardous Waste Recycling Event
Organize hazardous waste collection events		Short	<ul style="list-style-type: none"> •Requires additional funding sources to continue/expand events •Annual Electronics & Household

			Hazardous Waste Recycling Event
Promote sustainability initiatives	Administration		
Train staff to encourage and promote sustainable building practices including reducing environmental impacts and integrating alternative building materials		Short	•Requires additional funding
Create a Sustainability Advisor position (possibly within existing planning staff) to develop an Environmental Plan to guide redevelopment and new development		Short	•Requires additional staffing and funding
Create a Sustainability Advisory group comprised of staff, citizens, and businesses to advise the Town on environmental sustainability issues		Short	•Requires Council action
Water Resources Element			
Continue to promote Safe Yield and conservation of water resources through policies and practices	Water		
Continue to develop wise use policies and programs through the Water Departments		Short	• Annual Project Wet festival to teach water conservation •Updated the brochures and website
Produce and distribute high-quality educational materials to promote best practices		Short	
Complete the C.C. Cragin Reservoir pipeline	Water		•Began processing and delivering treated potable water on July 25, 2019 •Treatment Plant Certificate of Occupancy Issuance in November 2019
Manage the reservoir in partnership with the Salt River Project to serve as the Town's permanent water supply resource		Medium	Under our Memorandum of Understanding with the United States Forest Service, National Forest Foundation, SRP, and Bureau of Reclamation, we are collectively pursuing the C.C. Cragin Watershed Project

Optimize opportunities to partner with other agencies and localities for service		Medium	We have intergovernmental agreements with the Tonto Apache Tribe for water service and with Star Valley for emergency water use. We also have an agreement with Payson Water Company to supply bulk water for their needs.
Retire the pipeline debt through the responsible sale of water	Administration		We have established an increasing water rate structure, by Council Resolution 2808, to retire the C.C. Cragin WIFA loans
Sell water to the golf course(s) when reclaimed effluent water supplies are not adequate when excess potable water is available		Short	We have an approved service agreement for the Chaparral Pines and Rim Golf courses to supply water through Resolutions 2724 and 2725. We have supplied the Chaparral Pines and Rim Golf communities with water for the last few summers when needed. They now are receiving raw water and backwash water from the Treatment plant.
Regularly evaluate water connection and usage rates		Short	We regularly evaluate water connection and usage rates and our annual fee approvals by council. We will soon begin evaluations to determine if the existing rates are sufficient to support the long-term operations and maintenance costs of the newly expanded water treatment and distribution system.
Establish a rate schedule to efficiently and responsibly maintain and operate the system		Short	Completed by Resolution 2808, long term operations costs are planned to be evaluated in spring 2020.
Maximize the use of reclaimed wastewater whenever it is safe and economical	Water		
Work with the Sanitary District to utilize reclaimed effluent wherever possible		Short	We regularly coordinate with the Sanitary District – currently, the reclaimed effluent is utilized to its maximum capabilities
Continue to educate the public on grey water applications and its safe use		Short	Informational brochures and attentive staff at the Water Department
Incentivize the use of greywater plumbing in all new construction		Medium	The water conservation rate schedule has been adopted by Resolution 2808 to encourage maximum utilization of water. The use of greywater for irrigation is

			incentivized by the reduction of associated usage fees.
Coordinate with the Sanitary District to provide water and sewer to new development	Water		We regularly coordinate with the Sanitary District to provide water and sewer to new development and attend the Development Services meet every Wednesday
Work with developers in the southeast area of Town to provide water/sewer		Medium	We are regularly working with the developers to provide water and sewer
Require applicants to work with Sanitary District to ensure capacity before development approval		Short	We regularly require applicants to work with the Sanitary District to ensure capacity prior to development approval by utilizing the Development Services meetings
Open Space, Parks, and Recreation Element			
Develop, adopt, and implement a Parks, Recreation, and Tourism Master Plan	Parks, Recreation, and Tourism		Town Council adopted the Rumsey Park Master Report in 2018.
Develop, adopt, and implement site master plans for each parks category		Medium	<ul style="list-style-type: none"> •Fund a civil plan for Rumsey Park to include drainage, lighting & pedestrian/motor traffic circulation. Civil Plan can then lead to an aesthetic implementation plan for buildings, ramadas, and overall features at Rumsey to transitions throughout the park system.
Ensure adequate east-side parkland		Medium	Location & land acquisition needed. Along with funding and partners. Additional pocket parks or open space recreation on the east side of town.
Identify locations for passive recreational activities (e.g., hiking, biking, and other individual-oriented activities)		Short	<ul style="list-style-type: none"> •Rim Country Sustainable Recreation Committee is currently working on identifying and implementing passive recreational activities. •Developed and implemented the Payson Area Road Cycling System (PARCS). A map is being produced to highlight both the PARCS & PATS Hikes systems for mass

			distribution.
Identify locations for active recreational activities (e.g., basketball, baseball, soccer, and other team-oriented activities)		Short	•Continuous via Parks & Recreation/Planning efforts
Plan appropriate facilities for both indoor and outdoor programs and activities		Medium	•Continuously searching for areas of opportunity, funding, and partners. •Continuing working relationship with Payson Unified School District for indoor facility use. Need for development of aquatics design/implementation plan for growth and continued services at Taylor Pool.
Provide a year-round, multi-use recreation facility	Parks, Recreation, and Tourism		Need for indoor gym space and extended pool use facility.
Develop a greater variety of youth programs		Medium	Current and ongoing
Provide affordable programs to low and moderate-income families		Medium	Continuous via collaboration with the Friends of Payson Parks and Recreation to provide scholarships for low-income families
Expand the number of programs for all user groups		Medium	•Continuous and ongoing •Evaluating funding, staffing needs, facility space (youth, adult, senior)
Ensure adequate parkland to serve the residential development	Community Development		Continuous via development review/encouraging developers to provide parkland
Negotiate greater residential density in exchange for neighborhood parkland		Medium	Continuous via development review
Continue plans to develop Overlook Park south of Airport Road in the northwest section of Town		Short	Final Block Plat was approved
Design and implement a wayfinding system that enhances tourism	Parks, Recreation, and Tourism		Funding needed

Develop sign standards		Short	Signage for PEC / parks / fields
Actively recruit recreational tourism	Parks, Recreation, and Tourism		Continuous through PR&T Department 6 hosted softball tournaments in 2019 – future to expand in other sports
Work with state athletic associations to draw regional and state tournaments to Payson		Medium	Continuously working with associations to draw more tournaments to Payson – interest level of high school administration
Continue to build on Payson's strong rodeo and events reputation		Short	Continue to work with outside organizations to bring in events & internally put on quality events. Dependent on continual and additional funding. College Rodeo to be hosted in 2020 – first for Payson – expansion of offerings for the full multi-use facility
Integrate the development of multipurpose trails in conjunction with the transportation/circulation system	Parks, Recreation, and Tourism		
Develop a trails master plan to plan and finance an integrated trail network		Short	•Implementation / funding / staff
Incorporate trail elements of the transportation plan into the Parks Master Plan		Short	•Implementation / funding / staff
Develop an urban trail system that parallels roadways where there are no sidewalks or bicycle lanes		Short	•Implementation / funding / staff
Work with federal partners for the protection and continued use of National Forest land	Parks, Recreation, and Tourism		•Continue to be involved in the Tonto NF Plan update •Continuous via meetings with Rim Country Sustainable Recreation Committee
Preserve trail access to regional points of interest		Medium	Continually maintain and preserve trailheads and trails with help from volunteers and the Forest Service – limited staff & no coordinator for position
More effectively promote trail access		Medium	Promotion of the PATS through brochures,

points for public use			ads, Facebook, and the website. All-access points are clearly marked. Incorporate runs to highlight trails – Boulders.
Establish protection areas for natural resources and watersheds		Medium	Work with the Forest Service to identify these types of areas
Identify public and private funding opportunities for recreational facilities and programs	Administration		
Fund the acquisition of additional parkland as set-forth in the <u>General Plan</u> or subsequent Parks, recreation, and Tourism Master Plan		Medium	
Target funding sources for increased park infrastructure improvements and maintenance		Medium	Continuously searching for partners and funding sources
Land Use Element			
Adopt proactive growth management policies to direct development spatially and aesthetically	Community Development		Funding is needed to overhaul the Unified Development Code
Facilitate development where infrastructure exists with excess capacity		Short	Continuous via the Economic Development Department
Preserve and protect scenic line-of-sight views of the Mogollon Rim through consideration of building height in low-lying areas of the Town		Short	Continuous via development reviews
Encourage infill development/redevelopment to avoid sprawl and protect open space		Medium	Continuous via the Economic Development and Planning Divisions
Pursue avenues to eliminate unsightly or dilapidated structures		Long	<ul style="list-style-type: none"> •Continuous abatement as part of daily Code Enforcement actions •Continuous via economic development
Incorporate green infrastructure throughout the Town including the growth areas	Community Development		

Encourage the development of neighborhood parks in each new development		Medium	
Plan bicycle, pedestrian, and trail links between each new development and commercial centers of Town		Medium	<ul style="list-style-type: none"> •Continued construction and improvements on the American Gulch Loop Trail •Continually encouraging developers to provide connections within PATS •Continually searching for funding sources and partnerships to improve our trails system •Main Street was restriped to include bike lanes •Developed and implemented the Payson Area Road Cycling System (PARCS). A map is being produced to highlight both the PARCS & PATS Hikes systems for mass distribution. •Rim Country Sustainable Recreation Committee continues to identify and implement recreation opportunities in and around town. Focusing on trails they are currently working on creating a Regional Oversight Council •Collaborated with Payson Senior Center to receive an ADOT Grant to fund pedestrian improvements along the Beeline Bus route to make connections more accessible •CDBG funds are being used to create an ADA Transition Plan as part of the Removal of Barriers program: RFQ was created and contract is currently being drawn up •Main Street's first midblock crosswalk was built using an AARP grant
Encourage and facilitate negotiations between landowners to share parking and costs associated with providing parking to patrons of businesses		Medium	<ul style="list-style-type: none"> •Continuous via development reviews • Main Street was restriped to include public parallel parking

Preserve and augment existing vegetation, especially ponderosa pines, to create or enhance a streetscape		Short	<ul style="list-style-type: none"> •Continuous via development reviews •Staff is creating an RFP for landscaping and wayfinding along the highway corridors – to be completed during this fiscal year
Incorporate sustainable development standards into zoning regulations		Medium	<ul style="list-style-type: none"> •Continually researching ways to refine codes, processes, and standards •UDC overhaul needs to be budgeted and approved by the council
Improve sign standards, particularly along commercial corridors, to compliment Payson’s small-town character	Parks, Recreation, and Tourism		<ul style="list-style-type: none"> •Staff is creating an RFP for landscaping and wayfinding along the highway corridors – to be completed during this fiscal year •Plans have been drawn for monument entrance signs for the north and east entrances to the town
Identify Payson gateway(s) and install wayfinding elements at each		Short	
Consider wayfinding design variations to help define commercial areas of the Town		Medium	
Modernize the land use regulatory process	Community Development		<ul style="list-style-type: none"> •Continually reviewing and improving our codes and processes •UDC overhaul needed – requires funding and council approval
Consistently apply and enforce regulations on all properties		Short	Continuous via development reviews and code enforcement
Consistently apply requirements on all proposals for development		Short	Continuous via development reviews
Provide sufficient resources to enforce current codes		Short	Continuous via full-time Code Enforcement Specialist
Eliminate regulations that are not uniformly enforced		Short	Continually updating and refining codes in conjunction with code enforcement efforts
Proactively engage the development community by hosting periodic “roundtable” topic discussions		Short	Development Services Meetings
Evaluate catalysts for development		Short	Continually researching and reviewing

including fee waivers, streamlined development reviews, and other strategies			potential strategies for improving development
Work with the development community to design and implement cost-effective strategies to manage capital costs incurred by new growth		Medium	•Continuous via Development Services and the permitting process
Establish administrative review and approval procedures for applications meeting clearly defined criteria		Short	•Continuously updating and refining codes •UDC overhaul is needed – requires budgeting and council approval
Work with the Design Review Board to establish standards for commercial development, which if met can be approved quickly by Town administration		Short	Design Review Manual was completed, is in effect, and is now enforced administratively
Incorporate a variety of housing options in all mixed-use residential developments	Community Development		
Incentivize the inclusion of affordable housing in new developments		Long	
Adopt a recommended ratio of affordable, workforce, and market housing		Long	
Provide safe, modern communication infrastructure	Administration		•APS, Sparklight, and Gila County are all working on fiber/redundancy projects
Encourage new development to provide up-to-date technology and communications infrastructure		Short	
Promote both wireless and wired infrastructure as appropriate		Short	
Growth Area Element			
Participate in land management decisions inside and outside the Town	Administration		Continually collaborate with ADOT, CAG, Forest Service, APS, Gila County, PUSD, NGCSD, Beeline Bus Transit Advisory Committee, community college, and other

			jurisdictions and institutions
Work with the U.S. Forest Service to identify special recreation areas on USFS open space land within the town to identify areas of protection versus base exchange property for possible future development		Short	<ul style="list-style-type: none"> •Rim Country Sustainable Recreation Committee continues to identify and implement recreation opportunities in and around town. Focusing on trails they are currently working on creating a Regional Oversight Council
Continue the open dialogue with the entity acquiring the forest service site along SR260 to ensure it is developed in a manner consistent with the Town's goals		Medium	
Create a Main Street District	Community Development		<ul style="list-style-type: none"> •The ULI AZTAP Report and Economic Development Strategic Plan include suggestions for how to best approach Main Street (re)development •Main Street Merchants Guild and Main Street Mafia continually collaborate on projects and events in the Main Street area
Designate Main Street as a district for mixed-use development		Short	Completed
Promote a strong community identity with a Main Street District and Event Plan		Short	<ul style="list-style-type: none"> •Economic Development Department working on implementing several strategies in the Economic Development Strategic Plan that address Main Street •Requires town-wide support, buy-in, and funding •Main Street Merchants Guild and Main Street Mafia continue to work on Main Street events and improvements •Main Street groups held first annual Old Main Street Days •Artists groups have installed art installations throughout the Main Street area
Encourage mixed-use buildings with residential units above first-floor		Short	Continuous via development reviews - residential above commercial uses are expressly encouraged within the zoning

commercial space			code
Provide protected and shaded sidewalks throughout the Main Street Growth Area		Long	Requires funding to plan and implement
Attract dining, small retail, and entertainment business to increase the time spent by each visitor to the district		Long	Continuous via Economic Development
Facilitate infill investments in the district		Short	<ul style="list-style-type: none"> •Continuous •Incentives are offered relative to expedited plan review •Encourage properties with existing water credits •Exceptions to various zoning standards •Council adopted the 2012 International Existing Buildings Code making re-use of vacant storefronts easier. In the process of updating to the 2018 Building Codes
Provide and implement a clear vision for the growth areas	Community Development		
Proactively refine the development and building codes and approval processes to promote the growth area vision		Medium	<ul style="list-style-type: none"> •Continually reviewing and refining our procedures and processes •Began the process of adopting the 2018 International Building Code •Funding needed for a zoning code overhaul
Design mixed-use districts that encourage development within a quarter-mile walkable radius from a community gathering anchor		Long	
Provide affordable, workforce housing with higher density, mixed-use, mixed-income development		Medium	
Ensure adequate public safety personnel and facilities to serve projected growth		Short	Public Safety Divisions are represented within the Development Services Committee and are included in the distribution/review process for all new

			development proposals
Strengthen green and technology infrastructure		Long	<ul style="list-style-type: none"> •Expanded lighting provisions town-wide to reduce energy consumptions
Work with the development community to promote Payson as a model for low-energy, sustainable building practices		Medium	<ul style="list-style-type: none"> •Updated and retrofitted lighting on all Town property reduce energy consumption
Concentrate uses to promote infill development and preserve open space	Public Works		
Invest in public infrastructure to meet the current and future needs of development while protecting the community's natural resources		Medium	<ul style="list-style-type: none"> •The Rim Country Broadband Consortium continues to work toward communication infrastructure improvements ○Both APS and Spark light will construct fiber lines to Payson •95% design plans completed for the roundabout at McLane and Longhorn •E. Bonita St. sidewalk will be completed by end of FY2020 •C.C. Cragin pipeline and water treatment plant constructed and active •Annual slurry seal projects •Budgeted funds for wayfinding, monument signs, and highway improvements •Co-wrote and received an ADOT 5339 Grant for pedestrian improvements along the Beeline Bus route
Encourage pedestrian or bicycle movement between commercial destinations to reduce the number of pass-by trips ends per establishment		Medium	<ul style="list-style-type: none"> •Continuous via development reviews •Main Street was restriped to include bike lanes •Developed and implemented the Payson Area Road Cycling System (PARCS). A map is being produced to highlight both the PARCS & PATS Hikes systems for mass distribution.

			<ul style="list-style-type: none"> •Continue to seek out funding opportunities to complete more sections of PATS
Encourage development at Town gateways that welcome visitors, with the goal to extend the time spent in the Town by pass-through travelers		Medium	<ul style="list-style-type: none"> •Continuous via Economic Development
Work with the Sustainability Advisory Group and local developers to develop a method of evaluating the potential environmental impacts of proposed development		Medium	
Create a vibrant and diverse economy with appropriately scaled businesses	Administration		The Economic Development Strategic Plan was completed and is now in the implementation phase
Conduct a market feasibility study to identify needs and opportunities		Short	
Recruit a sustainable, vibrant, and diverse retail market		Medium	
Target clean, light or medium intensity industrial development		Medium	
Work with the Chamber of Commerce to promote, strengthen and recruit small independent shops		Short	
Capture a greater share of retail expenditures by encouraging pass-through traffic to stop and frequent local business		Medium	
Encourage infill opportunities for vacant or underutilized parcels		Medium	
Circulation/Transportation Element			
Adopt and implement an annual Capital Improvements Plan	Administration		
Incorporate the highest local		Short	<ul style="list-style-type: none"> •East Granite Dells Road improvements

transportation priorities into the CIP			<p>with multi-use path funded</p> <ul style="list-style-type: none"> •East Bonita Street sidewalk funded •Priority Street Department equipment funded •Additional/annual funding required for additional projects •NEPA process has begun on Green Valley Parkway
Use the CIP process to educate the public on transportation, and other Town priorities		Short	Annual
Continue to be involved in ADOT's efforts to develop an alternate route to alleviate traffic congestion and infrastructure demands	Administration		<ul style="list-style-type: none"> •Working with ADOT on a feasibility study for improvements to the intersection at HWY 87/HWY 260 •95% plans complete for a roundabout at the intersection of Longhorn Rd. and McLane Rd. – slated for construction in 2024
Differentiate between Payson's visitor traffic stopping in Town on the way to natural resource recreation areas, and commercial traffic passing through		Long	<ul style="list-style-type: none"> •Requires funding
Work with ADOT and U.S. Forest Service to design an alternative route that maximizes the use of federal land to prevent new commercial interchanges or strip development along the proposed route		Long	
Design and implement a gateway vision that encourages pass-through traffic to visit	Public Works		<ul style="list-style-type: none"> •Staff is creating an RFP for landscaping and wayfinding along the highway corridors – to be completed during this fiscal year •Plans for entrance signs on East and North ends of town are being drawn
Support the design of a trolley system to improve in-town connections		Medium	<ul style="list-style-type: none"> •Continue to seek out funding opportunities •Payson Senior Center, with help from ADOT, Town of Payson, and Town of Star

			<p>Valley as funding partners, is operating the Beeline Bus system</p> <ul style="list-style-type: none"> •Collaborated with Payson Senior Center to receive an ADOT Grant to fund pedestrian improvements along the Beeline Bus route to make connections more accessible
Transform existing commercial corridors to be pedestrian friendly		Long	<ul style="list-style-type: none"> •CDBG funds are being used to create an ADA Transition Plan as part of the Removal of Barriers program: RFQ was created and the contract is currently being drawn up •Main Street's first crosswalk was built using an AARP grant •Collaborated with Payson Senior Center to receive an ADOT Grant to fund pedestrian improvements along the Beeline Bus route
Reduce traffic speed through better design		Medium	<ul style="list-style-type: none"> •Continually researching ways to improve our streets •Main Street was restriped to reduce lane widths, add bike lanes, and add parallel parking •Main Street's first crosswalk was built using an AARP grant •Collaborated with Payson Senior Center to receive an ADOT Grant to fund pedestrian improvements along the Beeline Bus route •Requires funding for code updates
Develop guidelines for landscaping major arterials and collector streets		Short	<ul style="list-style-type: none"> •Completed as part of an Admin Policy for private use of ROW for signage •Staff is creating an RFP for landscaping and wayfinding along the highway corridors – to be completed during this fiscal year
Encourage non-motorized movement around town	Public Works		<ul style="list-style-type: none"> •Developed and implemented the Payson Area Road Cycling System (PARCS). A map is being produced to highlight both the PARCS & PATS Hikes systems for mass
Develop a town-wide network of trails and sidewalks, with the priority to		Long	

<p>connect residential neighborhoods to commercial centers</p>			<p>distribution.</p> <ul style="list-style-type: none"> •Several groups and stakeholders continue to work on efforts to improve and expand bicycle infrastructure and programs •Continue to seek out funding opportunities to complete more sections of PATS •Rim Country Sustainable Recreation Committee continues to work toward an improved trails system •Continually encourage developers to construct connections •East Granite Dells Road improvements with multi-use path funded
<p>Mitigate excessive vehicle miles traveled during peak visitor times with new infrastructure for connectivity and mobility for non-motorized transport</p>		<p>Medium</p>	<ul style="list-style-type: none"> •Main Street's first crosswalk was built using an AARP grant •Collaborated with Payson Senior Center to receive an ADOT Grant to fund pedestrian improvements along the Beeline Bus route •East Granite Dells Road improvements with multi-use path funded
<p>Identify and implement traffic calming design standards for all collector roads</p>		<p>Short</p>	<ul style="list-style-type: none"> •Requires funding •Main Street was restriped to include traffic calming measures
<p>Work with existing development to reduce the number of sidewalk curb-cuts</p>		<p>Short</p>	<p>Ongoing as development proposals are presented to Development Services and/or as part of street improvement projects funded</p>
<p>Provide additional signalized crosswalks along busy commercial corridors</p>		<p>Short</p>	<ul style="list-style-type: none"> •Main Street's first crosswalk was built using an AARP grant
<p>Create a more unified look and feel to state-owned commercial corridors</p>	<p>Community Development</p>		<ul style="list-style-type: none"> •Staff is creating an RFP for landscaping and wayfinding along the highway corridors – to be completed during this fiscal year

Work with State and commercial stakeholders		Medium	<ul style="list-style-type: none"> •Continuous • Collaborated with Payson Senior Center to receive an ADOT Grant to fund pedestrian improvements along the Beeline Bus route
Adopt a corridor overlay focused on building form, style, orientation, and massing		Medium	
Ensure effective sign regulations adjacent to state-owned rights-of-way and in commercially zoned corridors		Short	<ul style="list-style-type: none"> •Completed as part of an Admin Policy for private use of ROW for signage, updated EMC provisions, extended temporary sign guidelines •Staff is creating an RFP for landscaping and wayfinding along the highway corridors – to be completed during this fiscal year •Staff continually seeks ways to improve the sign code
Provide transit service in town	Administration		<ul style="list-style-type: none"> •Participated in the CAG Greater Gila County Transit Feasibility Study
Negotiate agreements with large employers to support a shuttle system		Medium	<ul style="list-style-type: none"> •Payson Senior Center, with help from ADOT, Town of Payson, and Town of Star Valley as funding partners, is operating the Beeline Bus system
Partner with a higher education administration to provide Town-wide transit service		Medium	<ul style="list-style-type: none"> •Continually seeking additional funding sources
Increase pedestrian and bicyclist safety	Public Works		<ul style="list-style-type: none"> •Collaborated with Payson Senior Center to receive an ADOT Grant to fund pedestrian improvements along the Beeline Bus route •Developed and implemented the Payson Area Road Cycling System (PARCS). A map is being produced to highlight both the PARCS & PATS Hikes systems for mass distribution. •East Granite Dells Road improvements with multi-use path funded
Identify traffic calming improvements and develop a phased implementation		Short	

plan			
Identify specific off-road options and develop a funding plan		Medium	<ul style="list-style-type: none"> •Several groups and stakeholders continue to work on efforts to improve and expand bicycle infrastructure and programs •Trail constructed in Rumsey Park with volunteer labor and the IMBA •Continue to seek funding opportunities to implement PATS •Rim Country Sustainable Recreation Committee continues to identify and implement off-road options •Developed and implemented the Payson Area Road Cycling System (PARCS). A map is being produced to highlight both the PARCS & PATS Hikes systems for mass distribution.
Implement previously adopted plans to improve the Town's transportation system	Administration		<ul style="list-style-type: none"> •Collaborated with Payson Senior Center to receive an ADOT Grant to fund several projects in the 2011 Payson Transportation Study •Additional staffing is needed in the Public Works Department
Develop a phasing and funding strategy to implement the 2009 Payson Airport Master Plan		Short	Working with FAA and ADOT multi-modal planning to secure grant funding. Master Plan continues to be implemented.
Prioritize and incorporate the 2011 Payson Transportation Study recommendations into the annual CIP to implement the projects in a fiscally responsible manner		Short	<ul style="list-style-type: none"> •Have incorporated recommended projects into the CIP, requires new funding, Gila Transportation sales tax approved will help create opportunities to complete top ranked projects •Collaborated with Payson Senior Center to receive an ADOT Grant to fund several projects in the 2011 Payson Transportation Study

Cost of Development			
Utilize the annual Capital Improvements Plan to implement General Plan strategies	Administration		Continuous
Maintain public facilities and services to provide current levels of service to new development		Medium	Ongoing
Maintain or improve necessary public services		Short	Ongoing as funds are available
Plan for joint school/recreation facilities		Medium	The Parks & Recreation Department continues to work closely with PUSD
Ensure the long-term financial stability of the Town with fiscally responsible policies and actions	Administration		
Explore opportunities for the economics of scale. Create service efficiency through regional partnerships		Medium	
Consider opportunities to share costs for public safety infrastructure		Short	Continually being considered and negotiated
Support quality education opportunities		Medium	
Encourage high-quality infill development in the designated growth areas where existing infrastructure can absorb growth	Community Development		Continuous via Development Services and development review
Encourage more dense development to increase market feasibility		Short	
Form an economic development strategy that identifies target industries	Administration		The Economic Development Strategic Plan has been completed and is now in the implementation phase
Work with Gila Community College to design training programs to provide the workforce for identified target industry employers		Short	

Examine and implement fiscal tools and incentivize development while offsetting its cost to the community	Administration		Incorporated in Town Code and continuous via development reviews
Ensure that new development pays its fair and proportionate share of the cost to maintain current levels of public services such as public safety, parks and recreation, streets, and water resources		Short	

CORPORATE STRATEGIC PLAN

In March 2020, the Town Council adopted this version of the Corporate Strategic Plan (CSP) with a focus on the changing needs of the community brought about by difficult economic conditions. The CSP is aligned with the Town’s mission and its’ General Plan by specifying priorities and strategies for achieving these priorities over three years. Funding is allocated during the subsequent budget process. The CSP is reviewed annually and updated every three years. The current CSP covers the period 2018 to 2021.

KEY RESULTS AREAS

The Corporate Strategic Plan is divided into ten Key Results Areas (KRAs). Each KRA is more specifically defined by Priorities and Strategies that help guide the organization. The Council did not rank the KRAs as they felt all were equally important.

The Key Results Areas (KRAs) include:

- KRA #1 Economic Development, Tourism & Economic Vitality
- KRA #2 Financial Excellence
- KRA #3 Infrastructure
- KRA #4 Innovation & Efficiency
- KRA #5 Neighborhoods & Livability
- KRA #6 Social Services
- KRA #7 The Payson Team
- KRA #8 Public Safety
- KRA #9 Sustainability
- KRA #10 Technology





KRA #1: ECONOMIC DEVELOPMENT, TOURISM & ECONOMIC VITALITY

A diverse vibrant economy that provides economic opportunity for residents is essential to achieving the Town's aspirations for a high quality of life. Creating and preserving jobs and enhancing our revenue base are key objectives. Businesses, neighborhoods, and individual residents benefit from the improved quality of life that the Town's economic development, vitality, and tourism efforts create.

Communicate Payson's story and offerings – through past, present, and future - and from the community itself. Support and manage resources and business owners. Develop expansion of opportunities to contribute to the advancement of the Payson community through revitalization, community partners, innovation, and affordability.

All essential for creating conditions of economic growth and ensuring economic future.

Priorities

1. Quality job creation and retention.

The quality of life for Payson residents will be dependent on the number and quality of jobs created and retained that are convenient and appropriate for the residents of the Town of Payson.

Strategies

- a) Support the attraction of wealth-generating, emerging technology, manufacturing, producer services, renewable energy, and bio-science employers to the Town of Payson.
- b) Support retention and expansion of existing employers.
- c) Support implementation of the Greater Payson Area Economic Development Strategic Plan.

2. Foster an environment for entrepreneurial growth.

Entrepreneurs make critical contributions to the economy, including the generation of new jobs. Energized, educated entrepreneurs create economic opportunity for others and enhance a culture of innovation.

Strategies

- a) Facilitate the retention and expansion of small and medium-sized wealth-generating businesses, particularly businesses focused on innovation, technology, finance/business services, and bio-sciences.
- b) Participate in regional and state-wide collaboration to enhance entrepreneurial opportunities.
- c) Support and grow diversity in Payson business ownership.

3. Revitalize areas of Payson.

A thriving town is critical to the economic health and well-being of the entire regional area. Strong Town centers enhance Payson's image and should be reflective of the Town's collective social and economic aspirations as a region.

Strategies

- a) Support development of the regional campus project.
- b) Implement Town-wide landscaping, signage, and wayfinding system to beautify and enhance the Highway 87 and Highway 260 corridors.
- c) Promote residential and commercial infill compatible with neighborhoods.
- d) Promote adaptive reuse of existing structures.
- e) Maintain and enhance existing town centers that serve as an attraction for visitors and residents: Green Valley Park, Rumsey Park, Payson Multi-Event Center, Main Street, and Payson Airport, along with promoting associated trail development and connectivity.
- f) Create a vibrant Town Center/Entertainment District.
- g) Investigate Town-site purchase and other land acquisition that could be utilized to further economic vitality, including potential public parking facilities within Main Street/Old Town Payson.
- h) Explore the potential sale/disposal of unused/underutilized Town of Payson parcels if the sale/disposal supports identified economic development goals.

4. Strengthen and grow Payson's economy through travel and tourism promotion.

Sales taxes provide the largest source of local government funding. Payson needs to attract and retain a fair share of retail activity to sustain quality public services for residents.

Strategies

- a) Continue to preserve and expand the internal operations to focus efforts in expanding the Town's sales tax revenue base.
- b) Market Payson events and promote and market Payson as a destination to the business and leisure traveler. Develop a market strategy to promote the Payson market inclusively for the tourist.
- c) Promote and build upon the "Arizona's Cool Mountain Town" brand in conjunction with the "Adventure Where We Live" program. Develop consistent branding messages and graphics for internal and external use. Continue to promote and build upon Payson as "Arizona's Cool Mountain Town" and "Adventure Where We Live" as a subset to this brand.
- d) Support professional/amateur/youth sports, film, entertainment, and special events, which generate tourism revenue. Support & sustain the attraction and development of tourism-driven activities, events, entertainment, and cultural aspects.

5. Payson's economic and tourism industry.

Cultivate a productive tourism/marketing industry, and maximize internal organization functions to support the overall mission and goals for Payson's economy.

Strategies

- a) Promote the value and purpose of the Payson tourism industry.
- b) Promote the importance of tourism, economic vitality, and economic development, along with all its working partners and its connection to Payson's growth.

- c) Development of ongoing destination program & sustainability programs.
- d) Develop internal working relations and connectivity with Parks, Recreation & Tourism, Economic Development, Chamber of Commerce and Visitors Center, and other partners.
- e) Encourage the revitalization of existing retail centers and neighborhood retail businesses.
- f) Promote and encourage retail/commercial development at the Payson Airport.

6. Develop and retain qualified talent to meet the needs of businesses and the community.

A skilled workforce is essential for an economy to sustain and enhance its competitiveness. A workforce development strategy that allows employers to grow and residents to enhance their income is critical to maintaining a high quality of life for Payson residents.

Strategies

- a) Collaborate regionally with various community organizations and other providers to create a job training program in Payson.
- b) Strengthen the relationship between the public sector workforce programs and the business community.
- c) Focus resources on enrichment and education programs through community centers, job training programs, and the Library.
- d) Collaborate with Gila County on a summer-time youth employment program.

Performance Measures - KRA 1 - Economic Development, Tourism & Economic Vitality

KRA Priority #	Intended Outcome	Department Responsible	FY16/17 Actual	FY17/18 Goal	FY17/18 Actual	FY18/19 Goal	FY18/19 Actual	FY19/20 Goal	FY19/20 Actual	FY20/21 Goal
4	Increase # of events held at Events Center	PR&T	35	37	17	20	21	21	21	23
4	Increase # of days Event Center is in use	PR&T	137	140	71	80	120	130	120	130
4	Visits to tourism website	PR&T	1,072,123	1,100,000	1,104,286	1,100,000	1,187,800	1,350,000	1,286,880	1,350,000
4	# of media mentions in the Valley promoting Payson tourism/events	PR&T	3,210	3,225	3,306	3,350	3,351	3,400	3,351	3,400
4	Town of Payson Sponsored Special Events	PR&T	n/a	n/a	n/a	n/a	n/a	n/a	31	31
4	Co-Sponsored Events	PR&T	n/a	n/a	n/a	n/a	n/a	n/a	17	17
4	Website Users	PR&T	n/a	n/a	n/a	n/a	n/a	n/a	137,257	145,000
4	Website Total Page Views	PR&T	n/a	n/a	n/a	n/a	n/a	n/a	517,647	540,000
4	Total Email Subscribers	PR&T	n/a	n/a	n/a	n/a	n/a	n/a	8,319	8,500
4	Facebook\Instagram Followers	PR&T	n/a	n/a	n/a	n/a	n/a	n/a	21,518	25,000
1	Roundtables & lunch/learn programs	Economic Development	10	10	10	12	8	10	8	10
1	Accomplish 5-Year Economic Development Plan	Economic Development	35%	45%	45%	65%	51%	60%	51%	60%
2	Number of businesses visited/retained/recruited	Economic Development	60	75	75	75	6	139	110	60
4	Main Street Merchant Guild monthly meetings	Economic Development	6	6	6	12	9	8	9	8

KRA #2: FINANCIAL EXCELLENCE

Financial excellence ensures the effective and efficient allocation of Town resources for the delivery of quality services to residents. It creates trust and confidence that Town resources are used appropriately. At the core of financial excellence are integrity and innovation. The Payson Financial Excellence strategic plan strives to maintain fiscally sound and sustainable financial plans and budgets that reflect community values and residents' priorities.

Priorities

1. Maintain a transparent financial environment, free of fraud, waste, and abuse.

One of the most important aspects of financial excellence is the ability to assure the public, business community, investors, and the rating agencies that systems and processes are in place to prevent fraud, waste and abuse of public funds. An important element of preventing fraud, waste, and abuse is regular financial reports that are easy to access, accurate and understandable. Financial excellence requires the implementation of effective financial policies, quality financial systems, staff training, internal controls, and regular internal and external audits.

Strategies

- a) Maintain comprehensive and continuous auditing of high-risk areas.
- b) Implement and enforce strong town-wide policies and practices that protect public resources and promote ethical behavior.
- c) Provide accurate financial information every month that is easily accessible and understandable to internal and external audiences.
- d) Continue to ensure that all steps are taken to receive financial excellence awards for budgeting and financial reporting from the Government Finance–Officers Association (GFOA) each year.
- e) Highlight financial successes and educate residents on the importance of high-quality credit ratings and other governmental accounting arenas.

2. Provide accurate and reliable revenue and expenditure forecasting.

To ensure available resources are allocated to the highest priority needs, accurate and reliable forecasts of both revenues and expenditures are needed. This requires access to the necessary resources and expertise to ensure all critical factors are considered in revenue forecasts and all factors that impact expenditures are considered and modeled. Accuracy of expenditure forecasts also requires the discipline of all Town departments to ensure expenditures are monitored and managed. Without accurate forecasts and management of expenditures, reserve levels may be tapped below critical levels and services may be unnecessarily reduced.

Strategies

- a) Establish a fiscally responsible revenue forecast consistent with best practices to efficiently allocate resources.
- b) Establish an expenditure forecast that aligns with the Town's strategic priorities.
- c) Develop multi-year performance measures and benchmarks to monitor the effectiveness of financial operations.
- d) Develop multi-year forecasts that contemplate various economic scenarios that assist in the development of alternative planning strategies.
- e) Develop structures and incentives to encourage and reward managers and employees for maintaining discipline and managing expenditures.

3. Develop capital and funding plans for critical infrastructure and equipment.

A recovering economy following the significant downturn of the prior decade now requires a refocus on maintenance and replacement of critical infrastructure.

Strategies

- a) Update the Town's Capital Improvement Policy to emphasize an ongoing commitment to funding critical infrastructure and equipment maintenance and replacement.
- b) Establish a financial baseline for annual funding of equipment and infrastructure maintenance and replacement costs.
- c) Amend the five-year capital improvement plan to include a planning process that prioritizes the evaluation of existing facilities and infrastructure for use of available funds and considers repair and/or replacement.
- d) Identify and evaluate alternative approaches to financing capital investments as part of the capital decision making process.
- e) Continue to allocate resources to the capital replacement fund to provide for major equipment purchases with cash rather than financing.

4. Maintain funds for unexpected reductions in revenue and unanticipated expenses.

The budget process attempts to anticipate accurate revenue projections and planned expenditures. However, the economy is volatile and can change at any time. Funds need to be available to cover any shortfalls in the anticipated revenues. Also, unexpected expenses can arise after the budget is finalized that needs to be covered.

Strategies

- a) Maintain a reserve fund by following the Town financial policies.
- b) Maintain a contingency fund that can be used for unexpected expenses with the approval of the Town Council, and replenish annually as needed to meet financial policy.

5. Maintain high bond ratings.

A bond rating is a measure of the credit quality of the Town. Factors considered in a rating are the health of the local economy, stability, and volatility of revenues, level of reserves for liquidity during unexpected financial conditions, as well as sound financial practices, policies, and structures or systems that allow flexibility to address challenges. An entity that looks long term and has plans to address unexpected changes is positively considered. In essence, a bond rating reflects an independent view of financial excellence. Also, a higher bond rating will usually result in lower borrowing costs.

Strategies

- a) Achieve the adopted policy for the general fund budgetary fund balance of at least 5% of total expenditures within the next five years.
- b) Develop a multi-year financial plan for the general fund that maintains long term bond ratings.
- c) Develop and maintain financial policies that achieve high bond ratings.
- d) Maximize current revenues by taking steps to ensure collection of established taxes, rates, fees, and fines.



Performance Measures - KRA2 - Financial Excellence

KRA Priority #	Intended Outcome	Department Responsible	FY16/17 Goal	FY16/17 Actual	FY17/18 Goal	FY17/18 Actual	FY18/19 Goal	FY18/19 Actual	FY19/20 Goal
1	GFOA Certificate of Achievement for Excellence in Financial Reporting	Finance	Receive Award	Received Award	Receive Award	Received Award	Receive Award	Received Award	Receive Award
1	GFOA Distinguished Budget Presentation Award	Finance	Receive Award	Received Award	Receive Award	Received Award	Receive Award	Received Award	Receive Award
1	GFOA Certificate for the Popular Annual Financial Report	Finance	Receive Award	Received Award	Receive Award	Received Award	Receive Award	Received Award	Receive Award

KRA #3: INFRASTRUCTURE

Infrastructure is the basic physical and organizational structure needed for the operation of a society or enterprise and the services and facilities necessary to function, such as roads, pedestrian and bicycle systems, water supply, storm drainage, airports, public buildings and facilities, and telecommunications.

Priorities

1. Create and maintain intra-town transportation.

Provide safe, clean, efficient sustainable, multi-modal surface transportation systems to support the mobility needs of present and future residents, businesses, and visitors within the Town of Payson.

Strategies

- a) Plan, design, construct and operate new streets, pedestrian-friendly sidewalks, bicycle lanes, hiking trails, and drainage systems to improve sustainability, reduce congestion, improve air quality, leverage new technology, encourage infill development, create livable neighborhoods, and promote growth.
- b) Continue to work with ADOT to implement traffic enhancements at the intersection of SR260/SR87 to reduce traffic congestion and improve safety.
- c) Maintain existing streets and associated assets in a state of good repair, so they are clean, safe, and aesthetically pleasing for all users. Invest resources and technology to extend the service life of existing infrastructure, protect the Town’s investment, and support a high quality of life standard.
- d) Continue to collaborate with stakeholders to carry out the transit recommendations found in the Greater Gila County Transit Implementation Plan.
- e) Coordinate, permit, and document private utilities within the Town right-of-way and easement areas to minimize initial roadway disruptions, reduce future roadway cuts, maintain reasonable utility corridors for future development, and minimize the visual impact for residents and businesses. Improve the reliability and accuracy of as-built documentation through new technology to increase safety and reduce utility locating and relocation costs.
- f) Plan, design, develop, and maintain a green infrastructure, such as interconnected trail systems that increase shade canopy coverage and promote pedestrian mobility, parks, trees, shade, and habitat restoration.

- g) Use the Gila County Transportation Tax to mitigate the street/road issues that have occurred due to the past economic downturn.
- h) Program general fund dollars to increase the Street Department budget to improve streets.
- i) Complete the acquisition of an easement from the Forest Service to connect Green Valley Parkway between the Payson Event Center and Green Valley Park and identify potential funding opportunities.

2. Establish and enhance inter-town transportation.

Provide safe, efficient sustainable, cost-effective multi-modal transportation systems to support economic growth, population growth, and competitiveness through connectivity to regional, state-wide, and national destinations.

Strategies

- a) Maintain and enhance aircraft access to Town-owned and operated aviation facilities.
- b) Update the 2009 Airport Master Plan and continue to procure funding for the implementation of recommended capital improvements.
- c) Explore partnerships and financing mechanisms to construct additional hangars at the airport to further the economic impact of the airport to the local economy and to increase revenue-generating opportunities.
- d) Continue to partner with public and private partners in Rim Country to plan, design, develop and provide recreational opportunities for a variety of users – pedestrian, equestrian, cycling, motorized.
- e) Continue to work with ADOT and the FAA regarding State Route 87 and State Route 260 and the airport, respectively.

3. Develop and operate public utilities.

Protect the public health and environment by providing reliable, efficient and affordable water, stormwater, and recycling services.

Strategies

- a) Manage, develop, operate, and maintain infrastructure that is integrated, well maintained, reliable, aesthetically pleasing, and continuously improves the high quality service delivery standards.
- b) Develop a financing plan for long-term sustainable infrastructure growth and replacement that implements an equitable fee structure and incentives for conservation.
- c) Use public/private partnerships for growth and economic development. Optimize regional partnerships to cooperatively utilize new and existing infrastructure to maximize collection efficiencies, implement new diversion and resource recovery technologies, minimize the need for future capital investment, reduce transportation demands, and provide sustainable land reuse.
- d) Enhance the operation of C.C. Cragin water treatment facilities.

- e) Develop an asset management plan that identifies improvements needed to ensure reliability, regulatory compliance, operational efficiencies, and resource recovery, while creating an integrated system that improves information access by sharing town-wide and across departments.
- f) Explore methods and potential partnerships to establish and maintain an economically viable town-wide recycling program.

4. Construct and manage public facilities.

Provide safe, efficient, sustainable, cost-effective, well maintained, and aesthetically pleasing public facilities for delivery of municipal services to residents and visitors; build, maintain, and manage capital assets to preserve long-term investment and ensure uninterrupted support services.

Strategies

- a) Apply benchmarking and other industry comparison techniques to manage costs and achieve and maintain industry-leading service levels.
- b) Communicate the value of Capital Asset Management and establish a dedicated funding source for Town infrastructure repair and capital improvements.
- c) Plan, construct, maintain and refurbish park facilities and amenities, and continue the development of trails systems and open spaces, to meet the diverse recreational and cultural needs of the Town’s residents and visitors.
- d) Develop a long-term financial plan to fund construction, repair, and maintenance of the appearance and safety of existing facilities.
- e) Develop a long term construction plan for future recreational and cultural facilities.

Performance Measures - KRA3 - Infrastructure

KRA Priority #	Intended Outcome	Department Responsible	FY17/18 Goal	FY17/18 Actual	FY18/19 Goal	FY18/19 Actual	FY19/20 Goal	FY19/20 Actual	FY20/21 Goal
1	Street improvements completed in linear feet	Streets	1,000	500	1,000	3,000	1,000	2,200	1,000
1	Maintain / Increase # of neighborhood drainage sites improved	Streets	1	2	1	2	1	2	1
1	Implementation of traffic study priorities (total % completed)	Streets	20%	20%	25%	25%	30%	30%	35%
2	Implement Airport Master Plan (total % completed)	Airport	30%	30%	40%	33%	40%	35%	40%
3	Maintain water usage levels at 80-90 gallons per capita per day	Water	Achieve	Achieved	Achieve	Achieved	Achieve	Achieved	Achieve
3	C.C.Cragin Project Total % Completed	Water	75%	75%	90%	90%	100%	95%	100%

KRA #4: INNOVATION & EFFICIENCY

The Town of Payson is committed to providing exceptional service to our customers through innovative and efficient techniques. The Town shall remain dedicated to developing and seeking continuous improvements in business processes, and maintaining a culture of improvement and efficiency.

Priorities

1. Infuse a mindset focused on process improvement into the Town of Payson organizational culture.

All staff must embrace an attitude that questions existing business processes and practices throughout the organization to foster innovation through the creation and implementation of new ideas.

Strategies

- a) Ensure Department Heads are creating an environment that promotes innovation and creativity within their respective departments
- b) Empower supervisory staff to encourage and reward the creation of innovative ideas within the organization.
- c) Build innovation and efficiency core values and skillsets into staff management practices, including recruitment, selection, orientation, development, mentorship, performance measurement, and compensation systems.
- d) Cultivate and reward a philosophy of continuous improvement among employees.

2. Establish and support Town processes focused on developing and implementing tangible innovations throughout the organization.

The Town's innovation and efficiency efforts must be driven from the top to all levels, and be results-oriented. Resources should be dedicated to producing innovative changes that enhance customer service, increase productivity, reduce costs, and engage employees.

Strategies

- a) Identify an executive team with responsibility, and resources to provide strategic direction, guidance, and support for innovation and efficiency objectives.
- b) Utilize technology and a standard business process evaluation approach to achieve optimal efficiency and streamlined systems in providing top quality services.
- c) Invest in resources necessary to carry out process improvement strategies and objectives.
- d) Utilize the employee evaluation process to encourage and promote new and innovative ideas.
- e) Develop departmental business plans according to the adopted Corporate Strategic Plan.

3. Focus on improving customer satisfaction and the elimination of barriers to innovation and efficiency.

Several obstacles can stand in the way of creating an environment of innovation and pathways to efficiency. The organization must seek to identify these real or perceived hindrances and, when appropriate, actively remove or facilitate working through them.

Strategies

- a) To lessen the ‘business silo’ effect, provide incentives for department heads, managers, and staff to collaborate, consolidate, streamline, and adapt to processes or functions that overlap or cross formal organizational structures.
- b) Identify unneeded requirements or obsolete expectations that unnecessarily slow down business processes and work to eliminate them.
- c) Streamline Town boards, committees, and commissions to make the various processes more business-friendly.
- d) Continue to support a ‘one-stop-shop’ Development Services model.
- e) Support adaptive reuse of vacant building inventory to the greatest extent feasible through application of flexible standards within the Existing Buildings Code, zoning relief, and other regulatory processes, and by the creation of targeted development incentives.

4. Engage the Payson community in the Town’s innovation and efficiency methodologies to facilitate citizen involvement, input, and awareness.

Involvement by Payson residents in the accomplishment of the Town’s innovation and efficiency goals will boost the meaningfulness and connectedness of the achievements to the community. The Town needs to enhance public awareness about the innovation and efficiency achievements, and make strong efforts to request relevant input.

Strategies

- a) Celebrate innovation and efficiency efforts and accomplishments on a Town-wide scale
- b) Actively inform customers of innovation and efficiency efforts through available public communication methods and media.
- c) Continue to reach out to the community through the Mayor and Town Council, Boards and Commissions, neighborhood associations, and other stakeholders to engage the community and invite participation and input.
- d) Create an environment that actively celebrates and informs employees of innovation and efficiency efforts throughout the organization



Performance Measures - KRA 4 - Innovation and Efficiency

KRA Priority #	Intended Outcome	Department Responsible	FY17/18 Goal	FY17/18 Actual	FY18/19 Goal	FY18/19 Actual	FY19/20 Goal	FY19/20 Actual	FY20/21 Goal
4 & 5	Visits to websites	All Gov't	210,000	347,000	350,000	345,000	350,000	348,000	350,000
		Tourism	1,000,000	1,072,123	1,100,000	1,104,286	1,200,000	1,286,880	1,350,000
		Econ Dev	8,000	110,000	110,000	110,000	112,000	111,000	112,000
4 & 5	Articles/press releases in local newspaper	Tourism	475	513	550	475	500	470	500
		Econ Dev	8	8	11	11	11	11	11
4 & 5	Public e-mail distribution list	All Gov't	2,500	2,450	2,500	2,550	2,600	2,750	2,800
		Tourism	250,000	256,345	257,000	4,829	6,000	8,638	9,000
4 & 5	TOP Talk Programs	Clerk	23	23	23	21	22	17	22
	# of employee presenters		30	59	60	68	70	37	50
	# of guests		60	60	65	33	40	19	50
4 & 5	TOP Talk Programs	Police	n/a	n/a	n/a	4	5	5	5
	# of employee presenters								
4 & 5	TOP Talk Programs	Econ Dev	3	3	4	4	4	3	4
	# of employee presenters								
	# of guests		4	4	4	4	4	3	4
4 & 5	Radio appearances	Tourism	75	75	75	75	75	17	17
		Police	N/A	N/A	N/A	11	15	10	10
		Econ Dev	6	6	6	6	6	4	2
4 & 5	Public speaking engagements	Tourism	50	62	65	65	65	23	25
		Police	N/A	N/A	N/A	41	60	3	3
		Econ Dev	5	5	6	6	6	10	5

KRA #5: NEIGHBORHOODS & LIVABILITY

To preserve healthy, vibrant, diverse and safe neighborhoods that enhance the quality of life for all Payson residents through neighborhood vitality, support housing opportunities and choices, provide quality parks and open space, and a quality library system.

Priorities

1. Support neighborhood vitality through strong partnerships, collaborations, and by leveraging resources.

To preserve healthy, vibrant, diverse, and safe neighborhoods, the Town must support neighborhood self-reliance and enhance the quality of life for all residents through community-based problem solving, neighborhood-oriented services, and public/private cooperation.

Strategies

- a) Encourage and continue to enforce compliance with Town ordinances to ensure a quality community.
- b) Explore areas of opportunity to improve or revamp the code compliance process to be more efficient and achieve a resolution more quickly.
- c) Actively work to eliminate noxious and invasive weed species by working with the Forest Service and homeowners/businesses to aggressively reduce noxious and invasive weeds.

- d) Engage neighborhood organizations, volunteers, businesses, nonprofit, and faith-based organizations to collaborate effectively in partnership with the Town to make Payson an attractive place to live and work.
- e) Focus revitalization efforts in a manner that maximizes private and public resources to the greatest extent possible.
- f) Explore funding to revitalize and support neighborhoods.
- g) Collaborate with private organizations and public agencies to implement a regional public transit system based on the Northern Gila County Transit Study.
- h) Work with non-profit and other organizations to promote and participate in a regional continuum of care system that will effectively transition persons who are homeless to appropriate permanent housing.

2. Promote diversified housing opportunities to enrich the quality of life for all Payson Residents.

Support a range of housing opportunities allows the Town to continue to preserve healthy, vibrant, diverse, and safe neighborhoods.

Strategies

- a) Promote and increase the availability of decent, safe, and affordable housing and expand the supply of assisted housing choices.
- b) Evaluate the Planning Area for opportunities to promote additional and diverse housing development, including Townsite purchases and land acquisition.
- c) Encourage the development of special needs housing and supportive services for persons with disabilities, seniors, homeless, and those with special needs.
- d) Utilize federal or grant funding to benefit low to moderate-income households.
- e) D. Promote appropriate neighborhood infill development to improve neighborhoods, reduce decay, and take advantage of opportunities to maintain healthy communities.

3. Ensure Payson residents have quality parks, open space, programming opportunities, and facilities.

Partner with the community to provide a parks and recreation system that meets the needs of Payson residents and visitors that is convenient, accessible, and diverse in programs, locations and facilities.

Strategies

- a) Develop a Parks Master Plan and Civil Plan.
- b) Support healthy communities by providing clean, safe, and accessible parks and recreational facilities that meet the needs of Payson and incorporate sustainable design standards with available resources.
- c) Explore opportunities to develop park open spaces in population centers that are currently without such facilities and gather community input on wants and needs.

- d) Support diverse and accessible educational and life enrichment activities that embrace art, dance, music, culture, fitness, nutrition, sports, and out of school time as a foundation for recreational activities offered at parks and park facilities.
- e) Develop a Trails Master Plan.
- f) Protect natural and open spaces to preserve the environment and provide recreational opportunities for Payson residents and visitors.
- g) Investigate the feasibility of constructing a community center that would provide space for the arts, sports, meeting rooms, etc., along with an aquatics facility or as a separate facility.
- h) Pursue acquisition of additional properties from the Forest Service.
- i) Implement a process where all future and any land exchanges/acquisitions must include 3% of the traded property to be dedicated to the Town.
- j) Reinstigate focus on outdoor recreation planning and programming.
- k) Pursue relationships with partners or develop funding for senior programming/opportunities to serve a large portion of the population.

4. Promote a strong art and culture infrastructure.

Partner with the community to provide strong arts, cultural infrastructure, and programs to create a more beautiful and vibrant town that contributes to a better quality of life.

Strategies

- a) Enrich all aspects of Payson's life by integrating arts and culture into neighborhoods and development of Payson's infrastructure.
- b) Generate public and private support and resources to strengthen, expand, and stabilize funding for the arts.

5. Provide an accessible library system.

Partner with the community to provide a library that meets the needs of residents and visitors and is accessible, convenient, and diverse in programs and facilities.

Strategies

- a) Develop and maintain the library with sufficient technology, materials, hours and staff to meet the needs of the community.
- b) Design, build, and maintain signature facilities that are accessible to all residents.
- c) Enhance library technology to provide greater access to the internet and electronic resources for library users.



Performance Measures - KRA 5 - Neighborhoods & Livability

KRA Priority #	Intended Outcome	Department Responsible	FY17/18 Goal	FY17/18 Actual	FY18/19 Goal	FY18/19 Actual	FY19/20 Goal	FY19/20 Actual	FY20/21 Goal
1	# of unsightly properties investigated (workload indicator)	Planning	190	80	100	90	150	188	120
1	# of unsightly properties investigations closed	Planning	200	78	100	80	145	187	120
1	Completion of 87/260 beautification plan (percent completed)	Planning	6%	10%	15%	18%	25%	32%	40%
3	# of programs offered to the public	PR&T	125	56	70	114	120	167	170
3	# of registrations for programs	PR&T	5,200	4,961	5,000	3,715	4,000	3,296	3,500
3	# of facility reservations	PR&T	360	426	425	715	750	1,135	1,200
3	Youth Sport Preograms Offered	PR&T	n\a	n\a	n\a	n\a	n\a	20	25
3	Adult Programs Offered	PR&T	n\a	n\a	n\a	n\a	n\a	11	13
3	Events at PEC	PR&T	n\a	n\a	n\a	n\a	n\a	21	25
3	Special Events\Tournaments (hosted\co-sponsored)	PR&T	n\a	n\a	n\a	n\a	n\a	48	50
3	Rentals of Park Facilites	PR&T	n\a	n\a	n\a	n\a	n\a	1,248	1,300
5	# of reference questions (workload indicator)	Library	10,000	11,412	10,000	11,113	10,000	8,201	10,000
5	total circulation	Library	125,000	130,380	130,500	141,257	135,000	100,779	135,000
5	# of children's programs	Library	201	205	200	194	200	132	175
5	total attendance at children's programs	Library	4,825	5,067	5,000	3,950	4,000	7743	3,000
5	# of teen programs	Library	76	89	89	45	50	12	25
5	total attendance at teen programs	Library	750	995	995	649	650	80	250
5	# of adult programs	Library	125	114	115	153	125	73	100
5	total attendance at adult programs	Library	1,625	1,865	1,875	2,334	2,000	1,118	1,500

KRA #6: SOCIAL SERVICES

The Town will serve as a catalyst to support a full continuum of high-quality services for Payson residents. Though the Town of Payson has and will continue to respond to specific social services needs directly where appropriate, the framework of this plan defines and coordinates the greater scope of needs and services required by Payson residents. By providing a clear vision and continued leadership, Town services will be provided in tandem with other resources provided by the community and faith-based organizations, as well as, other levels of government.

Priorities

1. Enhance the quality of life for low-income or at-risk individuals and families.

The Town of Payson will empower all residents to live in safe, affordable housing and achieve economic self-sufficiency through access to social, employment, and other economic resources needed to maximize their quality of life.

Strategies

- a) Promote linkages to job training and other employment and educational resources empowering low and moderate-income households to realize a livable wage.
- b) Enhance the community’s capacity to provide at-risk populations, including the disabled, elderly, and chronically homeless, with access to supportive services leading to greater self-sufficiency.
- c) Create safe and affordable housing opportunities for all Payson residents by creating and strengthening programs and services that enhance opportunities for households to obtain housing that meets their economic, social, and cultural needs.
- d) Assist those persons and agencies in the Payson area that are working to alleviate the homeless issue.

2. Build healthy, caring communities.

The Town of Payson will promote rich, diverse, and innovative networks of public, community, and faith-based programs, services, and facilities to maximize the potential of the community. The Town will serve as a resource and a catalyst in strengthening neighborhoods and building community capacity.

Strategies

- a) Enhance and expand the formal and informal networks connecting the social services sector (non-profits, faith community, etc.) to individuals and families in high need neighborhoods.
- b) Strengthen communities by promoting a broad and diverse continuum of programs and services.
- c) Develop a directory of community resources and social services providers that are available to the community via multiple sources and at any time of day.

Performance Measures - KRA 6 - Social Services

KRA Priority #	Intended Outcome	Department Responsible	FY17/18 Goal	FY17/18 Actual	FY18/19 Goal	FY18/19 Actual	FY19/20 Goal	FY19/20 Actual	FY20/21 Goal
1 & 2	Complete rehabilitation projects for income-qualified homeowners	Planning	3	2	3	2	4	n/a	n/a
1 & 2	Make referrals to income-qualified housing facilities	Planning	15	16	15	15	15	8	10
1 & 2	Provide technical assistance to potential applicants for housing rehabilitation	Planning	6	8	6	15	5	n/a	n/a

KRA #7: THE PAYSON TEAM

As the organization faces increasing pressures for improved results, it becomes even more critical for a heightened connection between employees and their work, their organization, and the people they work for and with. Methods for motivating employees must be updated to keep employees engaged and retained within the organization. Additionally, traditional means of communication may no longer be adequate to convey critical information to both employees and the public.

Priorities

1. Establish pay and benefits and a workplace culture that attracts, retains, and motivates a highly qualified workforce. Employee turnover and recruitment create a strain on the organization and results in a loss of experience and institutional knowledge. Offering competitive pay and benefits will ensure the Town of Payson can attract and retain a high-quality workforce.

Strategies

- a) Explore alternate pay and benefit options for part-time or for a nontraditional workforce.
- b) Actively seek out a diverse and talented pool of candidates who possess the values and skills consistent with organizational goals.
- c) Investigate options to improve employee benefits and implement the improved benefits as funding becomes available.
- d) Annually review the Town's Pay Plan and update on an as-needed basis.
- e) Review job descriptions bi-annually for accuracy and completeness and update as needed.

2. Provide a workplace culture that supports the health, productivity, and efficiency of employees.

The Town of Payson understands that organizational success depends on a healthy, productive, and efficient workplace and workforce. Employees also recognize that they can improve their lives by taking charge of their health and making greater use of technology to ease ever-increasing work demands.

Strategies

- a) Analyze and evaluate employee and retiree health care benefit options.
- b) Create Town-wide programs focusing on increasing employees' capacity to manage their wellness and health care.
- c) Explore technology uses for greater access to current credible data to make informed decisions and improve work responsiveness.

3. Establish communications plans to engage and inform employees and the community.

Provide clear, timely, and accurate information to employees and the public to garner support for and achievement of organizational goals and continued quality services.

Strategies

- a) Develop and implement comprehensive internal communications to increase understanding and connection to the Town of Payson goals and values among employees at all levels of the organization.
- b) Promote more interdepartmental communication to increase the consistency of messages, ensure faster decision-making, empowerment, effectiveness, and accountability.
- c) Create an alliance or understanding between employees and the public through a variety of media formats to accurately demonstrate and communicate the Town's efforts in running a world-class operation.
- d) Use applicable technologies, such as text or email distribution lists, to get information to Town employees and/or the public.
- e) Develop opportunities to "showcase" improvements, accomplishments, and quality programs provided by employees that benefit the community.

4. Create development opportunities that enhance the Town's standing as a high performing organization.

The Town continues to reduce unnecessary hierarchy to improve efficiencies and speed communication and decision making. This has resulted in a flatter organization, increases in the span of control, and consequently fewer promotional opportunities. Further, an increasing number of employees are leaving the Town as they reach retirement eligibility. As a result, it becomes even more critical to manage and coordinate the available human resources effectively to provide leadership and ongoing quality services to the community.

Strategies

- a) Analyze and develop a reward and recognition program that supports the organization's goal to attract and retain top talent.
- b) Coordinate efforts on the department level to cultivate skilled employees and leaders within the organization.
- c) Establish methods of capturing organizational knowledge and expertise through workforce planning efforts.
- d) Increase professional development and training opportunities that reflect the key values of the organization.

5. Mobilize and leverage community partnerships and volunteer programs to enhance programs and services.

The Town has the potential to maximize service delivery through innovative partnerships. The community has expressed an interest in helping in a variety of areas.

Strategies

- a) Coordinate a Town-wide program that increases exposure to volunteer opportunities throughout the Town of Payson.
- b) Use technology to reach, match, and connect volunteers to Town's needs.
- c) Identify and engage with the community and corporate partners to develop quality programs and services.



- d) Explore and capitalize on opportunities to work with other governmental entities to pool resources and share information.
- e) Identify new ways to engage volunteers in support of Town services.

6. Create employee training and participation programs.

One of the biggest assets of any organization is properly engaged employees. Employees need to feel ownership within the organization, that their performance makes a difference, and that their opinions are heard.

Strategies

- a) Develop career paths for employee advancement within the pay plan.
- b) Utilize employee cross-functional “Power Teams” to develop and implement process change, develop new ideas, and solve issues.
- c) Create and implement a management succession plan.

Performance Measures - KRA 7 - The Payson Team

KRA Priority #	Intended Outcome	Department Responsible	FY17/18 Goal	FY17/18 Actual	FY18/19 Goal	FY18/19 Actual	FY19/20 Goal	FY19/20 Actual	FY20/21 Goal
4 & 6	Facility Training Completed (hours)	Fire	2,500	8,669	648	1,138	576	771	500
4 & 6	Officer Training Completed (hours)	Fire	n/a	n/a	n/a	3,826	1,000	1,865	1,000
4 & 6	Company Training Completed (hours)	Fire	2,500	1,752	2,000	7,147	7,920	4,511	4,000
4 & 6	Driver/Operator Training Completed (hours)	Fire	n/a	n/a	n/a	4,227	1,000	720	1,000
4 & 6	Emergency Medical Training Completed (hours)	Fire	2,000	1,321	1,500	1,618	1,500	386	500
4 & 6	Average Training Hours per Firefighter	Fire	225.0	345.4	225.0	498.8	228.0	201	250
5	# of volunteers hours	Fire	12	10	12	10	12	10	12
2	Conduct Employee Health Fair	Human Resources	Yes	No	Yes	Yes	Yes	Yes	Yes
5	# of volunteers	Police	70	54	70	52	60	34	45
		Police	9,500	7,738	9,500	8,897	9,000	7,175	6,000
5	Number of Volunteers	PR&T	n/a	n/a	n/a	n/a	n/a	110	125
5	Town Partners involved in Events & Programs	PR&T	n/a	n/a	n/a	n/a	n/a	85	100



KRA #8: THE PUBLIC SAFETY

The Town of Payson is committed to a high level of public safety and working in partnership with the community to maintain a safe and secure town. The Public Safety area includes members of and services provided by the Police Department, Fire Department, and Emergency Management. Working together, these departments strive to provide Payson with an environment of safety and security.

Priorities

1. Provide excellent customer service internally and externally.

Every member of the community and every organization working in Payson is a public safety customer. Firefighters and police officers swear an oath to protect the people they serve. Every public safety worker should serve their customers with dignity and honor to develop mutual trust and respect.

Strategies

- a) Embrace diversity and treat every customer with respect, compassion, equality and fairness, and work in a way that engenders community trust and support.
- b) Build relationships with communities that encourage collaboration, communication, trust and understanding.
Provide customers with a venue to openly discuss issues of concern.
- c) Seek opportunities to work cooperatively with other jurisdictions and groups to improve the efficiency and effectiveness of customer service.
- d) Maintain relationships with other Town departments to ensure that public safety is incorporated into the plans and goals of nonpublic safety departments.
- e) Provide volunteer opportunities for community members.

2. Provide public safety professionals with the tools necessary to safely and efficiently meet Town and regional public safety needs. Ensure that public safety professionals have the training, education, equipment, facilities, and other resources needed to provide a high level of service to the community.

Strategies

- a) Provide appropriate training, continuing education, and professional development to emergency and non-emergency public safety service providers to be able to better serve the public.
- b) Prioritize training and support for public safety responders to maintain and enhance physical and mental wellness.
- c) Provide necessary resources including personnel, equipment, vehicles, and facilities for public safety service providers.
- d) Ensure adequate levels of staffing are sustained to facilitate the ability to conduct proactive public safety measures as well as educational outreach within the community.

3. Ensure timely and appropriate response.

The Town of Payson deploys public safety professionals to provide a timely and appropriate response to emergencies. Response resources include those needed for routine incidents as well as the capacity to respond to and manage natural and human-caused incidents of regional significance.

Strategies

- a) Deploy resources to respond to emergencies within acceptable time frames.
- b) Support the emergency response with appropriate investigation and prosecution activities.
- c) Provide sufficient resources to manage incidents of regional significance.
- d) Work collaboratively with other public safety, governmental, and non-governmental agencies to eliminate duplication of services, and provide superior service.
- e) Ensure that after an incident, recovery of public and private resources occurs in the affected area(s).

4. Provide exceptional customer service internally and externally.

Every member of the community and every organization working in Payson is a public safety customer. Firefighters and police officers swear an oath to protect the people they serve. Every public safety worker should serve their customers with dignity and honor to develop mutual trust and respect.

Strategies

- a) Embrace diversity and treat every customer with respect, compassion, equality, and fairness and work in a way that engenders community trust, and support.
- b) Build relationships with communities that encourage collaboration, communication, trust and understanding.
- c) Provide customers with a venue to openly discuss issues of concern.
- d) Seek opportunities to work cooperatively with other jurisdictions and groups to improve the efficiency and effectiveness of customer service.
- e) Maintain relationships with other Town departments to ensure that public safety is incorporated into the plans and goals of non-public safety departments.
- f) Provide volunteer opportunities for community members.

5: Ensure fiscal responsibility.

All public safety employees have a fiduciary responsibility to utilize funding reasonably and acceptably.

Strategies

- a) Encourage support, and value innovation, efficiency, and continuous improvement.
- b) Continually evaluate community needs to ensure efficient and currently acceptable methods are being utilized.
- c) Constantly seek ways to reduce the cost of public safety services while preserving or improving the quality of the service provided.
- d) Utilize resources and technology carefully and effectively.
- e) Pursue grant funding from all sources, as appropriate, to provide public safety services.
- f) Work towards resolving the Town's unfunded liability with the Public Safety Personnel Retirement System.



POLICE DEPARTMENT

The Town of Payson Police Department is committed to utilizing the Community Oriented Policing philosophy to proactively collaborate with stakeholders to build partnerships while reducing crime, social disorder, and the fear of criminal activity.

6. Reduce crimes and traffic accidents through education, enforcement, and crime prevention programs.

The Town provides a variety of resources to better educate and inform the public.

Strategies

- a) Provide information and education to Payson residents and visitors about actions that can be taken to keep themselves and their families safe.
- b) Provide residents and visitors with information about how public safety agencies deliver service to the community.
- c) Educate communities in traffic safety and the prevention of crime and accidents in the home and workplace.
- d) Use directed and close patrols to ensure traffic laws are being followed and adhered to.
- e) Partner with key stakeholders and other law enforcement agencies to collaboratively provide education and crime prevention techniques.

FIRE DEPARTMENT

7. Prevent fires and accidents, and other emergencies by enhancing community awareness of public safety systems and enforcing Town Codes.

Strategies

- a) Provide information and education to all Payson residents and visitors about actions that can be taken to keep themselves and their families safe.
- b) Provide residents and visitors with information about how public safety agencies deliver service to the community.
- c) Provide routine and regular occupancy inspections to educate business owners on fire safety and correct fire safety violations.

8. Enhance Wildland/Urban Interface fire conditions affecting the Town.

The Fire Department assists the public in the protection of life and property by minimizing the impact of fires. The Fire Department encourages "Fire Wise" communities to reduce the fuel available to a spreading fire.

Strategies

- a) Leverage wildland fire public information by collaborating with other agencies and efforts.
- b) Enhance code enforcement capabilities by implementing a Fire Prevention Specialist certification program for personnel.
- c) Develop and present a Town-based Wildland/Urban Interface fire code for potential adoption by Council
- d) Identify, consolidate, and clarify Town ordinances that pertain to hazardous fuel reduction and how they are applied and enforced.



- e) Create and implement a fire-wise program that promotes and educates on fire-wise activities and hazardous fuels safety.
- f) Develop/enhance code enforcement as it pertains to fire-wise issues.

Performance Measures - KRA 8 - Public Safety

KRA Priority #	Intended Outcome	Department Responsible	FY17/18 Goal	FY17/18 Actual	FY18/19 Goal	FY18/19 Actual	FY19/20 Goal	FY19/20 Actual	FY20/21 Goal
2 & 3	ISO rating	Fire	Class 3	Class 3	Class 3	Class 3	Class 3	Class 3	Class 3
3	Improve Response Time	Fire	Below 6:00	5:29	Below 6:00	4:14	Below 6:00	4:43	Below 5
1	Conduct CPR Classes: # of Citizens Trained	Fire	950	851	900	665	500	206	300
3	Structure Fire Save ratio	Fire	Above 85%	34%	Above 85%	90%	Above 85%	72%	70%
1	Taught 10 week DARE program to 5th graders	Police	Complete	Completed	Complete	Completed	7 Classes	Completed	Complete
3	Block Watch Program	Police	Yes	Yes	Yes	4	6	6	7
3	Watch Your Vehicle Program	Police	Yes	No	Yes	0	2	0	2
3	Vehicle VIN Etching Program	Police	Yes	No	Yes	0	2	0	2
3	Click It or Ticket Campaign	Police	Yes	Yes	Yes	6	6	0	6
3	Bicycle Safety Program	Police	Yes	No	Yes	0	2	0	3
3	Drive Hammered Get Nailed Campaign	Police	Yes	Yes	Yes	9	11	0	10
1,2,3	Reduce Crime Rate Ratio*	Police	Below 700	Yes	Below 700	11	Below 9	10	Below 10
3	Calls for service (workload indicator)	Police	Below 25,000	21,224	Below 25,000	26,103	Below 27,000	19,834	Below 20,000

KRA #9: SUSTAINABILITY

The Town of Payson is committed to meeting the community’s environmental, economic, and social needs without compromising the ability of future generations to meet their own needs.

Priorities

1. Enable opportunities for environmental stewardship.

Environmental sustainability is best achieved by encouraging shared responsibilities, protecting natural systems, and promoting the efficient use of natural resources. It is also important to implement policies, programs, and practices that have a far-reaching effect on the environment.

Strategies

- a) Attain and exceed federal air quality standards for the region.
- b) Create sound water management policies and engage the community in conservation efforts.
- c) Integrate and promote emerging technologies and products including green building elements, environmental purchasing, energy management, alternative fuels, and alternative surfacing materials.
- d) Seek funds to support environmental protection, enhancement, and improvement projects and programs.
- e) Support and aid in the implementation of community-wide cleanup and recycling efforts and programs
- f) Promote smart land use and growth by encouraging connectivity within road networks and ensuring connectivity between pedestrian, bike, transit, and road facilities and continually evaluating and updating the development code for best practices.
- g) Utilize the Capital Improvement Program to enhance and protect open space and landscaped areas throughout the Town.

2. Prioritize Economic Sustainability.

The success of the Town as a whole lies in the support of economic development. Economic sustainability refers to practices that support long-term economic growth without negatively affecting other future aspects of the community.

Strategies

- a) Generate robust job growth within industry clusters by maximizing the assets that Payson has.
- b) Promote job creation and revenue generation of small business and local entrepreneurs
- c) Guide investment in infrastructure and other capital projects to stimulate private sector development and job growth.
- d) Develop marketing tools to effectively reach target audiences.

3. Support social equity and growth.

Economic growth is important to achieve a sustainable community. As development is encouraged for economic growth social equity must also be considered. Availability and access to resources are key for all community members.

Strategies

- a) Create and support policies and procedures that improve the quality of life for all community members and world peace.
- b) Develop and promote an integrated pedestrian, bicycle, and transit plan to adequately serve and connect all members of the community to necessary services and amenities.
- c) Recruit new businesses, organizations, and institutions to provide new products or service lines and open up new markets.



Performance Measures - KRA9 - Sustainability

KRA Priority #	Intended Outcome	Department Responsible	FY17/18 Goal	FY17/18 Actual	FY18/19 Goal	FY18/19 Actual	FY19/20 Goal	FY19/20 Actual	FY20/21 Goal
1 & 3	Encourage participation in toilet rebate program *	Water:							
		Residential	2	3	2	1	1		Completed
		Commercial	1	0	1	0	1		Completed
1 & 3	Maintain water usage levels at 80-90 gallons per capita per day	Water	Achieve	Achieved	Achieve	Achieved	Achieve	Achieved	Achieve
1 & 3	Present In-School Water Conservation program (# of students)	Water	165	200	200	200	185	184	Cancelled due to COVID
1 & 3	Hold electronic waste E-cycling event	Water	1	0	0	1	1	0	Cancelled due to COVID
1 & 3	Hold latex paint recycling event	Water	1	0	0	1	1	0	Cancelled due to COVID
1 & 3	Hold household hazardous waste event	Water	1	0	1	1	1	0	Cancelled due to COVID
1 & 3	Establish / maintain Antifreeze recycling	Water	Available	Available	Available	Available	Available	Available	Available

KRA #10: TECHNOLOGY

Information technology is a vital part of a vibrant Town government. Information technology, utilized appropriately, enables services to the community, increases the efficiency of operations, delivers useful information, and supports innovation.

Information Technology Department has two primary responsibilities: First, to provide vision, leadership, strategic planning, and innovative technology that will benefit the Town and improve services provided to its citizens. Second, to provide centralized information technology services required by Town Departments.

- Provide and support a secure centralized network, telephony, and computer technology.
- Support and maintain software applications and the data infrastructure enabling effective business analysis.
- Mitigate the risk of loss to the Town’s information and computer resources, and develop security policies and guidelines.
- Provide a spatial data repository, tools, and services for town departments so they can create, maintain, represent, and analyze geographic information.

Priorities

1. Provide High-Quality, Valued IT Services.

Strategies

- a) Continually improve foundational IT Processes: Proactively plan, implement, monitor, and measure our environment of resources, systems, applications, networks, and communications to proactively maintain, adjust, repair, extend, and enhance to increase overall system reliability, efficiency, availability, and security.
- b) Continue to ensure access to and availability of systems 24/7/365.
- c) Replace hardware, software, and network infrastructure in a planned, budgeted, and scheduled manner to prevent obsolescence and reduced organization efficiency.
- d) Provide innovative services and solutions that take advantage of new technologies to ensure the Town can provide primary services to the community and staff in a manner that is aligned with the sustainability standards of the Town and community.
- e) Maintain and update, as necessary, the IT Department 3-5 plan outlining hardware and software upgrades and replacement.

2. Provide Innovative, Creative Technology Solutions.

Strategies

- a) Evaluate emerging technologies to discover opportunities to enhance the delivery of core services, increase organizational efficiencies, decrease cost, or support Town Council priorities.
- b) Maintain hardware, software, network, and security standards to ensure a sustainable technology environment, while embracing and exploiting new technologies so the Town can be an innovative leader.
- c) Work to engage technologies such as Web delivery, cloud services, mobile devices, and a variety of virtualization opportunities; deploy and support when applicable.
- d) Research, implement, and enhance methods of electronic input and payment of citizen transactions.

3. Deliver Exceptional Customer Interactions and Service.

Strategies

- a) Research and develop a strategy to provide Wi-Fi at Town parks, events, or possibly town-wide.
- b) Enhance e-commerce. The Town should deliver as many services as practical to allow the community to conduct town-related business from home, work, or mobile device.
- c) Social Media. (Facebook, Twitter, LinkedIn, YouTube, Nixle) can provide a platform for citizen engagement and distribute information quickly. (see 3-5 year plan, need proper staffing)
- d) Implement strategies to enhance services the IT department provides. For example, a help desk package that will allow users the ability to solve problems themselves, when appropriate, while providing data to improve the ability to track issues.
- e) Enhance Intranet to provide employees access to resources remotely.
- f) Continue to enhance the Website, www.paysonaz.gov as a single “front door” for residents and businesses by offering web-based government services.
- g) Enhance TV4 government access channel programming and continue providing valuable Town information to residents.

4. Cyber Threats.

Strategies

- a) The IT department is focused on securing technology services to protect against cyber threats, which are increasing in scope and frequency. At the same time, the IT department will continue to evolve and enable innovative ways for town departments to share information and services. Critical to our success is a strong foundation of governance practices that promote transparency and efficiency.
- b) The IT department will protect sensitive data through robust security and privacy programs, implement and monitor compliance with security and privacy policies, standards, and practices, raise awareness of information security risks and train and educate technology users, and implement next-generation security tools.

5. The following protective measures are in place.

Continue to maintain and enhance while researching new solutions that can assist in protecting Town resources:

Strategies

- a) Web Filtering – Monitoring and restricting internet access and blocking malicious web sites.
- b) Penetration Testing – Performed periodically to evaluate computer and network security by simulating cyber-security attacks from internal and external threats.
- c) External and Internal Vulnerability Scans – Scans our internal and external devices network for vulnerabilities. The scan detects and identifies potential points of an exploit, detects and classifies system weaknesses in computers, networks, and communications equipment and predicts the effectiveness of countermeasures.
- d) Anti-virus/Malware software – Monitoring, detecting, and cleaning all town computers.
- e) Patch Management Software – Ensuring all computers are updated to protect against the most recent threats.
- f) Enforce Town-wide password and network security standards.

Performance Measures - KRA 10 - Technology

KRA Priority #	Intended Outcome	Department Responsible	FY17/18 Goal	FY17/18 Actual	FY18/19 Goal	FY18/19 Actual	FY19/20 Goal	FY19/20 Actual	FY20/21 Goal
3	E-Gov availability for all departments	Info Services	3%	10%	15%	12%	20%	15%	20%
3	Visits to websites	All Gov't	210,000	347,000	350,000	345,000	350,000	342,000	350,000
		Tourism	1,000,000	1,072,123	1,100,000	1,104,286	1,200,000	1,286,688	1,350,000
3	# of pages viewed on Tourism website	Tourism	2,250,000	3,450,000	3,500,000	3,475,000	3,500,000	4,371,760	4,500,000
3	Public e-mail distribution list	All Gov't	2,500	2,450	2,500	2,550	2,600	2,700	2,800
		Tourism*	250,000	256,345	257,000	4,829	6,000	8,638	9,000
3	# of Facebook friends	Tourism	9,000	11,700	12,000	14,672	16,000	17,164	20,000

* Measurement adjusted from total emails to list of email recipients

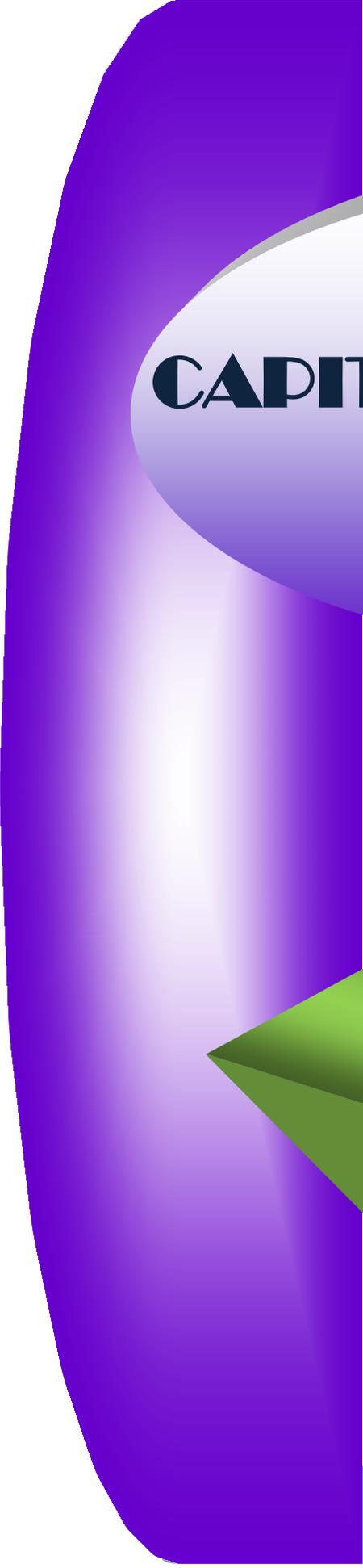
KRA MATRIX

The following matrix illustrates links between the ten Key Results Areas (KRA) of the Corporate Strategic Plan (broken out by KRA: Priority: Strategy) to the seven elements of the General Plan:

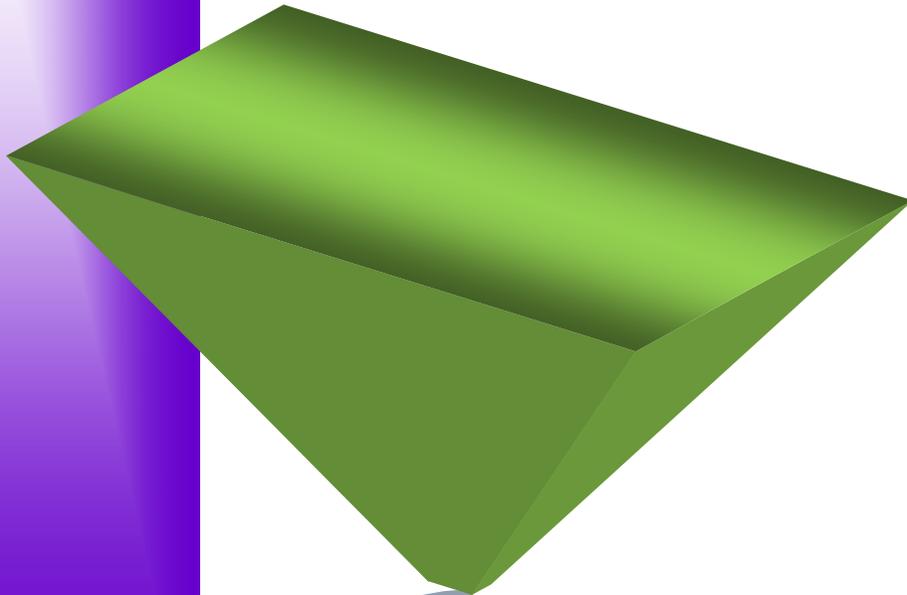
KRA: Priority: Strategy	Land Use <u>LU</u>	Growth Area <u>GA</u>	Circulation <u>C</u>	Parks, Trails, & Open Spaces <u>PT</u>	Environmental Planning <u>EP</u>	Water Resources <u>WR</u>	Cost of Development <u>CD</u>
1:4:A							X
1:4:E							X
1:4:G		X					
2:1:All							X
2:2:All			X				X
2:3:All							X
2:4:All							X
3:1:A			X				
3:1:B			X				
3:1:C			X				
3:1:D			X				
3:1:E			X				
3:1:F			X				
3:1:G			X				
3:2:A		X					
3:2:B		X					
3:2:C				X			
3:2:D		X	X				
3:3:A						X	
3:3:B						X	X
3:3:D						X	X
3:3:E						X	
3:4:B							X
3:4:C				X			
3:4:D				X			
3:4:E				X			

KRA Matrix (Cont'd)

KRA: Priority: Strategy	Land Use <u>LU</u>	Growth Area <u>GA</u>	Circulation <u>C</u>	Parks, Trails, & Open Spaces <u>PT</u>	Environmental Planning <u>EP</u>	Water Resources <u>WR</u>	Cost of Development <u>CD</u>
5:1:A		X					
5:1:B					X		
5:1:C					X		
5:1:D		X					
5:1:E		X					
5:1:F		X					
5:1:G		X					
5:1:H		X					
5:1:I		X					
5:2:A		X					
5:2:B	X						
5:2:C	X	X					
5:2:D	X	X					
5:2:D	X	X					
5:3:A				X			
5:3:B				X			
5:3:C				X			
5:3:D				X			
5:3:E				X	X		
5:3:F	X			X			
5:4:C				X			
6:1:C	X						
8:6:All	X				X		
9:1:All	X				X		
9:1:B			X				
9:1:C							X



CAPITAL IMPROVEMENT PLAN





PAYSON'S CAPITAL IMPROVEMENT PLAN (CIP)

Payson's Capital Improvement Plan (CIP) is our five-year roadmap for creating, maintaining, and paying for present and future infrastructure needs. The CIP is designed to ensure that capital improvements will be made when and where they are needed, and the Town will have the funds to pay for and maintain them regardless of changes in the external economic environment.

In conjunction with the annual budgeting process, the Financial Services Department coordinates the Town-wide process of revising and updating the Town's Capital Improvement Plan. Projects included in the CIP will form the basis for appropriations in the annual budget. Some of the projects will have a short-term effect on the Town's operating budget. Others will impact the Town's operating budget for many years.

Payson's elected officials determine the broad parameters for adding new capital improvement projects to the CIP. The Town's management team and staff from various departments participate in an extensive review of past project accomplishments and the identification of new projects for inclusion in the CIP.

During the fiscal period 2019/20 the Town conducted, for the first time, a public Capital Improvement survey. The results of the survey were both informative and enlightening to the selection process for this fiscal period 2020/21. [Click here](#) for the survey results.

Once projects are selected for inclusion in the CIP, the management team must decide which projects need to be implemented in each of the first five years. Determining how and when to schedule projects is a complicated process. The team must take into account all of the variables that affect the Town's ability to generate the funds to pay for those projects without jeopardizing its ability to provide routine, ongoing services and one-time or emergency services when needed.

The Town Council will review all of the existing and proposed projects. Council must consider citizen requests, evaluate the management and planning staff recommendations to determine which projects should be included in the annual CIP and how those projects should be integrated into the Town's annual budgeting process.

The development of the CIP is an integral and perpetual part of the Town's overall management process. The Budget Team must continually review the priorities as they evolve and as new information comes to light to determine the capital plan.

The community will see several traditional recognized benefits as the result of preparing and maintaining a sound [Capital Improvement Plan](#). These include:

- The CIP shows citizens where and when projects are expected.
- The CIP process serves as a basis for the management of projects. This includes the coordination of efforts of various departments responsible for land acquisition, design, construction, and operation of the new facility. It also includes the management of cash flow to ensure the funds are available and are used effectively.
- The CIP can establish a set of priorities that can be embodied in the Town's General Plan.

- The CIP establishes the relationship between the desired levels of service and the ability of the Town to fund public facility improvements. In this way, citizens can work with elected officials to determine how much improvement of the Town’s infrastructure is realistic given what the community is willing to pay through existing revenues, taxes, and user fees.
- The CIP establishes a reasonable multi-year spending plan that can keep the expectations for public facility construction within the Town’s ability to pay. Accordingly, agencies issuing bond ratings consider it very important for the Town to have a well-thought-out Capital Improvement planning process to adopt and follow closely.

The CIP ties the Town’s physical development to community goals and decisions expressed through hearings, citizen advisory groups, and such documents as the General Plan. Not only does the CIP identify projects to meet the goals, but it also matches projects with available funds ranging from tax dollars, user fees, and state or federal grants to possible debt financing.

The CIP cycle incorporates these key phases:

Planning Phase	Defining/Formulating Phase	Program Decision-Making Phase	Implementation Phase
Long-Term Vision	Needs Identified	Projects Reviewed	Projects Constructed, Operated and Maintained
Comprehensive Plan	Specific Project Proposals	Projects Evaluated Against Needs/Plans	
Capital Improvement Plan	Project Financing Identified	Adoption of Funding Package	
Town Council Annual Goals			

Guidelines and Policies Used in Developing the Capital Improvement Plan

Town Council directives and the Town’s fiscal policies also affect the use and issuance of bonds for capital improvement projects. Payson’s CIP must comply with the following requirements and limitations:

- Support Town Council goals and objectives
- Satisfactorily address all State and Town legal financial limitations
- Maintain the Town’s favorable investment ratings and financial integrity
- Ensure that all geographic areas of the Town have comparable quality and types of service

Capital projects should:

- Prevent the deterioration of the Town’s existing infrastructure and respond to any anticipated future growth
- Encourage and sustain Payson’s economic development

- Be financed through growth in the tax base or development fees, when possible, if constructed in response to residential or commercial development
- Be responsive to the needs of residents and businesses, within the constraints of reasonable taxes and fees
- Take maximum advantage of improvements provided by other units of government where appropriate

The General Plan, Parks Master Plan, Water Master Plan, Airport Master Plan, and other development plans also provide valuable guidance in the preparation of the Capital Improvement Plan.

Payson's five-year forecast is a critical source of information and guidance throughout the capital planning process. It provides the contextual framework within which the Town Council develops its annual and long-term goals & objectives. The forecast assesses external factors such as the economic environment, population growth, and other variables that may affect the Town's ability to finance needed services and capital projects.

Citizen Involvement in the Capital Improvement Planning Process

CIP is an important public communication medium. It gives residents and businesses a clear and concrete view of the Town's long-term direction for capital improvements and a better understanding of the Town's ongoing needs for stable revenue sources to fund large or multi-year capital projects. Citizens are encouraged to provide input by serving on Town advisory boards and attending Council meetings.





2020/2021 Proposed Capital Projects by Departments

Department	Fund	Project	Proposed Budget
Public Works - Streets	202	Airport Rd. Alignment	500,000
	202	Beeline Bus Route Improvements	500,000
	202	Drainage Improvements E.Maint St & Hwy 87	13,000
	202	E. Granite Dells Rd Improvement	505,400
	202	East Bonita St Sidewalk	30,000
	202	Equipment	34,000
	202	GIS Asset Mapping Software	62,500
	202	New Gila County Complex	500,000
Water	661	Well Replacement	100,000
	661	Equipment	12,000
	661	Replace Existing Watermains	100,000
	661	Replace Service Trucks	110,000
	661	Water Tank Mixers	10,000
	661	WellPump or ASR Valve Replacement	100,000
	661	Land Acquisition	250,000
	661	GIS Asset Mapping Software	125,000
	661	GAC Vessels	460,000
			\$ 1,267,000
Police	101	Patrol Vehicles	45,000
	215	Defense 1033 LE Vehicle	130,000
	402	Communications Remodel	65,000
	402	Patrol Vehicles	71,700
	403	HSG Radio Program	148,000
	425	CAD Communication Equipment	116,000
			\$ 575,700
Fire	101	Fire Vehicles	31,500
	403	AFG ACBA Fuel	47,900
	403	Water Tender	480,000
			\$ 559,400
Administration	101	GIS Asset Mapping Software	62,500
			\$ 62,500
Parks, Recreation & Tourism	206	Bocce Ball Court	7,000
	210	Parks	100,000
	402	Rumsey Park - Restrooms	100,000
	402	TURF Replacement	100,000
			\$ 307,000
Community Development	429	American Gulch Improvements	240,000
	403	CDBG Housing	248,700
			\$ 488,700
Airport	260	Install Taxiway Lighting, Precision Approach	1,003,500
	260	ADA Accessible Ramps (CDBG)	5,000
			\$ 1,008,500
Total			\$ 6,413,700



Capital Project Detail by Fund

Expenditure Code	Expenditure Description	2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
101-5-1408-00-8004	Capital Equipment	31,161	49,203	82,023	30,000	-
101-5-1408-00-8005	GIS Asset Mapping Software	-	-	-	-	62,500
101-5-2408-01-8004	Machinery & Equipment	-	30,701	-	-	-
101-5-2421-00-8407	Communication Equip	-	-	51,947	-	-
101-5-2421-01-8407	Radio Equipment	-	-	12,500	-	-
101-5-2421-01-8510	Patrol Vehicles	-	-	165,001	-	45,000
101-5-2421-01-8530	Taser Equipment	-	-	42,112	-	-
101-5-2421-02-8003	Vehicles	-	49,000	-	-	-
101-5-2421-02-8536	LE Crisis Team Equipment	-	11,417	-	-	-
101-5-2426-01-8004	Office Furniture & Equip	-	7,297	-	-	-
101-5-2426-01-8510	Fire Vehicles	-	-	61,692	40,000	31,500
101-5-3442-01-8779	Rumsey Park Improvements	-	-	-	160,000	-
101-5-3442-01-8780	GV Park Improvements	-	71,870	50,484	284,000	-
101-5-4460-00-8003	Vehicle	-	29,777	-	-	-
101-5-4460-00-8781	Master Plan	-	125,515	-	-	-
101-5-6428-00-8003	Vehicle	-	-	48,887	-	-
101-5-6428-01-8315	Highway Improvements	-	-	-	330,000	-
202-5-3442-00-8003	Vehicles	-	-	191,866	124,000	-
202-5-3442-00-8004	Equipment	223,710	315,682	-	148,000	34,000
202-5-3442-00-8512	HURF-Skidsteer Equip	-	-	97,935	-	-
202-5-3442-00-8707	ROW's/Drainage	-	-	7,605	-	13,000
202-5-3442-00-8710	Granite Dells Roundabout	-	-	-	162,000	-
202-5-3442-00-8713	Pavement Preservation Program	366,401	402,526	509,605	-	505,400
202-5-3442-00-8716	Longhorn Road Sidewalk	-	-	-	70,000	-
202-5-3442-00-8742	Bonita Street Sidewalks	151,423	124,845	16,624	290,000	30,000
202-5-3442-00-8743	Manzanita Drive Const	326,175	-	-	-	-
202-5-3442-00-8744	Gila County Drainage Project	-	-	-	-	500,000
202-5-3442-00-8745	Beeline Bus Route Improvements	-	-	-	-	500,000
202-5-3442-00-8746	GIS Asset Mapping Software	-	-	-	-	62,500
202-5-3442-00-8747	Airport Rd. Alignment	-	-	-	-	500,000
202-5-3442-00-8900	Project-Cap Outlay Under 10k	-	-	5,263	-	-
206-5-4460-00-8783	Basketball Court Replace	-	-	-	50,000	-
206-5-4460-00-8784	Pickle Ball Court Replace	-	-	-	24,000	-
206-5-4460-00-8785	Bocce Ball Court	-	-	-	-	7,000
210-5-4460-00-8781	Parks	-	-	-	-	100,000
215-5-2421-02-8510	Defense 1033-LE Vehicle	24,148	24,296	14,979	80,000	130,000
260-5-4445-00-8003	Vehicles	-	-	44,908	-	-
260-5-4445-00-8509	Equipment	-	5,451	-	-	-
260-5-4445-00-8713	Pavement Preservation Program	3,729	-	-	-	-
260-5-4445-00-8814	Ramp repair A&D/Fence	2,730	944,820	864,214	-	-
260-5-4445-00-8823	Infield Drainage	1,631	-	-	-	-
260-5-4445-00-8824	Install PAPI & REIL	-	-	-	80,000	1,003,500
402-5-1418-00-8009	Town Hall Generator	-	-	-	85,000	-
402-5-2421-01-8005	PD Software	-	-	-	35,000	-
402-5-2421-01-8006	Communication Remodel	-	-	-	-	65,000
402-5-2421-01-8510	Police-Patrol Vehicles	-	-	-	165,000	71,700
402-5-4463-00-8003	Parks Vehicles	-	-	-	26,000	-
402-5-4463-00-8006	TURF Replacement	-	-	-	400,000	100,000
402-5-4463-00-8008	Rumsey Restrooms	-	-	-	-	100,000

Capital Project Detail by Fund – Continued

Expenditure Code	Expenditure Description	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ADOPTED	2019/20 PROPOSED	2020/21 PROPOSED
403-5-2412-01-8772	Law Enforce-HSG Radio Program	8,919	28,729	20,700	-	148,000
403-5-2412-01-8774	SHSGP Radios/Headsets	506	-	-	-	-
403-5-2421-01-8762	Law Enf-GOHS Grant	-	36,400	8,966	-	-
403-5-2426-03-8758	Miscellaneous Fire Grants	-	-	29,177	-	-
403-5-2426-03-8771	AFG SCBA Grant	339,085	-	-	-	47,900
403-5-2426-03-8772	Water Tender Fire Grant	-	-	-	-	480,000
403-5-6428-22-7914	CDBG Grant	-	9,603	319,088	284,100	253,700
425-5-2421-16-8407	CAD Police/Fire Comm Equip	14,165	10,778	13,642	-	116,000
429-5-3442-00-8738	American Gulch Improvement	-	-	2,000	253,000	240,000
460-5-5451-00-8594	Environmental Project	52,930	87,644	-	-	-
661-5-5451-08-8000	Buildings	-	-	8,274	-	-
661-5-5451-08-8002	Machinery & Equipment	-	115,305	155,093	60,000	12,000
661-5-5451-08-8006	Land Acquisition	-	-	-	100,000	250,000
661-5-5451-08-8007	Wells	-	35,684	-	75,000	100,000
661-5-5451-08-8009	Water Lines	505,542	1,694	95,348	350,000	100,000
661-5-5451-08-8313	Radon Removal Engineering	-	-	-	45,000	-
661-5-5451-08-8523	Fire Hydrant Program	-	-	-	-	-
661-5-5451-08-8524	Equipment	20,710	23,012	-	-	-
661-5-5451-08-8528	Replace Service Trucks	55,402	41,567	81,274	125,000	110,000
661-5-5451-08-8530	Surge Tanks	15,573	-	20,464	45,000	-
661-5-5451-08-8581	Chlorine Generator	-	-	-	35,000	-
661-5-5451-08-8582	Pressure Blowoff Valves	-	-	-	20,000	-
661-5-5451-08-8793	Tank Mixing System	52,942	8,167	-	50,000	10,000
661-5-5451-08-8794	Pumps for Wells	50,242	-	-	75,000	100,000
661-5-5451-08-8796	GIS Asset Mapping Software	-	-	-	-	125,000
661-5-5451-08-8797	GAC Vessels	-	-	-	-	460,000
661-5-5451-20-8010	CC Cragin Pipeline(SRP)	99,856	547,538	-	-	-
661-5-5451-20-8600	CCC Pipeline Const	8,083,509	12,738,049	5,194,205	1,000,000	-
Total		<u>\$10,430,489</u>	<u>\$15,876,570</u>	<u>\$ 8,215,876</u>	<u>\$ 5,100,100</u>	<u>\$ 6,413,700</u>





LONG-TERM PLANNING CAPITAL IMPROVEMENTS PLAN SUMMARY BY DEPARTMENT

Airport - Project #/Description	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total	Future Years	Grand Total	KRA No.	
1415-06 ADA Accessible Ramps (CDBG)	5,000					5,000	-	5,000	3	
2021-15 Airport Fuel Tanks						-	100,000	100,000	1,2,8	
2021-16 Box Hangars						-	300,000	300,000	1,3	
2021-17 Payson Aviation Building						-	16,000	16,000	1,3,8	
2021-18 Campground Facilities						-	25,000	25,000	1,3,8	
2021-19 Airport Tee Hangars						-	189,000	189,000	1,3	
2021-20 Airport Operations Building						-	7,500	7,500	1,3,8	
2021-22M Bulldog UTV						-	10,000	10,000	1,3,8	
2021-23M Dodge Snow Plow Truck						-	40,000	40,000	1,3,8	
2021-24M Ford F150		30,000				30,000	-	30,000	1,3,8	
2021-27M John Deere 210L Tractor		105,300				105,300	-	105,300	1,3,8	
2021-28M Frontier GM2109R Mower		7,400				7,400	-	7,400	1,3,8	
2021-29M Emergency Generator						-	33,000	33,000	1,2	
2021-72 Airport Taxiway Lighting\Signage	1,003,500					1,003,500	-	1,003,500	1,3,8	
2021-73 Airport Master Plan		10,000	15,000	15,000		40,000	-	40,000	1,3,8	
	\$ 1,008,500	\$ 152,700	\$ 15,000	\$ 15,000	\$ -	\$ 1,191,200	\$ -	\$ 720,500	\$ 1,911,700	
Administration - Project #/Description	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total	Future Years	Grand Total	KRA No.	
2021-112 Municipal Building Need Assessment		100,000				100,000	-	100,000	2,4,10	
	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000		
Community Development - Project	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total	Future Years	Grand Total	KRA No.	
2021-105 Bird Viewing Platform		60,000				60,000	-	60,000	1,5	
2021-116 Unified Development Code Update		100,000	100,000			200,000	-	200,000	1,3,4,5	
2021-200 CDBG	248,700					248,700	-	248,700	1,5	
2021-201 American Gulch Improvements	240,000					240,000	-	240,000	1,5	
	\$ 488,700	\$ 160,000	\$ 100,000	\$ -	\$ -	\$ 748,700	\$ -	\$ 748,700		
Information Technology - Project	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total	Future Years	Grand Total	KRA No.	
2021-25 Town Wide Fiber				250,000		250,000	-	250,000	10	
2021-26 OS Software Upgrades						-	100,000	100,000	10	
2021-31 GIS Asset Mapping Software	62,500					62,500	-	62,500	2,3,4,10	
2021-41M Hyper V Server	-	30,000				30,000	-	30,000	10	
2021-42M Fiber Storage Network Area		15,000				15,000	-	15,000	10	
2021-43M Hyper V Server Replacement			30,000	30,000	30,000	90,000	120,000	30,000	240,000	10
2021-44M Public Safety MDC's					225,000	225,000	-	225,000	10	
2021-45M TV Production Equipment					25,000	25,000	-	25,000	10	
2021-46M Desktop Replacements					25,000	25,000	50,000	25,000	100,000	10
	\$ 62,500	\$ 45,000	\$ 30,000	\$ 280,000	\$ 305,000	\$ 722,500	\$ 270,000	\$ 55,000	\$ 1,047,500	
Police Dept. - Project #/Description	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total	Future Years	Grand Total	KRA No.	
2021-141 Roof Replacement						-	21,800	21,800	2,8	
2021-150M CAD Police Comm. Equipment	116,000					116,000	-	116,000	3,8	
2021-205 HSG Radio Program	148,000					148,000	-	148,000	3,8	
2021-69 Building Addition		230,000	5,000			235,000	-	235,000	3,4,8,9,10	
2021-70 Communications Remodel	65,000					65,000	-	65,000	3,4,8,9,10	
2021-92 Parking Lot Improvements		52,600				52,600	-	52,600	3,8	
2021-93 Police Building Maint.		80,000				80,000	-	80,000	3,8	
2021-94 Town Yard Storage Building		75,000	20,000	20,000		115,000	-	115,000	3,4,8,9,10	
2021-95 Storage Multipurpose Facility		70,000	630,000			700,000	-	700,000	3,4,8,9,10	
2021-97M Patrol Vehicle Replacements	246,700	180,000	180,000	180,000	180,000	966,700	900,000	180,000	2,046,700	8
2021-98M Ballistic Vest Replacement	-	6,000	6,000	6,000	6,000	24,000	30,000	6,000	60,000	8
2021-99M Travel Vehicle	-	40,000				40,000	-	40,000	8	
	\$ 575,700	\$ 733,600	\$ 841,000	\$ 206,000	\$ 186,000	\$ 2,542,300	\$ 951,800	\$ 186,000	\$ 3,680,100	

Note: The KRA link ties the individual projects on the Capital Improvement Plan to the Key Result Area (KRA) within the Corporate Strategic Plan.



5 YEAR CAPITAL IMPROVEMENTS PLAN – SUMMARY BY DEPARTMENT- Continued

Fire Dept. - Project #/Description	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total	Future Years	Grand Total	KRA No.
2021-101M Staff Command Vehicle Rplmt	31,500	60,000		70,000		161,500	135,000	296,500	8
2021-102M Water Tender Replacement	480,000	-				480,000	-	480,000	8
2021-130M Wildland Engine			100,000	100,000	100,000	300,000	500,000	1,000,000	8
2021-131M Cardiac Monitor's						-	200,000	280,000	8
2021-132M Equipment for New Engines		250,000				250,000	-	250,000	8
2021-133M Utility Truck Replacement			100,000	100,000	100,000	300,000	200,000	500,000	8
2021-134M Fit Tester for SCBA Masks		10,000				10,000	-	10,000	8
2021-135M Hose Storage		6,000				6,000	-	6,000	8
2021-136M Ladder 111 Replacement				140,000	140,000	280,000	700,000	1,400,000	8
2021-137M Personal Protective Equip -		14,000				14,000	-	14,000	8
2021-212 AFG ACBA	47,900					47,900	-	47,900	8
2021-59M Physical Fitness Equipment		22,500	22,500	22,500		67,500	-	67,500	8
2021-61M Structural Firefighting Gear		50,000	50,000	50,000		150,000	-	150,000	8
2021-66M Thermal Imaging Cameras	-					-	22,000	22,000	8
2021-68M Type 1 Engine Replacement		270,000	270,000	270,000	270,000	1,080,000	1,350,000	2,700,000	8
	\$ 559,400	\$ 682,500	\$ 542,500	\$ 752,500	\$ 610,000	\$ 3,146,900	\$ 3,107,000	\$ 7,223,900	
Parks, Rec, & Tourism - Project	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total	Future Years	Grand Total	KRA No.
2021-104 Town-Wide Parks Development Plan		200,000				200,000	500,000	700,000	5
2021-118M UTV 900						-	25,000	25,000	3
2021-119M John Deere Backhoe						-	80,000	80,000	3
2021-121M 50 Gal Sprayer						-	50,000	50,000	3
2021-122M Wide Area Mower-John Deere						-	70,000	70,000	3
2021-123M ProVac		10,000				10,000	-	10,000	3
2021-124M Utility Tractor PEC						-	150,000	150,000	3
2021-125M John Deere Tractor		40,000				40,000	-	40,000	3
2021-126M Dump Truck		150,000				150,000	-	150,000	3
2021-127M John Deere Skidsteer		50,000				50,000	-	50,000	3
2021-128M Dump Truck			100,000			100,000	-	100,000	3
2021-79M John Deere Mower						-	40,000	40,000	3
2021-81 Rumsey Park Civil Plan	-	40,000				40,000	-	40,000	1,2,3,5,6
2021-83 Taylor Pool Renovation	-	18,000				18,000	-	18,000	1,3,5,6
2021-Don Parks Restroom Building	100,000					100,000		100,000	5
2021-84 Restroom Building Replacement	100,000					100,000	120,000	220,000	1,2,3,5
2021-85 Basketball Court Resurfacing						-	10,000	10,000	1,2,3,4
2021-86 Tennis\Pickelball Court Resurfacing						-	10,000	10,000	1,2,3,4
2021-87 Playground Refurbish	-	14,000	9,000	9,000	100,000	132,000	136,000	268,000	1,2,3,4
2021-88 Turf Replacement	100,000					100,000	500,000	600,000	1,2,3,4
2021-89 Bocce Ball Ct	7,000					7,000	-	7,000	1,2,3,4
2021-89M Pick Up Truck 3/4 Ton Replacement		35,000				35,000	70,000	105,000	2
2021-90M Fleet Replacement	-	25,000	30,000	30,000		85,000	170,000	255,000	2,8
2021-91M John Deere Tractor	-	30,500				30,500	122,000	152,500	2,8
	\$ 307,000	\$ 612,500	\$ 139,000	\$ 39,000	\$ 100,000	\$ 1,197,500	\$ 1,903,000	\$ 3,250,500	
Community Development - Project	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total	Future Years	Grand Total	KRA No.
2021-75M Off Road Vehicle						-	50,000	50,000	8,9
2021-76M 4WD Inspection Vehicle						-	50,000	50,000	8,9
2021-77M P&Z Inspection Field Vehicle	-	35,000				35,000	-	70,000	5
2021-78M Code Enforcement Vehicle	-	35,000				35,000	-	70,000	5
2021-120M Vehicle Replacement	-	-				-	30,000	30,000	5
	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000	\$ 100,000	\$ 270,000	



5 YEAR CAPITAL IMPROVEMENTS PLAN – SUMMARY BY DEPARTMENT- Continued

Streets - Project #/Description	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total	Future Years	Grand Total	KRA No.
0910-16 Easy St - Forest to Gila						-	- 1,290,000	1,290,000	3
0910-17 Easy St - Gila to Bradley						-	- 1,270,000	1,270,000	3
0910-18 Rim Club Prkwy to Granite Dells Rd						-	- 1,230,000	1,230,000	3
0910-19 Frontier St - SR87 to McLane						-	- 2,100,000	2,100,000	3
0910-20 Granite Dells Roundabout Landscaping		45,000				45,000	-	45,000	5
0910-21 Granite Dells Roundabout Lighting	-	45,000				45,000	-	45,000	3
0910-23 Airport Rd Roundabout Landscaping	-	45,000				45,000	-	45,000	3,5
0910-28 Town Aerial Photo Update		45,000				45,000	- 100,000	145,000	3
0910-29 Green Valley Parking Lot Expansion			300,000			300,000	-	300,000	5
0910-30 McLane Rd - Ranchos to Pines	-	80,000	900,000			980,000	-	980,000	3
0910-31 Longhorn Rd Sidewalks		225,000				225,000	-	225,000	3
0910-32 Phoenix St - Hwy 87 to Sycamore	-	160,000	500,000	200,000		860,000	-	860,000	3
1415-16 Town Boundry Fence						-	- 190,000	190,000	3
1516-03 East Bonita Street Sidewalk	30,000	85,000				115,000	-	115,000	3
1516-04 East Frontier Drainage		25,000				25,000	-	25,000	3
1516-07 Regional Storm Water Det. Basin			200,000	250,000		450,000	-	450,000	3
1516-08 Manzanita Roundabout St Lighting		45,000				45,000	-	45,000	3
1516-09 McLane Rd-Phx St to GV Prkwy						-	- 1,090,000	1,090,000	3
1617-01 Westerly Rd Parking Lot Lights	-	30,000				30,000	-	30,000	3
1819-04 E. Granite Dells Rd Improvement	505,400	25,100	-			530,500	-	530,500	3
1819-05 Drainage Imprv.- E. Main St & Hwy 87	13,000	40,000				53,000	-	53,000	3
1920-01 North Vista Wash Crossing		70,000				70,000	-	70,000	3
2021-01 Mud Springs Road Ph 2 Construction						-	- 1,300,000	1,300,000	3
2021-02 Mud Saprings RD - Cedart to Frontier						-	- 855,000	855,000	3
2021-03 West Forest Dr						-	568,300	568,300	3
2021-04 Colcord Rd Main St. to Longhorn St.						-	2,000,000	2,000,000	3
2021-05 Easy St Between Evergreen & Forest	-	405,000	325,000			730,000	-	730,000	3
2021-06 Goodnow-HWY 260 to Bonita St					166,700	166,700	600,000	766,700	3
2021-07 McLane Rd Main St to Phoenix St		80,000	875,000			955,000	-	955,000	3
2021-08 McLane Rd Airport to Payson Ranchos						-	- 1,250,000	1,250,000	3



**5 YEAR CAPITAL IMPROVEMENTS PLAN – SUMMARY BY DEPARTMENT-
Continued**

Streets - Project #/Description	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total	Future Years	Grand Total	KRA No.
2021-09 Rumsey Dr -Walmart to McLane		50,000	300,000	300,000		650,000	-	650,000	3
2021-10 Pavement Mgmt Program	-	96,900				96,900	-	96,900	3
2021-100 Project Mgmt Information System		150,000	50,000	50,000	50,000	300,000	250,000	550,000	2,3,4,7,10
2021-109 Main St Restriping						-	10,000	10,000	3,9
2021-11 Beeline Bus Route Improvements	500,000					500,000	-	500,000	3,5,9
2021-115M Vehicle Life						-	15,000	15,000	3
2021-117M Asphalt Zipper						-	120,000	120,000	3
2021-12 Green Valley Parkway Extension	-	85,000	2,000,000	1,500,000		3,585,000	-	3,585,000	3
2021-13 Roundabout McLane and Longhorn Rd			161,600	1,035,200		1,196,800	-	1,196,800	3
2021-14 New Gila County Complex	500,000					500,000	-	500,000	3
2021-210 Airport Rd. Alignment	500,000					500,000	-	500,000	3
2021-31 GIS Asset Mapping Software	62,500					62,500	-	62,500	2,3,4,10
2021-36M Salt Cinder Spreader	7,600	-		7,800		15,400	-	15,400	3
2021-47M Kubota UTV X900G	16,500	-				16,500	-	16,500	3
2021-48M 3/4 Ton 4x4 Pickup Vehical		44,300	108,500	54,300	54,300	261,400	94,000	355,400	3
2021-49M 2.0 Cubic Yd Salt\Cinder Spreader	-	6,700	7,800		7,800	22,300	-	22,300	3
2021-50M CAT Backhoe with Thumb				130,000		130,000	150,000	280,000	3
2021-51M 8.6 Snow Plow	9,900	19,700	9,900	20,000	10,000	69,500	-	69,500	3
2021-52M 3-4 Ton 4x4 Pick Up				54,300		54,300	94,000	148,300	3
2021-53M 4x4 Pick Up with Utility Bed		108,500	54,300			162,800	-	162,800	3
2021-54M 1 Ton Truck with Flat Bed				58,300	58,300	116,600	-	116,600	3
2021-55M Grizzly Screen						-	120,000	120,000	3
2021-56M Asphalt Patch Truck						-	160,000	160,000	3
2021-57M CAT Motor Grader					340,000	340,000	-	340,000	3
2021-58M Broce Side Broom				60,000		60,000	-	60,000	3
2021-62M Tools & Tool Box		20,000				20,000	-	20,000	3
2021-63M Utility Trailer						-	12,000	12,000	3
2021-64M Crack Sealer						-	90,000	90,000	3
2021-65M Water Tank Truck						-	180,000	180,000	3
2021-67M Tire Machine Balancer		22,000				22,000	-	22,000	3
2021-74 Payson Ranchos Drainage Impv.		100,000				100,000	-	100,000	3
2021-80M 900 ECO 9yd Vactor Truck		99,400	99,400	99,400	99,400	397,600	-	397,600	3
	\$2,144,900	\$2,252,600	\$5,891,500	\$3,819,300	\$ 786,500	\$14,894,800	\$ 4,463,300	\$10,675,000	\$30,033,100

5 YEAR CAPITAL IMPROVEMENTS PLAN – SUMMARY BY DEPARTMENT- Continued

Water - Project #/Description	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total	Future Years	Grand Total	KRA No.
0910-57 New Watermains	-	258,000	266,000	274,000	282,000	1,080,000	1,531,000	2,611,000	2,3
0910-58 Well Replacement	100,000	100,000	100,000	100,000	100,000	500,000	500,000 100,000	1,100,000	2,3
0910-62 Replace Existing Watermains	100,000	628,000	647,000	666,000	686,000	2,727,000	3,754,000	6,481,000	2,3
1915-15 Water Tank Mixers	10,000	10,000	10,000	10,000	10,000	50,000	- 10,000	60,000	2,3
1920-15 Well Pump or ASR Valve Repl.	100,000	100,000	100,000	100,000	100,000	500,000	500,000 100,000	1,100,000	2,3
1920-16 Land Acquisition	250,000	-	-	-	-	250,000	-	250,000	2,3
2021-30 VFD Distribution Pumps	-	100,000				100,000	-	100,000	3
2021-31 GIS Asset Mapping Software	125,000					125,000	-	125,000	2,3,4,10
2021-32 GAC Vessels	460,000					460,000	-	460,000	3
2021-33 Hillcrest Storage Tank #2		400,000				400,000	-	400,000	2,3
2021-34M Water Utility Billing Printer	12,000					12,000	-	12,000	2,3
2021-35 Existing Tank Maintenance	-	143,000	147,000	151,000	156,000	597,000	855,000	1,452,000	2,3
2021-37 Laboratory & Offices		30,000	70,000			100,000	-	100,000	3
2021-38M Fork Lift		60,000				60,000	-	60,000	3
2021-39M Replace Service Trucks	110,000	113,000	116,000	119,000	123,000	581,000	675,000	1,256,000	2,3
	\$1,267,000	\$1,942,000	\$1,456,000	\$1,420,000	\$1,457,000	\$ 7,542,000	\$ 7,815,000	\$ 210,000	\$15,567,000
Total Capital Improvements Projects	\$ 6,413,700	\$ 6,750,900	\$ 9,015,000	\$ 6,531,800	\$ 3,444,500	\$ 32,155,900	\$ 18,610,100	\$ 13,066,500	\$ 63,832,500





CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCE

Funding Source		Project #/Description	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total
101	General Fund	2021-104 Town-Wide Parks Development Plan		200,000				200,000
101	General Fund	2021-105 Bird Viewing Platform		60,000				60,000
101	General Fund	2021-101 Fire Vehicle	31,500					31,500
101	General Fund	2021-112 Municipal Building Need Assessment		100,000				100,000
101	General Fund	2021-116 Unified Development Code Update		100,000	100,000			200,000
101	General Fund	2021-25 Town Wide Fiber				250,000		250,000
101	General Fund	2021-31 GIS Asset Mapping Software	62,500					62,500
101	General Fund	2021-69 Building Addition		230,000	5,000			235,000
101	General Fund	2021-81 Rumsey Park Civil Plan		40,000				40,000
101	General Fund	2021-83 Taylor Pool Renovation		18,000				18,000
101	General Fund	2021-84 Restroom Building Replacement	100,000					100,000
101	General Fund	2021-87 Playground Refurbish		14,000	9,000	9,000	100,000	132,000
101	General Fund	2021-88 Turf Replacement	100,000					100,000
101	General Fund	2021-92 Parking Lot Improvements		52,600				52,600
101	General Fund	2021-93 Police Building Maint.		80,000				80,000
101	General Fund	2021-94 Town Yard Storage Building		75,000	20,000	20,000		115,000
101	General Fund	2021-95 Storage Multipurpose Facility		70,000	630,000			700,000
101	General Fund	2021-24M Ford F150		30,000				30,000
101	General Fund	2021-27M John Deere 210L Tractor		105,300				105,300
101	General Fund	2021-28M Frontier GM2109R Mower		7,400				7,400
101	General Fund	2021-41M Hyper V Server		30,000				30,000
101	General Fund	2021-42M Fiber Storage Network Area		15,000				15,000
101	General Fund	2021-43M Hyper V SeServer Replacement			30,000	30,000	30,000	90,000
101	General Fund	2021-44M Public Safety MDC's					225,000	225,000
101	General Fund	2021-45M TV Production Equipment					25,000	25,000
101	General Fund	2021-46M Desktop Replacements					25,000	25,000
101	General Fund	2021-59M Physical Fitness Equipment		22,500	22,500	22,500		67,500
101	General Fund	2021-61M Structural Firefighting Gear PPE		50,000	50,000	50,000		150,000
101	General Fund	2021-68M Type 1 Engine Replmt		270,000	270,000	270,000	270,000	1,080,000
101	General Fund	2021-77M P&Z Inspection Field Vehicle		35,000				35,000
101	General Fund	2021-78M Code Enforcement Vehicle		35,000				35,000
101	General Fund	2021-89M Pick Up Truck 3/4 Ton Replacement		35,000				35,000
101	General Fund	2021-90M Fleet Replacement		25,000	30,000	30,000		85,000
101	General Fund	2021-98M Ballistic Vest Replacement		6,000	6,000	6,000	6,000	24,000
101	General Fund	2021-99M Travel Vehicle		40,000				40,000
101	General Fund	2021-101M Staff Command Vehicle Rplmt		60,000		70,000		130,000
101	General Fund	2021-123M ProVac		10,000				10,000
101	General Fund	2021-125M John Deere Tractor		40,000				40,000
101	General Fund	2021-126M Dump Truck		150,000				150,000
101	General Fund	2021-127M John Deere Skidsteer		50,000				50,000
101	General Fund	2021-128M Dump Truck			100,000			100,000
101	General Fund	2021-130M Wildland Engine Replacement			100,000	100,000	100,000	300,000
101	General Fund	2021-132M Equipment for New Engines		250,000				250,000
101	General Fund	2021-133M Utility Truck Replacement			100,000	100,000	100,000	300,000
101	General Fund	2021-134M Fit Tester for SCBA Masks		10,000				10,000
101	General Fund	2021-135M Hose Storage		6,000				6,000
101	General Fund	2021-136M Ladder 111 Replacement				140,000	140,000	280,000
101	General Fund	2021-137M Personal Protective Equip - Racks		14,000				14,000
101	Grant-FAA	2021-72 Airport Taxiway Lighting/Signage	1,003,500					1,003,500
101	Grant-FAA	2021-73 Airport Master Plan		10,000	15,000	15,000		40,000
Total General Fund			\$ 1,297,500	\$ 2,345,800	\$ 1,487,500	\$ 1,112,500	\$ 1,021,000	\$ 7,264,300



CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCE - Continued

Funding Source	Project #/Description	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total
202 HURF	0910-20 Granite Dells Roundabout Landscaping		45,000				45,000
202 HURF	0910-21 Granite Dells Roundabout Lighting	-	45,000				45,000
202 HURF	0910-23 Airport Rd Roundabout Landscaping	-	45,000				45,000
202 HURF	0910-28 Town Aerial Photo Update		45,000				45,000
202 HURF	0910-29 Green Valley Parking Lot Expansion			300,000			300,000
202 HURF	0910-30 McLane Rd - Ranchos to Pines	-	80,000	900,000			980,000
202 HURF	0910-31 Longhorn Rd Sidewalks		225,000				225,000
202 HURF	0910-32 Phoenix St - Hwy 87 to Sycamore	-	160,000	500,000	200,000		860,000
202 HURF	1516-03 East Bonita Street Sidewalk	30,000	85,000				115,000
202 HURF	1516-04 East Frontier Drainage		25,000				25,000
202 HURF	1516-07 Regional Storm Water Det. Basin			200,000	250,000		450,000
202 HURF	1516-08 Manzanita Roundabout St Lighting		45,000				45,000
202 HURF	1617-01 Westerly Rd Parking Lot Lights	-	30,000				30,000
202 HURF	1819-05 Drainage Imprv.- E. Main St & Hwy 87	13,000	40,000				53,000
202 HURF	1920-01 North Vista Wash Crossing		70,000				70,000
202 HURF	2021-05 Easy St Between Evergreen & Forest	-	405,000	325,000			730,000
202 HURF	2021-06 Goodnow-HWY 260 to Bonita St					166,700	166,700
202 HURF	2021-07 McLane Rd Main St to Phoenix St		80,000	875,000			955,000
202 HURF	2021-09 Rumsey Dr -Walmart to McLane		50,000	300,000	300,000		650,000
202 HURF	2021-10 Pavement Mgmt Program	-	96,900				96,900
202 HURF	2021-100 Project Mgmt Information System		150,000	50,000	50,000	50,000	300,000
202 HURF	2021-12 Green Valley Parkway Extension	-	85,000	2,000,000	1,500,000		3,585,000
202 HURF	2021-14 New Gila County Complex	500,000					500,000
202 HURF	2021-31 GIS Asset Mapping Software	62,500					62,500
202 HURF	2021-74 Payson Ranchos Drainage Imprv.		100,000				100,000
202 HURF	2021-210 Payson Ranchos Drainage Imprv.	500,000	-				500,000
202 HURF\ADOT	1819-04 E. Granite Dells Rd Improvement	505,400	25,100	-			530,500
202 HURF\ADOT	2021-11 Beeline Bus Route Improvements	500,000					500,000
202 HURF\ADOT	2021-13 Roundabout McLane and Longhorn Rd			161,600	1,035,200		1,196,800
202 HURF	2021-36M Salt Cinder Spreader	7,600	-		7,800		15,400
202 HURF	2021-47M Kubota UTV X900G	16,500	-				16,500
202 HURF	2021-48M 3/4 Ton 4x4 Pickup Vehical		44,300	108,500	54,300	54,300	261,400
202 HURF	2021-49M 2.0 Cubic Yd Salt\Cinder Spreader	-	6,700	7,800		7,800	22,300
202 HURF	2021-50M CAT Backhoe with Thumb				130,000		130,000
202 HURF	2021-51M 8.6 Snow Plow	9,900	19,700	9,900	20,000	10,000	69,500
202 HURF	2021-52M 3-4 Ton 4x4 Pick Up				54,300		54,300
202 HURF	2021-53M 4x4 Pick Up with Utility Bed		108,500	54,300			162,800
202 HURF	2021-54M 1 Ton Truck with Flat Bed				58,300	58,300	116,600
202 HURF	2021-57M CAT Motor Grader					340,000	340,000
202 HURF	2021-58M Broce Side Broom				60,000		60,000
202 HURF	2021-62M Tools & Tool Box		20,000				20,000
202 HURF	2021-67M Tire Machine Balancer		22,000				22,000
202 HURF	2021-80M 900 ECO 9yd Vactor Truck		99,400	99,400	99,400	99,400	397,600
	Total HURF	\$ 2,144,900	\$ 2,252,600	\$ 5,891,500	\$ 3,819,300	\$ 786,500	\$ 14,894,800



CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCE - Continued

Funding Source	Project #/Description	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total
206 Parks & Rec. Imprv. Fund	2021-89 Bocce Ball Ct	7,000					7,000
	Total Parks & Rec. Imprv. Fund	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
210 Gifts & Donations	2021-Don Parks	100,000					100,000
	Total Gifts & Donations	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
216 Police Fund	2021-97M Patrol Vehicle Replacements	246,700	180,000	180,000	180,000	180,000	966,700
	Total Police Fund	\$ 246,700	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 966,700
280 Contingency Fund	2021-91M John Deere Tractor		30,500				30,500
	Total Contingency Fund	\$ -	\$ 30,500	\$ -	\$ -	\$ -	\$ 30,500
402 Capital Replacement Fund	2021-70 Communications Remodel	65,000					65,000
	Total Capital Replacement Fund	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
403 Capital Grants Fund	1415-06 ADA Accessible Ramps (CDBG)	5,000					5,000
403 Capital Grants Fund	2021-200 CDBG Housing	248,700					248,700
403 Capital Grants Fund	2021-205 HSG Radio Program	148,000					148,000
403 Capital Grants Fund	2021-212 AFG ACBA Grant	\$ 47,900				\$	47,900
403 Capital Grants Fund	2021-102M Water Tender Replacement	480,000	-				480,000
	Total Capital Grants Fund	\$ 929,600	\$ -	\$ -	\$ -	\$ -	\$ 929,600
425 Public Safety Fund	2021-150M CAD Police Comm. Equipment	116,000					116,000
	Total Public Safety Fund	\$ 116,000	\$ -	\$ -	\$ -	\$ -	\$ 116,000
429 American Gulch-Grant	2021-201 American Gulch Improvements	240,000					240,000
	Total American Gulch Improvements	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ 240,000
661 Water Fund	0910-57 New Watermains	-	258,000	266,000	274,000	282,000	1,080,000
661 Water Fund	0910-58 Well Replacement	100,000	100,000	100,000	100,000	100,000	500,000
661 Water Fund	0910-62 Replace Existing Watermains	100,000	628,000	647,000	666,000	686,000	2,727,000
661 Water Fund	1915-15 Water Tank Mixers	10,000	10,000	10,000	10,000	10,000	50,000
661 Water Fund	1920-15 Well Pump or ASR Valve Repl.	100,000	100,000	100,000	100,000	100,000	500,000
661 Water Fund	1920-16 Land Acquisition	250,000	-	-	-	-	250,000
661 Water Fund	2021-30 VFD Distribution Pumps	-	100,000				100,000
661 Water Fund	2021-31 GIS Asset Mapping Software	125,000					125,000
661 Water Fund	2021-32 GAC Vessels	460,000					460,000
661 Water Fund	2021-33 Hillcrest Storage Tank #2		400,000				400,000
661 Water Fund	2021-35 Existing Tank Maintenance	-	143,000	147,000	151,000	156,000	597,000
661 Water Fund	2021-37 Laboratory & Offices		30,000	70,000			100,000
661 Water Fund	2021-34M Water Utility Billing Printer	12,000					12,000
661 Water Fund	2021-38M Fork Lift		60,000				60,000
661 Water Fund	2021-39M Replace Service Trucks	110,000	113,000	116,000	119,000	123,000	581,000
	Total Water Enterprise Fund	\$ 1,267,000	\$ 1,942,000	\$ 1,456,000	\$ 1,420,000	\$ 1,457,000	\$ 7,542,000
Total Recurring and Nonrecurring Capital Expenditures		\$ 6,413,700	\$ 6,750,900	\$ 9,015,000	\$ 6,531,800	\$ 3,444,500	\$ 32,155,900



CAPITAL IMPROVEMENT PLAN SUMMARY BY FUND

Funding Source	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Total
101 General Fund	1,297,500	2,376,300	1,487,500	1,112,500	1,021,000	7,294,800
202 HURF	2,144,900	2,252,600	5,891,500	3,819,300	786,500	14,894,800
206 Parks & Rec.Fund	7,000	-	-	-	-	7,000
210 Gifts & Donations	100,000	-	-	-	-	100,000
216 Police Impound Fund	246,700	180,000	180,000	180,000	180,000	966,700
402 Capital Replacement	65,000	-	-	-	-	65,000
403 Capital Grants Fund	929,600	-	-	-	-	929,600
425 Public Safety Fund	116,000	-	-	-	-	116,000
429 American Gulch Fund	240,000	-	-	-	-	240,000
661 Water Fund	1,267,000	1,942,000	1,456,000	1,420,000	1,457,000	7,542,000
Totals	\$ 6,413,700	\$6,750,900	\$9,015,000	\$6,531,800	\$3,444,500	\$32,155,900

Nonrecurring Capital Expenditures

American Gulch Linear Park has continuously been a key component of revitalization efforts within the Green Valley Park Redevelopment Area since the 2002 General Plan update. There has been significant progress made in recent years and the project aims to build off that momentum and work closer to completion. Once complete, the American Gulch Linear Park will make the private property more developable, provide a recreation amenity that parallels Historic Main Street, and generally boost economic development in the area. The American Gulch is 100% Federal Grant awarded for \$240,000 for the fiscal period 2020-21.

The Community Development Block Grant (CDBG) is a federally funded grant program that is a reimbursement grant awarded to the Town and administered by the Arizona Department of Housing. The grant funds a project selected by the Council. The projects will benefit low-moderate income persons or a group of limited clientele (as specified by HUD). Past projects have been a majority of Owner-Occupied Housing Rehabilitation and Emergency Repairs. The current project was selected as a phased project for ADA Removal of Barriers. This is the current CDBG project with the contract ending in November 2020. This phase of the project has been primarily the evaluation of current infrastructure and items that are considered “barriers” to those with disabilities. The firm completing the evaluation is also preparing a list of potential and necessary projects to remove these barriers, and the remaining funds will be spent to implement some of these construction projects. The hope for the upcoming application for the next grant cycle would be to continue with the second phase of the Removal of Barriers project and be able to complete the projects and eliminate the barriers in the current Town infrastructure. The federal grant for this fiscal period is \$253,700.

The Town of Payson Airport Taxiway Lighting and Signage, Precision Approach Path Indicators (PAPI) & Runway End Identifier Lights (REIL) is funded 100% by the FAA. This project is the last development of the current Airport Master Plan. The project will enhance airport safety after dark and during adverse weather conditions. This project is expected to be complete this fiscal period at a cost of \$1,003,500.

C.C. CRAGIN WATER PROJECT – The Water Source for Payson’s Future



PROJECT DESCRIPTION

In 2004 the United States Congress passed the Arizona Water Rights Settlement Act which allocated an annual average of 3,000 acre-feet of surface water from the C.C. Cragin (formerly Blue Ridge) Reservoir to the Town of Payson. In partnership with the Salt River Project (SRP), the Town has completed the construction of the entire project. The components of this project include each of the following:

- A 14.5-mile raw water penstock pipeline, along East Houston Mesa Road from Washington Park to Payson that delivers raw surface water from SRP facilities at Washington Park to a newly constructed hydroelectric generator and treatment facility approximately one mile north of Payson.
- A 175 Kilowatt Pelton Wheel hydroelectric generating station
- A 4.5 million gallon per day Pall membrane microfiltration water treatment facility with primary flocculation, Granulated Activated Carbon, and Ph. and hardness adjustment.
- 7 new treated water pipelines, totaling 5.6 miles, to distribute treated potable C.C. Cragin Reservoir water to the existing Town of Payson water distribution system
- 7 Aquifer Storage and Recovery (ASR) wells. The ASR wells are utilized for injection of excess treated potable water from the treatment facility into the ground for long-term storage and recovery during drought conditions.

Also as part of the Arizona Water Settlement Act, an additional 500 acre-feet is available for allocation to Northern Gila County communities. Therefore, communities adjacent to the raw water penstock may wish to connect to the pipeline for use of C.C. Cragin water in the future. Communities near Payson may wish to partner with the Town of Payson for the delivery of treated water from the new Town of Payson water treatment plant. Payson has already agreed to treatment and delivery of this new water source to one community known as Mesa Del Caballo, adjacent to the treatment facility.

PURPOSE & NEED

The Town of Payson previously relied solely on groundwater as its source of drinking water. In keeping with the Town's policy of maintaining the long-term sustainable water supply, the addition of a surface water source ensures that adequate water supplies are available to our customers, including Payson's future build-out population.

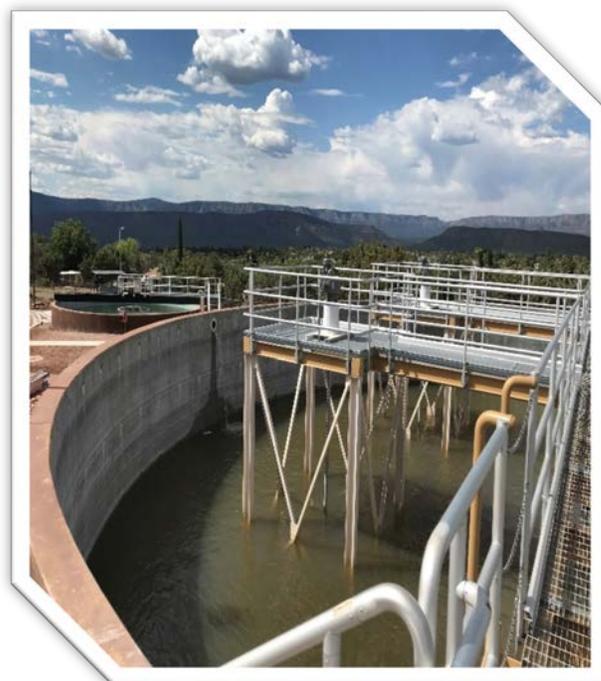
HOW IS THE PROJECT PROGRESSING?

During the 2019-2020 fiscal year, the Town completed the C.C. Cragin Water Treatment Facility and successfully delivered water for the first season. This project was secured through the Bureau of Reclamation Rural Water Fund and the Water Infrastructure Financing Authority of Arizona. This project provides a renewable surface water supply that is an essential part of Payson's water resource portfolio. We were able to upgrade our municipal software platform to provide more efficient service delivery to customers. This included a new generator at Town Hall and critical disaster recovery upgrades that protect our data from physical and cyber threats. With a grant from the Arizona Water Protection Fund, the Town completely restored a portion of the American Gulch watercourse to enhance the flood control properties of this vital drainage infrastructure project.



A brochure and video detailing the C.C. Cragin Project are available on the Town of Payson Water Department website at www.paysonwater.com.

Water Treatment Plant





SRP C.C. CRAGIN PROJECT HISTORY & TIMELINE

1962 – 1965

- * Phelps-Dodge built the "Blue Ridge Project" Dam to capture and exchange water for the Morenci Copper Mine
- * Special Use Permit was issued by the U.S. Forest Service
- * Planned 11-mile tunnel to the East Verde River was abandoned after 4400' due to mud and caving conditions. Project altered to include:
- * Pumping station (which has seven pumps & one submersible priming pump)
- * 11 miles of pipeline
- * Priming reservoir (two-million gallons)
- * Powerhouse / Generating Station at Washington Park
- * Power lines (APS added in a 2nd power line & agreed to maintain both)

2006 – Current

- * Acquired by SRP to provide water for SRP water users, No. Gila County & others
- * Ownership transferred to U.S. Bureau of Reclamation (SRP became the contract operator)
- * Town acquires 3,000 acre feet rights to C.C.Cragin water
- * Dam inspection by U.S Bureau of Reclamation
- * Electrical wiring updated (pump &/or powerhouse)
- * Mechanical relays were replaced with digital versions
- * Twenty-two above ground sections of pipeline on top of and below Mogollon Rim have been repaired or replaced between the dam and the power generating station
- * U.S. Forest Service / U.S. Bureau of Reclamation jurisdictional issues have been resolved
- * U.S. Forest Service issued the final decision for the Cragin Watershed Protection Project (CWPP)
- * Ductile iron pipe purchased
- * Obtained a Special Use Permit from the National Forest Service to construct the water project on Tonto National Forest
- * Tailrace connection completed & water moved through system into the East Verde River
- * Power and phone line installed for monitoring
- * Five treated water pipeline installations within the Town of Payson, and two projects outside of town on East Houston Mesa Road
- * Executed a contract with Payson Water Company for water service to Mesa Del Caballo
- * Hydro Electric Generator & Water Treatment Plant Design
- * Raw Water Design
- * Finalizing land purchase for new Water Treatment Plant
- * In negotiations with the Federal Government for water service to the Tonto Apache Tribe
- * Completed construction of 7 ASR Wells,
- * Completed construction of the Raw Water pipeline
- * Completed construction of the Water Treatment Plant

SRP C.C. CRAGIN PROJECT HISTORY & TIMELINE - Continued

2006 – Current

- * Commissioned the Hydroelectric Generating Station
- * Began Operation of the Water Treatment Plant, Hydroelectric Plant, and ASR Wells

What's Next?

The remaining items include the purchase of the land upon which the hydroelectric generating station and treatment plant are located from the United States Forest Service. Currently, the Town of Payson has a Special Use Permit to operate that facility on the Tonto National Forest.

Potential construction of an 8th Aquifer Storage and Recovery well to enlarge the underground aquifer storage capacity of the project.



RELATIONSHIP BETWEEN OPERATING AND CAPITAL BUDGETS

In most cases, the Town's operating budget is directly affected by the Capital Improvement Plan. Almost every new capital improvement entails ongoing expenditures for routine operations, repairs, and maintenance. As they age, Town facilities and equipment that were once considered state-of-the-art will require renovation, or upgrading for new uses, and safety or structural improvements. Older facilities usually require higher maintenance, repair costs, or replacement as well. Capital plan pay-as-you-go projects, grant matching funds, and payments for bonds and lease or purchase agreement expenditures also impact the operating fund.

When requests are submitted for capital projects, the requesting department estimates the costs of future processes and maintenance. The estimates are based on experience and anticipated increases in the costs of materials, labor, and other project components. This information is indicated on the Project Description Form and taken into consideration when projects are slated for funding.

Grant-funded projects do not start until the grant funding is confirmed. The Town's contribution of grant matching funds (usually less than 10%) of the total project costs are included in the budget. The long-term costs to maintain the new assets are similar to the operating costs currently being expended on the upkeep of the old assets, so the impact on the operating budget is usually insignificant.

PROJECTED OPERATING COSTS ASSOCIATED WITH CAPITAL IMPROVEMENTS PROJECTS

Department / Capital Improvement Projects	Type of Long Term Costs	FY20/21	FY21/22	FY 22/23	FY 23/24	FY24/25	5 - Year Totals
Community Development							
Highway Beautification	Utilities, Maintenance & Supplies	800	800	900	900	900	\$ 4,300
Parks, Recreation & Tourism							
Ball Courts	Routine Maintenance	1,300	1,300	1,300	1,300	1,300	\$ 6,500
Rumsey Park Building Imp.	Utilities, Maintenance & Supplies	1,000	1,000	1,000	1,000	1,000	\$ 5,000
Turf Replacement	Routine Maintenance	5,000	5,000	5,000	5,000	5,000	\$ 25,000
Public Works-Streets-Airport							
American Gulch	Routine Maintenance	500	500	500	500	500	\$ 2,500
Bonita Street	Routine Maintenance	500	500	500	500	500	\$ 2,500
Airport PAPI & REIL Project	Routine Maintenance	1,000	1,000	1,000	1,000	1,000	\$ 5,000
Water							
C.C. Cragin Pipeline - Treatment Plant	Utilities, Maint., Supplies, Personnel	1,604,328	1,652,458	1,702,032	1,753,093	1,771,149	\$ 8,483,059
Chlorine Generator Conversion	Minimal Utilities & Maintenance	1,225	1,250	1,275	1,275	1,275	\$ 6,300
Hydropneumatic Surge Tanks	No Impact to Operating Budget	-	-	-	-	-	\$ -
Pressure Blowoff Valves	No Impact to Operating Budget	-	-	-	-	-	\$ -
Radon Gas Treatments Sys	Minimal Utilities & Maintenance	1,450	1,375	1,400	1,400	1,400	\$ 7,025
Tank Mixing Sys	Minimal Utilities & Maintenance	1,450	1,375	1,400	1,400	1,400	\$ 7,025
Water Lines & Wells	No Impact to Operating Budget						\$ -
Totals		\$ 1,618,553	\$ 1,666,558	\$ 1,716,307	\$ 1,767,368	\$ 1,785,424	\$ 8,554,209

Note: FY20/21 Operating costs will be less since some projects haven't started or will be completed toward end of year.

Majority of Operating costs are due to the new treatment plant. Increases to water rates were steadily implemented to fund new treatment plant.



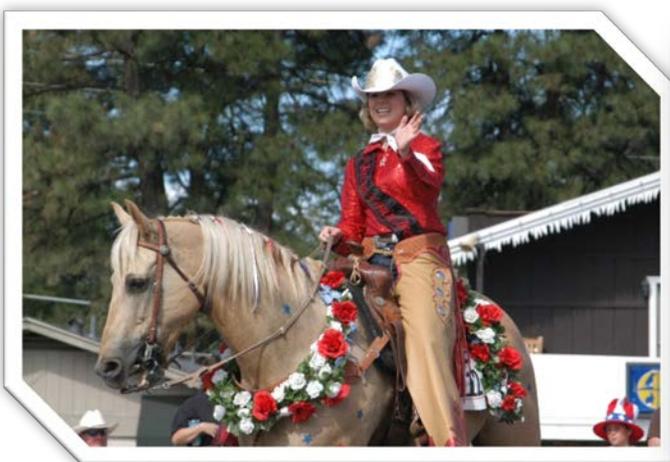
LONG-TERM PLANNING

The Town of Payson's Five-Year Forecast is presented for long-range financial planning and budgeting purposes. The forecast shows FY2017/18 and FY2018/19 actual dollars, FY2019/20 and FY2020/21 budgeted dollars and projections for FY2021/22 through FY2024/25. The projections are based on local trends as well as information obtained from the utilization of national forecasting tools such as the Consumer Price Index (CPI) and Gross Domestic Product (GDP). The goal of this multi-year financial forecast is to help the Town plan for the future proactively, identifying potential issues and formulating options for problem resolution.

The Town's Five-Year Forecast for General Fund revenues and expenditures is depicted in the chart on the following page. This forecast is based on conservative estimates and assumptions as a means of illustrating the Town's future financial position under current circumstances.

An analysis of the Five-Year Forecast emphasizes the fact that the measures put in place during fiscal year 2017/2018 will continue to help move the Town in a positive direction. The increase in the local sales tax rate that took effect on August 1, 2017, has helped generate the revenues that are needed to cover day-to-day expenditures, plus satisfy some of the other financial goals set forth by the Council. Over time, the Town will be able to pay down the public safety retirement obligations, pay back the Water Department loan, and get back on an adequate maintenance schedule for capital assets. The Town should start seeing budgets with revenues that outpace expenditures, as well as an opportunity to build up reserves as a safeguard against future economic turmoil. These projections will only come to fruition if the Town's efforts to boost tourism and economic development are realized, and Town departments continue to scrutinize operational costs and maximize returns on every dollar spent.

In conclusion, the Five-Year Forecast has brought two main goals to the forefront: (1) continue to capitalize on potential revenue opportunities, and (2) build reserves in the General Fund that comply with the Town's financial policy.





FIVE YEAR FINANCIAL FORECAST (GENERAL FUND)

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Projected	2022/23 Projected	2023/24 Projected	2024/25 Projected
REVENUES								
Taxes	14,835,449	15,693,675	16,250,365	16,279,800	17,419,386	18,116,161	18,840,808	19,594,440
Licenses & Permits	841,736	804,416	808,400	815,600	864,536	899,117	935,082	972,485
Intergovernmental	464,155	438,815	260,400	130,900	138,754	144,304	150,076	156,079
Charges for Service	943,915	942,260	949,800	871,000	923,260	960,190	998,598	1,038,542
Fines & Forfeitures	115,496	127,348	120,000	122,000	129,320	134,493	139,873	145,467
Grants	21,870	120,214	102,400	816,700	865,702	900,330	936,343	973,797
Miscellaneous	69,836	309,123	371,000	406,500	430,890	448,126	466,051	484,693
Transfers In	389,000	322,000	322,000	300,000	350,000	360,500	371,315	382,454
Total Revenues	\$ 17,681,457	\$ 18,757,851	\$ 19,184,365	\$ 19,742,500	\$ 21,121,848	\$ 21,963,222	\$ 22,838,146	\$ 23,747,958
Less: EXPENDITURES								
Personnel Services	12,077,841	12,616,452	14,031,800	14,618,900	14,911,278	15,209,504	15,513,694	15,823,968
Operating Expenses	2,961,348	3,595,729	4,037,900	5,022,900	5,123,358	5,225,825	5,330,342	5,436,948
Capital Outlay	374,780	748,975	844,000	139,000	300,000	600,000	1,000,000	1,000,000
Transfers Out	575,862	895,391	1,772,300	1,147,800	660,756	673,971	687,451	701,200
Total Expenditures	\$ 15,989,831	\$ 17,856,547	\$ 20,686,000	\$ 20,928,600	\$ 20,995,392	\$ 21,709,300	\$ 22,531,486	\$ 22,962,116
Revenue less Expenditures (over \ under)								
	\$ 1,691,626	\$ 901,304	\$ (1,501,635)	\$ (1,186,100)	\$ 126,456	\$ 253,922	\$ 306,660	\$ 785,843
Carry Forward	\$ 1,847,037	\$ 2,814,744	\$ 4,862,000	\$ 3,360,365	\$ 2,174,265	\$ 2,300,721	\$ 2,554,643	\$ 2,861,303
Ending Budget Resource	\$ 3,538,663	\$ 3,716,048	\$ 3,360,365	\$ 2,174,265	\$ 2,300,721	\$ 2,554,643	\$ 2,861,303	\$ 3,647,146

The following growth rate assumptions were used to formulate the Five-Year Forecast:

Revenues

- Town sales tax is projected to grow at a rate of 4% each year
- Franchise fees and building related revenue is expected to grow by 4% each year as the Town continues its economic development expansion efforts
- A 2% growth rate in tourism revenue has been projected since efforts over the past few years to increase this revenue source have been successful
- Other revenues are projected to increase with the rate of inflation

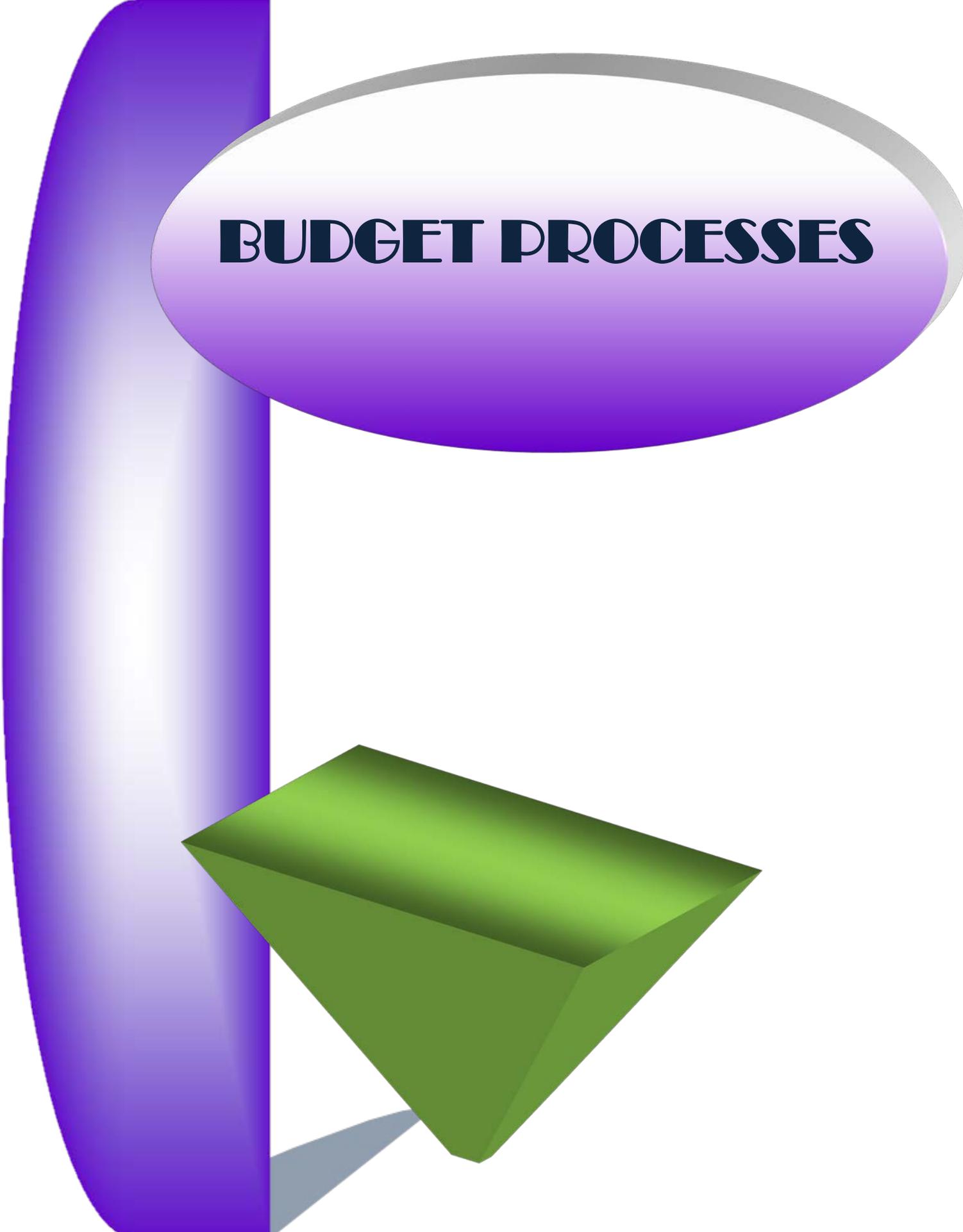
Expenditures

- Authorized staffing is projected to remain relatively flat over the next five years
- Wages and related expenses are projected to increase by 2% each year
- Medical/dental/vision insurance is projected to grow by 3% annually
- Other expenditure items are projected to grow with the rate of inflation

Capital

Although the pandemic and subsequent influence of COVID-19 on the economy was unforeseen, the Town pragmatically prepared for such an event by boosting reserve funds. This pre-emptive decision to boost reserve funds protected from a severe economic downturn. The Town had been seeing improvements in our economy up until COVID-19. With the threat of a downturn in the economy, the Council has approved \$139,000 in the General Fund for capital improvements for the 2020/21 budget.





BUDGET PROCESSES



UNDERSTANDING THE BUDGET

The required type of accounting for governmental entities is called “Fund Accounting”. This method of accounting refers to the management and allocation of revenue an organization acquires through donations, tax payments, grants, and other public and private sources. The fund accounting method allows entities to maintain tight controls over resources, while also compartmentalizing activities into different funds to clarify how resources are being directed. The purpose of this section is to provide a general explanation of fund accounting, fund types, and other special terms as they relate to local government.

FUND ACCOUNTING

To ensure legal compliance and financial management for the various restricted revenues and program expenditures, the Town’s accounting and budget structure is segregated into various funds. This approach is unique to the government sector. Fund accounting segregates functions and activities into separate self-balancing funds that are created and maintained for specific purposes. For example, Special Revenue Funds are used to account for expenditures of restricted revenues, while Enterprise Funds are used to account for self-sustaining “business” related activities for which a fee is charged to cover all costs associated with that business. The General Fund is the Town’s main operating fund and is used to account for all financial resources, except those required to be accounted for in another fund or for which separate tracking is desired.

FUND STRUCTURE

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with legal finance requirements.

GOVERNMENTAL FUNDS

Governmental Funds are funds generally used to account for tax-supported activities. Most government functions are accounted for in this type of fund. Governmental funds consist of the General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds.

General Fund is the main operating fund for the Town. It accounts for all resources that are not required to be accounted for in other funds. Essentially, the General Fund includes resources that are considered “unrestricted” and are available for expenditure by the Town. A significant part of General Fund revenues are used to maintain and operate the general government; however, a portion is also transferred to other funds. Expenditures include, among other things, those for general government (Town Council, Town Manager, Town Clerk/Elections, Information Services, Human Resources, Financial Services, Town Attorney, Centralized Services, Magistrate Court, Police, Fire, Recreation & Tourism, and Community Development).

Special Revenue Funds are used to account for resources that are legally restricted or are separated for tracking purposes. These restrictions are generally imposed by grantors, ordinances, or laws. The Town maintains the following active Special Revenue Funds: Highway Users Revenue Fund (HURF), Gifts & Grants Fund, Bed Tax Fund, Department of Justice Fund, Library



Fund, Airport Fund, Event Center Fund, Police Impound Fee Fund, Wildland Fire Fund, Contingency Fund, and Medical Insurance Fund. This fiscal period the Town has added a fund for the AZ Cares Act (COVID-19).

Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities and the Equipment Replacement Fund. The Town currently maintains the following active capital project funds: Public Safety Bond Fund, Grant Funded Capital Project Fund, and American Gulch Improvement District Fund.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and lease/purchases that are not serviced by Enterprise Funds. It does not include contractual obligations accounted for in the individual funds. The Town maintains the following active debt service fund: Westerly Road Improvement District Debt Service Fund. The General Debt Service Fund does not have any money budgeted for this fiscal year since the activity is being run through the individual departments.

PROPRIETARY FUNDS

Proprietary Funds are used to account for the Town's business activities which are similar to businesses in the private sector. Proprietary funds consist of enterprise funds and internal service funds. The Town does not utilize any internal service funds.

Enterprise Funds are self-supporting funds used by municipalities that sell goods and services to the public for a fee. An enterprise fund uses the same accounting framework followed by entities in the private sector. The Town currently maintains one Enterprise Fund: Water Fund. Detailed accounting for the C.C. Cragin, Water Operations, Water Capital, and Water Debt Service expenditures are maintained as sub-categories within the Water Enterprise Fund.

BASIS OF ACCOUNTING

The basis of accounting refers to the point at which revenues and expenditures are recognized. "Cash basis" means that revenues and expenditures are recorded when cash is received or paid out. "Full Accrual Basis" recognizes revenues when earned (rather than when received) and expenditures when an obligation to pay is incurred (rather than when the payment is made). Governments typically use the modified accrual basis of accounting which combines accrual-basis accounting with cash basis accounting. Under the modified accrual basis of accounting, revenues are recorded when measurable and available to finance expenditures of the current fiscal year, or soon thereafter, to be used to pay current period obligations. Other than principal and interest on long-term debt, expenditures are recognized in the accounting period in which the liability was incurred.

The Town uses the modified accrual basis of accounting and accounts for governmental funds on current financial resources focus.

Governmental funds include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds



Proprietary funds are accounted for on an accrual basis of accounting. Proprietary funds include:

- Enterprise Funds

The Town's Water Enterprise Fund uses the flow of economic resources measurement focus under the full accrual basis of accounting.

BASIS OF BUDGETING

The budgetary basis refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations that are the legal authority to append or collect revenues. The Town utilizes the modified accrual basis to account for its governmental funds. Using this basis, revenues are recognized in the period they become measurable and available to finance expenditures of the period, and expenditures are recorded when incurred.

The budget for proprietary funds, which include Enterprise and Internal Service Funds, are prepared using the full accrual basis of accounting, with the exceptions listed below. Under this basis, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

- Capital Outlay is budgeted as an expense in the year purchased.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Principal payments are shown as expenses rather than deductions of a liability.
- Development fees are shown as revenue, not capital contributions.
- Proceeds from the sale of assets are recognized as revenue; however, a gain or loss is not.
- Accrued compensated absences are not considered to be expenditures until paid.

Fiscal year budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) by Town Council.



BUDGET DOCUMENT

The budget document is prepared in such a manner as to present the budget in an easy to read and understandable format for all interested parties. It sets the fiscal plan to be utilized by the Town Council and Town management to attain their goals and objectives in providing quality services at a reasonable cost to the citizens of Payson. To meet these objectives, the budget document has been prepared to be used as a policy document, an operations guide, a financial plan, and a communications device.

POLICY DOCUMENT

The Town Council has established specific goals through policy decisions. Some of these goals and policies are shown in the following areas:

- General information section describing the departments' operations, areas of responsibility, and objectives
- Budget highlights section indicating any major changes within the departments required to accomplish their program goals and objectives
- Funding source section reflecting the resources to be used by the departments
- Summary by category section showing the historical information and expenditure commitments to attain goals
- Authorized personnel sections showing the number of authorized positions and historical data.

OPERATIONS GUIDE

The department budget pages show the actual expenditures for fiscal years 2016/17, 2017/18, 2018/19, and the adopted budget for fiscal year 2019/20 and the proposed budget for 2020/21. These departmental budgets show the line item actual expenditures and budgets by five major expenditure categories:

- Salaries and Wages
- Personnel Benefits – employee-related expenditures
- Supplies – general supplies and minor items



- Services and Charges – repair and maintenance, contracted services, professional services, memberships, utilities, training, insurance
- Capital – acquisition of operating capital items, machinery and equipment, capital repair and maintenance.

FINANCIAL PLAN

The major sources of revenue are presented in numeric and graphic formats. The major revenue and expenditure sources are presented for fiscal years 2016/17, 2017/18, 2018/19, and the adopted budget for fiscal year 2019/20 and the proposed budget for 2020/21 in various places throughout this document.

COMMUNICATIONS DEVICE

The document contains narratives that are simple and understandable. Graphs and charts are included for quick analysis. The document is available in the Financial Services Department at Town Hall, Payson Library, and the Town’s website at www.paysonaz.gov.

The first section of the document includes the required State budget documents as well as the Town of Payson resolution of budget adoption.

BUDGET POLICIES

The budget policies listed below create a general framework of budgetary goals and objectives. They provide standards against which current budgetary performance can be measured and proposals for future programs are evaluated.

BUDGET RESOURCES

- The Town uses a “zero-based” resource allocation approach. Each department has the opportunity to request their budgetary needs starting from a zero balance.
- Special one-time revenue sources will be used to purchase or pay for non-recurring items. One-time revenues will not be used to support long-term operational expenditures.
- Expenditures from Special Revenue Funds supported by intergovernmental revenues and special purpose taxes are limited strictly to the mandates of the funding source.

FUND BALANCE

Fund balance may be thought of as the uncommitted resources of a fund. It is the policy of the Town to construct the various fund budgets in such a way that there will be sufficient uncommitted resources to cover cash flow needs at all times, regardless of seasonal fluctuations in expenditures or revenues, to provide adequate reserves for emergency needs, and to provide on-going investment earnings.

REVENUES

Revenue estimation is performed to come as close as possible to what is collected by year-end based upon local, regional, and national economic trends. When factors affecting how particular revenues will perform are in doubt, a conservative estimate is made.

DEBT MANAGEMENT

The Town's debt management policy is to plan and direct the use of debt so that debt service payments will be predictable and manageable within the operating budget.

LONG-RANGE GOALS AND OBJECTIVES

The Town uses the General Plan to set long-range goals and objectives. The General Plan is continually evaluated, reviewed, and amended with Council approval, to meet changing conditions as needed. The elements of the General Plan are Land Use, Growth Area, Circulation, Parks/Trails/Open Spaces, Environmental Planning, Water Resources, and Cost of Development.

The Town meets these goals by managing the pattern and rate of growth in a way that preserves existing land-use patterns; encouraging the development of the Main Street area as a visitor or tourist-oriented activity center; developing and maintaining a balanced motorized and non-motorized transportation system that is efficient, cost-effective and environmentally sensitive; maintaining the water, mountain views, and watershed systems; and reaching out and being responsive to citizen concerns.

Additional details regarding the General Plan can be found in the Planning and Performance section of this document. The complete 2014 General Plan document can be viewed on the Town's website at www.paysonaz.gov.

CAPITAL IMPROVEMENTS AND ACQUISITION PROCESS

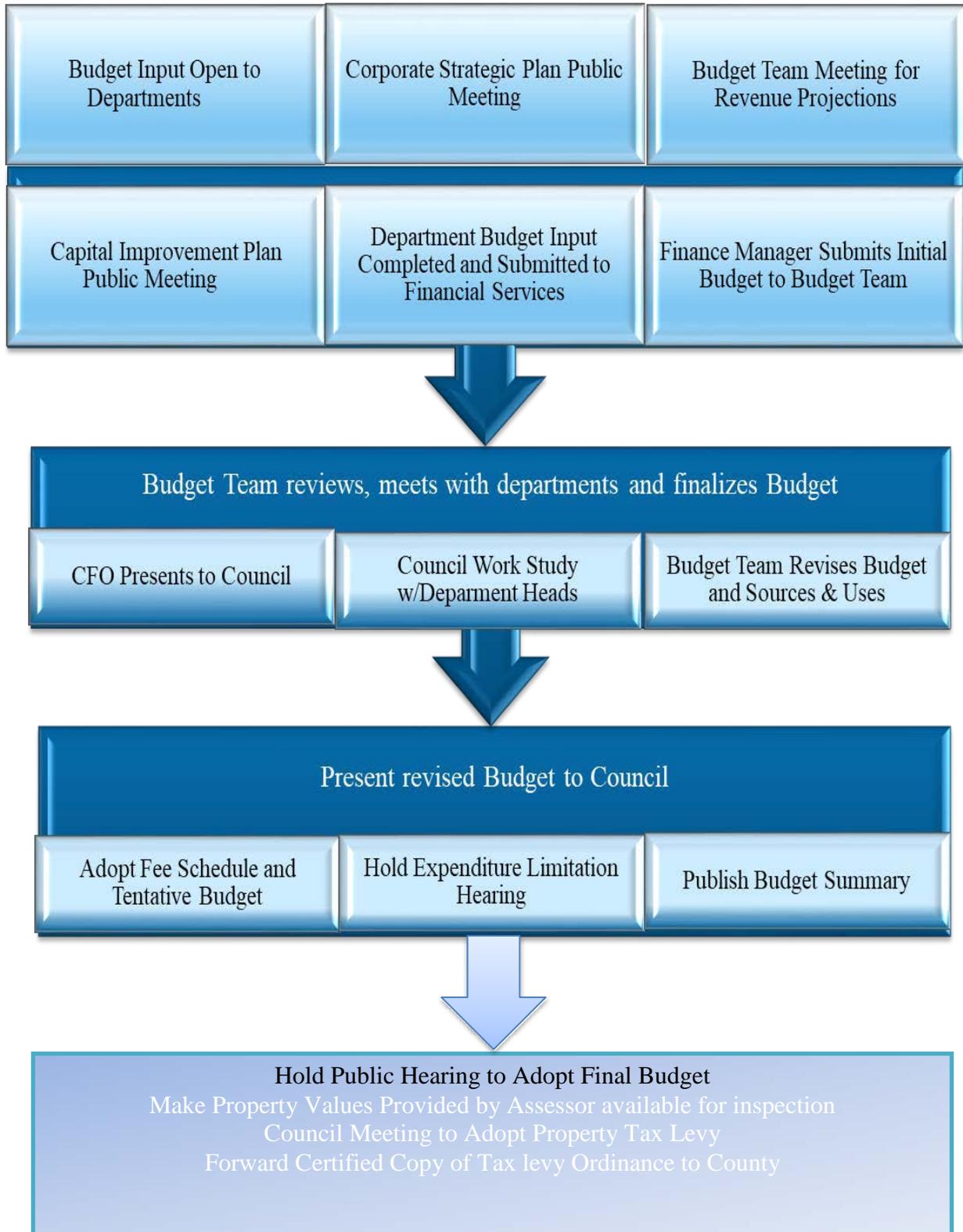
The Capital Program for the Town has two distinct elements: the Capital Improvement Plan (CIP) and the operating capital/equipment acquisition process. The Five Year Capital Improvement Plan is a long-range prioritized schedule of proposed capital projects and replacements with estimated costs. This plan is used to determine which projects will be included in the annual capital budget and to anticipate future capital requirements. The plan is updated and extended for an additional year during the annual budget process. Operating capital items, such as equipment and tools, are requested by Department Directors with their annual operating budget requests. These budget items are shown in the capital outlay section of each division's budget and are usually funded out of general revenues.

Additional information regarding the Capital Improvement Plan can be found in the Planning & Performance section of this document. The complete Capital Improvement Plan document can be viewed on the Town's website at www.paysonaz.gov.



More details regarding budget policies can be found in the Supplemental Section of this document under Financial Policies.

BUDGET PROCESS OVERVIEW – FLOW CHART



BUDGET PROCESS OVERVIEW

The Town Manager is responsible for proposing an Annual Budget to the Town Council. Traditionally, in late May or early June of each year, the Preliminary Budget is presented to the Town Council and community. The final budget is generally adopted in June. The Town's Budget Year runs from July 1 to June 30.

The Town retains full-time professional employees to help develop the budget, including the Town Manager, Financial Services Staff, and Department Heads. Annually, the citizens, staff, Mayor, and Town Council discuss and designate Town priorities. The Corporate Strategic Plan and Capital Improvement Plan serve as useful guides in the development of the budget. A budget team is assembled consisting of:

-  Town Manager
-  Management Associate
-  Chief Financial Officer
-  Finance Manager
-  Budget Analyst
-  Planning & Development

After intense analysis and careful consideration, the Town Manager recommends a budget to the Mayor and Town Council that reflects the citizens', Mayor's, and Council's priorities.



The Annual Budget serves four essential purposes:

- ✓ **FINANCIAL PLAN** — projects revenues and expenditures
- ✓ **POLICY DOCUMENT** — reflects how approved Town expenditures are consistent with overall Town policies, initiatives, and priorities
- ✓ **OPERATION GUIDE** — documents service level commitments made by the Town departments
- ✓ **COMMUNICATION DEVICE** — describes the Town's financial condition, service objectives for the budget year, and the funding sources available to meet the objectives

To ensure that the budget satisfies each essential purpose, the Town follows an established budget process. This process involves the Town Manager, Department Heads, Mayor, Town Council, and the public in deliberation periods and decision points. Our goal is to involve all citizens in the budget process either in the formulation, preparation, implementation, administration, or evaluation. The public participates through direct contact and in public hearings with the Town Council, commissions, committees, and advisory boards.



BUDGET ROLES & RESPONSIBILITIES

CITIZENS OF PAYSON is responsible for participating in the formation of the Corporate Strategic Plan to be presented to the Town Council.

TOWN COUNCIL is responsible for establishing the Town's Mission Statement, reviewing and adopting the Corporate Strategic Plan, setting the Town's major goals and objectives, reviewing the Town Manager's Proposed Budget, and approving all related documents.

THE TOWN MANAGER is responsible for formulating a Proposed Budget and presenting it to the Town Council.

FINANCIAL SERVICES STAFF is responsible for preparing the preliminary budget documents, assimilating and totaling the budget data, and preparing the proposed budget document for Council consideration.

DEPARTMENT DIRECTORS are responsible for formulating the priorities of their departments, developing the proposed program budget under their control, and submitting it to the Town Manager. They are also responsible for the daily cost management of their programs within the approved budget.

BUDGET PROCESS

Forecasting is an essential part of the budget decision-making process. This process starts by updating the Corporate Strategic Plan (CSP). The CSP is an agenda of priority areas for the Town. It helps establish a Capital Improvement Plan (CIP) that is a major component in forming a consensus-based budget process. Forecasting is also used in estimating revenue to be received and expenditures to be spent. The Town uses a conservative approach when forecasting revenues.

The Town Council's goals and policies set the direction for the development of the budget. The Council's main policy issues serve as guidance for the creation of the budget. These policies are the basis upon which the departments' budgets are formulated. In addition to the Council's policies and goals, each department identifies and discusses the budget requests or policy issues with the Town Manager and the budget team.

The creation of individual departmental budgets allows each major responsibility center an opportunity to evaluate their department goals, objectives, and programs. This allows them to analyze their operations and determine the needs of their departments. Departments thoroughly review all programs and services. It is from this process that the Preliminary Budget is prepared.

The Town Manager and the budget team review all department requests and may recommend changes to department priorities and or projects. The amount of allocation is determined by historic spending patterns for current programs or estimated spending for new programs. These spending estimates are then adjusted to meet current economic conditions, as needed. The Town's Fiscal Policies define certain budget constraints related to the Town's projected funding sources and reserves. In the Preliminary Budget, the selection of which expenditures will be included is at the discretion of the Town Manager according to priorities and budget policies.

The Town Manager submits to the Town Council a Proposed Budget document for the next fiscal year. The Proposed Budget is composed of operating budgets and capital improvement programs. Council reviews the Proposed Budget with staff through a series of public work-study sessions. In early June, the Tentative Budget is adopted and a public hearing is held on the State Expenditure Limitation document. In late June, a public hearing is held on the Final Budget, which is then adopted by the Council. A public hearing is held on the proposed primary and secondary tax rates and they are then adopted by ordinance. The property tax levy must be adopted not less than 7 days after the final budget adoption but on or before the 3rd Monday in August. Upon adoption, the tax levy is certified to the County Treasurer.

BUDGET PREPARATION

March

- Capital Improvement Plan updated after the presentation of projected needs by department heads and input at a public meeting
- Budget Team starts meeting to discuss year-end revenue projections and revenue forecasts for the next budget year
- Year-end projections are completed to estimate beginning balances
- Departments submit budgets and personnel requests to Financial Services
- Financial Services compiles department submittals to produce an initial budget report

April

- Budget Team holds meetings with individual departments to review budget requests required to accomplish departmental goals
- Budget Team proposes a Preliminary Budget based on all information compiled in the budget development process and ensures that funding supports common goals
- Financial Services prepares the Preliminary Budget with supporting information for presentation to the Council and the public

May

- Adoption of Fee Schedule
- Council holds Work-Study sessions with Department Directors (optional)
- Council accepts Preliminary Budget or requests revisions
- If required, Financial Services presents an amended Preliminary Budget for Council approval

BUDGET ADOPTION

June

- The Tentative Budget is adopted
- The Final Budget is adopted



July

- The property tax levy is adopted not less than seven days after the Final Budget but on or before the 3rd Monday in August

BUDGET EXECUTION

Adopted budget allocations are recorded in the Town's accounting system in detailed expenditure and revenue accounts. Throughout the year, the Town monitors expenditures and revenue receipts. Monthly reports of the Town's financial status are made to the Town Manager, Mayor, Council, and Town Staff.

Each department is responsible for reviewing the monthly financial reports and limiting expenditures to the authorized budget. Financial Services staff prepares all monthly reports and completes a preliminary review. Any issues are discussed with the appropriate departments. In addition, the major revenue sources of the Town are reviewed monthly and compared to projected amounts.

Unused appropriations lapse at year-end and must be re-appropriated or absorbed into the next year's operating budget. Appropriations for Capital Improvement Projects do not lapse at year-end but are valid for the life of the project.

BUDGET AMENDMENTS

The budget is adopted by the Town Council at the fund level.

The State of Arizona Expenditure Limitation statute requires that the budget cannot be increased after final adoption. Expenditures may not exceed the budgeted total of the fund without the Town Council's approval.

Department heads may request the reallocation of appropriations within a department from one item to another (except for increases in salaries, benefits, and capital improvement projects) subject to the approval of the Town Manager.

The Town Manager, subject to Town Council approval, may reallocate appropriations between departments.

The adopted budget cannot be amended in any way without the approval of the Town Council.





BUDGET CALENDAR - 2019/2020

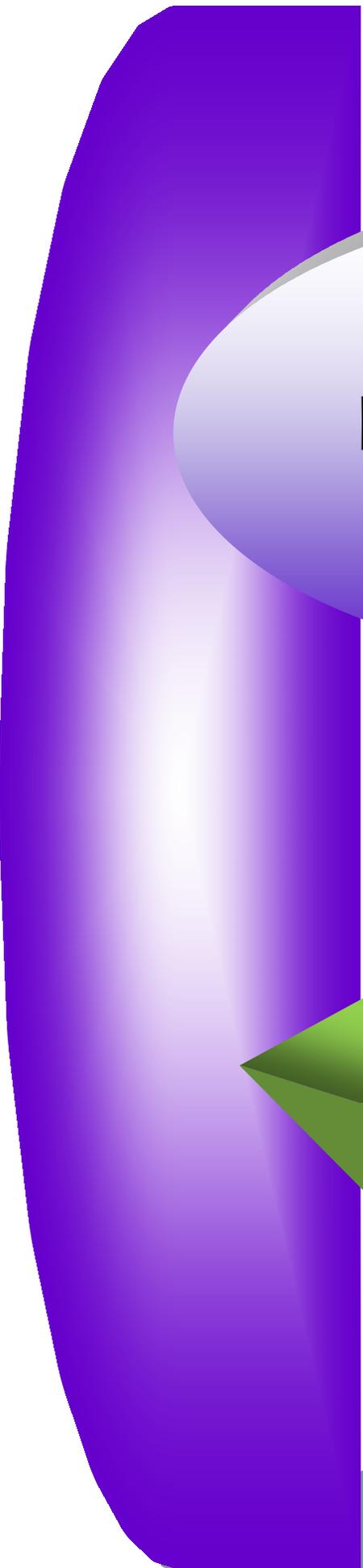
ACTION	WHO	DATE	TIME
Distribute Survey Monkey CIP Survey	Finance	11/29/19	
CIP request sent out to Departments	Finance	12/16/19	
CIP meeting with Staff on plan	Dept. Directors	12/16/19	9:30 AM
Department CIP replacement info due to Finance	Dept. Directors	01/13/20	9:30 AM
Corporate Strategic Plan (CSP) public meeting **		02/04/20	4:00 PM
Started Citizen CIP Survey	Finance	01/23/20	
Property value data due from Assessor	Finance	02/10/20	
Post property values within 3 days of receipt	Finance	02/13/20	
End of Citizen CIP Survey	Finance	02/14/20	
Department new CIP info due to Finance	Dept. Directors	02/28/20	
Budget input open to departments	Dept. Directors	03/02/20	
Fee Schedule Change due to Finance	Dept. Directors	03/12/20	
Shared revenue numbers from League (preliminary)	Finance	03/18/20	
Budget Team meeting for revenue projections	Budget Team***	03/18/20	1:00 PM
Budget Team meeting for revenue projections	Budget Team***	03/19/20	8:30 AM
Publish Fee Schedule (60 days prior to adoption)	Finance\IT	03/27/20	
Department budget input completed & submitted to Finance	Dept. Directors	03/20/20	
Capital Improvement Plan public meeting **		03/24/20	4:00 PM
Finance submits initial budget to Budget Team		04/13/20	
Budget Team reviews department requests and S&U analysis	Budget Team***	04/14/20	8:30 AM
Budget Team reviews department requests and S&U analysis	Budget Team***	04/15/20	8:30 AM
Throughout the week the Budget Team holds department budget meetings	Dept. Directors	Week of 04/20/20	
Budget Team finalizes figures for budget presentation to Council		04/24/20	9:00 AM
Council Work Study w/ Department Heads (group #1) **		05/05/20	4:00 PM
Council Work Study w/ Department Heads (group #2) **		05/07/20	4:00 PM
Adopt the Fee Schedule (if changed) *		05/14/20	5:30 PM
Budget Team Meeting to Revise Budget & S&U	Budget Team***	05/08/20	9:00 AM
Email Council a revised presentation (if needed)	Finance	05/19/20	
Revised Budget Presentation to Council (if needed) **		05/28/20	4:00 PM
Adopt the Fee Schedule (if changed) *		05/28/20	4:00 PM

BUDGET CALENDAR - 2019/2020 - Continued

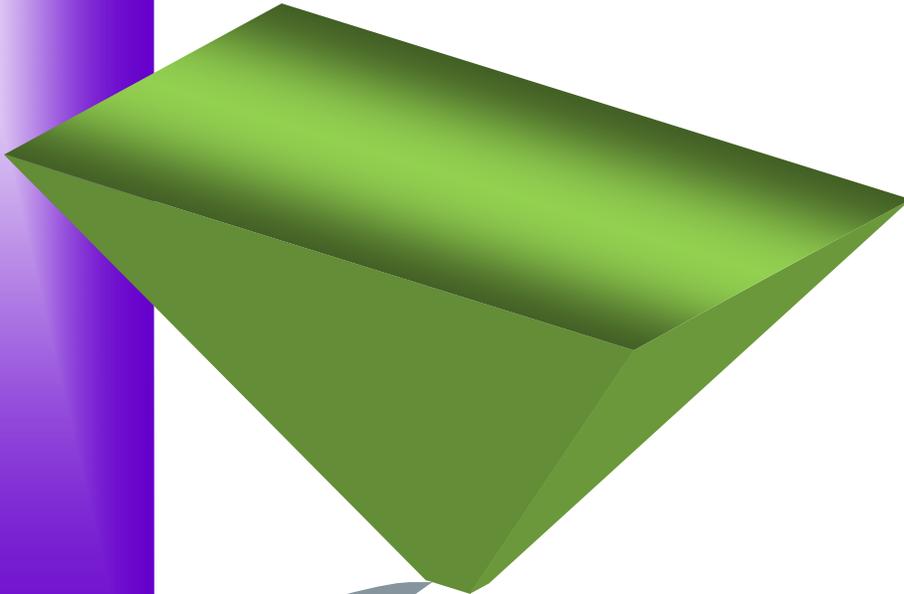
ACTION	WHO	DATE	TIME
Adopt Tentative Budget (on or before the 3 rd Monday in July) **		06/11/20	4:00 PM
Publish Budget Summary once a week for two consecutive weeks: include time & location the proposed budget may be examined		06/16/20	
		06/23/20	
Hold public hearing for budget & tax levy and adopt Final Budget **		06/25/20	5:00 PM
Make property values provided by Assessor available for inspection (must be available seven days prior to adoption of tax levy)		07/01/20	
Adopt Property Tax Levy ** (levy must be adopted not less than seven days after final budget but on or before the 3rd Monday in August)		07/09/20	5:00 PM
Forward certified copy of tax levy ordinance to County by the third Monday in August		07/16/20	

#	Department Directors
*	Regular Council Meeting
**	Special Council Meeting
***	Budget Team (Sheila DeSchaaf, Deborah Barber, Heidi Gregory, Tina Woody, Courtney Spawn and Janell Sterner)





FUND SUMMARY





GENERAL FUND

The General Fund is the Town’s primary operating fund. The General Fund accounts for all financial activity not reflected in another fund. It exists to account for the resources devoted to finance the services traditionally associated with local government. Police, fire, parks & recreation, economic development, general administration, and any other activity not separated from its own fund are included in these services. The General Fund is the largest fund and is typically the fund of most interest and significance to citizens.

GENERAL FUND—REVENUE

General Fund resources include revenues from external sources. The Town’s major revenue sources are Taxes; Grants; Licenses & Permits; Intergovernmental; Charges for Services; Fines & Forfeitures; Miscellaneous and Transfers from other funds. The following table depicts the major revenue sources and their respective budgets for the General Fund.

MAJOR REVENUE SOURCES – GENERAL FUND

MAJOR REVENUE SOURCES	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED	INCREASE (DECREASE)	PERCENT CHANGE
Taxes	15,693,675	16,250,365	16,279,800	29,435	0%
Licenses & Permits	804,416	808,400	815,600	7,200	1%
Intergovernmental	520,598	260,400	130,900	(129,500)	-50%
Grants	38,431	102,400	816,700	714,300	698%
Charges for Service	942,260	949,800	871,000	(78,800)	-8%
Fines & Forfeitures	127,348	120,000	122,000	2,000	2%
Miscellaneous	309,123	371,000	406,500	35,500	10%
Transfers In	322,000	322,000	300,000	(22,000)	-7%
TOTAL	\$ 18,757,851	\$ 19,184,365	\$ 19,742,500	\$ 558,135	3%

TAXES

Taxes represent the largest revenue source in the General Fund. Tax revenues include Town local sales tax, state shared sales tax, property tax, vehicle license tax, and state shared income tax. These taxes combined comprise 82% of the total 2020/21 General Fund revenues.

Intergovernmental revenues decreased due to Gila County removing dispatch activities from the Town of Payson.

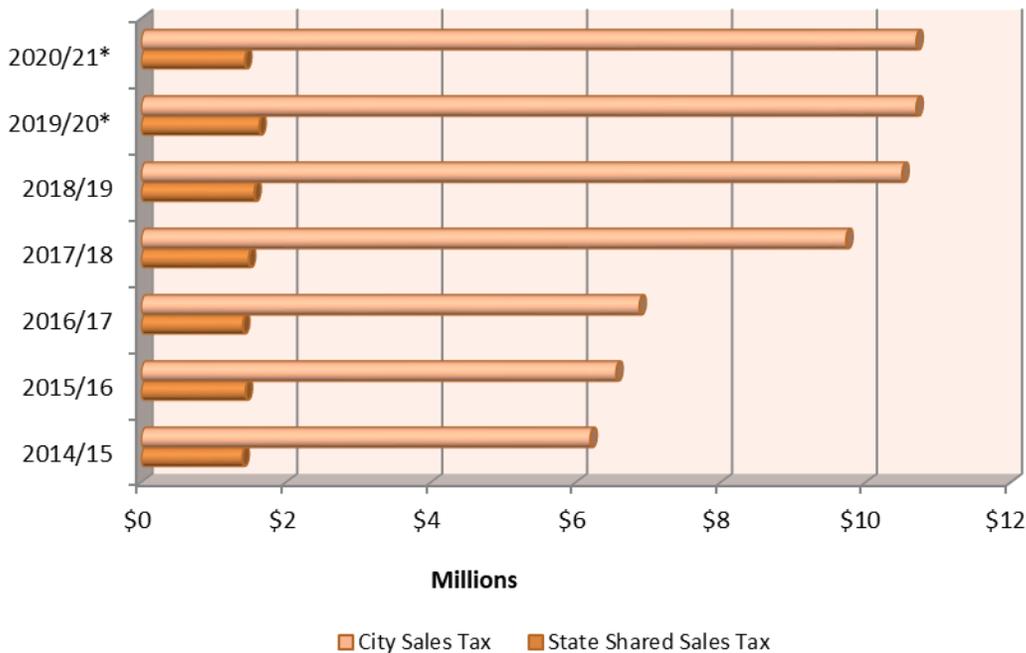
The Town of Payson is receiving several grants this fiscal period, which explains the increase in grant revenue, moving from \$102,400 to \$816,700. The three most significant grants are the Fire Hazardous Fuels Grant for \$331,000, the Urban Agriculture and Innovation Production Grant for \$200,000, and Public Unified School District for the School Resource Officers for \$195,000.

Local & State Sales Tax Revenue

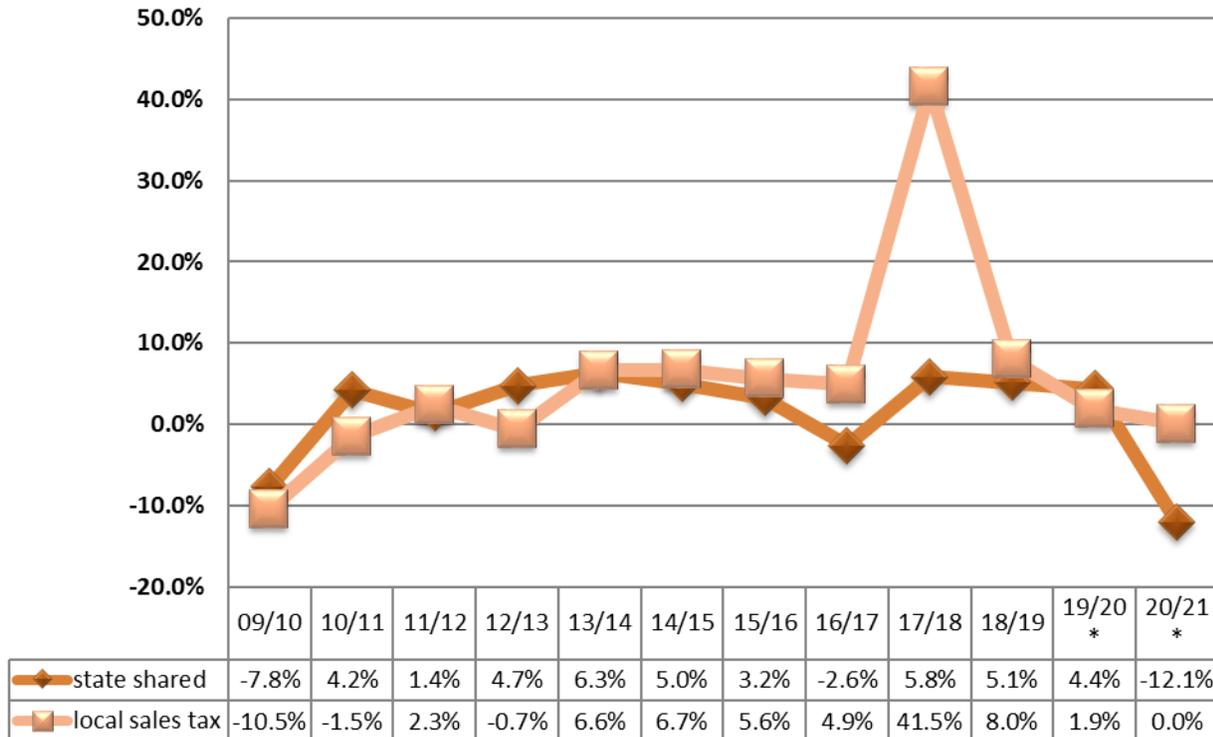
The Transaction Privilege Tax (sales tax) is collected on gross receipts of business activities that occur within the Town of Payson. As of July 1, 2020, the Town’s tax rate of 2.88%, combined with the State tax rate of 5.6%, and the Gila County tax rate of 1% equals a total sales tax rate of 9.48%. The Town’s tax rate changed from 3% to 2.88% on October 1, 2019. This change was due to the payoff of the public safety bond.

The Town adopted the Model City Tax Code and has an Intergovernmental Agreement (IGA) with the Arizona Department of Revenue to administer and collect the sales tax for the Town. The Arizona Department of Revenue notifies the Town of the amounts collected and then directly deposits the monies into the Town’s depository.

Sales Tax Revenue



Change in Sales Tax Revenue



**19/20 and 20/21 represent budgeted data on charts and graphs*

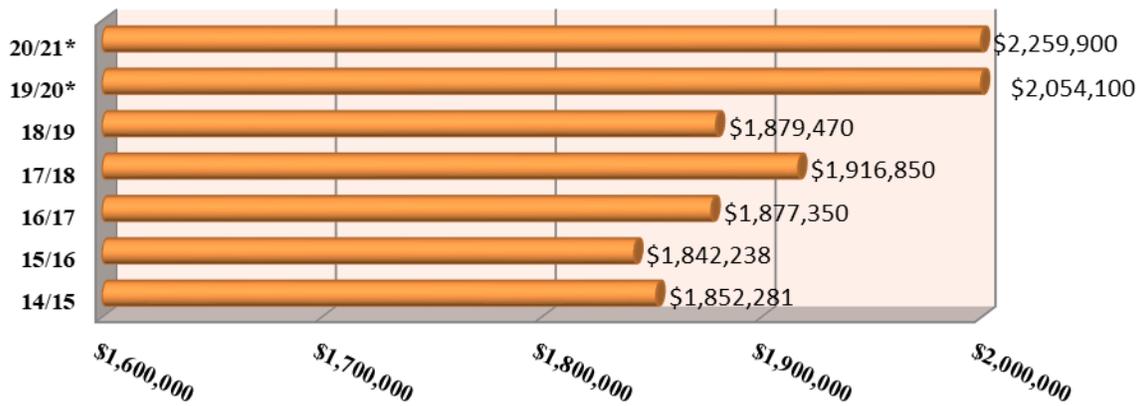
The Sales Tax Revenue and Change in Sales Tax Revenue graphs do a nice job of illustrating the Town’s slow recovery from the economic downturn experienced over a decade ago. As the Town is now facing an unprecedented fiscal situation from the economic shock of COVID-19, Payson is projecting state shared sales tax revenues to dip for the fiscal period 2020/21. With a decrease in revenues and rising costs of personnel, goods, and services, the Town will continue to assess, plan, and respond to the challenges as they develop.

The Town of Payson continues to focus on tourism and economic development as methods of increasing tax revenue. Increased promotion of special events that draw visitors to Payson has had a positive effect on the budget. The Community Development Department has been working diligently with potential new businesses to ensure that they will find a business-friendly environment eager to welcome them to our community. The creation of new job opportunities and a boost to the revenue stream will be the realization of years of hard work in order to promote the desired growth in Payson.

State Shared Income Tax

Arizona cities and towns share a portion of the total amount collected from the State sales tax. The Town’s share of state income tax is based on the relationship between its population in comparison to the total population of all cities and towns within Arizona.

State Shared Income Tax



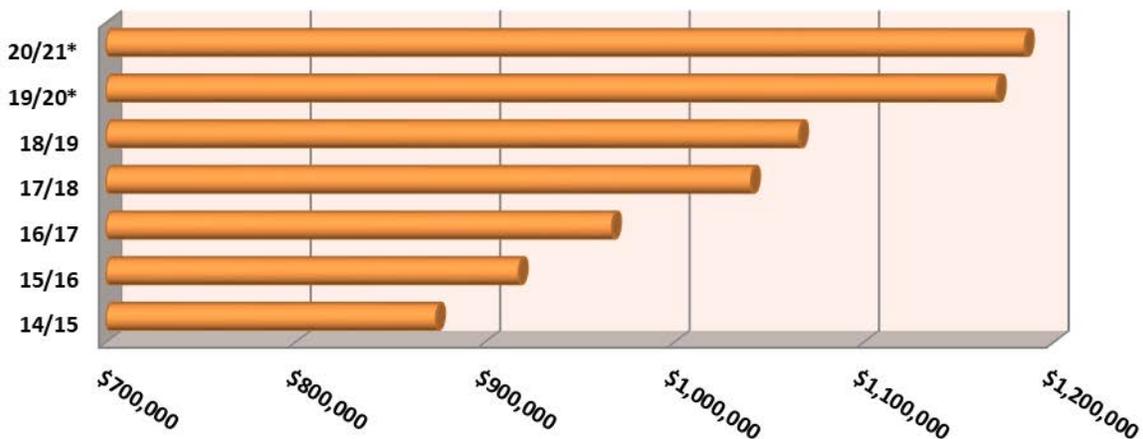
**19/20 and 20/21 represent budgeted data on charts and graphs*

According to the State, income tax revenue has been trending upward. The estimate for state income tax for fiscal year 2020/21 is approximately 10% higher than last year.

Vehicle License Tax (VLT)

Arizona cities and towns receive a share of the net revenues collected from the licensing of vehicles in their County. The County Treasurer distributes each entity’s share based on population in relation to the County’s population as a whole.

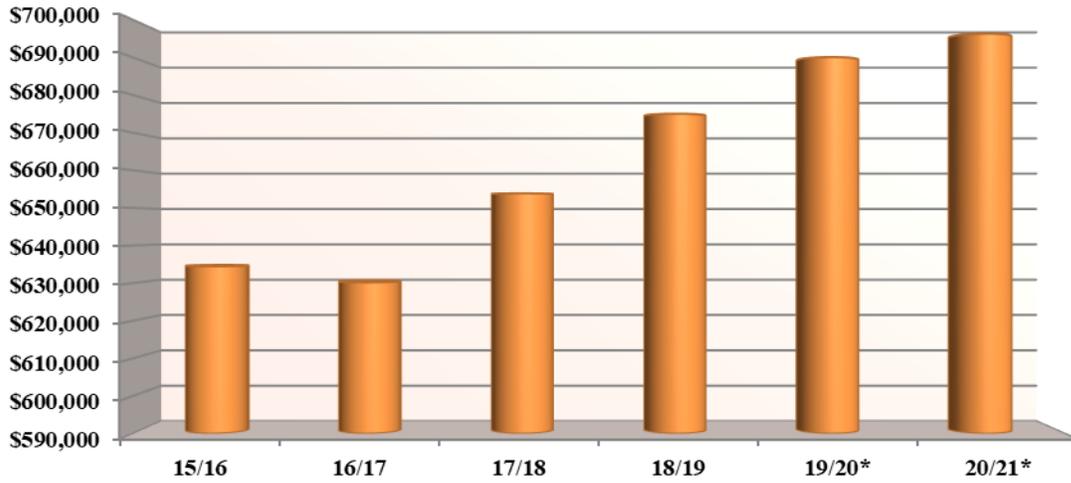
Vehicle License Tax Revenue



Property Tax—General

The Town property tax consists of a primary tax levy that is limited by law and used for maintenance and operations. The tax levy is set at \$0.3442 per \$100 of assessed value.

Primary Property Tax



** 19/20 and 20/21 represent budgeted data on charts and graphs*





TOWN OF PAYSON
Tax Levy and Tax Rate Information
Fiscal Year 2021

	<u>2020</u>	<u>2021</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 816,597	\$ 840,636
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		
Primary property taxes	\$ 690,065	\$ 696,300
Secondary property taxes	_____	_____
Total property tax levy amounts	\$ <u>690,065</u>	\$ <u>696,300</u>
4. Property taxes collected*		
Primary property taxes		
(1) Current year's levy	\$ <u>662,600</u>	
(2) Prior years' levies	6,000	
(3) Total primary property taxes	\$ 668,600	
Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
Total property taxes collected	\$ <u>668,600</u>	
5. Property tax rates		
City/Town tax rate		
(1) Primary property tax rate	0.3594	0.3442
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>0.3594</u>	<u>0.3442</u>
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 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.

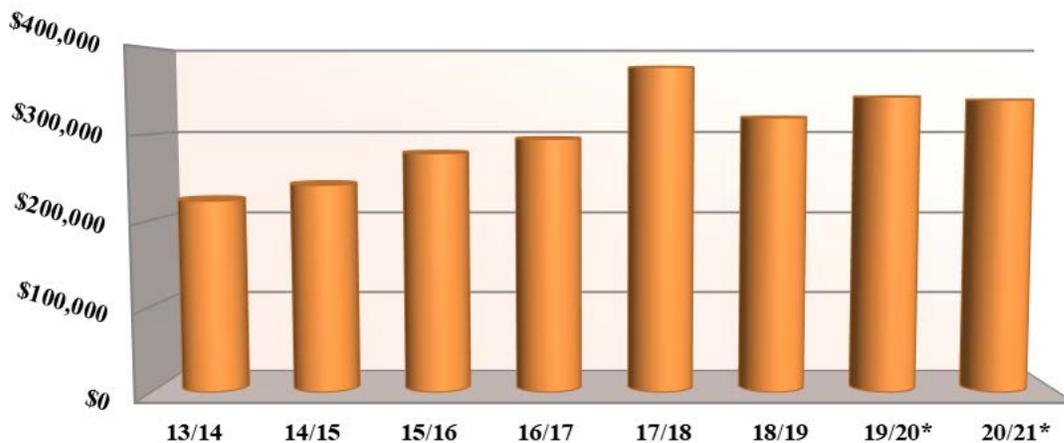
LICENSES & PERMITS

Licenses & permits include business license fees, franchise fees, building permits, and other miscellaneous licenses and permits.

Permits

The bulk of the revenue in this category is permit fees related to new construction. This has been the case for several years. Fiscal year 2017/18, new construction was up as a couple of developers started residential construction projects and commercial construction, including a new building for Arby’s Restaurant. Fiscal Year 2018/19 reflected the completion of the Dutch Brothers building and a few commercial remodels. Last fiscal period 2019/20; new construction went in for Circle K. This fiscal year, building permit revenues projections show a slight decrease in comparison to year’s past.

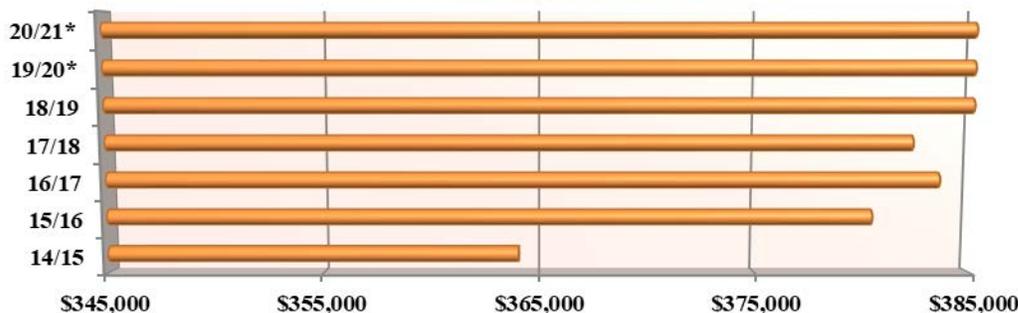
Construction Related Revenue



Franchise Fees

Franchise Fees are based on the gross sales of utility companies. The companies that currently remit a tax include Arizona Public Service, Alliant Gas Company, and Sudden Link.

Franchise Fee Revenues



**19/20 and 20/21 represent budgeted data on charts and graphs*



Projections reflect a slight increase in franchise fee revenues due to utility rate increases, as well as new commercial/residential construction.

INTERGOVERNMENTAL

Intergovernmental revenues come from other governments, which include grants, reimbursements, contributions, and intergovernmental agreements (IGA). Wildland reimbursements, once accounted for under intergovernmental revenues, is now a separate revenue fund for tracking purposes.

FINES & FORFEITS

This category of revenues includes Fines & Fees from the court and library. With the Town in the midst of a pandemic, the Budget Team took a conservative approach with projecting these revenues.

MISCELLANEOUS

Miscellaneous includes investment interest, contributions, and other revenues that do not fit in any other revenue category. An item of interest for 2020/21 is an anticipated dividend from our general insurance carrier for \$246,000.

GENERAL FUND—EXPENDITURES

The General Fund budget for 2020/21 (including transfers) totals \$20,928,600, which is 1% higher than the 2019/20 budget of \$20,686,000. The major expenditure categories include Personnel Services, Operating Expenses, Transfers, and Public Safety Liability.

The following table depicts the major departments in the General Fund and the combined amounts budgeted in those categories.

EXPENDITURE SUMMARY BY DEPARTMENT - GENERAL FUND

DEPARTMENT	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
Other Governmental Services	1,690,539	1,869,359	2,250,171	3,356,900	2,821,700
Town Council	90,311	85,870	90,596	98,500	102,600
Town Manager	194,976	212,065	219,287	260,700	305,200
Town Clerk/Elections	215,105	216,724	279,217	267,200	247,700
Town Attorney	402,691	424,240	453,674	507,200	487,600
Magistrate Court	175,712	182,947	236,004	243,000	216,300
Police	5,012,747	5,668,976	6,312,142	6,594,000	7,073,200
Fire	3,265,173	3,764,116	4,426,449	4,652,600	5,271,700
Community Development	821,402	864,638	833,137	1,277,100	1,119,500
Parks & Recreation	1,034,490	1,346,944	1,253,420	1,927,100	1,608,100
Tourism	123,175	130,407	63,376	89,500	89,900
Financial Services	335,896	467,656	489,552	536,700	599,800
Human Resources	213,282	227,480	255,653	239,700	235,900
Information Services	417,451	528,395	693,864	635,800	749,400
TOTAL	\$ 13,992,950	\$ 15,989,817	\$ 17,856,542	\$ 20,686,000	\$ 20,928,600



EXPENDITURE SUMMARY BY CATEGORY - GENERAL FUND

MAJOR EXPENDITURES	2018/19 ACTUAL	2019/20 ADOPTED	2019/20 PROPOSED	INCREASE (DECREASE)	PERCENT CHANGE
Personnel Services/Benefits	12,016,452	13,444,900	14,018,900	574,000	4.3%
Operating Expenditures	3,596,009	4,024,800	5,022,900	998,100	24.8%
Transfers Out	695,391	1,498,300	907,800	(590,500)	-39.4%
Other Uses *	1,548,690	1,718,000	979,000	(739,000)	-43.0%
TOTAL	\$ 17,856,542	\$ 20,686,000	\$ 20,928,600	\$ 242,600	1.36%

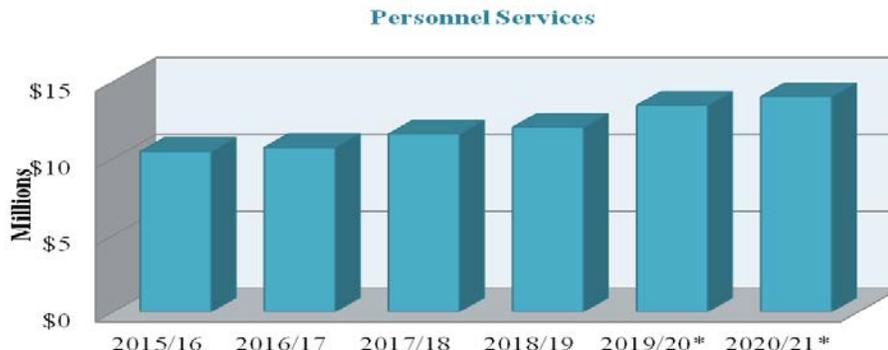
*Other Uses: include Internal Water Loan, Capital Projects, and additional PSPRS payments.

PERSONNEL SERVICES

Personnel Services represent a significant portion of the total General Fund budget. In fiscal year 2020/21, salaries and benefits (health insurance, accident insurance, disability insurance, life insurance, and retirement) account for \$14,018,900 or 67% of the total General Fund budget. Major changes to Personnel for FY 2020/21 include:

- Implemented changes to Public Safety Step Plans that better align with objectives. These changes are reflected as an increase in the budget.
- Reclassified multiple positions following market analysis and internal equity reviews.
- Adopted compensation guidelines, including criteria for establishing starting rates for new employees based on relevant outside experience.
- Implemented changes to the Personnel Policy Manual resulting in the removal of stipends, lump-sum merit payments for those employees over the maximum of their pays grade and removed wording that limited PTO accrual for part-time employees.
- Increased Town portion of medical premiums and added a co-pay plan to benefit offerings
- Tightened the budget projections to be more precise than in previous years

The Town implemented quite a few changes that influence payroll and benefits, the net effect will be minimal with an estimated budget increase of 4.3% as compared to the previous year. Last fiscal year, the Town realized a savings due to unfilled positions, retirements, and stricter budgeting. A tighter budgeting process resulted in minimal overall budget increases in 2020/21 in comparison to the prior year.

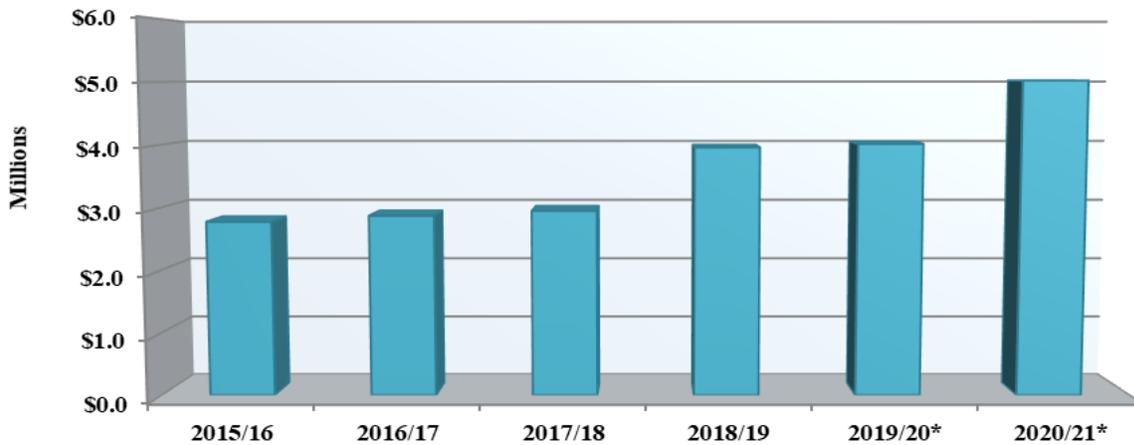


*19/20 and 20/21 represent budgeted data on charts and graphs

OPERATING EXPENDITURES

Operating expenditures represent approximately 24% of the total General Fund budget, which includes a wide array of expenditures. This category includes all normal day-to-day expenditures such as custodial services, repairs, maintenance, legal notices, equipment rentals, telephone & utility services, legal & accounting services, motor vehicle repair & maintenance, minor equipment, liability insurance, and miscellaneous supplies.

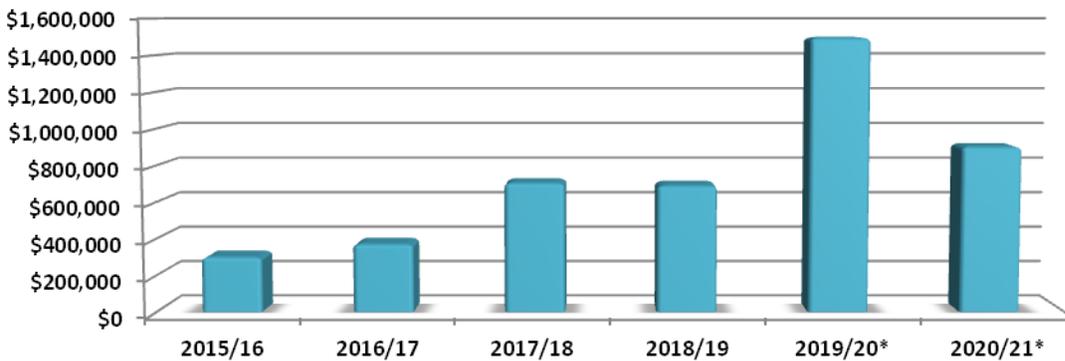
Operating Expenditures



TRANSFERS-OUT

Transfers-out represents approximately 4.3% or \$907,800 of the total General Fund budget for FY 2020/21. Outgoing transfers from the General Fund encompasses budgeted monies for the day-to-day operating expenses of various restricted programs such as the Airport and Library. In addition to funding daily operations, the General Fund is also used to build our Contingency Fund and the Capital Replacement Fund for the preservation of the Town’s infrastructure.

Transfers Out



*19/20 and 20/21 represent budgeted data on charts and graphs

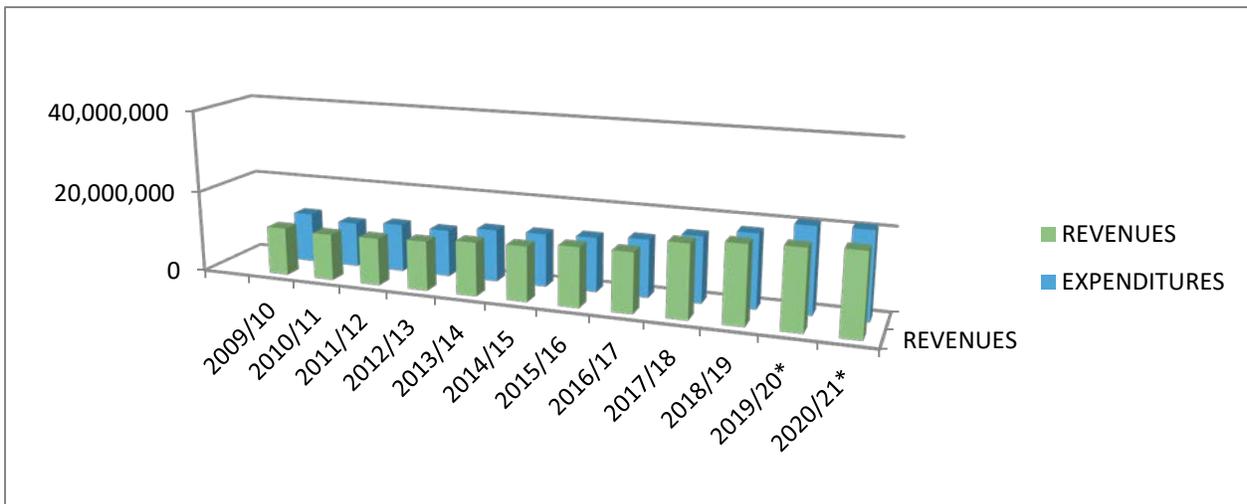


SUMMARY OF GENERAL FUND REVENUES & EXPENDITURES (Operating Only)

The following table consists of revenues and expenditures (Operating and Personnel Services) for the General Fund.

YEAR	REVENUES	PERCENT CHANGE	EXPENDITURES	PERCENT CHANGE	DIFFERENCE
2009/10	11,687,516	-9.9%	12,203,549	-4.9%	(516,033)
2010/11	11,298,741	-3.3%	10,964,437	-10.2%	334,304
2011/12	11,500,661	1.8%	11,695,090	6.7%	(194,429)
2012/13	11,993,742	4.3%	11,424,504	-2.3%	569,238
2013/14	12,957,462	8.0%	12,712,900	11.3%	244,562
2014/15	13,270,968	2.4%	12,896,773	1.4%	374,195
2015/16	14,345,360	8.1%	13,231,381	2.6%	1,113,979
2016/17	14,458,678	0.8%	13,994,148	5.8%	464,530
2017/18	17,681,457	22.3%	15,989,831	14.3%	1,691,626
2018/19	18,083,300	2.3%	19,722,300	23.3%	(1,639,000)
2019/20*	19,184,365	6.1%	20,686,000	4.9%	(1,501,635)
2020/21*	19,742,500	2.9%	20,928,600	1.2%	(1,186,100)

*Budgeted



Prompted by another hefty increase in the cost of public safety retirement obligations in 2017, the Town Council raised the local sales tax rate to 3% (previously 2.12%). These additional funds have allowed the Town to reduce retirement obligations, establish a contingency fund, and catch up on personnel and maintenance issues. Because of the increase, for the first time, the Town has budgeted \$1,000,000 for the Contingency Fund in the fiscal period 2019/20 and another \$500,000 for this fiscal year 2020/21.

The Tourism Department is continuing to pursue every opportunity to expand tourism-related revenues (sales tax & bed tax) by promoting special events throughout the year. The Economic Development specialist continues to work diligently, despite the global pandemic, to draw new business to Payson, and provide support for current business owners to positively affect sales tax and build construction revenue.



SPECIAL REVENUE FUND

Special revenue committed funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, other than major capital projects. The funds are required by statute, ordinance, or federal grant regulation to finance specified activities of the Town.

The Town maintains the following Special Revenue Funds: Airport Fund, Bed Tax Fund, Contingency Fund, Event Center Fund, Gifts & Grants Fund, Highway Users Revenue Fund (HURF), Library Fund, Medical Insurance Fund, Parks Facilities Improvement Fund, Police Department of Justice Fund, Police Impound Fee Fund, Wildland Fire Fund, and now the AZ Cares Act Fund.

Airport Fund – This fund was established to centralize all expenditures related to the operation of the Town’s municipal airport. The Airport Fund is funded by user fees, grants, and operating transfers from the General Fund.

Bed Tax Fund – This fund collects the Town's Transient Tax. The expenditures of this fund are restricted to promotion, development, and enhancement of the tourism industry within Payson. In FY 2010/11, the Town increased the tax from 3% to 5% of each hotel/motel transaction.

Contingency Fund – This fund was established in FY 2017/18 to build a ‘rainy day’ savings fund in order to be prepared for future economic fluctuations and to comply with a previously neglected Financial Policy of the Town.

Event Center Fund – This fund was established to track expenditures related to the operation of the Town's 36-acre Multi-Event Center Arena used for large-scale events, rodeos, and other outdoor activities. The Event Center activities are funded through user fees, grants, and an operating transfer from the Bed Tax Fund.



Gifts & Grants Funds – This fund is used to track the fund balance for money previously donated to the Town as gifts and grants for specific purposes.

Highway Users Revenue Fund (HURF) – This fund, also known as the Street Fund, is funded primarily with State Shared monies received from the State of Arizona. The use of these funds is restricted by statute to the operation and maintenance of the Town’s infrastructure (roads, bridges, curbs, gutters, sidewalks, etc.).

Library Fund – The Town of Payson’s Library is funded through a General Fund transfer, and a special property tax assessed by Gila County specifically for libraries of the County. The tax is distributed by a population-based formula and must be used for library-related expenditures. This fund serves as a tracking system for revenues and expenditures related to the library.

Magistrate Court/FTG Fund – Fill The Gap (FTG). The State of Arizona established a 7% increase in surcharges on September 1, 1999. A portion of the increase is distributed to Municipal Courts on a quarterly basis. The program is titled “Municipal Court Fill the Gap” or FTG. The monies collected by this program may be used towards the collection process of penalties and fines.

Medical Insurance Fund – This fund is a clearing account to receive employee and employer insurance fees, which are used to pay insurance premiums.

Parks Facilities Improvement Fund – This fund was established in the fiscal period 2014/15 when the Town Council approved the assessment of a \$5 fee that is added to most Park charges and is used for improvements to Park facilities. The fund has been building since its inception and fiscal year 2019/20 is the first year funds will be used for the stated purpose of the fund.

Police Department of Justice Fund – This fund accounts for the restricted revenues received from Federal grants, seizures, and the Department of Defense. This money is distributed to various Police Departments and is restricted for law enforcement efforts.

Police Impound Fee Fund – The State of Arizona, Statue 28-3513, establishes guidelines to allow Police Departments to charge an administrative fee for impounded vehicles. Wildland Fire Fund Revenues from the US Forest Service are received to recover costs generated by local participation in sighting wildfires around the state and the nation.

Arizona Cares Act Fund – In response to the pandemic (COVID-19), the Coronavirus Aid, Relief, and Economic Security Act was signed into law in March 2020 to aid and support severely stressed sectors of the U.S. economy.

SPECIAL REVENUE FUND—REVENUE

Special Revenue Funds include revenues from internal and external sources. The Town’s major revenue sources in this fund are Taxes, Intergovernmental, Grants, Charges for Services, Fines & Forfeitures, and Miscellaneous. The following table depicts the major revenue sources and their respective budgets in the Special Revenue Funds.



Category	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	Increase (Decrease)	Percent Change
Taxes	3,177,718	3,137,400	3,281,600	144,200	4.60%
Intergovernmental	73,750	136,400	2,617,500	2,481,100	1818.99%
Grants	829,026	370,300	1,981,900	1,611,600	435.21%
Charges for Service	275,963	258,800	244,200	(14,600)	-5.64%
Fines & Forfeitures	11,417	10,000	6,000	(4,000)	-40.00%
Miscellaneous	1,891,427	2,059,100	2,319,400	260,300	12.64%
Transfers In	571,819	1,657,600	1,143,800	(513,800)	-31.00%
TOTAL	\$ 6,831,120	\$ 7,629,600	\$ 11,594,400	\$ 3,964,800	58.04%

Taxes, Intergovernmental, and Miscellaneous are consistently the major revenue sources in the Special Revenue Funds. These revenues comprise approximately 71% of the total fiscal year 2020/21 Special Revenue Fund revenues. The most significant change to Intergovernmental is the COVID-19 pandemic first aid from the State of Arizona for \$1,815,500.

Grants funding shows a significant increase in the fiscal period 2020/21 of \$1,611,600 in comparison to last year. These grants include \$1,003,500 for the Airport and another \$975,400 for our streets.

Miscellaneous funding increased from \$2,059,100 for fiscal year 2019/20 to \$2,319,400 for this fiscal year. This revenue increase for the Special Revenue Fund is mostly due to the increase in donation amounts and the AZ Cares Act for the Airport for the fiscal period 2020/21.

Transfers-In decreased significantly. This is due to the \$860,000 outgoing transfer from the General Fund into the Contingency Fund to accumulate the “rainy day” savings that were made for the last fiscal period 2019/20.

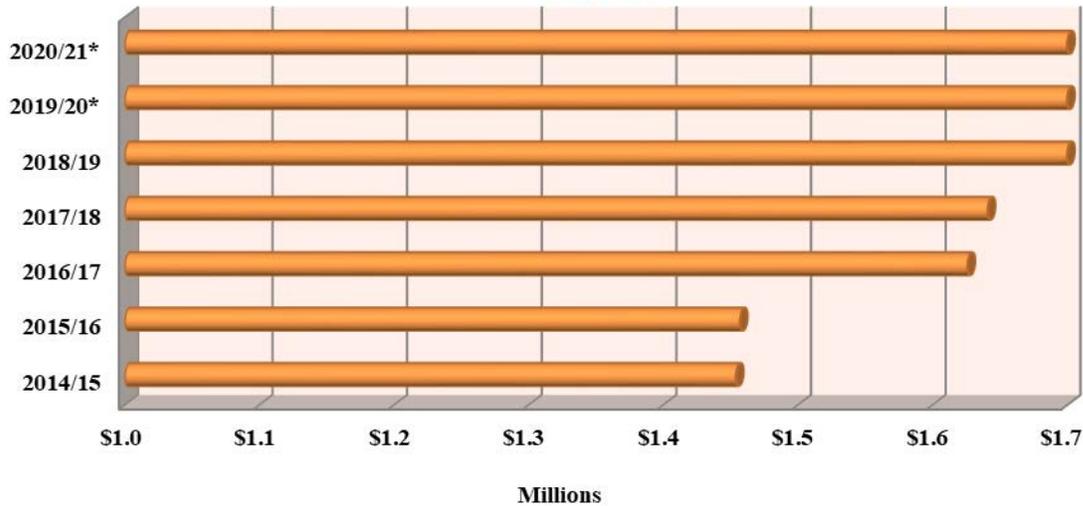
TAXES

Significant Special Revenue Fund revenues include Highway User Gas Tax, Gila County 1/2 Cent Transportation Excise Tax, and Bed Tax.

Highway User Gas Tax

Arizona cities and towns receive a share of the State motor vehicle fuel tax. The distribution formula is based on two separate calculations: the first half is based on an entity’s population in relation to the total State population; the second half is based on the County in which the revenues are generated. The Town must use these funds for the construction and maintenance of streets and highways.

Highway User Revenue Fund (HURF)

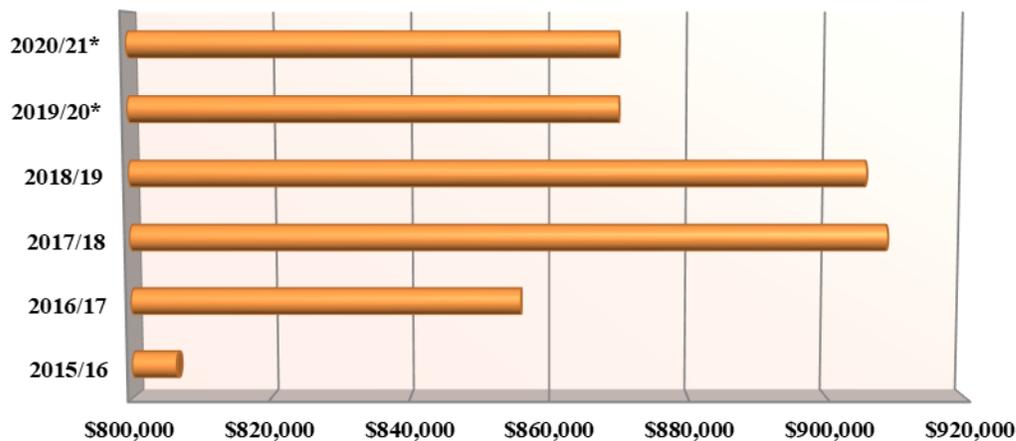


* 19/20 and 20/21 represent budgeted data on charts and graphs

Each year The Arizona Department of Transportation provides the Town with the Highway User Revenue Fund estimate. The anticipated revenue for the fiscal year 2020/21 is approximately 4.3% higher than last year’s projection.

Gila County 1/2 Cent Transportation Excise Tax

Gila County 1/2 Cent Transportation Tax



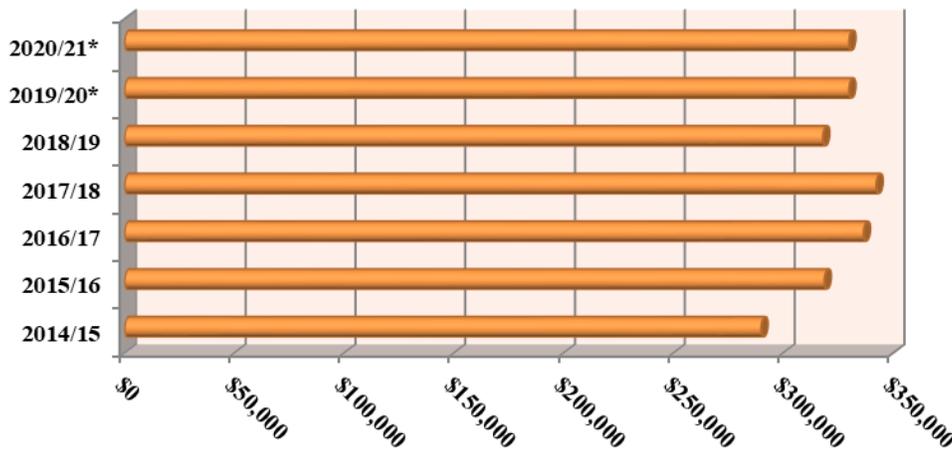
On November 4, 2014, Gila County voters authorized the continuation of the Gila County 1/2 cent Transportation Excise Tax, which is still in effect today. The Arizona Department of Revenue distributes all proceeds to the individual cities and towns within Gila County.

This revenue source has been a welcomed boost to the Town’s funding towards street projects that is in addition to the Highway Users Revenue Fund. Projections for this year’s Transportation Excise Tax revenue is expected to remain the same as the previous year.

Bed Tax

Originally established in 1985, the operator of a hotel/motel in the Town of Payson charges a transient rental tax on the transaction of a person who exercised occupancy or was entitled to occupancy by reason of concession, permit right-of-access, license, or other agreement for a period of less than thirty consecutive days. Continued efforts to promote local events have helped boost this revenue source with the current rate of 5% on each transaction.

Bed Tax Revenue



**19/20 and 20/21 represent budgeted data on charts and graphs*



SPECIAL REVENUE FUND—EXPENDITURES

The Special Revenue Fund budget for fiscal year 2020/21 totals \$11,526,800, which is 39.7% higher than the last fiscal period 2019/20 budget of \$8,249,900. The main reason for this increase is the grants issued for this coming fiscal year. A Federal grant for the installation of Precision Approach Path Indicators & Runway End Identifier Lights at the Airport for \$1,003,500 and the State and Federal grants for the preservation of our Streets (HURF Fund).

EXPENDITURE SUMMARY BY FUND – SPECIAL REVENUE FUND

FUND	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
HURF Fund	2,373,444	2,707,593	2,492,327	2,634,108	3,422,000	5,207,300
P&R Facility Improvement Fees	-	-	-	-	74,000	7,000
Gifts & Grants Fund	55,304	-	-	2,100	-	100,000
Wildlands/Urban Program Fund	-	-	-	-	120,000	120,000
Bed Tax Fund	248,050	281,648	481,405	377,319	407,800	407,600
Police Dept of Justice	76,302	35,810	27,153	37,384	148,000	157,000
Police Impound Fund	-	-	998	-	11,500	28,000
Library Fund	345,651	361,300	374,822	426,087	465,700	469,000
Magistrate Court / FTG Fund	-	15,408	273	1,229	-	-
Airport Fund	230,496	136,170	1,128,390	1,056,515	322,600	1,279,100
Event Center Fund	171,141	152,059	189,480	255,994	378,300	383,100
Contingency Fund	-	-	-	59,716	1,000,000	1,300,000
Medical Insurance Fund	1,880,294	1,715,052	1,609,219	1,699,286	1,900,000	2,068,700
TOTAL	\$ 5,380,682	\$ 5,405,040	\$ 6,304,067	\$ 6,549,738	\$ 8,249,900	\$ 11,526,800

EXPENDITURE SUMMARY BY CATEGORY - SPECIAL REVENUE FUND

MAJOR EXPENDITURE	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED	INCREASE (DECREASE)	PERCENT CHANGE
Personnel Services	1,711,043	2,121,400	2,186,500	65,100	3.1%
Operating Expenditures	2,861,524	3,726,200	5,690,800	1,964,600	52.7%
Capital Outlay	1,752,999	2,143,000	3,385,400	1,242,400	58.0%
Transfers Out	224,162	259,300	264,100	4,800	1.9%
TOTAL	\$ 6,549,728	\$ 8,249,900	\$ 11,526,800	\$ 1,700,172	26.0%

PERSONNEL SERVICES

Personnel Services represents 19% of the total Special Revenue Funds budget. This category consists of salaries and benefits (health insurance, accident insurance, disability insurance, life insurance, retirement) related to the operations funded by these restricted funds.

OPERATING EXPENDITURES

Operating Expenditures represent 49% of the total Special Revenue Funds budget. This category includes a wide array of expenditures including normal day-to-day costs of the programs funded by these restricted funds.

CAPITAL OUTLAY

Capital outlay represents 29% of the Special Revenue Funds' total budget. Capital outlay includes all major capital improvements in these restricted funds. This category increased due to grant-funded projects at the Airport and Streets.

TRANSFERS-OUT

Transfers-out represents 2.3% of the total Special Revenue Funds budget for fiscal year 2020/21 with the majority transferring to Parks, Recreation, and Tourism.





BUDGET SUMMARY BY FUND – SPECIAL REVENUE FUND

FUND	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
Highway User Revenue Fund	2,678,536	2,540,969	2,665,178	2,798,425	3,030,500	4,444,000
Parks & Rec Improvement Fee Fund	15,055	15,698	15,442	13,872	15,000	14,000
Gifts & Grant Fund	12,000	2,000	-	-	100,000	100,000
Wildlands\Urban Program	-	-	-	-	120,000	120,000
Bed Tax Fund	318,814	341,636	342,411	318,255	330,000	330,000
Police Dept of Justice Fund	64,570	65,680	39,123	122,858	98,500	58,000
Police Impound Fee Fund	-	8,000	13,350	15,300	5,000	9,000
Library Fund	345,651	361,299	375,467	425,443	465,700	469,000
Magistrate Court / FTG Fund	1,222	1,209	1,312	4,416	4,000	4,000
Airport Fund	230,496	136,170	1,128,389	1,056,516	322,600	1,279,100
Event Center Fund	171,142	152,057	279,476	255,995	378,300	383,100
Contingency Fund	-	-	50,000	150,000	860,000	500,000
Arizona Cares Fund	-	-	-	-	-	1,815,500
Medical Insurance Fund	1,877,406	1,716,187	1,609,218	1,670,040	1,900,000	2,068,700
Total Revenues	\$5,714,892	\$5,340,905	\$6,519,366	\$6,831,120	\$7,629,600	\$11,594,400
Highway User Revenue Fund	2,373,444	2,707,593	2,492,327	2,634,108	3,422,000	5,207,300
Parks & Rec Improvement Fee Fund	-	-	-	-	74,000	7,000
Gifts & Grant Fund	55,304	-	-	2,100	-	100,000
Wildlands\Urban Program	-	-	-	-	120,000	120,000
Bed Tax Fund	248,051	281,648	481,405	377,319	407,800	407,600
Police Dept of Justice Fund	76,301	35,810	27,153	37,384	148,000	157,000
Police Impound Fee Fund	-	-	998	-	11,500	28,000
Library Fund	345,649	361,300	374,822	426,087	465,700	469,000
Magistrate Court / FTG Fund	-	15,408	273	1,229	-	-
Airport Fund	230,493	136,170	1,128,390	1,056,516	322,600	1,279,100
Event Center Fund	171,141	152,059	279,480	255,994	378,300	383,100
Contingency Fund	-	-	-	59,716	1,000,000	1,300,000
Medical Insurance Fund	1,880,294	1,715,052	1,609,219	1,699,286	1,900,000	2,068,700
Total Expenditures	\$5,380,677	\$5,405,040	\$6,394,067	\$6,549,739	\$8,249,900	\$11,526,800

DEBT SERVICE FUND

Debt Service Funds are used to account for all interest, principal, and fees incurred due to general obligation and assessment debt of the Town, except those accounted for in the Water Enterprise Fund. They are also used to maintain debt service reserves as required by bond covenants. Some bond covenants require that an amount sufficient to pay the interest and principal on the installments of each indebtedness next maturing shall be set aside in a separate fund.

General Obligation Bonds Project 2003, Series 2004, Westerly Rd Improvement

The Town issued \$875,000 in governmental special assessment bonds to provide financing for improvements in the Westerly Drive Improvement District. The bonds are payable solely from special assessments levied against all privately owned lots, and pieces and parcels of land within the boundaries of the District. The Town owns land within the District and also pays an assessment. The bonds are payable through 2021. The total outstanding principal is \$155,000.

General Obligation Bonds Project 2003, Series 2009, Public Safety -Fire

The Town pledged a special sales tax to repay \$1,525,000 in governmental general obligation bonds issued in 2009. Proceeds of the bonds provided financing for construction and equipping a new fire station. The bonds are payable solely from special sales taxes and are payable through 2019. This bond is paid in full as of the fiscal period ending 2019/20.





WATER ENTERPRISE REVENUE BACKED DEBT

The Town has pledged net revenues from the operation of the Water System to repay loans used to pay the costs of making improvements, extensions, renewals, replacements, and repairs to the pipeline infrastructure from C.C. Cragin Reservoir to Payson.

Water Infrastructure Financing Authority (WIFA) 2011 Loan 1B

In August 2009, the Town entered into a \$10.6 million (\$4.0 million in federal grant funding and \$6.6 million in loans) agreement with the Water Infrastructure Financing Authority (WIFA) of Arizona to start the C.C. Cragin Pipeline Project. By June 30, 2012, the Town had drawn down \$3.6 million of the loan and drew the maximum \$4.0 million in federal ARRA grant funds. In August 2012, \$2.4 million of the loan was de-obligated and the Town made the final draw of available funds in July 2012. The original loan amount after de-obligation was \$4,177,807. As of July 1, 2020, the total principal outstanding is \$2,203,089.

WIFA 2012 Loan 2

In 2013, the Water Division obtained another loan from WIFA for the continuation of the C.C. Cragin Pipeline Project. The original loan amount was \$6,250,000. All available funds had been withdrawn by July 1, 2016. As of July 1, 2020, the total principal outstanding is \$4,442,148.

WIFA 2015 Loan 3

In 2015, the Water Division obtained another loan from WIFA. The amount of the loan was \$11,000,000 with \$1,000,000 forgivable. All available funds had been withdrawn by July 1, 2018. The total principal outstanding is \$8,966,044 as of July 1, 2020.

WIFA 2016 Loan 4

In 2016, the Water Division obtained an additional \$11,000,000 loan from WIFA. \$1,000,000 of this loan is forgivable. All available funds had been withdrawn by July 1, 2018. The total principal outstanding is \$9,241,736 as of July 1, 2020.

WIFA 2017 Loan 5

In 2017, the Water Division obtained the final WIFA loan for \$11,000,000 with \$1,000,000 of this loan being forgivable. As of July 1, 2020, the total principal outstanding is \$9,293,143.



**Revenue Backed Debt Services as of July 1, 2020
(Principal Only)
Water Enterprise Debt**

Year	WIFA Loan 1B	WIFA Loan 2	WIFA Loan 3	WIFA Loan 4	WIFA Loan 5	Total
2020	\$193,244	\$287,988	\$272,845	\$264,366	\$247,210	\$1,265,653
2021	\$198,831	\$296,052	\$278,848	\$270,394	\$253,242	\$1,297,367
2022	\$204,579	\$304,342	\$284,982	\$276,559	\$259,421	\$1,329,883
2023	\$210,494	\$312,863	\$291,252	\$282,864	\$265,751	\$1,363,224
2024	\$216,579	\$321,623	\$297,659	\$289,314	\$272,235	\$1,397,410
2025	\$222,840	\$330,629	\$304,208	\$295,910	\$278,877	\$1,432,464
2026	\$229,282	\$339,886	\$310,900	\$302,657	\$285,682	\$1,468,407
2027	\$235,911	\$349,403	\$317,740	\$309,557	\$292,653	\$1,505,264
2028	\$242,731	\$359,187	\$324,731	\$316,615	\$299,793	\$1,543,057
2029	\$248,598	\$369,244	\$331,875	\$323,834	\$307,108	\$1,580,659
2030	-	\$379,583	\$339,176	\$331,218	\$314,602	\$1,364,579
2031	-	\$390,211	\$346,638	\$338,769	\$322,278	\$1,397,896
2032	-	\$401,137	\$354,264	\$346,493	\$330,142	\$1,432,036
2033	-	-	\$362,058	\$354,393	\$338,197	\$1,054,648
2034	-	-	\$370,023	\$362,474	\$346,449	\$1,078,946
2035	-	-	\$378,163	\$370,738	\$354,902	\$1,103,803
2036	-	-	\$386,483	\$379,191	\$363,562	\$1,129,236
2037	-	-	\$394,986	\$387,836	\$372,433	\$1,155,255
2038	-	-	\$403,675	\$396,679	\$381,520	\$1,181,874
2039	-	-	\$412,556	\$405,723	\$390,829	\$1,209,108
2040	-	-	\$421,632	\$414,974	\$400,366	\$1,236,972
2041	-	-	\$430,908	\$424,435	\$410,135	\$1,265,478
2042	-	-	\$440,388	\$434,112	\$420,142	\$1,294,642
2043	-	-	\$450,077	\$444,010	\$430,393	\$1,324,480
2044	-	-	\$459,978	\$454,133	\$440,895	\$1,355,006
2045	-	-	-	\$464,488	\$451,653	\$916,141
2046	-	-	-	-	\$462,673	\$462,673
Total	\$2,203,089	\$4,442,148	\$8,966,045	\$9,241,736	\$9,293,143	\$34,146,161



CONTRACT/LEASE DEBT

The Town has incurred debt through equipment lease/purchase agreements.

2018 Equipment Lease/Purchase

This lease/purchase began in 2018 to upgrade all Town-owned properties with energy-efficient lighting. The lease term is October 2018 thru October 2032. The original amount of the lease/purchase was \$729,033 plus interest. As of July 1, 2020, there is \$697,899 principal outstanding.

2017 Equipment Lease/Purchase

This lease/purchase began in 2017 for a Vactor truck for the Water Department. The lease term is January 2017 thru July 2022. The original amount of the lease/purchase was \$442,246 plus interest. As of July 1, 2020, there is a \$271,209 principal outstanding.

2015 Equipment Lease/Purchase

This lease/purchase began in 2015 for ball field lights for the Parks & Recreation Department. The lease term is August 2015 thru September 2025. The original amount of the lease/purchase was \$402,000 plus interest. As of July 1, 2020, there is a \$253,266 principal outstanding.

2015 Equipment Lease/Purchase

This lease/purchase began in 2015 for field turf for the Parks & Recreation Department. The lease term is March 2016 thru March 2022. The original amount of the lease/purchase was \$332,015 plus interest. As of July 1, 2020, there is a \$98,504 principal outstanding.

2015 Equipment Lease/Purchase

This lease/purchase began in 2015 for a sweeper and backhoe loader for the Streets Division. The lease term is August 2015 through August 2020. The original amount of the lease/purchase was \$345,406 plus interest. As of July 1, 2020, there is a \$72,207 principal outstanding.

**Total Contract/Lease Debt Service as of July 1, 2020
(Principal Only)**

Year	Ballfield Lights	Field Turf	Sweeper/ Backhoe	Vactor Truck	Town Light Upgrades	Total
2020	\$37,175	\$48,613	\$72,207	\$88,406	\$33,751	\$280,152
2021	\$39,057	\$49,891	-	\$90,388	\$36,502	\$215,838
2022	\$41,035	-	-	\$92,415	\$39,393	\$172,843
2023	\$43,113	-	-	-	\$42,429	\$85,542
2024	\$45,296	-	-	-	\$45,617	\$90,913
2025	\$47,590	-	-	-	\$48,965	\$96,555
2026					\$52,478	\$52,478
2027					\$56,165	\$56,165
2028					\$60,031	\$60,031
2029					\$64,087	\$64,087
2030					\$68,339	\$68,339
2031					\$72,795	\$72,795
2032					\$77,347	\$77,347
Totals	\$253,266	\$98,504	\$72,207	\$271,209	\$697,899	\$1,393,085

INTER-FUND DEBT

In fiscal year 2010/11, the Town took a loan from the Water Enterprise fund of \$1,000,000. The repayment terms are principal payments of \$100,000 plus interest. Due to the economic downturn and slow recovery, the Town has not been able to make the principal payments until fiscal year 2016/17. However, the Town did pay the interest each year. Unpaid principal amounts are added to the end of the loan period, extending the term of the loan. As of July 1, 2020, there is \$285,000 in principal outstanding. However, the Council has made repayment of the Water loan one of their priorities. Budgets now include principal payments to pay off the loan.

In the current budget, the Water Enterprise Fund is providing a second loan to the Town in the amount of \$400,000 for the purchase of replacement turf on park playing fields. This loan will be repaid over a period-of-time, with interest, starting in the fiscal period 2021/22.



LEGAL DEBT MARGIN

With the consent of the citizens, the Town may not exceed a general obligation bond debt ratio of 20% of the net assessed value of property within the Town. This net value is for water, sewer, lights, parks, open space, recreation facilities, public safety, public safety facilities, streets, and transportation facilities. Additionally, the Town is allowed to be indebted up to 6% of the net assessed value of the property within the Town for general purposes. The Town paid off the Public Safety general obligation bond in the fiscal period 2019/20. Lease purchases and WIFA loans are not considered general obligation bond debt and do not fall within these limits.

Net Assessed Valuation	
	\$ 202,319,188
Water, Sewer, Lights, Parks, Open Space and Recreational Facility Bonds	
Debt limit - 20% of net assessed valuation	40,463,838
Net debt applicable to limit	-
20% legal debt margin	\$ 40,463,838
All other general obligation bonds	
Debt limit - 6% of net assessed valuation	12,139,151
Net debt applicable to limit	-
6% legal debt margin	\$ 12,139,151
Total Legal Debt Margin	\$ 52,602,989





CAPITAL PROJECT FUND

Expenditures for acquiring or improving capital assets, or for the installation or improvement of infrastructure are classified as capital projects. Capital projects are broken into the categories of land, buildings, infrastructure improvements (streets, sidewalks, etc.), and equipment (vehicles, fire engines, computer servers, etc.).

The capital project funds are used to account for major capital projects. The Town has the following capital project funds:

Capital Replacement Fund – This fund is used to provide financial resources to replace the aging fleet and equipment.

Grant Capital Projects Fund – This fund centralizes the accounting for major grant financed projects.

Public Safety Bond Project Fund – This fund was established to account for bond proceeds and expenditures pertaining to public safety system upgrades and a computerized firearms training system for the Police Department.

American Gulch Improvement District Fund – The American Gulch Linear Park has continuously been a key component of revitalization efforts within the Green Valley Park Redevelopment Area since the 2002 General Plan update. There has been significant progress made in recent years and this project aims to build off that momentum and work closer to completion. Once complete, the American Gulch Linear Park will make the private property more developable, provide a recreation amenity that parallels Historic Main Street, and generally boost economic development in the area. A \$240,000 awarded grant is budgeted this fiscal year toward the American Gulch land site.

CAPITAL IMPROVEMENTS

The capital improvements portion of the budget includes costs for construction, repairs, or improvements to the Town's long-term capital infrastructure and equipment assets. Capital improvements include the construction of new or significant repairs to streets, parks, buildings, and other facilities that are not classified as "on-going" expenditures. Capital improvements do not include the on-going costs to maintain and operate a facility or assets. These costs are expensed in the operating budget. Many capital improvement expenditures are one-time in nature, and replacement may not be required between 5-75 years depending on the improvement.

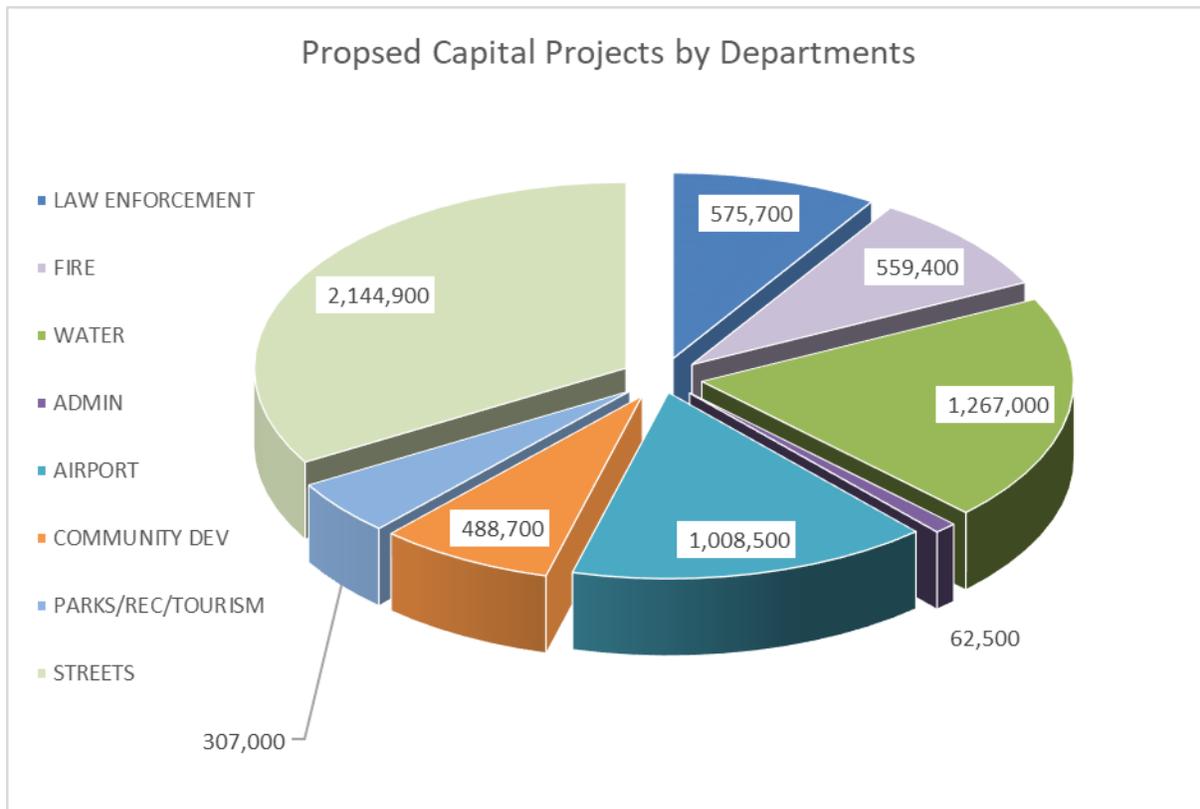
CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is a planning process identifying investments the Town intends to make in capital improvements.

Capital does not cover routine maintenance; however, it does include renovations, major repairs, or reconstruction of damaged and deteriorating facilities or infrastructure systems. While Capital facilities do not usually include furniture and equipment, a Capital project may include the furniture and equipment associated with a newly constructed facility.

Payson uses a five-year planning period for its CIP. The expenditures proposed for the first year of the program are incorporated into the annual Capital budget. The dollar amount of Capital projects budgeted for the fiscal period 2020/21 is \$6,413,700. Additional information about the Town’s CIP is included in the Capital Improvement Program section of this book.

PROPOSED CAPITAL PROJECTS BY DEPARTMENT FISCAL YEAR 2020/2021



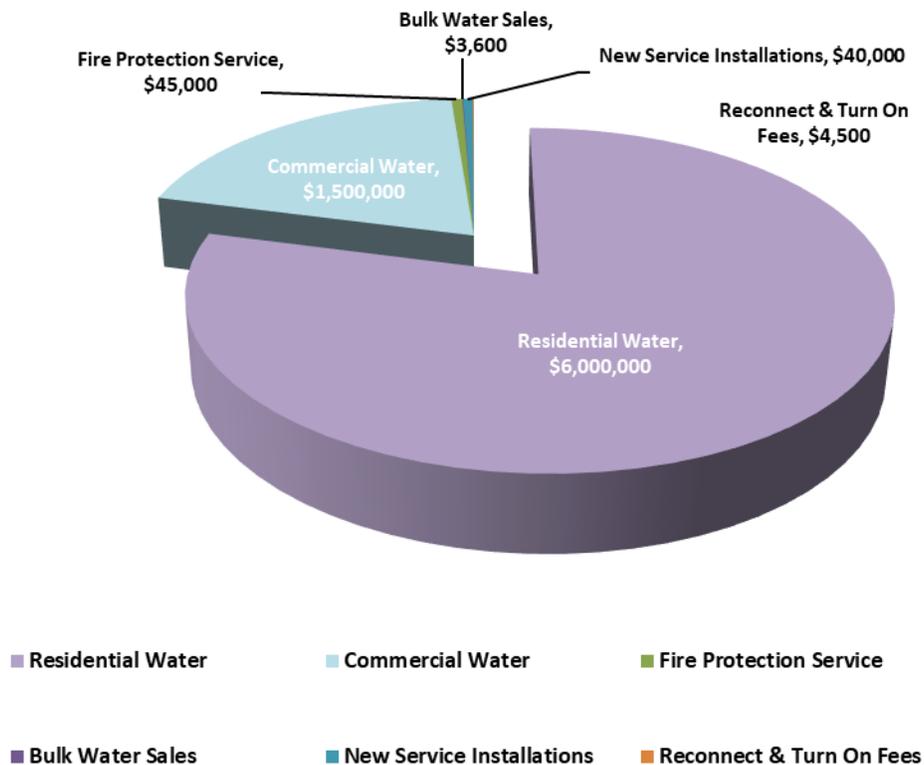
ENTERPRISE FUND

The Water Fund is the Town’s only Enterprise Fund. User fees and charges for service are the primary sources of revenue. These revenues are used for operations, maintenance, and improvements to the Town's Water System. The Water Fund accounts for the activities related to the public water utility that supplies drinking water to over 15,000 residents within a 20.46 square mile area.

The C.C. Cragin Pipeline project activity is being reported in a sub-category within the Water Fund. This activity relates to the construction of the water pipeline that is now, as of fiscal period 2019/20, providing a renewable surface water supply as well as the new water treatment plant. These assets are an integral and essential part of Payson’s water resources portfolio.

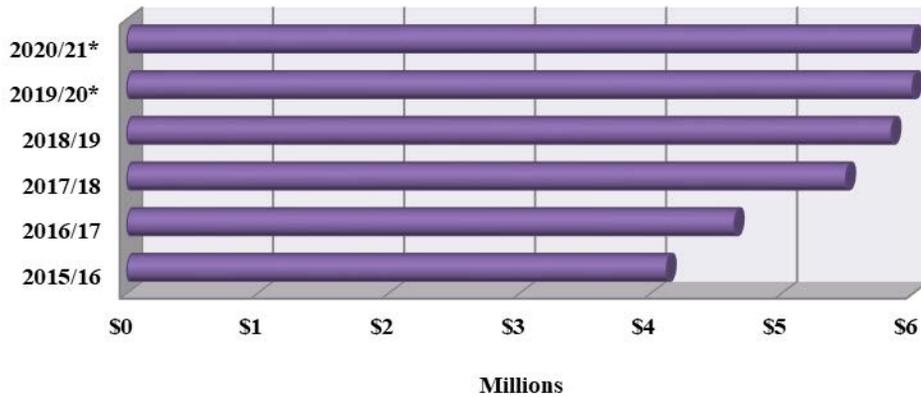
Debt Services for the Enterprise Fund are reflected within the water fund. This funding from the Water Infrastructure Financing Authority (WIFA) loans is a key element in the completion of the C.C. Cragin Pipeline project. Details regarding the WIFA loans are found in the Debt Service Section of this document.

Water Department Projected Revenue Charges for Service for 2020/21



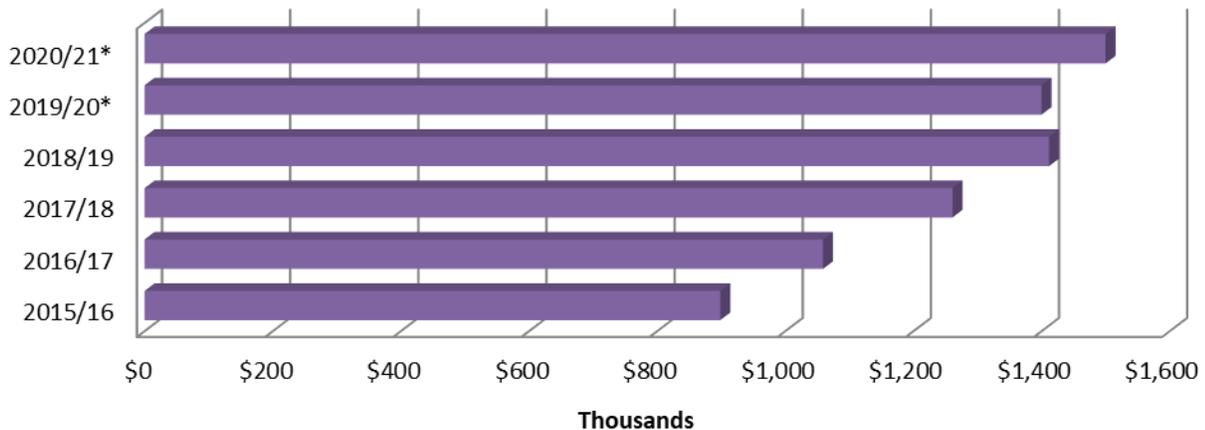
Residential Water User Fees represent 77% of the Water Division’s total charges for service. Water usage revenue is conservatively budgeted assuming a slight growth in population. A rate increase occurred in October 2017 and another rate increase occurred in October 2018.

Residential Water User Fees



Commercial Water User Fees represent 19% of the Water Division’s total charges for service. The Town has seen a growth in new business, and this increase was taken into consideration when projecting revenues. The October 2018 rate increase also impacts this revenue category.

COMMERCIAL WATER USER FEES



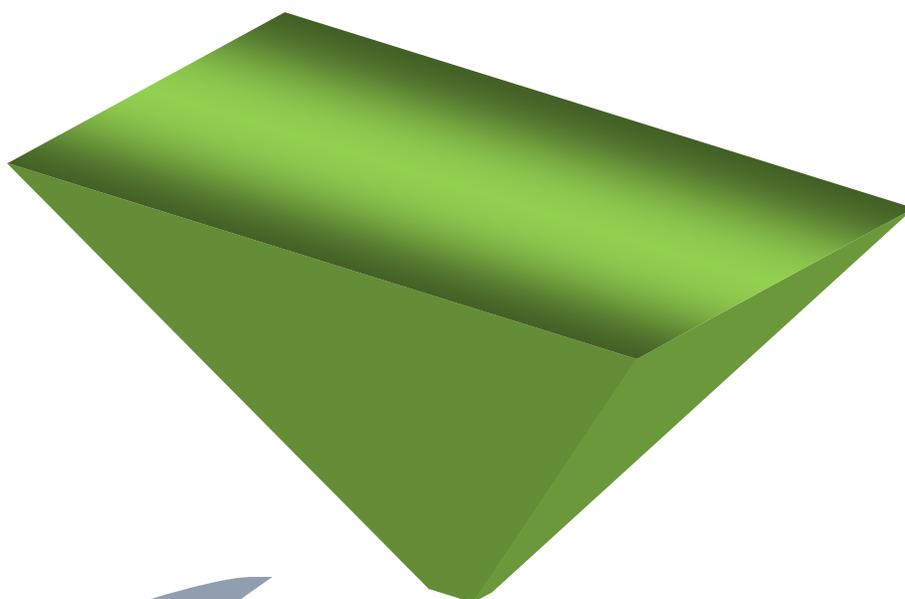
**19/20 and 20/21 represent budgeted data on charts and graphs*

The remaining 4% of the Water Division’s charges for services consist of fire protection service fees, bulk water sales, new service installation fees, and reconnect & turn-on fees.

Details regarding Water Division expenditures can be found in the Expenditure Information → Department Detail section of this book.



BUDGET SUMMARY



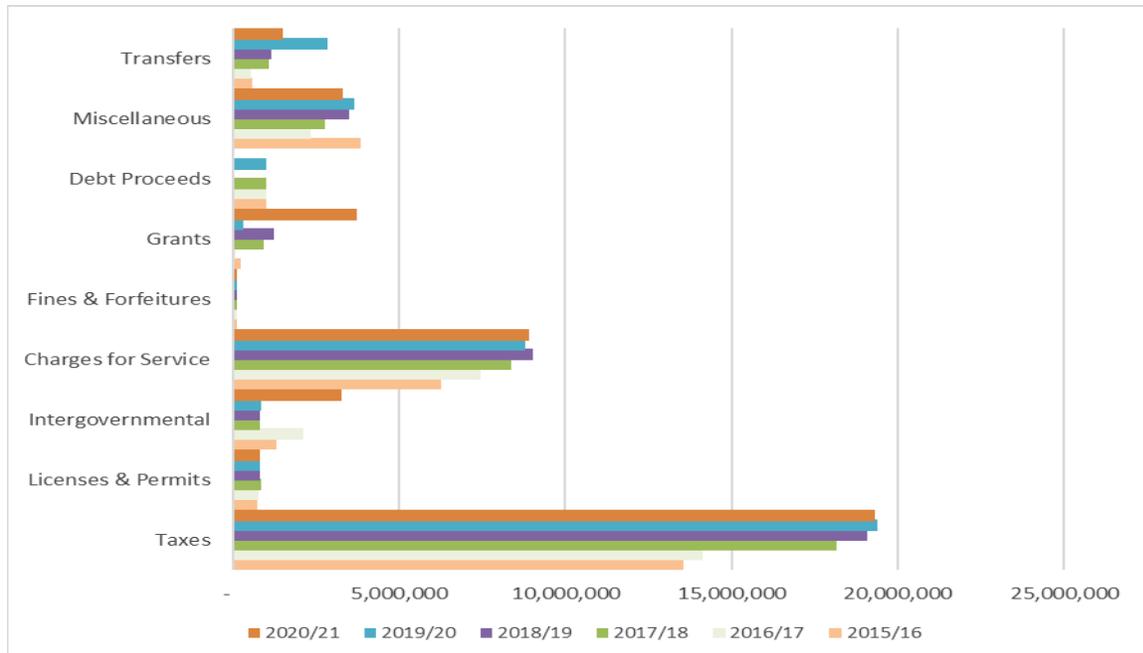


BUDGET OVERVIEW

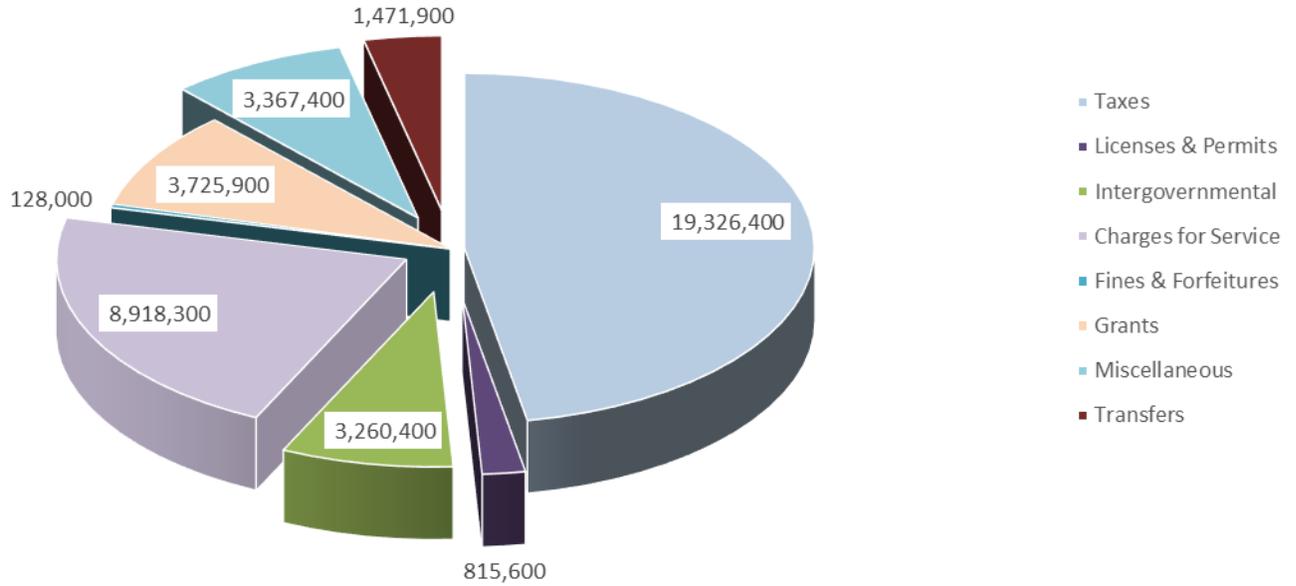
REVENUE

The Town continues a conservative approach to revenue projection. Due to current economic conditions, analysis of current trends was a vital tool in establishing projected revenue figures. Estimated revenues and operating transfers for the 2020/21 budget total \$41,013,900 which reflects an increase of 8.5% over the 2019/20 adopted budget. This change is primarily due to the projected Grant revenue and an increase in Intergovernmental as the State of Arizona provides first aid to the cities and towns to assist with the economic downturn due to COVID-19.

Category	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
Taxes	13,567,221	14,136,115	18,156,722	19,075,669	19,387,765	19,326,400
Licenses & Permits	750,637	769,827	841,736	804,416	808,400	815,600
Intergovernmental	1,305,797	2,120,072	831,707	815,422	851,900	3,260,400
Charges for Service	6,254,147	7,465,844	8,367,428	9,022,668	8,796,600	8,918,300
Fines & Forfeitures	127,648	113,681	129,042	138,765	130,000	128,000
Grants	236,718	92,489	931,895	1,228,839	331,700	3,725,900
Debt Proceeds	1,000,000	1,000,000	1,000,000	-	1,000,000	-
Miscellaneous	3,831,122	2,351,688	2,754,192	3,504,844	3,637,900	3,367,400
Transfers	602,573	547,305	1,081,299	1,141,553	2,844,600	1,471,900
Total Operating Revenues	\$27,675,863	\$28,597,021	\$34,094,021	\$35,732,176	\$37,788,865	\$41,013,900



2020/21 Proposed Revenue Budget

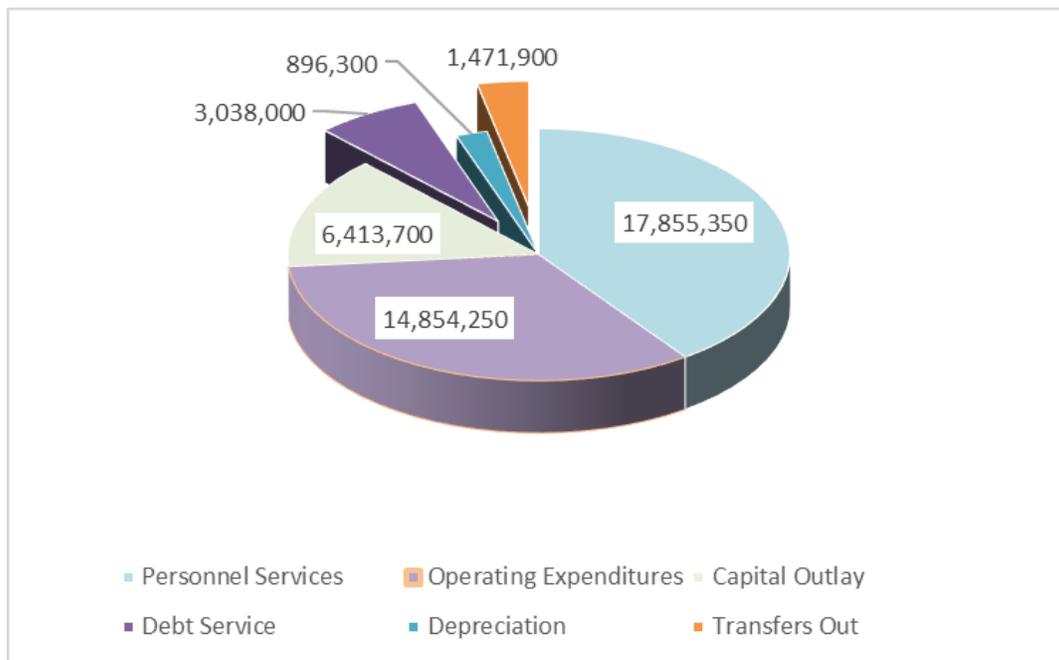


EXPENDITURES

The annual budget for the Town is divided into six major components which include all appropriations (all Governmental and Enterprise funds) for the Town.

- The operating budget finances the day-to-day provisions of Town services and totals \$14,854,250.
- The personnel services budget consists of the salaries and fringe benefits for all the Town’s employees. The amount budgeted for personnel services is \$17,855,350.
- The capital outlay budget funds the construction or improvement of Town facilities and infrastructure and the purchase of various types of machinery and equipment. Capital infrastructure improvements are budgeted within the various Town accounts. The capital improvement project budget totals \$6,413,700.
- The debt service budget is used to repay money borrowed by the Town, primarily for capital improvements and amounts to \$3,038,000.
- The transfers-out budget of \$1,471,900 represents the dollar amount transferred from one fund to another and has a corresponding Transfer-In budget which causes a net effect of \$0.
- The depreciation expense for the enterprise fund is \$896,300

The total budget including all six components is \$44,529,500.



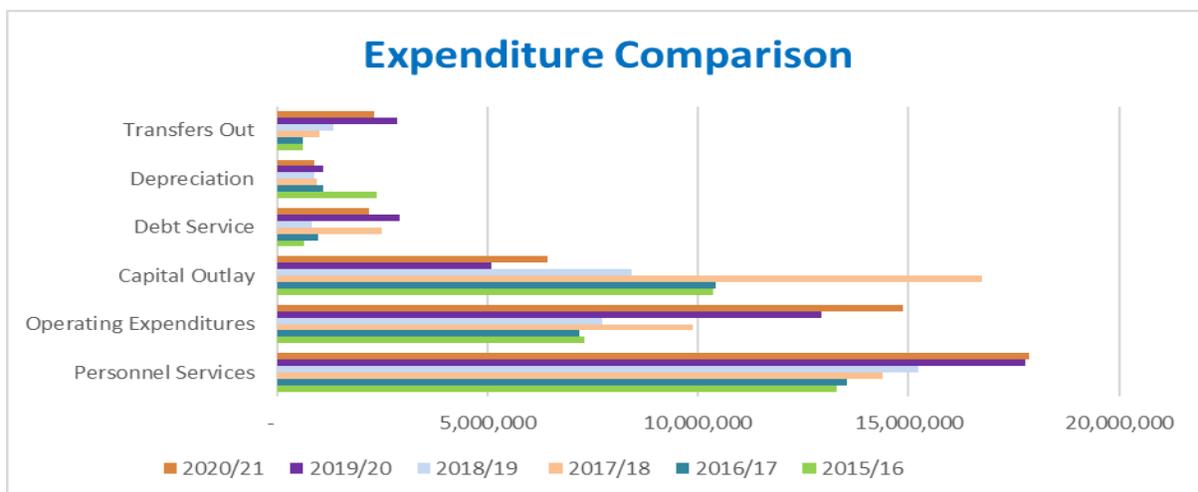
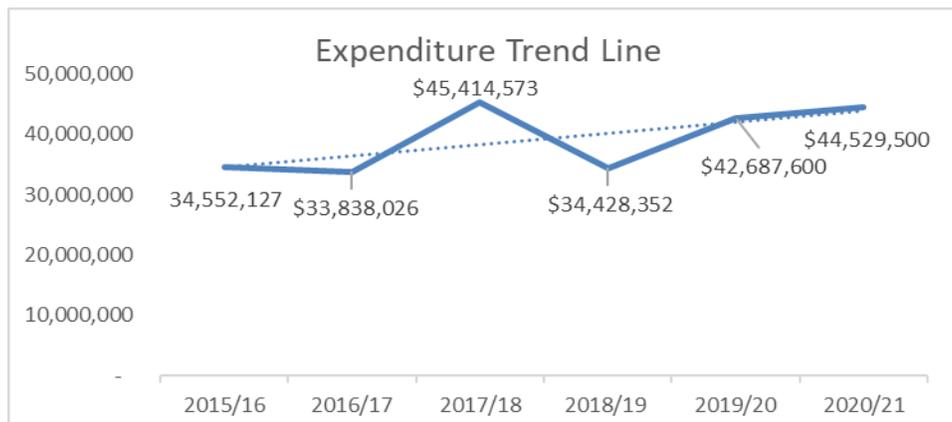


TOTAL FINANCIAL PROGRAM

The following chart depicts the summary of expenditures by category, giving a four-year history of the prior and current years' budgets. Now that the C.C. Cragin water project is completed, the capital outlay is reflecting a significant decrease in comparison to the prior year's budget.

Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
Personnel Services	13,281,220	13,538,458	14,389,242	15,214,124	17,780,500	17,855,350
Operating Expenditures	7,290,062	7,189,589	9,870,947	7,735,871	12,934,882	14,854,250
Capital Outlay	10,359,966	10,430,487	16,727,549	8,405,205	5,100,100	6,413,700
Debt Service	648,288	976,235	2,496,917	833,326	2,916,718	3,038,000
Depreciation	2,370,019	1,088,652	938,620	898,273	1,110,800	896,300
Transfers Out	602,572	614,605	991,298	1,341,553	2,844,600	1,471,900
Total Expenditures	34,552,127	\$ 33,838,026	\$ 45,414,573	\$ 34,428,352	\$ 42,687,600	\$ 44,529,500

The trend line for the Town's total expenditures has leveled out in comparison to the last fiscal period. The below trend line reflects the conservative approach to the budget process as a result of these challenging times due to the COVID-19.





EXPENDITURE SUMMARY BY FUND

FUND	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED	\$ Inc/Dec	% Inc/Dec
Total General Fund	\$ 19,722,300	\$ 20,686,000	\$ 20,928,600	\$ 242,600	1.23%
Special Revenue:					
Highway User Revenue Fund	1,805,210	2,628,000	3,062,400	\$ 434,400	16.5%
Gfits & Grants Fund	2,100	-	-	\$ -	100.0%
Fire - Wildlands	-	120,000	120,000	\$ -	0.0%
Bed Tax Fund	377,319	259,300	407,600	\$ 148,300	57.2%
Police Dept of Justice	22,405	-	27,000	\$ 27,000	100.0%
Police Impound Fund	-	79,500	28,000	\$ (51,500)	-64.8%
Library Fund	426,087	465,700	469,000	\$ 3,300	0.7%
Magistrate Court	1,229	-	-	\$ -	0.0%
Airport Fund	147,395	242,600	275,600	\$ 33,000	13.6%
Parks, Recreation and Tourism	255,955	577,800	383,100	\$ (194,700)	-33.7%
Contingency Fund	59,716	1,000,000	1,300,000	\$ 300,000	30.0%
Insurance Fund	1,699,286	1,900,000	2,068,700	\$ 168,700	8.9%
Public Safety Bond Projects	-	100,000	-	\$ (100,000)	-100.0%
Total Special Revenue Fund	\$ 4,796,702	\$ 7,372,900	\$ 8,141,400	\$ 768,500	16.02%
Enterprise:					
Water Enterprise Fund	\$ 4,375,752	\$ 9,501,300	\$ 9,102,500	\$ (398,800)	-9.1%
Total Water Enterprise Fund	\$ 4,375,752	\$ 9,501,300	\$ 9,102,500	\$ (398,800)	-9.1%
Debt Service:					
Westerly Rd Debt Service Fund	85,050	81,300	82,300	\$ 1,000	1.2%
General Obligation Bonds	333,750	690,000	-	\$ (690,000)	-206.7%
Total Debt Service Fund	\$ 418,800	\$ 771,300	\$ 82,300	\$ (689,000)	-164.5%
Capital Project:					
Highway User Revenue Fund	828,898	794,000	2,144,900	\$ 1,350,900	100%
Parks, Recreation Improvement Fun	-	74,000	7,000	\$ (67,000)	100%
Gfits & Grants Fund	-	100,000	100,000	\$ -	100%
Police Dept of Justice Fund	14,979	80,000	130,000	\$ 50,000	100%
Airport Fund	909,122	80,000	1,003,500	\$ 923,500	100%
Capital Replacement Fund	-	711,000	336,700	\$ (374,300)	100%
Public Safety Bond Projects	13,642	-	116,000	\$ 116,000	100%
Grant Capital Project Fund	377,931	284,100	929,600	\$ 645,500	170.8%
American Gulch Improvement Dist	2,000	253,000	240,000	\$ (13,000)	-650.0%
CAP Trust Fund	44,967	-	-	\$ -	0%
Water Enterprise Fund	360,453	1,980,000	1,267,000	\$ (713,000)	100%
Total Capital Project Fund	\$ 2,551,992	\$ 4,356,100	\$ 6,274,700	\$ 1,918,600	75.2%
TOTAL - ALL FUNDS	\$ 31,865,546	\$ 42,687,600	\$ 44,529,500	\$ 1,841,900	5.8%

SUMMARY OF SOURCES AND USES BY FUND CLASS

On the next page is the Summary of Sources and Uses Statement by Fund Group. On this single page, the entire Town Budget is summarized and presented. The Sources and Uses Statement shows anticipated funds on hand when the year begins, as well as the anticipated in-coming and out-going funds, and finally the expected funds on hand at year-end.

SOURCES OF FUNDS

The top portion of the statement shows all anticipated "sources" of funds that will be available during the budget year. These sources include Beginning Fund Balance reserves, current year Revenues, and Other In-Coming Sources which include operating fund transfers, loan repayments, and other sources of funds that are not technically considered revenues but that come in during the year and can be spent for town purposes. It also includes the offsetting depreciation income entry for a net effect of \$0 on the ending fund balance.

USES OF FUNDS

The middle portion of the statement shows all proposed "uses" of funds, by major fund groups and by department or major expenditure classification.

Uses of funds include: Operating expenditures, Debt Service expenditures, Capital Improvement expenditures, and other uses of funds including operating transfers out to other funds, depreciation expense, and inter-fund loan repayments.

ENDING BUDGET RESOURCES

The last line of the statement shows projected Ending Budget Resources by major fund groups. This is the anticipated amount of funds projected to be in reserve at year-end.





**SOURCES AND USES BY FUND GROUP
2020/2021 BUDGET**

	General Fund	Restricted Funds	Restricted Capital Project Funds	Utility Enterprise Funds	Debt Service Funds	Total Budgeted Funds
SOURCES						
Revenues	18,114,000	5,491,600		7,803,100	56,500	31,465,200
Grants/One-Time Revenues	922,000	4,744,000	929,600	40,000		6,635,600
Revenues From Others	406,500	455,000		582,000		1,443,500
Operating Transfers In	300,000	1,143,800		-	25,800	1,469,600
Total Sources (Inflow)	\$ 19,742,500	\$ 11,834,400	\$ 929,600	\$ 8,425,100	\$ 82,300	\$ 41,013,900
USES OF FUNDS						
Operating Budget						
Centralized Services	1,530,400					\$ 1,530,400
Council	102,600	1,300,000				\$ 1,402,600
Clerk	205,200					\$ 205,200
Elections	42,500					\$ 42,500
Town Manager	305,200					\$ 305,200
Legal	487,600					\$ 487,600
Finance	599,800					\$ 599,800
Human Resources	235,900					\$ 235,900
Information Services	921,900					\$ 921,900
Parks, Rec & Tourism	1,698,000	526,600				\$ 2,224,600
Community Development	1,119,500					\$ 1,119,500
Streets		3,062,400				\$ 3,062,400
Library		469,000				\$ 469,000
Airport		275,600				\$ 275,600
Police	6,486,700	55,000				\$ 6,541,700
Fire	5,090,200	120,000				\$ 5,210,200
Water		-		6,686,800		\$ 6,686,800
Insurance	-	2,068,700				\$ 2,068,700
Other Governmental	216,300					\$ 216,300
Total - Operating Budget	\$ 19,041,800	\$ 7,877,300	\$ -	\$ 6,686,800	\$ -	\$ 33,605,900
Debt Service Fees						
Principal				1,265,700	75,000	1,340,700
Interest				850,000	6,500	856,500
Loans Payable	240,000					240,000
PSPRS Liability Buy Down	600,000					600,000
Total - Debt Service	840,000			2,115,700	82,300	\$ 3,038,000
Total Capital Projects	\$ 139,000	\$ 3,741,400	\$ 1,266,300	\$ 1,267,000	\$ -	\$ 6,413,700
Other Uses						-
Operating Transfers Out	907,800	264,100		300,000		1,471,900
Total Other Uses	\$ 907,800	\$ 264,100	\$ -	\$ 300,000	\$ -	\$ 1,471,900
Total Uses of Funds (Outflow)	\$ 20,928,600	\$ 11,882,800	\$ 1,266,300	\$ 10,369,500	\$ 82,300	\$ 44,529,500
Carry Forward	\$ 4,862,000	\$ 2,334,600	\$ 491,700	\$ 16,850,700	\$ -	\$ 24,539,000
Ending Budget Resource	\$ 3,675,900	\$ 2,286,200	\$ 155,000	\$ 14,906,300	\$ -	\$ 21,023,400



Function and Fund Type Matrix

Functional Unit	General Fund		Special Revenue		Capital Project		Enterprise	
	101		Funds		Funds 402 & 403		Funds 661	
	Page No.	Fund	Page No.	Fund	Page No.	Fund	Page No.	
Town Council	205	280	205					
Town Manager	208							
Information Services	214							
Human Resources	219							
Town Clerk	224							
Elections	229							
Legal	231							
Financial Services	235							
Central Supplies	239	290	239					
Magistrate Courts		231\233	244					
Police - Department	247							
Police - Communications	249							
Police - Operations	252	425	252	402/403	252			
Police - Special Operations	257	215	260					
Fire - Operations	264							
Fire - Wildlands/Urban Program		212	270					
Community Development Department	273	429	273	403	273			
Building Services	278							
Planning & Zoning	282							
Economic Development	286							
Library		224	289					
Parks, Rec. & Tourism Department	294							
Parks, Rec. & Tourism - Tourism	296	214	296					
Parks, Rec. & Tourism - Recreation	300							
Parks, Rec. & Tourism - Trails	309							
Parks, Rec. & Tourism - Event Center		265	313					
Parks, Rec. & Tourism - Aquatics	316							
Parks, Rec. & Tourism - Parks Ops	319	206	319	402	319			
Public Works Department		202	324					
Public Works - Streets		202	327					
Public Works - Airport		260	332					
Water - Enterprise Fund						661	337	
Water - Administration						661	342	
Water - Accounting & Collections						661	344	
Water - Transmission & Distribution						661	345	
Water - Operations & Maintenance						661	346	
Water - Resources						661	348	
Water - Production O&M						661	349	
Water - Green Valley Park Maint.						661	350	
Water - WQARF						661	351	
Water - Treatment Plant						661	352	
Water - C.C. Cragin						661	353	
Supplemental Information	355							



REVENUE & EXPENDITURE SUMMARY

Fund Activity	General Fund	Special Revenue Funds	Capital Project Funds	Debt Services Funds	Enterprise Fund	Total Funds
Beg Fund Balance	\$ 4,862,000	\$ 2,334,600	\$ 491,700	\$ -	\$ 16,850,700	24,539,000
Revenue	18,114,000	5,491,600	-	-	7,803,100	31,408,700
Grants & Other Sources	1,328,500	5,199,000	929,600	-	40,000	7,497,100
Debt Services Proceeds	-	-	-	56,500	-	56,500
Transfers, net	(1,207,800)	879,700	-	25,800	(300,000)	(602,300)
Expenditures	(20,020,800)	(11,618,700)	(1,266,300)	(82,300)	(10,069,500)	(43,057,600)
Fund Change	(1,786,100)	(48,400)	(336,700)	-	(2,526,400)	(4,697,600)
Ending Fund Balance	\$3,075,900	\$2,286,200	\$155,000	\$0	\$14,324,300	\$19,841,400

CHANGES IN PROJECTED FUND BALANCE

General Fund—Ending fund balance is projected to be \$3,075,900 which is an increase of 13% over last year’s projection of \$2,708,365. The projected fund balance for fiscal year 2019/20 of \$4,862,000 that carried forward as beginning fund balance for this year came in much higher than originally budgeted. There are many reasons for this difference including several budgeted positions that went unfilled and departments' cost-saving measures that reduced actual expenditures. Actions taken by the Town Council, including a 0.88% increase in the local sales tax rate effective August 1st, 2017, are the reasons for this year’s increase in projected fund balance. With this increase to the revenue stream in place, this budget reflects best efforts to find a balance between the funding of general operations for essential services, long-delayed maintenance projects, and the desire to continue building a reserve. Department budgets continue to be lean and many capital projects have been postponed again this year. The projected ending fund balance is above the non-appropriated general fund reserve amount required to satisfy Town Fiscal Policy #1. More information regarding items impacting fund balance can be found in the Operating Budget Overview section of this document.

Special Revenue Fund—Projected ending fund balance of \$2,286,200 shows a significant increase in comparison to last year’s projection of \$390,700. The budgeted carry forward balance from the fiscal period 2019/20 came in higher than expected at \$2,334,600. This increase is due, in part, to higher HURF and Gila County Transportation tax revenues. Some of those funds will be used in this fiscal year to complete projects that were postponed in previous fiscal years.

Debt Service—Ending fund balance is projected to be reduced to zero. The Westerly Road Improvement District is paid from special assessments levied against privately owned lots. The Town’s remaining balance of \$25,000 will be paid this fiscal period 2020/21.

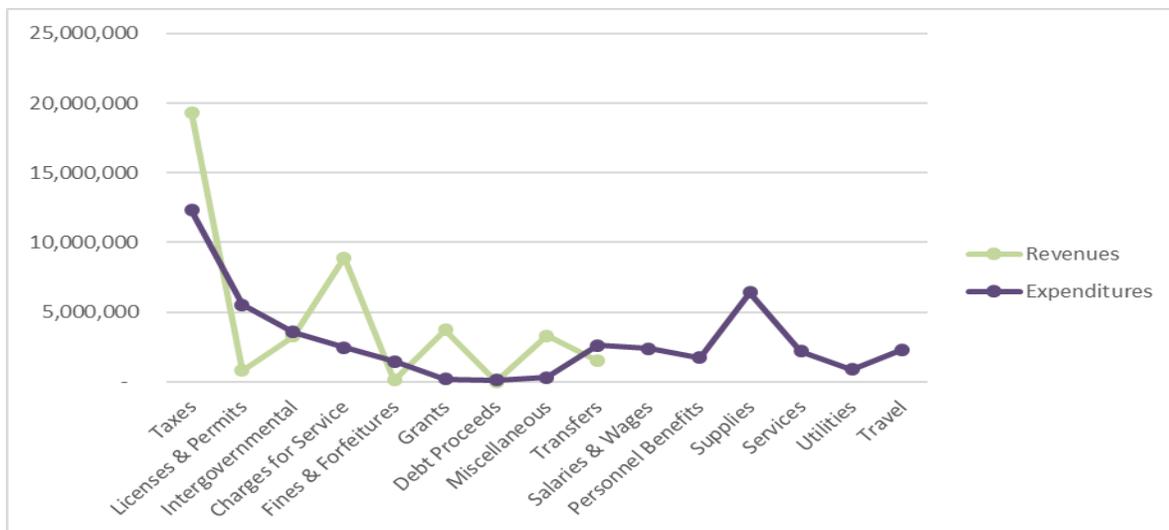
Capital Project Fund—Ending fund balance is projected to be \$155,000 as accumulated funds are spent to complete current projects.

Enterprise Fund – Projected ending fund balance of \$14,324,300 will be much higher than last year's budgeted amount of \$11,560,200. Part of the carry forward will be applied to capital improvements.



2020/21 FINANCIAL SUMMARY (ALL FUNDS) Revenues & Expenditures

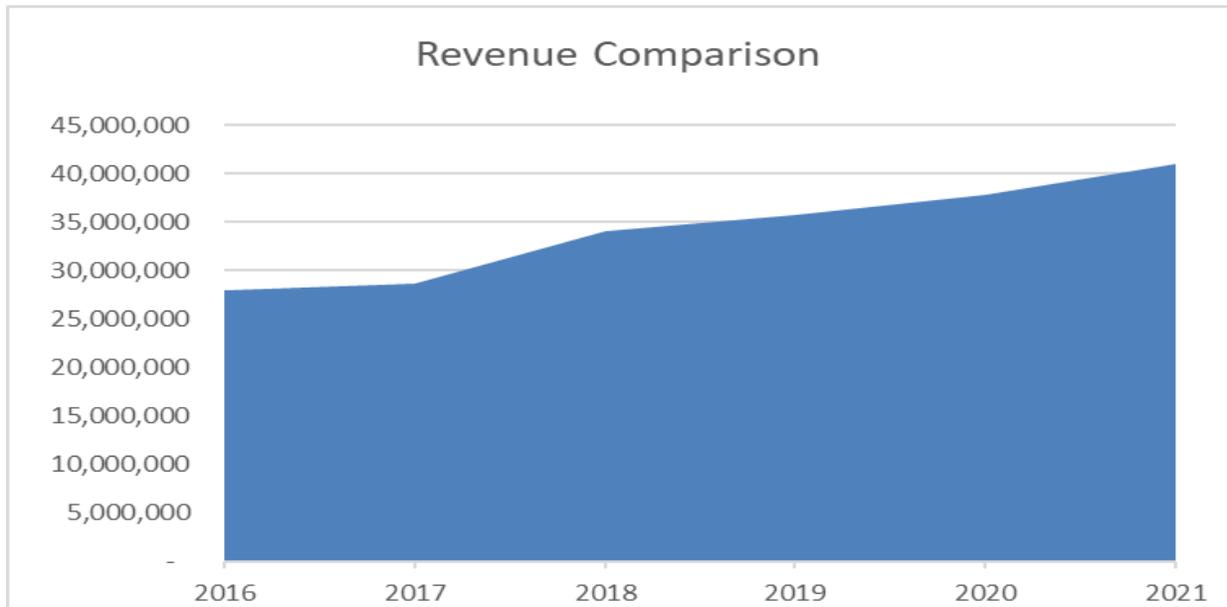
Category	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
REVENUES						
Taxes	13,567,221	14,136,115	18,156,722	19,075,669	19,387,765	19,326,400
Licenses & Permits	750,637	769,827	841,736	804,416	808,400	815,600
Intergovernmental	1,305,797	2,120,072	831,707	815,422	851,900	3,260,400
Charges for Service	6,254,147	7,465,844	8,367,428	9,022,668	8,796,600	8,918,300
Fines & Forfeitures	127,648	113,681	129,042	138,765	130,000	128,000
Grants	236,718	92,489	931,895	1,228,839	331,700	3,725,900
Debt Proceeds	1,000,000	1,000,000	-	-	-	-
Miscellaneous	3,831,122	2,351,688	3,754,192	3,504,844	4,637,900	3,317,400
Transfers	602,573	547,305	1,081,299	1,141,553	2,844,600	1,521,900
Total Revenues	\$ 27,675,863	\$ 28,597,021	\$ 34,094,021	\$ 35,732,176	\$ 37,788,865	\$ 41,013,900
LESS: EXPENDITURES						
Salaries & Wages	9,117,890	9,200,690	9,561,680	10,702,787	11,232,100	11,587,300
Personnel Benefits	4,163,330	4,337,768	5,367,615	4,511,337	6,538,800	6,268,050
Supplies	1,045,810	1,023,492	1,289,336	2,021,147	2,495,400	2,587,900
Services	706,775	628,979	806,007	856,682	1,327,700	2,276,800
Utilities	1,069,763	1,062,568	1,129,873	1,110,059	1,544,700	1,452,050
Travel	95,909	92,310	109,071	140,310	238,800	194,400
Advertising & Publishing	35,559	35,300	36,497	139,206	72,900	71,800
Rentals	177,318	246,254	244,952	238,199	354,000	311,200
Insurance	2,354,942	2,216,465	2,154,537	1,699,286	2,444,600	2,614,900
Repair & Maintenance	925,031	820,636	858,698	1,084,629	2,666,700	2,630,100
Miscellaneous	878,955	1,063,585	2,962,340	401,353	2,210,900	2,715,100
Capital Outlay	10,359,966	10,430,487	13,107,816	8,450,205	5,100,100	6,413,700
Debt Service	648,288	976,235	1,116,867	833,326	2,505,500	3,038,000
Depreciation	2,370,019	1,088,652	938,620	898,273	1,110,800	896,300
Transfers Out	602,572	614,605	1,081,298	1,341,553	2,844,600	1,471,900
Total Expenditures	\$ 34,552,127	\$ 33,838,026	\$ 40,765,207	\$ 34,428,352	\$ 42,687,600	\$ 44,529,500
Revenue less Expenditures (over/under)	\$ (6,876,264)	\$ (5,241,005)	\$ (6,671,186)	\$ 1,303,824	\$ (4,898,735)	\$ (3,515,600)





REVENUE SUMMARY BY FUND

Fund	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
General Fund	14,345,360	14,458,678	17,681,457	18,757,851	19,184,365	19,742,500
Highway User Revenue Fund	2,678,536	2,540,969	2,665,178	2,798,425	3,030,500	4,444,000
Parks & Rec Improvement Fee Fund	15,055	15,698	15,442	13,872	15,000	14,000
Gifts & Grant Fund	12,000	2,000	-	-	100,000	100,000
Fire - Wildlands	318,814	-	-	-	120,000	120,000
Bed Tax Fund	318,814	341,636	342,411	318,255	330,000	330,000
Police Dept of Justice Fund	64,570	65,680	39,123	122,858	98,500	58,000
Police Impound Fee Fund	-	8,000	13,350	15,300	5,000	9,000
Library Fund	345,651	361,299	375,434	425,443	465,700	469,000
Magistrate Court	1,222	1,209	1,312	4,416	4,000	4,000
Airport Fund	230,496	136,170	1,128,389	1,056,516	322,600	1,279,100
Event Center Fund	171,142	152,057	278,476	255,995	378,300	383,100
Contingency Fund	-	-	50,000	150,000	860,000	500,000
Arizona Cares Act	-	-	-	-	-	1,815,500
Medical Insurance Fund	1,877,406	1,716,187	1,608,218	1,670,040	1,900,000	2,068,700
Equipment Replacement Fund	-	-	-	100,000	865,000	-
Grant Capital Projects Fund	89,016	496,547	89,472	363,190	284,100	929,600
American Gulch Improvement District Fund	-	-	-	3,000	253,000	240,000
Central Arizona Project Trust Fund	5	70	1,127	473	-	-
Water Funds	6,807,670	7,626,533	9,141,845	9,153,816	9,441,500	8,425,100
General Debt Service	105,749	52,875	-	-	-	-
Westerly Road Improvement Fund	85,500	82,200	83,762	85,050	81,300	82,300
Excise Tax Obligation Debt Service Fund	134,242	126,610	127,891	-	-	-
General Obligation Bonds Fund	393,429	412,603	429,358	437,676	50,000	-
Grand Total	\$ 27,994,677	\$ 28,597,021	\$ 34,072,245	\$ 35,732,176	\$ 37,788,865	\$ 41,013,900





REVENUE DETAIL – ALL FUNDS

Account	Revenue Source	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
NON-RESTRICTED GENERAL FUND REVENUES							
<u>Taxes</u>							
101-4-1300-110	Sales Tax - State Shared	1,443,371	1,405,549	1,486,942	1,562,694	1,630,900	1,433,500
101-4-1300-120	Income Tax - State Shared	1,842,238	1,877,350	1,916,850	1,879,470	2,054,100	2,259,900
101-4-1300-130	Vehicle License Tax	917,957	967,213	1,040,567	1,065,940	1,170,300	1,185,100
101-4-1300-310	Sales Tax - Town	6,557,158	6,876,714	9,730,328	10,504,229	10,700,000	10,700,000
101-4-1300-330	Property Tax Levy	634,475	630,218	653,854	675,009	690,065	696,300
101-4-1300-335	Property Tax Levy - PY	2,645	3,970	6,908	6,333	5,000	5,000
	Taxes Total	11,397,845	11,761,014	14,835,449	15,693,675	16,250,365	16,279,800
<u>Licenses & Permits</u>							
101-4-4300-371	Franchise Fees - Electricity	247,948	249,658	253,903	259,713	256,500	266,000
101-4-4300-372	Franchise Fees - Gas	58,260	52,649	49,810	64,354	51,000	53,000
101-4-4300-373	Franchise Fees - Cable TV	74,205	81,188	78,515	78,170	77,800	76,000
101-4-4300-410	Business License	71,482	71,970	75,075	76,370	73,000	74,000
101-4-4300-715	Liquor License Fees	550	1,150	1,275	700	1,200	1,200
101-4-4328-410	Building Permits	278,696	295,055	377,447	319,620	343,500	340,000
101-4-4328-420	ROW Permits	5,697	4,183	5,711	5,489	5,400	5,400
101-4-4372-410	Animal Control Licenses	13,799	13,974	-	-	-	-
	Licenses & Permits Total	750,637	769,827	841,736	804,416	808,400	815,600
<u>Intergovernmental</u>							
101-4-2300-989	Tonto Apache Tribe-Prop 202	24,342	20,000	12,322	11,780	12,000	11,800
101-4-2300-990	Misc Intergovernmental Revenue	30,277	18,817	3,912	1,095	4,000	500
101-4-2318-110	DOJ Victims Rights Grant	17,191	19,965	18,924	14,902	14,900	12,000
101-4-2324-120	Law Enf - School Resource	61,452	61,452	97,980	97,536	195,000	195,000
101-4-2324-130	Gila County Intergovernmental	-	287,500	290,272	262,111	12,700	13,800
101-4-2324-140	LE Property Prog Adm Fee	19,637	20,427	21,611	22,629	20,000	-
101-4-2324-253	GOHS PTS Step & Radar	7,147	8,000	2,714	4,293	16,700	104,800
101-4-2324-255	3016-17 Bullet Proof Vest	-	3,647	2,946	3,483	4,000	12,000
101-4-2326-270	Fire-SAFER Grant	-	36,884	-	-	22,500	331,000
101-4-2327-750	Fire-Wildlands/Urban	102,816	113,755	35,344	141,200	-	-
101-4-2328-110	ACA (AKA REDE) Grant	-	22,500	-	-	50,000	50,000
101-4-2328-111	AZCEI Grant	-	-	-	-	11,000	216,700
	Intergovernmental Total	262,862	612,947	486,025	559,029	362,800	947,600



REVENUE DETAIL - ALL FUNDS - Continued

Account	Revenue Source	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
<u>Charges for Services</u>							
101-4-5316-520	Prosecution Fees	31,928	26,498	23,069	24,897	22,300	5,000
101-4-5316-521	Deferred Prosecution Fees	12,090	13,050	12,889	12,670	11,000	11,000
101-4-5323-926	Clean & Lien	9,766	2,500	-	7,233	5,000	5,000
101-4-5324-710	Law Enf - Police Reports	2,642	1,924	1,624	1,072	2,000	1,500
101-4-5324-765	Law Enf - Towing Cost Recovery	-	-	-	-	-	500
101-4-5326-710	Fire Code Plan Review	7,002	6,718	28,454	10,823	6,500	6,800
101-4-5326-750	Fire Svc Agreement Fees	331,086	401,816	419,544	434,780	424,000	448,600
101-4-5326-758	Fire Svc Fees-Cost Recovery	6,400	7,572	5,800	7,090	6,400	1,000
101-4-5326-760	Police Service Fee-Cost Recovery	3,772	3,287	4,067	5,344	5,000	5,000
101-4-5326-765	Police - Tribe Dispatch Services	-	41,200	41,200	67,050	41,200	31,200
101-4-5328-710	Plan Review Fees	140,350	161,224	197,858	162,216	200,000	175,000
101-4-5328-720	Zoning & Subdivision Fees	49,418	30,589	29,562	34,889	30,000	30,000
101-4-5328-730	Building - Spec Inspections	7,970	8,295	6,905	8,725	6,900	6,900
101-4-5341-710	Engineering - Review Fees	7,408	7,916	11,605	10,118	8,000	7,500
101-4-5363-710	Ramada & Ballfield Fees	9,676	14,068	17,687	14,381	12,000	12,000
101-4-5364-700	Event Revenue	20,307	15,738	31,411	19,483	22,000	22,000
101-4-5367-710	Recreation Program Fees	63,733	82,393	82,801	88,494	130,000	90,000
101-4-5367-715	Outdoor Rec Programming	160	389	100	185	-	800
101-4-5369-710	Swimming Pool Fees	19,373	22,122	26,724	29,565	15,000	10,000
101-4-5369-910	Concessions	2,587	2,684	2,615	3,245	2,500	1,200
	Charges for Services Total	725,668	849,983	943,915	942,260	949,800	871,000
<u>Fines & Forfeitures</u>							
101-4-3316-510	Court Fines & Fees	110,837	98,405	115,496	127,348	120,000	122,000
	Fines & Forfeitures Total	110,837	98,405	115,496	127,348	120,000	122,000
<u>Miscellaneous</u>							
101-4-6323-920	Contributions - Volunteer Police	50	150	100	-	-	2,600
101-4-6324-922	Contributions - DARE Other	228	-	681	716	500	500
101-4-6325-923	Guardian Angel Donations	625	633	850	340	600	600
101-4-6326-920	Donations - Fire	-	-	770	403	700	400
101-4-6367-920	Donations - Parks & Rec	250	-	-	-	2,500	-
101-4-6326-921	Donations - Firewise	-	-	-	-	-	100
101-4-9300-855	Debt Proceeds Capital Leases	734,015	-	-	-	-	-
101-4-9300-910	Interest Earnings	4,674	9,917	39,361	137,466	100,000	50,000
101-4-9300-970	Insurance Recoveries	2,829	500	9,187	38,640	10,000	10,000
101-4-9300-971	SW Risk Insurance Refund	-	-	-	109,191	200,000	246,000
101-4-9300-980	Overhead	154,400	184,900	-	-	-	-
101-4-9300-990	Other Revenue	(2,335)	1,093	2,118	887	40,000	42,000
101-4-9300-992	Sale of Capital Assets	9,444	-	-	-	-	-
101-4-9300-993	Facilities Lease Fees	12,062	13,371	11,314	13,371	13,000	13,000
101-4-9300-996	Public Surplus Sale	27,053	5,855	3,290	6,255	2,000	40,000
101-4-9326-757	Fire Svc Fees Other	1,181	787	385	330	400	-
101-4-9341-730	Map Sales	2,422	2,045	1,550	1,206	1,000	1,000
101-4-9341-734	Plan Storage Boxes / Code Books	310	251	230	318	300	300
	Miscellaneous Total	947,208	219,502	69,836	309,123	371,000	406,500



REVENUE DETAIL - ALL FUNDS – Continued

Account	Revenue Source	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
<u>Transfers In</u>							
101-4-9399-XXX	Operations	150,304	147,000	389,000	322,000	322,000	300,000
	Transfers In Total	150,304	147,000	389,000	322,000	322,000	300,000
Non-Restricted General Fund Revenues Total		\$ 14,345,359	\$ 14,458,678	\$ 17,681,457	\$ 18,757,851	\$ 19,184,365	\$ 19,742,500

RESTRICTED OPERATING REVENUES

Highway User Revenue Fund (HURF Fund - 202)

<u>Taxes</u>							
202-4-1342-110	Highway Users Gas Tax	1,457,134	1,625,862	1,641,029	1,723,896	1,767,400	1,846,600
202-4-1342-140	Gila County Transportation Tax	806,453	856,002	908,475	905,317	870,000	870,000
	Taxes Total	2,263,587	2,481,864	2,549,504	2,629,213	2,637,400	2,716,600
<u>Intergovernmental</u>							
202-4-2342-278	Intergovernmental Other	-	-	-	-	-	546,000
202-4-2342-279	ADOT Grants	18,992	4,748	-	-	6,600	400,000
202-4-2342-280	HURF Exchange	-	-	-	54,000	162,000	130,000
202-4-2342-281	Federal Grants	-	-	-	-	-	575,400
	Intergovernmental Total	18,992	4,748	-	54,000	168,600	1,651,400
<u>Charges for Services</u>							
202-4-5300-710	Special Inspection Fees	-	3,608	-	2,789	20,000	-
	Charges for Services Total	-	3,608	-	2,789	20,000	-
<u>Miscellaneous</u>							
202-4-9300-855	Proceeds from Capital Leases	345,406	-	-	-	-	-
202-4-9300-980	Enterprise Fund Overhead	25,800	34,600	-	-	-	-
202-4-9300-990	Other Revenue	601	1,049	1,814	2,323	42,500	2,000
202-4-9300-996	Public Surplus Sales	24,150	15,100	3,260	10,100	12,000	12,000
	Miscellaneous Total	395,957	50,749	5,074	12,423	54,500	14,000
<u>Transfers In</u>							
202-4-9399-XXX	Operations	-	-	110,600	100,000	150,000	62,000
	Transfers In Total	-	-	110,600	100,000	150,000	62,000
HURF Fund Total		\$ 2,678,536	\$ 2,540,969	\$ 2,665,178	\$ 2,798,425	\$ 3,030,500	\$ 4,444,000

Parks & Rec Improvement Fee Fund (206)

<u>Charges for Service</u>							
206-4-5367-710	Facility Improvement Fee	15,055	15,698	15,442	13,872	15,000	14,000
	Charges for Service Total	15,055	15,698	15,442	13,872	15,000	14,000
Parks Improvement Fee Fund		\$ 15,055	\$ 15,698	\$ 15,442	\$ 13,872	\$ 15,000	\$ 14,000



REVENUE DETAIL - ALL FUNDS – Continued

Account	Revenue Source	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
---------	----------------	-------------------	-------------------	-------------------	-------------------	--------------------	---------------------

Gifts & Grants Fund (210)

<u>Miscellaneous</u>							
210-4-6300-920	Contributions - Gen Gov't	12,000	2,000	-	-	-	-
210-4-6363-920	Contributions - Parks System	-	-	-	-	100,000	100,000
	Miscellaneous Total	12,000	2,000	-	-	100,000	100,000

Gifts & Grants Fund Total	\$	12,000	\$	2,000	\$	-	\$	-	\$	100,000	\$	100,000
--------------------------------------	----	--------	----	-------	----	---	----	---	----	---------	----	---------

Wildlands 212

<u>Taxes</u>							
212-4-2327-750	Fire Wildlands/Urban	318,814	-	-	-	120,000	120,000
	Taxes Total	318,814	-	-	-	120,000	120,000

Fire Wildlands Urban	\$	318,814	\$	-	\$	-	\$	-	\$	120,000	\$	120,000
-----------------------------	----	---------	----	---	----	---	----	---	----	---------	----	---------

Bed Tax Fund (214)

<u>Taxes</u>							
214-4-1300-370	Bed Tax	318,814	336,636	342,411	318,105	330,000	330,000
	Taxes Total	318,814	336,636	342,411	318,105	330,000	330,000

<u>Contributions</u>							
	Contributions	-	5,000	-	-	-	-
	Contributions Total	-	5,000	-	-	-	-
214-4-9300-990	Other Revenue	-	-	-	150	-	-

Bed Tax Fund Total	\$	318,814	\$	341,636	\$	342,411	\$	318,255	\$	330,000	\$	330,000
---------------------------	----	---------	----	---------	----	---------	----	---------	----	---------	----	---------



REVENUE DETAIL - ALL FUNDS – Continued

Account	Revenue Source	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
<u>Police Department of Justice (215)</u>							
<u>Intergovernmental</u>							
215-4-2324-121	Local RICO Revenue	2,619	5,664	3,208	-	3,000	3,000
215-4-2324-151	Defense 1033 Revenue	20,500	20,500	20,750	19,750	20,500	-
	Intergovernmental Total	23,119	26,164	23,958	19,750	23,500	3,000
<u>Miscellaneous</u>							
215-4-9300-990	Other Revenue	-	-	-	-	-	-
215-4-9300-996	Public Surplus Sales	41,451	39,516	15,165	103,108	75,000	55,000
	Miscellaneous Total	41,451	39,516	15,165	103,108	75,000	55,000
Police Dept of Defense Total		\$ 64,570	\$ 65,680	\$ 39,123	\$ 122,858	\$ 98,500	\$ 58,000
<u>Police Impound Fee (216)</u>							
<u>Charges for Service</u>							
216-4-5326-761	Impound Fee	-	8,000	13,350	15,300	5,000	9,000
	Charges for Service	-	8,000	13,350	15,300	5,000	9,000
Police Impound Fee Total		\$ -	\$ 8,000	\$ 13,350	\$ 15,300	\$ 5,000	\$ 9,000
<u>Library (224)</u>							
<u>Intergovernmental</u>							
224-4-2361-389	Gila County Library District	230,400	230,400	230,400	230,400	235,000	235,000
	Intergovernmental Total	230,400	230,400	230,400	230,400	235,000	235,000
<u>Miscellaneous</u>							
224-4-9300-990	Other Revenue	5,923	-	33	100	-	50,100
	Miscellaneous Total	5,923	-	33	100	-	50,100
<u>Fines & Forfeitures</u>							
224-4-3300-510	Library Fines	16,811	15,276	13,546	11,417	10,000	6,000
	Fines & Forfeitures Total	16,811	15,276	13,546	11,417	10,000	6,000
<u>Transfers In</u>							
224-4-9399-xxx	Operations	92,517	115,623	131,488	183,526	220,700	177,900
	Transfers In Total	92,517	115,623	131,488	183,526	220,700	177,900
Library Total		\$ 345,651	\$ 361,299	\$ 375,467	\$ 425,443	\$ 465,700	\$ 469,000

REVENUE DETAIL - ALL FUNDS – Continued

Account	Revenue Source	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
<u>Magistrate Court (231, 233)</u>							
<u>Miscellaneous</u>							
233-4-6300-921	Donations/Contributions	1,222	1,209	1,312	4,416	4,000	4,000
	Miscellaneous Total	1,222	1,209	1,312	4,416	4,000	4,000
Magistrate Court Total		\$ 1,222	\$ 1,209	\$ 1,312	\$ 4,416	\$ 4,000	\$ 4,000
<u>Airport (260)</u>							
<u>Intergovernmental</u>							
260-4-2300-239	Federal Grant	-	-	868,345	787,375	73,000	1,003,500
260-4-2300-248	ADOT Grant	87,019	1,745	42,626	38,651	3,600	-
	Intergovernmental Total	87,019	1,745	910,971	826,026	76,600	1,003,500
<u>Charges for Services</u>							
260-4-5345-710	Tie Down Fees	10,130	9,520	9,765	10,320	9,500	8,500
260-4-5345-720	Gate Fees	9,150	8,355	8,130	9,440	8,300	8,000
260-4-5345-740	Ground Leases	18,054	19,854	18,531	20,721	19,000	19,700
260-4-5345-741	Hangar Leases	56,736	56,736	56,575	62,110	56,000	57,000
260-4-5345-760	Fuel Sales	4,644	7,496	6,990	5,636	5,000	6,000
260-4-5345-770	Emergency Support	11,265	12,962	9,565	6,942	5,000	6,000
260-4-5345-780	Campground Use Fee	381	957	690	-	-	-
	Charges for Services Total	110,360	115,880	110,246	115,169	102,800	105,200
<u>Miscellaneous</u>							
260-4-9300-970	Insurance Recovery	-	-	24,524	-	-	-
260-4-9300-990	Other Revenue	940	980	1,269	1,190	1,000	30,600
	Miscellaneous Total	940	980	25,793	1,190	1,000	30,600
<u>Transfers In</u>							
260-4-9399-101	from General Fund	25,240	17,565	38,753	114,131	142,200	139,800
260-4-9399-994	Grant/Capital Match	6,937	-	42,626	-	-	-
	Transfers In Total	32,177	17,565	81,379	114,131	142,200	139,800
Airport Total		\$ 230,496	\$ 136,170	\$ 1,128,389	\$ 1,056,516	\$ 322,600	\$ 1,279,100





REVENUE DETAIL - ALL FUNDS – Continued

Account	Revenue Source	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
<u>Event Center (265)</u>							
<u>Intergovernmental</u>							
265-4-2446-200	TEV Arts Grant	2,000	3,000	3,000	3,000	3,000	3,000
	Intergovernmental Total	2,000	3,000	3,000	3,000	3,000	3,000
<u>Charges for Services</u>							
265-4-5365-710	Event Revenue & Interest	108,296	107,693	111,009	127,649	116,000	116,000
265-4-5365-710	Retail Sales-Taxable	-	897	731	1,184	-	-
	Charges for Services Total	108,296	108,590	111,740	128,833	116,000	116,000
<u>Transfers In</u>							
265-4-9399-214	From Bed Tax	60,846	40,467	164,736	124,162	259,300	264,100
	Transfers In Total	60,846	40,467	164,736	124,162	259,300	264,100
Event Center Total		\$ 171,141	\$ 152,057	\$ 279,476	\$ 255,995	\$ 378,300	\$ 383,100
<u>Contingency Fund (280)</u>							
<u>Transfers In</u>							
280-4-9399-101	From General Fund	-	-	50,000	150,000	860,000	500,000
	Transfers In Total	-	-	50,000	150,000	860,000	500,000
Contingency Fund Total		\$ -	\$ -	\$ 50,000	\$ 150,000	\$ 860,000	\$ 500,000
<u>AZ Cares Act COVID-19 Fund (285)</u>							
285-4-2310-110	State Shared-Pandemic Relief	-	-	-	-	-	1,815,500
	AZ Cares Act Total	-	-	-	-	-	1,815,500
AZ Cares Act Fund Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,815,500
<u>Medical Insurance Fund (290)</u>							
<u>Miscellaneous</u>							
290-4-9300-972	Employee Ins Contributions	451,337	399,832	326,716	331,469	408,000	400,000
290-4-9300-973	Employer Ins Contributions	698,982	696,162	723,814	718,034	830,000	882,900
290-4-9300-974	Retiree Contributions	166,279	134,306	104,885	109,448	110,000	145,800
290-4-9300-975	Employer Retiree Contributions	560,808	485,976	451,275	511,089	552,000	640,000
290-4-9300-986	Insurance Rebate	-	(308)	(379)	-	-	-
290-4-9300-990	Other Revenue	-	219	2,907	-	-	-
	Miscellaneous Total	1,877,407	1,716,187	1,609,218	1,670,040	1,900,000	2,068,700
Medical Insurance Fund Total		\$ 1,877,407	\$ 1,716,187	\$ 1,609,218	\$ 1,670,040	\$ 1,900,000	\$ 2,068,700
Restricted Operating Revenues		\$ 6,033,706	\$ 5,340,905	\$ 6,519,366	\$ 6,831,120	\$ 7,629,600	\$ 11,594,400



REVENUE DETAIL - ALL FUNDS – Continued

Account	Revenue Source	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
DEBT SERVICE REVENUES							
<u>General Debt Service Fund (801)</u>							
	<u>Transfers In</u>						
801-4-9399-xxx	Operations	105,749	52,874	-	-	-	-
	Transfers In Total	105,749	52,874	-	-	-	-
General Debt Service Fund		\$ 105,749.0	\$ 52,874.0	\$ -	\$ -	\$ -	\$ -
<u>Westerly Rd Improvement District (812)</u>							
	<u>Miscellaneous</u>						
812-4-9300-801	Assessment - Principal	41,601	41,601	45,068	48,535	48,600	52,000
812-4-9300-802	Assessment - Interest	17,161	14,873	12,489	9,915	7,300	4,500
	Miscellaneous Total	58,762	56,474	57,557	58,450	55,900	56,500
	<u>Transfers In</u>						
812-4-9399-xxx	Operations	26,738	25,726	26,205	26,600	25,400	25,800
	Transfers In Total	26,738	25,726	26,205	26,600	25,400	25,800
Westerly Rd Imp District Total		\$ 85,500	\$ 82,200	\$ 83,762	\$ 85,050	\$ 81,300	\$ 82,300
<u>Excise Tax Obligation 2003 (822)</u>							
	<u>Transfers In</u>						
822-4-9399-101	From General Fund	134,242	126,610	127,891	-	-	-
	Transfers In Total	134,242	126,610	127,891	-	-	-
Excise Tax Obligation 2003		\$ 134,242	\$ 126,610	\$ 127,891	\$ -	\$ -	\$ -
<u>General Obligation Bonds (823)</u>							
	<u>Taxes</u>						
823-4-1300-310	Sales Tax - Town	393,429	412,603	429,358	437,676	50,000	-
	Taxes Total	393,429	412,603	429,358	437,676	50,000	-
General Obligation Bonds Total		\$ 393,429	\$ 412,603	\$ 429,358	\$ 437,676	\$ 50,000	\$ -
Debt Service Revenues Total		\$ 718,920	\$ 674,287	\$ 641,011	\$ 522,726	\$ 131,300	\$ 82,300



REVENUE DETAIL - ALL FUNDS – Continued

Account	Revenue Source	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
<u>RESTRICTED CAPITAL REVENUES</u>							
<u>Equipment Replacement Fund (402)</u>							
<u>Transfers In</u>							
402-4-9399-101	From General Fund	-	-	-	100,000	100,000	-
402-4-9399-102	Transfer In - G.O. Bond Fund	-	-	-	-	365,000	-
402-4-9399-103	Transfer In - Water Loan	-	-	-	-	400,000	-
Transfers In Total		-	-	-	100,000	865,000	-
Equipment Replacement Fund		\$ -	\$ -	\$ -	\$ 100,000	\$ 865,000	\$ -
<u>Grant Capital Projects Fund (403)</u>							
<u>Intergovernmental</u>							
403-4-2300-284	GOHS Radar Units	-	8,919	44,504	8,966	-	-
403-4-2324-200	Law Enf-HSG Radio Program	15,471	-	-	20,021	-	148,000
403-4-2326-273	AFG SCBA Equip	-	318,295	-	-	-	-
403-4-2327-204	Fire 2019 GOHS Extrication	-	-	-	29,177	-	-
403-4-2327-205	Yavapai Nation Fire Grant	-	-	-	-	-	480,000
403-4-2327-210	AFG Facilities	-	-	-	-	-	45,600
403-4-2331-260	CDBG Housing	73,545	147,894	44,968	283,892	284,100	253,700
Intergovernmental Total		89,016	475,108	89,472	342,056	284,100	927,300
<u>Transfer In</u>							
403-4-9399-101	From General Fund	-	21,439	-	21,134	-	2,300
Transfer In Total		-	21,439	-	21,134	-	2,300
Grant Capital Projects Fund		\$ 89,016	\$ 496,547	\$ 89,472	\$ 363,190	\$ 284,100	\$ 929,600
<u>American Gulch Improvement District (429)</u>							
429-4-2300-990	Misc. Intergovernmental Rev	-	-	-	-	203,000	240,000
<u>Miscellaneous</u>							
429-4-6300-929	Donations / Contributions	-	-	-	3,000	50,000	-
Miscellaneous Total		-	-	-	3,000	50,000	-
American Gulch Imp District		\$ -	\$ -	\$ -	\$ 3,000	\$ 253,000	\$ 240,000
<u>Central Arizona Project Trust Fund (460)</u>							
<u>Miscellaneous</u>							
460-4-9300-910	Interest Earnings	5	70	1,127	473	-	-
Miscellaneous Total		5	70	1,127	473	-	-
Central Az Project Trust Fund		\$ 5	\$ 70	\$ 1,127	\$ 473	\$ -	\$ -
Restricted Capital Revenues		\$ 89,021	\$ 496,617	\$ 90,599	\$ 466,663	\$ 1,402,100	\$ 1,169,600

REVENUE DETAIL - ALL FUNDS – Continued

Account	Revenue Source	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
UTILITY ENTERPRISE FUNDS							
Water (661)							
<u>Intergovernmental</u>							
661-4-2300-990	Misc Intgov Rev	22,654	2,447	20,776	10,000	30,000	40,000
	Intergovernmental Total	22,654	2,447	20,776	10,000	30,000	40,000
<u>Charges For Service</u>							
661-4-5300-722	CC Cragin Devel Imp Fees	329,538	340,182	457,585	241,109	200,000	210,000
661-4-5351-701	Residential Water	4,123,082	4,641,208	5,492,129	5,838,463	6,000,000	6,000,000
661-4-5351-702	Commercial Water	898,584	1,059,040	1,261,070	1,411,856	1,400,000	1,500,000
661-4-5351-703	Fire Protection Service	32,165	36,705	43,907	49,479	45,000	45,000
661-4-5351-704	Bulk Water Sales	187,966	232,198	301,138	212,319	100,000	3,600
661-4-5351-710	New Service Installation Fees	49,850	51,670	49,850	45,550	40,000	40,000
661-4-5351-716	Reconnect & Turn On Fees	3,121	1,985	3,865	5,120	2,000	4,000
661-4-9300-855	Facilities Recapture Fee	-	1,097	2,195	549	500	500
	Charges For Service Total	5,624,306	6,364,085	7,611,739	7,804,445	7,787,500	7,803,100
<u>Miscellaneous</u>							
661-4-9300-855	Debt Proceeds	1,000,000	1,000,000	1,000,000	-	1,000,000	-
661-4-9300-910	Interest Earnings	22,742	56,443	166,255	358,201	300,000	200,000
661-4-9300-970	Insurance Recoveries	-	-	33,184	-	-	-
661-4-9300-990	Other Revenue	1,847	2,759	8,225	620,378	2,000	2,000
661-4-9300-993	Facility Lease Fees	62,079	60,367	76,270	79,547	63,000	75,000
661-4-9300-994	Miscellaneous Revenue	56,742	73,132	65,631	90,090	45,000	60,000
661-4-9300-996	Public Surplus Sales	-	-	865	1,155	1,000	5,000
661-4-9399-101	Loan Repay from GF	17,300	67,300	158,900	200,000	213,000	240,000
	Miscellaneous Total	1,160,710	1,260,001	1,509,330	1,349,371	1,624,000	582,000
Utility Enterprise Funds Total		\$ 6,807,669	\$ 7,624,086	\$ 9,121,069	\$ 9,153,816	\$ 9,441,500	\$ 8,425,100
TOTALS - ALL FUNDS		\$ 27,994,675	\$ 28,594,573	\$ 34,053,502	\$ 35,732,176	\$ 37,788,865	\$ 41,013,900





FEE CHANGES

As part of the budget process, each department reviews their fees & charges and submits proposed changes. These changes might include clarifications to the wording or specifics related to a fee. New charges might be added for services that were not provided previously. A new fee structure might be proposed to more effectively cover the costs of a special program. In some cases, annual updates to the fee schedule ensure that the revenues from fee-based programs are consistent with the actual costs to provide those programs or services. For this reason, this is a vital part of the budget process.

The Finance Department accumulates these proposed changes and presents a tentative Fee Schedule to the Town Council and the public. Opportunities for public comment and input are provided. Towards the end of the budget process, the proposed Fee Schedule is presented to the Council a second time for review. At that time, the Council can make modifications or adopt the new Fee Schedule. After adoption, any changes to the [Fee Schedule](#) must be taken to Council for authorization.

The following chart highlights the changes that were made to the Fee Schedule for fiscal year 2020/21:

ACTION	DESCRIPTION	FISCAL YEAR 2020/2021
Police Department Fees and Charges		
Administrative Fees and Charges		
Added	LEOSA\HR 218 (Retired Officer Concealed Carry Permits)	\$10.00
	Plant Rental	
Added	Light Plant Rental for Non-Town Sponsored Events	\$50.00 per day
	Records	
Added	Per Disk Audio\Video (Body Worn Cameras)	\$25.00
Community Development Fees and Charges		
General Business License		
Changed	Initial-Out of Town	\$70.00
Added	Farmers Market - (valid for 1 year)	\$25.00
Changed	Peddler License/Mobile Food Vendor (Initial)	\$70.00



FEE CHANGES – Continued

Fire Department Fees and Charges		
Inspections		
Added	Assisted Living Facilities Includes assisted living homes R-3 (1-5 Beds), R-4 (6-10Beds), assisted living centers (11 or more beds) Supervisor care and adult foster care	\$50.00 + \$10.00 per bed
Added	Behavioral/Rehab –Group 1	\$50.00 + \$10.00 per bed
Added	Business License	\$25.00 Includes 2 Inspections
Added	Exhibit/Trade Show \$50.00 < 4,800 sf / \$100.00 > 4,800 sf	\$50.00 / \$100.00
Added	Hospital / Nursing Homes	\$100.00 + 10.00 per bed
Added	State Required License	\$50.00
Deleted	Carnivals/Circuses/Special Events	\$50/00 hour
Changed	Outdoor Assembly Event 1st hour, \$50.00/hour after 1st hour	\$75.00 Includes Permit
Plan Review		
Commercial/Industrial Fire		
Changed	Sprinkler System Alterations to Any Existing -(up to 20 heads)	\$0.04 Square Foot Includes Permit & Inspection
Changed	Fire Protection System	\$150.00 Includes Permit & Inspection
Changed	Residential Fire Plan Review	\$25.00 Includes Inspection
Changed	Commercial Fire Plan Review	\$150.00 Includes Inspection
Added	Fire Alarm Mods / TI	\$75.00 + \$10.00 per device Includes Permit and Inspection
Added	Spray Booths/Rooms Suppression	\$150.00 Includes Permit and Inspection
Added	Spray Booths/Rooms - Alarm	\$150.00 Include Permit and Inspection
Added	Hood or Duct – Suppression	\$150.00 Include Permit and Inspection
Added	Hood or Duct - Alarm	\$150.00 Include Permit and Inspection
Changed	Standpipe Systems - Wet or Dry (New Installation)	\$150.00 Include Permit and Inspection
Deleted	Suppression System	\$150.00
Permits		
Added	Access (Motorized) Gate	\$75.00 Includes Permit and Inspection
Deleted	Blasting permit	\$100.00
Added	Amusement Buildings	\$100.00 per site Includes Inspection
Deleted	Burning Permit	\$50.00
Added	Blasting Permit	\$100.00 Initial \$75.00 per blast thereafter (same project)
Added	Bon Fire	\$50.00 Include Inspection
Deleted	Commercial	\$25.00
Deleted	Residential	\$0.00
Added	Combustible Dust Plant	\$100.00 per year
Added	Hot Work	\$75.00 Onetime use or per year if stationary
Added	Fire line water supply	\$180.00 Includes Inspection
Added	Fire Pump	\$350.00 Includes Permit and Inspection
Added	Fireworks	\$150.00 Include Inspection
Added	Fumigation	\$75.00 Includes Inspection
Added	Hazmat (Annual)	\$75.00 per year if fixed or per site
Added	Plant Extraction System	\$150.00 per year Includes Inspection
Deleted	Engineered Fixed Extinguishing	



FEE CHANGES – Continued

Fire Department Fees and Charges		
Systems for Fire Protection		
Changed	Hood Systems, Duct Systems	\$150.00 Includes Inspection
Fire Lines - Including Hydrants		
Changed	Fire Lines - Including Hydrants	
Changed	Fire Sprinkler Supply	\$180.00 Includes Inspection
Changed	Fireworks Permit	\$150.00 Includes Inspection
Changed	Hydrant Flow Test	\$75.00 Includes Inspection
Changed	Installation of Any Permanent	\$150.00 Includes Inspection
Above Ground Fuel Tank		
Added	Tank Installed Below Ground	\$180.00 Other than LPG, Includes Inspection
Deleted	Installations of Any Liquefied	\$50.00 - 25-500 Gallons
Deleted	Petroleum Gas Tank	\$75.00 - 501-2000 Gallons \$125.00 - 2,001 - 30,000 Gallons \$250.00 - 30,001 - 120,000 Gallons
Added	LPG Tank 0 - 124 Gallons	\$50.00 Permit No review required, Includes inspection
Added	LPG Tank 124-500 Gallon	\$50.00 + Permit Includes Inspection \$25.00 Residential- \$125.00 Commercial review fee
Added	LPG Tank 501 - 2000 Gallon	\$75.00 + Permit Includes Inspection \$25.00 Residential- \$125.00 Commercial review fee
	LPG Tank 2001- 30,000 Gallon	\$125.00 +Permit Includes Inspection \$25.00 Residential \$125.00 Commercial review fee
Added	LPG Tank 30,000 - 120,000 Gal.	\$250.00 +Permit Includes Inspection \$25.00 Residential \$125.00 Commercial review fee
Deleted	Pressure Reducing Valves	\$150.00
Deleted	Retrofit Backflow Assembly	
Deleted	Fire Systems	\$150.00
Deleted	Tents, Canopies and	\$50.00/hour
Deleted	Temporary Membranes – Air, Supported Structures, Tents, 200 Sq. Ft. and Above, Canopies 400 sq. ft. and above Underground Tank Removal	\$185.00
Added	Tank Removal below Ground	\$185.00 per tank
Added	Tents, Canopies & Membrane	\$75.00/\$50.00/\$75.00
Added	Tent and Membrane Structures in excess of 400 square feet. \$75.00 for the first. \$50.00 each additional. Canopies exceeding and aggregate area in excess of 700 square feet. \$75.00. Includes review and inspection. Tent and Membrane Structures in excess of 400 square feet. \$75.00 for the first. \$50.00 each additional. Canopies exceeding and aggregate area in excess of 700 square feet. \$75.00.	



FEE CHANGES – Continued

Parks & Recreation Department Fees and Charges		
Equestrian Programs		
Changed	Arena Use Fee	\$10.00 - \$15.00 per person or \$30.00 per family for each program
Changed	Barrel Series	\$10.00-40.00 per night per event* \$5.00 per discipline* \$10 -\$40 per person for various age group jackpots*
Changed	Classes/Clinics	\$10.00 - \$70.00 Contract for Services*
Changed	College Rodeo	Contract for Services*
Changed	Gymkhana	\$10.00-\$40.00 per night per event \$10.00 per run per each event* Contract for Services*
Deleted	Open Arena Nights	\$10.00 per night; \$50.00 summer pass \$10.00-\$15.00 per person or \$30.00 per family for each program
Deleted	Open Areas Nights	\$5.00-\$15.00 per night; \$30.00-\$100.00 Season Pass \$5.00-\$15.00 per person or \$30.00-\$100.00 per family for each program
Added	Roping Clinic	\$60.00 per person - Contract for Service*
Changed	Roping	\$5.00-\$15.00 per person or \$30.00 -\$100.00 per family for each program
Added	Paintball	\$5.00-\$300.00 per team or per person
Added	Specialty Programs/Classes	Fee - \$100.00
Equipment Rental		
Added	Note: Deposits must be paid prior to event date for granted access for use.	
Event Center Facility Fees		
Changed	Additional Facility Preparation	\$40.00 per hour, per man
Deleted	Parking Lot Spaces	\$80.00 flat fee
Added	Chalked Parking	\$80.00 flat fee
Changed	Shavings	\$5.00-\$20.00 per bag
Changed	Tractor Operator (during event) Equipment Operator	\$40.00 per hour per man (charged per half hour increments)*
Deleted	Vendor Fee	\$60.00-\$250.00 per event, per vendor, size and space requirements*
Added	Vendor Fee	\$25.00-\$250.00 per event per vendor, per space requirements
Deleted	Water Usage Fees	Actual Usage based on public rates, \$30.00 minimum*
Deleted	Water Truck Operator (during event)	\$40.00 per hour per man (charged per half hour increments)*
Athletic Fields		
Changed	Fences (tournament use only) Field Preparation	\$25.00 per man per hour; option with field rental only* Chalk (per bag) Field Prep Materials (chalk, rakes, drags, etc.)
Changed	Use Rate-Additional Hrs. Tournament	\$10.00 additional per hour per field



FEE CHANGES – Continued

Parks & Recreation Department Fees and Charges		
Recreation Programs		
Deleted	Adult Team Late Registration	\$25.00 per team *
Added	Youth Programs	Free, \$50.00
Added	Adult Programs	Free, \$350.00
Added	Camps/Clinics	Free, \$150.00 Contract for Services *
Added	Outdoor Recreation/Specialty Programs & Classes	Contract for Services *
Added	Open Recreation	Free - \$20.00 per registration
Added	Late Fees	\$5.00-\$25.00
Added	Equipment	Free - \$65.00
Deleted	Archery, Youth	\$40.00 per registration
Deleted	Basketball, Adult	\$10 - \$310.00 per registration
Deleted	Basketball, Youth	\$25 - \$35.00 per registration
Deleted	Camp - Basketball	\$40.00 per registration
Deleted	Camp - Football	Contract for Services *
Deleted	Camp - Volleyball	Contract for Services *
Deleted	Camp - Golf	\$50.00 per registration
Deleted	Camp - Wrestling	Contract for Services *
Deleted	Classes/Lessons/Clinics	\$5.00-\$150.00
Deleted	Dutch oven Cooking	Contract for Services *
Deleted	Fishing Class	\$15.00 per registration
Deleted	Flag Football	\$40.00 per registration
Deleted	Hike, Guided - AZGFD	\$15.00 per registration
Deleted	Kickball	\$10.00-\$225.00 per registration
Deleted	Mountain Bike 101	\$25.00 per registration
Deleted	Moths & Butterflies	\$15.00 per registration
Deleted	Open Field / Gym	Free - \$20 per registration
Deleted	Photography	\$25.00 per registration
Deleted	Recreation Camps	\$10.00 - \$225.00 per registration
Deleted	Senior Programs	Free - \$100.00 per registration
Deleted	Skills Contests	Free - \$45 per registration
Deleted	Soccer, Youth	\$35.00 per registration
Deleted	Soccer, British Soccer Camp	Contract for Services *
Deleted	Softball: Adult Leagues	\$285 - \$310 per registration
Deleted	Sport Tournaments	\$50.00 - \$1,000.00 per registration
Deleted	Star Gazing & Astronomy Class	Contract for Services *
Deleted	T-Ball	\$35.00 per registration
Deleted	Tennis / Pickleball	\$10.00-\$50.00 per registration
Deleted	T.O.P Guide Hikes	Free - \$50.00 per registration
Deleted	Tumbling/Dance Camps/Programs	Contract for Services *
Deleted	Volleyball, Youth	\$35.00 per registration
Deleted	Volleyball, Adult Leagues	\$50.00-\$195 per team
Deleted	Water Fowl	\$10.00 per person
Deleted	Youth Late Registration	\$5.00 per registration *

FEE CHANGES – Continued

Parks & Recreation Department Fees and Charges		
Electric Light Parade		
Changed	Motorized Vehicle\Equestrian Group	\$30.00 per group
Added	Single Motorized Vehicle	\$25.00 per Entry
Added	Event Sponsorship Fees, In-Kind Services;	\$10.00-\$7,500
Changed	Races	\$5.00-\$90.00 per registration
Changed	Vendors (Food & Non-Food Items)	\$25.00-\$500.00 per vendor per event
Added	Event Admission \Tickets\Entry	\$0.00-\$100.00
Added	Invoice Late Fee	15 days=5%, 30days=10%, 90days=15% plus an attorney or collection agency fees if applicable
Taylor Pool		
Added	Swim Meet Registration	\$1.00-\$20.00 per event per participant
Added	Taylor Pool Specialty Program \ Admission	\$3.00-\$10.00
Tourism / Misc. Fees		
Added	Light Plants	\$60.00 per tower per day
Added	Concessions	\$0.15-\$50.00 per item

In addition to the annual Fee Schedule update, Town Council has approved the following schedule for utility rate increases. Water rates will remain the same for fiscal year 2019/20 and 2020/21.

	Dec-2014	Oct-2015	Oct-2016	Oct-2017	Oct-2018
Consumption:					
0 to 2,000 Gallons (Minimum)	\$28.31	\$30.43	\$35	\$40.25	\$43.26
<u>Rates per 1,000 Gallons Over Minimum</u>					
2,001 to 5,000 Gallons	\$3.82	\$4.11	\$4.72	\$5.43	\$5.84
5,001 to 10,000 Gallons	\$5.04	\$5.42	\$6.23	\$7.17	\$7.70
10,001 to 20,000 Gallons	\$5.76	\$6.20	\$7.13	\$8.20	\$8.81
20,001+ Gallons	\$7.20	\$7.74	\$8.90	\$10.24	\$11.01

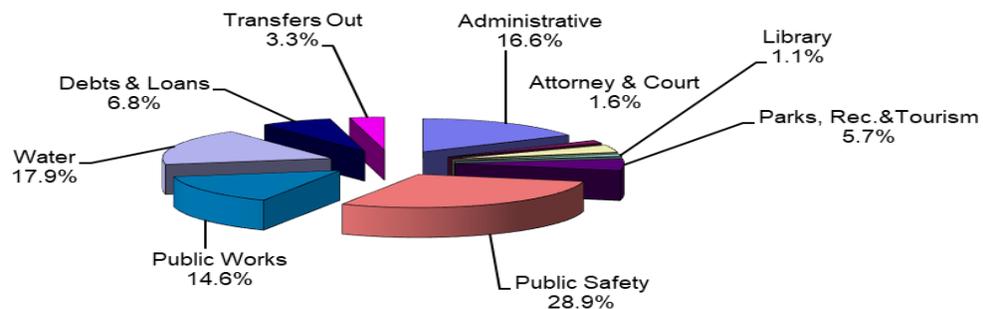




EXPENDITURE SUMMARY BY FUNCTION (ALL FUNDS) 2020/21 BUDGET

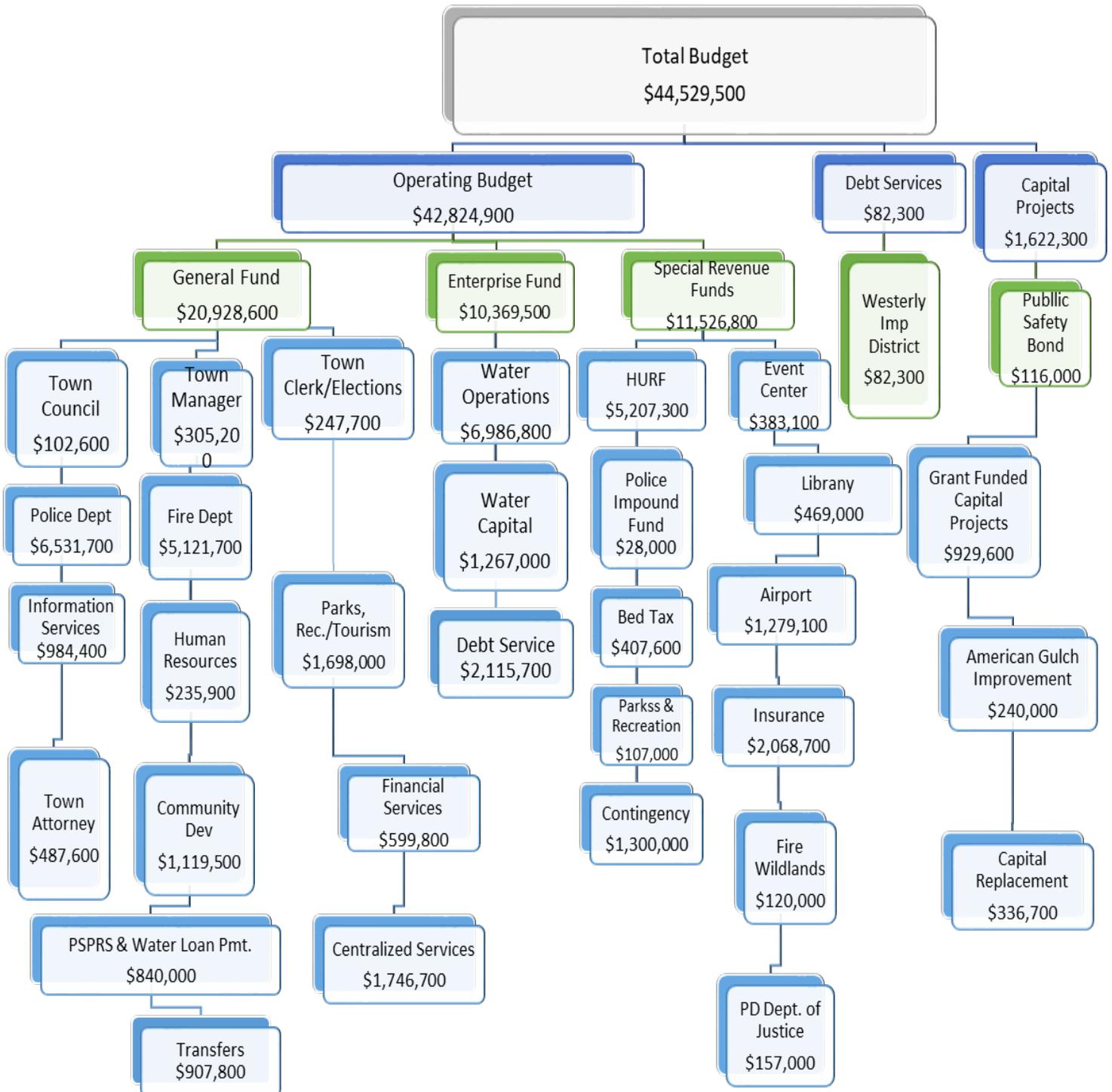
Function	General Fund	Restricted Funds	Restricted Capital Funds	Debt Service Funds	Utility Funds	All Funds	% Total
Administrative	4,006,000	3,368,700	-	-	-	7,374,700	16.6%
Attorney & Court	703,900	-	-	-	-	703,900	1.6%
Community Dev.	1,119,500	-	493,700	-	-	1,613,200	3.6%
Library	-	469,000	-	-	-	469,000	1.1%
Parks, Rec.&Tourism	1,698,000	633,600	200,000	-	-	2,531,600	5.7%
Public Safety	11,653,400	305,000	928,600	-	-	12,887,000	28.9%
Public Works	-	6,486,400	-	-	-	6,486,400	14.6%
Water	-	-	-	-	7,953,800	7,953,800	17.9%
Debts & Loans	840,000	-	-	82,300	2,115,700	3,038,000	6.8%
Transfers Out	907,800	264,100	-	-	300,000	1,471,900	3.3%
Total Expenditures	\$ 20,928,600	\$ 11,526,800	\$ 1,622,300	\$ 82,300	\$ 10,369,500	\$ 44,529,500	100.0%

- Administrative includes General Admin., Elections, Town Manager, Human Recourses, Financial Services, Information Technology, Other Govt. Services, Town Council and Clerk Department.
- Community Development includes Planning & Zoning, Economic Development, Housing, and Building.
- Legislative includes Town Council and Town Clerk Departments.
- Public Safety includes the Police Department and the Fire Department.
- Public Works includes Streets and the Town of Payson Airport.
- Transfers Out include transfers to other funds.





TOWN OF PAYSON BUDGETED EXPENDITURES FISCAL YEAR 2020/21





EXPENDITURES DETAIL (ALL FUNDS)

Category	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
Salaries & Wages							
xxx-x-xxxx-xx-5001	Full Time Employees	7,887,687	8,017,410	8,264,337	8,807,928	9,717,200	9,994,000
xxx-x-xxxx-xx-5002	Part Time Employees	216,026	183,976	203,952	203,547	272,700	234,700
xxx-x-xxxx-xx-5003	Temporary Employees	76,289	76,264	89,644	106,736	136,000	140,200
xxx-x-xxxx-xx-5005	Paid On Call Employees	20,254	47,756	60,424	85,765	125,000	95,000
xxx-x-xxxx-xx-5006	Standby Pay	8,535	8,640	12,969	14,138	10,100	13,600
xxx-x-xxxx-xx-50xx	Misc Compensation	27,938	28,081	28,698	28,587	22,700	67,500
xxx-x-xxxx-xx-52xx	Overtime Compensation	844,502	794,474	846,762	813,636	900,400	994,300
xxx-x-xxxx-xx-5990	Shift Differential Pay	36,659	44,089	39,150	35,925	48,000	48,000
Total Salaries & Wages		9,117,890	9,200,690	9,545,936	10,096,262	11,232,100	11,587,300
Personnel Benefits							
xxx-x-xxxx-xx-5501	FICA	533,037	544,483	575,319	606,525	703,075	720,600
xxx-x-xxxx-xx-5504	Pensions & Retirement	1,793,844	2,142,608	2,597,696	2,620,056	3,049,100	3,324,700
xxx-x-xxxx-xx-5700	Health/Life Insurance	1,238,897	1,161,262	1,177,590	1,274,396	1,481,700	1,695,100
xxx-x-xxxx-xx-5701	Disability Insurance	5,844	7,142	8,924	9,075	10,400	13,200
xxx-x-xxxx-xx-5800	Workers Comp Insurance	533,510	430,055	510,865	520,313	581,925	394,400
xxx-x-xxxx-xx-5801	Unemployment Comp	2,880	28	240	247	700	-
xxx-x-xxxx-xx-5901	Uniform Allowance	52,819	52,190	54,740	87,250	111,900	120,050
Total Personnel Benefits		4,160,831	4,337,768	4,925,374	5,117,862	5,938,800	6,268,050
Supplies							
xxx-x-xxxx-xx-6001	Office Supplies	50,951	55,692	50,434	65,224	69,700	84,400
xxx-x-xxxx-xx-6002	Coffee Supplies	892	771	646	773	1,100	600
xxx-x-xxxx-xx-6003	Cleaning Supplies	10,746	12,440	12,916	14,405	16,900	19,000
xxx-x-xxxx-xx-6005	Safety Program Supplies	18,411	12,160	13,580	30,904	24,900	24,500
xxx-x-xxxx-xx-6006	Clothing/Uniforms	20,951	22,000	17,646	21,629	8,500	7,500
xxx-x-xxxx-xx-6007	PPE Equipment/Clothing	23,778	27,207	38,764	104,820	25,000	75,000
xxx-x-xxxx-xx-6008	Chemicals	32,874	47,105	53,388	160,087	867,200	833,200
xxx-x-xxxx-xx-6010	Books, Maps & Periodicals	7,187	2,488	4,926	12,604	15,600	12,500
xxx-x-xxxx-xx-6011	Small Tools/Minor Equipment	69,000	90,961	84,295	124,246	192,700	311,400
xxx-x-xxxx-xx-6012	Communications Eq Supplies	5,058	3,463	7,497	8,020	6,500	7,000
xxx-x-xxxx-xx-6013	Computer Supplies	31,216	46,418	53,763	106,121	116,000	130,500
xxx-x-xxxx-xx-6014	Landscape Materials	13,359	11,823	15,210	10,066	10,500	11,000
xxx-x-xxxx-xx-6015	Signs	36,782	5,163	10,175	6,236	21,600	21,100
xxx-x-xxxx-xx-6016	Park Furnishing	740	-	1,466	-	1,000	1,000
xxx-x-xxxx-xx-6100	Medical/Lab Supplies	25,145	25,835	36,893	47,112	41,900	40,800
xxx-x-xxxx-xx-6101	Canine Supplies	1,541	2,028	4,593	2,917	3,500	3,500
xxx-x-xxxx-xx-6102	Weapons/Training Supplies	9,651	13,984	15,111	17,110	15,500	15,500
xxx-x-xxxx-xx-6201	Bldg Materials & Supplies	39,553	42,197	67,674	46,582	81,600	78,600
xxx-x-xxxx-xx-6202	Misc R&M Supplies	76,860	57,535	62,873	73,904	130,500	130,500
xxx-x-xxxx-xx-6300	Motor Fuel	163,798	169,583	200,728	223,555	223,800	229,500
xxx-x-xxxx-xx-6302	Vehicle Supplies	192,360	180,538	197,346	208,580	204,600	213,600
xxx-x-xxxx-xx-6400	Hdwr, Electric & Plumbing Suppl	22,818	18,807	21,290	21,447	22,900	24,200
xxx-x-xxxx-xx-6401	Drainage Supplies	29,739	10,534	20,400	15,895	47,000	110,000
xxx-x-xxxx-xx-6402	Street/Sidewalk Supplies	69,675	72,348	71,894	102,429	85,000	85,000
xxx-x-xxxx-xx-6602	Promotional Supplies	89,799	91,717	124,612	121,813	123,000	118,000
xxx-x-xxxx-xx-6900	Other Supplies	2,926	695	-	-	-	-
Total Supplies		1,045,810	1,023,492	1,188,120	1,546,479	2,356,500	2,587,900



EXPENDITURES DETAIL (ALL FUNDS) – Continued

Category	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
Services							
xxx-x-xxxx-xx-	7002 Accounting/Auditing Services	63,775	46,238	47,750	50,622	51,700	60,500
xxx-x-xxxx-xx-	7003 Computer Services	14,058	14,829	15,757	16,803	17,000	30,800
xxx-x-xxxx-xx-	7004 Compliance/Lab Analysis	31,900	22,635	9,849	47,171	35,000	70,000
xxx-x-xxxx-xx-	7005 Computer Software	26,884	23,374	84,665	84,555	122,400	145,000
xxx-x-xxxx-xx-	7100 Legal Services	12,120	18,788	24,706	23,693	63,000	330,000
xxx-x-xxxx-xx-	7101 Indigent Defense	33,800	35,600	38,500	38,600	40,000	40,000
xxx-x-xxxx-xx-	7102 Court Services	133,271	107,580	104,616	151,017	160,000	128,300
xxx-x-xxxx-xx-	7103 Prosecution Services	-	-	-	-	1,000	1,300
xxx-x-xxxx-xx-	7104 Settlements	10,000	-	10,000	-	20,000	20,000
xxx-x-xxxx-xx-	7602 Safety Training Services	-	-	-	-	10,000	10,000
xxx-x-xxxx-xx-	7900 Other Professional Services	380,967	359,935	469,943	830,908	1,209,300	1,440,900
Total Services		706,775	628,979	805,786	1,243,369	1,729,400	2,276,800
Utilities							
xxx-x-xxxx-xx-	7300 Electricity	657,052	634,308	684,919	615,871	763,200	766,500
xxx-x-xxxx-xx-	7301 Propane Gas	29,462	24,864	29,796	39,464	37,700	41,200
xxx-x-xxxx-xx-	7302 Water Service	54,898	67,097	86,090	94,812	109,900	110,200
xxx-x-xxxx-xx-	7304 Sewer Service	12,903	13,111	12,440	13,154	139,100	140,700
xxx-x-xxxx-xx-	7305 Garbage Service	27,170	27,764	30,680	51,083	170,100	65,300
xxx-x-xxxx-xx-	7306 Telephone	244,341	250,134	253,195	260,271	282,000	284,400
xxx-x-xxxx-xx-	7307 Postage	43,937	45,290	32,753	35,404	42,700	43,750
Total Utilities		1,069,763	1,062,568	1,129,873	1,110,059	1,544,700	1,452,050
Travel							
xxx-x-xxxx-xx-	7600 Travel	41,818	47,142	55,488	57,410	128,700	98,000
xxx-x-xxxx-xx-	7601 Registrations	54,091	45,168	53,583	82,900	110,100	96,400
Total Travel		95,909	92,310	109,071	140,310	238,800	194,400
Advertising & Publishing							
xxx-x-xxxx-xx-	6600 Public Relations	13,157	20,127	21,573	28,135	49,900	41,400
xxx-x-xxxx-xx-	7907 Advertising	22,402	15,173	16,399	15,579	29,300	30,400
Total Advertising & Publishing		35,559	35,300	37,972	43,714	79,200	71,800
Rentals							
xxx-x-xxxx-xx-	7500 Land & Buildings	7,371	9,411	7,827	8,037	21,000	12,700
xxx-x-xxxx-xx-	7501 Work Eq & Machine Rental	476	-	151	-	500	500
xxx-x-xxxx-xx-	7502 Office Equipment Rental	169,471	236,843	236,974	230,162	332,500	298,000
Total Rentals		177,318	246,254	244,952	238,199	354,000	311,200
Insurance							
xxx-x-xxxx-xx-	7903 Insurance	461,934	503,887	527,317	470,639	537,100	538,700
xxx-x-xxxx-xx-	7904 Insurance Deductibles	12,714	(2,474)	18,001	2,247	7,500	7,500
xxx-x-xxxx-xx-	7908 Insurance Premium	1,880,294	1,715,052	1,609,219	1,699,286	1,900,000	2,068,700
Total Insurance		2,354,942	2,216,465	2,154,537	2,172,172	2,444,600	2,614,900



EXPENDITURES DETAIL (ALL FUNDS) – Continued

Category	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
Repair & Maintenance							
xxx-x-xxxx-xx-6200	Hydrant R&M	14,138	14,970	21,552	39,840	40,000	40,000
xxx-x-xxxx-xx-65xx	Water R&M	214,954	196,751	278,188	226,053	563,200	594,200
xxx-x-xxxx-xx-7400	Grounds R&M	13,651	9,130	11,198	23,833	24,000	29,300
xxx-x-xxxx-xx-7401	Bldg/Fixture R&M	57,707	89,098	52,340	193,326	233,700	249,100
xxx-x-xxxx-xx-7402	Office Equipment R&M	3,551	1,681	5,598	1,235	10,800	10,200
xxx-x-xxxx-xx-7403	Computer Equipment R&M	240,081	241,270	271,506	295,578	294,200	317,300
xxx-x-xxxx-xx-7404	Communication Eq R&M	289,356	137,950	109,369	74,746	312,500	362,500
xxx-x-xxxx-xx-7405	Work Equipment R&M	35,428	57,290	47,847	88,020	104,800	101,000
xxx-x-xxxx-xx-7406	Street Light R&M	12,623	33,354	38,335	38,906	47,500	64,500
xxx-x-xxxx-xx-7407	R & M Wells	2,354	486	14,715	33,234	40,000	47,000
xxx-x-xxxx-xx-7408	Street/Sidewalk Repair Serv	41,188	38,656	5,307	41,173	43,500	105,000
xxx-x-xxxx-xx-7412	Pavement Preservation Program	-	-	-	-	550,000	710,000
Total Repair & Maintenance		925,031	820,636	855,955	1,055,944	2,264,200	2,630,100
Miscellaneous							
xxx-x-xxxx-xx-6009	Program Costs	162,589	188,678	198,250	223,742	324,700	298,800
xxx-x-xxxx-xx-6620	Vehicle Fuel	-	-	-	1,236	2,000	2,000
xxx-x-xxxx-xx-6630	HM - Small Tools	-	-	-	652	700	700
xxx-x-xxxx-xx-6700	Dues & Memberships	44,449	69,358	61,345	54,506	85,300	99,400
xxx-x-xxxx-xx-6901	Taxes & Assessments	4,478	652	609	(3,945)	1,300	500
xxx-x-xxxx-xx-6903	Bank Fees	32,061	24,814	20,967	19,681	21,000	27,500
xxx-x-xxxx-xx-6904	Contingency Expenses	-	-	-	59,716	1,000,000	1,300,000
xxx-x-xxxx-xx-6905	Bad Debt	570	35	123	95	1,100	1,100
xxx-x-xxxx-xx-6990	Other Expense	20,254	41,792	23,002	24,025	43,000	42,000
xxx-x-xxxx-xx-6991	Other Expense-Law Enforce	7,291	9,782	7,171	5,297	10,000	7,000
xxx-x-xxxx-xx-6992	Other Expense-DARE	3,670	3,710	4,110	4,141	5,200	4,700
xxx-x-xxxx-xx-7001	Program Overhead	2,055	2,418	2,442	793	45,000	45,000
xxx-x-xxxx-xx-7901	Lien & Clean	5,811	11,854	-	7,280	15,000	15,000
xxx-x-xxxx-xx-7906	LE Prop Purchase Program	-	-	2,182,675	-	-	-
xxx-x-xxxx-xx-7902	Reimbursable Impound Costs	-	2,191	-	-	-	-
xxx-x-xxxx-xx-7910	Printing & Binding	14,114	18,392	16,222	15,958	19,100	19,600
xxx-x-xxxx-xx-7912	Grant Expenses	25,261	89,475	3,450	757	91,000	602,700
xxx-x-xxxx-xx-7913	Housing Expense	104,835	147,883	-	-	-	-
xxx-x-xxxx-xx-7915	Overhead	204,000	219,500	-	-	-	-
xxx-x-xxxx-xx-7990	Contribution to Other Agencies	224,833	222,876	240,458	236,330	240,700	240,700
xxx-x-xxxx-xx-8781	Parks Master Plan	-	-	-	-	-	-
xxx-x-xxxx-xx-9661	Repay Water Loan	17,300	-	158,900	-	274,000	-
xxx-x-xxxx-xx-72xx	Councilmember Expenses	5,384	10,016	3,080	7,387	14,200	8,400
Total Miscellaneous		878,955	1,063,426	2,922,804	657,651	2,193,300	2,715,100

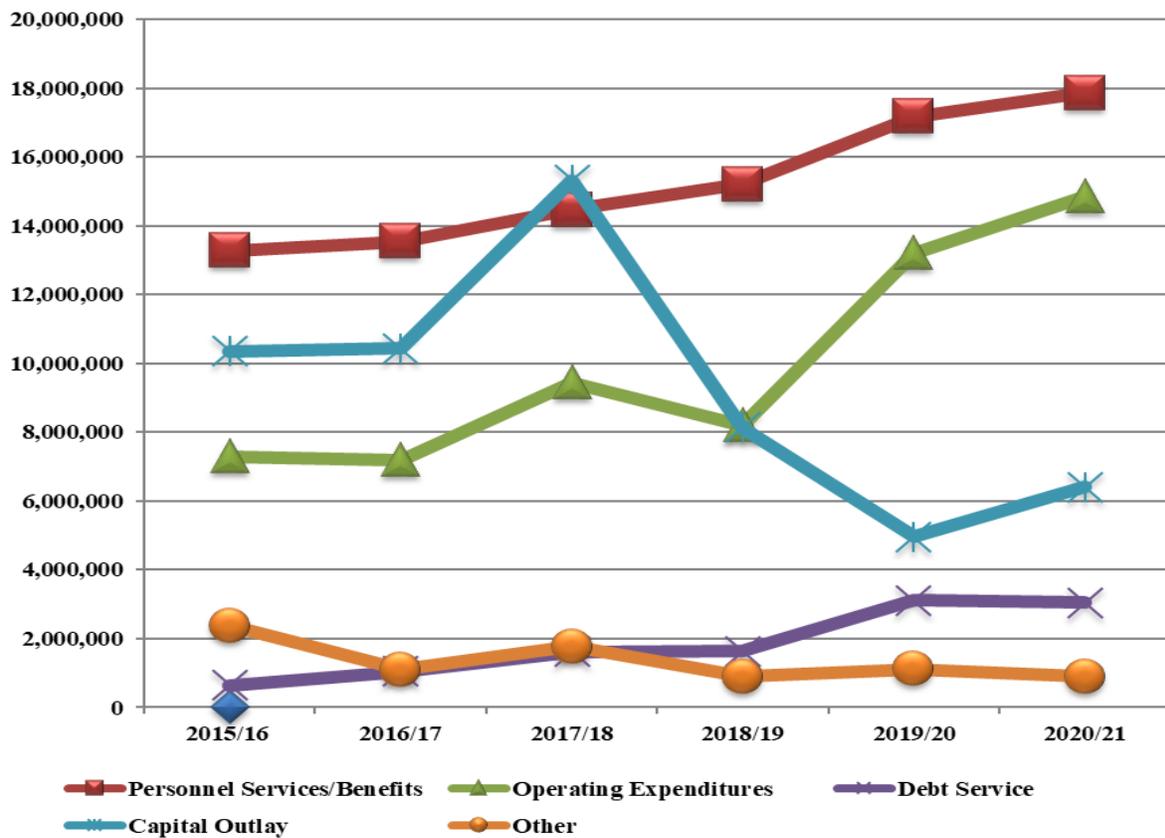


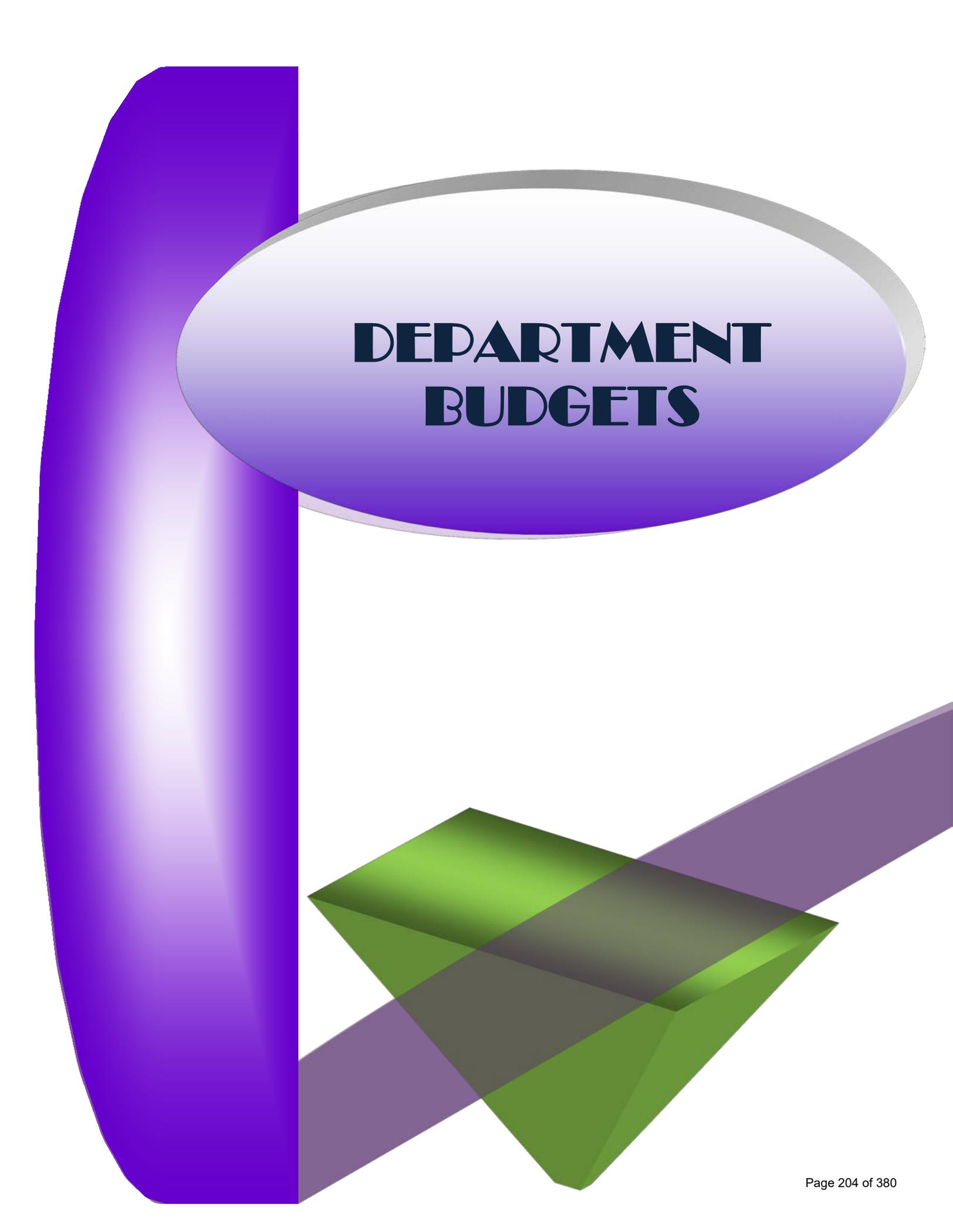
EXPENDITURES DETAIL (ALL FUNDS) – Continued

Category	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
Capital Outlay							
xxx-x-xxxx-xx-	7914 CDBG Housing	-	159	9,603	319,088	284,100	253,700
xxx-x-xxxx-xx-	8xxx Airport Projects	96,901	8,089	944,820	864,214	80,000	-
xxx-x-xxxx-xx-	8xxx Highway \ Street Improvements	395,559	843,999	531,371	538,689	522,000	2,048,400
xxx-x-xxxx-xx-	8xxx Computer Software/Hardware	83,953	31,161	59,981	-	-	250,000
xxx-x-xxxx-xx-	8xxx Machinery & Equipment	438,893	247,300	485,853	555,656	233,000	150,000
xxx-x-xxxx-xx-	8xxx Vehicular Equipment	96,956	24,148	103,073	527,333	435,000	278,200
xxx-x-xxxx-xx-	8xxx Parks Development	734,015	-	197,385	50,484	969,000	307,000
xxx-x-xxxx-xx-	8xxx Grant Funded Projects	15,471	339,085	65,129	38,143	100,000	1,679,400
xxx-x-xxxx-xx-	8xxx Police Station Remodel	-	-	-	-	65,000	65,000
xxx-x-xxxx-xx-	8xxx Highway Improvements	-	-	-	-	330,000	-
xxx-x-xxxx-xx-	8xxx American Gulch Imp Dist	-	-	-	2,000	253,000	240,000
xxx-x-xxxx-xx-	8xxx Water Projects	8,498,218	8,936,705	12,935,817	5,554,718	1,980,000	1,142,000
Total Capital Outlay		10,359,966	10,430,646	15,333,032	8,450,325	5,251,100	6,413,700
Debt Service							
xxx-x-xxxx-xx-	5505 PSPRS Liability	-	-	500,000	600,000	600,000	600,000
xxx-x-xxxx-xx-	9661 Water Loan Payment	-	67,300	-	200,000	-	240,000
xxx-x-xxxx-xx-	6901 Debt Service Fees	-	2,088	-	750	-	800
xxx-x-xxxx-xx-	7950 Principal	562,473	527,291	495,000	70,000	1,695,000	1,340,700
xxx-x-xxxx-xx-	7951 Interest	85,815	446,856	621,867	763,326	810,500	856,500
Total Debt Service		648,288	1,043,535	1,616,867	1,634,076	3,105,500	3,038,000
Depreciation							
xxx-x-xxxx-xx-	8005 Depreciation - Infrastructure	689,587	-	704,331	-	-	-
xxx-x-xxxx-xx-	8100 Depreciation - Buildings	315,431	22,717	315,249	16,489	25,000	16,000
xxx-x-xxxx-xx-	8101 Depreciation - Non Buildings	1,176,962	1,040,919	270,395	744,784	985,000	750,000
xxx-x-xxxx-xx-	8102 Depreciation - Machinery/Eq	122,772	25,173	482,807	38,199	25,000	38,000
xxx-x-xxxx-xx-	8103 Depreciation - Vehicles	55,682	(9,188)	13,385	91,439	60,000	85,000
xxx-x-xxxx-xx-	8104 Depreciation - Furniture/Eq	3,645	3,091	(17,321)	1,422	10,000	1,500
xxx-x-xxxx-xx-	82xx Amortization	5,940	5,940	5,940	5,940	5,800	5,800
Total Depreciation		2,370,019	1,088,652	1,774,786	898,273	1,110,800	896,300
Transfers Out							
xxx-x-xxxx-xx-	9101 To General Fund	150,304	147,000	389,000	322,000	322,000	300,000
xxx-x-xxxx-xx-	9202 To HURF	-	-	110,600	100,000	150,000	62,000
xxx-x-xxxx-xx-	9210 To Gifts & Grants Fund	-	-	-	-	-	-
xxx-x-xxxx-xx-	9224 To Library	92,517	115,623	131,488	183,526	220,700	177,900
xxx-x-xxxx-xx-	9260 To Airport	32,176	17,565	81,378	114,131	142,200	139,800
xxx-x-xxxx-xx-	9265 To Event Center	60,846	40,467	164,736	124,162	259,300	264,100
xxx-x-xxxx-xx-	9280 To Contingency Fund	-	-	50,000	150,000	860,000	500,000
xxx-x-xxxx-xx-	9303 Capital Replacement Fund	-	-	-	-	400,000	-
xxx-x-xxxx-xx-	9402 To Equipment Fund	-	-	-	100,000	100,000	-
xxx-x-xxxx-xx-	9403 To Grant Capital Project	-	21,439	-	21,134	-	2,300
xxx-x-xxxx-xx-	9427 To DS Westerly Rd Imprv	-	-	26,205	-	25,400	-
xxx-x-xxxx-xx-	98xx To Debt Service	266,729	205,211	127,891	26,600	365,000	25,800
Total Transfers Out		602,572	547,305	1,081,298	1,141,553	2,844,600	1,471,900
GRAND TOTAL		\$ 34,549,628	\$ 33,838,026	\$ 43,726,363	\$ 35,546,248	\$ 42,687,600	\$ 44,529,500

Expenditures by Summary – All Funds

Category	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Personnel Services/Benefits	13,278,721	13,538,458	14,471,310	15,214,124	17,170,900	17,855,350
Operating Expenditures	7,290,062	7,189,430	9,449,070	8,207,897	13,204,700	14,854,250
Debt Service	648,288	1,043,535	1,616,867	1,634,076	3,105,500	3,038,000
Capital Outlay	10,359,966	10,430,487	15,323,429	8,131,237	4,967,000	6,413,700
Other	2,370,019	1,088,652	1,774,786	898,273	1,110,800	896,300
Transfers Out	602,572	547,305	1,081,298	1,141,553	2,844,600	1,471,900
Total Expenditures	\$ 34,549,628	\$ 33,837,867	\$ 43,716,760	\$ 35,227,160	\$ 42,403,500	\$ 44,529,500





DEPARTMENT BUDGETS



TOWN COUNCIL DEPARTMENT

Mission Statement

The mission of the Town Council is to provide the Administrative offices clear policy direction towards making the Town of Payson the premier community in which to live, work, and raise a family.

Description

Council members serve four-year terms and may serve unlimited terms. The Council elections are staggered every two years with three members up for each election. The Mayor is elected to a two-year term, and also may serve unlimited terms. The Town Council selects a Vice-Mayor from among its membership.

The Town Council is responsible for establishing policy direction for the Town through the adoption of laws, policies, procedures, and programs.

2019/20 Accomplishments

- Established clear direction on policies and priorities for Town operations
- Provided a safe community for citizens through aggressive public safety programs
- Approved a financially sound budget that fits within limitations of policies and statutes
- Incorporated safeguards to assure fairness and equitable treatment of all citizens

2020/21 Objectives

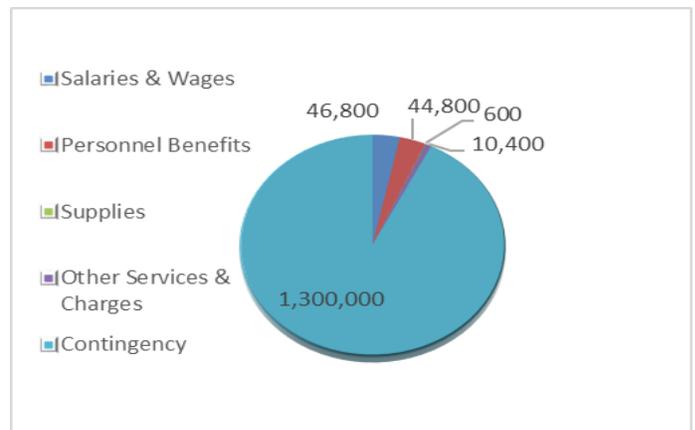
KRA 7: THE PAYSON TEAM

- Value the tax dollars and maintain fiscally responsible financial policies
- Provide a safe community for citizens through aggressive public safety programs
- Respond to the needs of the community by promoting communication and accessibility
- Serve Town through a variety of services designed to promote quality of life

Position Summary

	2019/20	2020/21
Town Council Members	7.0	7.0
Total Budgeted Positions	7.0	7.0

2020/21 Proposed Expenditures





Town Council Budget Changes

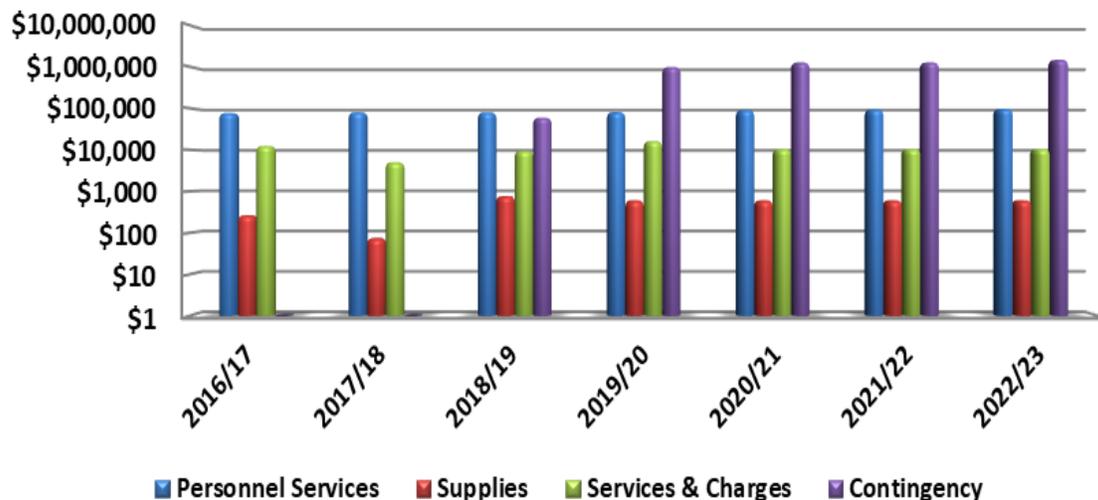
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	47,700	46,800	-1.9%	46,800	0.0%
Personnel Benefits	32,690	34,900	6.8%	44,800	28.4%
Supplies	757	600	-20.7%	600	0.0%
Other Services & Charges	9,449	16,200	71.4%	10,400	-35.8%
Contingency	59,716	1,000,000	100.0%	1,300,000	30.0%
Total Town Council	\$ 150,312	\$ 1,098,500	630.8%	\$ 1,402,600	27.7%

Significant Budget Changes:

- FY19/20 Benefits—reflects the changes in Council members’ benefits
- FY19/20 Services— budget increase in these areas due to past spending trends
- FY20/21 Services - decreased budget to take a more conservative approach due to the possible impact of COVID-19
- FY20/21 Benefits—reflects the changes in Council members’ benefits and the continuing rise in medical insurance
- FY20/21 Contingency—budget increased to build a “rainy-day” reserve.

Town Council Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	77,648	80,818	80,390	81,700	91,600	94,300	97,200
Supplies	259	73	757	600	600	600	600
Services & Charges	12,403	4,979	9,449	16,200	10,400	10,400	10,500
Contingency	-	-	59,716	1,000,000	1,300,000	1,300,000	1,500,000
Total Town Council	\$ 90,310	\$ 85,870	\$ 150,312	\$ 1,098,500	\$ 1,402,600	\$ 1,405,300	\$ 1,608,300



ANNUAL BUDGET

TOWN COUNCIL

TOWN COUNCIL

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
101-5-1411-00-5001	Full Time Employees	48,700	46,800	47,700	46,800	46,800
	Total Salaries & Wages	48,700	46,800	47,700	46,800	46,800
PERSONNEL BENEFITS						
101-5-1411-00-5501	FICA	2,608	2,520	2,688	3,600	3,600
101-5-1411-00-5700	Health Insurance	26,137	31,279	29,792	31,000	41,000
101-5-1411-00-5800	Worker's Comp Insurance	203	219	210	300	200
	Total Personnel Benefits	28,948	34,018	32,690	34,900	44,800
SUPPLIES						
101-5-1411-00-6001	Office Supplies	259	73	757	600	600
	Total Supplies	259	73	757	600	600
OTHER SERVICES & CHARGES						
101-5-1411-00-7306	Telephone Charges	2,388	1,899	2,062	2,000	2,000
101-5-1411-00-72xx	Council Member Expenses	10,016	3,080	7,387	14,200	8,400
	Total Other Svcs & Charges	12,404	4,979	9,449	16,200	10,400
CONTINGENCY						
280-5-1411-01-6904		-	-	59,716	1,000,000	1,300,000
	Total Contingency	-	-	59,716	1,000,000	1,300,000
GRAND TOTAL		\$ 90,311	\$ 85,870	\$ 150,312	\$ 1,098,500	\$ 1,402,600





TOWN MANAGER DEPARTMENT

Mission Statement

The mission of the Town Manager’s Department is to provide support and systems that empower Town departments to anticipate and meet customer expectations and carry out Town Council policy initiatives.

Description

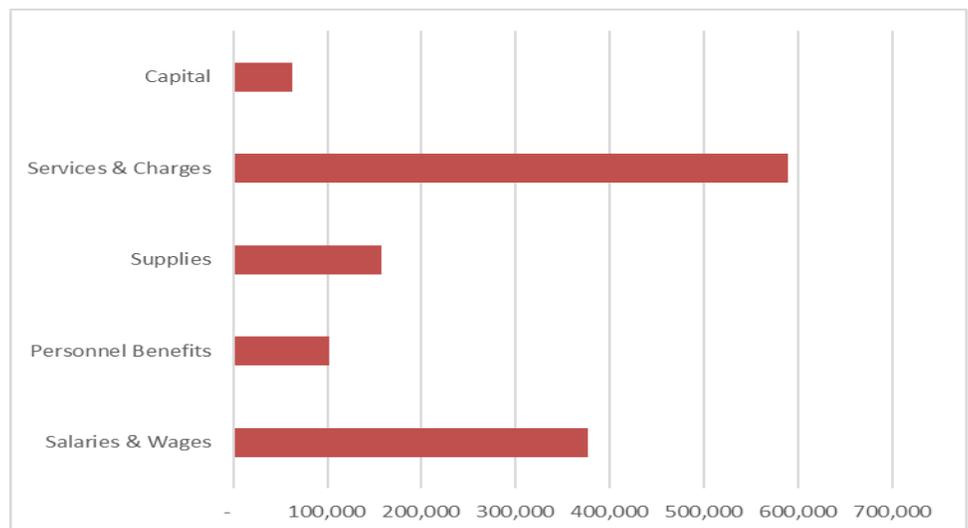
The Town Manager’s Department is made up of two divisions: Town Manager and Information Technology Services. The first division includes the Town Manager and Management Associate and the second includes the Information Technology Manager and Technician.

In FY14/15, Neighborhood Services and Economic Development divisions were included in the Town Manager’s Department. In FY15/16, the Neighborhood Services division was eliminated and Economic Development was moved to the Planning & Development Department. Until FY17/18, Human Resource was included in this department, but it is now its own department. FY19/20, the Town created a new position, Management Associate within the Town Manager Department.

Position Summary

	2019/20	2020/21
Town Manager	1	1
Management Associate	1	1
Information Technology Mgr.	1	1
Information Technology Technician	1	1
Total Budgeted Positions	4.0	4.0

2020/21 Proposed Expenditures





Town Manager

TOWN MANAGER EXPENDITURE SUMMARY BY DIVISION

Operating Division	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
Town Manager	317,298	194,976	212,065	219,287	260,700	305,200
Information Technology	615,772	621,168	770,929	1,144,561	865,800	984,400
Total Town Manager	\$933,070	\$816,144	\$ 982,994	\$ 1,363,848	\$ 1,126,500	\$ 1,289,600

Town Manager Budget Changes

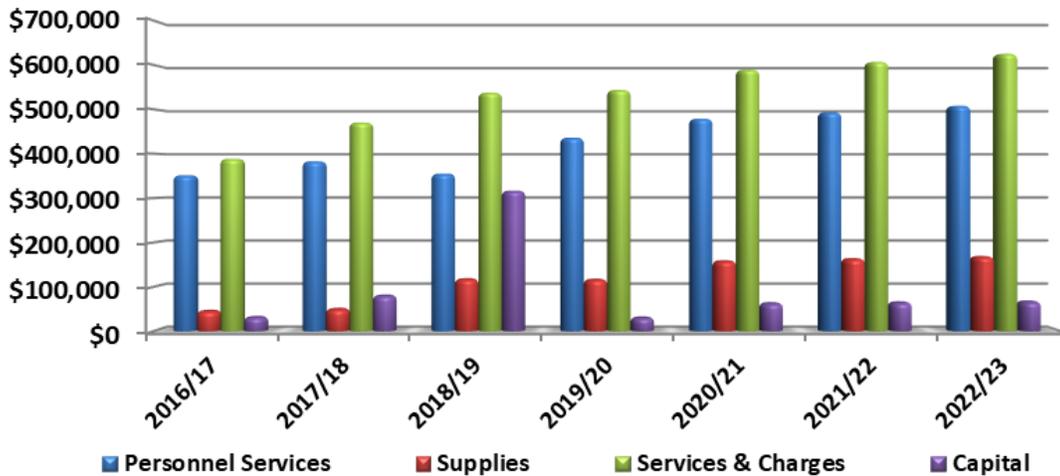
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	317,869	347,000	9.2%	376,900	8.6%
Personnel Benefits	74,497	89,300	19.9%	102,300	14.6%
Supplies	117,076	116,000	-0.9%	158,000	36.2%
Other Services & Charges	538,054	544,200	1.1%	589,900	8.4%
Capital	316,352	30,000	-90.5%	62,500	108.3%
Total Town Manager	\$ 1,363,848	\$ 1,126,500	-17.4%	\$ 1,289,600	14.5%

**Town Manager Budget Analysis
Historic & Forecast**

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	351,293	382,910	354,834	436,300	479,200	493,576	508,383
Supplies	45,182	49,636	117,076	116,000	158,000	162,740	167,622
Services & Charges	388,508	470,544	538,054	544,200	589,900	607,597	625,825
Capital	31,161	79,904	316,352	30,000	62,500	64,375	66,306
Total Town Manager	\$ 816,144	\$ 982,994	\$ 1,326,316	\$ 1,126,500	\$ 1,289,600	\$ 1,328,288	\$ 1,368,137

Note: Significant budget changes are addressed within the individual divisions' sections that follow.

Town Manager Budget Analysis Historic & Forecast





TOWN MANAGER – Town Manager Division

Description

The Town Council appoints a Town Manager who serves at the pleasure of the Council under contract. The Town Manager has four primary roles:

- Chief Administrative Officer - supervising the activities of Town Departments
- Staff Assistant to the Town Council - providing elected officials with technical information, policy recommendations, and reports on activities of Town Departments
- Public Reporting Official - providing media and the public with information about the accomplishments, planned activities, and policies of the Town Government
- Intergovernmental Liaison - representing the Town in its relations with administrative arms of Federal, State, County, and other municipal governmental units, as well as associations devoted to local government management

2019/20 Accomplishments

- Implemented Performance Evaluation Procedures
- Updated Compensation Plan and related policies
- Coordinated with County, State, and Federal officials concerning the Town's response to the Bush Fire and the Polles Fire
- Collaborated with County, State, and Federal officials on emergency measures related to the COVID-19 pandemic
- Continued to utilize the Town of Payson Facebook page to provide information to the public
- Continued building the Town's working relationship with neighboring governmental jurisdictions
- Continued collaboration with USFS, Gila County, and area stakeholder groups as part of the Rim Country Regional Recreation Workgroup to advance regional outdoor recreational opportunities and offerings for local residents as well visitors

2020/21 Objectives

KRA 7: THE PAYSON TEAM

- Continue to update Administrative Policies as needed
- Update the Personnel Manual
- Continue to make an annual payment over and above the minimum repayment to reduce the Town's PSPRS liability
- Continue to enhance transparency and communication using multiple media resources
- Hold Town Hall to update the Town's Corporate Strategic Plan
- Ensure successful rollout of Town-wide Geographical Information System to promote the efficiency of operations and data-driven decision making



Town Manager Division Budget Changes

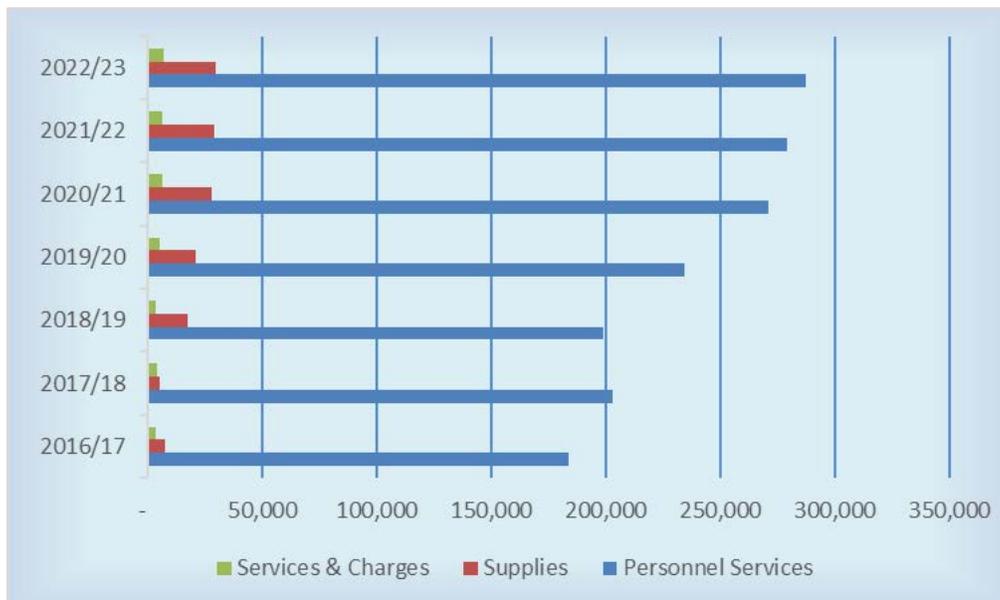
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	161,725	186,000	15.0%	210,800	13.3%
Personnel Benefits	36,965	48,300	30.7%	60,000	24.2%
Supplies	17,134	21,000	22.6%	28,000	33.3%
Other Services & Charges	3,463	5,400	55.9%	6,400	18.5%
Town Manager	\$ 219,287	\$ 260,700	18.9%	\$ 305,200	17.1%

Significant Budget Changes:

- FY19/20 Salaries & Wages – Added new position, Management Associate
- FY19/20 Supplies - increase for town employee appreciation event and the additional position
- FY20/21 Benefits – increases in benefit-cost and an additional position
- FY20/21 Supplies - reflects an increase in Public Relations and Membership Dues

Town Manager Division Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	184,028	202,897	198,690	234,300	270,800	278,924	287,292
Supplies	7,398	5,435	17,134	21,000	28,000	28,840	29,705
Services & Charges	3,550	3,733	3,463	5,400	6,400	6,592	6,790
Town Manager	\$ 194,976	\$ 212,065	\$ 219,287	\$ 260,700	\$ 305,200	\$314,356	\$ 323,787





ANNUAL BUDGET

TOWN MANAGER

TOWN MANAGER DIVISION

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
101-5-1405-00-5001	Full Time Employees	150,192	153,927	161,725	186,000	210,800
	Total Salaries & Wages	150,192	153,927	161,725	186,000	210,800
PERSONNEL BENEFITS						
101-5-1405-00-5501	FICA	9,625	10,056	10,384	14,100	16,200
101-5-1405-00-5504	Retirement	17,032	30,600	18,397	22,100	25,500
101-5-1405-00-5700	Health/Life Insurance	6,347	7,345	7,197	10,800	17,300
101-5-1405-00-5701	Disability Insurance	210	246	253	300	400
101-5-1405-00-5800	Workers Compensation	621	723	734	1,000	600
	Total Personnel Benefits	33,835	48,970	36,965	48,300	60,000
SUPPLIES						
101-5-1405-00-6001	Office Supplies	72	353	337	500	500
101-5-1405-00-6005	Safety Supplies	-	-	-	100	100
101-5-1405-00-6010	Books & Periodicals	-	-	-	200	200
101-5-1405-00-6011	Small Tools/Minor Equipment	-	-	-	200	200
101-5-1405-00-6300	Gasoline,Fuels,Lubricant	756	718	790	1,000	1,000
101-5-1405-00-6302	R&M Supplies Vehicle	103	36	-	500	500
101-5-1405-00-6600	Public Relations	5,432	3,254	14,558	16,000	21,500
101-5-1405-00-6700	Dues & Memberships	1,035	1,074	1,449	2,500	4,000
	Total Supplies	7,398	5,435	17,134	21,000	28,000
OTHER SERVICES & CHARGES						
101-5-1405-00-7306	Telephone Charges	806	686	794	800	800
101-5-1405-00-7600	Travel	1,524	1,497	1,384	2,000	3,000
101-5-1405-00-7601	Registrations	1,220	1,550	1,285	2,600	2,600
	Total Other Svcs & Charges	3,550	3,733	3,463	5,400	6,400
GRAND TOTAL		\$ 194,975	\$ 212,065	\$ 219,287	\$ 260,700	\$ 305,200



TOWN MANAGER – Information Technology Division

Description

The Information Technology Services Division is responsible for keeping the Town's computer technology productive as it pertains to the employees' and citizens' particular business needs.

2019/20 Accomplishments

- Moved User and Dept. Data to new File Servers & DR
- Installed Security Cameras around Town Hall
- Installed a new generator for Town Hall
- Upgraded multiple software and department applications i.e. Malwarebytes, Endpoint, RecPro, and Trak-It
- Installed and configured 12 new PS Servers including multiple VM Host Servers
- Installed wireless AP and Kiosk in Town Hall
- Created animated video for Legal & Court and COVID-19 Safety
- Began MDC upgrade to Win10
- Began configuring and building Test Environment
- Configured 7 surfaces for Council
- Completed 95% of desktop replacement and upgrade to Windows 10
- Installed Fire MDCs
- Virtualized VoIP Phone ShoreTel Server
- Built test environment for PS upgrade (8 desktops)
- Installed & configured the GIS Server
- Upgraded multiple servers to 2012 or 2016 due to the expiration of 2008

2020/21 Objectives

- Install Point to Point VPN connected Water Treatment Plant to Network
- Rewire electrical in the server room and install new UPS
- Complete desktop replacement/upgrade to Windows 10
- Finalize New World PS upgrade
- Finish upgrading MDC to Windows 10
- Roll out Net Motion
- Continue building Test Environment
- Begin Town-Wide GIS Project
- Enhance TV4 and Social Media
- Improve Council meetings, include ZOOM or other platforms into the current configuration

- Develop Video Conferencing Plan
- Built Test Environment for PS Upgrade
- Online Permit Payment and Mobile App for Community Development Trak-It application
- Continue Virtualization of Servers and Applications
- Enhance Intranet

KRA 10: INFORMATION TECHNOLOGY

1. Provide High-Quality, Valued IT Services

- Continually improve foundational IT Processes: Proactively plan, implement, monitor, and measure our environment of resources, systems, applications, networks, and communications to proactively maintain, adjust, repair, extend, and enhance in order to increase overall system reliability, efficiency, availability, and security.
- Continue to ensure access to and availability of systems 24/7/365.
- Replace hardware, software, and network infrastructure in a planned, budgeted, and scheduled manner to prevent obsolescence and reduced organization efficiency.
- Provide innovative services and solutions that take advantage of new technologies in order to ensure the Town is able to provide primary services to the community and staff in a manner that is aligned with the sustainability standards of the Town and community.

2. Provide Innovative, Creative Technology Solutions

- Evaluate emerging technologies to discover opportunities to enhance the delivery of core services, increase organizational efficiencies, decrease cost, or support Town Council priorities.
- Maintain hardware, software, network, and security standards to ensure a sustainable technology environment, while embracing and exploiting new technologies so the Town can be an innovative leader.
- Work to engage technologies such as Web delivery, cloud services, mobile devices, and a variety of virtualization opportunities; deploy and support when applicable.
- Research, implement, and enhance methods of electronic input and payment of citizen transactions.

3. Deliver Exceptional Customer Interactions and Service

- Enhance e-commerce. The Town should deliver as many services as practical to allow the community to conduct town-related business from home, work, or mobile device.
- Social Media. (Facebook, Twitter, LinkedIn, YouTube, Nixle) can provide a platform for citizen engagement and distribute information quickly.
- Implement strategies to enhance services the IT Department provides. For example, a help desk package that will allow users the ability to solve problems themselves, when appropriate, while providing data to improve the ability to track issues.

- Enhance Intranet to provide employees access to resources remotely.
- Continue to enhance the paysonaz.gov website as a single “front door” for residents and businesses by offering web-based government services.
- Enhance TV4 government access channel programming and continue providing valuable Town information to residents. continuing education courses in order to stay up to date with the latest trends and best practices

Information Services Division Budget Changes

Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	156,144	161,000	3.1%	166,100	3.2%
Personnel Benefits	37,532	41,000	9.2%	42,300	3.2%
Supplies	99,942	95,000	-4.9%	130,000	36.8%
Services & Charges	534,591	538,800	0.8%	583,500	8.3%
Capital	316,352	30,000	-90.5%	62,500	108.3%
Total Information Services	\$1,144,561	\$ 865,800	-24.4%	\$ 984,400	13.7%

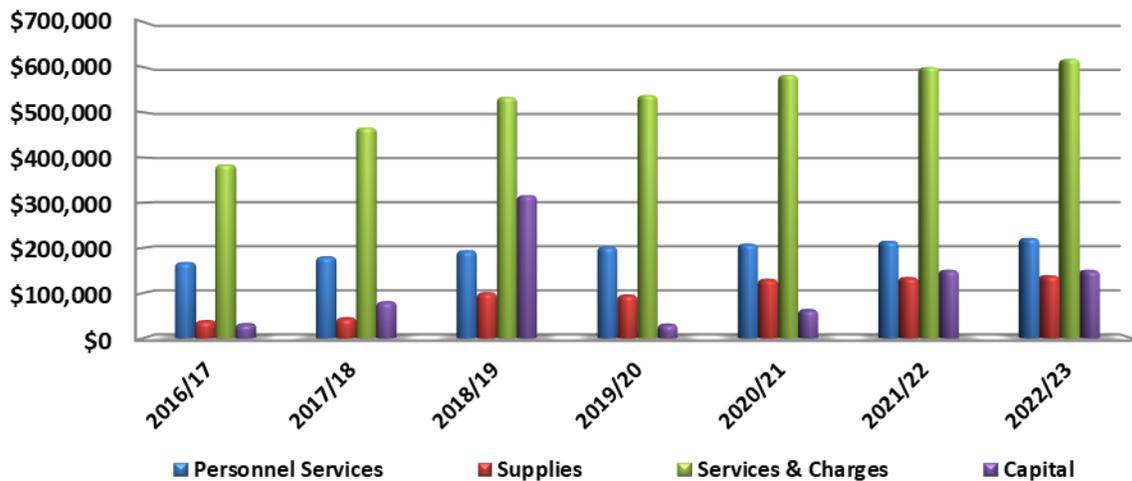
Significant Budget Changes:

- FY18/19 Capital - includes funding for two new capital projects for offsite data storage and mobile switch replacement
- FY20/21 Supplies - additional funds budgeted for computer equipment and supplies
- FY20/21 Services – reflects the increased cost for software licensing and telephone charges
- FY20/21 Capital – increased Capital expenditures for the GIS Mapping Software



Information Services Division Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	167,265	180,013	193,676	202,000	208,400	214,652	221,092
Supplies	37,784	44,201	99,942	95,000	130,000	133,900	137,917
Services & Charges	384,957	466,811	534,591	538,800	583,500	601,005	619,035
Capital	31,161	79,904	316,352	30,000	62,500	150,000	150,000
Total Information Svcs	\$ 621,167	\$ 770,929	\$ 1,144,561	\$ 865,800	\$ 984,400	\$ 1,099,557	\$ 1,128,044





INFORMATION SERVICES DIVISION

		2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES						
101-5-1408-00-5001	Full Time Employees	135,160	144,757	156,144	161,000	166,100
101-5-1408-00-5200	Overtime Pay	-	178	-	-	-
	Total Salaries & Wages	135,160	144,935	156,144	161,000	166,100
PERSONNEL BENEFITS						
101-5-1408-00-5501	FICA	9,714	10,357	11,469	12,500	12,800
101-5-1408-00-5504	Retirement	15,327	16,436	17,940	19,500	19,800
101-5-1408-00-5700	Health/Life Insurance	6,315	7,373	7,190	7,800	8,800
101-5-1408-00-5701	Disability Insurance	189	232	247	300	300
101-5-1408-00-5800	Workers Compensation	560	680	686	900	600
101-5-1408-00-5990	Miscellaneous	-	-	-	-	-
	Total Personnel Benefits	32,105	35,078	37,532	41,000	42,300
SUPPLIES						
101-5-1408-00-6011	Office Supplies	229	121	5,148	-	20,000
101-5-x408-0x-6013	Computer Equipment/Supplies	37,556	44,080	94,794	95,000	110,000
	Total Supplies	37,785	44,201	99,942	95,000	130,000
OTHER SERVICES & CHARGES						
101-5-1408-00-7005	Software Licensing	23,374	84,665	84,555	122,400	145,000
101-5-x408-0x-7306	Telephone Charges	140,560	136,585	136,999	150,500	150,000
101-5-1408-00-7307	Postage \ Freight	-	-	119	-	500
101-5-x408-0x-7403	Computer Equipment R&M	217,269	239,775	268,790	255,900	278,000
101-5-1408-00-7900	Other Professional Services	3,754	5,786	44,128	10,000	10,000
	Total Other Svcs & Charges	384,957	466,811	534,591	538,800	583,500
CAPITAL						
101-5-1408-00-8004	Machinery & Equipment	31,161	49,203	82,023	30,000	62,500
101-5-2408-01-8004	Machinery & Equipment	-	30,701	234,329	-	-
	Total Capital	31,161	79,904	316,352	30,000	62,500
GRAND TOTAL		\$ 621,168	\$ 770,929	\$ 1,144,561	\$ 865,800	\$ 984,400



HUMAN RESOURCES DEPARTMENT

Mission Statement

The mission of the Human Resources Department is to provide quality administration in human resources and risk management to the Town of Payson, the Town Council, and the Town employees through:

- Facilitating the productivity and effectiveness of the Town of Payson
- Development of employees in ways that are satisfying to the individual and beneficial to the Town
- Anticipating, providing, and administrating human resources services consistent with the changing needs of the Town
- Promoting safety first in the workplace to provide the employees with a safer environment

Description

The Human Resources Department is responsible for payroll functions, administration of employee and retiree benefits, personnel policies & procedures, recruitment, employee training & development, risk management, and administration of safety programs and compliance.

2019/20 Accomplishments

- Completed a market and internal equity analysis for public safety positions and re-designed step plans to better align with relevant markets and the Town's Compensation Philosophy and objectives.
- Completed the Compensation/Classification Practice Guidelines-which include:
 - A new Performance Evaluation process incorporating periodic check-ins and transitioned all employees to the same annual evaluation time-period.
 - Added Distinguished Employee Awards
 - Established criteria for crediting previous experience and establishing starting pay rates.
- In response to input from supervisors, redesigned Performance Evaluation forms to include essential duties of the position and to encourage constructive feedback.
- In response to COVID 19:
 - Created Remote Work Policy
 - Created COVID Leave Policy
 - Created COVID Guidelines for Employees and Supervisors
 - Created the open-enrollment process, including informative webinars, that limited in-person meetings
- Remodeled HR offices to create a more welcoming atmosphere
- Made improvements to Pelorus processes for more accuracy and efficiency
- Redesigned personnel picture IDs
- Created Payroll Processing documents

- Conducted employee and community survey to determine desired criteria for a Town Manager
- Held a workshop to gain community, employee, and council input on desired criteria for a Town Manager
- Partnered with The Golf Club at Chaparral Pines to have an Employee Appreciation Picnic
- Partnered with Road Runner Rubbish to include a food drive at the Employee Picnic
- Conducted surveys and meetings with Public Safety Personnel to gain feedback on issues
- Offered onsite flu shots and health screenings, including mammograms and bone density scanning
- Added the ASRS Supplemental Salary Deferral Plan (SSDP) administered by Nationwide to our 457 offerings.
- Held a retirement seminar for employees, including presentations by Nationwide and ASRS.
- Controlled employee benefit costs, introduced a co-pay plan, and switched to a dental insurance provider that offered better coverage

2020/21 Objectives

KRA 7: THE PAYSON TEAM

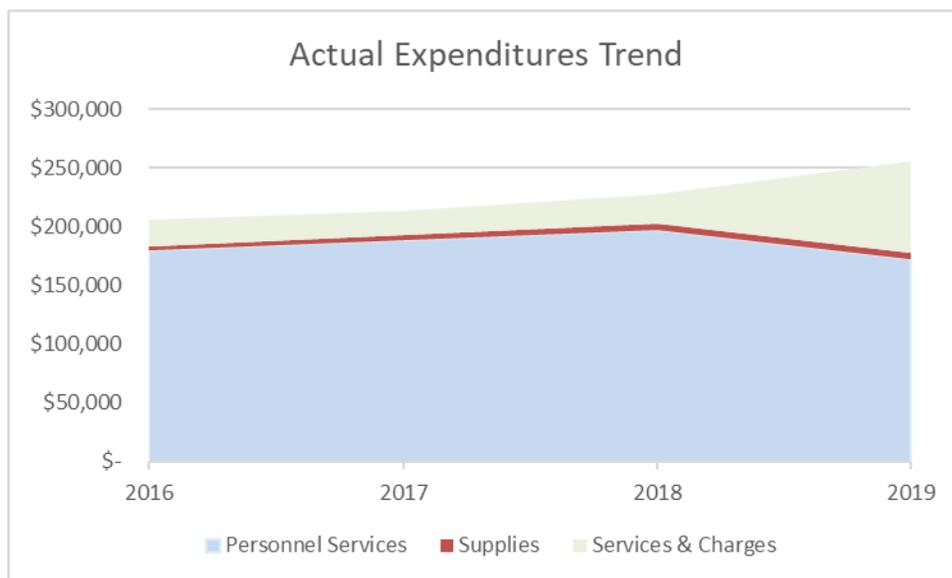
- Increase utilization of Employee Navigator to develop a self-service process for benefit enrollments
- Develop a process for electronic new hire onboarding
- Develop a more efficient separation process
- Launch timekeeper capabilities in Pelorus
- Conduct training with supervisors to aid in the implementation of new employee appraisal system
- Attend Arizona State Retirement System and Public Safety Personnel Retirement System training
- Update Town Personnel Manual
- Develop a new process for conducting background checks that give more thorough and timely results.
- Have an Employee Appreciation Event
- Have HR personnel attend training for:
 - Public Sector Senior Human Resource Management Certification
 - Leave Administration and Compliance
 - Compensation Administration
 - Advanced Excel
 - Benefits Administration
- Improve Records Management processes
- Audit personnel files
- Update job descriptions
- Establish criteria for Certification/Education premium pay
- Complete market and internal equity analysis of positions to make reclassification recommendations as needed.

Position Summary 2020/21

	2019/20	2020/21
Human Resources Manager	0.0	0.0
Human Resources Analyst	1.0	1.0
HR/Finance Support Specialist	0.5	0.5
Human Resources Specialist	1.0	0.0
Payroll Specialist	1.0	1.0
Total Budgeted Positions	3.5	2.5

**Human Resources Budget Analysis
Historic and Forecast Expenditures**

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	188,202	196,907	172,349	201,000	194,700	200,541	206,557
Supplies	4,763	5,249	5,328	7,000	5,500	5,665	5,835
Services & Charges	20,318	25,324	77,976	31,700	35,700	36,000	36,000
Total Human Resource	\$ 213,283	\$ 227,480	\$ 255,653	\$ 239,700	\$ 235,900	\$ 242,206	\$ 248,392



Human Resources Budget Changes

Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	150,595	152,600	1.3%	149,100	-2.3%
Personnel Benefits	46,312	48,400	4.5%	45,600	-5.8%
Supplies	5,249	7,000	33.4%	5,500	-21.4%
Other Services & Charges	25,324	31,700	25.2%	35,700	12.6%
Total Human Resources	\$ 227,480	\$ 239,700	5.4%	\$ 235,900	3.7%

Significant Budget Changes:

- FY19/20 Supplies - additional funds budgeted for employee identification card machine supplies
- FY20/21 Services - increased budget for recruiting of Chief Financial Officer position
- FY20/21 Salaries & Wages – budget reflects the reorganized positions





ANNUAL BUDGET

HUMAN RESOURCES

HUMAN RESOURCES

	2016/17	2017/18	2018/19	2019/20	2020/21
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES					
101-5-1406-00-5001 Full Time Employees	145,133	149,192	129,624	150,600	147,100
101-5-1406-00-5200 Overtime Pay	-	1,403	5,785	2,000	2,000
Total Salaries & Wages	145,133	150,595	135,409	152,600	149,100
PERSONNEL BENEFITS					
101-5-1406-00-5501 FICA	9,940	10,467	9,815	11,600	11,400
101-5-1406-00-5504 Retirement	16,458	17,077	14,447	18,100	17,700
101-5-1406-00-5700 Health/Life Insurance	15,869	17,815	11,923	17,800	15,800
101-5-1406-00-5701 Disability Insurance	203	241	199	200	300
101-5-1406-00-5800 Workers Compensation	599	712	556	700	400
Total Personnel Benefits	43,069	46,312	36,940	48,400	45,600
SUPPLIES					
101-5-1406-00-6001 Office Supplies	1,993	1,505	2,434	2,800	1,000
101-5-1406-00-6005 Program Supplies	2,203	1,751	2,550	3,500	3,500
101-5-1406-00-6011 Small Tools/Minor Equip	-	722	20	200	500
101-5-1406-00-6300 Gasoline/Fuels/Lubricant	93	232	26	-	-
101-5-1406-00-6700 Memberships/Dues/Subscri.	474	1,039	298	500	500
Total Supplies	4,763	5,249	5,328	7,000	5,500
OTHER SERVICES & CHARGES					
101-5-1406-00-7306 Telephone Charges	300	300	75	-	-
101-5-1406-00-7307 Utilities Postage/Freight	-	50	27	200	200
101-5-1406-00-7402 R&M Office Equipment	-	-	-	800	500
101-5-1406-00-7600 Travel Expenses	575	87	3,753	1,200	1,000
101-5-1406-00-7601 Registration	2,784	2,057	2,947	2,500	2,000
101-5-1406-00-7900 Other Professional Services	14,728	18,036	68,754	22,000	27,000
101-5-1406-00-7907 Advertising	1,930	4,794	2,420	5,000	5,000
Total Other Svcs & Charges	20,317	25,324	77,976	31,700	35,700
GRAND TOTAL	\$ 213,282	\$ 227,480	\$ 255,653	\$ 239,700	\$ 235,900



TOWN CLERK DEPARTMENT

Description

The Town Clerk’s Department is responsible for maintaining the Town’s official public records, monitoring public information requests, elections, preparing public information, and providing direct staff support to the Mayor and Town Council.

Town Clerk Department is comprised of Town Clerk Division and Election Division.

Operating Division	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
Town Clerk	210,700	201,634	214,723	240,536	265,200	205,200
Elections	898	13,471	2,001	38,681	2,000	42,500
Total Department	\$ 211,598	\$ 215,105	\$ 216,724	\$ 279,217	\$ 267,200	\$ 247,700

Position Summary 2020/21

	2019/20	2020/21
Town Clerk	1.0	1.0
Chief Deputy Town Clerk	1.5	1.0
Total Budgeted Positions	2.0	2.0

Town Clerk Department Budget Changes

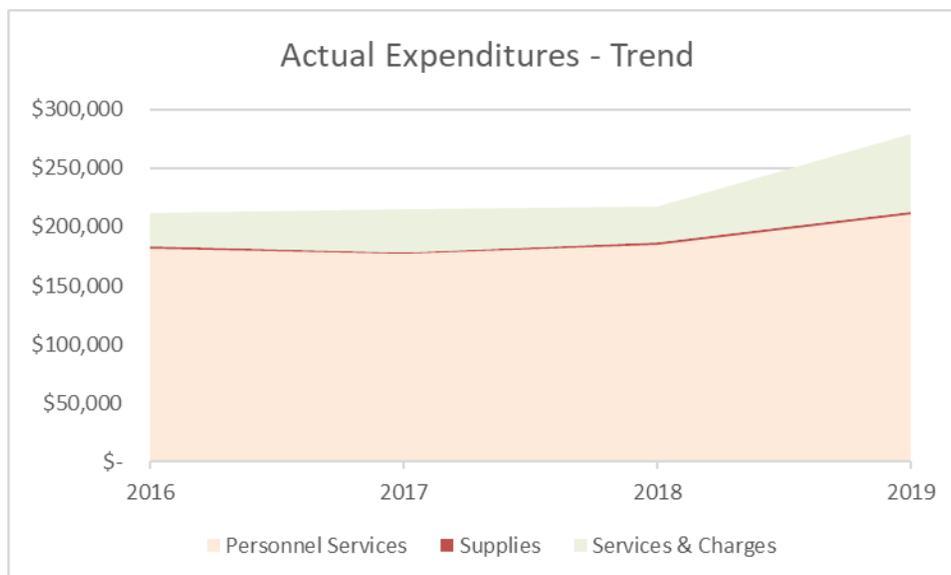
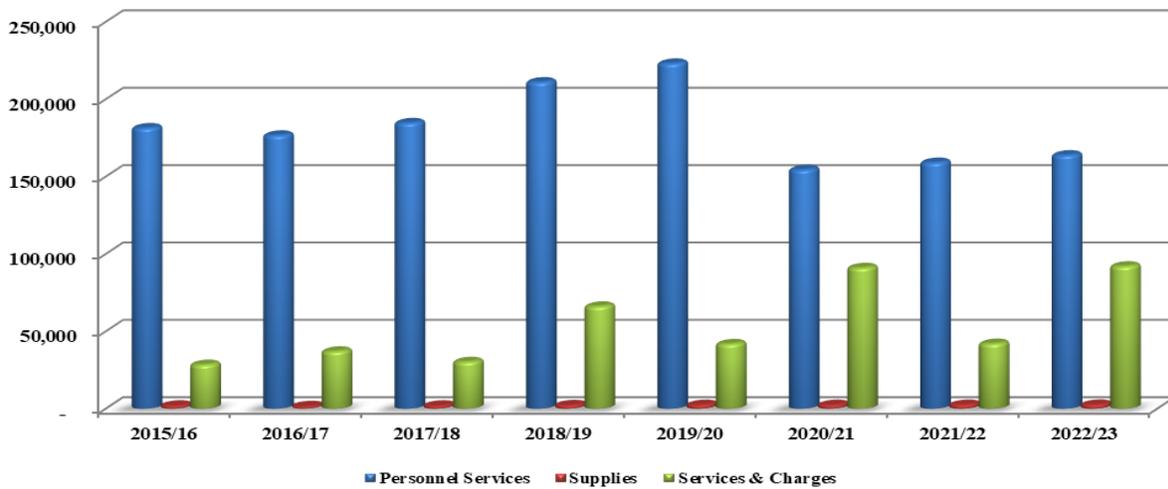
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	167,056	170,900	2.3%	121,200	-29.1%
Personnel Benefits	43,956	52,200	18.8%	33,200	-36.4%
Supplies	2,118	2,300	8.6%	2,300	0.0%
Other Services & Charges	66,087	41,800	-36.8%	91,000	117.7%
Total Town Clerk Division	\$ 279,217	\$ 267,200	-4.3%	\$ 247,700	-7.3%

Note: Significant budget changes are addressed within the individual divisions’ sections that follow.



Town Clerk Department Budget Analysis Historic & Forecast

Classification	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	181,334	176,630	184,635	211,012	223,100	154,400	159,032	163,803
Supplies	1,833	1,424	1,813	2,118	2,300	2,300	2,369	2,440
Services & Charges	28,431	37,051	30,276	66,087	41,800	91,000	42,000	92,000
Total Clerk Dept	\$ 211,598	\$ 215,105	\$ 216,724	\$ 279,217	\$ 267,200	\$ 247,700	\$ 203,401	\$ 258,243





TOWN CLERK – Town Clerk Division

Description

The Town Clerk Division serves the Town Council, staff, and citizens of the Town of Payson. Responsibilities include the preparation of Council agendas, minutes, records management, and public reception.

2019/20 Accomplishments

- Coordinated with IT to implement procedures for alternative Council meeting delivery during the COVID-19 restrictions.
- Implemented a new Council meeting Peak Agenda management software program.
- Produced 17 Town of Payson (TOP) Talk Programs with 19 guests plus 20 employees presented information.
- Town Clerk, Chief Deputy Town Clerk, and Senior Clerk participated in the AMCA Annual Business Meeting and Conference to stay current with the latest trends and best practices for municipal clerks. Senior Clerk received points towards her Certified Municipal Clerk designation.

2020/21 Objectives

KRA 4: INNOVATION & EFFICIENCY

- Coordinate with IT to continue to improve virtual meeting capacity.
- Produce 22 Town of Payson (TOP) Talk Programs, increasing to 40 guests and 50 employees.

KRA 7: THE PAYSON TEAM

- Continue to cross-train staff.
- Promote Senior Clerk to Deputy Town Clerk. Deputy Town Clerk will complete her Certified Municipal Clerk designation.
- Attend continuing education courses to stay current with the latest trends and best practices for municipal clerks.



Town Clerk Division Budget Change

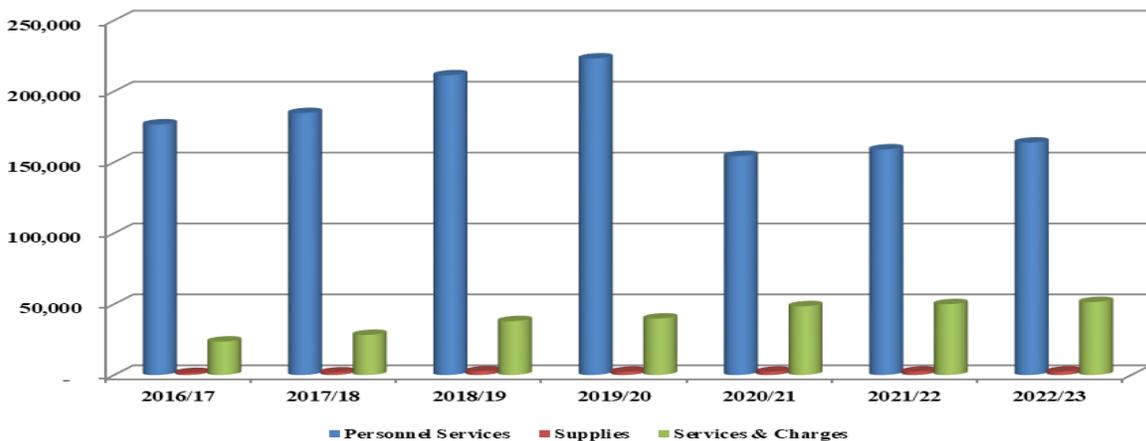
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	167,056	170,900	2.3%	121,200	-29.1%
Personnel Benefits	43,956	52,200	18.8%	33,200	-36.4%
Supplies	2,118	2,300	8.6%	2,300	0.0%
Other Services & Charges	27,406	39,800	45.2%	48,500	21.9%
Total Town Clerk Division	\$ 240,536	\$ 265,200	10.3%	\$ 205,200	-22.6%

Significant Budget Changes:

- FY18/19 Salaries & Wages - moving position from Central Services to full-time clerk
- FY19/20 Personnel Benefits – increased with the addition of the a full-time clerk
- FY19/20 Salaries & Wages – reflects the retirement of the Town Clerk
- FY20/21 Salaries & Wages – reflects a reorganization of positions
- FY20/21 Personnel Benefits – decrease in benefits reflects the change in options

Town Clerk Division Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	176,630	184,635	211,300	223,100	154,400	159,032	163,803
Supplies	1,424	1,813	2,600	2,300	2,300	2,369	2,440
Services & Charges	23,580	28,275	38,000	39,800	48,500	49,955	51,454
Total Town Clerk Dept.	\$201,634	\$214,723	\$251,900	\$265,200	\$ 205,200	\$ 211,356	\$ 217,697



ANNUAL BUDGET

TOWN CLERK

TOWN CLERK DIVISION

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
101-5-1402-00-5001	Full Time Employees	141,274	146,647	166,696	169,900	120,200
101-5-1402-00-5200	Overtime Pay	-	-	360	1,000	1,000
	Total Salaries & Wages	141,274	146,647	167,056	170,900	121,200
PERSONNEL BENEFITS						
101-5-1402-00-5501	FICA	10,374	10,834	12,312	13,100	9,300
101-5-1402-00-5504	Retirement	16,020	16,630	19,181	20,000	14,500
101-5-1402-00-5700	Health/Life Insurance	8,178	9,600	11,442	17,900	8,800
101-5-1402-00-5701	Disability Insurance	198	235	264	300	200
101-5-1402-00-5800	Workers Comp Insurance	586	689	757	900	400
	Total Personnel Benefits	35,356	37,988	43,956	52,200	33,200
SUPPLIES						
101-5-1402-00-6001	Office Supplies	1,009	631	1,066	1,400	1,400
101-5-1402-00-6006	Uniforms / Clothing	187	232	249	-	-
101-5-1402-00-6011	Small Tool/Minor Equipment	-	300	-	300	300
101-5-1402-00-6700	Dues & Memberships	228	650	803	600	600
	Total Supplies	1,424	1,813	2,118	2,300	2,300
OTHER SERVICES & CHARGES						
101-5-1402-00-7003	Computer Services	14,829	15,757	16,803	17,000	30,800
101-5-1402-00-7306	Telephone	573	567	720	700	700
101-5-1402-00-7600	Travel	1,014	2,111	3,984	6,600	4,600
101-5-1402-00-7601	Registrations	1,085	1,303	1,425	2,400	1,400
101-5-1402-00-7900	Other Professional Services	1,640	4,185	2,448	8,100	6,000
101-5-1402-00-7907	Advertising	4,439	4,352	2,026	5,000	5,000
	Total Other Svcs & Charges	23,580	28,275	27,406	39,800	48,500
GRAND TOTAL		\$ 201,634	\$ 214,723	\$ 240,536	\$ 265,200	\$ 205,200





TOWN CLERK – Election Division

Description

The Town Council elections are held every two years. The elections are now consolidated with Gila County, coordinated and conducted by the Town Clerk’s Office and Gila County.

2019/20 Accomplishments

- Town Clerk, Chief Deputy Town Clerk, and Senior Clerk ensured the Town of Payson is compliant with all new election laws by attending the 2019 AMCA Election Workshop.
- Chief Deputy Town Clerk and Senior Clerk also attended the 2019 State Election Officer Re-Certification Training to renew their State Election Officer Certification.

2020/21 Objectives

KRA 7: THE PAYSON TEAM

- Town Clerk and Deputy Town Clerk will attend the 2020 AMCA Election Workshop virtually to stay current with the latest election laws.
- Town Clerk and Deputy Town Clerk will attend the 2021 State Election Law Re-Certification Training to stay current with the latest election laws and retain State Election Officer certification.
- Conduct 2020 Primary and General Elections within the budget.
- Coordinate with the Gila County Recorder’s Office and Elections Department to ensure smooth completion of the collection and processing of ballots. Provide a ballot box at Town Hall to save money on postage for the Town and provide an added convenience for citizens.
- Develop and implement a comprehensive orientation for new Town Council Members for a seamless transition.

Election Division Budget Change

Description	2018/19	2019/20	%	2020/21	%
	Actual	Adopted	Change	Proposed	Change
Other Services & Charges	38,681	2,000	-94.8%	42,500	2025.0%
Total Election Division	\$38,681	\$ 2,000	-94.8%	\$ 42,500	2025.0%

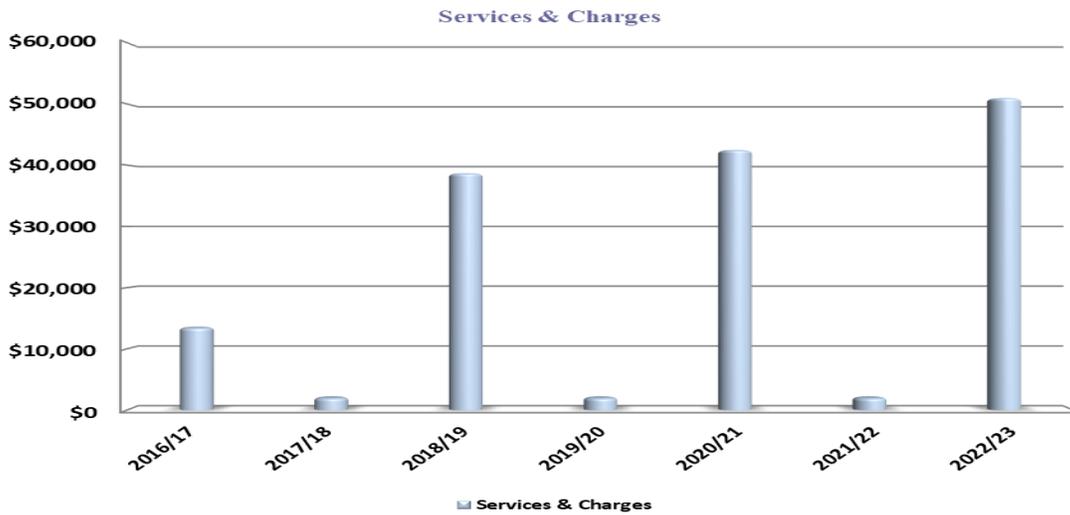
Significant Budget Changes:

- FY18/19 Services - Budget increased for two elections (primary and general) required during 2018/19
- FY19/20 Services - Budget reduced as a regular election is held every other year
- FY20/21 Services – Budget increased for required elections



**Election Division Budget Analysis
Historic & Forecast**

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Services & Charges	13,471	2,001	38,681	2,000	42,500	2,000	51,000
Total Election	\$ 13,471	\$ 2,001	\$ 38,681	\$ 2,000	\$ 42,500	\$ 2,000	\$ 51,000



ANNUAL BUDGET

TOWN CLERK

ELECTIONS

		2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
OTHER SERVICES & CHARGES						
101-5-1403-00-7900	Other Professional Services	13,337	23	38,681	2,000	40,000
101-5-1403-00-7907	Advertising	134	1,978		-	2,500
	Total Other Svcs & Charges	13,471	2,001	38,681	2,000	42,500
GRAND TOTAL		\$ 13,471	\$ 2,001	\$ 38,681	\$ 2,000	\$ 42,500



LEGAL DEPARTMENT

Mission Statement

The Legal Department strives to provide the highest quality, efficient legal services to the Town of Payson through its Elected Officials, Town Boards, Commissions, Committees, and Town Staff for the benefit of the Citizens of Payson.

Description

The Legal Department (Town Attorney's Office) serves the Town and its residents in two ways - Civil (Internal) and Prosecution (External). By representing the Town of Payson and counseling the Town on the vast array of legal issues it faces, the staff performs public service in the best traditions of the legal profession.

2019/20 Accomplishments

- Adapted to new COVID-19 Court ordered processes, including telephonic conferences & resolving cases remotely.
- Assisted Department Heads and Human Resources with employee discipline matters
- Initiated new criminal case files, including DUI, domestic violence, and shoplifting cases.
- Represented the State at various pre-trial Conferences, Review Hearings, Sentencing Hearings, and Bench Trials
- Provided victim notifications & services. Completed the State of Arizona Office of the Attorney General VRP Annual Report.
- A prepared record number of ordinances and resolutions
- Drafted and reviewed numerous contracts for Town Departments and Council approval
- Integrated new Legal Department structure.

2020/21 Objectives

KRA 4: INNOVATION & EFFICIENCY

- Work with Magistrate court to improve the judicial process for misdemeanor cases
- Continue to improve efficiencies to handle potential increased case numbers with current staffing levels
- Increase and look for efficiencies to reduce financial load and Legal Department Budget

KRA 7: THE PAYSON TEAM

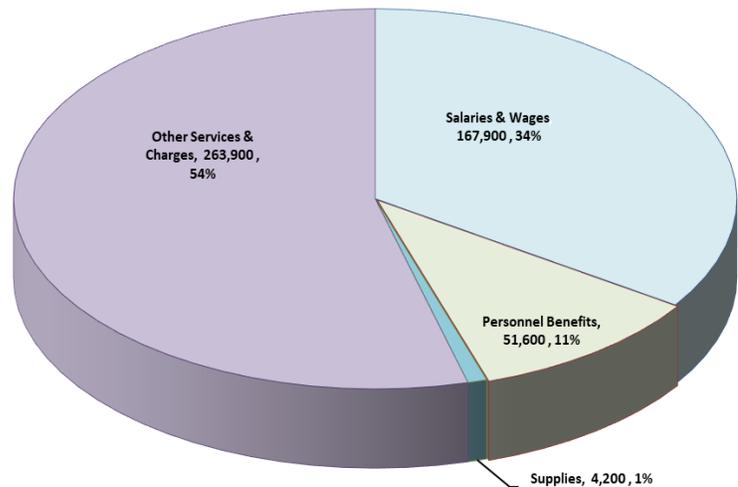
- Provide oversight of IGA's for Houston Mesa Fire District Management
- Negotiate and draft various agreements and contracts as directed by Council
- Prevent the Town from incurring civil liability by being proactive
- Continue to improve communication, interaction, and responsiveness to victims, especially through Victim Advocate
- Continue to work on Staff training and development
- Continue to provide prosecution of misdemeanor cases in Payson

Position Summary

	2019/20	2020/20
Town Attorney*	1.0	0.0
Prosecutor	1.0	1.0
Office Clerk*	1.5	0.5
Office Manager	1.0	1.0
Total Budgeted Positions	4.5	2.5

* Town Attorney is contracted.

* P/T Office Clerk is a grant funded Victim Rights Advocate position



2020/21 Proposed Expenditures

Legal Department Budget Change

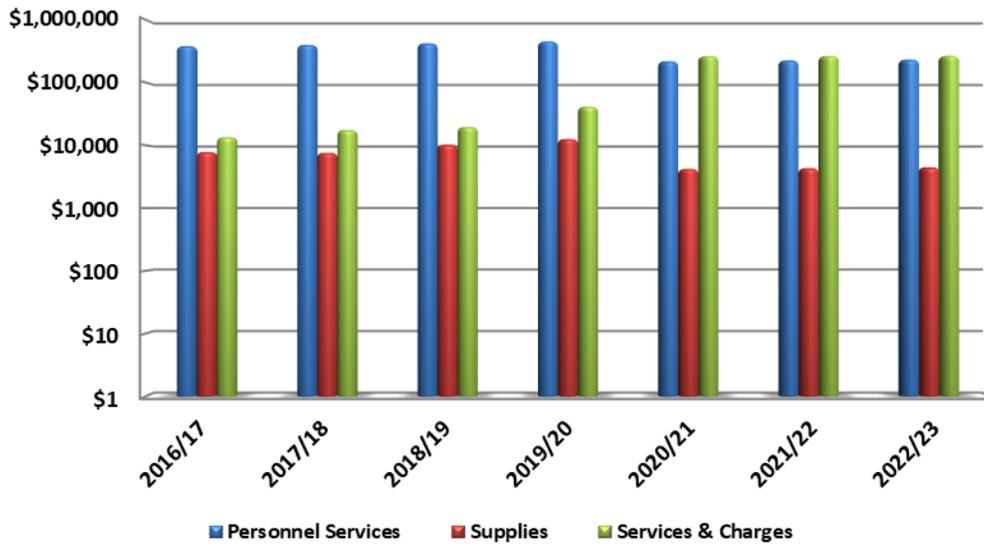
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	333,650	353,000	5.8%	167,900	-52.4%
Personnel Benefits	90,115	100,200	11.2%	51,600	-48.5%
Supplies	10,283	12,600	22.5%	4,200	-66.7%
Other Services & Charges	19,626	41,400	110.9%	263,900	537.4%
Total Legal	\$ 453,674	\$ 507,200	11.8%	\$ 487,600	-3.9%

Significant Budget Changes:

- FY19/20 Personnel Benefits - reveals changes in insurance plan selections
- FY19/20 Supplies - reflects an increase in budget for required office and other supplies
- FY20/21 Services – Town Attorney is contracted for this fiscal period
- FY20/21 Salaries & Wages – reflects a budget decrease with the change in personnel
- FY20/21 Personnel Benefits – reflects a budget decrease due to the change in personnel
- FY20/21 Supplies – reflects the decrease in supplies needed for this fiscal period

Legal Department Budget Analysis Historic & Forecast

Classification	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	Actual	Actual	Actual	Adopted	Proposed	Estimate	Estimate
Personnel Services	381,385	399,067	423,765	453,200	219,500	226,085	232,868
Supplies	7,816	7,607	10,283	12,600	4,200	4,326	4,456
Services & Charges	13,490	17,566	19,626	41,400	263,900	265,000	267,000
Total Legal	\$ 402,691	\$ 424,240	\$ 453,674	\$ 507,200	\$ 487,600	\$ 495,411	\$ 504,323





ANNUAL BUDGET

LEGAL

LEGAL		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
101-5-1418-00-5001	Full Time Employees	288,748	303,209	319,118	335,000	149,900
101-5-1418-00-5002	Part Time Employees	14,271	15,487	14,532	18,000	18,000
101-5-1418-00-5200	Overtime Pay	-	-	-	-	-
	Total Salaries & Wages	303,019	318,696	333,650	353,000	167,900
PERSONNEL BENEFITS						
101-5-1418-00-5501	FICA	20,810	22,343	23,182	26,900	12,900
101-5-1418-00-5504	Retirement	34,095	33,864	35,523	40,100	18,000
101-5-1418-00-5700	Health/Life Insurance	21,896	22,314	29,503	31,000	20,000
101-5-1418-00-5701	Disability Insurance	404	469	508	600	300
101-5-1418-00-5800	Workers Compensation	1,161	1,381	1,399	1,600	400
	Total Personnel Benefits	78,366	80,371	90,115	100,200	51,600
SUPPLIES						
101-5-1418-00-6001	Office Supplies	5,109	3,464	4,523	4,500	2,000
101-5-1418-00-6006	Uniforms/Clothing	-	-	395	-	-
101-5-1418-00-6010	Books & Periodicals	431	1,374	3,066	4,000	1,000
101-5-1418-00-6011	Small Tools/Minor Equipment	889	1,238	835	2,000	500
101-5-1418-00-6201	Building Repair Materials	46	30	164	500	-
101-5-1418-00-6700	Memberships/Dues/Subscr.	1,070	1,070	1,300	1,600	700
101-5-1418-00-6990	Other Supplies	271	431	-	-	-
	Total Supplies	7,816	7,607	10,283	12,600	4,200
OTHER SERVICES & CHARGES						
101-5-1418-00-7100	Legal Services	-	4,868	718	3,000	255,000
101-5-1418-00-7103	Prosecution Services	-	-	-	1,000	1,300
101-5-1418-00-7300	Electricity Charges	1,989	2,189	1,927	2,000	1,000
101-5-1418-00-7301	Propane Gas Charges	994	709	1,145	1,300	500
101-5-1418-00-7306	Telephone	1,054	1,146	1,390	1,000	600
101-5-1418-00-7307	Postage / Freight	702	662	274	700	500
101-5-1418-00-7401	Building Repair & Maintenance	1,089	490	6,054	21,200	-
101-5-1418-00-7402	Office Equipment R&M	950	1,324	26	800	500
101-5-1418-00-7502	Lease Equipment	-	-	2,224	2,400	2,400
101-5-1418-00-7600	Travel	3,928	2,922	2,884	3,500	1,000
101-5-1418-00-7601	Registrations	1,069	1,735	1,544	2,500	700
101-5-1418-00-7900	Other Professional Services	1,715	1,521	1,440	2,000	400
	Total Other Svs & Charges	13,490	17,566	19,626	41,400	263,900
GRAND TOTAL		\$ 402,691	\$ 424,240	\$ 453,674	\$ 507,200	\$ 487,600



FINANCIAL SERVICES DEPARTMENT

Mission Statement

The Finance Department strives to provide exceptional service to the citizens and employees of the Town of Payson through 1) accurate and timely accounting and financial activities; 2) effective financial policies, procedures, and controls; 3) budgets, audits, and transparency of information reporting; and 4) maintaining the financial integrity of the Town with effective financial management and fiscal oversight.

Description

Financial Services Department maintains the financial integrity of the Town through effective financial management and fiscal oversight. This involves a variety of responsibilities, including:

- Managing the financial affairs that affect all departments, such as the collection of revenues, accounts payable, cash flow, banking, capital assets, grants, debt service, investments, and fund accounting
- Instituting effective accounting policies, procedures, systems and controls to be used town-wide, and monitoring the allocation of Town resources
- Overseeing the annual budget, audit, and capital improvement planning processes and producing the related financial documents
- Providing accurate, timely, and useful financial information and support to Council, management, and outside agencies and citizens

2019/20 Accomplishments

- Successfully completed the 2018/2019 Finance Audit with no material weaknesses
- Implemented an online payment system to provide a safe, easy, and timely receipt of revenues
- Achieved a robust contingency fund to cover unexpected expenses
- Revamped the business license process, application, and webpage
- Received GFOA Distinguished Budget Presentation Award (22nd consecutive year)
- Provided training for finance employees in Capital Assets, Excel, Budget Analysis, and Government Accounting

2020/21 Objectives

KRA 2: FINANCIAL EXCELLENCE

- Ensure excellence in fiscal management to maintain public trust
- Continue to improve transparency and accessibility of public information reporting
- Continue to produce quality documents for professional awards and recognition
- Monitor revenues and expenditures to facilitate Council objectives to reduce debt and build cash reserves

- Maintain the contingency fund and continue to build reserve funds in accordance with Town policies
- Develop a plan and identify resources to institute ongoing capital infrastructure replacement

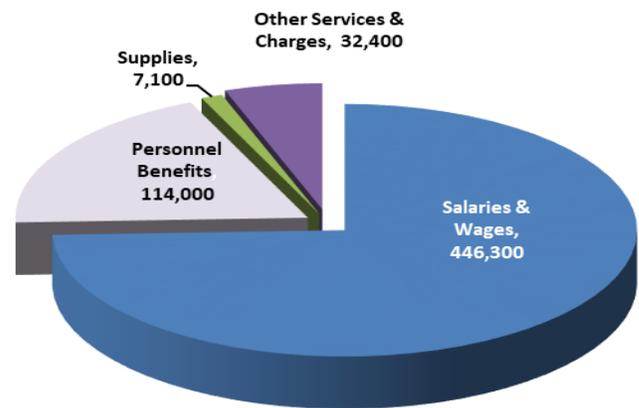
KRA 7: THE PAYSON TEAM

- Continue to provide training opportunities for finance team members

Position Summary

	2019/20	2020/21
Chief Financial Officer	1.0	1.0
Finance Manger	1.0	1.0
Budget Analyst	1.0	1.0
HR/Finance Support Specialist	0.5	0.5
Financial Services Technician	1.0	1.0
Grants Coordinator	0.5	0.5
Total Budgeted Positions	5.0	5.0

2019/20 Proposed Expenditures



Financial Department Budget Change

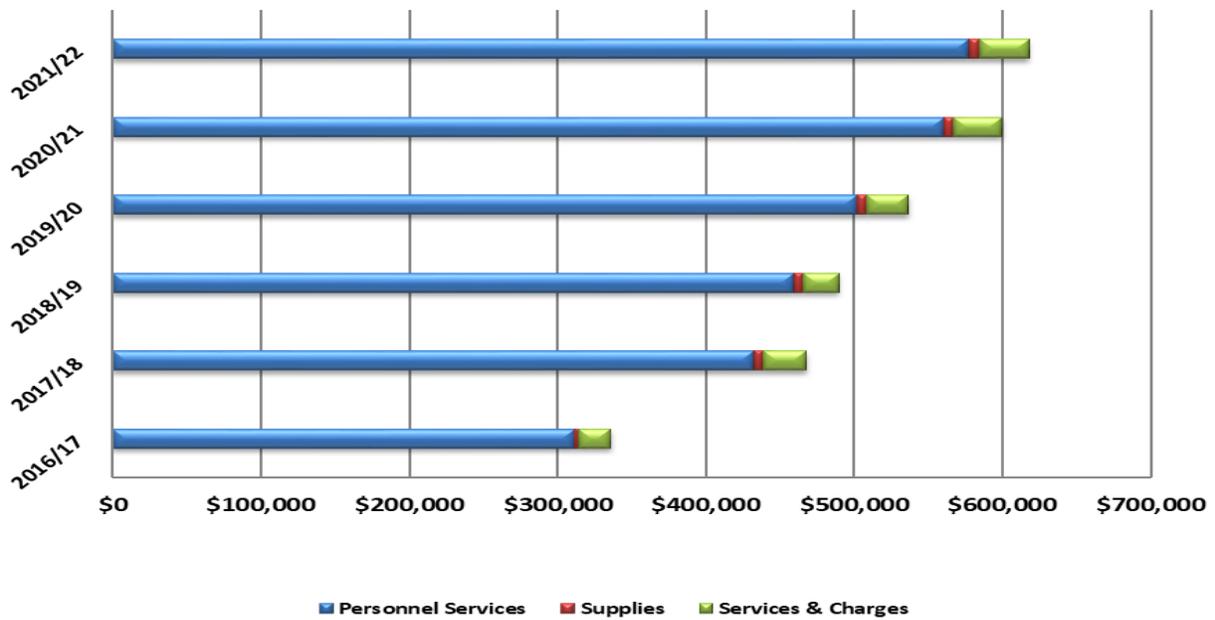
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	365,677	393,100	7.5%	446,300	13.5%
Personnel Benefits	93,324	108,400	16.2%	114,000	5.2%
Supplies	6,255	7,100	13.5%	7,100	0.0%
Other Services & Charges	24,296	28,100	15.7%	32,400	15.3%
Total Finance Services	\$ 489,552	\$ 536,700	9.6%	\$ 599,800	11.8%

Significant Budget Changes:

- FY19/20 Personnel Benefits – reflects the increase in medical benefits
- FY20/21 Services – increased budget for a raise in Auditing Services
- FY20/21 Salaries & Wages – Budget increase to accommodate retirement and overlapping of the CFO position

Financial Department Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	311,139	432,247	459,001	501,500	560,300	577,109	594,422
Supplies	3,488	6,200	6,255	7,100	7,100	7,313	7,532
Services & Charges	21,269	29,209	24,296	28,100	32,400	33,372	34,373
Total Financial Svc:	\$335,896	\$467,656	\$489,552	\$536,700	\$599,800	\$617,794	\$636,328





ANNUAL BUDGET

FINANCIAL SERVICES

FINANCIAL SERVICES

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
101-5-1407-00-5001 Full Time Employees	206,971	300,533	321,278	339,000	398,200
101-5-1407-00-5002 Part Time Employees	41,522	46,651	42,700	52,100	46,100
101-5-1407-00-5200 Overtime Pay	-	-	1,699	2,000	2,000
Total Salaries & Wages	248,493	347,184	365,677	393,100	446,300
PERSONNEL BENEFITS					
101-5-1407-00-5501 FICA	17,592	25,046	26,133	29,900	34,200
101-5-1407-00-5504 Retirement	28,161	38,458	40,896	47,000	48,000
101-5-1407-00-5700 Health/Life Insurance	15,529	19,426	24,126	29,200	29,800
101-5-1407-00-5701 Disability Insurance	346	538	562	500	800
101-5-1407-00-5800 Workers Comp Insurance	1,018	1,595	1,607	1,800	1,200
Total Personnel Benefits	62,646	85,063	93,324	108,400	114,000
SUPPLIES					
101-5-1407-00-6001 Office Supplies	1,970	2,328	3,484	4,000	4,000
101-5-1407-00-6010 Books & Periodicals	-	-	295	400	400
101-5-1407-00-6011 Small Tools/Minor Equipment	-	2,102	623	1,000	1,000
101-5-1407-00-6700 Membership/Dues/Subscri.	528	685	863	700	700
101-5-1407-00-6990 Other Expenses	990	1,085	990	1,000	1,000
Total Supplies	3,488	6,200	6,255	7,100	7,100
OTHER SERVICES & CHARGES					
101-5-1407-00-7002 Accounting/Auditing Services	16,390	23,600	17,652	16,700	24,000
101-5-1407-00-7306 Telephone	774	947	883	800	800
101-5-1407-00-7402 Office Equipment R&M	-	-	-	400	400
101-5-1407-00-7600 Travel	371	2,990	2,810	6,000	3,000
101-5-1407-00-7601 Registrations	2,634	1,524	2,717	3,700	3,700
101-5-1407-00-7900 Other Professional Services	729	38	234	500	500
101-5-1407-00-7907 Advertising	371	110	-	-	-
Total Other Svcs & Charges	21,269	29,209	24,296	28,100	32,400
GRAND TOTAL	\$335,896	\$467,656	\$489,552	\$536,700	\$599,800

CENTRAL SERVICES DEPARTMENT

Description

Central Services includes the costs for facilities, equipment, and other varied services that are used Town-wide. These services should ideally be divided out to operating departments and activities in accordance with their respective needs.

Central Services as a department is operationally organized into four divisions: Centralized Supplies, Property Management, Intergovernmental Services, and Retiree Benefits.

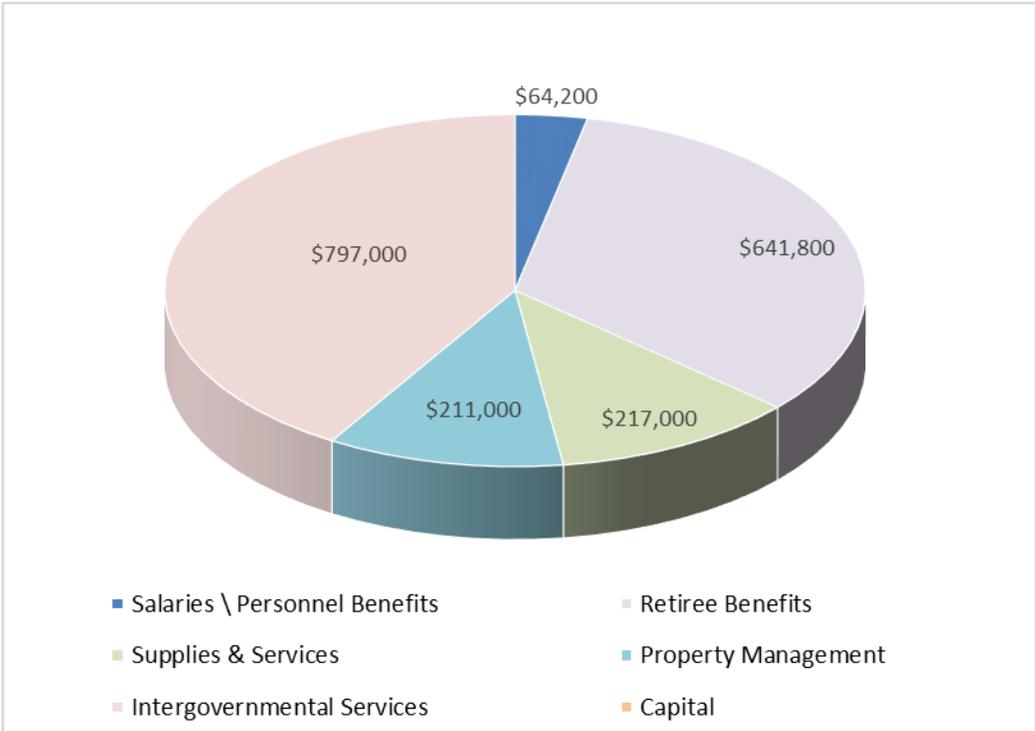
Centralized Supplies provides for operationally necessary shared equipment as well as the costs associated with the maintenance of that equipment. Shared equipment is made up of items such as photocopiers, FAX machines, telephones, and other items of that nature. This department is also responsible for banking fees and public relations charges.

Property Management includes on-going costs to operate and maintain the Town Hall building. Budgeted expenditures are comprised of maintenance and utility accounts for the facilities.

Intergovernmental Service accounts are used to track budgeted funds such as contract payments to organizations providing services to the Town, and other liability costs.

Medical Insurance accounts were established to track the costs associated with retirees' health insurance benefits.

Proposed Expenditures 2020/21



Central Services Department Budget Change

Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	33,467	51,000	52.4%	59,000	15.7%
Personnel Benefits	5,747	7,200	25.3%	5,200	-27.8%
Retiree Benefits	517,573	553,000	6.8%	641,800	16.1%
Supplies	38,060	56,700	49.0%	50,400	-11.1%
Services & Charges	6,003	6,000	0.0%	6,000	0.0%
Property Management	113,955	211,800	85.9%	211,000	-0.4%
Intergovernmental Services	709,701	831,000	17.1%	797,000	-4.1%
Capital	-	85,000	0.0%	-	100.0%
Total Central Services	\$ 1,424,506	\$ 1,801,700	26.5%	\$ 1,770,400	-1.7%

Significant Budget Changes:

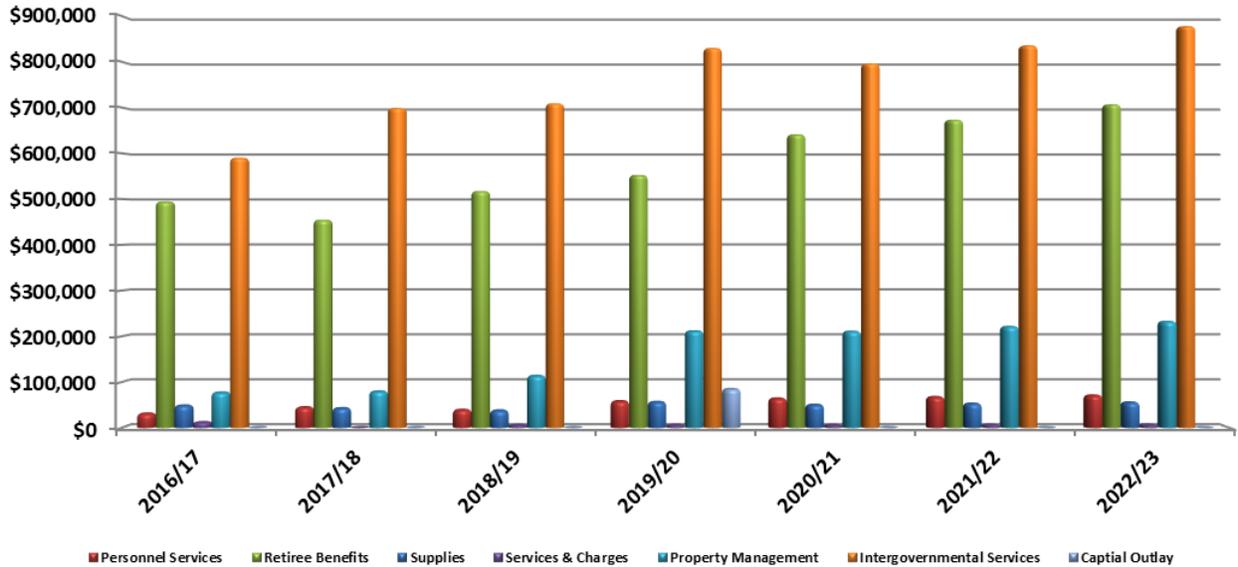
- FY19/20 Salaries & Benefits— reflects the fluctuation in the number of scheduled work hours and moving one position to Town Clerks Dept. in the fiscal period 2018/19.
- FY19/20 Personnel Benefits – reflects a combination of insurance changes & choices
- FY19/20 Supplies – increase in budget for necessary office supplies & small equipment
- FY19/20 Property Management – increase in budget for Leased Equipment and Professional Services
- FY19/20 and 20/21 Intergovernmental Services – reflects an additional increase in Water loan repayment and reduction in overhead





Central Services Department Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	31,100	44,848	39,214	58,300	64,200	67,410	70,781
Retiree Benefits	494,830	454,821	517,573	552,900	641,800	673,890	707,585
Supplies	48,788	42,943	38,060	56,700	50,400	52,920	55,566
Services & Charges	12,215	27	6,003	6,000	6,000	6,300	6,615
Property Management	77,414	79,697	113,955	211,800	211,000	221,550	232,628
Intergovernmental Services	590,651	699,663	709,701	831,000	797,000	836,850	878,693
Capital Outlay	-	-	-	85,000	-	-	-
Total Central Services	\$ 1,254,998	\$ 1,321,999	\$ 1,424,506	\$ 1,801,700	\$ 1,770,400	\$ 1,858,920	\$ 1,951,866



2019/20 Accomplishments

- Managed the facility in an efficient, cost-effective manner.
- Maintained the facility in a manner that ensured safety and minimized risks to property and persons.
- Maintained office equipment in a manner that reduced downtime of critical functions.



2020/21 Objectives

KRA 3: INFRASTRUCTURE

- Provide and operate a safe, efficient, sustainable, cost-effective, well-maintained public facility for the delivery of municipal services to residents and visitors.
- Maintain the facility in a manner that ensures the safety and minimizes risk to property and persons.

KRA 4: INNOVATION & EFFICIENCY

- Maintain office equipment in a manner that reduces downtime of critical functions.

ANNUAL BUDGET

CENTRAL SERVICES

CENTRAL SERVICES

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
5-1401-00-5002	Salaries & Wages - Part Time	31,100	33,637	26,411	29,000	23,000
5-1401-00-5003	Salaries & Wages - Temporary	-	4,431	7,056	22,000	11,000
5-1401-00-5010	Salaries & Wages - Awards	-	-	-	-	25,000
	Total Salaries & Wages	31,100	38,068	33,467	51,000	59,000
PERSONNEL						
5-1401-00-5501	FICA	2,379	2,912	2,560	3,900	2,600
5-1401-00-5504	Retirement	3,522	3,814	3,187	3,300	2,600
	Total Personnel	5,901	6,726	5,747	7,200	5,200
MEDICAL INSURANCE BENEFITS						
5-1401-00-5700	Retirees' Insurance Benefit	485,976	451,275	513,454	552,000	640,000
5-1401-00-5701	Disability Insurance	43	54	42	100	100
5-1401-00-5800	Workers Compensation Ins	2,882	3,306	3,830	200	1,700
5-1401-00-5801	Unemployment Compensation	28	240	247	700	-
	Total Insurance Benefits	\$ 488,929	\$ 454,875	\$ 517,573	\$ 553,000	\$ 641,800
	Total Personnel Benefits	\$ 525,930	\$ 499,669	\$ 556,787	\$ 611,200	\$ 706,000
SUPPLIES						
5-1401-00-6001	Office Supplies	4,690	4,815	4,494	5,000	5,000
5-1401-00-6002	Coffee Supplies	452	278	450	500	200
5-1401-00-6003	Cleaning Supplies	1,347	1,254	1,377	1,200	1,200
5-1401-00-6005	Safety Supplies	311	725	262	500	500
5-1401-00-6011	Small Tools/Minor Equipment	-	1,974	10	500	500
5-1401-00-6201	R & M Supplies Building	1,374	534	727	500	500
5-1401-00-6302	R & M Supplies Vehicle	1,475	683	21	-	-
5-1401-00-6600	Public Relations	-	-	60	15,000	500
5-1401-00-6700	Memberships/Dues/Subscriptions	20,568	21,430	20,741	22,000	24,500
5-1401-00-6901	Taxes & Fees	859	414	623	500	500
5-1401-00-6903	Banking/Merchant Fees	17,610	11,220	9,295	11,000	17,000
5-1401-00-6990	Other Expense	102	(384)	-	-	-
	Total Supplies	\$ 48,788	\$ 42,943	\$ 38,060	\$ 56,700	\$ 50,400
SERVICES						
5-1401-00-7307	UtilitiesPostage/Freight	12,215	27	3,620	6,000	6,000
5-1401-00-7907	Advertising	-	-	2,383	-	-
	Total Services	\$ 12,215	\$ 27	\$ 6,003	\$ 6,000	\$ 6,000



ANNUAL BUDGET

CENTRAL SERVICES

CENTRAL SERVICES - Continued

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
PROPERTY MANAGEMENT					
5-1401-00-7300 UtilitiesElectricity	19,708	19,907	21,296	21,000	21,000
5-1401-00-7301 UtilitiesPropane Gas	1,379	2,288	3,006	2,500	2,500
5-1401-00-7302 UtilitiesWater	693	1,035	668	1,000	1,000
5-1401-00-7304 UtilitiesSewer	468	468	515	500	900
5-1401-00-7305 Refuse Disposal	528	546	780	800	1,600
5-1401-00-7306 UtilitiesTelephone	29,222	32,651	33,433	35,000	35,000
5-1401-00-7401 R&M Building	1,344	2,689	30,714	10,000	50,000
5-1401-00-7402 R&M Office Equip	-	-	-	500	500
5-1401-00-7404 R&M Equipment	4,184	190	3,798	5,000	5,000
5-1401-00-7502 LeaseEquipment	11,407	11,751	11,613	36,500	36,500
5-1401-00-7900 Other Professional Services	8,481	8,172	8,132	99,000	57,000
Total Property Management	77,414	79,697	113,955	211,800	211,000
INTERGOVERNMENTAL SERVICES					
5-1401-00-7104 Settlements	-	10,000	-	20,000	20,000
5-1401-00-7903 General Insurance	378,149	395,862	382,324	400,000	400,000
5-1401-00-7904 Insurance Deductible Expense	(2,474)	15,643	2,247	7,500	7,500
5-1401-00-7990 Contribution to Other Agencies	31,276	31,358	37,230	41,600	41,600
5-7401-03-7990 Contributions to Other Agencies	116,400	87,900	87,900	87,900	87,900
5-9997-00-9661 Loan Repay Water	67,300	158,900	200,000	274,000	240,000
Total Intergovernmental Services	590,651	699,663	709,701	831,000	797,000
CAPITAL					
402-5-1418-00-80 Town Hall Generator	-	-	-	85,000	-
GRAND TOTAL CENTRAL SERVICES	\$ 1,254,998	\$ 1,321,999	\$ 1,424,506	\$ 1,801,700	\$ 1,770,400

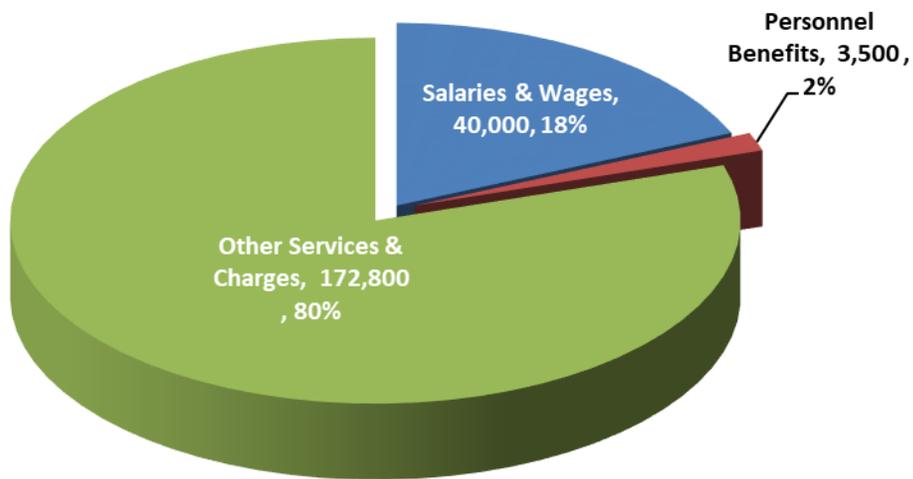


MAGISTRATE COURT DEPARTMENT

Description

The Magistrate Court is responsible for the adjudication of civil traffic, criminal traffic and criminal misdemeanor offenses, as well as violations of the Town Code, and Ordinances which occur in the jurisdiction of the Town of Payson.

2020/21 Proposed Expenditures



Magistrate Court Budget Change

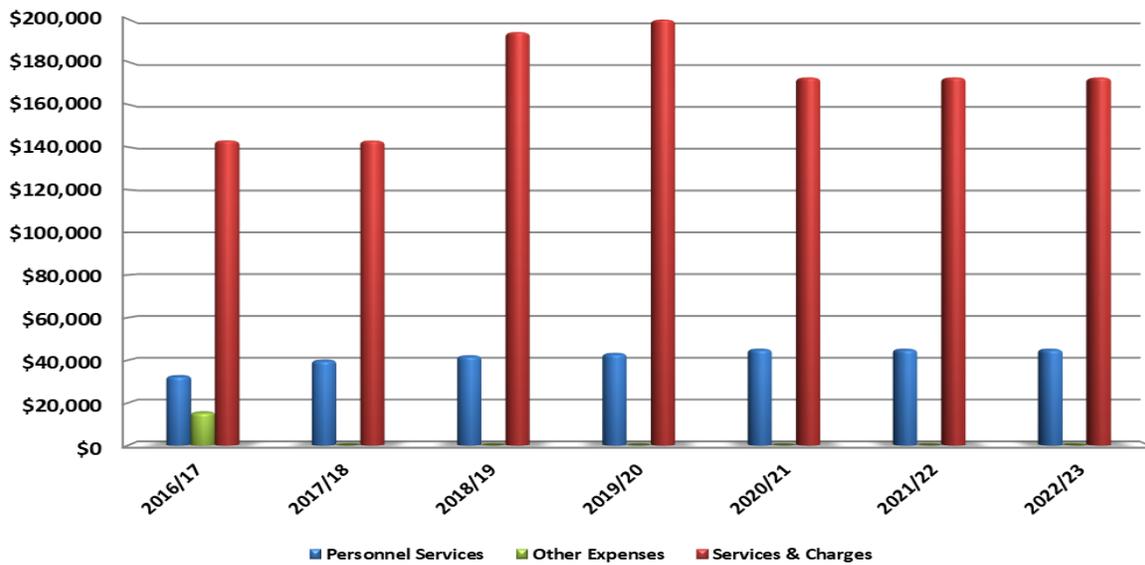
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	38,910	40,000	2.8%	40,000	0.0%
Personnel Benefits	2,977	3,000	0.8%	3,500	16.7%
Other Services & Charges	194,117	200,000	3.0%	172,800	-13.6%

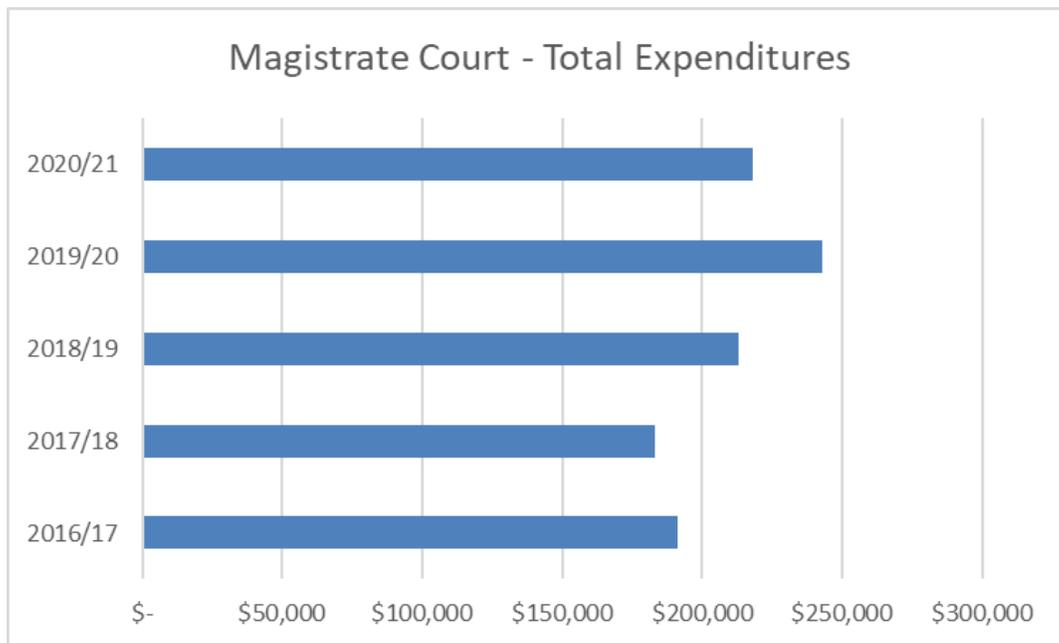
Significant Budget Changes:

- FY20/21 Salaries & Wages and Personnel Benefits - budgeted for anticipated increases
- FY20/21 Services - Court Contract costs vary from year to year

Magistrate Court Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	32,532	39,831	41,887	43,000	45,000	45,000	45,000
Other Expenses	15,408	-	-	-	-	-	-
Services & Charges	143,180	143,116	194,117	200,000	172,800	172,800	172,800
Total Magistrate Court	\$ 191,120	\$ 182,947	\$ 236,004	\$ 243,000	\$ 217,800	\$ 217,800	\$ 217,800





ANNUAL BUDGET

MAGISTRATE COURT

MAGISTRATE COURT

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
101-5-1416-00-5001 Full Time Employees	30,220	37,000	38,910	40,000	40,000
Total Salaries & Wages	30,220	37,000	38,910	40,000	40,000
PERSONNEL BENEFITS					
101-5-1416-00-5501 FICA	2,312	2,831	2,977	3,000	3,500
Total Personnel Benefits	2,312	2,831	2,977	3,000	3,500
OTHER SERVICES & CHARGES					
233-5-1416-00-6990 Other Expense	15,408	-	-	-	-
101-5-1416-00-7002 Accounting & Auditing	-	-	4,500	-	4,500
101-5-1416-00-7101 Indigent Defense	35,600	38,500	38,600	40,000	40,000
101-5-1416-00-7102 Prof Service-Court Contract	107,580	104,616	151,017	160,000	128,300
Total Other Svcs & Charges	158,588	143,116	194,117	200,000	172,800
GRAND TOTAL	\$ 191,120	\$ 182,947	\$ 236,004	\$ 243,000	\$ 216,300



POLICE DEPARTMENT

Mission

The Payson Police Department strives to provide the highest quality of Police Services to our community. Our mission is to partner with the community to solve problems and improve public safety in a manner that is fair, impartial, transparent, and consistent. It is our responsibility to ensure that our children are safe in our schools, and the citizens of the Town of Payson feel safe at all times within the limits of the Town.

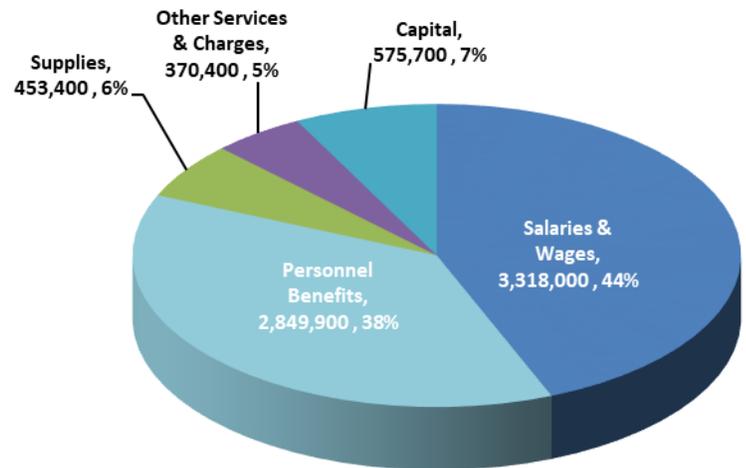
Description

The Police Department is made up of three divisions: Communications, Operations, and Special Operations.

Position Summary

	2019/20	2020/21
Police Chief	1.0	1.0
Police Commander	0.0	0.0
Lieutenant	1.0	1.0
Sergeant	5.0	5.0
Detective/Investigator I & II	4.0	3.0
Police Officer I & II	16.0	16.0
Special Enforcement Officer	1.0	1.0
Executive Assistant	0.5	1.0
Property & Equipment Mgr.	1.0	1.0
Property Technician	1.0	1.0
Records Clerk	2.0	2.0
Records Administrator	1.0	1.0
Communications Supervisor	1.0	1.0
Dispatch Shift Leader	2.0	2.0
Dispatchers	14.0	14.0
Animal Control	1.0	1.0
Total Budgeted Positions	51.5	51.0

2020/21 Proposed Expenditures





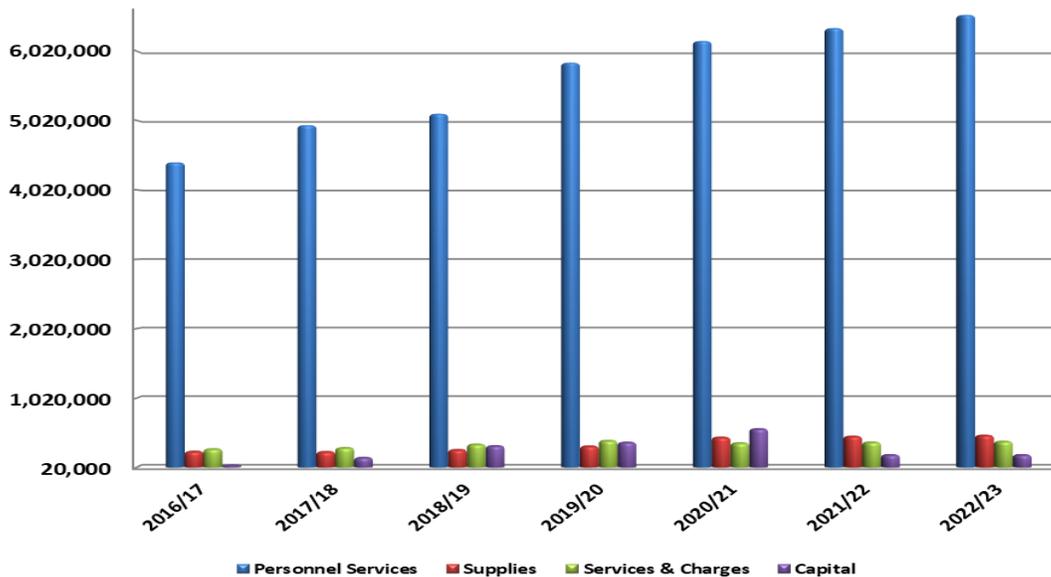
Police Department Budget Change

Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	2,806,823	3,181,200	13.3%	3,318,000	4.3%
Personnel Benefits	2,310,947	2,674,000	15.7%	2,849,900	6.6%
Supplies	273,618	329,500	20.4%	453,400	37.6%
Other Services & Charges	351,180	400,700	14.1%	370,400	-7.6%
Capital	329,847	380,000	15.2%	575,700	51.5%
Total Police Dept	\$ 6,072,415	\$ 6,965,400	14.7%	\$ 7,567,400	8.6%

Note: Significant budget changes are addressed within the individual divisions' sections that follow.

Police Department Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	4,417,037	4,953,746	5,117,770	5,855,200	6,167,900	6,352,937	6,543,525
Supplies	249,083	245,073	273,618	325,500	453,400	467,002	481,012
Services & Charges	284,348	301,473	351,180	404,700	370,400	381,512	392,957
Capital	47,738	160,620	329,847	380,000	575,700	200,000	200,000
Total Police	\$4,998,206	\$5,660,912	\$6,072,415	\$6,965,400	\$7,567,400	\$7,401,451	\$7,617,495





POLICE DEPARTMENT – Communications

Description

The Town of Payson provides Communications for both Police and Fire dispatch and E-911 services for Payson and the surrounding area. The E-911 Emergency System is designed to assist the citizens of Payson with easy accessibility to the Police, Fire, and Emergency Medical Services.

2019/20 Accomplishments

- Fully staffed the 911 dispatch center to fill all 14 positions
- Provided numerous training for dispatchers through APCO to further their skills and education
- Dispatch answered 73,555 calls, of those 13,438 were 911 calls

2020/21 Objectives

KRA 7: THE PAYSON TEAM & KRA 8: PUBLIC SAFETY

- Begin leadership training for newly promoted shift-leads
- Recruit a Communications Supervisor to oversee all 911 dispatch operations
- Continue to monitor pay equalization with other 911 centers within the state
- Attend continuing education courses to stay up to date with the latest trends and best practices

Communications Budget Change

Description	2018/19 Actual	2019/20 Adopted	%	2020/21 Proposed	%
			Change		Change
Salaries & Wages	603,456	762,000	26.3%	766,500	0.6%
Personnel Benefits	150,092	227,400	51.5%	209,100	-8.0%
Supplies	5,017	10,400	107.3%	10,400	0.0%
Other Services & Charges	14,033	16,300	16.2%	16,300	0.0%
Capital	51,947	-	-100.0%	-	100.0%
Total Communications	\$ 824,545	\$ 1,016,100	23.2%	\$ 1,002,300	-1.4%

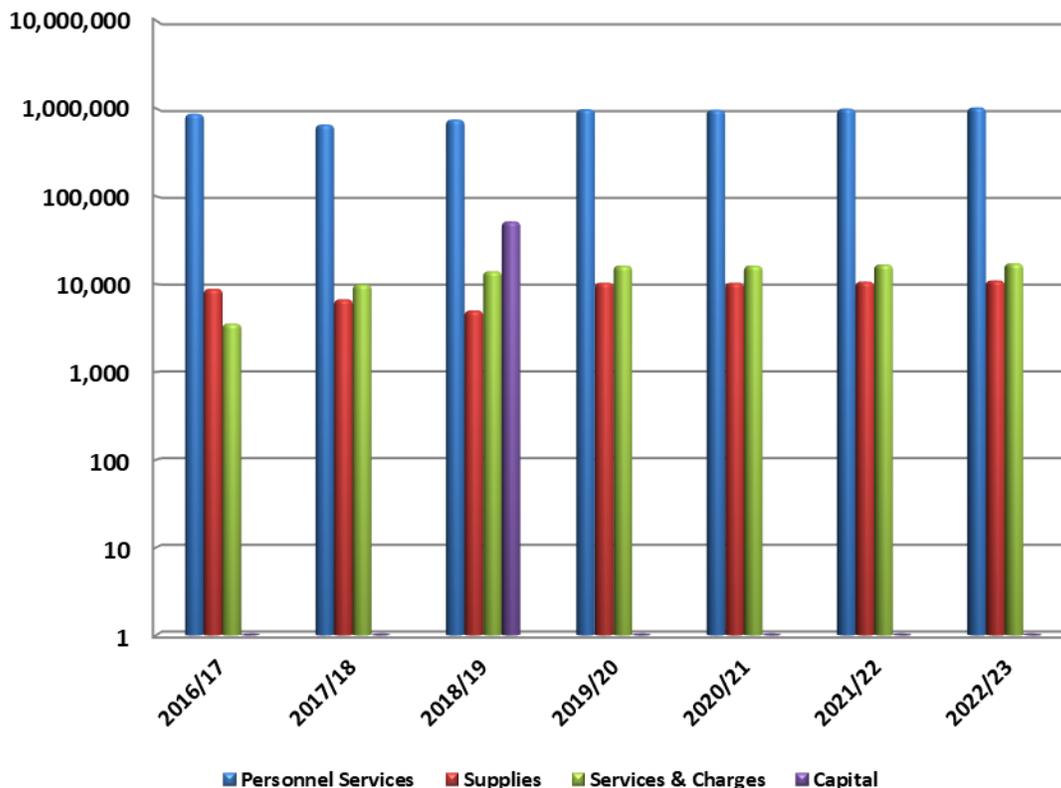


Significant Budget Changes:

- FY19/20 Salaries & Wages - staffing increased as the Town of Payson assumed the responsibility of dispatching for the Sheriff’s Office through an IGA in the fiscal period 2018/19
- FY19/20 Personnel Benefits – reflects insurance changes with the hiring of new staff
- FY19/20 Supplies - additional funds for office supplies and small tools to support increased staffing
- FY19/20 Services - increased budget for travel & registration for new staff

**Communications Budget Analysis
Historic & Forecast**

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	875,843	661,907	753,548	989,400	975,600	1,004,868	1,035,014
Supplies	8,870	6,731	5,017	10,400	10,400	10,712	11,033
Services & Charges	3,558	9,961	14,033	16,300	16,300	16,789	17,293
Capital	-	-	51,947	-	-	-	-
Total Communications	\$888,271	\$678,599	\$824,545	\$1,016,100	\$1,002,300	\$1,032,369	\$1,063,340



ANNUAL BUDGET

POLICE DEPARTMENT

COMMUNICATIONS

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
101-5-2421-00-5001 Salaries & Wages - Full Time	551,561	394,756	478,005	644,000	651,900
101-5-2421-00-520X Overtime Pay	129,141	117,659	110,501	101,000	97,600
101-5-2421-00-5990 Shift Differential	18,925	14,450	14,950	17,000	17,000
Total Salaries & Wages	699,627	526,865	603,456	762,000	766,500

PERSONNEL BENEFITS

101-5-2421-00-5501 FICA	50,129	39,104	45,215	57,000	58,700
101-5-2421-00-5504 Retirement	75,462	60,534	73,227	89,200	83,100
101-5-2421-00-5700 Health/Life Insurance	46,987	32,436	28,132	76,800	63,900
101-5-2421-00-5701 Disability Insurance	929	794	955	1,100	1,300
101-5-2421-00-5800 Workers Comp Insurance	2,709	2,174	2,563	3,300	2,100
Total Personnel Benefits	176,216	135,042	150,092	227,400	209,100

SUPPLIES

101-5-2124-00-6001 Office Supplies	2,614	2,473	3,499	3,000	3,000
101-5-2421-00-6011 Small Tools/Minor Equipment	5,745	3,550	405	5,500	5,500
101-5-2421-00-6600 Public Relations	419	417	377	400	400
101-5-2421-00-6700 Memberships/Dues/Subsc.	92	291	736	1,500	1,500
Total Supplies	8,870	6,731	5,017	10,400	10,400

OTHER SERVICES & CHARGES

101-5-2421-00-7402 Office Equipment R&M	49	3,380	4,354	2,800	2,800
101-5-2421-00-7502 Lease Equipment	343	-	2,358	3,000	3,000
101-5-2421-00-7600 Travel	77	464	1,752	2,500	2,500
101-5-2421-00-7601 Registrations	-	1,007	2,247	3,000	3,000
101-5-2421-00-7900 Other Professional Services	3,089	5,110	3,322	5,000	5,000
Total Other Svcs & Charges	3,558	9,961	14,033	16,300	16,300

Capital

101-5-1408-00-8704 Communication Equipment	-	-	51,947	-	-
Total Capital	-	-	51,947	-	-

GRAND TOTAL

\$888,271	\$678,599	\$824,545	\$1,016,100	\$1,002,300
------------------	------------------	------------------	--------------------	--------------------





POLICE DEPARTMENT – Operations

Description

The Police Operations Division provides protection of life and property from criminal related activities in the community. Other responsibilities include the safe and expeditious movement of traffic, crime prevention, and narcotics-gang interdiction and intelligence.

2019/20 Accomplishments

- Sorted, logged, and destroyed 72 boxes of records from the past 50 years for a 50% completion of records retention.
- Sold and/or returned approximately 50% of military surplus items that were not needed or non-operable
- Initiated training of K-9, Loki and training for Loki's handler
- 7 Police Vehicles were purchased and put into use.
- Steps plan was implemented for certified officers to help retain and motivate a highly qualified workforce
- Investigations Division implemented the use of Offender Watch to send out sex offender notifications reducing the man-hours needed to make these notifications.
- Payson Police Department aided in promoting safety within the town by completing 259 drug arrests, 114 DUI arrests, and 178 domestic violence arrests.
- 14,905 calls of service resulting in 1,103 arrests
- Property & Evidence impounded 3,223 items for various reasons, including 1,015 drug or drug paraphernalia items aiding in reducing the drug problem. 696 items were subsequently destroyed, donated, or returned to their owners.
- Funded a Police Sergeant position to supervise the Investigations Division

2020/21 Objectives

KRA 7: THE PAYSON TEAM & KRA 8: PUBLIC SAFETY

- Improve the budget process to include more analysis and develop better forecasting tools.
- Monitor overtime hours to stay within budgeted monies for patrol services.
- Officers to attend continuing education courses in order to stay up to date with the latest trends and best practices.
- Relocate property and evidence records at Swiss Village Storage to a more centralized and organized location thus saving \$8,268 per year.
- Continue retention of records so there is no longer a backlog of cases and files.
- Implement a new radio system to promote officer safety and interoperability with DPS and Gila County Sheriff.
- Certify K-9 (Loki) for Patrol and continue training to further utilize him within the department.
- Go live with an upgraded CAD system to improve functionality, mapping, and officer communication.



KRA 1-Priority 1: Economic Development, Tourism, & Economic Vitality

- Recruit and retain full capacity status for the Police Department certified officer positions

KRA 2-Priority 2: Financial Excellence

- Purchase and outfit 4 police vehicles to revitalize the Police Department’s aging fleet and to promote the safety of both the officers and citizens.
- Develop a 10-year replacement plan for vehicles to promote safety and technological advancements
- Sell and or return all unneeded 1033 program equipment to utilize the profits, maintain a fleet that meets current standards, and help maintain aesthetically pleasing public facilities.

Operations Budget Change

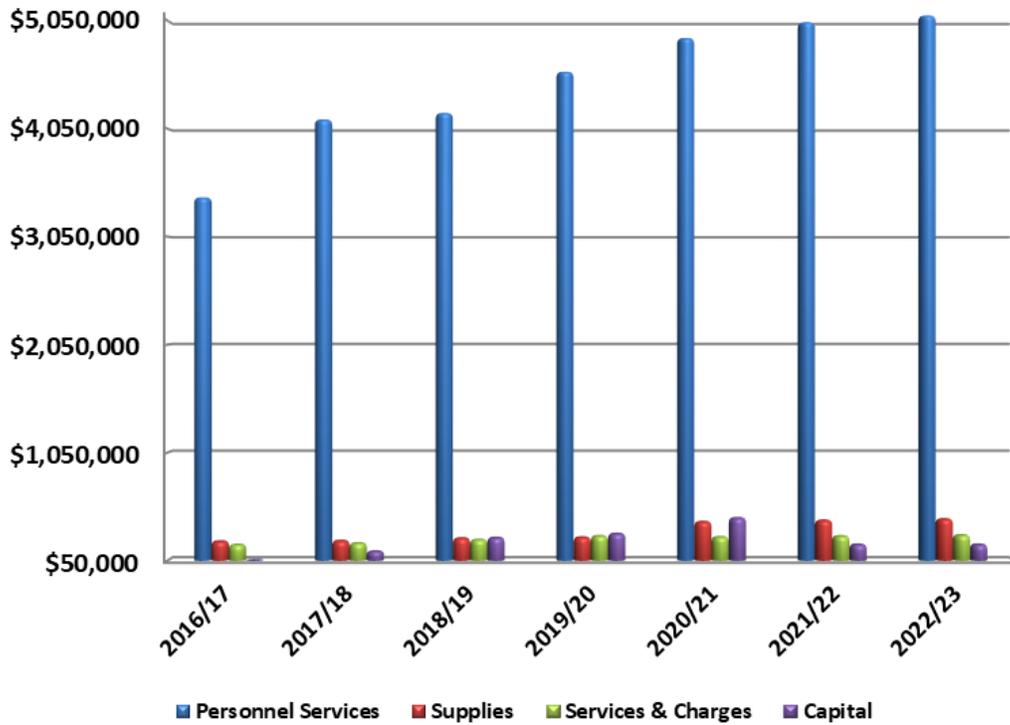
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	2,109,361	2,260,900	7.2%	2,386,500	5.6%
Personnel Benefits	2,088,020	2,318,200	11.0%	2,505,100	8.1%
Supplies	257,969	266,600	3.3%	410,500	54.0%
Other Services & Charges	244,026	279,000	14.3%	269,700	-3.3%
Capital	262,921	300,000	14.1%	445,700	48.6%
Total Operations	\$ 4,962,297	\$ 5,424,700	10.0%	\$ 6,017,500	22.6%

Significant Budget Changes:

- FY19/20 Personnel Benefits - reflects Public Safety Retirement rate increase
- FY19/20 Supplies - reflects an anticipated increase in the cost of fuel and ammunition
- FY20/21 Supplies – increased budget to accommodate small equipment purchases
- FY20/21 Salaries & Wages and Personnel Benefits – budget reflects a full staff in dispatch and increases in medical insurance premiums.
- FY20/21 Capital – budgeted additional funds for police vehicles & equipment

**Operations Budget Analysis
Historic & Forecast**

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	3,414,136	4,136,636	4,197,381	4,579,100	4,891,600	5,038,348	5,189,498
Supplies	229,534	234,572	257,969	266,600	410,500	422,815	435,499
Services & Charges	198,125	212,725	244,026	279,000	269,700	277,791	286,125
Capital	23,590	136,324	262,921	300,000	445,700	200,000	200,000
Total Operations	\$3,865,385	\$4,720,257	\$4,962,297	\$5,424,700	\$6,017,500	\$5,938,954	\$6,111,123





ANNUAL BUDGET

POLICE DEPARTMENT

OPERATIONS

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
101-5-2421-01-50xx Salaries & Wages	1,732,090	1,800,018	1,883,378	1,934,300	2,076,000
101-5-2421-01-5xxx Overtime Pay	242,824	219,900	204,377	282,500	274,500
101-5-2421-11-5200 Overtime Pay-GOHS	-	1,525	631	13,100	5,000
101-5-2421-01-5990 Shift Differential	25,164	24,700	20,975	31,000	31,000
Total Salaries & Wages	2,000,078	2,046,143	2,109,361	2,260,900	2,386,500
PERSONNEL BENEFITS					
101-5-2421-01-5501 FICA	146,742	153,089	157,712	171,300	182,000
101-5-2421-01-5504 Retirement	978,086	1,267,130	1,150,638	1,326,000	1,520,000
101-5-2421-01-5505 Unfunded Pension Payment	-	375,000	450,000	450,000	450,000
101-5-2421-01-5700 Health/Life Insurance	136,253	118,162	128,043	151,900	186,300
101-5-2421-01-5701 Disability Insurance	364	383	396	400	1,200
101-5-2421-01-5800 Workers Comp Insurance	130,113	151,729	152,731	161,600	108,600
101-5-2421-01-5901 Uniform Allowance	22,500	25,000	48,500	57,000	57,000
Total Personnel Benefits	1,414,058	2,090,493	2,088,020	2,318,200	2,505,100
SUPPLIES					
101-5-2421-01-6001 Office Supplies	11,678	10,271	12,073	12,000	12,000
101-5-2421-01-6002 Coffee Supplies	319	368	323	600	400
101-5-2421-01-6003 Cleaning Supplies	982	1,532	2,168	2,000	2,000
101-5-2421-01-6005 Safety/Program Supplies	2,859	978	2,338	3,100	2,500
101-5-2421-01-6006 Clothing Reimbursement	6,433	2,305	5,112	7,000	6,000
101-5-2421-01-6009 Volunteer Program	4,008	2,608	2,989	5,000	3,000
101-5-2421-01-6010 Books & Periodicals	-	-	683	600	600
101-5-2421-01-6011 Small Tools/Minor Equip	41,730	32,653	41,751	41,000	101,000
101-5-2421-01-6101 Canine Supplies	2,028	4,593	2,917	3,500	3,500
101-5-2421-01-6102 Weapons/Ammunition	13,984	15,111	17,110	15,500	15,500
101-5-2421-01-6201 Building R&M Supplies	2,728	902	3,072	3,000	13,000
101-5-2421-01-6300 Vehicle Fuels	55,095	70,661	76,178	62,500	65,000
101-5-2421-01-6302 Vehicle R&M Parts	70,954	77,289	68,769	50,000	50,000
101-5-2421-01-6600 Public Relations	764	983	702	1,000	1,000
101-5-2421-01-6700 Dues & Memberships	2,480	2,039	6,691	3,500	3,500
101-5-2421-01-699x Other Expenses	13,492	11,281	9,438	15,200	11,700
101-5-2421-02-6011 Small Tools/Minor Equip	-	-	5,655	20,000	-
101-5-2421-11-6011 Small Tools/Minor Equip	-	-	-	9,600	91,800
216-5-2421-02-6011 Small Tools/Minor Equip	-	998	-	11,500	28,000
Total Supplies	229,534	234,572	257,969	266,600	410,500



ANNUAL BUDGET - Continued

POLICE DEPARTMENT

OPERATIONS

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
OTHER SERVICES & CHARGES					
101-5-2421-01-7300 Electricity	21,699	22,678	20,829	25,000	25,000
101-5-2421-01-7301 Propane Gas	3,684	3,484	5,560	5,000	7,000
101-5-2421-01-7302 Water	1,490	1,860	2,062	1,800	2,000
101-5-2421-01-7304 Sewage	180	565	201	500	300
101-5-2421-01-7305 Refuse Disposal	648	716	885	800	800
101-5-2421-01-7306 Telephone	24,747	27,030	26,908	30,000	30,000
101-5-2421-01-7307 Postage	337	208	141	500	300
101-5-2421-01-7401 Building R&M	15,146	17,294	24,029	46,800	44,000
101-5-2421-01-7402 Office Equipment R&M	273	300	500	500	500
101-5-2421-01-7404 Equipment R&M	4,057	8,354	9,998	6,000	6,000
101-5-2421-01-7405 Vehicle R&M	5,669	12,445	14,349	10,000	10,000
101-5-2421-01-7500 Rental of Land & Buildings	7,611	7,827	8,037	9,000	700
101-5-2421-01-7502 Leased Equipment	9,030	9,906	8,884	11,500	11,500
101-5-2421-01-7600 Travel	10,693	16,595	12,972	17,600	17,600
101-5-2421-01-7601 Registrations	5,512	10,220	11,483	10,000	10,000
101-5-2421-01-7900 Other Professional Services	84,056	69,861	95,264	100,000	100,000
101-5-2421-01-7910 Printing & Binding	3,293	3,382	1,924	4,000	4,000
Total Other Svcs & Charges	198,125	212,725	244,026	279,000	269,700

CAPITAL

101-5-2421-01-8407 Radio Equipment	-	-	12,500	-	-
101-5-2421-01-8510 Patrol Vehicle	-	-	165,001	-	45,000
101-5-2421-01-8530 Taser Equipment	-	-	42,112	-	-
101-5-2421-02-8536 LE Crisis Team Equip	-	11,417	-	-	-
101-5-2421-02-8003 Vehicles	-	49,000	-	-	-
402-5-2421-01-8005 PD Software	-	-	-	35,000	-
402-5-2421-01-8006 PD Communication Remodel	-	-	-	-	65,000
402-5-2421-01-8510 Police PatrolVehicles	-	-	-	165,000	71,700
403-5-2412-01-8772 Law Enf -HSG Radio Program	9,422	28,729	20,700	-	148,000
403-5-2421-01-8762 Law Enf - GOHS Grant	-	36,400	8,966	-	-
425-5-2421-16-8407 CAD Police/Fire Comm	14,165	10,778	13,642	100,000	116,000
Total Capital	23,587	136,324	262,921	300,000	445,700

GRAND TOTAL

\$3,865,382	\$4,720,257	\$4,962,297	\$5,424,700	\$ 6,017,500
--------------------	--------------------	--------------------	--------------------	---------------------



POLICE DEPARTMENT – Special Operations

Description

The Special Operations Division includes Animal Control, School Resource Officers, Law Enforcement Grants, and Narcotics Enforcement. Animal Control is responsible for the enforcement of all animal control laws, protecting citizens from zootoxic diseases (such as rabies); providing security to citizens for annoyance, intimidation, and injury from animals; protecting animals from abuse, neglect, and inhumane treatment through contracted services with the Humane Society. Various grants and Intergovernmental Agreements (IGA) are utilized to fund special programs such as School Resource Officers, D.A.R.E. programs, DUI Enforcement, and Traffic Enforcement.

2019/20 Accomplishments

- Expanded the Animal Control position to include Police Aide duties such as assisting patrol, assisting with town code violations, and assisting in civil matters.

2020/21 Objectives

KRA 8: PUBLIC SAFETY

- Retain full capacity status for the Police Department certified officer positions
- Adequately support the special events sponsored by the Town of Payson with additional resources and Incident Command structure
- Purchase and outfit additional police vehicles to revitalize the Police Department’s aging fleet

Animal Control Budget Change

Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	36,311	40,000	10.2%	42,000	5.0%
Personnel Benefits	12,620	16,000	26.8%	15,600	-2.5%
Supplies	5,618	8,500	51.3%	8,500	0.0%
Other Services & Charges	75,730	77,400	2.2%	77,400	0.0%
Total Animal Control	\$ 130,279	\$ 141,900	8.9%	\$ 143,500	1.1%

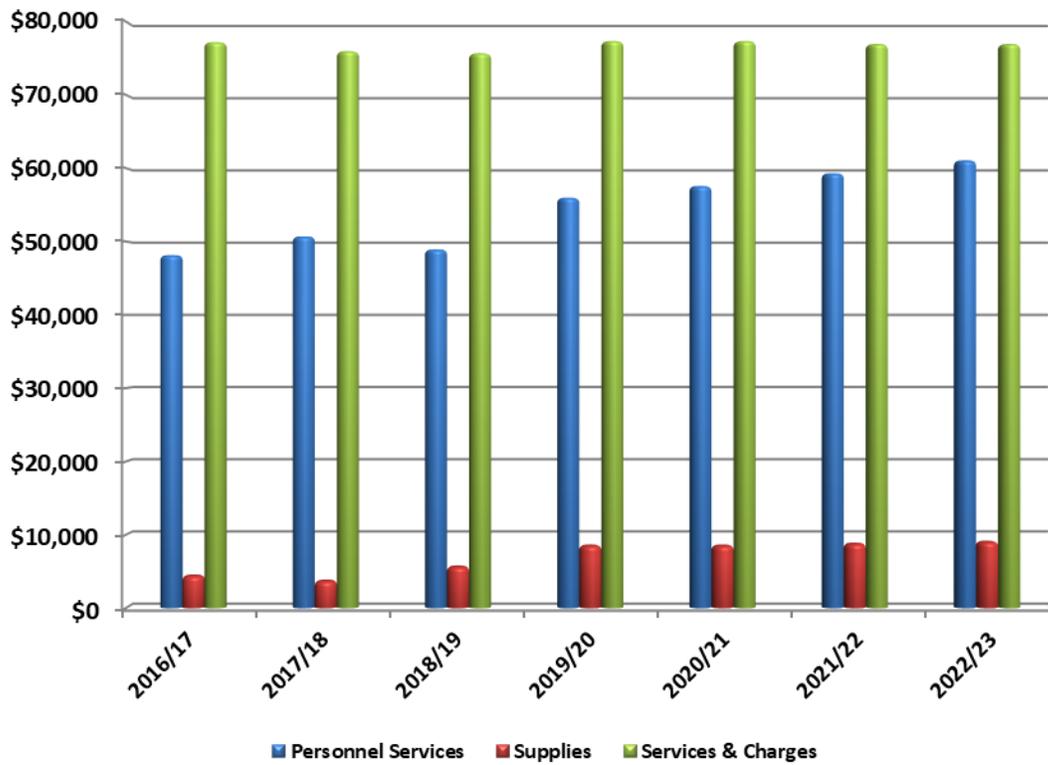
Significant Budget Changes:

- FY19/20 Salaries & Wages - reflects wage adjustments
- FY19/20 Personnel Benefits - reflects changes in insurance
- FY19/20 Supplies – increased budget for additional office supplies & small tools
- FY20/21 Salaries & Wages – reflects wage adjustment



Animal Control Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	48,151	50,712	48,931	56,000	57,600	59,328	61,108
Supplies	4,383	3,681	5,618	8,500	8,500	8,755	9,018
Services & Charges	77,242	76,019	75,730	77,400	77,400	77,000	77,000
Total Animal Control	\$129,776	\$130,412	\$130,279	\$141,900	\$143,500	\$145,083	\$147,125





ANNUAL BUDGET

POLICE DEPARTMENT

ANIMAL CONTROL

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
101-5-7421-17-5001 Full Time Employees	35,567	37,461	36,311	39,000	41,000
101-5-7421-17-5200 Overtime Pay	431	-	-	1,000	1,000
Total Salaries & Wages	35,998	37,461	36,311	40,000	42,000

PERSONNEL BENEFITS

101-5-7421-17-5501 FICA	2,637	2,768	2,710	3,000	3,300
101-5-7421-17-5504 Retirement	4,082	4,248	4,195	4,700	5,000
101-5-7421-17-5700 Health/Life Insurance	3,157	3,686	3,134	5,200	4,000
101-5-7421-17-5701 Disability Insurance	50	60	58	100	100
101-5-7421-17-5800 Workers Compensation	1,387	1,649	1,523	2,000	2,200
101-5-7421-17-5901 Uniform/Clothing Allow.	840	840	1,000	1,000	1,000
Total Personnel Benefits	12,153	13,251	12,620	16,000	15,600

SUPPLIES

101-5-7421-17-6009 Program Supplies	260	35	73	900	900
101-5-7421-17-6011 Small Tools & Equipment	1,202	683	982	1,500	1,500
101-5-7421-17-6300 Vehicle Fuels	2,886	2,878	4,503	4,000	4,000
101-5-7421-17-6302 R&M Supplies Vehicle	-	-	-	2,000	2,000
101-5-7421-17-6700 Memberships/Subscriptions	35	85	60	100	100
Total Supplies	4,383	3,681	5,618	8,500	8,500

OTHER SERVICES & CHARGES

101-5-7421-17-7306 Telephone	501	505	474	500	500
101-5-7421-17-7307 Postage/Freight	-	77	56	100	100
101-5-7421-17-7600 Travel Expense	634	102	-	1,000	1,000
101-5-7421-17-7601 Registrations	585	60	-	600	600
101-5-7421-17-7900 Other Professional Services	322	75	-	-	-
101-5-7421-17-7990 Humane Society	75,200	75,200	75,200	75,200	75,200
Total Other Svcs & Charges	77,242	76,019	75,730	77,400	77,400

GRAND TOTAL

\$129,776	\$130,412	\$130,279	\$141,900	\$143,500
------------------	------------------	------------------	------------------	------------------



Police Grant Budget Change

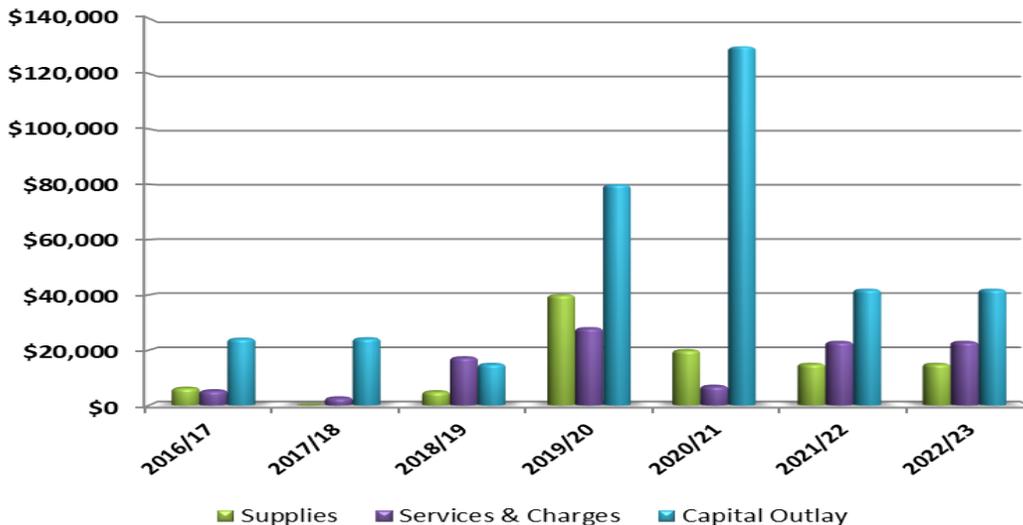
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Supplies	5,014	40,000	697.8%	20,000	-50.0%
Other Services & Charges	17,391	28,000	61.0%	7,000	-75.0%
Capital	14,979	80,000	434.1%	130,000	100.0%
Total Police Grants	\$ 37,384	\$ 148,000	397.6%	\$ 157,000	-8.3%

Significant Budget Changes:

- FY19/20 Supplies - expenditures fluctuate depending on the availability of grant funding
- FY19/20 Services & Charges - expenditures fluctuate depending on the availability of grant funding
- FY19/20 Capital - utilized grant funding to obtain and equip patrol vehicles
- FY20/21 Capital - utilize grant funding to obtain and equip additional patrol vehicles

Police Grant Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Supplies	6,296	89	5,014	40,000	20,000	15,000	15,000
Services & Charge	5,366	2,768	17,391	28,000	7,000	23,000	23,000
Capital Outlay	24,148	24,296	14,979	80,000	130,000	42,000	42,000
Total Grants	\$ 35,810	\$ 27,153	\$ 37,384	\$148,000	\$157,000	\$ 80,000	\$ 80,000



ANNUAL BUDGET

POLICE DEPARTMENT

DEPT OF JUSTICE FUND

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SUPPLIES					
215-5-2421-02-6011 Small Tools	6,086	56	5,014	20,000	-
215-5-2421-02-6300 Gasoline, Fuels, Lubricant	210	33	-	-	-
215-5-2421-02-6302 R&M Supplies Vehicle	-	-	-	20,000	20,000
Total Supplies	6,296	89	5,014	40,000	20,000
OTHER SERVICES & CHARGES					
215-5-2421-02-7405 R&M Vehicle	-	-	-	-	1,000
215-5-2421-02-7600 Travel	1,452	1,514	5,654	15,000	-
215-5-2421-02-7601 Registrations	700	-	955	5,000	1,000
215-5-2421-02-7900 Other Prof Services	3,214	1,254	10,782	8,000	5,000
Total Other Svcs & Charges	5,366	2,768	17,391	28,000	7,000
CAPITAL					
215-5-2421-02-8510 Defense 1033 - LE Vehicle	24,148	24,296	14,979	80,000	130,000
Total Capital	24,148	24,296	14,979	80,000	130,000
GRAND TOTAL	\$35,810	\$27,153	\$37,384	\$ 148,000	\$ 157,000



School Resource Officer (SRO) Budget Change

Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	57,695	118,300	105.0%	123,000	4.0%
Personnel Benefits	60,215	112,400	86.7%	120,100	6.9%
Services & Charges	-	4,000	100.0%	4,000	0.0%
Total SRO	\$ 117,910	\$ 234,700	99.1%	\$ 247,100	5.3%

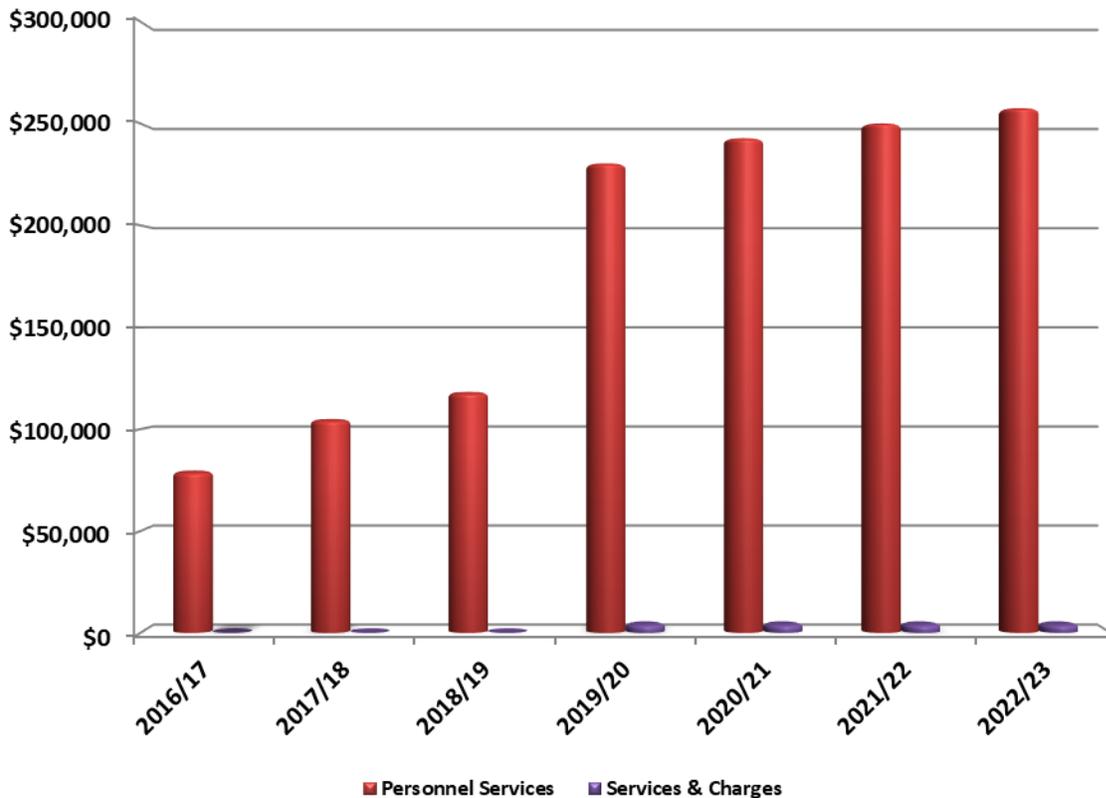
Significant Budget Changes:

- FY19/20 Services - increased training budget for additional SRO
- FY19/20 Salaries & Benefits – budgeted for one additional position
- FY19/20 Personnel Benefits – increased budget for an additional position
- FY20/21 Salaries & Wages\Personnel Benefits – increased budget with the additional person and wage adjustments

School Resource Officer Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	78,907	104,491	117,910	230,700	243,100	250,393	257,905
Services & Charges	57	-	-	4,000	4,000	4,000	4,000
Total SRO	\$ 78,964	\$ 104,491	\$ 117,910	\$ 234,700	\$ 247,100	\$254,393	\$ 261,905





ANNUAL BUDGET

POLICE DEPARTMENT

SCHOOL RESOURCE OFFICER

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
101-5-2421-04-5001 Full Time Employees	40,276	47,272	56,385	112,000	113,500
101-5-2421-04-520x Overtime Pay	-	2	1,310	6,300	9,500
Total Salaries & Wages	40,276	47,274	57,695	118,300	123,000
PERSONNEL BENEFITS					
101-5-2421-04-5501 FICA	2,714	3,229	4,130	9,100	9,700
101-5-2421-04-5504 Retirement	25,641	40,708	40,383	82,700	86,000
101-5-2421-04-5700 Health/Life Insurance	6,484	8,127	9,199	9,900	14,000
101-5-2421-04-5800 Workers Comp Insurance	3,292	4,153	4,503	8,700	6,400
101-5-2421-04-5901 Clothing Allowance	500	1,000	2,000	2,000	4,000
Total Personnel Benefits	38,631	57,217	60,215	112,400	120,100
OTHER SERVICES & CHARGES					
101-5-2421-04-7600 Travel	57	-	-	4,000	4,000
Total Services & Charges	57	-	-	4,000	4,000
GRAND TOTAL	\$78,964	\$104,491	\$117,910	\$ 234,700	\$ 247,100



FIRE DEPARTMENT

Mission Statement

The mission of the Payson Fire Department is to minimize the loss of life resulting from fire, medical emergencies, and other disasters through prevention, education, fire suppression, emergency medical services, and emergency preparedness. This will be accomplished in the most cost-effective manner with maximum utilization of available resources, never sacrificing the safety of our members.

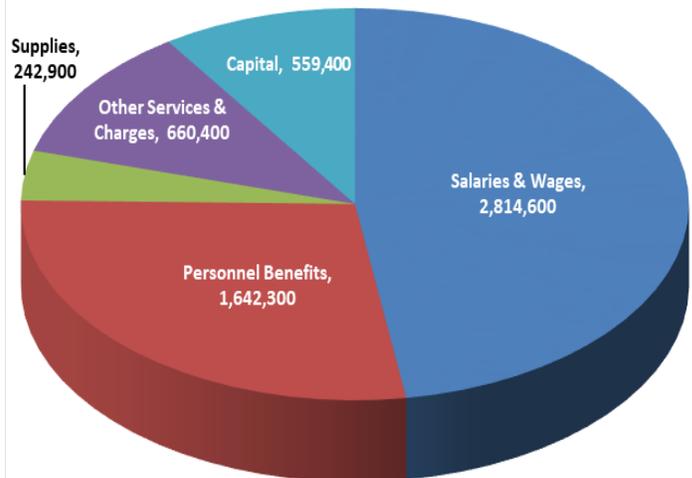
Description

The Fire Department is comprised of two divisions: Fire Operations and Wildlands/Urban Program.

Position Summary

	2019/20	2020/21
Fire Chief	1.0	1.0
Battalion Chief	3.0	3.0
Captain	9.0	9.0
Fire Prevention	1.0	1.0
Fuels Manager	1.0	1.0
Engineer	9.0	9.0
Firefighter	10.0	10.0
Administrative Secretary	1.0	1.0
Total Positions	35.0	35.0

2019/20 Proposed Expenditures



Fire Department Budget Change

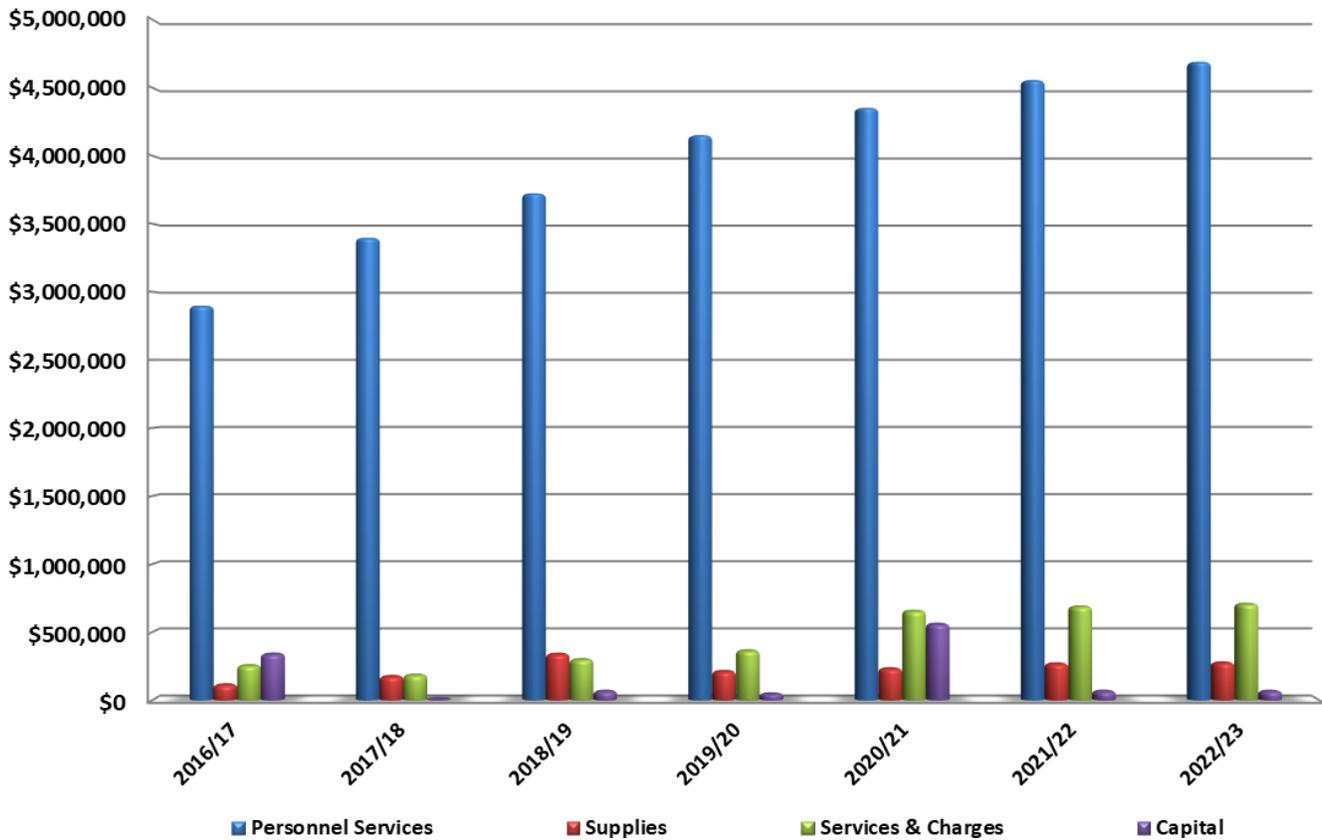
Description	2018/19	2019/20	%	2020/21	%
	Actual	Adopted	Change	Proposed	Change
Salaries & Wages	2,378,270	2,622,500	10.3%	2,814,600	7.3%
Personnel Benefits	1,380,521	1,559,400	13.0%	1,642,300	5.3%
Supplies	307,814	193,900	-37.0%	242,900	25.3%
Other Services & Charges	298,152	356,800	19.7%	660,400	85.1%
Capital	61,692	40,000	0.0%	559,400	100.0%
Total Fire	\$ 4,426,449	\$ 4,772,600	7.8%	\$ 5,919,600	24.0%

Note: Significant budget changes are addressed within the individual divisions' sections that follow.



Fire Department Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	2,899,186	3,398,507	3,725,031	4,152,900	4,353,900	4,558,517	4,693,053
Supplies	111,987	174,077	338,237	210,900	230,900	266,827	273,962
Services & Charges	254,000	184,235	298,430	363,800	655,400	687,062	707,314
Capital	339,085	7,297	64,751	45,000	559,400	65,000	65,000
Total Fire	\$3,604,258	\$3,764,116	\$4,426,449	\$4,772,600	\$5,799,600	\$5,577,406	\$5,739,328





FIRE DEPARTMENT – Operations

Description

The Fire Department protects lives and property by providing fire suppression, rescue, and Emergency Medical Services to the community. This division also provides a wide range of non-emergency services including public education courses, CPR, injury prevention, child car seat safety inspection, non-profit charitable event standbys, fire code administration, fire-wise landscape inspections, and property owner assistance.

2019/20 Accomplishments

- Fire Inspections were tied to an AFG grant to pay for costs associated with beginning a program. The grant was submitted and is awaiting notice on approval
- Strategic Plan completed. The team opted for a three-year plan that is reviewed and renewed every year.
- We were able to send three people to the Wildfire academy and advance their qualifications.
- During the fiscal period 2019/20, the Fire Department fought 13 fires which generated a return on equipment costs of \$34,828.
- Identified and engaged a better health provider for our annual physicals.

2020/21 Objectives

KRA 8: THE PUBLIC SAFETY

- Develop a Safety, Health, and Wellness team.
- Develop a staffing plan that meets community needs and industry standards.
- Develop an administrative and support staffing plan.
- Develop a departmental public safety education plan.
- Develop a security plan for all facilities.
- Develop and implement a revised SOPs.
- Continue to provide training to improve wildfire capabilities
- Continue to deploy firefighters to wildfire incidents to maintain and improve qualifications

Fire Operations Budget Change

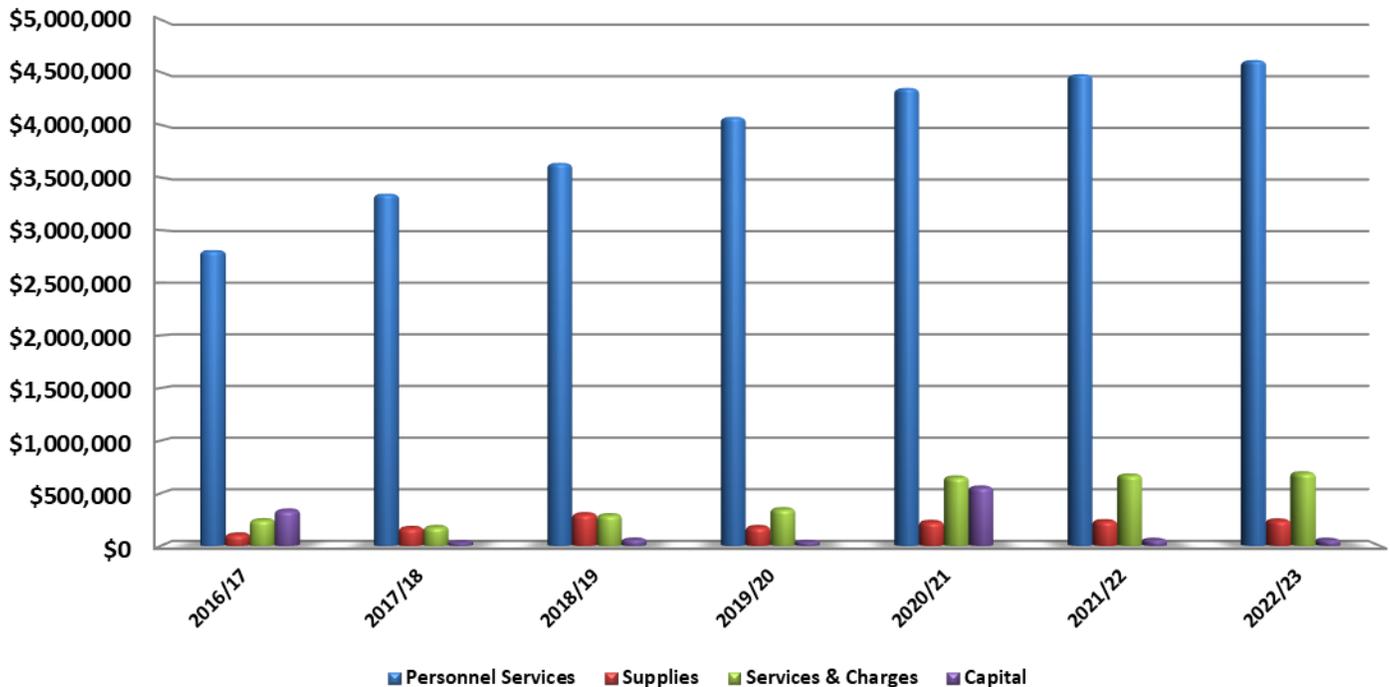
Description	2018/19 Actual	2019/20 Adopted	%	2020/21 Proposed	%
			Change		Change
Salaries & Wages	2,294,083	2,548,500	11.1%	2,740,600	7.5%
Personnel Benefits	1,346,761	1,530,400	13.6%	1,613,300	5.4%
Supplies	304,477	181,900	-40.3%	230,900	26.9%
Other Services & Charges	295,093	351,800	19.2%	655,400	86.3%
Capital	61,692	40,000	-35.2%	559,400	1298.5%
Total Fire Operations	\$ 4,302,106	\$ 4,652,600	8.1%	\$ 5,799,600	24.7%

Significant Budget Changes:

- FY18/19 – Supplies budgeted additional funds for small equipment replacements
- FY19/20 Salaries & Wages - reflects new positions for Rover, Fuels Manager, and Fire wise Manager and an increase in salaries
- FY19/20 Personnel Benefits - reflects additional pensions payments as well as a retirement rate increase
- FY20/21 Supplies – additional funds budgeted for equipment clothing
- FY20/21 Services & Charges - budgeted additional funds grant-related expenses for fuel hazardous
- FY20/21 Capital - funds approved for Chief fire response vehicle and capital grant for a new water tender truck

**Fire Operations Budget Analysis
Historic & Forecast**

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	2,810,182	3,347,694	3,640,844	4,078,900	4,353,900	4,484,517	4,619,053
Supplies	110,751	173,048	304,477	181,900	230,900	237,827	244,962
Services & Charges	247,372	181,943	295,093	351,800	655,400	675,062	695,314
Capital	339,085	36,474	61,692	40,000	559,400	60,000	60,000
Total Fire Operations	\$ 3,507,390	\$ 3,739,159	\$ 4,302,106	\$ 4,652,600	\$ 5,799,600	\$ 5,457,406	\$ 5,619,328





ANNUAL BUDGET

FIRE DEPARTMENT

FIRE OPERATIONS

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
101-5-2426-01-5001 Full Time Employees	1,626,407	1,640,799	1,821,006	2,039,000	2,125,000
101-5-2426-01-5005 Paid On Call	47,756	60,336	85,765	125,000	95,000
101-5-2426-01-5030 Out of Class Pay	18,639	18,161	18,149	-	25,000
101-5-2426-01-52xx Overtime Pay	348,098	428,859	369,163	384,500	495,600
Total Salaries & Wages	2,040,900	2,148,155	2,294,083	2,548,500	2,740,600
PERSONNEL BENEFITS					
101-5-2426-01-5501 FICA	35,183	38,274	41,652	51,600	47,500
101-5-2426-01-5504 Retirement	451,219	701,695	796,260	922,900	1,012,000
101-5-2426-01-5505 Unfunded Pension Payment	-	125,000	150,000	150,000	150,000
101-5-2426-01-5700 Health/Life Insurance	137,009	169,091	177,472	208,000	228,900
101-5-2426-01-5701 Disability Insurance	112	653	373	400	1,000
101-5-2426-01-5800 Workers Comp Insurance	117,409	136,926	145,254	159,500	130,900
101-5-2426-01-5901 Uniform/Clothing Allowance	28,350	27,900	35,750	38,000	43,000
Total Personnel Benefits	769,282	1,199,539	1,346,761	1,530,400	1,613,300
SUPPLIES					
101-5-2426-01-6001 Office Supplies	2,086	1,687	2,548	2,000	2,000
101-5-2426-01-6003 Foam/ Cleaners	2,819	3,838	3,937	5,000	7,000
101-5-2426-01-6005 Safety/Program Supplies	2,781	4,523	20,525	4,000	4,000
101-5-2426-01-6007 Equipment/Clothing	27,207	38,764	104,820	25,000	75,000
101-5-2426-01-6009 Program Supplies	2,406	3,398	1,852	3,000	3,500
101-5-2426-01-6010 Books & Periodicals	554	1,828	373	1,100	1,500
101-5-2426-01-6011 Small Tools/Minor Equipment	589	2,550	30,856	5,000	5,000
101-5-2426-01-6012 Radio Equipment	3,463	7,497	8,020	6,500	7,000
101-5-2426-01-6013 Computer Equip / Supplies	1,842	1,578	2,754	9,500	8,500
101-5-2426-01-6100 Medical Supplies	19,892	27,512	37,193	31,900	31,000
101-5-2426-01-6200 R&M Supplies Equipment	3,026	2,150	28,702	5,000	5,000
101-5-2426-01-6201 R&M Supplies Building	8,181	21,330	8,705	10,000	7,000
101-5-2426-01-6300 Vehicle Fuels	22,341	27,911	30,525	29,000	30,000
101-5-2426-01-6302 R&M Supplies Vehicle	7,922	22,398	15,300	20,000	20,000
101-5-2426-01-6400 Shop Supplies	489	475	44	1,500	1,500
101-5-2426-01-6515 HM - Bldg & Facilities Main	-	60	224	500	500
101-5-2426-01-6525 HM - Equipment Repair	-	-	384	1,000	1,000
101-5-2426-01-6550 HM - Vehicle Repair	-	-	1,214	5,200	5,200
101-5-2426-01-6600 Public Relations	2,294	1,645	877	2,500	3,000
101-5-2426-01-6620 HM - Vehicle Fuel	-	-	1,236	2,000	2,000
101-5-2426-01-6630 HM - Small Tools / Minor Equip	-	-	652	700	700
101-5-2426-01-6700 Memberships/Dues/Subscri.	2,144	3,367	3,162	10,000	10,000
101-5-2426-01-6990 Other Expenses	715	537	574	1,500	500
Total Supplies	110,751	173,048	304,477	181,900	230,900



ANNUAL BUDGET

FIRE DEPARTMENT

FIRE OPERATIONS - Continued

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
OTHER SERVICES & CHARGES					
101-5-2426-01-7300 Electricity	23,825	26,206	25,352	26,000	25,000
101-5-2426-01-7301 Propane Gas	7,453	6,707	11,463	9,000	12,000
101-5-2426-01-7302 Water	3,901	4,295	5,128	4,000	5,500
101-5-2426-01-7304 Sewage	1,254	883	963	1,100	1,100
101-5-2426-01-7305 Refuse Disposal	1,152	1,299	1,740	1,400	1,800
101-5-2426-01-7306 Telephone	21,607	23,106	21,555	25,000	25,000
101-5-2426-01-7307 Postage/Freight	-	151	77	200	200
101-5-2426-01-7401 R&M Building	30,477	4,986	60,412	50,000	50,000
101-5-2426-01-7402 R&M Office Equipment	98	568	100	1,000	1,000
101-5-2426-01-7403 R&M Computer Equipment	-	10,211	-	3,300	3,300
101-5-2426-01-7404 R&M Equipment	10,254	9,653	7,391	15,000	15,000
101-5-2426-01-7405 R&M Vehicle	47,869	32,774	68,377	75,000	70,000
101-5-2426-01-7406 R&M PPE	-	-	-	3,500	3,500
101-5-2426-01-7502 Lease Equipment	8,097	8,162	8,681	9,000	9,000
101-5-2426-01-7600 Travel	5,738	6,012	7,601	24,800	20,000
101-5-2426-01-7601 Registrations	15,120	20,819	40,123	42,500	35,000
101-5-2426-01-7900 Other Professional Services	27,610	24,091	33,762	35,000	45,000
101-5-2426-01-7910 Printing & Binding	2,307	2,020	2,368	1,000	2,000
101-5-2426-01-7912 Fire Grant Expense	40,610	-	-	25,000	331,000
Total Other Svcs & Charges	247,372	181,943	295,093	351,800	655,400
CAPITAL					
101-5-2426-01-8004 Office Furniture & Equip	-	7,297	-	-	-
101-5-2426-01-8510 Fire Vehicles	-	-	61,692	40,000	31,500
403-5-2426-03-87xx Various Grants	339,085	29,177	-	-	527,900
Total Capital	339,085	36,474	61,692	40,000	559,400
GRAND TOTAL	\$3,507,390	\$3,739,159	\$4,302,106	\$4,652,600	\$ 5,799,600



FIRE DEPARTMENT – Wildlands

Description

Payson Fire Department participates with the Arizona State Division of Forestry in a cooperative wildland fire response program. This program allows departments from all over the State to enter into agreements to facilitate the movement of firefighting resources to where they may be needed for wildland fires.

The Payson Fire Department provides personnel and equipment as part of the agreement. Fire department personnel have responded to fires throughout the West. Participation is voluntary and the department charges the State for related expenses.

This program not only allows us to help our neighbors, but also gives our firefighters the opportunity to gain valuable experience and training in the art of wildland firefighting. Also, participation in the program provides funds for wildland fire equipment. This has proven to be invaluable in developing and sustaining wildland fire response capabilities in the Payson area.

2019/20 Accomplishments

- Fireline EMS packs were acquired to allow for a safer response to Fireline Medic requests
- All wildfire apparatus were maintained in a ready-state throughout the year with minimal downtime
- Provided training from the Arizona Wildfire Academy to improve wildfire capabilities
- Began the process of deploying firefighters to wildfire incidents to improve on qualifications

2020/21 Objectives

KRA 8: THE PUBLIC SAFETY

- Continue to provide firefighters training to improve our wildfire capabilities
- Continue to deploy staff members to wildfire incidents to maintain and improve qualifications

Wildlands Budget Change

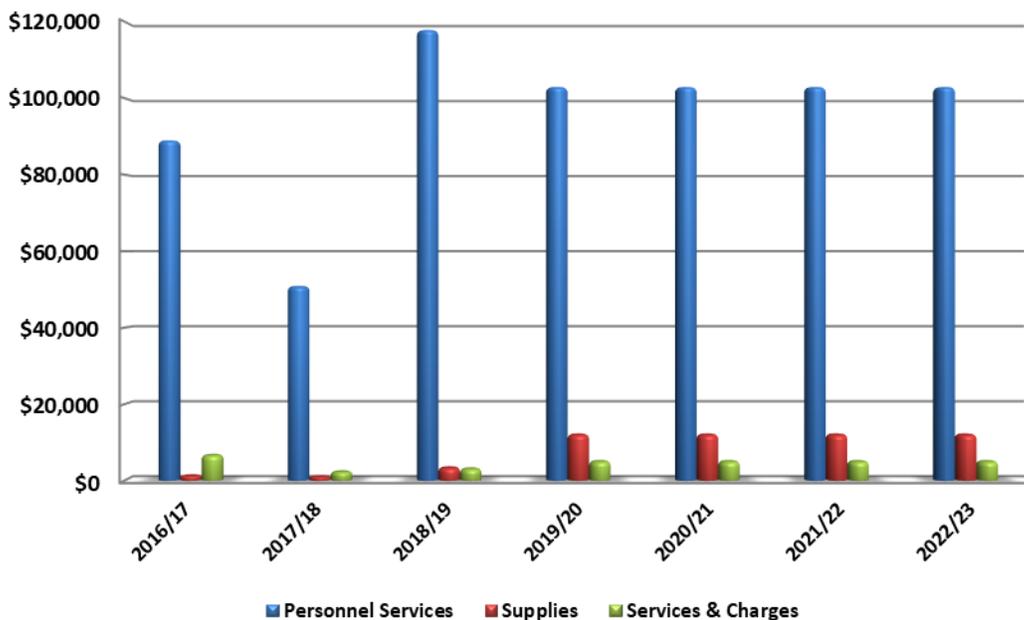
Description	2018/19	2019/20	%	2020/21	%
	Actual	Adopted	Change	Proposed	Change
Salaries & Wages	84,187	74,000	-12.1%	74,000	0.0%
Personnel Benefits	33,760	29,000	-14.1%	29,000	0.0%
Supplies	3,337	12,000	259.6%	12,000	0.0%
Other Services & Charges	3,059	5,000	63.5%	5,000	0.0%
Total Wildlands	\$ 124,343	\$ 120,000	-3.5%	\$ 120,000	0.0%

Significant Budget Changes:

- Each year, funds are budgeted for the potential cost of wildland fires. Actual expenditures depend on the severity of the fire season.

Wildlands Budget Analysis Historic & Forecast

Classification	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	Actual	Actual	Actual	Adopted	Proposed	Estimate	Estimate
Personnel Services	89,004	50,813	117,947	103,000	103,000	103,000	103,000
Supplies	1,236	1,029	3,337	12,000	12,000	12,000	12,000
Services & Charges	6,628	2,292	3,059	5,000	5,000	5,000	5,000
Total Wildlands	\$ 96,868	\$ 54,134	\$124,343	\$120,000	\$120,000	\$120,000	\$ 120,000



WILDLANDS/URBAN PROGRAM

	2016/17	2017/18	2018/19	2019/20	2020/21
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES					
101-5-2426-02-5001 Full Time Employees	22,281	9,444	20,941	31,000	31,000
101-5-2426-02-5003 Temporary Employees	-	-	-	3,000	3,000
101-5-2426-02-5200 Overtime	44,952	25,590	63,246	40,000	40,000
Total Salaries & Wages	67,233	35,034	84,187	74,000	74,000
PERSONNEL BENEFITS					
101-5-2426-02-5501 FICA	936	519	1,211	2,000	2,000
101-5-2426-02-5504 Retirement	17,365	11,689	26,388	24,000	24,000
101-5-2426-02-5700 Insurance Benefit	3,465	3,557	4,177	-	-
101-5-2426-02-5701 Disability Insurance	5	14	1	-	-
101-5-2426-02-5800 Workers Comp Insurance	-	-	1,983	3,000	3,000
Total Personnel Benefits	21,771	15,779	33,760	29,000	29,000
SUPPLIES					
101-5-2426-02-6009 Safety/Program Supplies	-	-	-	3,000	3,000
101-5-2426-02-6011 Small Tools/Minor Equipment	-	981	138	2,000	2,000
101-5-2426-02-6202 R&M Supplies Other	-	-	2,628	2,000	2,000
101-5-2426-02-6300 Gasoline, Fuel	1,032	48	256	2,000	2,000
101-5-2426-02-6302 R&M Supplies Vehicles	204	-	315	2,000	2,000
101-5-2426-02-6990 Other Expenses	-	-	-	1,000	1,000
Total Supplies	1,236	1,029	3,337	12,000	12,000
OTHER SERVICES & CHARGES					
101-5-2426-02-7600 Travel	6,628	2,292	3,059	5,000	5,000
Total Other Svcs & Charges	6,628	2,292	3,059	5,000	5,000
GRAND TOTAL	\$ 96,868	\$ 54,134	\$ 124,343	\$ 120,000	\$ 120,000





COMMUNITY DEVELOPMENT DEPARTMENT

Description

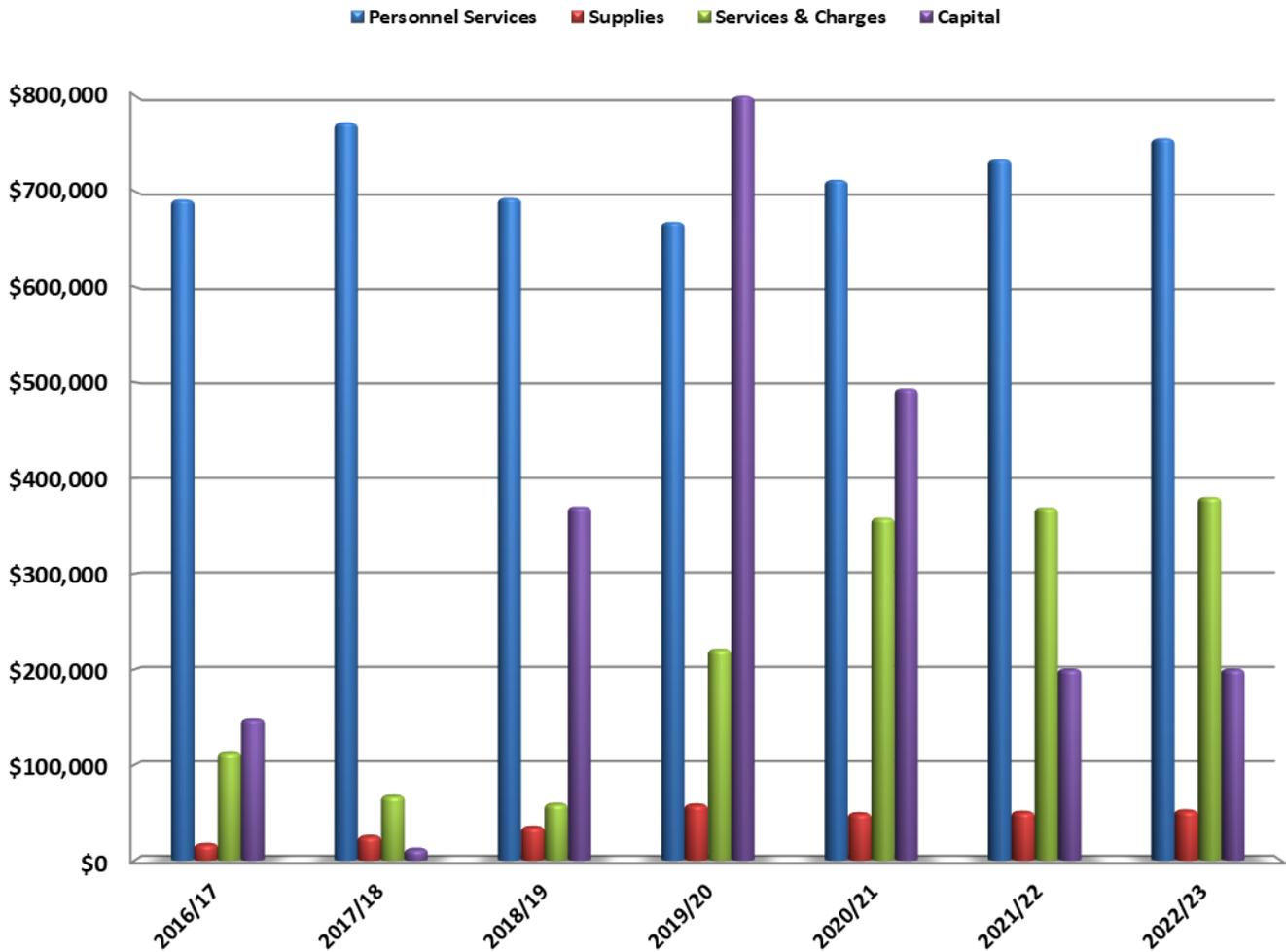
The Community Development Department consists of four divisions. The administration handles the administrative functions, providing central services to support the departments. Building Services has the responsibility of providing services to the building community. Planning & Zoning has the responsibility of providing land use, development services, and Economic Development provides assistance to businesses getting started, expanding, or relocating to Payson. Town Business Licenses are now handled by the Finance Department.

Position Summary

	2019/20	2020/21
Executive Assistant	1.0	1.0
Planning & Development. Director	1.0	1.0
Code Compliance Specialist	1.0	1.0
Planning Technician	1.0	1.0
Planning Specialist I & II	1.0	1.0
Economic Dev Specialist	1.0	1.0
Chief Building Official	1.0	1.0
Building Inspector	1.0	1.0
Business License Specialist	1.0	0.0
Permit Technician	1.0	2.0
Total Budgeted Positions	10.0	10.0

Community Development Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	691,592	772,198	693,236	668,200	712,250	733,618	755,626
Supplies	16,714	25,143	34,772	58,200	49,050	50,522	52,037
Services & Charges	113,096	67,297	58,964	220,700	358,200	368,946	380,014
Capital	148,042	11,703	369,975	867,100	493,700	200,000	200,000
Total Planning & Dev	\$969,444	\$876,341	\$1,156,947	\$1,814,200	\$1,613,200	\$1,353,085	\$1,387,678



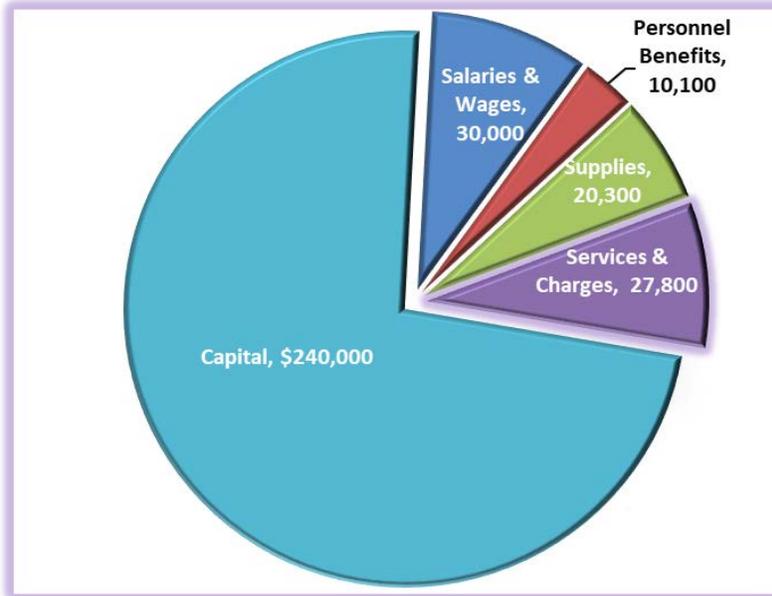
Community Development Budget Changes

Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	527,388	505,400	-4.2%	546,900	8.2%
Personnel Benefits	165,848	162,800	-1.8%	165,350	1.6%
Supplies	34,772	58,200	67.4%	49,050	-15.7%
Services & Charges	58,964	220,700	274.3%	358,200	62.3%
Capital	369,975	867,100	0.0%	493,700	0.0%
Community Development	\$1,156,947	\$1,814,200	56.8%	\$1,613,200	-11.1%

Note: Significant budget changes are addressed within the individual divisions' sections that follow.

COMMUNITY DEVELOPMENT-Administration

2020/21 Proposed Expenditures



Community Development – Administration Budget Change

Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	28,923	37,200	28.6%	30,000	-19.4%
Personnel Benefits	8,730	9,800	12.3%	10,100	3.1%
Supplies	13,776	28,300	105.4%	20,300	-28.3%
Services & Charges	23,326	45,900	96.8%	27,800	-39.4%
Capital	50,887	253,000	100.0%	240,000	-5.1%
Total Administration	\$ 125,642	\$ 374,200	197.8%	\$ 328,200	-12.3%

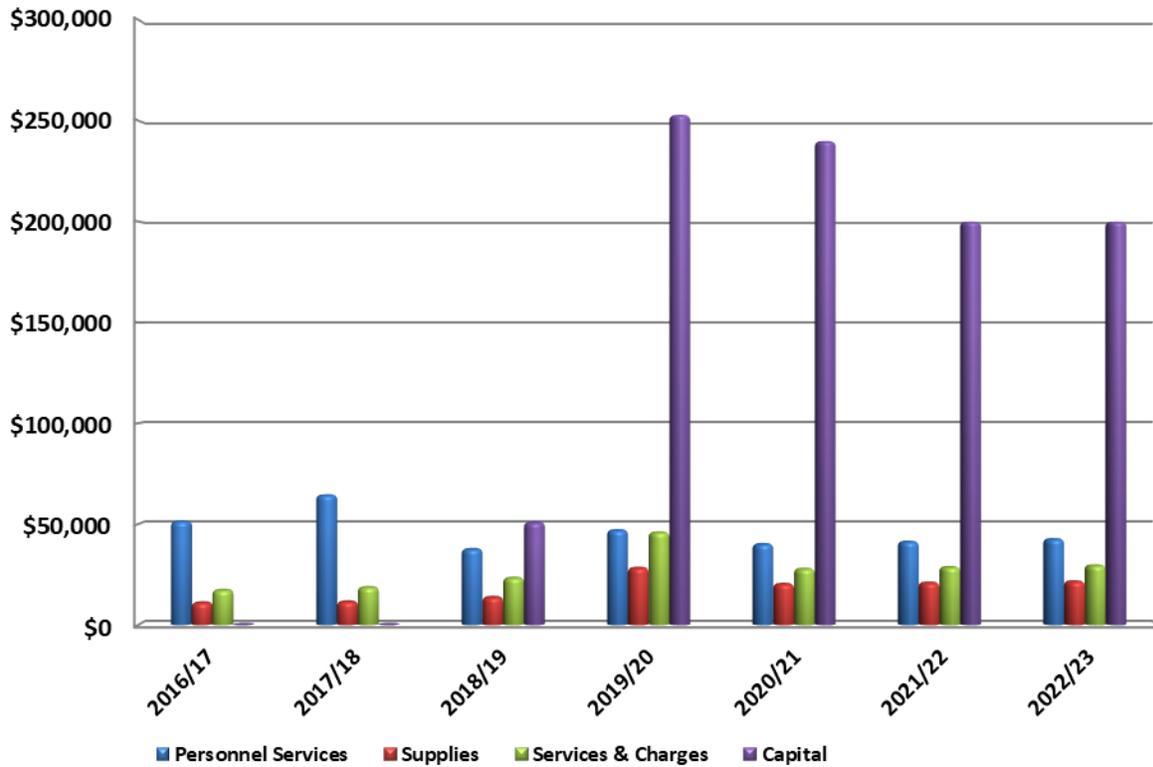
Significant Budget Changes:

- FY19/20 Salaries & Wages - position and salaries changes
- FY19/20 Supplies - additional funds budgeted for necessary supplies
- FY19/20 Services & Charges - budgeted additional funds for building repairs
- FY19/20 Capital - budgeted funds for American Gulch grant
- FY20/21 Salaries & Wages - decrease due to position adjustment between Community Development and Streets



**Community Development – Administration Budget Analysis
Historic & Forecast**

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	51,283	64,387	37,653	47,000	40,100	41,303	42,542
Supplies	11,071	11,556	13,776	28,300	20,300	20,909	21,536
Services & Charges	17,304	18,675	23,326	45,900	27,800	28,634	29,493
Capital	-	-	50,887	253,000	240,000	200,000	200,000
Total Administration	\$ 79,658	\$ 94,618	\$ 125,642	\$ 374,200	\$ 328,200	\$ 290,846	\$ 293,571





ANNUAL BUDGET

COMMUNITY DEVELOPMENT

CD - ADMINISTRATION

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
101-5-6428-00-5001	Full Time Employees	38,558	48,738	28,221	36,700	29,500
101-5-6428-00-5200	Overtime	-	-	702	500	500
	Total Salaries & Wages	38,558	48,738	28,923	37,200	30,000
PERSONNEL BENEFITS						
101-5-6428-00-5501	FICA	2,522	3,336	2,019	2,400	2,300
101-5-6428-00-5504	Retirement	4,372	5,527	3,380	3,700	3,600
101-5-6428-00-5700	Health/Life Insurance	5,777	6,708	3,279	3,500	4,000
101-5-6428-00-5701	Disability Insurance	54	78	47	100	100
101-5-6428-00-5800	Workers Comp Insurance	-	-	5	100	100
	Total Personnel Benefits	12,725	15,649	8,730	9,800	10,100
SUPPLIES						
101-5-6428-00-6001	Office Supplies	5,205	6,569	6,425	7,500	7,000
101-5-6428-00-6003	Cleaning Supplies	747	743	976	800	800
101-5-6428-00-6005	Safety Supplies	416	624	237	500	500
101-5-6428-00-6201	R&M Supplies-Building	893	314	1,025	13,000	5,000
101-5-6428-00-6300	Gasoline/Fuels/Lubricants	3,053	2,763	4,564	5,000	5,000
101-5-6428-00-6302	R&M Vehicle	757	543	549	1,500	2,000
	Total Supplies	11,071	11,556	13,776	28,300	20,300
OTHER SERVICES & CHARGES						
101-5-6428-00-7300	Electricity	6,200	6,812	6,234	7,500	7,000
101-5-6428-00-7301	Propane Gas	547	650	1,122	1,000	1,200
101-5-6428-00-7302	Water	481	631	739	700	1,300
101-5-6428-00-7401	R&M Building	513	889	1,710	21,300	5,000
101-5-6428-00-7402	R&M Office Equipment	-	-	-	500	500
101-5-6428-00-7405	R&M Vehicle	-	-	12	500	500
101-5-6428-00-7502	Lease Equipment	5,589	5,853	6,086	7,300	7,300
101-5-6428-00-7900	Other Professional Services	3,974	3,840	7,423	7,100	5,000
	Total Other Svcs & Charges	17,304	18,675	23,326	45,900	27,800
CAPITAL						
101-5-6428-00-8003	Vehicle	-	-	48,887	-	-
429-5-3442-00-8738	American Gulch Improvements	-	-	2,000	253,000	240,000
	Total Capital	-	-	50,887	253,000	240,000
GRAND TOTAL		\$79,658	\$94,618	\$125,642	\$ 374,200	\$ 328,200



BUILDING SERVICES

Mission

Building Services protects public health and safety by ensuring that all structures are built in accordance with adopted building codes.

Description

The Building Services Division provides information to the public on building code requirements, reviews and approves building plans, and performs a complete range of building services. These services include plan check review and inspection for all required codes: building, plumbing, mechanical, and electrical.

2019/20 Accomplishments

- Conducted 2798 building inspections
- Issued 72 new site built home permits
- Issued 3 new commercial building permits – Day Care Facility; Circle K; Utility Building
- Issued 9 manufactured home permits
- Issued 18 new multi-family units (1 duplex and 16 apartments)
- Council approved the adoption of the 2018 building codes, January 2020. Due to COVID-19, the implementation was delayed until July 1, 2020
- Provided training for contractors in April 2020 to prepare for the 2018 code update
- Continued to provide comprehensive building plan review and inspections consistent with industry standards in a reasonable timeframe possible, while keeping up with new industry trends and products.

2020/21 Objectives

KRA 2: FINANCIAL EXCELLENCE

- Implement online payments for permits and automate the inspection process by fiscal-year end

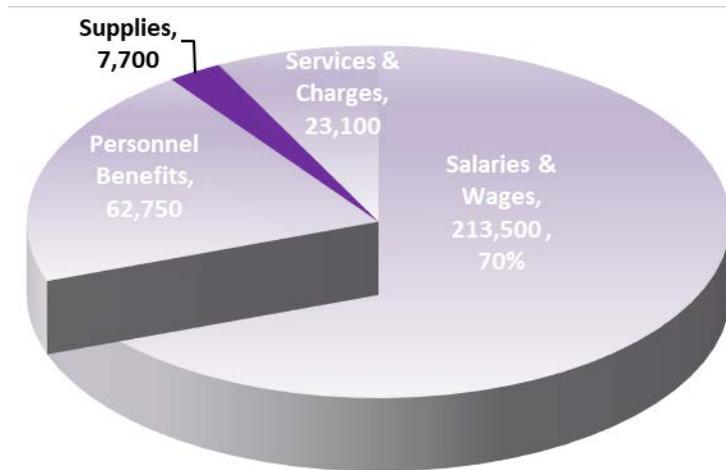
KRA 5: NEIGHBORHOODS & LIVABILITY

- Continue updating the Unified Development Code to streamline & modernize practices to enhance neighborhood livability, maintain property values, and eliminate blight
- Continue to organize positive outreach events that encourage residents to maintain their properties

KRA 7: THE PAYSON TEAM

- Partner with Payson Fire to further community-wide fire-wise efforts
- Attend continuing education classes for building and related codes
- Continue to provide roll-offs for targeted neighborhoods and enforcement campaigns to eliminate nuisance properties in areas with vulnerable populations
- Ensure compliance with zoning codes to prevent slum and blight

2020/21 Proposed Expenditures



Building Services Division Budget Change

Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	250,610	212,500	-15.2%	213,500	0.5%
Personnel Benefits	70,447	64,900	-7.9%	62,750	-3.3%
Supplies	9,352	8,200	-12.3%	7,700	-6.1%
Services & Charges	15,448	69,100	347.3%	23,100	-66.6%
Total Building	\$ 345,857	\$ 354,700	2.6%	\$ 307,050	-13.4%

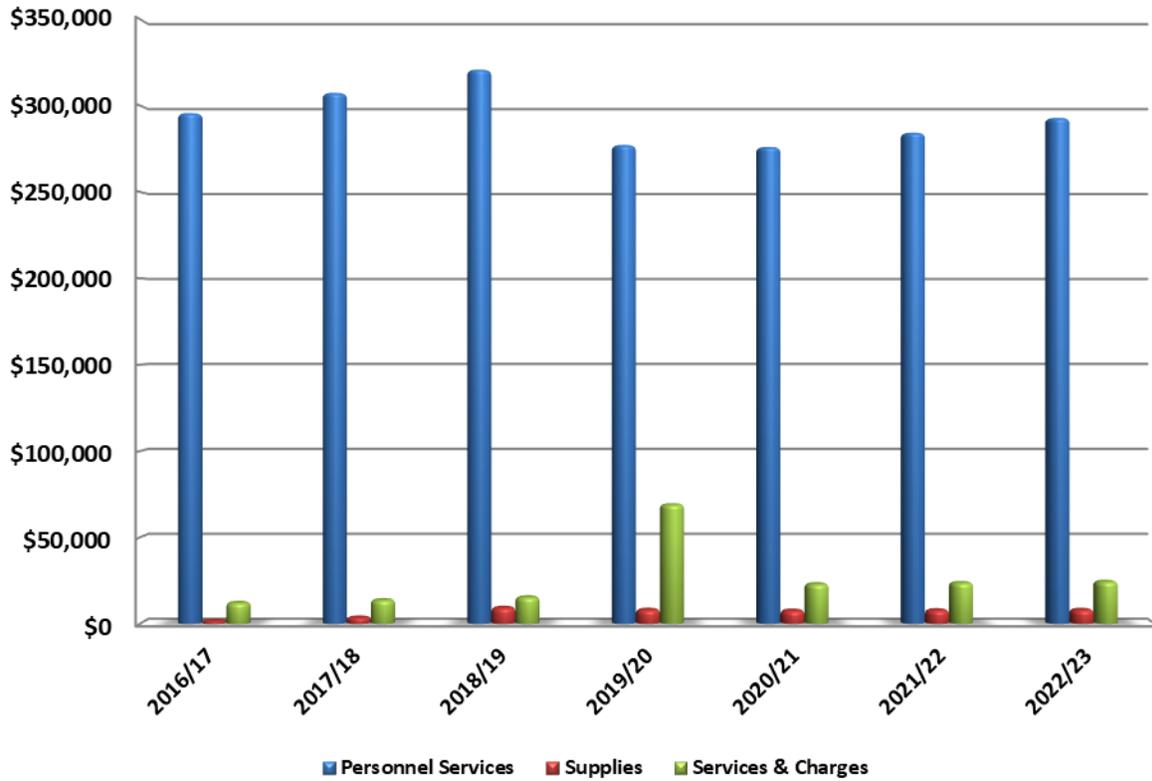
Significant Budget Changes:

- FY18/19 Supplies - budgeted funds increase for 2018 building code books
- FY19/20 Services & Charges - additional funds increased for building code training and plan reviews
- FY19/20 Supplies - reflects changes in budgeted supplies
- FY19/20 Salaries & Wages - reflects the reorganization in positions
- FY20/21 Services & Charges – reflects the decline in Other Professional Services for building maintenance



Building Services Division Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	295,824	307,630	321,057	277,400	276,250	284,538	293,074
Supplies	1,715	3,665	9,352	8,200	7,700	7,931	8,169
Services & Charges	12,216	13,792	15,448	69,100	23,100	23,793	24,507
Total Building	\$ 309,755	\$ 325,087	\$ 345,857	\$ 354,700	\$ 307,050	\$ 316,262	\$ 325,749





ANNUAL BUDGET

COMMUNITY DEVELOPMENT

BUILDING SERVICES

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
101-5-6428-03-5001 Full Time Employees	227,484	236,348	250,145	212,000	212,900
101-5-6428-03-5200 Overtime Pay	-	-	465	500	600
Total Salaries & Wages	227,484	236,348	250,610	212,500	213,500

PERSONNEL BENEFITS

101-5-6428-03-5501 FICA	16,220	17,156	18,348	16,200	16,600
101-5-6428-03-5504 Retirement	25,797	26,802	29,001	25,400	25,500
101-5-6428-03-5700 Health/Life Insurance	21,451	21,605	17,327	16,600	16,300
101-5-6428-03-5701 Disability Insurance	318	378	399	400	400
101-5-6428-03-5800 Workers Comp Insurance	4,554	5,341	5,372	6,000	3,500
101-5-6428-03-5901 Clothing Allowance	-	-	-	300	450
Total Personnel Benefits	68,340	71,282	70,447	64,900	62,750

SUPPLIES

101-5-6428-03-6006 Uniforms/Clothing	416	900	771	-	
101-5-6428-03-6010 Books & Periodicals	594	1,513	7,569	6,500	6,000
101-5-6428-03-6011 Small Tools & Minor Equipmen	-	687	498	1,000	1,000
101-5-6428-03-6700 Dues & Memberships	705	565	514	700	700
Total Supplies	1,715	3,665	9,352	8,200	7,700

OTHER SERVICES & CHARGES

101-5-6428-03-7306 Telephone	1,429	1,255	1,090	1,400	1,400
101-5-6428-03-7307 Utilities Postage/Freight	-	25	-	200	200
101-5-6428-03-7600 Travel	3,828	3,642	4,343	5,000	4,000
101-5-6428-03-7601 Registrations	1,300	1,895	3,185	2,000	2,000
101-5-6428-03-7900 Other Professional Services	5,355	6,909	5,708	60,000	15,000
101-5-6428-03-7910 Printing & Binding	304	66	1,122	500	500
Total Other Svcs & Charges	12,216	13,792	15,448	69,100	23,100

GRAND TOTAL

\$ 309,755	\$ 325,087	\$ 345,857	\$ 354,700	\$ 307,050
------------	------------	------------	------------	------------





PLANNING & ZONING

Mission

The mission of the Planning & Zoning Division is to provide comprehensive long-range planning and current land use services to the Town and its citizens while ensuring compliance with federal, state, and local laws.

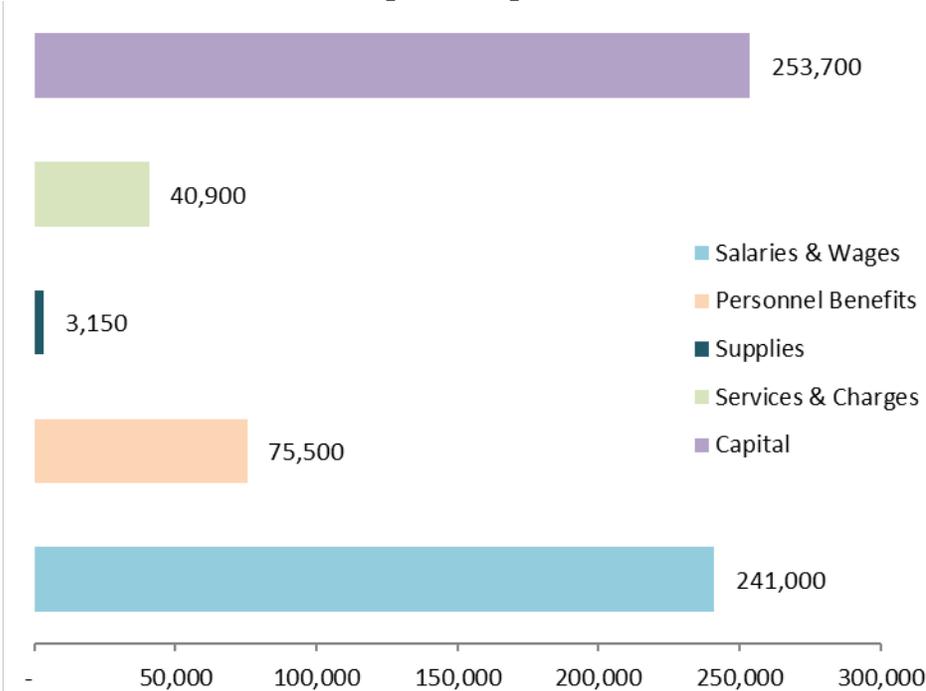
Description

The Planning & Zoning Division reviews all land use applications to determine their impact on the environment and appropriate mitigation measures based on the Payson Town Code and the Unified Development Code (UDC). The Division serves as the Town’s lead agency for the development of the General Plan and zoning code and assures code compliance.

The Planning & Zoning Division is responsible for the following:

- Enforcement of the Zoning Regulations
- Plan review for new development and expansion of existing development
- Review of subdivisions and minor land divisions
- Development of new plans and updates to current plans
- Processing conditional use permits, temporary use permits, rezoning applications, sign permits, tree permits, and variances

2020/2021 Proposed Expenditures





Planning & Zoning Budget Change

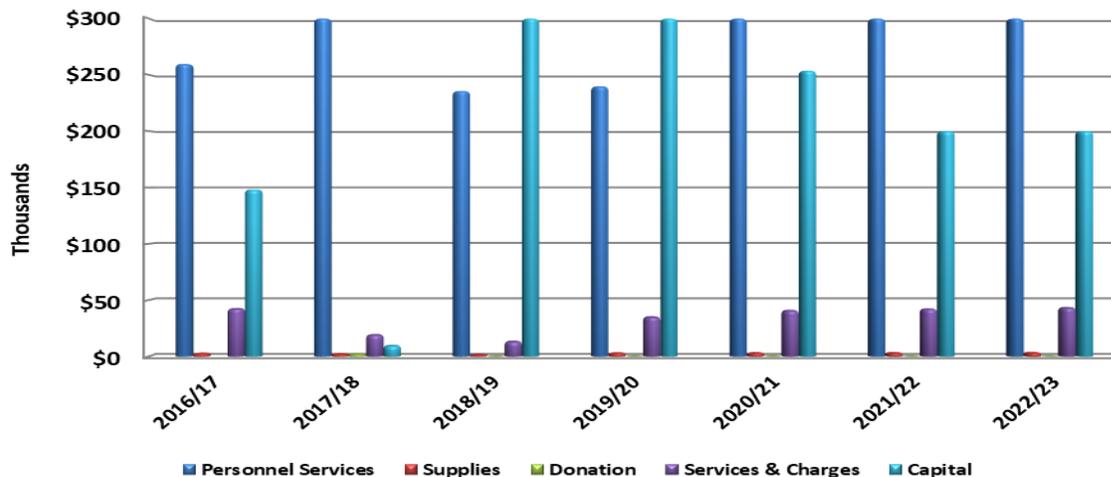
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	173,715	179,000	3.0%	241,000	34.6%
Personnel Benefits	61,883	60,800	-1.8%	75,500	24.2%
Supplies	1,573	3,000	90.7%	3,150	5.0%
Services & Charges	13,380	35,200	163.1%	40,900	16.2%
Capital	318,088	614,100	0.0%	253,700	100.0%
Total Planning & Zoning	\$ 568,639	\$ 892,100	56.9%	\$ 614,250	-31.1%

Significant Budget Changes:

- FY19/20 Supplies - increases in uniforms\clothing and memberships\dues\subscriptions
- FY19/20 Services & Charges - additional funds for Lien & Clean program and projected community grant project
- FY19/20 Capital - budgeted for Highway Beautification and grant-funded CDBG Housing
- FY20/21 Services & Charges – increased budget for grant expense
- FY20/21 Salaries & Wages – reorganized positions along with wage adjustments

Planning & Zoning Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	259,657	311,286	235,598	239,800	316,500	325,995	335,775
Supplies	2,685	2,227	1,573	3,000	3,150	3,245	3,342
Donation		2,100	-	-	-	-	-
Services & Charges	42,469	19,257	13,380	35,200	40,900	42,127	43,391
Capital	148,042	9,603	318,088	614,100	253,700	200,000	200,000
Total Plan & Zoning	\$ 452,853	\$ 344,473	\$ 568,639	\$ 892,100	\$ 614,250	\$ 571,367	\$ 582,507



2019/20 Accomplishments

- Processed 2 conditional use permits; 4 minor land division applications; 3 subdivision applications; 16 design review projects; 3 temporary use permits; 1 variance applications; 8 administrative relief/permits; 2 zoning verifications; 34 record of surveys (ROS), 5 Interested Citizen applications
- Provided Development Services assistance to new business/development proposals each week
- Continued work on the CDBG ADA removal of barriers program and completed application for continuation of CDBG ADA removal of barriers program
- Assisted in the completion of artistic crosswalks on Main Street and Westerly, and murals along the American Gulch.
- Completed 275 residential plan reviews; 48 sign permits; 31 commercial plan reviews
- Administered the Arizona Water Protection Fund grants and completed the improvements to the American Gulch
- Partnered with the Payson Senior Center on an ADOT 5339 Grant application and was successful
- Implemented electronic plan submittals and reviews
- Received complete plans for entry signage for the Town

2020/21 Objectives

KRA 5: NEIGHBORHOODS & LIVABILITY

- Continue Unified Development Code updates, policies as needed to promote best practices, both, for citizens and towards the implementation of the General Plan
- Continue seeking and applying for grant funding for projects that achieve the goals of the General Plan and other adopted plans and goals
- Initiate a Town-wide wayfinding system plan
- Work towards the construction of entry signage for the Town
- Complete International Dark Sky Community application and receive the designation
- Collaborate with groups/individuals on completing additional segments of the American Gulch
- Construction of ADA removal of barriers improvements

KRA 7: THE PAYSON TEAM

- Attend continuing education courses in order to stay up to date with the latest trends and best practices in Planning and for AICP credit
- Hire and train a Planner I and II



ANNUAL BUDGET

PLANNING & DEVELOPMENT DEVELOPMENT

PLANNING & ZONING

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
101-5-6428-01-5001	Full Time Employees	198,562	235,703	173,437	178,500	240,500
101-5-6428-01-5200	Overtime Pay	-	186	278	500	500
Total Salaries & Wages		198,562	235,889	173,715	179,000	241,000
PERSONNEL BENEFITS						
101-5-6428-01-5501	FICA	13,794	16,654	13,881	13,700	18,500
101-5-6428-01-5504	Retirement	22,517	26,750	22,779	21,400	29,000
101-5-6428-01-5700	Health/Life Insurance	20,039	25,785	19,677	18,600	23,000
101-5-6428-01-5701	Disability Insurance	278	377	313	300	500
101-5-6428-01-5800	Workers Comp Insurance	4,467	5,831	5,233	6,800	4,500
Total Personnel Benefits		61,095	75,397	61,883	60,800	75,500
SUPPLIES						
101-5-6428-01-6001	Office Supplies	-	100	-	-	-
101-5-6428-01-6006	Uniforms/Clothing	1,082	302	273	300	450
101-5-6428-01-6010	Books & Periodicals	205	-	25	200	200
101-5-6428-01-6011	Small Tools & Minor Equipment	275	249	481	400	400
101-5-6428-01-6300	Gasoline/Fuels/Lubricant	-	-	94	-	-
101-5-6428-01-6700	Memberships/Dues/Subscri.	1,123	1,576	700	2,100	2,100
Total Supplies		2,685	2,227	1,573	3,000	3,150
OTHER SERVICES & CHARGES						
101-5-6428-01-7306	Telephone	1,317	1,328	1,609	900	900
101-5-6428-01-7600	Travel	1,616	3,002	949	2,000	2,000
101-5-6428-01-7601	Registrations	2,954	2,409	1,175	2,800	2,800
101-5-6428-01-7901	Lien & Clean	11,854	7,123	7,280	15,000	15,000
101-5-6428-01-7907	Advertising	837	1,685	1,445	3,000	3,000
101-5-6428-01-7910	Printing & Binding	272	260	165	500	500
101-5-6428-01-7912	Grant Expense	23,619	3,450	757	11,000	16,700
Total Other Svcs & Charges		42,469	19,257	13,380	35,200	40,900
CAPITAL						
101-5-6428-01-8315	Highway Improvements	-	-	-	330,000	-
403-5-3428-22-7914	CDBG Housing	148,042	9,603	318,088	284,100	253,700
Total Capital		148,042	9,603	318,088	614,100	253,700
DONATION						
210-5-6428-06-6990	Other Expense	-	2,100	-	-	-
Total Donation		-	2,100	-	-	-
GRAND TOTAL		\$ 452,853	\$ 344,473	\$ 568,639	\$ 892,100	\$ 614,250



ECONOMIC DEVELOPMENT

2019/20 Accomplishments

- Assisted the IDA in receiving a USDA grant for \$65,000 for a revolving loan fund
- Contracted with Axis Culture Group to update to the Economic Development website
- Partnered with Axis Culture Group to provide assistance to local businesses during COVID-19 under the One Payson campaign
- Opened 188 new code enforcement cases; Closed 187 code enforcement cases; 154 tree permits
- Assisted in the clean-up of unsightly and difficult cases with acquiring roll-off donations for properties.
- Working with Gila County for potential dump-day vouchers

2020/21 Objectives

KRA 1: ECONOMIC DEVELOPMENT, TOURISM & ECONOMIC VITALITY

- Continue to implement Greater Payson Area Economic Development Strategic Plan
- Foster an environment for entrepreneurial growth
- Continue recruitment and attraction efforts to expand the Town's revenue base
- Establish a development incentive program
- Continue to act as Town liaison for local business organizations and an ombudsman for development projects

KRA 5: NEIGHBORHOODS & LIVABILITY

- Continue Unified Development Code updates to assist in areas that prove too onerous for business/citizens. Look into portable sign code.
- Seeking and applying for grant funding for neighborhood cleanups'
- Continue to organize positive outreach, programs, processes, and events that encourage residents to maintain their properties

KRA 7: THE PAYSON TEAM

- Attend AAED events/training and continuing education courses in order to stay up to date with the latest trends and best practices
- Continue to work closely with other departments and other entities for a collective effort to remove slum and blight, and maintain code compliance and a healthy, safe community.



Economic Development Budget Change

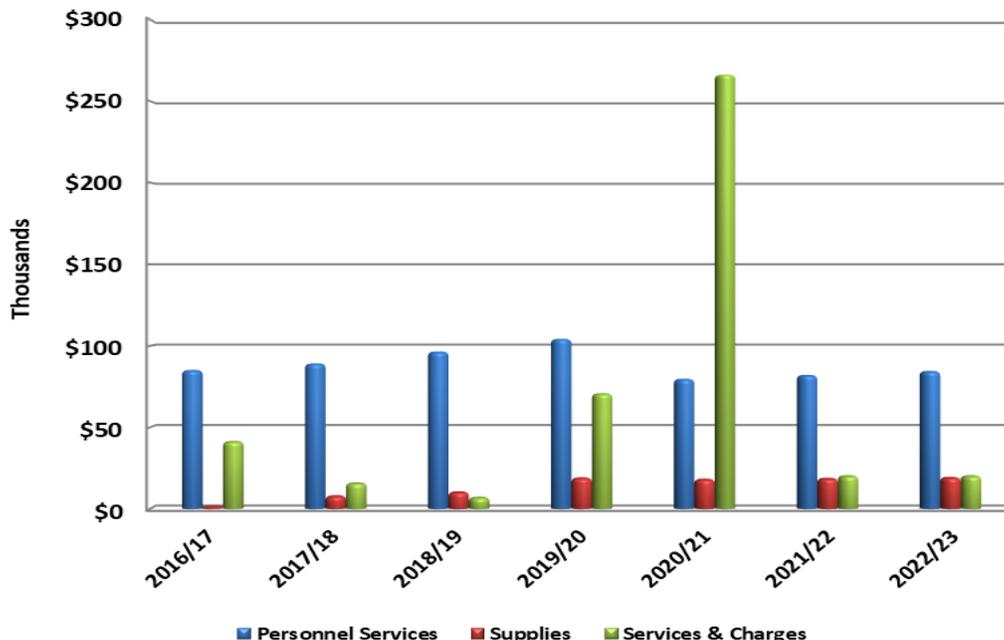
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	74,418	76,700	3.1%	62,400	-18.6%
Personnel Benefits	21,788	27,300	25.3%	17,000	-37.7%
Supplies	10,071	18,700	85.7%	17,900	-4.3%
Services & Charges	6,810	70,500	935.2%	266,400	277.9%
Total Economic Development	\$ 113,087	\$ 193,200	70.8%	\$ 363,700	88.3%

Significant Budget Changes:

- FY19/20 and FY20/21 Services & Charges - reflects the fluctuation in grant funding
- FY19/20 Supplies - budgeted increased funds for memberships\dues\subscriptions and a line item added for promotional event expense
- FY19/20 Personnel Benefits – reflect changes in insurance benefit
- FY20/21 Salaries & Wages – budget reflects a shortage in personnel

Economic Development Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	84,828	88,895	96,206	104,000	79,400	81,782	84,235
Supplies	1,243	7,695	10,071	18,700	17,900	18,437	18,990
Services & Charges	41,107	15,573	6,810	70,500	266,400	20,000	20,000
Total Economic Dev	\$ 127,178	\$ 112,163	\$ 113,087	\$ 193,200	\$ 363,700	\$ 120,219	\$ 123,226





ECONOMIC DEVELOPMENT

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
101-5-6428-02-5001	Salaries & Wages Full Time	68,596	71,522	74,418	76,700	62,400
	Total Salaries & Wages	68,596	71,522	74,418	76,700	62,400
PERSONNEL BENEFITS						
101-5-6428-02-5501	FICA	5,245	5,469	5,563	5,900	4,700
101-5-6428-02-5504	Retirement	7,779	8,111	8,662	9,300	7,600
101-5-6428-02-5700	Insurance Benefit	60	67	3,895	7,600	4,400
101-5-6428-02-5701	Disability Insurance	96	114	119	200	100
101-5-6428-02-5800	Workers Compensation Ins	3,052	3,612	3,549	4,300	200
	Total Personnel Benefits	16,232	17,373	21,788	27,300	17,000
SUPPLIES						
101-5-6428-02-6006	Uniforms/Clothing	187	-	145	-	-
101-5-6428-02-6011	Small Tools / Minor Equip	-	553	-	1,000	400
101-5-6428-02-6602	Promotional Events	-	5,647	8,880	16,000	16,000
101-5-6428-02-6700	Membership/Dues/Subscri.	1,056	1,495	1,046	1,700	1,500
	Total Supplies	1,243	7,695	10,071	18,700	17,900
OTHER SERVICES & CHARGES						
101-5-6428-02-7306	Telephone Charges	300	300	300	300	300
101-5-6428-02-7600	Travel	2,949	3,357	2,549	4,200	2,600
101-5-6428-02-7601	Registrations	1,852	1,479	2,171	2,000	1,500
101-5-6428-02-7900	Other Professional Services	8,986	7,918	12	3,500	3,500
101-5-6428-02-7907	Advertising	1,663	1,926	1,646	4,500	3,000
101-5-6428-02-7910	Printing & Binding	111	593	132	1,000	500
101-5-6428-02-7912	Grant Expense	25,246	-	-	55,000	255,000
	Total Other Svcs & Charges	41,107	15,573	6,810	70,500	266,400
GRAND TOTAL		\$ 127,178	\$ 112,163	\$ 113,087	\$ 193,200	\$ 363,700



LIBRARY DEPARTMENT

Mission

The Payson Library's mission is to provide excellent customer service and information in a variety of formats. Its collection affords the opportunity to educate, inform, enrich, entertain, and inspire. Libraries are an investment in a more literate, productive, and globally competitive nation.

2019/20 Accomplishments

- During the 2018/2019 fiscal year, the Library Friends of Payson began investigating building expansion projects that they might fund. Construction has now been underway for 6 months and we look forward to its completion in the of Fall 2020.
- 2020 has thus far been a challenging year, hindering the Payson Library's regular fundraising opportunities. Nonetheless, members of our community came through to help fill in the difference, including a recent donation to Library Friends of Payson in memory of the acclaimed Arizona writer and historian, Don Dederá.
- The Library was able to assist other Departments and community partners during the COVID-19 closure by serving as an information line to the public and as a collection point for the Payson Area Food Drive. In the 2019/2020 fiscal year the Parks and Recreation Department, the Water Department, the Fire Department, and Community Development all aided the library.
- The Payson Library ran 218 programs and events for patrons of varying interests and ages from July 2019 – March 13, 2020. Unfortunately, the loss of our meeting room in December and then the COVID-19 outbreak in March had a major impact on our library's ability to provide programming to the community.
- We were able to convert many of our popular programs to digital formats and we have been providing take-home kit programs since our reopening on June 6th. During the 2020 Summer Reading Season, there were 32 digital programs offered by the Payson Public Library for 2417 total views. We also sent out 303 take-home kits for 14 different activities.
- As the largest and most heavily used library in Gila County, the Payson Public library works closely with the Gila County Library District to ensure that a professional standard of service is available countywide. The Payson Public library continues to answer more reference questions, circulate more materials, and host more programs than any other library within the county.
- When schools closed down in March due to the health crisis, the library was able to provide reading and educational materials to local students to help support the school's distance learning efforts. We further support students by providing free access to the internet both inside and immediately outside the library building. Several of the library's staff and public use computers were updated this year to solid-state drives. Memory was also added to the public use computers thanks to a community partnership donation of RAM from Smart Systems, Inc., a local business. The Teen/ Tween Technology and Gaming space continue to be heavily used by enthusiastic youths within our community. We continue to improve and update both software and hardware for that space.

2019/20 Objectives

KRA 2: FINANCIAL EXCELLENCE

- Library staff will continue to assess the needs of the library and its patrons and seek out grants and community partnership opportunities to help fund related projects. The grant funds that have been awarded will be used as described in the applications to promote library service to the community.

KRA 3: INFRASTRUCTURE

- Important building projects like the addition of a new meeting room space, maintenance of aging HVAC systems, required inspections and other needs will be addressed upon arrival. The Payson Library is a beautiful building that our community is proud of and we'd like to make it as well kept and functional as possible.

KRA 5: NEIGHBORHOODS AND LIVABILITY

- Library staff will provide quality programs to patrons of varying ages on varying platforms. This will include programs provided in partnership with local schools and organizations.
- The Library will continue to work with Gila County Library District administration and our
- In-network libraries towards the common goal of providing a positive and cohesive patron service experience throughout the Gila County Library District.

KRA 10: TECHNOLOGY

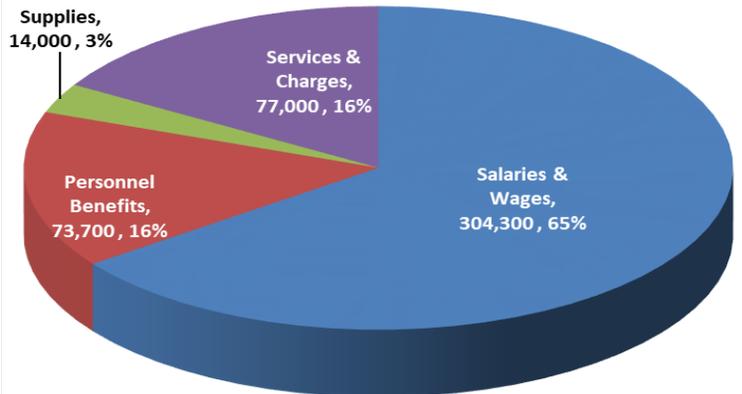
- The Payson Library will continue to develop new technology strategies to meet the ever-increasing demands of the public for fast always available connectivity. We will also focus on improving computer literacy amongst our patronage so that they can benefit from the connectivity that we provide.
- With the demand for digitally accessible programs and content rising rapidly due to our changing world, the Payson Library will focus on expanding our eBook and eAudio collections as well as providing programs in digital formats for our community members that feel safest staying at home.



Position Summary

	2019/20	2020/21
Library Director	1.0	1.0
Assistant Librarian	1.0	1.0
Library Clerk	4.0	4.0
Library Page	0.5	0.5
Total Budgeted Position	6.5	6.5

2020/21 Proposed Expenditures



Library Department Budget Change

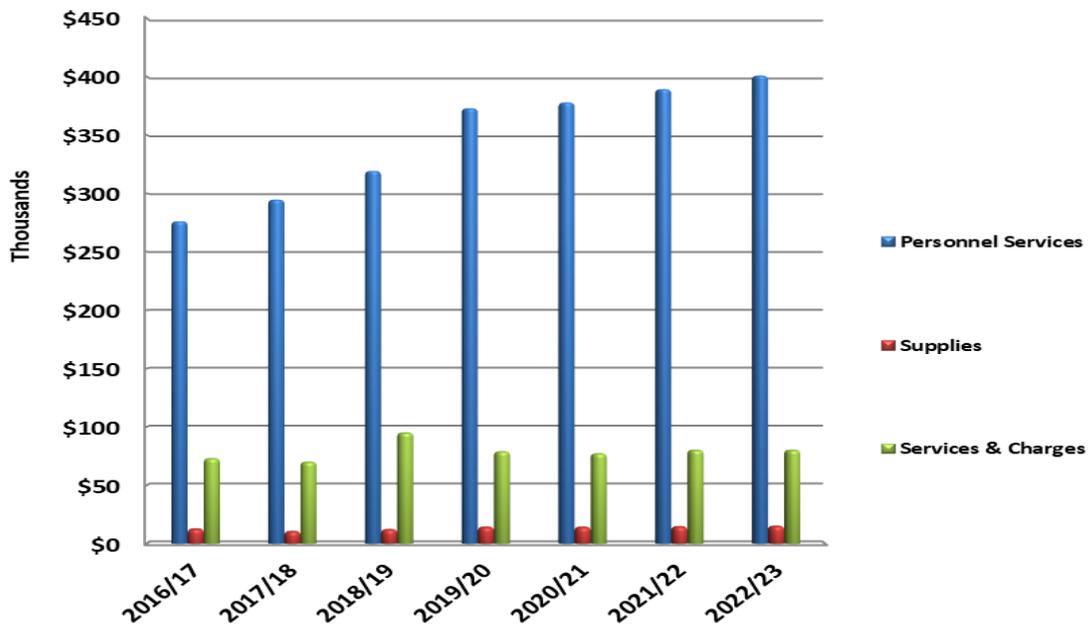
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	257,595	298,600	15.9%	304,300	1.9%
Personnel Benefits	61,635	74,400	20.7%	73,700	-0.9%
Supplies	11,965	14,000	17.0%	14,000	0.0%
Services & Charges	94,892	78,700	-17.1%	77,000	-2.2%
Total Library	\$ 426,087	\$ 465,700	9.3%	\$ 469,000	0.7%

Significant Budget Changes:

- FY18/19 Services & Charges - increased budget to replace carpet and added contract for janitorial services
- FY19/20 Personnel Benefits - reflects benefit increased in retirement and insurance
- FY19/20 Salaries & Wages - reflects a realignment in wages
- FY19/20 Salaries & Wages - reflects changes in compensation
- FY19/20 Supplies - expanded programs required an increase in budget for office supplies

Library Department Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	276,075	294,685	319,230	373,000	378,000	389,340	401,020
Supplies	12,474	10,349	11,965	14,000	14,000	14,420	14,853
Services & Charges	72,751	69,788	94,892	78,700	77,000	80,000	80,000
Total Library	\$361,300	\$374,822	\$426,087	\$465,700	\$469,000	\$483,760	\$495,873





ANNUAL BUDGET

LIBRARY

LIBRARY

		2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES						
224-5-4461-00-5001	Full Time Employees	154,824	169,825	178,163	210,000	208,000
224-5-4461-00-5002	Part Time Employees	69,500	68,319	79,432	88,600	96,300
	Total Salaries & Wages	224,324	238,144	257,595	298,600	304,300
PERSONNEL BENEFITS						
224-5-4461-00-5501	FICA	16,713	17,805	19,226	23,700	23,300
224-5-4461-00-5504	Retirement	22,406	23,626	25,959	32,400	31,400
224-5-4461-00-5700	Health/Life Insurance	9,460	11,602	13,384	15,000	16,700
224-5-4461-00-5701	Disability Insurance	277	333	356	400	600
224-5-4461-00-5800	Workers Comp Insurance	2,895	3,175	2,710	2,900	1,700
	Total Personnel Benefits	51,751	56,541	61,635	74,400	73,700
SUPPLIES						
224-5-4461-00-6001	Office Supplies	4,260	3,321	4,313	4,500	4,500
224-5-4461-00-6003	Cleaning/Sanitary Supplies	1,858	1,783	1,739	2,000	2,000
224-5-4461-00-6013	Computer Equip/ Supplies	1,699	2,010	1,722	2,000	1,500
224-5-4461-00-6201	Building R&M	1,403	342	545	1,500	1,500
224-5-4461-00-6700	Dues & Memberships	3,254	2,893	3,646	4,000	4,000
224-5-4461-00-6903	Banking Merchant Fees	-	-	-	-	500
	Total Supplies	12,474	10,349	11,965	14,000	14,000
OTHER SERVICES & CHARGES						
224-5-4461-00-7300	Electricity	32,182	31,830	29,193	32,000	37,000
224-5-4461-00-7302	Water	2,030	2,323	1,986	2,500	2,500
224-5-4461-00-7304	Sewage	590	590	644	700	700
224-5-4461-00-7305	Refuse Disposal	324	378	540	700	700
224-5-4461-00-7306	Telephone	1,693	1,816	1,795	2,000	2,000
224-5-4461-00-7307	Postage	1,257	1,242	1,187	1,500	1,500
224-5-4461-00-7401	R&M Building	32,636	19,664	48,014	27,000	20,000
224-5-4461-00-7502	Lease-Equipment	1,341	1,369	1,323	1,500	1,500
224-5-4461-00-7600	Travel Expenses	-	-	-	200	500
224-5-4461-00-7601	Registrations	-	-	-	500	500
224-5-4461-00-7900	Other Professional Services	102	10,199	9,828	9,600	9,600
224-5-4461-00-7910	Printing & Binding	596	377	382	500	500
	Total Other Svcs & Charges	72,751	69,788	94,892	78,700	77,000
GRAND TOTAL		\$ 361,300	\$ 374,822	\$ 426,087	\$ 465,700	\$ 469,000



PARKS, RECREATION, & TOURISM DEPARTMENT

Mission

The mission of the Payson Parks, Recreation & Tourism (PRT) Department is to provide for the health, inspiration, and recreational opportunities for the people of Payson through the creation and maintenance of high-quality programs, facilities, and community special events. In addition, the department will develop outdoor recreational programs that invite tourists and promote existing attractions & special events to increase the overall economic and social vitality of our community.

Position Summary

	2019/20	2020/21
Parks Rec & Tourism Director	1.0	1.0
Recreation Supervisor	2.0	2.0
Customer Service Representative	1.0	1.0
Graphic Designer	0.0	1.0
Parks Supervisor	1.0	1.0
General Maintenance Worker	7.0	9.0
Event Center Coordinator	1.0	1.0
Total Budgeted Positions	13.0	16.0

Description

Parks, Recreation & Tourism is comprised of Tourism, Recreation, Trails & Outdoor Recreation, Event Center, Aquatics, and Parks Operations. The facilities that fall under this Department are Taylor Pool, Rumsey Park, Green Valley Park, the Multi-Event Center, and Payson Area Trails (PATs).





Parks, Recreation and Tourism Department Budget Change

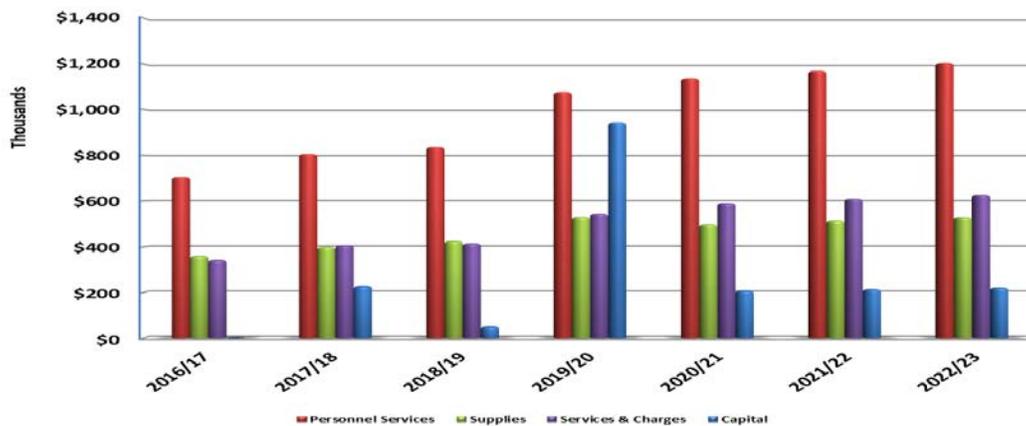
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	654,759	834,800	27.5%	862,300	3.3%
Personnel Benefits	181,967	242,400	33.2%	273,500	12.8%
Supplies	424,771	529,100	24.6%	497,900	-5.9%
Services & Charges	413,966	544,100	31.4%	590,900	8.6%
Capital	50,484	944,000	0.0%	207,000	100.0%
Total PRT	\$ 1,725,947	\$ 3,094,400	79.3%	\$ 2,431,600	-21.4%

Note: Significant budget changes are addressed within the individual divisions' sections that follow.

Parks, Rec, & Tourism	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed
Tourism	217,356	300,076	216,533	238,000	233,400
Parks Operations	646,181	790,729	788,753	1,824,100	1,146,700
Trails & Open Space	2,461	1,942	1,296	7,700	6,000
Recreation	307,906	470,029	372,692	552,700	563,700
Event Center	152,059	189,480	255,994	378,300	383,100
Aquatics	77,942	84,244	90,679	93,600	98,700
Total Department	\$ 1,403,905	\$ 1,836,500	\$ 1,725,947	\$ 3,094,400	\$ 2,431,600

Parks, Recreation, Tourism Department Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	704,067	805,552	836,626	1,077,200	1,135,800	1,169,874	1,204,970
Supplies	358,282	397,822	424,771	529,100	497,900	512,837	528,222
Services & Charges	340,556	405,964	413,966	544,100	590,900	608,627	626,886
Capital	-	227,162	50,484	944,000	207,000	213,210	219,606
Total PRT	\$ 1,402,905	\$ 1,836,500	\$ 1,725,847	\$ 3,094,400	\$ 2,431,600	\$ 2,504,548	\$ 2,579,684





PARKS, REC., TOURISM DEPT – Tourism Division

2019/20 Accomplishments

- Redeveloped Parks, Recreation & Tourism webpage (www.paysonrimcountry.com) - Using May 1-May 31, 2019 (old user experience) vs May 1- May 31, 2020 (new user experience): Repeat users visit the site more often (increased 29.17%), New users increased 33.83%, Pages per session increased 44.66%, Bounce rate decreased 94.98% (previous bounce rate was >50%, and is now 2.86%)
- Increased Facebook new followers by 10%
- Rating “high” within Instagram analytics with 5.31% engagement and 2,572 followers
- North-bound HWY 87 billboard design implemented to display tourism website
- Incorporated digital billboard promotion at the local drive-thru for events and general tourism promotion
- Utilization of Chamber/Visitors Center Digital sign, and Visitors Center for general distribution center
- Completed 12 “Monthly Monster Giveaways” on Facebook involving local businesses and organizations.
- Continued Adventure “Like a Local” series with the Young Couple demographic.
- Grew media (photo and video) database for use in future ads, posters, and marketing.
- 1,132+ new recipients opted-in to our email database, bringing us to a total of 10,639 individuals who receive pertinent information regarding special events, youth and adult sports, etc. via our direct email marketing.
- New social media campaign released during the initial stages of COVID-19, encouraging virtual participation, including Facebook Live events for:
 - Virtual Crossword Puzzle (277 views)
 - Mogollon Monster’s Virtual Charades (649 views)
 - Adventure Bingo (1,200 views)
 - Adventure Bingo 2.0 (779 views)
- Hosted a virtual program for Memorial Day, allowing citizens to recognize those who gave the ultimate sacrifice while serving in the United States Armed Forces while remaining at home.
- Design, print, and distribution of PARCS and PATS joint pocket-sized maps
- Development, design, and implementation of “Shop Like a Local” campaign including stickers, banners, and video collateral.
- Design, development, and distribution of new video series, “Community Hero Highlight”, which celebrating businesses, organizations, and individuals going beyond during the initial stages of the COVID-19 pandemic. This included:
 - Home Depot/ Payson Police Department/ Payson Fire Department
 - PUSD Food Service and Transportation
 - Payson Senior Center
 - Payson Public Library
 - Payson High School
- Incorporated multi-night, staycation itineraries in conjunction with events



2020/21 Objectives

KRA 1: ECONOMIC DEVELOPMENT TOURISM & ECONOMIC VITALITY

- Partnership campaign with Discover Gilbert & Adventure Where We Live
- Continuation of Adventure Like a Local Series, Adventure Dog, and email campaigns
- Develop internal publications and articles for web distribution
- Event stickers or Payson commemorative items/merchandise
- Promotion of facilities within Town – available for reservations or hosting events.

KRA 2: FINANCIAL EXCELLENCE

- Continue to expand budget tracking for expenditures on all marketing avenues and also with return on investment per initiative

KRA 4: INNOVATION & EFFICIENCY

- Collaborating with locals and the business community to promote Payson and events, via video.
- Explore alternate marketing avenues.

KRA 5: NEIGHBORHOODS & LIVABILITY

- Yearly consistent street banners for on-brand representation throughout the community and provide information to local and outside travelers.
- In-person promotion for both non-Town and Town events
- Promotion and media focus on community-based programs and offerings

KRA 6: SOCIAL SERVICES

- Community cause marketing
- Promotion of locals for local/community programs

KRA 7: THE PAYSON TEAM

- Social Media policies and goals
- Logo and Usage Guidelines.

KRA 9: SUSTAINABILITY

- Layered marketing approach to continue expansion versus redevelopment.

KRA 10: TECHNOLOGY

- Build interactions and engagements with media outlets
- Continue to build out the website and continually update with subject matter entities.
- Incorporating print material into digital magazine forms to be available online Tracking information of calls and foot traffic to office



Tourism Division Budget Change

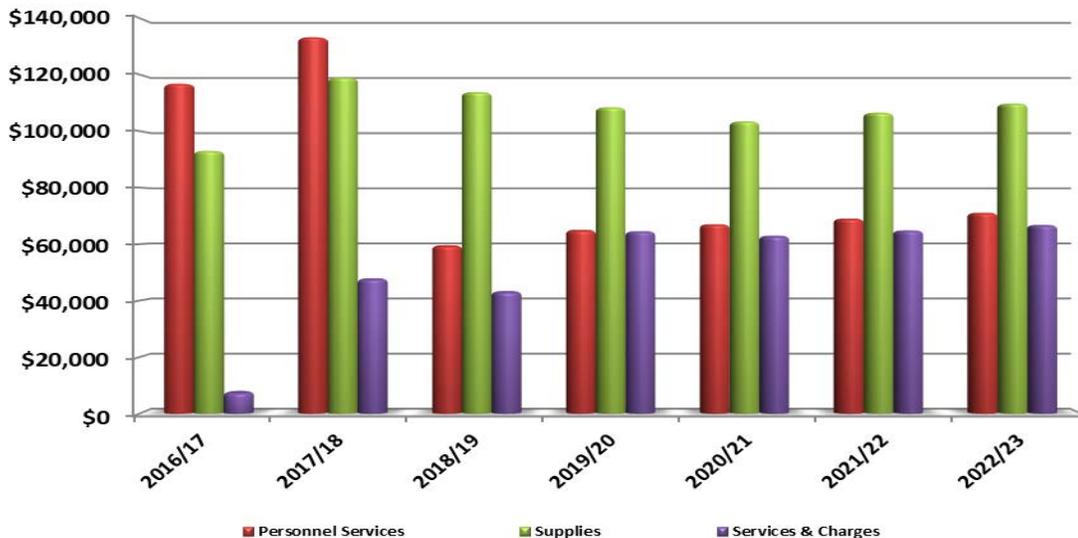
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	46,919	51,200	9.1%	52,400	2.3%
Personnel Benefits	12,564	13,800	9.8%	14,600	5.8%
Supplies	113,894	108,500	-4.7%	103,500	-4.6%
Services & Charges	43,156	64,500	49.5%	62,900	-2.5%
Total Tourism	\$ 216,533	\$ 238,000	9.9%	\$ 233,400	-1.9%

Significant Budget Changes:

- FY19/20 Salaries & Wages – reflects wage adjustments
- FY19/20 Personnel Benefits – reflects changes in retirement and insurance
- FY19/20 Supplies – reflects a decrease in supplies as events were canceled due to COVID-19
- FY19/20 Services & Charges - increased budget funds for additional promotional services
- FY20/21 Supplies and Services – anticipated activities are decreased due to COVID -19

Tourism Division Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	116,879	133,346	59,483	65,000	67,000	69,010	71,080
Supplies	93,015	119,045	113,897	108,500	103,500	106,605	109,803
Services & Charges	7,462	47,685	43,156	64,500	62,900	64,787	66,731
Total Tourism	\$ 217,356	\$ 300,076	\$ 216,536	\$ 238,000	\$ 233,400	\$ 240,402	\$ 247,614



ANNUAL BUDGET

PARKS, RECREATION & TOURISM

TOURISM

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
101-5-1410-00-5001	Full Time Employees	89,081	103,230	41,984	46,400	47,600
101-5-1410-00-5200	Overtime Pay	-	-	1,186	-	-
214-5-1410-00-5003	Temporary Employees	2,314	4,350	3,749	4,800	4,800
	Total Salaries & Wages	91,395	107,580	46,919	51,200	52,400
PERSONNEL BENEFITS						
101-5-1410-00-5501	FICA	6,468	7,660	3,187	3,600	3,600
214-5-1410-00-5501	FICA (Temporary Employees)	177	333	287	400	400
101-5-1410-00-5504	Retirement	10,102	9,334	5,025	5,500	5,700
101-5-1410-00-5700	Health/Life Insurance	8,118	7,670	3,530	3,700	4,300
101-5-1410-00-5701	Disability Insurance	125	132	69	100	100
101-5-1410-00-5800	Workers Comp Insurance	494	637	466	500	500
	Total Personnel Benefits	25,484	25,766	12,564	13,800	14,600
SUPPLIES						
101-5-1410-00-6011	Small Tools & Equipment	1,298	80	961	1,500	1,500
101-5-1410-00-6602	Promotional Supplies	27	-	-	-	-
214-5-1410-00-6602	Promotional Events	91,690	118,965	112,933	107,000	102,000
	Total Supplies	93,015	119,045	113,894	108,500	103,500
OTHER SERVICES & CHARGES						
101-5-1410-00-7306	Telephone	723	445	604	800	800
101-5-1410-00-7307	Postage/Freight	25	-	307	300	200
101-5-1410-00-7600	Travel Expenses	224	-	257	1,000	1,000
101-5-1410-00-7601	Registrations	400	40	389	1,400	1,400
101-5-1410-00-7900	Other Professional Services	2,000	1,200	907	19,500	18,000
101-5-1410-00-7907	Advertising	4,090	-	4,692	5,500	5,500
214-5-1410-00-7990	Contributions to Other Agencies	-	46,000	36,000	36,000	36,000
	Total Other Svcs & Charges	7,462	47,685	43,156	64,500	62,900
GRAND TOTAL		\$217,356	\$300,076	\$216,533	\$238,000	\$233,400





PARKS, REC., TOURISM DEPT – Recreation Divisions

2019/20 Accomplishments

- Continued offering an array of youth and adult programs to the community, along with races and special events
- Incorporated two new races into the yearly schedule: Cinco de Mayo Fun Run & Community Fiesta, and Ugly Sweater Fun Run
- Hosted the 49th Anniversary of the Payson Old Time Fiddle & Acoustic Celebration
- Incorporated a Vintage Baseball Game on 4th of July weekend to encompass a stay-cation type event for a 4-day weekend
- Hosted the 3rd annual Food Truck Festival
- Electric Light Parade saw over 40 entries
- Incorporated monthly town-wide department meeting to improve special event communication within the organization
- New planning around Boulder 10K resulted in a sellout and highest participation numbers than the previous 3 years
- Concert Series averages around 850 spectators per concert, with growing interest from participating bands
- Truck or Treat had over 30+ participating trunks and was hosted at PEC as the events' new venue. The new site will allow for consistency and the ability for the event to grow.

2020/21 Objectives

KRA 1: ECONOMIC DEVELOPMENT TOURISM & ECONOMIC VITALITY

- Involve locals and businesses in the promotion of events
- Increase opportunities for business to partner with events and their functions
- Inform businesses owners of events and other happenings within the Town

KRA 2: FINANCIAL EXCELLENCE

- Continue to track and break down cost recovery for events for financial efficiency

KRA 4: INNOVATION & EFFICIENCY

- Continue to evaluate events for staff efficiencies in production, and innovative ideas to implement into existing events along with innovation for new offerings.

KRA 5: NEIGHBORHOODS & LIVABILITY

- Connect the community to local parks and facilities through events

KRA 6: SOCIAL SERVICES

- Offer broad programs and events to ensure participation is possible for all members of the community

KRA 7: THE PAYSON TEAM

- Inform Town staff of local events



KRA 8: PUBLIC SAFETY

- Incorporate PSA/safety information for events

KRA 9: SUSTAINABILITY

- Collaborate with partners on events, and communication of public wants/needs

Recreation Admin Division Budget Change

Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	73,697	117,000	58.8%	127,200	8.7%
Personnel Benefits	17,429	31,600	81.3%	41,300	30.7%
Supplies	8,529	12,400	45.4%	12,400	0.0%
Services & Charges	14,501	13,800	-4.8%	15,000	8.7%
Capital	-	-	0.0%	-	0.0%
Total Rec Admin	\$ 114,156	\$ 174,800	53.1%	\$ 195,900	12.1%

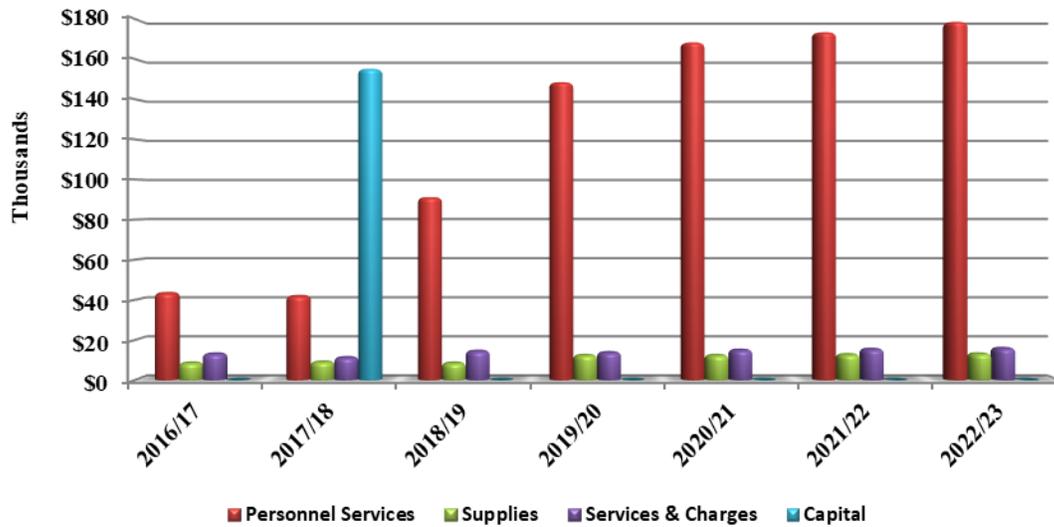
Significant Budget Changes:

- FY19/20 Salaries & Wages and Personnel Benefits – increased due to change in positions, wage adjustments, and benefits
- FY19/20 Supplies – increased budget for small tools and equipment and office supplies
- FY20/21 Personnel Benefits – reflect the increase in retirement and insurance

**Recreation Admin Division Budget Analysis
Historic & Forecast**

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	43,522	42,040	91,126	148,600	168,500	173,555	178,762
Supplies	8,566	9,059	8,529	12,400	12,400	12,772	13,155
Services & Charges	13,142	11,272	14,501	13,800	15,000	15,450	15,914
Capital	-	155,292	-	-	-	-	-
Total Rec Admin	\$ 65,230	\$217,663	\$114,156	\$174,800	\$195,900	\$ 201,777	\$ 207,830

Recreation Admin Division Budget Analysis Historic & Forecast





ANNUAL BUDGET

PARKS, RECREATION & TOURISM

RECREATION ADMINISTRATION

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
101-5-4460-00-5001	Full Time Employees	35,052	34,530	73,697	117,000	127,200
101-5-4460-00-5200	Overtime Pay	-	588	-	-	-
	Total Salaries & Wages	35,052	35,118	73,697	117,000	127,200
PERSONNEL BENEFITS						
101-5-4460-00-5501	FICA	2,518	2,682	5,546	9,000	9,700
101-5-4460-00-5504	Retirement	3,975	3,875	8,578	14,000	15,300
101-5-4460-00-5700	Health/Life Insurance	1,783	147	2,817	7,800	15,600
101-5-4460-00-5701	Disability Insurance	49	55	118	300	300
101-5-4460-00-5800	Workers Comp Insurance	145	163	370	500	400
	Total Personnel Benefits	8,470	6,922	17,429	31,600	41,300
SUPPLIES						
101-5-4460-00-6001	Office Supplies	4,658	4,121	2,844	4,500	4,500
101-5-4460-00-6003	Cleaning Supplies	132	226	39	200	200
101-5-4460-00-6006	Clothing/Uniform Reimburse	228	120	255	-	-
101-5-4460-00-6009	Program Supplies	-	9	-	-	-
101-5-4460-00-6011	Small Tools/Minor Equipment	1,035	1,866	39	2,000	1,800
101-5-4460-00-6201	R&M Supplies - Bldg	13	274	93	500	500
101-5-4460-00-6300	Gasoline/Fuels/Lubricants	1,749	1,759	1,650	2,500	2,500
101-5-4460-00-6302	R&M Supplies - Vehicle	631	45	3,041	2,000	2,000
101-5-446x-00-6700	Memberships/Dues/Subscri.	120	139	568	600	800
101-5-446x-00-6905	Bad Debt Expense	-	500	-	100	100
	Total Supplies	8,566	9,059	8,529	12,400	12,400
OTHER SERVICES & CHARGES						
101-5-446x-00-7306	Telephone	889	737	813	900	900
101-5-446x-00-7307	Postage	47	62	52	100	400
101-5-446x-00-7401	R&M Building	264	264	264	400	200
101-5-446x-00-7502	Lease-Equipment	5,314	5,398	6,202	5,000	5,800
101-5-4460-00-7600	Travel Expense	375	171	-	400	400
101-5-4460-00-7601	Registration	-	-	1,449	1,000	1,000
101-5-4460-00-7900	Other Professional Services	81	-	99	-	-
101-5-4460-00-7910	Printing & Binding	6,172	4,640	5,622	6,000	6,300
	Total Other Svcs & Charges	13,142	11,272	14,501	13,800	15,000
CAPITAL						
101-5-4460-00-8003	Vehicle	-	29,777	-	-	-
101-5-4460-00-8781	Master Plan	-	125,515	-	-	-
	Total Capital	-	155,292	-	-	-
GRAND TOTAL		\$65,230	\$217,663	\$114,156	\$174,800	\$195,900

PARKS, REC., TOURISM DEPT – Recreation Division A

Significant Budget Changes:

Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	65,669	65,900	0.4%	66,400	0.8%
Personnel Benefits	18,665	18,800	0.7%	22,500	19.7%
Supplies	34,382	42,200	22.7%	47,900	13.5%
Services & Charges	3,829	11,800	208.2%	9,700	-17.8%
Total Rec Div A	\$ 122,545	\$ 138,700	13.2%	\$ 146,500	5.6%

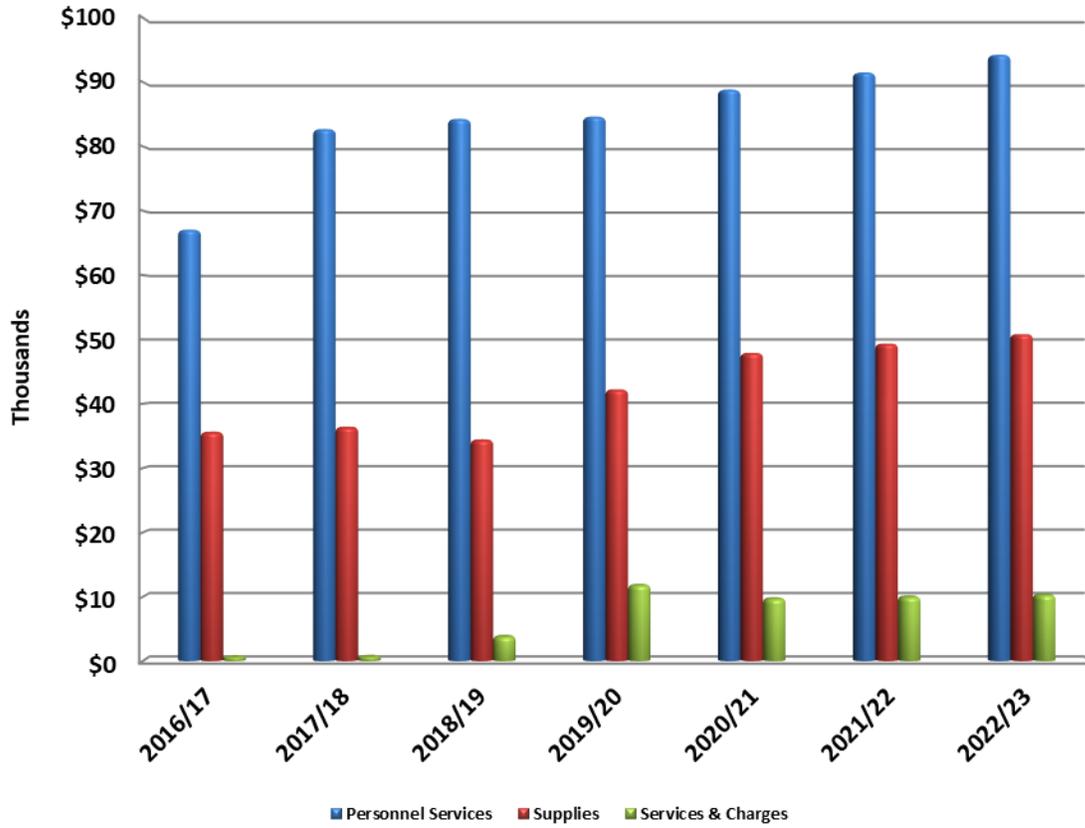
- FY19/20 Supplies - increased budget for additional program supplies
- FY19/20 Services & Charges - reflects an increase in services for Refuse Disposal to increase recycling efforts
- FY20/21 – Personnel Benefits – reflects the increase in retirement and insurance
- FY20/21 Supplies – increased budget for program supplies

Recreation A Division Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	67,080	82,747	84,334	84,700	88,900	91,567	94,314
Supplies	35,580	36,361	34,382	42,200	47,900	49,337	50,817
Services & Charges	642	694	3,829	11,800	9,700	9,991	10,291
Total Rec Div A	\$ 103,302	\$ 119,802	\$ 122,545	\$ 138,700	\$ 146,500	\$ 150,895	\$ 155,422



Recreation A Division Budget Analysis
Historic & Forecast





ANNUAL BUDGET

PARKS, RECREATION & TOURISM

RECREATION-DIVISION A

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
101-5-4466-00-5001 Full Time Employees	43,508	46,808	48,291	50,200	50,700
101-5-4466-00-5003 Temporary Employees	9,008	10,664	15,940	14,700	14,700
101-5-4466-00-5200 Overtime Pay	-	6,980	1,438	1,000	1,000
Total Salaries & Wages	52,516	64,452	65,669	65,900	66,400
PERSONNEL BENEFITS					
101-5-4466-00-5501 FICA	3,391	4,315	4,496	4,900	5,100
101-5-4466-00-5504 Retirement	4,744	5,871	5,788	5,800	6,100
101-5-4466-00-5700 Health/Life Insurance	5,703	7,247	7,177	7,600	8,700
101-5-4466-00-5701 Disability Insurance	59	86	79	100	100
101-5-4466-00-5800 Workers Comp Insurance	669	876	1,125	400	2,500
Total Personnel Benefits	14,566	18,395	18,665	18,800	22,500
SUPPLIES					
101-5-4466-00-6006 Clothing/Uniform	100	115	145	-	-
101-5-4466-00-6009 Program Supplies	35,480	36,246	34,237	42,200	47,900
Total Supplies	35,580	36,361	34,382	42,200	47,900
OTHER SERVICES & CHARGES					
101-5-4466-00-7305 Refuse Disposal	-	-	3,117	11,100	9,000
101-5-4466-00-7306 Telephone	642	615	712	700	700
101-5-446x-00-7907 Advertising	-	79	-	-	-
Total Other Svcs & Charges	642	694	3,829	11,800	9,700
GRAND TOTAL	\$103,304	\$119,902	\$122,545	\$138,700	\$146,500



Recreation Division B Budget Change

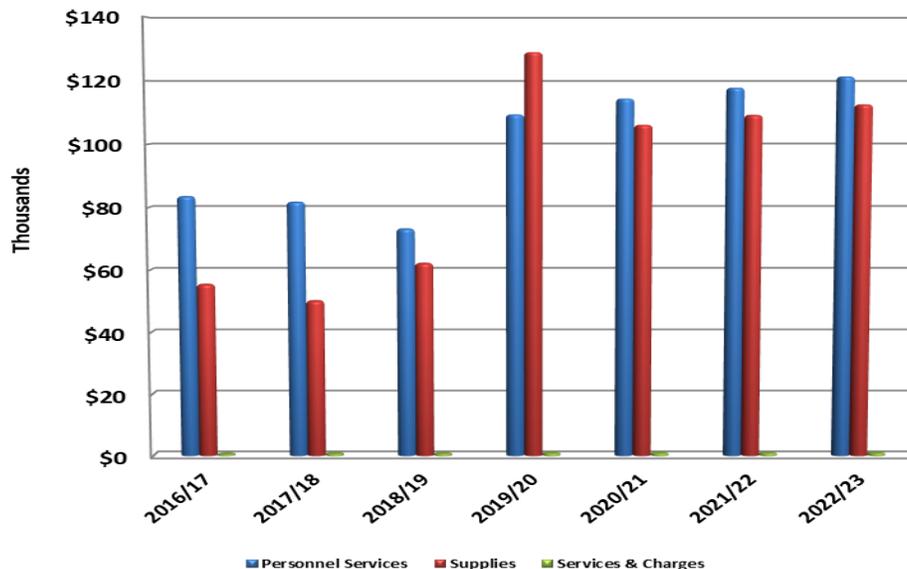
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	60,606	92,700	53.0%	93,600	1.0%
Personnel Benefits	12,535	16,700	33.2%	20,800	24.6%
Supplies	62,133	129,000	107.6%	106,100	-17.8%
Services & Charges	717	800	11.6%	800	0.0%
Total Rec Div B	\$135,991	\$239,200	75.9%	\$221,300	-7.5%

Significant Budget Changes:

- FY19/20 Salaries & Wages - increased budget for Temporary Employees to cover anticipated events
- FY19/20 Personnel Benefits - reflects an increase in benefits due to salary changes, retirement, and workers compensation
- FY19/20 Supplies - reflect additional funds program supplies
- FY20/21 Supplies – decreased budget program supplies as inventory allowed

Recreation B Division Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	83,467	81,699	73,141	109,400	114,400	117,832	121,367
Supplies	55,366	50,079	62,133	129,000	106,100	109,283	112,561
Services & Charges	539	686	717	800	800	824	849
Total Rec Div B	\$139,372	\$132,464	\$135,991	\$239,200	\$221,300	\$227,939	\$234,777





ANNUAL BUDGET

PARKS, RECREATION & TOURISM

RECREATION-DIVISION B

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
101-5-4467-00-5001 Full Time Employees	42,847	32,009	33,065	46,700	47,600
101-5-4467-00-5003 Temporary Employees	26,481	31,246	24,077	40,000	40,000
101-5-4467-00-5200 Overtime Pay	-	4,786	3,464	6,000	6,000
Total Salaries & Wages	69,328	68,041	60,606	92,700	93,600
PERSONNEL BENEFITS					
101-5-4467-00-5501 FICA	5,197	5,141	4,636	6,900	7,200
101-5-4467-00-5504 Retirement	4,896	4,266	4,252	5,800	5,700
101-5-4467-00-5700 Health/Life Insurance	2,475	2,086	-	100	4,300
101-5-4467-00-5701 Disability Insurance	60	59	58	100	100
101-5-4467-00-5800 Workers Comp Insurance	1,511	2,106	3,589	3,800	3,500
Total Personnel Benefits	14,139	13,658	12,535	16,700	20,800
SUPPLIES					
101-5-4467-00-6003 Cleaning Supplies	79	-	-	100	100
101-5-4467-00-6005 Safety/Program Supplies	174	-	9	200	200
101-5-4467-00-6006 Clothing/Uniform	35	-	96	-	-
101-5-4467-00-6009 Program Supplies	55,078	50,079	62,028	128,700	105,800
Total Supplies	55,366	50,079	62,133	129,000	106,100
OTHER SERVICES & CHARGES					
101-5-4467-00-7306 Telephone	539	686	717	800	800
Total Other Svcs & Charges	539	686	717	800	800
GRAND TOTAL	\$ 139,372	\$ 132,464	\$ 135,991	\$ 239,200	\$ 221,300



PARKS, REC., TOURISM DEPT – Trails Division

2019/20 Accomplishments

- Implemented quarterly Fly Fishing Classes with Payson Fly Casters Club
- Partnered with Payson Fly Casters Club to offer new Fly Tying Class
- Continued working relationship with Rim Country Trails Group
- Initiating conversations with the Forest Service on PATS and the future of PATS
- Offer monthly PATS Hike to the public, free of charge

2020/21 Objectives

KRA 1: ECONOMIC DEVELOPMENT TOURISM & ECONOMIC VITALITY

- Promotion of the Tonto National Forest, and Rim Country’s vast outdoor experiences

KRA 2: FINANCIAL EXCELLENCE

- Future budget implementations for trail development, next steps

KRA 3: INFRASTRUCTURE

- Continue conversations with Forest Service on PATS trails, and future/next steps
- Trail designation consensus

KRA 4: INNOVATION & EFFICIENCY

- Partner with contract instructors or organization to offer more outdoor recreational opportunities for the public

KRA 6: SOCIAL SERVICES

- Promotion of local trails – develop a partnership with AZOT Leave No Trace

KRA 8: PUBLIC SAFETY

- AZOT Leave No Trace initiative

Trails Division Budget Change

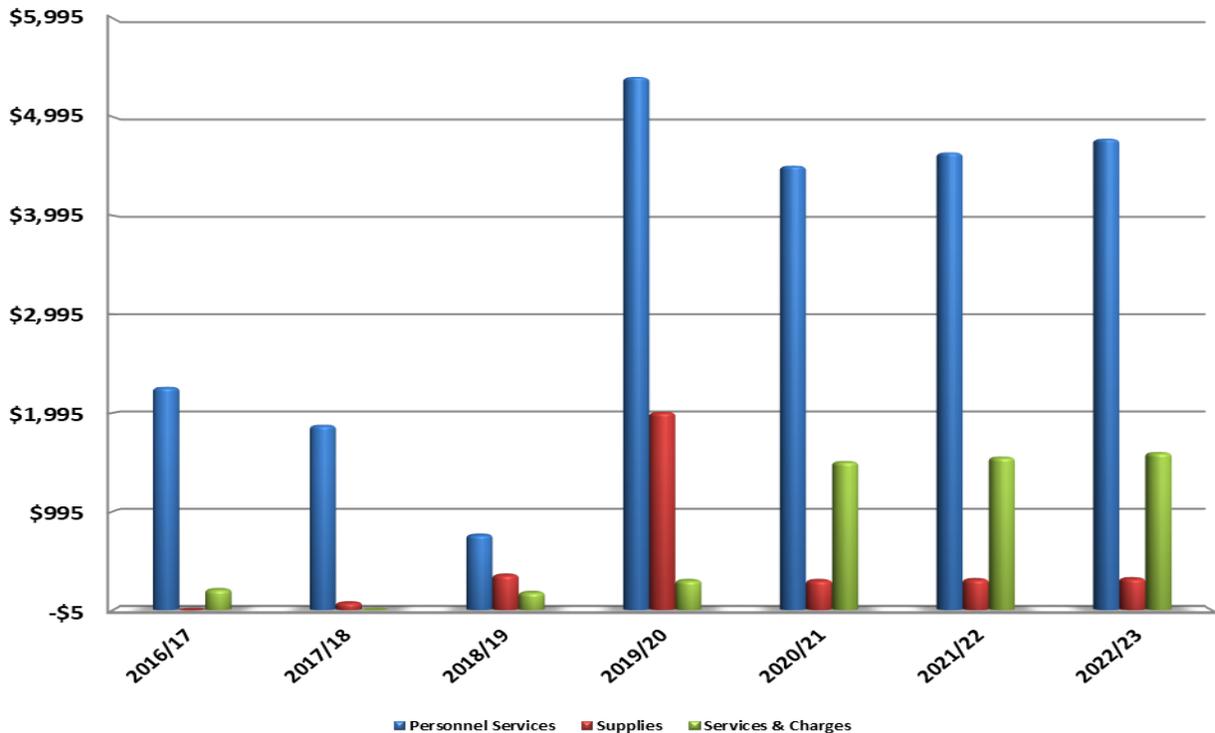
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	670	4,900	631.3%	4,200	-14.3%
Personnel Benefits	92	500	443.5%	300	-40.0%
Supplies	355	2,000	100%	1,500	-25.0%
Services & Charges	179	300	100.0%	-	-100.0%
Total Trails & Open Space	\$ 1,296	\$ 7,700	494.1%	\$ 6,000	-22.1%

Significant Budget Changes:

- FY19/20 Salaries & Wages – reflects an increase in Temporary Employees and Instructor Pay for anticipated activities
- FY19/20 Personnel Benefits – increased to accommodate an increase in temporary employees
- FY19/20 Supplies - increase to support plan to revitalize trails maintenance program
- FY19/20 Services & Charges - increased budget for printing & binding
- FY20/21 Decreased entire budget due to cancelations of activities in light of COVID-19

**Trails Division Budget Analysis
Historic & Forecast**

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	2,255	1,869	762	5,400	4,500	4,635	4,774
Supplies	(2)	73	355	2,000	300	309	318
Services & Charges	208	-	179	300	1,500	1,545	1,591
Total Trails	\$ 2,461	\$ 1,942	\$ 1,296	\$ 7,700	\$ 6,300	\$ 6,489	\$ 6,684

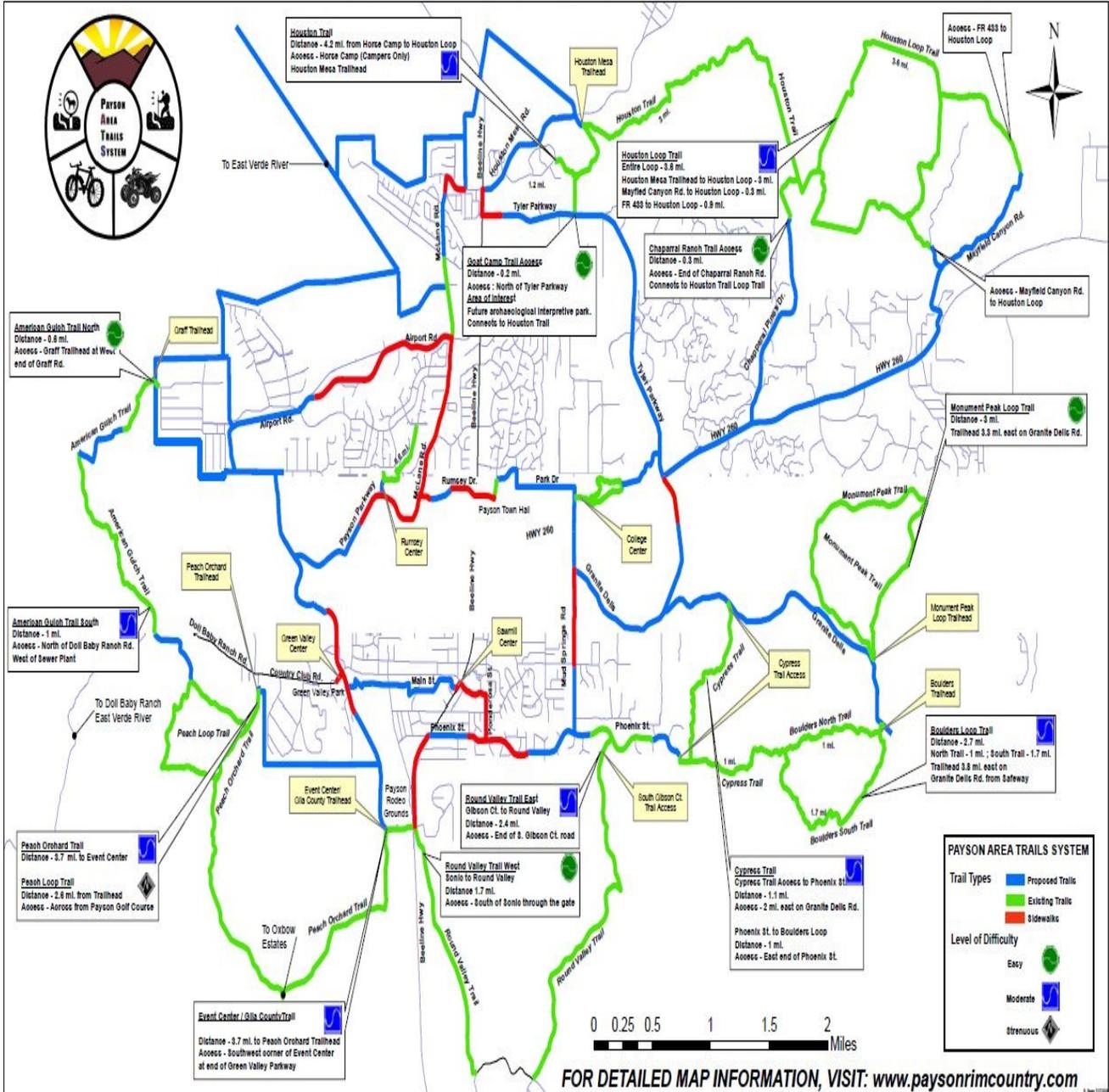


TRAILS & OPEN SPACE

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
101-5-4464-00-5003	Temporary	1,940	1,338	670	2,700	2,700
101-5-4464-00-5009	Contract/Instructor Pay	-	122	-	2,200	1,500
	Total Salaries & Wages	1,940	1,460	670	4,900	4,200
PERSONNEL BENEFITS						
101-5-4464-00-5501	FICA	148	102	51	375	200
101-5-4464-00-5504	Retirement	58	229	-	-	-
101-5-4464-00-5800	Workers Comp Insurance	109	78	41	125	100
	Total Personnel Benefits	315	409	92	500	300
SUPPLIES						
101-5-4464-00-6001	Office Supplies	-	73	19	-	-
101-5-4464-00-6006	Clothing/Uniform	-	-	-	-	-
101-5-4464-00-6009	Program Supplies	(2)	-	155	1,500	1,000
101-5-4464-00-6011	Small Tools/Minor Equipment	-	-	181	500	500
	Total Supplies	(2)	73	355	2,000	1,500
OTHER SERVICES & CHARGES						
101-5-4464-00-7900	Other Professional Services	-	-	122	-	-
101-5-4464-00-7910	Printing & Binding	208	-	57	300	-
	Total Other Svcs & Charges	208	-	179	300	-
GRAND TOTAL		\$ 2,461	\$ 1,942	\$ 1,296	\$ 7,700	\$ 6,000



PAYSON AREA TRAILS SYSTEM (PATS)





PARKS, REC., TOURISM DEPT – Event Center Division

2019/20 Accomplishments

- Extending season of event center – booking dates end of March – early November
- Retain relationships with existing facility renters
- Booked mounted shooters groups to bring monthly events to the facility
- First-ever college rodeo to be hosted in Payson, scheduled for April 2020 – postponed due to COVID for 2021
- Schedule camping expo at the facility to expand the variety of events hosted in the facility
- New community program planned for the upcoming year, Monday Night Lights
- Development of signage for public safety measures and consistency

2020/21 Objectives

KRA 1: ECONOMIC DEVELOPMENT TOURISM & ECONOMIC VITALITY

- Promotion of the facility for multi-array of events
- Community partnerships in events and support of the facility
- Explore League of Agriculture and Equine Centers

KRA 2: FINANCIAL EXCELLENCE

- Analyze fees & charges to better financial stability of facility and events
- Increase opportunities for revenue streams (stalls, sell of shavings, partnership, etc.)
- Onsite registration management

KRA 3: INFRASTRUCTURE

- Continue to make facility upgrade and improvements (lead ups)

KRA 4: INNOVATION & EFFICIENCY

- Implementation for process and procedures for stall rentals, booking of facility, onsite supervision for private rentals

KRA 6: SOCIAL SERVICES

- Promotion of facility and its offerings to the community

KRA 8: PUBLIC SAFETY

- Implementation of an evacuation plan

KRA 10: TECHNOLOGY

- Onsite registration
- Internet connectivity



Event Center Division Budget Change

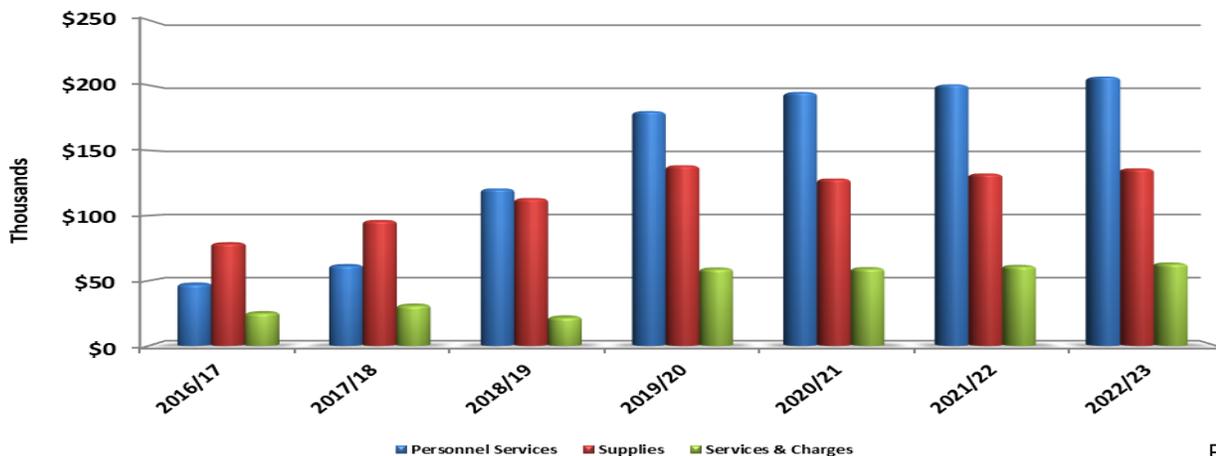
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	91,451	132,300	44.7%	141,200	6.7%
Personnel Benefits	29,231	48,100	64.6%	53,900	12.1%
Supplies	113,274	138,600	22.4%	128,400	-7.4%
Services & Charges	22,038	59,300	169.1%	59,600	0.5%
Capital	-	-	0.0%	-	0.0%
Total Event Center	\$ 255,994	\$ 378,300	47.8%	\$ 383,100	1.3%

Significant Budget Changes:

- FY19/20 Salaries & Wages – Hired 3 addition employees
- FY19/20 Personnel Benefits - reflects changes made to staffing and an increase in benefits
- FY19/20 Supplies - additional funds budgeted for program supplies to support increased participation in events
- FY19/20 Services & Charges - budget increase for building maintenance
- FY20/21 Salaries & Wages – budget increased for wage adjustments
- FY20/21 Personnel Benefits – reflects an increase in retirement and benefits

Event Center Division Budget Analysis – Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	47,641	62,017	120,682	180,400	195,100	200,953	206,982
Supplies	78,966	96,239	113,274	138,600	128,400	132,252	136,220
Services & Charges	25,452	31,224	22,038	59,300	59,600	61,388	63,230
Capital	-	-	-	-	-	-	-
Total Event Center	\$ 152,059	\$ 189,480	\$ 255,994	\$ 378,300	\$ 383,100	\$ 394,593	\$ 406,431





ANNUAL BUDGET

PARKS, RECREATION & TOURISM

EVENT CENTER

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
265-5-4465-00-5001	Full Time Employees	35,924	39,392	82,504	118,000	127,200
265-5-4465-00-5003	Temporary	4,271	5,228	3,708	9,300	9,000
265-5-4465-00-5200	Overtime Pay	-	4,319	5,239	5,000	5,000
	Total Salaries & Wages	40,195	48,939	91,451	132,300	141,200
PERSONNEL BENEFITS						
265-5-4465-00-5501	FICA	3,073	3,486	6,788	9,700	10,900
265-5-4465-00-5504	Retirement	3,901	4,954	10,197	14,700	15,500
265-5-4465-00-5700	Insurance Benefit	60	3,335	8,945	18,000	23,100
265-5-4465-00-5701	Disability Insurance	48	70	140	200	200
265-5-4465-00-5800	Workers Comp Insurance	364	1,233	3,161	4,600	3,300
265-5-4465-00-5901	Clothing Allowance	-	-	-	900	900
	Total Personnel Benefits	7,446	13,078	29,231	48,100	53,900
SUPPLIES						
265-5-4465-00-6005	Safety Supplies	-	-	-	500	500
265-5-4465-00-6008	Chemicals	-	-	-	700	700
265-5-4465-00-6009	Program Supplies	69,390	83,959	99,414	118,400	105,200
265-5-4465-00-6011	Small Tools/Minor Equip	-	-	814	1,400	1,400
265-5-4465-00-6201	R&M Supplies Buidling	6,155	10,801	8,036	9,000	9,000
265-5-4465-00-6202	R&M Supplies Other	2,476	-	-	1,000	3,000
265-5-4465-00-6300	Gasoline\Fuel\Lubricants	-	-	-	3,000	3,000
265-5-4465-00-6302	R&M Supplies Vehicle	250	1,467	5,010	2,600	3,600
265-5-4465-00-6400	Shop Supplies	695	12	-	2,000	2,000
	Total Supplies	78,966	96,239	113,274	138,600	128,400
OTHER SERVICES & CHARGES						
265-5-4465-00-7300	Electricity	7,161	8,287	6,757	8,500	8,500
265-5-4465-00-7302	Water	8,831	14,216	8,140	13,000	13,000
265-5-4465-00-7304	Sewer	180	180	201	200	200
265-5-4465-00-7305	Refuse Disposal	4,176	6,541	5,978	11,000	11,000
265-5-4465-00-7306	Telephone	565	818	912	800	1,200
265-5-4465-00-7401	R&M Building	675	785	-	24,500	24,400
265-5-4465-00-7405	R&M Vehicles	-	-	-	500	500
265-5-4465-00-7502	Lease-Equipment	2,000	-	-	-	-
265-5-4465-00-7600	Travel Expenses	764	397	50	800	800
265-5-4465-00-7900	Other Professional Services	1,100	-	-	-	-
	Total Other Svcs & Charges	25,452	31,224	22,038	59,300	59,600
GRAND TOTAL		\$ 152,059	\$ 189,480	\$ 255,994	\$ 378,300	\$ 383,100



PARKS, REC., TOURISM DEPT – Aquatics Division

2019/20 Accomplishments

- Implementation of Taylor Pool information within the calendar of events
- Spring lifeguard course
- Partner with World's Largest Swimming Lesson to offer 2nd year of free one-day swimming instruction
- The facility did not open for the 2020 season due to COVID-19

2020/21 Objectives

KRA 1: ECONOMIC DEVELOPMENT, TOURISM & ECONOMIC VITALITY

- Promotion of the facility and opportunities for the community

KRA 2: FINANCIAL EXCELLENCE

- Analyze schedule and restructure for best ROI and interest of the community wants/needs

KRA 3: INFRASTRUCTURE

- Master Plan, Pool Redevelopment Study

KRA 4: INNOVATION & EFFICIENCY

- Scheduling of programs, and staffing

KRA 6: SOCIAL SERVICES

- Promotion of facility and its offerings to the community

KRA 8: PUBLIC SAFETY

- WSI certifications for swim lesson staff



Aquatic Division Budget Change

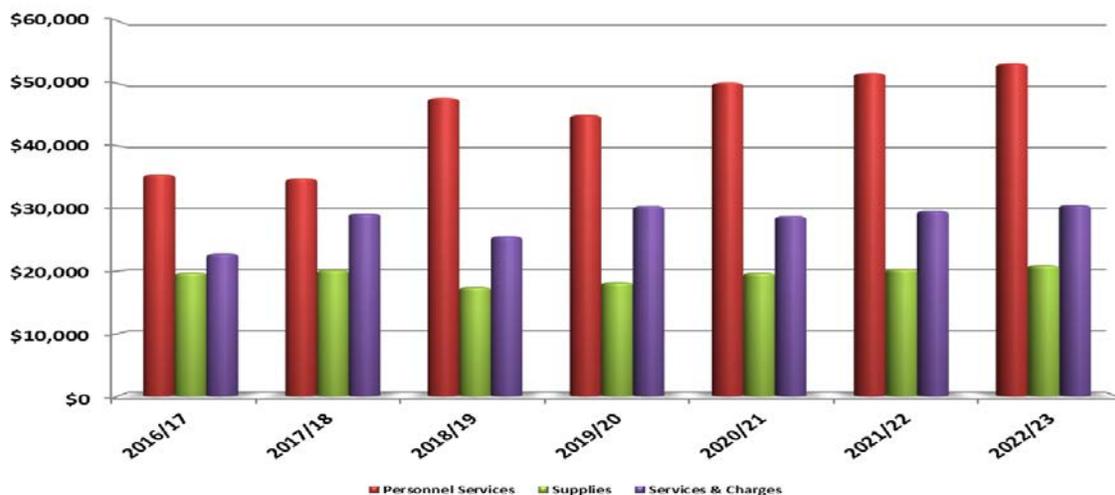
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	41,636	39,500	-5.1%	45,000	13.9%
Personnel Benefits	6,062	5,500	-9.3%	5,200	-5.5%
Supplies	17,421	18,200	4.5%	19,700	8.2%
Services & Charges	25,560	30,400	18.9%	28,800	-5.3%
Total Aquatics	\$ 90,679	\$ 93,600	3.2%	\$ 98,700	5.4%

Significant Budget Changes:

- FY19/20 Salaries & Benefits - reflects changes with anticipated activities
- FY19/20 Supplies – additional funds budgeted for building supplies
- FY19/20 Services & Chargers – anticipated increases in utilities, specifically electric & water
- FY20/21 Salaries & Wages – increased budget for Temporary Wages in anticipation of activities
- FY20/21 Supplies – slight budget increase for program supplies

Aquatic Division Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	35,442	34,811	47,698	45,000	50,200	51,706	53,257
Supplies	19,730	20,181	17,421	18,200	19,700	20,291	20,900
Services & Charges	22,770	29,252	25,560	30,400	28,800	29,664	30,554
Total Aquatics	\$ 77,942	\$ 84,244	\$ 90,679	\$ 93,600	\$ 98,700	\$ 101,661	\$ 104,711





ANNUAL BUDGET

PARKS, RECREATION & TOURISM

AQUATICS

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
101-5-4469-00-5003	Salaries & Wages - Temporary	31,110	30,380	41,636	39,500	45,000
	Total Salaries & Wages	31,110	30,380	41,636	39,500	45,000
PERSONNEL BENEFITS						
101-5-4469-00-5501	FICA	2,380	2,324	3,185	3,000	3,500
101-5-4469-00-5800	Workers Compensation	1,952	2,107	2,877	2,500	1,700
		4,332	4,431	6,062	5,500	5,200
SUPPLIES						
101-5-4469-00-6001	Office Supplies	34	-	50	100	100
101-5-4469-00-6003	Cleaning Supplies	55	35	318	400	400
101-5-4469-00-6005	Safety Supplies	131	39	178	200	200
101-5-4469-00-6006	Uniforms/Clothing	1,088	1,440	845	1,500	1,500
101-5-4469-00-6008	Chemicals	12,620	16,409	10,876	13,000	13,000
101-5-4469-00-6009	Program Supplies	2,058	1,916	2,994	2,000	3,500
101-5-4469-00-6201	R&M Supplies Building	3,050	71	937	500	500
101-5-4469-00-6202	R&M Supplies Other	693	271	1,223	500	500
	Total Supplies	19,729	20,181	17,421	18,200	19,700
OTHER SERVICES & CHARGES						
101-5-4469-00-7300	Electricity	14,229	15,370	14,383	16,000	15,000
101-5-4469-00-7301	Propane Gas	3,224	5,745	4,076	6,000	5,000
101-5-4469-00-7302	Water	2,800	4,036	3,771	4,200	4,200
101-5-4469-00-7304	Sewage	2,100	2,100	2,289	2,100	2,500
101-5-4469-00-7306	Telephone	418	427	440	600	600
101-5-4469-00-7601	Registration	-	-	601	1,500	1,500
101-5-4469-00-7900	Other Professional Services	-	1,574	-	-	-
	Total Other Svcs & Charges	22,771	29,252	25,560	30,400	28,800
GRAND TOTAL		\$ 77,942	\$ 84,244	\$ 90,679	\$ 93,600	\$ 98,700



PARKS, REC., TOURISM DEPT – Parks Operations

2019/20 Accomplishments

- Replaced north soccer and Rum III turf.
- Completely renovated The Rumsey Basketball courts.
- Completely renovated/resurfaced all the Rumsey Tennis courts while converting court 1 into 4 pickleball courts.
- Continued improvements on the Apple orchard by grafting 25 of the remaining 40 trees with a variety of heritage apples in partnership with Plant Fair nursery, the UofA extension agent, and the participants of the Gila College Master Gardening program.
- Continued development of the Green Valley shop/crew space, including new sewer tap on Summit Dr.
- Completed architectural drawings for the Rumsey west restroom and the Rumsey Playground area restroom
- Completed 90% Splash pad drawings and engineering.
- Replaced the GVP south restroom roof with durable metal roofing.
- Maintained employee retention goals with incentives from the 19/20 salary study implementation.
- Began civil planning to mitigate the “Floodway” issues in Rumsey Park.
- Redeveloped North Sand/Silt trap at GVP
- Provided accredited training for 3 Maintenance workers in Playground safety and maintenance.
- Proactively kept Parks and Open spaces available to the public through the COVID-19 pandemic
- Accommodated hundreds of athletic and leisure events throughout the Parks System and Payson Event Center.

2020/21 Objectives

KRA 3: INFRASTRUCTURE/ KRA 5: NEIGHBORHOODS & LIVABILITY

- Complete removal of the old forest service building in GVP and replace with a community Splash pad
- Replace the Artificial turf on the Kiwanas/Diamondbacks softball/baseball facility.
- Complete the Floodway mitigation plan in Rumsey Park.
- Complete Floodway corrections in Rumsey Park.
- Construct new Diamondbacks restroom.
- Construct Bocce court within Rumsey Park
- Complete GVP Shop & Crew space building.
- Remove dilapidated maintenance building in Rumsey Park and rework the Maintenance yard.
- Begin funding provisions for Rumsey Park, Comprehensive Civil plan to address full drainage, Vehicular circulation, Pedestrian circulation, and adequate Area/roadway lighting.



- Seek re-funding of the Rumsey Playground area restroom facility
- Provide further “Fire wise” defensible space progress along the north and west borders of Rumsey Park, particularly along private property lines.
- Aggressively pursue funding for renovations of our aged facilities to enhance the safety and enjoy the ability of our parks.
- Redevelop and Improve the GVP Boat ramp area to be more Handicap friendly in conjunction with GDBG grant funds for ADA improvements.
- Work with the ADA evaluation group to identify and improve all Town Parks and open space areas to meet or exceed current ADA standards.
- Continue aggressively seeking provisions to evaluate and plan the long-overdue renovation/replacement of the Taylor Pool Facility in Rumsey Park.
- Continue incremental Concrete and Roofing replacements throughout the Parks system.
- Develop a Signage and Mapping plan for Rumsey Park in conjunction with the ADA and civil planning.

Parks Operations Division Budget Change

Description	2018/19	2019/20	%	2020/21	%
	Actual	Adopted	Change	Proposed	Change
Salaries & Wages	274,111	331,300	20.9%	332,300	0.3%
Personnel Benefits	85,389	107,400	25.8%	114,900	7.0%
Supplies	74,783	78,200	4.6%	78,400	0.3%
Services & Charges	303,986	363,200	19.5%	414,100	14.0%
Capital	50,484	944,000	1769.9%	207,000	-78.1%
Total Parks Operations	\$ 788,753	\$ 1,824,100	131.3%	\$ 1,146,700	-37.1%

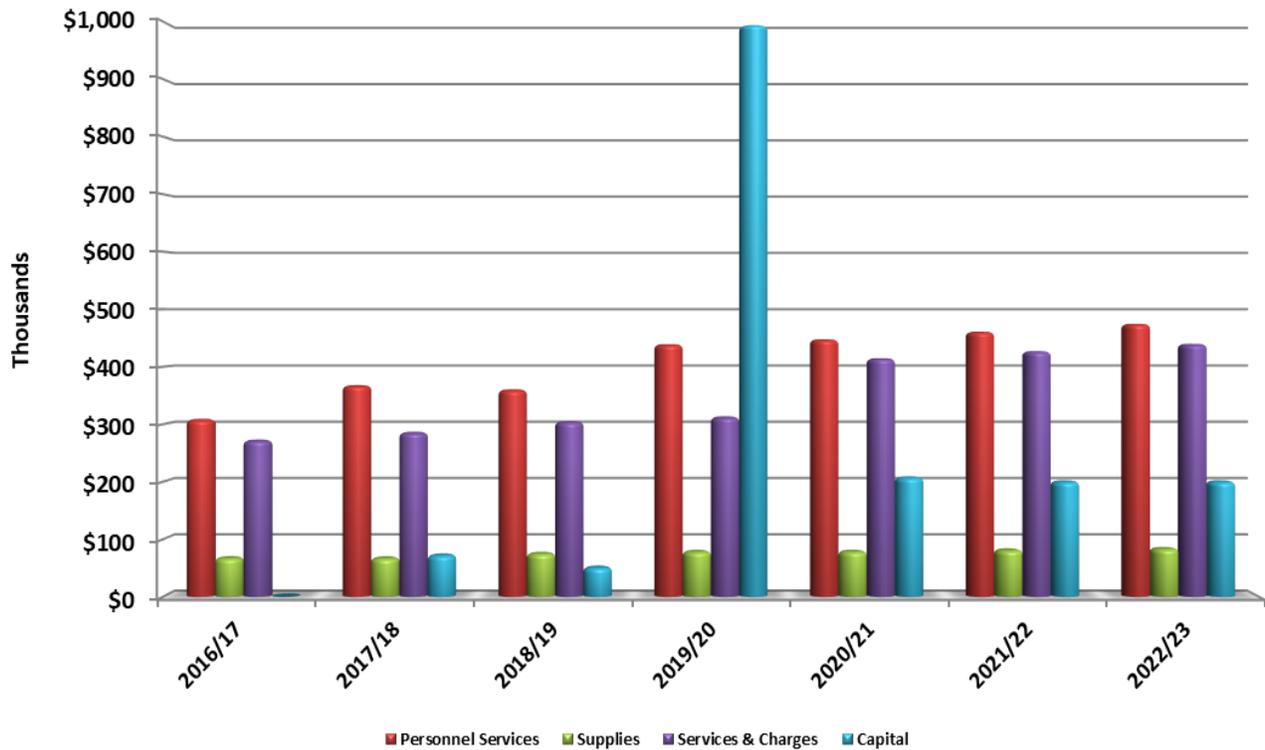
Significant budget changes:

- FY19/20 Salaries & Benefits - reflects the benefit increases that are related to compensation changes
- FY19/20 Supplies - increased budget for various building repairs
- FY19/20 Capital - funding approved for Rumsey Park, splash pad for Green Valley Park, TURF Replacement, Park Vehicles, and Pickleball and Basketball Courts
- FY20/21 Services & Charges – Professional Services increased for the Rumsey Park Civil Plan
- FY20/21 Capital – budget approved for Turf Replacement, Bocce Ball Court, and Rumsey Park Restrooms

Parks Operations Division Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	307,779	366,923	359,500	438,700	447,200	460,616	474,434
Supplies	67,062	66,785	74,783	78,200	78,400	80,752	83,175
Services & Charges	271,340	285,151	303,986	312,200	414,100	426,523	439,319
Capital	-	71,870	50,484	995,000	207,000	200,000	200,000
Total Parks Operations	\$ 646,181	\$ 790,729	\$ 788,753	\$ 1,824,100	\$ 1,146,700	\$ 1,167,891	\$ 1,196,928

Parks Operations Division Budget Analysis Historic & Forecast





ANNUAL BUDGET

PARKS, RECREATION & TOURISM

PARKS OPERATIONS

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
101-5-3442-01-5001	Full Time Employees	209,575	228,157	227,115	269,100	275,000
101-5-3442-01-5002	Part Time Employees	27,583	39,858	40,472	56,200	51,300
101-5-3442-01-5003	Temporary Employees	-	557	-	-	-
101-5-3442-01-5006	Standby Pay	-	3,039	1,968	-	3,000
101-5-3442-01-5200	Overtime Pay	-	4,498	4,556	6,000	3,000
	Total Salaries & Wages	237,158	276,109	274,111	331,300	332,300
PERSONNEL BENEFITS						
101-5-3442-01-5501	FICA	17,081	19,899	19,872	24,900	25,300
101-5-3442-01-5504	Retirement	22,633	26,179	26,948	32,300	32,900
101-5-3442-01-5700	Health/Life Insurance	18,388	28,008	22,435	27,100	41,500
101-5-3442-01-5701	Disability Insurance	279	369	371	500	600
101-5-3442-01-5800	Workers Comp Insurance	12,240	16,359	15,763	20,200	12,200
101-5-3442-01-5901	Clothing Allowance	-	-	-	2,400	2,400
	Total Personnel Benefits	70,621	90,814	85,389	107,400	114,900
SUPPLIES						
101-5-3442-01-6001	Office Supplies	232	187	126	300	300
101-5-3442-01-6003	Cleaning Supplies	4,115	2,936	3,084	4,000	4,000
101-5-3442-01-6005	Safety/Program Supplies	287	1,296	700	1,500	2,200
101-5-3442-01-6006	Clothing/Uniform	1,218	1,463	1,917	-	-
101-5-3442-01-6008	Chemicals	367	1,943	923	3,000	2,000
101-5-3442-01-6011	Small Tools/Minor Equipment	4,204	2,030	1,379	2,000	3,000
101-5-3442-01-6014	Landscape Supplies	11,823	15,210	10,066	10,500	11,000
101-5-3442-01-6016	Park Furnishings	-	1,466	-	1,000	1,000
101-5-3442-01-6100	Medical\Lab Supplies	-	-	-	500	500
101-5-3442-01-6201	R&M Building Supplies	7,087	7,905	9,516	14,000	12,000
101-5-3442-01-6202	R&M Supplies Other	14,785	8,602	19,023	15,000	14,500
101-5-3442-01-6300	Gasoline\Fuel\Lubricants	8,801	13,647	17,245	15,000	15,000
101-5-3442-01-6302	R&M Supplies Vehicles	10,842	5,658	8,745	8,000	9,000
101-5-3442-01-6400	Shop Supplies	3,028	3,360	1,739	3,000	3,500
101-5-3442-01-6700	Memberships\Dues\Subscriptio	273	1,082	320	400	400
	Total Supplies	67,062	66,785	74,783	78,200	78,400



ANNUAL BUDGET

PARKS, RECREATION & TOURISM

PARKS OPERATIONS - Continued

	2016/17	2017/18	2018/19	2019/20	2020/21
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
OTHER SERVICES & CHARGES					
101-5-3442-01-7300 Utilities Electricity	81,508	80,816	63,434	85,000	85,000
101-5-3442-01-7301 Utilities Propane Gas	1,066	2,555	3,577	4,000	2,500
101-5-3442-01-7302 Utilities Water	35,954	44,789	59,571	70,000	65,000
101-5-3442-01-7304 Utilities Sewage	5,685	5,000	5,416	6,000	6,000
101-5-3442-01-7305 Utilities Refuse Disposal	14,416	17,219	31,725	50,000	30,000
101-5-3442-01-7306 Utilities Telephone	2,247	1,920	2,125	2,500	2,500
101-5-3442-01-7400 R&M Grounds	9,130	11,198	23,833	24,000	29,300
101-5-3442-01-7401 R&M Building	3,199	1,842	8,667	16,000	39,000
101-5-3442-01-7405 R&M Vehicles	358	462	702	1,000	1,000
101-5-3442-01-7501 Rental of Equip & Vehicles	-	151	-	500	500
101-5-3442-01-7502 Leased Equipment	115,697	117,024	101,204	101,000	50,000
101-5-3442-01-7600 Travel	240	299	121	500	500
101-5-3442-01-7601 Registrations	990	1,026	2,035	1,400	1,400
101-5-3442-01-7900 Other Professional Services	850	850	1,576	1,300	101,400
Total Other Svcs & Charges	271,340	285,151	303,986	363,200	414,100
CAPITAL					
101-5-3442-01-8779 Rumsey Park Improvements	-	-	-	160,000	-
101-5-3442-01-8780 GV Park Improvements	-	71,870	50,484	284,000	-
206-5-4460-00-8783 Basketball Court Replacement	-	-	-	50,000	-
206-5-4460-00-8784 Pickleball Court Replacement	-	-	-	24,000	-
206-5-4460-00-8785 Bocca Ball Court	-	-	-	-	7,000
402-5-4463-00 8003 Parks - Vehicles	-	-	-	26,000	-
402-5-4463-00-8007 TURF Replacement	-	-	-	400,000	100,000
402-5-4463-00-8008 Rumsey Restrooms	-	-	-	-	100,000
Total Capital	-	71,870	50,484	944,000	207,000
GRAND TOTAL	\$ 646,181	\$ 790,729	\$ 788,753	\$ 1,824,100	\$ 1,146,700



PUBLIC WORKS DEPARTMENT

Mission Statement

The Public Works Department's purpose is to provide safe and efficient infrastructure systems and to provide upgrades and additions to the Town's infrastructure system.

Description

Public Works is comprised of two divisions: Airport and Streets. These two divisions provide engineering, transportation, and drainage for the citizens. The Public Works Department also provides services to support various Town Departments in such projects as a review of plats, development plans, addressing, and Public Works maintenance contracts.

The mission of the Payson Airport is to develop into a showpiece gateway, presenting a great first impression of Payson and the Rim Country to tourists and business visitors. The Airport is a major economic driver for the Rim Country and is one of 46 general aviation airports in Arizona located in Payson, the "heart" of Arizona. Completely surrounded by the 2.9 million acres Tonto National Forest. There is no other public use airport within 40 nautical miles of Payson.

The Engineering Division provides engineering services for the design, construction, and maintenance of the Streets, Rights of Way, and Town vehicle and equipment fleet. Engineering also reviews and inspects private development.

The Streets Division is responsible for the construction and maintenance of the Town's approximately 106 miles of roadway. This includes the roadside right of way, and drainage maintenance, sidewalk and curbs maintenance in designated areas, street lighting, snow removal, street sweeping, pothole repair, and street striping. The Highway User Revenue Fund (HURF) passes down from the State of Arizona to fund the Streets Division. The Town's General Fund provides additional funding to supplement the major capital projects related to the streets.

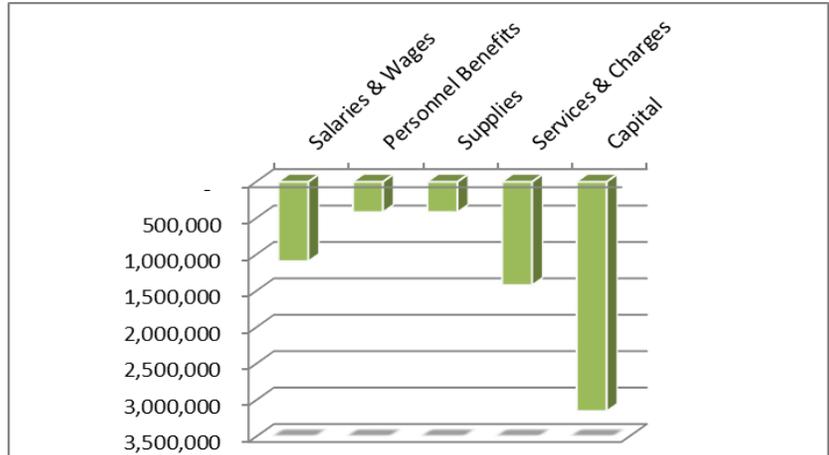


PUBLIC WORKS DEPARTMENT

Position Summary

	2019/20	2020/21
Public Works Director	1.0	1.0
Town Engineer	1.0	1.0
Engineering Technician	1.0	1.0
Administrative Secretary	0.5	1.0
Mechanic	2.0	2.0
Senior Mechanic	1.0	1.0
Crew Leader	2.0	2.0
Streets Operations Manager	1.0	1.0
Streets Maint. Workers	8.0	8.0
Airport Coordinator	1.0	1.0
Airport Operations Technician	1.0	1.0
Total Budgeted Positions	19.5	20.0

2020/21 Proposed Expenditures



Public Works Department Budget Change

Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	918,486	1,045,200	13.8%	1,089,300	4.2%
Personnel Benefits	348,421	414,300	18.9%	415,500	0.3%
Supplies	325,237	347,600	6.9%	415,000	19.4%
Services & Charges	360,459	1,063,500	195.0%	1,418,100	33.3%
Capital	1,738,020	874,000	-49.7%	3,148,400	260.2%
Total Public Works	\$ 3,690,623	\$ 3,744,600	1.5%	\$ 6,486,300	73.2%

Note: Significant budget changes are addressed within the individual divisions' sections that follow.

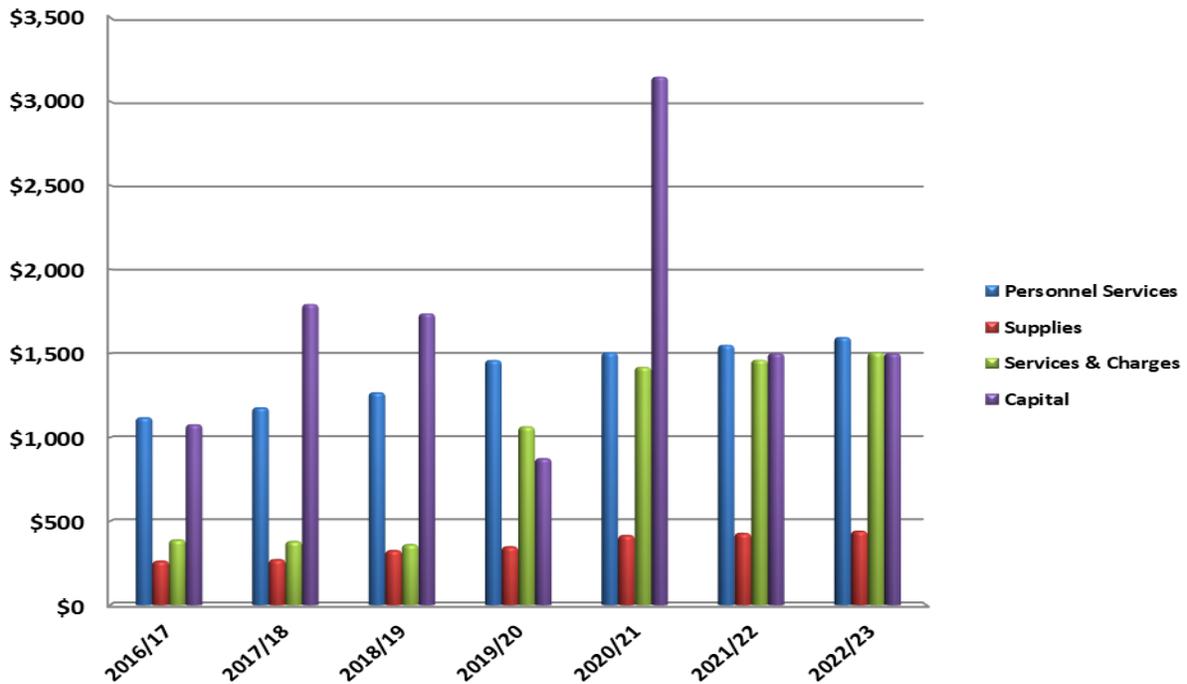


Public Works Department Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	1,117,989	1,177,367	1,266,907	1,459,500	1,504,800	1,549,944	1,596,442
Supplies	261,923	270,779	325,237	347,600	415,000	427,450	440,274
Services & Charges	388,052	379,247	360,459	1,063,500	1,418,100	1,460,643	1,504,462
Capital	1,075,799	1,793,324	1,738,020	874,000	3,148,400	1,500,000	1,500,000
Total Public Works	\$2,843,763	\$3,620,717	\$3,690,623	\$3,744,600	\$6,486,300	\$4,938,037	\$5,041,178

Note: Significant budget changes are addressed within the individual divisions' sections that follow.

Public Works Department Budget Analysis Historic & Forecast





PUBLIC WORKS DEPARTMENT – Street Division

2019/20 Accomplishments

- Completed pavement preservation slurry seal of several residential streets
- Worked cooperatively with the Payson Senior Center to receive a \$1.4 million grant for pedestrian/user enhancements along the Beeline Bus Route.
- Actively participated in Central Arizona Government's Transportation Advisory Committee and received authorization for several HURF Exchange projects as part of the 10 year Transportation Improvement Plan
- Began design work for improving E. Granite Dells Road
- Started the design work for adding a pedestrian pathway along E. Bonita Street from Hwy 87 to S. Bentley Rd
- Initiated environmental review and permitting process to obtain a Special Use Permit from the United States Forest Service for the alignment of future S. Green Valley Parkway
- Provided plan review, construction observation, and public relations services for public and private development projects

2020/21 Objectives

KRA 3: INFRASTRUCTURE

- Complete design of E. Bonita Street pedestrian pathway
- Complete design and begin construction of E. Granite Dells/S. Bentley Street improvements
- Procure additional funding for Beeline Bus Route enhancements
- Seek funding for future roadway improvements
- Complete drainage infrastructure improvements in the W. Saddle Ln.
- Complete the pavement conditions assessment
- Initiate ESRI/GIS data integration to promote the efficiency of operations and data-driven capital planning
- Work cooperatively with Gila County to construct drainage improvements in the S. Beeline Hwy/W. Main Street area
- Complete pavement preservation on neighborhood streets including N. Mclane Rd, W. Saddle Ln, and W. Bridle Path Ln.

KRA 7: THE PAYSON TEAM

- Provide a safe and fun work environment that provides the opportunity for employees while accomplishing the objectives set forth by Town Council
- Continue the Streets Department Road Scholar Program from AZ-LTAP. This program is used to further educate street employees on how to maintain streets in an efficient and safe manner. This provides opportunities for career development



Streets Division Budget Change

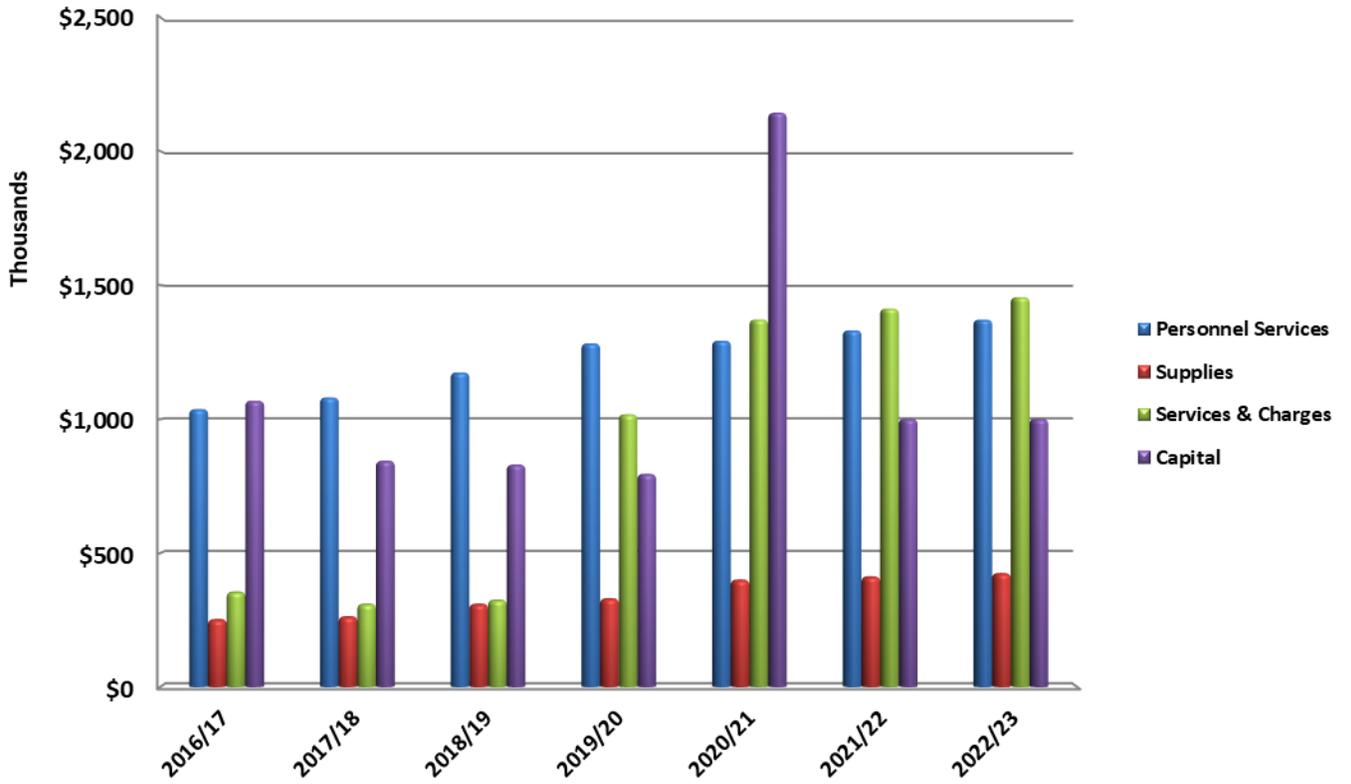
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	848,089	910,600	7.4%	932,900	2.4%
Personnel Benefits	325,864	371,800	14.1%	359,600	-3.3%
Supplies	308,146	328,400	6.6%	398,200	21.3%
Services & Charges	323,111	1,017,200	214.8%	1,371,700	34.9%
Capital	828,898	794,000	-4.2%	2,144,900	170.1%
Total Streets	\$2,634,108	\$3,422,000	22.4%	\$5,207,300	6.1%

Significant Budget Changes:

- FY19/20 Personnel Benefits - reflects increases in insurance, workers comp, and retirement
- FY19/20 Salaries & Wages - adjustments made to positions and compensation
- FY19/20 Services & Charges - additional funding for street and sidewalk repairs
- FY20/21 Services & Charges - budgeted funds for pavement preservation, general insurance, and street & sidewalk repairs
- FY20/21 Supplies - budgeted for additional drainage supplies
- FY20-21 Capital - several grants awarded for Drainage Project, Beeline Bus Route, and Airport Rd Alignment

Streets Division Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	1,036,461	1,080,007	1,173,953	1,282,400	1,292,500	1,331,275	1,371,213
Supplies	250,045	260,948	308,146	328,400	398,200	410,146	422,450
Services & Charges	353,378	308,319	323,111	1,017,200	1,371,700	1,412,851	1,455,237
Capital	1,067,709	843,053	828,898	794,000	2,144,900	1,000,000	1,000,000
Total Streets	\$2,707,593	\$2,492,327	\$2,634,108	\$3,422,000	\$5,207,300	\$4,154,272	\$4,248,900





STREETS

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
202-5-3442-00-5001	Full Time Employees	736,325	761,526	831,453	892,000	922,300
202-5-3442-00-5006	Standby Pay	-	229	533	600	600
202-5-3442-00-5200	Overtime Pay	12,015	8,543	16,103	18,000	10,000
	Total Salaries & Wages	748,340	770,298	848,089	910,600	932,900
PERSONNEL BENEFITS						
202-5-3442-00-5501	FICA	53,419	55,857	60,451	68,200	71,800
202-5-3442-00-5504	Retirement	83,570	86,763	96,221	106,400	110,800
202-5-3442-00-5700	Health/Life Insurance	66,815	65,378	72,969	83,700	102,200
202-5-3442-00-5701	Disability Insurance	1,032	1,225	1,323	1,500	1,600
202-5-3442-00-5800	Workers Comp Insurance	83,285	100,486	94,900	107,000	68,200
202-5-3442-00-5901	Clothing Allowance	-	-	-	5,000	5,000
	Total Personnel Benefits	288,121	309,709	325,864	371,800	359,600
SUPPLIES						
202-5-3442-00-6001	Office Supplies	1,835	2,737	2,294	3,500	3,500
202-5-3442-00-6003	Cleaning/Sanitation Supplies	105	272	458	500	500
202-5-3442-00-6005	Safety Supplies	1,040	1,147	1,510	4,000	3,000
202-5-3442-00-6006	Clothing Reimbursement	4,765	4,225	4,696	-	-
202-5-3442-00-6008	Chemicals	17,127	12,355	11,349	15,000	17,000
202-5-3442-00-6011	Small Tools/Minor Equipment	12,515	11,383	12,001	12,000	12,000
202-5-3442-00-6015	Signs	4,731	9,230	5,810	20,600	20,600
202-5-3442-00-6100	Medical/Lab Supplies	264	602	298	500	300
202-5-3442-00-6201	R&M Building	1,543	670	2,500	1,500	2,000
202-5-3442-00-6202	R&M Materials Other	3,559	1,500	1,424	3,000	3,000
202-5-3442-00-6300	Gasoline/Fuels/Lubricant	44,141	48,068	47,695	56,000	57,000
202-5-3442-00-6302	R&M Supplies Vehicle	67,078	65,887	88,029	70,000	70,000
202-5-3442-00-6400	Shop Supplies	7,726	10,059	11,183	8,000	9,000
202-5-3442-00-6401	Drainage Supplies	10,534	20,400	15,895	47,000	110,000
202-5-3442-00-6402	Street & Sidewalk Supplies	72,348	71,894	102,429	85,000	85,000
202-5-3442-00-6700	Memberships/Dues/Subscriptions	300	503	575	1,300	4,800
202-5-3442-00-6990	Other Expense	434	16	-	500	500
	Total Supplies	250,045	260,948	308,146	328,400	398,200
OTHER SERVICES & CHARGES						
202-5-3442-00-7002	Accounting & Auditing	6,556	6,440	6,661	6,700	7,000
202-5-3442-00-7300	Electricity	96,219	102,096	77,482	74,200	60,000
202-5-3442-00-7301	Propane	1,023	1,672	1,831	1,800	1,800
202-5-3442-00-7302	Water	4,415	4,442	4,783	4,500	6,000



STREETS - Continued

	2016/17 <u>ACTUAL</u>	2017/18 <u>ACTUAL</u>	2018/19 <u>ACTUAL</u>	2019/20 <u>ADOPTED</u>	2020/21 <u>PROPOSED</u>
202-5-3442-00-7304 Sewer	907	907	994	1,000	1,000
202-5-3442-00-7305 Refuse Disposal	1,171	1,274	1,384	2,100	2,100
202-5-3442-00-7306 Telephone	7,291	5,833	10,809	9,100	6,000
202-5-3442-00-7307 Postage	7	-	55	100	100
202-5-3442-00-7401 Building R&M	597	288	6,320	1,000	1,000
202-5-3442-00-7404 Radio Equipment R&M	21,905	5,835	6,368	7,000	7,000
202-5-3442-00-7405 R&M Vehicles	854	1,504	3,870	5,000	5,000
202-5-3442-00-7406 R&M Street Light	24,504	26,325	32,161	10,000	25,000
202-5-3442-00-7408 Street/Sidewalk Repair Svcs	38,656	5,307	41,173	43,500	105,000
202-5-3442-00-7412 Pavement Presevation Program	-	-	-	550,000	710,000
202-5-3442-00-7502 LeaseEquipment	73,427	73,427	77,352	107,300	72,000
202-5-3442-00-7600 Travel Expenses	1,384	167	302	2,900	2,900
202-5-3442-00-7601 Registrations	878	185	800	1,500	1,500
202-5-3442-00-7900 Other Professional Services	8,175	4,127	5,380	121,200	290,000
202-5-3442-00-7903 General Insurance	65,026	68,072	45,386	68,000	68,000
202-5-3442-00-7907 Advertising	-	179	-	-	-
202-5-3442-00-7910 Printing & Binding	383	239	-	300	300
Total Other Svcs & Charges	353,378	308,319	323,111	1,017,200	1,371,700

CAPITAL

202-5-3442-00-8003 Vehicle	-	-	191,866	124,000	-
202-5-3442-00-8004 Equipment	223,710	315,682	408	148,000	34,000
202-5-3442-00-8512 HURF - Skidsteer Equip	-	-	97,935	-	-
202-5-3442-00-8707 ROW's Drainage	-	-	7,605	-	13,000
202-5-3442-00-8710 Granite Dells Roundabout	-	-	-	162,000	505,400
202-5-3442-00-8713 Pavement Preservation Program	366,401	402,526	509,605	-	-
202-5-3442-00-8716 Longhorn Road Sidewalk	-	-	-	70,000	-
202-5-3442-00-8742 Bonita Street Reconstruction	151,423	124,845	16,624	290,000	30,000
202-5-3442-00-8743 Manzanita Dr Construction	326,175	-	-	-	-
202-5-3442-00-8744 Gila County Drainage Project	-	-	-	-	500,000
202-5-3442-00-8745 Beeline Bus Route Improvements	-	-	-	-	500,000
202-5-3442-00-8746 GIS Mapping Software	-	-	-	-	62,500
202-5-3442-00-8747 Airport Rd Alignment	-	-	-	-	500,000
202-5-3442-00-8900 Project Cap Outlay	-	-	4,855	-	-
Total Capital	1,067,709	843,053	828,898	794,000	2,144,900

GRAND TOTAL

\$2,707,593	\$2,492,327	\$2,634,108	\$3,422,000	\$ 5,207,300
--------------------	--------------------	--------------------	--------------------	---------------------



PUBLIC WORKS DEPARTMENT – Airport

2019/20 Accomplishments

- Airport maintenance personnel completed the AAAE course for Airport Operations as well as received the Certified Applicator License for the State of Arizona
- Hosted Arizona Pilots Association Fly-In at the campground in 2019
- Continued to be the first Arizona airport open after winter storms
- Organized Payson Airport Open House for 2019
- Acquired Honda Accord, donated from Ed Fandrich, for use as an airport courtesy car
- The Airport continued to attract visitors from around the country to explore Payson as a possible choice to relocate their businesses and families
- Airport staff following CDC and Arizona regulations for COVID-19.
- Airport staff worked with businesses at the airport to develop a plan to keep the airport open during the COVID-19 Pandemic. Payson was the only operational small airport in Arizona.
- Airport Staff worked to develop new safety procedures with the Forest Service while supporting wildfire helicopter operations during the Bush and Polles fires.

2020/21 Objectives

KRA 3: INFRASTRUCTURE

- Acquire plane skate to facilitate quicker runway reopening after minor incidents
- Complete design and engineering for taxiway lighting
- Continue to explore opportunities for additional hangar facilities
- Secure funding to update the Payson Airport Master Plan.
- Airport operations personnel to complete the AAAE course for Airport Lighting Maintenance.
- Complete construction of taxiway lighting on runway 6 using 100% funding from the FAA.
- Work with First Responders to develop group training for safe airport emergency procedures.
- Develop a marketing strategy to promote Payson Airport.
- Track customer satisfaction by asking airport users to email comments, positive or negative feedback to help us improve our services.

KRA 5: NEIGHBORHOODS & LIVABILITY

- Organize the annual Airport Open House
- Continue to work with Fire and Police Departments to develop group training for aircraft crash emergencies

KRA 9: SUSTAINABILITY

- Work with forest Service to improve helitack operations at the airport



KRA 7: THE PAYSON TEAM

- Rekindle the Annual Aero Fair and build awareness of the positive benefits and economic impact of the Airport on the community
- Continue to grow positive relationships with all shareholders

Airport Division Budget Change

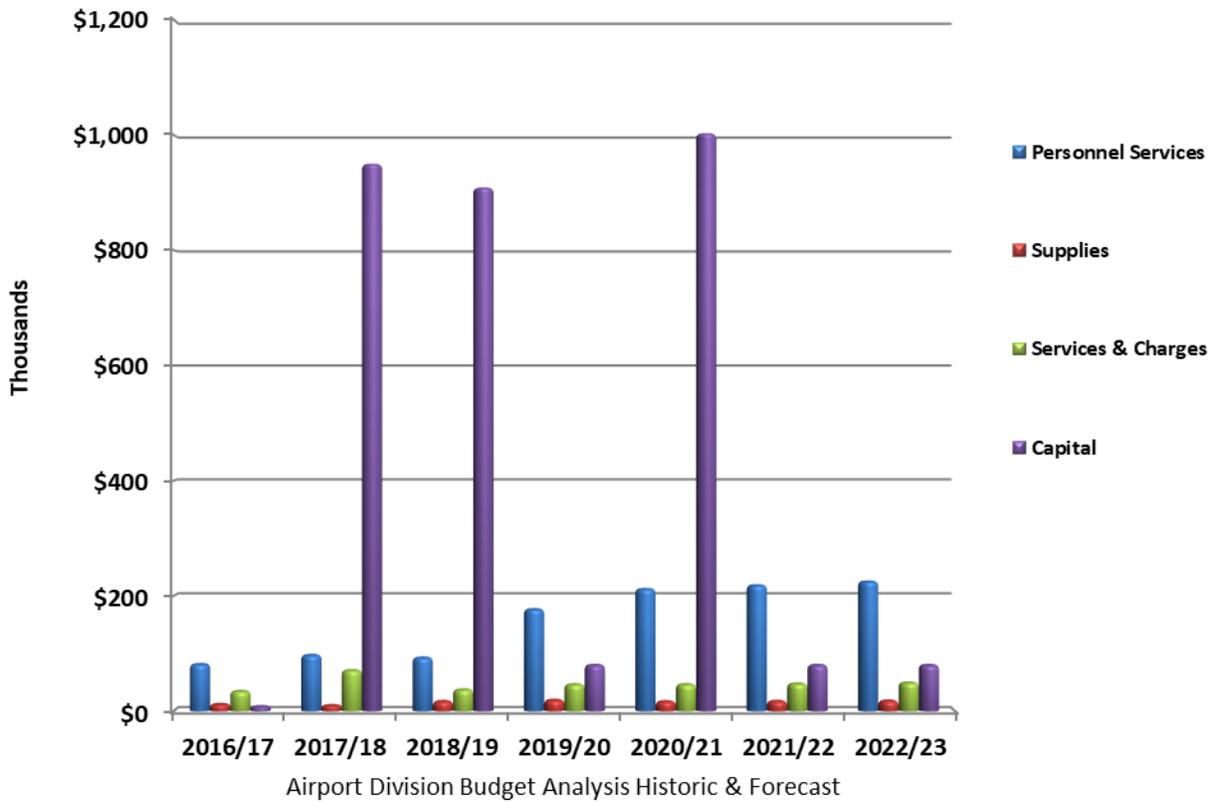
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	70,397	134,600	91.2%	156,400	16.2%
Personnel Benefits	22,557	42,500	88.4%	55,900	31.5%
Supplies	17,091	19,200	12.3%	16,800	-12.5%
Services & Charges	37,348	46,300	24.0%	46,400	0.2%
Capital	909,122	80,000	-91.2%	1,003,500	1154.4%
Total Airport	\$ 1,056,515	\$ 322,600	-69.5%	\$ 1,279,000	296.5%

Significant budget changes:

- FY19/20 Personnel Benefits - reflects increases in insurance, retirement, and workers compensation
- FY19/20 Supplies - additional funds budgeted for repairs & maintenance supplies
- FY19/20 Services & Charges - increased funds for equipment repairs/replacement
- FY19/20 Salaries & Wages - implementation of market study wage adjustments
- FY20/21 Salaries & Wages - reflects changes in wage adjustments
- FY20/21 Personnel Benefits - reflects changes in insurance increases and retirement
- FY20/21 Capital - reflects the fluctuations in awarded FAA grants

**Airport Division Budget Analysis
Historic & Forecast**

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	81,528	97,360	92,954	177,100	212,300	218,669	225,229
Supplies	11,878	9,831	17,091	19,200	16,800	17,304	17,823
Services & Charges	34,674	70,928	37,348	46,300	46,400	47,792	49,226
Capital	8,090	950,271	909,122	80,000	1,003,500	80,000	80,000
Total Airport	\$ 136,170	\$ 1,128,390	\$ 1,056,515	\$ 322,600	\$ 1,279,000	\$ 363,765	\$ 372,278





ANNUAL BUDGET

PUBLIC WORKS AIRPORT

AIRPORT

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
260-5-4445-00-5001	Full Time Employees	64,969	75,338	67,631	131,600	153,900
260-5-4445-00-5006	Stanby Pay	-	717	1,229	1,000	500
260-5-4445-00-5200	Overtime	-	1,481	1,537	2,000	2,000
	Total Salaries & Wages	64,969	77,536	70,397	134,600	156,400
PERSONNEL BENEFITS						
260-5-4445-00-5501	FICA	4,970	5,924	5,248	10,100	12,000
260-5-4445-00-5504	Retirement	7,368	8,203	8,183	15,700	18,500
260-5-4445-00-5700	Insurance Benefit	-	228	4,194	7,500	18,900
260-5-4445-00-5701	Disability Insurance	91	116	112	200	300
260-5-4445-00-5800	Workers Compensation Ins	4,130	5,353	4,820	8,600	5,600
260-5-4445-00-5901	Clothing Allowance	-	-	-	400	600
	Total Personnel Benefits	16,559	19,824	22,557	42,500	55,900
SUPPLIES						
260-5-4445-00-6001	Office Supplies	324	139	465	500	500
260-5-4445-00-6003	Cleaning Supplies	142	208	205	200	300
260-5-4445-00-6006	Uniforms/Clothing	169	396	335	-	-
260-5-4445-00-6008	Chemicals	930	275	508	500	500
260-5-4445-00-6010	Books & Periodicals	17	14	39	100	100
260-5-4445-00-6011	Small Tools/Minor Equip	1,228	780	5,010	500	600
260-5-4445-00-6015	Signs	432	945	426	1,000	500
260-5-4445-00-6202	R&M Supplies Other	3,134	2,462	4,637	10,000	8,000
260-5-4445-00-6300	Gasoline/Fuels/Lubricant	1,701	1,537	2,758	2,500	2,500
260-5-4445-00-6302	R&M Supplies Vehicle	2,857	3,011	1,835	3,000	3,000
260-5-4445-00-6400	Shop Supplies	179	11	382	400	200
260-5-4445-00-6700	Memberships/Subscriptions	765	53	491	500	600
	Total Supplies	11,878	9,831	17,091	19,200	16,800
SERVICES & CHARGES						
260-5-4445-00-7300	Utilities Electricity	12,331	12,462	11,825	13,000	13,000
260-5-4445-00-7301	Utilities Propane Gas	944	718	-	900	500
260-5-4445-00-7302	Utilities Water	3,673	4,247	3,397	3,700	3,700
260-5-4445-00-7304	Utilities Sewer	420	420	463	500	500
260-5-4445-00-7305	Refuse Disposal	384	438	600	700	800
260-5-4445-00-7306	Utilities Telephone	1,535	1,419	1,506	1,600	1,300
260-5-4445-00-7307	Utilities Postage/Freight	-	322	82	100	100
260-5-4445-00-7401	R&M Building	672	125	567	3,000	3,000
260-5-4445-00-7404	R&M Equipment	6,697	40,564	5,036	10,000	10,000
260-5-4445-00-7405	R&M Vehicle	-	-	32	300	500
260-5-4445-00-7600	Travel Expense	348	1,033	605	2,000	1,100
260-5-4445-00-7601	Registrations	420	795	1,120	1,600	1,300
260-5-4445-00-7900	Other Professional Svcs	3,064	3,848	7,089	4,000	4,000
260-5-4445-00-7903	General Insurance	3,690	3,690	4,059	4,100	5,700
260-5-4445-00-7907	Advertising	496	847	967	800	900
	Total Other Svcs & Charges	34,674	70,928	37,348	46,300	46,400

ANNUAL BUDGET

PUBLIC WORKS AIRPORT

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
CAPITAL						
260-5-4445-00-8003	Vehicle	-	-	44,908		
260-5-4445-00-8509	Equipment	-	5,451			
260-5-4445-00-8713	Pavement Preservation Program	3,729	-			
260-5-4445-00-8814	Ramp Repair A&D / Fence	2,730	944,820	864,214		
260-5-4445-00-8823	Infield Drainage	1,631	-			
260-5-4445-00-8824	Install PAPI & REIL	-	-		80,000	1,003,500
	Total Capital	8,090	950,271	909,122	80,000	1,003,500
GRAND TOTAL		\$ 136,170	\$ 1,128,390	\$ 1,056,515	\$ 322,600	\$ 1,279,000





WATER – ENTERPRISE FUND

Description

The Water Department is a self-sufficient Enterprise Fund for which a fee is charged to users for goods or services. The Water Department is responsible for the operation of the Town's drinking water treatment and distribution system. The goal is to supply high quality, reliable water supply to the citizens within its service boundary and to secure additional water supply for the Town's build-out population.

The Department is divided into several operating areas. Each area is responsible for accumulating costs associated with its respective function:

- Administration accounts for costs associated with the following: planning, budgeting, liaison to legislature, outside legal counsel, State regulatory agencies, professional organizations, oversight of day-to-day operations, consultant contracts, capital program development, and personnel management.
- Accounting & Collection is responsible for the accounting and customer service functions of the Water Department.
- Transmission & Distribution tracks costs incurred during the transmission and distribution of potable water throughout the public water system.
- Operations & Maintenance is responsible for the operation, maintenance, and expansion of the public water system
- Resources is responsible for the Department's compliance with State and Federal drinking water standards. It administers the backflow prevention program and is the liaison with and participates in the development of cleanup strategies for Aero Drive WQARF site.
- Production Operations & Maintenance tracks expenses incurred in the production of potable water from below land surface to the elevated storage tanks.
- Green Valley Park Maintenance is responsible for the water quality in the three lakes at Green Valley Park and the aeration equipment that is installed in all the lakes.
- WQARF Site Operations & Maintenance accounts for the expenses related to the remediation of groundwater sources contaminated by industrial chemicals.
- Treatment Plant accounts for the operational costs to ensure that we have water of sufficient quantity and quality, the U.S. Environmental Protection Agency (EPA) and the Arizona Department of Environmental Quality (ADEQ) require all public water systems to test the water they deliver on a frequent basis.
- C.C. Cragin accounts for costs to construct the C.C. Cragin Reservoir project, which is now operating at full capacity as of fiscal period 2019/20.

2019/20 Accomplishments

- Received compliance designation from ADEQ for water system operation and water quality
- Maintained gallons per capita per day water use at less than 89 gallons per capita per day
- Continued purchase of C.C. Cragin water treatment plant site
- Continued to develop partnerships for C.C. Cragin pipeline use
- Continued water resource education at the middle school level
- Continued implementation of WIFA C.C. Cragin loan
- Began operation of the C.C. Cragin Project water treatment plant
- Completed the Tonto Apache Tribal Redundant Connection
- Installed a backup electrical generator on the Rim View Booster Station
- Performed water storage tank maintenance and repairs
- Began operation of the C.C. Cragin ASR Wells
- Performed fire hydrant maintenance program to over 500 hydrants
- Created a meter testing and validation program for the C.C. Cragin delivery meters and wells.

2020/21 Objectives

KRA 2: FINANCIAL EXCELLENCE

- Complete closure of WIFA C.C. Cragin loan
- Complete a review of the water operations costs and adjust rate revenues accordingly.

KRA 3: INFRASTRUCTURE

- Continue to receive compliance designation from ADEQ for water system operation and water quality
- Continue purchase of C.C. Cragin water treatment plant site
- Operate C.C. Cragin Water Treatment Facility
- Utilize 3,000 acre-feet of C.C. Cragin Surface Water Right Allocation
- Operate C.C. Cragin ASR wells
- Continue installation of backup electric generators at selected well sites and pump stations
- Perform water storage tank maintenance and repairs

KRA 4: INNOVATION & EFFICIENCY

- Begin a flushing program that quantifies water use and records the date of flushing
- Perform C. C. Cragin Annual Meter Validations internally
- Begin utilizing ArcGIS software for asset management

KRA 5: NEIGHBORHOODS & LIVABILITY

- Continue to develop partnerships for C.C. Cragin pipeline use
- Continue water quality management of the Green Valley Park lakes

KRA 7: THE PAYSON TEAM

- Continue to attend professional development training events to maintain or increase the Arizona Department of Environmental Quality Water Operator Certifications
- Review market rates and employee compensation for equity

KRA 9: SUSTAINABILITY

- Continue operation of the C.C. Cragin Penstock and Treatment Plant
- Continue operation of the C.C. Cragin ASR Wells
- Maintain gallons per capita per day water use at less than 89 gallons per capita per day
- Continue water resource education at the middle school

KRA 10: TECHNOLOGY

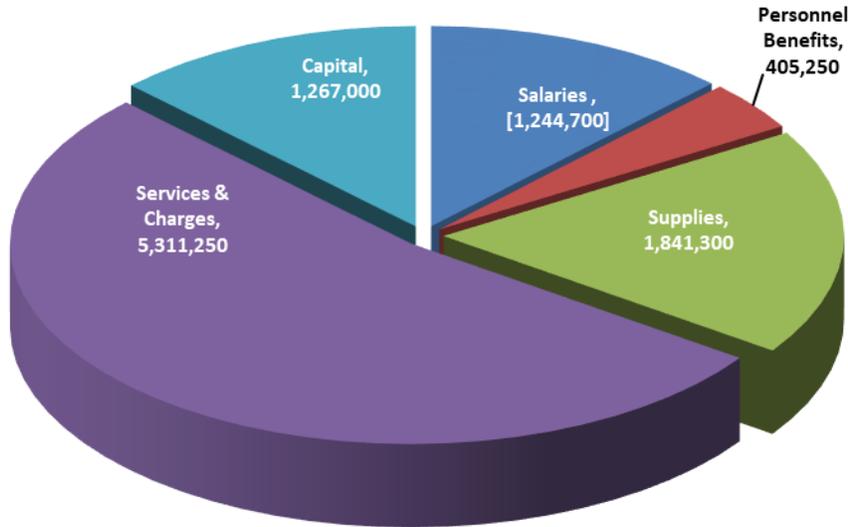
- Begin data input of Water Department information into GIS software
- Begin utilizing SAMSWater water quality management software.

Position Summary

	2019/20	2020/21
Water Superintendent	1.0	1.0
Water System Operations Supvr	1.0	1.0
Water Production Supervisor	1.0	1.0
Customer Service Manager	1.0	1.0
Water System Operator	3.0	4.0
Utility Services Rep I, II	3.0	3.0
System Crew Leader	4.0	4.0
Water Quality Specialist	1.0	1.0
Water Resource Specialist	1.0	1.0
Electrician	1.0	1.0
Water Infrastructure Specialist	1.0	1.0
Water System Operator Basic	1.5	2.0
Total Budgeted Positions	19.5	21.0



2020/21 Proposed Expenditures



Water Division Budget Change

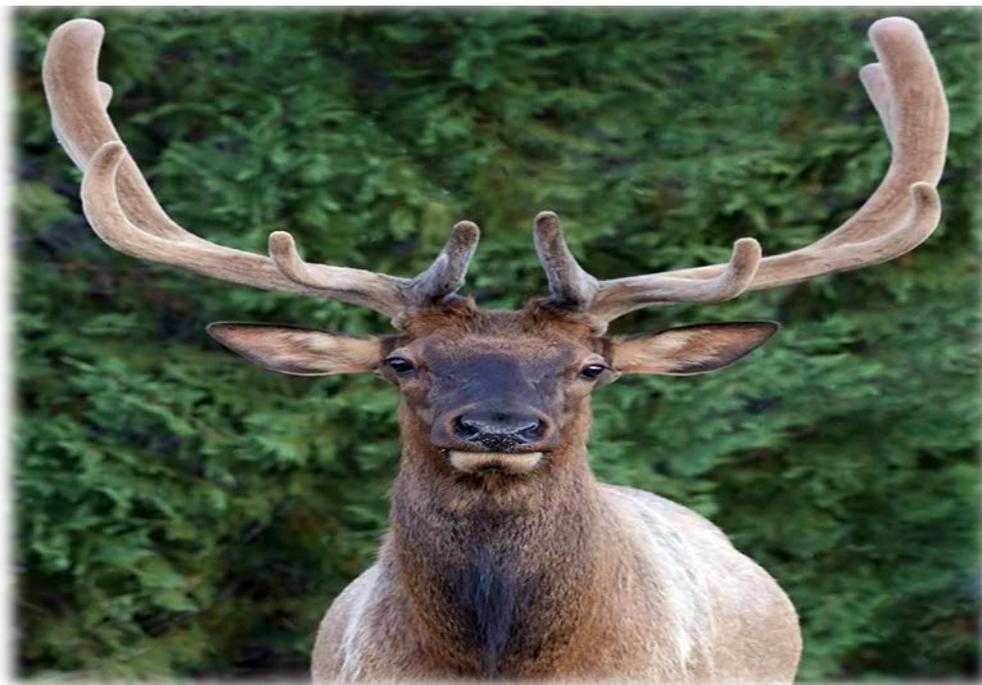
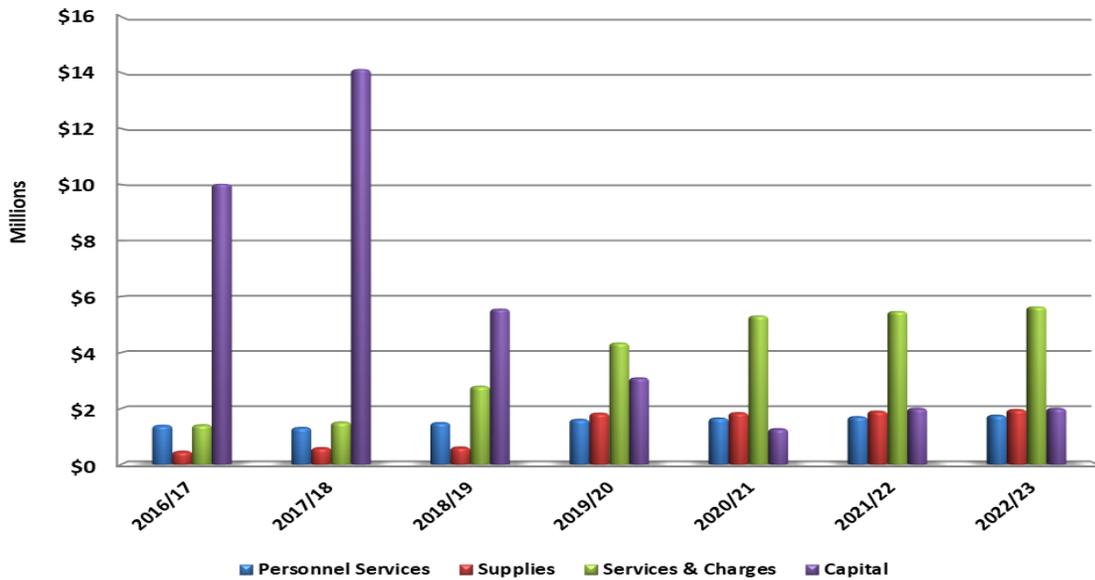
Description	2018/19 Actual	2019/20 Adopted	% Change	2020/21 Proposed	% Change
Salaries & Wages	1,112,925	1,056,000	-5.1%	1,244,700	17.9%
Personnel Benefits	373,704	548,600	46.8%	405,250	-26.1%
Supplies	608,563	1,822,800	199.5%	1,841,300	1.0%
Services & Charges	2,789,480	4,341,100	55.6%	5,311,250	22.3%
Capital	5,554,658	3,090,800	-44.4%	1,267,000	-59.0%
Total Water	\$ 10,439,330	\$ 10,859,300	4.0%	\$ 10,069,500	-7.3%

Significant Budget Changes:

- FY19/20 Personnel Benefits - reflects increases in insurance, retirement, workers comp
- FY19/20 & FY20/21 Supplies - budgeted funds for new operations of the treatment plan
- FY18/19 & FY19/20 Capital -utilizing remaining WIFA loan funding available to finish the C.C. Cragin project
- FY20/21 Salaries & Wages – budget increased for wage adjustments and additional personnel
- FY20/21 Supplies - additional funds budgeted for repairs and maintenance
- FY20/21 Services & Charges -budgeted funds for computer equipment & GIS Software and other contracted services

Water Division Budget Analysis Historic & Forecast

Classification	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2020/21 Proposed	2021/22 Estimate	2022/23 Estimate
Personnel Services	1,387,754	1,311,156	1,486,629	1,604,600	1,649,950	1,699,449	1,750,432
Supplies	456,233	586,746	608,563	1,822,800	1,841,300	1,896,539	1,953,435
Services & Charges	1,405,996	1,506,047	2,789,480	4,341,100	5,311,250	5,470,588	5,634,705
Capital	10,031,356	14,134,080	5,554,658	3,090,800	1,267,000	2,000,000	2,000,000
Total Water	\$ 13,281,339	\$ 17,538,029	\$ 10,439,330	\$ 10,859,300	\$ 10,069,500	\$ 11,066,575	\$ 11,338,572





WATER - ADMINISTRATION

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
661-5-5451-00-5001 Full Time Employees	90,891	103,662	125,047	134,000	147,500
Total Salaries & Wages	90,891	103,662	125,047	134,000	147,500
PERSONNEL BENEFITS					
661-5-5451-00-5501 FICA	6,354	6,647	8,878	10,200	11,400
661-5-5451-00-5504 Retirement	138,347	9,857	13,730	16,100	17,800
661-5-5451-00-5700 Health/Life Insurance	60	67	2,514	3,400	3,000
661-5-5451-00-5701 Disability Insurance	116	139	189	200	300
661-5-5451-00-5800 Workers Compensation	4,970	5,900	6,128	8,000	4,500
661-5-5451-00-5901 Clothing Allowance	-	-	-	200	750
Total Personnel Benefits	149,847	22,610	31,439	38,100	37,750
SUPPLIES					
661-5-5451-00-6001 Office Supplies	415	334	1,224	1,000	500
661-5-5451-00-6005 Safety Supplies	224	444	156	300	300
661-5-5451-00-6006 Uniforms / Clothing	200	175	176	-	-
661-5-5451-00-6009 Fireworks	20,000	20,000	20,000	20,000	25,000
661-5-5451-00-6010 Books & Periodicals	687	197	554	1,000	1,000
661-5-5451-00-6011 Small Tools/Minor Equip	861	619	987	1,000	1,000
661-5-5451-00-6013 Computer Equipment Supplies	1,093	1,391	1,218	1,500	1,500
661-5-5451-00-6201 R&M Supplies - Bldg	3,121	2,609	1,748	2,600	2,600
661-5-5451-00-6300 Gasoline/Fuels/Fabricant	2,626	2,661	3,311	2,800	1,500
661-5-5451-00-6302 R&M Supplies Vehicle	2,794	3,001	20	3,000	3,000
661-5-5451-00-6700 Memberships/Dues/Subscriptions	29,586	8,540	3,846	10,000	10,000
661-5-5451-00-6990 Other Expenses	3,145	3,047	3,671	4,000	4,000
Total Supplies	64,752	43,018	36,911	47,200	50,400
OTHER SERVICES & CHARGES					
661-5-5451-00-7100 Legal Fees/Forfeiture Costs	13,631	19,838	22,975	20,000	35,000
661-5-5451-00-7306 Telephone	-	-	75	300	300
661-5-5451-00-7307 Postage	-	129	-	-	-
661-5-5451-00-7401 R&M Building	1,305	1,740	4,778	10,000	10,000
661-5-5451-00-7402 R&M Office Equipment	311	-	-	1,000	1,000
661-5-5451-00-7404 R&M Equipment	2,191	1,223	1,677	2,500	2,500
661-5-5451-00-7405 R&M Vehicles	8	331	51	2,000	2,000
661-5-5451-00-7500 Rental of Land & Bldg	1,800	-	-	1,800	1,800
661-5-5451-00-7600 Travel	80	953	298	2,000	2,000
661-5-5451-00-7601 Registrations	50	520	625	2,000	2,000
661-5-5451-00-7602 Safety Training Services	-	-	-	10,000	10,000
661-5-5451-00-7900 Other Professional Services	109,725	115,028	124,508	100,000	100,000
661-5-5451-00-7903 General Insurance	57,022	59,693	38,870	65,000	65,000
661-5-5451-00-7904 Insurance Deductible	-	2,358	-	-	-
661-5-5451-00-7907 Advertising	485	315	-	2,500	2,500
661-5-5451-00-7915 Overhead	219,500	-	-	-	-
Total Other Services & Charges	406,108	202,128	193,857	219,100	234,100

WATER - ADMINISTRATION - Continued

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
CAPITAL						
661-5-5451-08-8000	Building	-	-	8,274	-	-
661-5-5451-08-8002	Machinery & Equipment	-	538,142	155,093	60,000	12,000
661-5-5451-08-8006	Land Acquisition	-	-	-	100,000	250,000
661-5-5451-08-8007	Wells	-	35,684	-	75,000	100,000
661-5-5451-08-8009	Water Lines	505,542	1,694	95,348	350,000	100,000
661-5-5451-08-8313	Radon Removal Engineering	-	-	-	45,000	-
661-5-5451-08-8524	Computer Equipment	20,710	23,012	-	-	-
661-5-5451-08-8528	Replace Service Trucks	55,402	41,567	81,274	125,000	110,000
661-5-5451-08-8530	Surge Tanks	15,573	-	20,464	45,000	-
661-5-5451-08-8581	Chlorine Generator	-	-	-	35,000	-
661-5-5451-08-8582	Pressure Blow Off Valves	-	-	-	20,000	-
661-5-5451-08-8793	Tank Mixing System	52,942	8,167	-	50,000	10,000
661-5-5451-08-8794	Pumps for Wells	50,242	-	-	75,000	100,000
661-5-5451-08-8796	GIS Asset Mapping Software	-	-	-	-	125,000
661-5-5451-08-8797	GAC Vessels	-	-	-	-	460,000
	Total Capital	700,411	648,266	360,453	980,000	1,267,000
GRAND TOTAL		\$1,412,009	\$1,019,684	\$747,707	\$1,418,400	\$1,736,750





ACCOUNTING & COLLECTION

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
661-5-5451-01-5001	Full Time Employees	212,323	235,049	262,483	265,000	298,800
661-5-5451-01-5006	Standby Pay	1,369	1,460	1,357	-	1,000
661-5-5451-01-5200	Overtime	3,517	4,736	9,170	7,500	10,000
	Total Salaries & Wages	217,209	241,245	273,010	272,500	309,800
PERSONNEL BENEFITS						
661-5-5451-01-5501	FICA	15,348	17,241	18,743	20,300	23,800
661-5-5451-01-5504	Retirement	24,584	27,357	31,353	31,800	35,000
661-5-5451-01-5700	Health/Life Insurance	16,962	22,577	35,996	39,700	49,500
661-5-5451-01-5701	Disability Insurance	303	386	431	400	500
661-5-5451-01-5800	Workers Compensation	4,680	5,799	8,475	7,900	5,200
661-5-5451-01-5901	Clothing Allowance	-	-	-	900	900
	Total Personnel Benefits	61,877	73,360	94,998	101,000	114,900
SUPPLIES						
661-5-5451-01-6001	Office Supplies	3,610	3,289	4,387	5,000	5,000
661-5-5451-01-6006	Clothing/Uniform Reimb	705	683	700	-	-
661-5-5451-01-6011	Small Tools/Minor Equip	2,082	2,874	4,681	4,000	4,000
661-5-5451-01-6013	Computer Equipment Supplies	1,307	2,638	3,753	4,000	4,000
661-5-5451-01-6300	Gasoline/Fuels/Lubricant	4,481	5,548	6,269	7,000	9,500
661-5-5451-01-6302	R&M Supplies Vehicle	547	1,586	1,826	4,500	4,500
661-5-5451-01-6600	Public Relations	927	5,555	5,288	6,000	6,000
661-5-5451-01-6901	Taxes	(2,743)	(3,505)	(4,580)	-	-
661-5-5451-01-6903	Banking / Merchant Fees	7,204	9,747	10,386	10,000	10,000
661-5-5451-01-6905	Bad Debt Expense	35	123	95	1,000	1,000
	Total Supplies	18,155	28,538	32,805	41,500	44,000
OTHER SERVICES & CHARGES						
661-5-5451-01-7002	Accounting & Auditing	23,292	17,710	21,809	28,300	25,000
661-5-5451-01-7307	Postage / Freight	30,700	29,683	29,222	31,800	32,500
661-5-5451-01-7402	R&M Office Equipment	-	26	-	2,500	2,500
661-5-5451-01-7403	R&M Computer Equipment	24,001	21,520	23,043	35,000	36,000
661-5-5451-01-7404	R&M Other Equipment	-	568	-	1,000	1,000
661-5-5451-01-7405	R&M Vehicles	-	-	386	1,500	1,500
661-5-5451-01-7502	Lease Equipment	4,598	4,084	4,235	5,000	5,000
661-5-5451-01-7600	Travel	1,169	101	1,299	3,500	3,500
661-5-5451-01-7601	Registrations	1,092	165	1,190	3,000	3,500
661-5-5451-01-7910	Printing & Binding	4,539	4,421	3,846	4,500	4,500
	Total Other Svcs & Charges	89,391	78,278	85,030	116,100	115,000
GRAND TOTAL		\$ 386,632	\$ 421,421	\$ 485,843	\$ 531,100	\$ 583,700

WATER - TRANSMISSION / DISTRIBUTION

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
661-5-5451-02-5001 Full Time Employees	110,638	126,840	131,874	135,000	150,200
661-5-5451-02-5006 Stanby Pay	-	-	2,712	1,000	1,000
661-5-5451-02-5200 Overtime	577	5,851	7,334	6,000	10,000
Total Salaries & Wages	111,215	132,691	141,920	142,000	161,200
PERSONNEL BENEFITS					
661-5-5451-02-5501 FICA	7,938	9,538	10,065	10,300	12,400
661-5-5451-02-5504 Retirement	12,612	15,047	15,920	16,200	17,800
661-5-5451-02-5700 Health/Life Insurance	11,870	16,981	17,150	3,800	22,000
661-5-5451-02-5701 Disability Insurance	156	212	219	200	300
Total Personnel Benefits	32,576	41,778	43,354	30,500	52,500
SUPPLIES					
661-5-5451-02-6008 Chemicals	16,061	22,406	12,069	25,000	15,000
661-5-5451-02-6200 R&M Supplies Hydrants	7,429	7,655	522	10,000	10,000
661-5-5451-02-6201 R&M Supplies - Water Tank	4,695	15,423	1,682	15,000	15,000
661-5-5451-02-6202 R&M Supplies Other - SCADA	27,271	45,307	45,426	75,000	75,000
661-5-5451-02-6501 R&M Supplies - Pumps	22	12,625	-	15,000	16,000
661-5-5451-02-6502 R&M Supplies - Mains	22,225	53,109	40,878	50,000	50,000
661-5-5451-02-6503 R&M Supplies - Meters	43,995	43,274	50,300	45,000	65,000
661-5-5451-02-6504 R&M Supplies - Cust Install	1,355	1,632	133	1,500	1,500
661-5-5451-02-6506 R&M Supplies - Chlorinator	1,424	1,996	3,081	15,000	15,000
661-5-5451-02-6507 R&M Supplies - Existing Svcs	28,895	34,195	29,132	35,000	35,000
661-5-5451-02-6508 R&M Supplies - New Service	37,909	41,622	32,358	40,000	40,000
Total Supplies	191,281	279,244	215,581	326,500	337,500
OTHER SERVICES & CHARGES					
661-5-5451-02-7300 Electricity	50,170	60,665	62,096	65,000	65,000
661-5-5451-02-7404 R&M Water Tanks	83,480	25,268	28,152	200,000	250,000
661-5-5451-02-7407 R&M Mains	486	14,715	23,102	15,000	20,000
661-5-5451-02-7900 Other Professional Services	55,057	74,074	53,472	75,000	80,000
Total Other Svcs & Charges	189,193	174,722	166,822	355,000	415,000
GRAND TOTAL	\$ 524,265	\$ 628,435	\$ 567,677	\$ 854,000	\$ 966,200



WATER OPERATIONS & MAINTENANCE

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
661-5-5451-03-5001 Full Time Employees	156,354	151,031	142,197	151,000	163,900
661-5-5451-03-5001 Part Time Employees	-	-	-	10,000	-
661-5-5451-03-5003 Temporary Employees	1,140	1,450	9,900	-	10,000
661-5-5451-03-5006 Standby Pay	7,271	7,524	5,661	7,500	7,500
661-5-5451-03-5200 Overtime	12,496	6,261	3,414	10,000	10,000
Total Salaries & Wages	177,261	166,266	161,172	178,500	191,400
PERSONNEL BENEFITS					
661-5-5451-03-5501 FICA	12,530	11,934	12,017	11,500	14,900
661-5-5451-03-5504 Retirement	19,972	18,690	15,864	18,100	19,200
661-5-5451-03-5700 Insurance Benefit	20,766	21,173	16,611	49,000	25,300
661-5-5451-03-5701 Disability Insurance	247	264	219	200	300
661-5-5451-03-5800 Workers Compensation	28,042	33,261	29,455	32,900	7,500
661-5-5451-03-5901 Clothing Allowance	-	-	-	2,400	2,400
Total Personnel Benefits	81,557	85,322	74,166	114,100	69,600
SUPPLIES					
661-5-5451-03-6001 Office Supplies	803	820	363	1,000	1,000
661-5-5451-03-6003 Cleaning Supplies	59	89	104	500	500
661-5-5451-03-6005 Safety Supplies	1,684	1,625	2,156	3,000	3,500
661-5-5451-03-6006 Uniform / Clothing	4,612	4,578	4,584	-	-
661-5-5451-03-6011 Small Tools/Minor Equip	12,612	14,697	8,895	15,000	15,000
661-5-5451-03-6200 R&M Supplies Equip	4,515	11,747	10,616	15,000	15,000
661-5-5451-03-6201 R&M Supplies Building	2,778	6,469	7,832	10,000	10,000
661-5-5451-03-6202 R&M Supplies Other	422	38	820	5,000	5,000
661-5-5451-03-6300 Gasoline/Fuels/Lubricant	19,006	20,416	22,847	25,000	25,000
661-5-5451-03-6302 R&M Supplies Vehicle	13,082	14,341	14,603	12,000	15,000
661-5-5451-03-6400 Shop Supplies	7,385	7,385	8,099	8,000	8,000
661-5-5451-03-6700 Memberships/Dues/Subscriptions	165	2,037	400	3,000	6,900
Total Supplies	67,123	84,242	81,319	97,500	104,900



WATER - OPERATIONS & MAINTENANCE - Continued

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
OTHER SERVICES & CHARGES					
661-5-5451-03-7300 Electricity	26,182	22,785	22,848	32,000	32,000
661-5-5451-03-7301 Propane Gas	4,400	5,137	7,555	6,000	8,000
661-5-5451-03-7302 Water	2,829	4,216	4,567	4,500	6,000
661-5-5451-03-7304 Sewer	1,327	1,327	1,468	1,500	2,500
661-5-5451-03-7305 Refuse Disposal	2,850	1,853	3,682	2,500	2,500
661-5-5451-03-7306 Telephone	7,125	8,641	9,661	10,000	10,000
661-5-5451-03-7401 R&M Building	1,181	1,284	1,897	2,500	2,500
661-5-5451-03-7404 R&M Equipment	5,182	7,982	9,458	10,000	10,000
661-5-5451-03-7405 R&M Vehicles	2,517	162	241	5,000	5,000
661-5-5451-03-7502 Lease Equipment	-	-	-	94,000	94,000
661-5-5451-03-7600 Travel	701	174	512	800	800
661-5-5451-03-7601 Registrations	3,049	1,039	1,754	3,000	3,000
661-5-5451-03-7900 Other Professional Services	959	1,074	1,350	1,500	1,500
661-5-5451-03-7950 Debt Serv-Prinicpal	-	-	-	1,300,000	1,265,700
661-5-5451-03-7951 Debt Serv-Interest	382,662	575,163	749,026	800,000	850,000
661-5-5451-03-8100 Depreciation-Buildings	22,717	22,535	16,489	25,000	16,000
661-5-5451-03-8101 Depr-Infrastructure	1,040,919	885,174	744,784	985,000	750,000
661-5-5451-03-8102 Depr-Machinery & Equip	25,173	28,907	38,199	25,000	38,000
661-5-5451-03-8103 Depr-Vehicles	(9,188)	13,385	91,439	60,000	85,000
661-5-5451-03-8104 Depr-Office Furn & Equip	3,091	(17,321)	1,422	10,000	1,500
661-5-5451-03-8200 Amort-Goodwill	2,678	2,678	2,678	2,500	2,500
661-5-5451-03-8201 Amort-License Permit	3,262	3,262	3,262	3,300	3,300
Total Other Services & Charges	1,529,616	1,569,457	1,712,292	3,384,100	3,189,800
GRAND TOTAL	\$1,855,557	\$1,905,287	\$2,028,949	\$3,774,200	\$3,555,700





ANNUAL BUDGET

PUBLIC WORKS

WATER - RESOURCES

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
661-5-5451-04-5001	Full Time Employees	164,263	171,443	143,902	149,000	128,300
661-5-5451-04-5200	Overtime	378	1,042	249	2,000	2,000
	Total Salaries & Wages	164,641	172,485	144,151	151,000	130,300
PERSONNEL BENEFITS						
661-5-5451-04-5501	FICA	11,566	12,288	10,619	11,400	10,100
661-5-5451-04-5504	Retirement	18,671	19,560	16,705	17,900	15,500
661-5-5451-04-5700	Insurance Benefits	14,076	15,245	11,046	9,800	10,800
661-5-5451-04-5701	Disability Insurance	231	276	230	200	200
661-5-5451-04-5800	Workers Compensation Ins	9,956	11,847	9,555	11,100	5,400
661-5-5451-04-5901	Clothing Allowance	-	-	-	500	600
	Total Personnel Benefits	54,500	59,216	48,155	50,900	42,600
SUPPLIES						
661-5-5451-04-6001	Office Supplies	2,836	1,090	2,336	5,000	5,000
661-5-5451-04-6005	Safety Supplies	50	428	283	500	500
661-5-5451-04-6006	Uniforms / Clothing	575	712	723	-	-
661-5-5451-04-6011	Small Tools/Minor Equip	252	724	2,114	1,000	1,000
661-5-5451-04-6013	Computer Equipment Supplies	180	2,066	1,880	2,000	3,000
661-5-5451-04-6100	Lab Supplies	5,679	8,779	9,621	-	-
661-5-5451-04-6202	R&M Supplies - Backflow	292	163	740	1,500	2,000
661-5-5451-04-6300	Gasoline/Fuels/Lubricant	1,612	1,848	1,846	2,500	2,500
661-5-5451-04-6302	R&M Supplies Vehicle	1,042	1,389	482	2,000	2,000
661-5-5451-04-6600	Public Relations	10,357	9,719	6,273	9,000	9,000
661-5-5451-04-6700	Memberships/Dues/Subscriptions	3,357	10,623	3,606	10,500	10,500
	Total Supplies	26,232	37,541	29,904	34,000	35,500
OTHER SERVICES & CHARGES						
661-5-5451-04-7004	Lab Analysis	16,303	4,734	38,383	-	-
661-5-5451-04-7306	Utilities Telephone	-	-	75	-	300
661-5-5451-04-7307	Postage / Freight	-	90	159	200	700
661-5-5451-04-7404	R&M Equipment	-	124	1,288	1,000	1,000
661-5-5451-04-7405	R&M Vehicles	15	169	-	2,000	2,000
661-5-5451-04-7600	Travel	757	5,606	59	6,000	6,000
661-5-5451-04-7601	Registrations	1,474	3,755	1,200	9,100	10,500
661-5-5451-04-7900	Other Professional Services	23	36,295	22	60,000	60,000
661-5-5451-04-7907	Advertising	728	134	-	2,000	2,000
661-5-5451-04-7910	Printing & Binding	207	20	340	500	500
	Total Other Svcs & Charges	19,507	50,927	41,526	80,800	83,000
GRAND TOTAL		\$264,880	\$320,169	\$263,736	\$ 316,700	\$ 291,400

WATER - PRODUCTION O&M

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
661-5-5451-05-5001	Full Time Employees	152,287	175,321	181,126	183,000	167,100
661-5-5451-05-5200	Overtime	45	1,316	2,011	2,000	5,500
	Total Salaries & Wages	152,332	176,637	183,137	185,000	172,600
PERSONNEL BENEFITS						
661-5-5451-05-5501	FICA	10,885	12,742	13,271	14,000	13,300
661-5-5451-05-5504	Retirement	17,274	20,030	21,031	21,800	19,700
661-5-5451-05-5700	Insurance Benefit	12,865	17,408	16,264	-	14,300
661-5-5451-05-5701	Disability Insurance	213	283	290	300	300
	Total Personnel Benefits	41,237	50,463	50,856	36,100	47,600
SUPPLIES						
661-5-5451-05-6202	R&M Supplies Other	493	1,787	-	5,000	5,000
661-5-5451-05-6500	R&M Supplies Wells	39,479	69,166	25,558	150,000	160,000
661-5-5451-05-6501	R&M Supplies - Pumps	1,429	9,160	10,811	25,000	25,000
661-5-5451-05-6502	R&M Supplies - Elec Equip	13,853	6,959	1,093	15,000	15,000
661-5-5451-05-6505	R&M Supplies - Pump Booster	1,004	4,382	1,125	15,000	15,000
	Total Supplies	56,258	91,454	38,587	210,000	220,000
OTHER SERVICES & CHARGES						
661-5-5451-05-7300	Electricity	224,533	255,782	232,018	250,000	250,000
661-5-5451-05-7301	Propane Gas	150	131	129	200	200
661-5-5451-05-7404	R&M Pumps	-	9,608	1,580	25,000	25,000
661-5-5451-05-7406	R&M Other	6,650	8,250	1,280	10,000	10,000
661-5-5451-05-7900	Other Prof Svcs	341	125	812	10,000	10,000
	Total Other Svcs & Charges	231,674	273,896	235,819	295,200	295,200
GRAND TOTAL		\$ 481,501	\$ 592,450	\$ 508,399	\$ 726,300	\$ 735,400



WATER - GREEN VALLEY PARK MAINT.

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
SALARIES & WAGES					
661-5-5451-06-5001 Full Time Employees	32,655	14,270	4,404	5,000	5,000
661-5-5451-06-5002 Overtime	-	59	96	-	-
Total Salaries & Wages	32,655	14,329	4,500	5,000	5,000
PERSONNEL BENEFITS					
661-5-5451-06-5501 FICA	2,310	1,033	318	400	400
661-5-5451-06-5504 Retirement	3,703	1,625	520	600	600
661-5-5451-06-5700 Insurance Benefit	4,347	1,892	601	-	600
661-5-5451-06-5701 Disability Insurance	46	23	7	-	100
Total Personnel Benefits	10,406	4,573	1,446	1,000	1,700
SUPPLIES					
661-5-5451-06-6202 R&M Supplies Other	1,427	2,743	461	2,500	2,500
661-5-5451-06-6990 Other Expense	20,661	17,758	15,158	35,000	35,000
Total Supplies	22,088	20,501	15,619	37,500	37,500
OTHER SERVICES & CHARGES					
661-5-5451-06-7305 Refuse Disposal	2,115	416	652	4,000	3,000
661-5-5451-06-7406 R&M Other	2,200	3,760	3,660	3,000	4,000
Total Other Svcs & Charges	4,315	4,176	4,312	7,000	7,000
GRAND TOTAL	\$ 69,464	\$ 43,579	\$ 25,877	\$ 50,500	\$ 51,200



WATER - WQARF SITE O&M

		2016/17	2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED
SALARIES & WAGES						
661-5-5451-07-5001	Full Time Employees	7,556	5,276	4,834	5,000	5,000
	Total Salaries & Wages	7,556	5,276	4,834	5,000	5,000
PERSONNEL BENEFITS						
661-5-5451-07-5501	FICA	541	369	347	400	400
661-5-5451-07-5504	Retirement	857	598	550	600	600
661-5-5451-07-5700	Insurance Benefit	585	506	439	-	-
661-5-5451-07-5701	Disability Insurance	11	8	8	-	-
	Total Personnel Benefits	1,994	1,481	1,344	1,000	1,000
SUPPLIES						
661-5-5451-07-6008	Chemicals	-	-	-	35,000	35,000
661-5-5451-07-6202	R&M Supplies Other	2,983	-	47	-	-
661-5-5451-07-6500	R&M Supplies Wells	5,161	-	-	5,000	5,000
661-5-5451-07-6501	R&M Supplies Pumps	-	-	-	10,000	10,000
661-5-5451-07-6502	R&M Supplies Elec Equip	-	8	1,037	5,000	5,000
	Total Supplies	8,144	8	1,084	55,000	55,000
OTHER SERVICES & CHARGES						
661-5-5451-07-7001	Program Oversight	2,418	2,442	793	5,000	5,000
661-5-5451-07-7004	Compliance Sampling	6,332	5,115	6,450	10,000	10,000
661-5-5451-07-7300	Electricity	16,094	16,581	15,472	20,000	20,000
661-5-5451-07-7404	R&M Pumps	-	-	-	15,000	15,000
661-5-5451-07-7406	R&M Equipment	-	-	200	10,000	10,000
661-5-5451-07-7407	R&M Wells	-	-	-	15,000	15,000
	Total Other Svcs & Charges	24,844	24,138	22,915	75,000	75,000
GRAND TOTAL		\$42,538	\$30,903	\$30,177	\$ 136,000	\$ 136,000





ANNUAL BUDGET

WATER - TREATMENT PLANT

		2017/18	2018/19	2019/20	2020/21
		ACTUAL	ACTUAL	ADOPTED	PROPOSED
PERSONNEL					
661-5-5451-10-5001	Salaries & Wages - FT	13,751	75,154	117,000	121,900
	Total Salaries & Wages	13,751	75,154	117,000	121,900
PERSONNEL BENEFITS					
661-5-5451-10-5501	FICA	1,035	5,333	9,000	9,100
661-5-5451-10-5504	Retirement	1,559	8,748	14,000	14,700
661-5-5451-10-5700	Health/Life Insurance	389	9,362	9,900	8,000
661-5-5451-10-5701	Disability Insurance	22	120	200	200
661-5-5451-10-5800	Workers Comp Insurance	765	4,383	8,200	5,000
661-5-5451-10-5901	Clothing Allowance	-	-	600	600
	Total Personnel Benefits	3,770	27,946	41,900	37,600
SUPPLIES					
661-5-5451-10-6001	Office Supplies	-	15	1,000	1,000
661-5-5451-10-6005	Safety Supplies	-	-	3,000	3,000
661-5-5451-10-6006	Uniform/Clothing	-	212	-	-
661-5-5451-10-6008	Chemicals	-	124,362	775,000	750,000
661-5-5451-10-6010	Books & Periodicals	-	-	1,500	1,500
661-5-5451-10-6011	Small Tools \ Minor Equipment	-	-	29,100	30,000
661-5-5451-10-6013	Computer Equipment \ Supplies	-	-	2,000	2,000
661-5-5451-10-6100	Medical \ Lab \ Supplies	-	-	9,000	9,000
661-5-5451-10-6202	R&M Supplies Other	-	56	10,000	10,000
661-5-5451-10-6300	Gasoline/Fuels/Lubricants	-	636	4,000	4,000
661-5-5451-10-6302	R&M Supplies - Vehicle	-	94	1,500	5,000
661-5-5451-10-6500	R&M Supplies Hydro	-	-	20,000	20,000
661-5-5451-10-6501	R&M Supplies Pumps	-	-	10,000	10,000
661-5-5451-10-6502	R&M Supplies Equip	-	28,688	100,000	100,000
661-5-5451-10-6700	Memberships/Dues/Subscriptions	-	2,690	7,500	11,000
	Total Supplies	-	156,753	973,600	956,500
OTHER SERVICES & CHARGES					
661-5-5451-10-7001	Program Oversight	-	-	40,000	40,000
661-5-5451-10-7004	Compliance / Lab Analysis	-	2,338	25,000	60,000
661-5-5451-10-7300	Electricity	-	4,259	84,000	100,000
661-5-5451-10-7304	Sewer	-	-	125,000	125,000
661-5-5451-10-7305	Refuse Disposal	-	-	86,000	2,000
661-5-5451-10-7306	Telephone / Cable	-	2,559	2,000	7,500
661-5-5451-10-7307	Postage \ Freight	-	-	200	250
661-5-5451-10-7404	R&M Pumps	-	-	10,000	10,000
661-5-5451-10-7405	R&M Vehicles	-	-	2,000	2,000
661-5-5451-10-7406	R&M Equipment	-	1,605	10,000	12,000
661-5-5451-10-7407	R&M Hydro	-	10,132	10,000	12,000
661-5-5451-10-7500	Rental - Land & Buildings	-	-	10,200	10,200
661-5-5451-10-7600	Travel Expense	-	263	7,200	7,200
661-5-5451-10-7601	Registration	-	430	2,500	2,500
661-5-5451-10-7900	Other Professional Services	7,200	1,315	10,000	12,000
661-5-5451-10-7907	Advertising	-	-	1,000	1,000
	Total Other Services & Charges	7,200	22,901	425,100	403,650
GRAND TOTAL		\$ 24,721	\$ 282,754	\$ 1,557,600	\$ 1,519,650

ANNUAL BUDGET

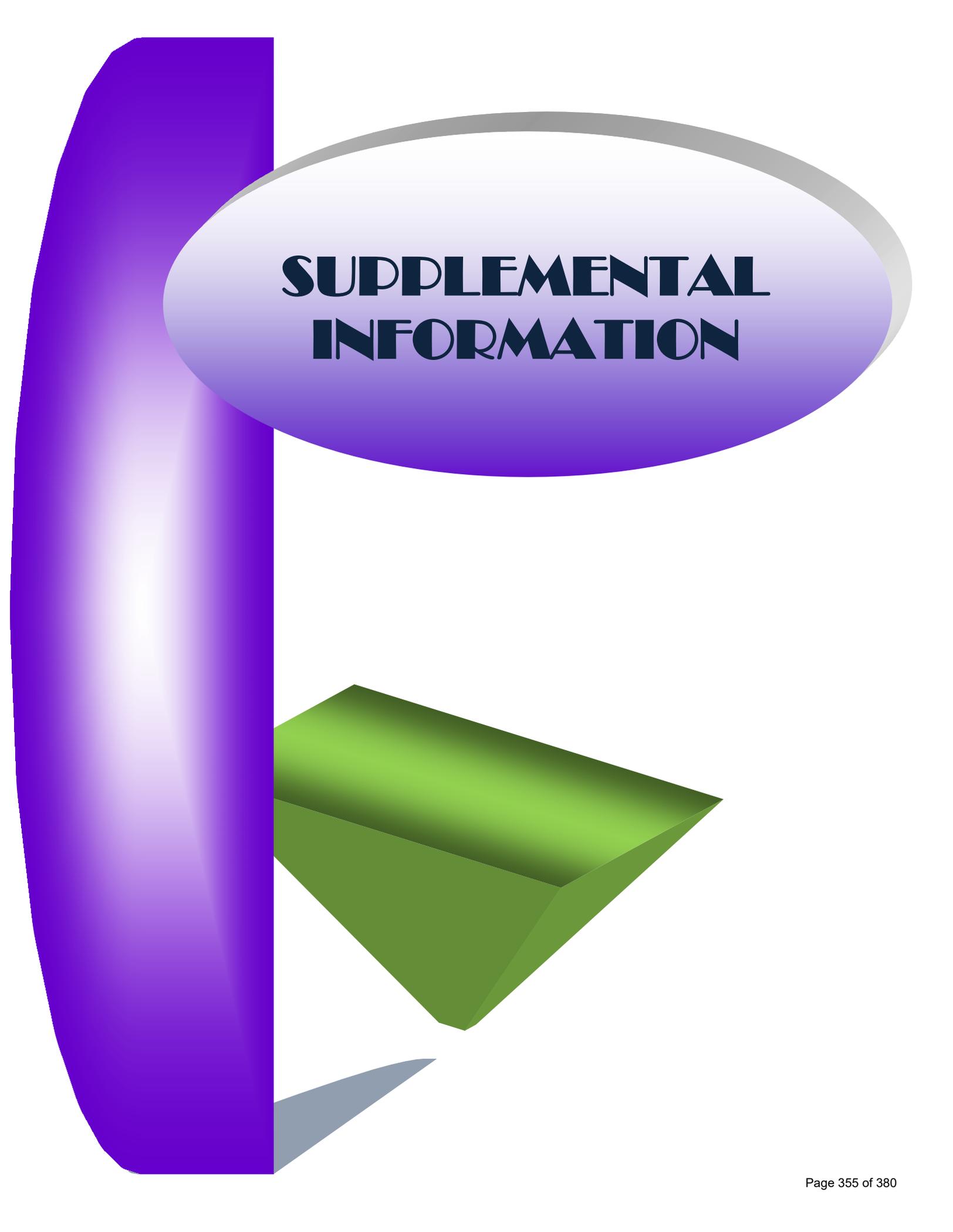
PUBLIC WORKS

WATER - CC CRAGIN PROJECT

	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED
OTHER SERVICES & CHARGES					
661-5-5451-20-6200 R&M Supplies Equipment	-	-	-	10,000	10,000
661-5-5451-20-7100 Legal Services	5,157	-	-	40,000	40,000
661-5-5451-20-7300 Electricity	278	453	466	2,000	2,000
661-5-5451-20-7306 Telephone	547	1,533	(798)	1,500	1,500
661-5-5451-20-7404 R&M Equipment	-	-	-	5,000	5,000
661-5-5451-20-7410 R&M CC Cragin Pipeline (SRP)	-	-	294,478	400,000	400,000
661-5-5451-20-7600 Travel	16	-	-	1,000	-
661-5-5451-20-7900 Other Professional Services	-	-	9,860	35,000	35,000
Total Other Svcs & Charges	5,998	1,986	304,006	494,500	493,500
CAPITAL					
661-5-5451-20-8010 CC Cragin Pipeline (SRP)	99,856	547,538	-	-	-
661-5-5451-20-8600 CCC Pipeline Constr	8,083,509	12,334,849	5,194,205	1,000,000	-
Total Capital	8,183,365	12,882,387	5,194,205	1,000,000	-
GRAND TOTAL	\$8,189,363	\$12,884,373	\$5,498,211	\$1,494,500	\$ 493,500







**SUPPLEMENTAL
INFORMATION**



FINANCIAL POLICIES

The Town of Payson's [Financial Policies](#) set forth the basic framework for the fiscal management of the Town. These policies were developed within the parameters established by applicable provisions of the Town of Payson Ordinances. The policies are to be reviewed on an annual basis and modified to accommodate changing circumstances or conditions.

ANNUAL BUDGET POLICY

The adoption of the budget is one of the Town Council's most important activities. State of Arizona Statutes include some specific requirements regarding the adoption of the annual budget. The following policies are consistent with these statutes.

The fiscal year of the Town shall begin on the first day of July each year and shall end on the thirtieth day of June of each year.

BUDGET CALENDAR: The budget calendar will follow the specific dates set forth by the State of Arizona Statutes for completion of each task necessary to prepare and adopt the annual budget.

DECENTRALIZED BUDGET PROCESS: The budget process is intended to weigh all competing requests for resources, within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process are not allowed.

BUDGET RESOURCES ALLOCATION: The Town utilizes a "zero-based" resource allocation approach. Each department will have an opportunity to request personnel, goods, capital items, and services needed to carry on its responsibility in an exemplary manner.

Special one-time revenue sources will be used to purchase non-recurring items like capital goods. One-time revenues will not be used to support items that will have a long-term operational impact on future Town expenditures.

For those special revenue funds supported by intergovernmental revenues and special purpose taxes, expenditures are limited strictly to the mandates of the funding source. These resources are not to be used to subsidize other funds, except as required or permitted by program regulations.

The addition of personnel will only be requested to meet program initiatives and policy directives after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenues or enhanced operating efficiencies. To the extent possible, personnel cost reductions will be achieved through attrition.

Capital expenditures will be determined using the 5-year Capital Improvement Plan process. The expense amount attributed to equipment depreciation will be transferred into the Equipment Reserve fund and "Pay-as-you-go" funding will be used for equipment purchases under \$100,000, if funds are available, before considering lease/purchase debt service financing.



A contingency fund equal to five percent (5%) of the combined General & Streets Fund expenditure budget will be maintained annually in a Contingency budget. This fund will be available for unanticipated, unbudgeted expenditures and will require the Town Council's approval to expend. The purpose of this account is to provide some flexibility for unforeseen events without the necessity to spend from the Town's reserves.

As a component of the budget process and when fiscal resources permit, the Town Council may allocate funds to Outside Agency Providers for business, social, recreational, or economic development, or promotional services. Outside Agency Providers must provide a service consistent with an existing recognized Town need, policy, and goal or objective.

BUDGETED FUNDS: Annual budgets are adopted for all funds except certain trust and agency funds, if applicable. Controls for trust and agency funds are achieved through stipulations in the trust agreements or by State or Federal agency requirements.

BALANCED BUDGET: The budget must be balanced for all budgeted funds. Total estimated expenditures for each of the governmental fund types must equal total anticipated revenues plus that portion of the beginning of the year unreserved fund balance, over the required fund balance reserve. Estimated expenses for proprietary fund types must equal total anticipated revenues and unreserved retained earnings.

FUND RESERVES: The Town will maintain a fund reserve for the general fund to pay expenditures caused by unforeseen emergencies, for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes. This reserve shall be maintained at an amount that represents 5% of total General Fund operating budgeted revenues. The annual contribution will be budgeted from General Fund resources as available to maintain the target reserve level. This is in addition to the carryover balance discussed next.

The Town's general fund will maintain a year-to-year "carryover balance" in an amount necessary to maintain adequate cash flow and to reduce the demand for short-term borrowing. The carryover balance will equal 90 days of operating expenditures from the prior year. All other funds must never incur a negative fund balance. Reserve funds in the Water utility operating fund should equal 5% of prior year total operating expenses and have a carryover balance equal to 90 days prior year operating expenses.

The Town will establish an equipment reserve fund and, when fiscal resources permit, will appropriate funds to it annually to provide for the timely replacement of equipment.

All expenditures drawn from reserve accounts shall require prior Town Council approval unless previously specifically authorized by the Town Council for expenditure in the annual budget.

THE BUDGETARY BASIS OF ACCOUNTING: Budgets for governmental fund types will be adopted on a basis of accounting consistent with generally accepted accounting principles (GAAP). Revenues are recognized when they become measurable and available, and expenditures are encumbered against the budget when they become measurable, or a liability has been incurred, and the liability will be liquidated with current resources. All outstanding expenditures are charged to the budget in the year initially incurred.



APPROPRIATIONS AT YEAR-END: All budgeted expenditures are not authorized by a purchase order lapse at year-end. Expenditures placed with an authorized purchase order before year-end must be invoiced by June 30 and must be paid within 30 calendar days of the close of the fiscal year. Expenditures not paid within this time frame are then charged against the new fiscal year's budget.

THE LEGAL LEVEL OF BUDGETARY CONTROL: The budget shall be adopted at the fund level.

The State of Arizona Expenditure Limitation statute requires that the budget cannot be increased after final adoption. Expenditures may not exceed the budgeted total of the fund without the Town Council's approval. If approved, an additional Town Council approval is needed for payment from the Contingency Fund to cover the overage.

The budgeted amount for salaries and benefits for each department may not be increased without the approval of the Town Council.

Department heads may request the reallocation of appropriations within a department from one item to another (other than increasing salaries, benefits, and capital improvement projects), subject to the approval of the Town Manager.

The Town Manager, subject to Town Council approval, may reallocate appropriations between departments.

The adopted budget cannot be amended in any way without the approval of the Town Council.

FINANCIAL REPORTING POLICY

The Town is required to have an annual audit for its financial statements. The following provides policy guidance regarding accounting, general audit, and financial reporting.

ACCOUNTING AND REPORTING STANDARDS: The Financial Services Department will establish and maintain a high standard of accounting practices. Accounting standards will conform to current generally accepted accounting practices (GAAP) as promulgated by the Governments Accounting Standards Board (GASB) and will follow industry best practices as applicable.

ANNUAL AUDIT: An annual audit will be conducted and budgeted for in the General Fund and any other fund requiring intensive auditing work as part of the creation of the Town financial statements.

All general-purpose, combining, and individual fund and account group statements and schedules shall be subject to a full scope audit.

All Town departments are subject to audit for compliance with the laws and statutes of the State of Arizona and the policies of the Town of Payson.

All state, federal, and local grant funding are subject to a financial and compliance audit.



Every five (5) years, the Town will issue a request for audit services to all qualified audit firms located within the State of Arizona.

The award of auditing services will be made solely on the response to the request for proposal.

After an auditing firm has been chosen, and auditing services contract will be approved by the Town Council.

FINANCIAL STATEMENTS: The [Comprehensive Annual Financial Report](#) (CAFR) will be prepared by Town staff and will be used by the auditors during the audit process.

Each year, the CAFR will be submitted to the Government Financial Officer's Association (GFOA) national award program.

POPULAR REPORT: Town staff will create and publish an annual Popular Report (PAFR). The PAFR is a condensed, easy to read, financial statement.

Each year, the PAFR will be submitted to the Government Finance Officers Association (GFOA) national award program.

BUDGETARY REPORTING: The budgetary reporting system will conform to the Government Finance Officers Association (GFOA) standards for financial reporting and budgeting, the Governmental Accounting Standards Board (GASB), and other professional standards.

MONTHLY REPORTS: The Town will maintain a budgetary control system to ensure adherence to the budget and will prepare timely monthly financial reports comparing actual revenues and expenditures with budgeted amounts. These reports will be distributed to the Town Manager, department heads and will be included in one Council agenda packet per month.

ANNUAL BUSINESS PLAN: A Town-wide annual business plan will be completed each year after the Corporate Strategic Plan has been updated by the Town Council. The annual business plan will provide a statement as to what is anticipated to be accomplished toward the strategic goals based on the allocation of estimated resources in the budget for the new fiscal year.

The business plan helps determine the departmental budgets, sets the direction for staff focus in the upcoming fiscal year, and creates performance measures that can be used to evaluate the effectiveness of the business plan.

ANNUAL BUDGET DOCUMENT: Following the adoption of the annual budget, staff will create and publish the annual budget document.

Each year, the budget document will be submitted to the Government Finance Officers Association (GFOA) national award program.

HISTORICAL TREND ANALYSIS: Town staff will update the Historical Trend Analysis after the financial statements and the audit is completed. This analysis is based on the International City / County Management Association (ICMA) Financial Trend Monitoring System (FTMS).



The Historical Trend Analysis document will be distributed to the Town Council and available to the public upon completion.

FINANCIAL STABILITY POLICY

The Town levies a sales tax, assesses business license fees, receives State shared revenues, and franchise fees, and collects assessments on real property within certain improvement districts. The Town also assesses user charges for the water utility, building and code services, public works services, and recreation programs and services. The Town has many expenditures as well.

The following policies guide the assessing and collecting of these revenues, using those revenues to pay expenditures and maintaining a healthy balance between them.

REVENUES: The Town will attempt to maintain a diversified and stable revenue stream to shelter it from short-run fluctuations in any single revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of economic downturns.

The Town will strive to keep the revenue system simple, which will result in a decrease in compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay.

The revenue system of the Town will strive to maintain equity in its structure to avoid a disproportionate burden levied on a particular taxpayer group. The Town will seek to minimize or eliminate all forms of subsidization between entities, funds, services, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances.

The Town will strive to structure its tax base to retain and promote business and industry.

REVENUE DECLINES: For short-term (anticipated less than one year) economic downturns and temporary gaps in cash flow, expenditure reductions or restrictions may be imposed. The Council may approve a contribution from reserves, inter-fund loans, and/or transfers from the Contingency Fund to address temporary downturns in Town revenue. Inter-fund loans may be utilized to cover temporary gaps in cash flow.

Deficit financing and borrowing to support on-going operations is not the policy of the Town as a response to long-term (greater than one year) revenue shortfalls. Expenses will be reduced to conform to the revised long-term revenue forecast or revenue increases will be considered.

USER CHARGES: The Town will establish fees and user charges at a level related to the total cost of providing that service, although fees may be set at a rate that does not recover the total cost of the program.

When establishing user charges, the following issues must be considered:

- Cost of services
- Pricing to encourage or limit demand
- Identifiable benefits
- Discourage waste

When imposing new fees and/or charges, the proposed fee/charge should be examined using the following criteria:

- Sufficiency—Fees/charges should recover the full cost of issuance, administration, and enforcement, recognizing that adjustments may be necessary for the benefit of the public.
- Efficiency—Fees/charges should be designed for easy, inexpensive administration by the Town and easy, inexpensive compliance by the individual/business paying the fee/charge. (A minimum of the revenue raised through the collection of a fee/charge should be consumed in the process of raising it.)
- Simplicity—Fees/charges will be developed for easy understanding by the payee and Town official, leaving as small a margin as possible for subjective interpretations.

Town staff will review all charges annually to keep pace with the cost of providing that service.

UTILITY RATES: Utility user charges for the water utility will reflect the cost of service and will be established so that operating revenues are at least equal to operating expenditures. A portion of the user rates will cover the replacement of the utility facilities.

The utility will periodically conduct a comprehensive rate study. In each of the intervening years, the staff will review and update the current study.

The overhead fee is a payment from all Enterprise funds to the General Fund for the cost of overhead charges attributed to that Enterprise fund.

The amount of each year's overhead fee will be based on the estimated General Fund expenditures that represent the direct and indirect services provided to the Enterprise fund, less those that are billed directly to those funds.

The utility will maintain a reserve to meet unforeseen emergencies. This reserve shall be separate from the carryover balance. The carryover balance should be sufficient to maintain adequate cash flow and to reduce the demand for short-term borrowing.

REVENUE COLLECTION: The Town will follow an aggressive, but a humane policy of collecting revenues. Unpaid billings will be sent to a collection agency or collected through the Town's efforts after proper notice is given. Liens or credit report filings may also be used as a means of collections. All adjusted uncollectible accounts will be pursued to the limit of the collector's ability to maintain a goal of not more than .5% of 1% of the total revenue being adjusted for bad debt annually.

An understanding of the revenue sources increases the reliability of the revenue system. The Town will review its revenue sources and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budget.

REVENUE HANDBOOK: A revenue handbook may be maintained annually. This handbook will be utilized to adjust for fees and user charges. The handbook will include at least the following information:

- Revenue sources
- Legal authorization

- Method of collection
- Rate or charge history
- Total revenue history

GRANT / DEVELOPER FUNDING: The Town will seek State / Federal grants and developer contributions for funding projects. Grants and contributions will not be budgeted unless the funding source has been identified and an application is contemplated to be submitted.

All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified or obtained. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted unless the Town can continue to fund the program with available revenues.

EXPENDITURES: The Town will only propose operating expenditures that can be supported by on-going operating revenues. Before the Town undertakes any agreements that would create fixed on-going expenses, the cost implications of such agreements will be fully determined for current and future years with the aid of strategic planning models.

Capital expenditures may be funded from one-time revenues, but the operating budget expenditures will be reviewed for compliance with this policy provision.

Department heads are responsible for managing their budgets within the total appropriation for their department.

The Town may assess funds for services provided internally by other funds. The estimated direct and indirect costs of service will be budgeted and charged to the fund receiving the service. Inter-fund service fees charged to recover these costs will be recognized as revenue to the providing fund. A review of the method for determining the amount of the inter-fund assessment will be reviewed at least every three (3) years.

ADDITIONS TO PERSONNEL: Emphasis is placed on improving individual and workgroup productivity rather than adding to the workforce. The Town will invest in technology and other efficiency tools to maximize productivity. The Town will hire additional staff only after the need for such positions has been demonstrated and documented.

All compensation planning will focus on the total cost of compensation that includes direct salary, health care benefits, pension contributions, and other benefits of a non-salary nature that are a cost to the Town.

BUDGETED CAPITAL ASSET MAINTENANCE: The Town shall continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet.

The Town will maintain its physical assets at a level adequate to protect the Town's capital investment and minimize future maintenance and replacement costs. The adopted operating budget will provide sufficient resources for the regular repair and maintenance of capital assets.



FINANCIAL PROJECTIONS: Financial projections for both revenue and expenditures are established by the policies outlined in Financial Policy 101.

The Town reviews the prior and current years' revenue/expenditures by line item to prepare the next year's annual budget projections.

Revenue projections for major revenues (those which represent at least 10% of the General Fund) will present conservative, optimistic, and best estimate projections. The projections shall be based on the best information available at the time.

Revenue projections will assess the full spectrum of resources that can be allocated for public services. Each year the Council shall review potential sources of revenue as part of the annual budget process.

INVESTMENT POLICY

BANKING SERVICES: Every five (5) years, the Town will issue a request for banking services to all qualified banks located within the Town's geographic boundaries.

The award of banking services will be made solely on the response to the request for proposal.

After a depository has been chosen, a banking services contract will be approved by the Town Council.

INVESTMENTS: The Town's investment policy is to minimize credit and market risk while maintaining a competitive yield on its portfolio. Cash temporarily idle is invested in the Local Government Investment Pool (LGIP) established under Section 35-326 Arizona Revised Statutes and operated by the Arizona State Treasurer.

INVESTMENT REQUIREMENTS: The Town invests all idle funds in the Local Government Investment Pool (LGIP) established by the State according to A.R.S. 35-326.

Other eligible investments are (A.R.S. 35-323):

- Certificates of deposit in eligible depositories
- Certificates of deposit in one or more federally insured banks or savings and loan associations by the procedures prescribed in section A.R.S. 35-323.01.
- Interest-bearing savings accounts in banks and savings and loan institutions doing business in this State whose accounts are insured by Federal deposit insurance for their industry, but only if deposits above the insured amount are secured by the eligible depository to the same extent and in the same manner as required under this article.
- Repurchase agreements with a maximum maturity of one hundred eighty (180) days.
- The pooled investment funds established by the State Treasurer under section A.R.S. 35-326.
- Obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities.
- Bonds or other pieces of evidence of indebtedness of this State or any of its Counties, incorporated Cities or Towns or school districts.

- Bonds, notes, or evidence of indebtedness of any county, municipal district, municipal utility, or special taxing district within this state that are payable from revenues, earnings, or special tax specifically pledged for the payment of the principal and interest on the obligations and for the payment of which a lawful sinking fund or reserve fund has been established and is being maintained, but only if no default in payment on principal or interest on the obligations to be purchased has occurred within five (5) years of the date of investment, or, if such obligations were issued less than five (5) years before the date of investment, no default in payment of principal or interest has occurred on the obligations to be purchased nor any other obligations of the issuer within five (5) years of the investment.
- Bonds, notes, or evidence of indebtedness issued by any county improvement district or municipal improvement district in this state to finance local improvements authorized by law, if the principal and interest of the obligations are payable from assessments on real property within the improvement district. An investment shall not be made if:
 - The face value of all such obligations, and similar obligations outstanding, exceeds fifty percent of the market value of the real property, and if improvements on which the bonds or the assessments for the payment of principal and interest on the bonds are liens inferior only to the liens for general ad valorem taxes.
 - Default in payment of principal or interest on the obligations to be purchased has occurred within five (5) years of the date of investment, or, if the obligations were issued less than five (5) years before the date of investment, a default in the payment of principal or interest has occurred on the obligations to be purchased or on any other obligation of the issuer within five (5) years of the investment.
- Commercial paper of prime quality that is rated “P1” by Moody’s investor’s service or rated “A1” or better by Standard and Poor’s rating service or their successors. All commercial paper must be issued by corporations organized and doing business in the United States.
- Bonds, debentures, and notes that are issued by corporations organized and doing business in the United States and that are rated "A" or better by Moody's investor service or Standard and Poor's rating service or their successors.

ELIGIBLE DEPOSITORY REQUIREMENTS: Certificates of deposit shall be purchased from the eligible depository bidding the highest permissible rate of interest. No monies over one hundred thousand dollars (\$100,000) may be awarded at any interest rate less than one hundred three percent (103%) of the equivalent bond yield of the offer side of United States Treasury bills having a similar term. If the eligible depository offering to pay the highest rate of interest has bid only for a portion of the monies to be awarded, the remainder of the monies shall be awarded to eligible depositories bidding the next highest rates of interest.

An eligible depository is not eligible to receive total aggregate deposits from this state and all its subdivisions in an amount exceeding twice its capital structure as outlined in the last call of the condition of the superintendent of financial institutions.

If two or more eligible depositories submit bids of an identical rate of interest for all or any portion of the monies to be deposited, the award of the deposit of the monies shall be made to the eligible depository among those submitting identical bids having, at the time of the bid opening, the lowest ratio of total public deposits concerning its capital structure.



Each bid submitted, and not withdrawn before the time specified, constitutes an irrevocable offer to pay interest as specified in the bid on the deposit, or portion bid for, and the award of a deposit under this section obligates the depository to accept the deposit and pay interest as specified in the bid under which the deposit is awarded.

The treasurer shall maintain a record of all bids received and shall make available to the board of deposit at its next regularly scheduled meeting a correct list showing the bidders, the bids received, and the amount awarded. These records shall be available to the public and shall be kept in the possession of the treasurer for not less than two (2) years from the date of the report.

Any eligible depository, before receiving a deposit above the insured amount under this article, shall deliver collateral for this subsection equal to at least one hundred one percent of the deposit. The collateral shall be any of the following:

- A bond executed by a surety company that is approved by the Treasury Department of the United States and authorized to do business in this state. The bond shall be approved as to form by the legal advisor of the treasurer.
- Securities or instruments of the following character:
 - United States government or agency obligations
 - State, county, school district, and other district municipal bonds
 - Registered warrants of this state, a county or other political subdivisions of this state, when offered as security for monies of the state, county, or political subdivision by which they are issued
 - First mortgages and trust deeds on improved, unencumbered real estate located in this state. No single first mortgages or trust deeds may represent more than ten percent of the total collateral. The treasurer may require that the first mortgages or trust deeds comprising the total collateral security be twice the amount the eligible depository receives on deposit. First mortgages or trust deeds qualify as collateral subject to the following limitations:
 - The promissory note or other evidence of indebtedness secured by such first mortgage or trust deed shall have been in existence for at least three years and shall not have been in default during this period.
 - An eligible depository shall at its own expense execute, deposit with the treasurer, and record with the appropriate county recorder a complete sale and assignment with recourse in a form approved by the attorney general, together with an unconditional assumption of the obligation to promptly pay to the entitled parties public monies in its custody upon lawful demand and tender of resale and assignment.

Eligible depositories may deposit the security described in this subdivision with the state treasurer, and county, city, or town treasurers may accept the security described in this subdivision at their option.

The safekeeping receipt of a federal reserve bank or any bank located in a reserve city, or any bank authorized to do business in this state, whose combined capital, surplus, and outstanding

capital notes and debentures on the date of the safekeeping receipt are ten million dollars or more, evidencing the deposit therein of any securities or instruments described in this section. A safekeeping receipt shall not qualify as security if issued by a bank to secure its public deposits unless issued directly through its trust department. The safekeeping receipt shall show upon its face that it is issued for the account of the treasurer and shall be delivered to the treasurer. The safekeeping receipt may provide for the substitution of securities or instruments which qualify under this section with the affirmative act of the treasurer.

The securities, instruments, or safekeeping receipt for the securities, instruments, or warrants shall be accepted at market value if not above par, and, if at any time their market value becomes less than the deposit liability to that treasurer, additional securities or instruments required to guarantee deposits shall be deposited immediately with the treasurer who made the deposit and deposited by the eligible depository in which the deposit was made.

The condition of the surety bond, or the deposit of securities, instruments, or a safekeeping receipt, must be such that the eligible depository will promptly pay to the parties entitled public monies in its custody, upon lawful demand, and will, when required by law, pay the monies to the treasurer making the deposit.

Notwithstanding the requirements of this section, any institution qualifying as an eligible depository may accept deposits of public monies to the total that authorized insurance of accounts, insured by federal deposit insurance, without depositing a surety bond or securities in place of the surety bond.

An eligible depository shall report monthly to the treasurer the total deposits of that treasurer and the par value and the market value of any pledged collateral securing those deposits.

When security or instrument pledged as collateral matures or is called for redemption, the cash received for the security or instrument shall be held in place of the security until the depository has obtained a written release or provided substitute securities or instruments.

The surety bond, securities, instruments, or safekeeping receipt of an eligible depository shall be deposited with the treasurer making the deposit, and he shall be the custodian of the bond, securities, instruments, or safekeeping receipt. The treasurer may then deposit with the depository public monies than in his possession following this article, but not in an amount over the surety bond, securities, instruments, or safekeeping receipt deposited, except for federal deposit insurance.

The following restrictions on investments are applicable:

- An investment of public operating fund monies shall not be invested for a duration longer than three years.
- The board of deposit may order the treasurer to sell any of the securities, and any order shall specifically describe the securities and fix the date upon which they are to be sold. Securities so ordered to be sold shall be sold for cash by the treasurer on the date fixed in the order, at the then-current market price. The treasurer and the members of the board are not accountable for any loss occasioned by the sale of securities at prices lower than

their cost. Any loss or expense shall be charged against earnings received from investment of public funds.

If the total amount of subdivision monies available for deposit at any time is less than one hundred thousand dollars, the subdivision board of deposit shall award the deposit of the funds to an eligible depository per an ordinance or resolution of the governing body of the subdivision.

CERTIFICATE OF DEPOSIT CONDITIONS: If an investing entity invests in certificates of deposit according to section 9-492, subsection C, Section 15-1025, subsection B, paragraph 7, section 35-313, subsection A, paragraph 2, the investing entity in each case shall invest those monies by all of the following condition:

- The monies are initially invested through an eligible depository in this state selected by the investing entity.
- The selected eligible depository arranges for the deposit of the monies in certificates of deposit in one or more federally insured banks or saving and loan associations wherever located for the account of the investing entity.
- The full amount of principal and any accrued interest of each certificate of deposit is insured by the federal deposit insurance corporation.
- The selected eligible depository acts as custodian for the investing entity concerning the certificates of deposit issued for its account.
- At the same time that the investing entity's monies are deposited and the certificates of deposit are issued, the selected eligible depository receives a dollar amount of deposits from customers of other federally insured financial institutions equal to or greater than the amount of the monies initially invested by the investing entity through the selected eligible depository.

Monies invested under all of the conditions prescribed in this section are not subject to any security or collateral requirements.

INVESTMENT IN SINKING FUNDS: The governing body of a municipality may invest its sinking funds in the United States, state, or county bonds or bonds, debentures, or other obligations issued by the federal land banks, the federal intermediate credit banks, or the banks of cooperatives. (A.R.S. 9-492)

The governing body of a municipality may invest its surplus or idle funds in United States treasury bills, notes, or bonds which have a maturity date of not more than one year from the date of investment and in accounts of any savings and loan association insured by an agency of the government of the United States, up to the amount of such insurance. (A.R.S. 9-492)

The governing body of a municipality may invest its surplus or idle funds following the procedures prescribed in section 35-323.01. (A.R.S. 9-492)

All sinking funds of this state, or a county, city, town or school district, or hospital, irrigation, or drainage district organized as provided by law may be invested and reinvested by the governing body or officer in charge of the sinking funds. The investment shall be made for the best interests of the state or political subdivision described in this subsection. (A.R.S. 35-328)



In the absence of specific direction in the bond indenture, the funds may be invested or reinvested in any of the investment securities allowed for trust funds. (A.R.S. 35-328)

DEBT POLICY

The Debt Management Policy establishes the framework for overall planning and execution for Town debt management. It sets forth guidelines against which current debt issuance planning can be measured and proposals for future debt issues can be evaluated.

When authorized by the Council, the Town will issue long-term debt for high cost, long-lived capital projects/assets. The Town will issue short-term debt only when it is impossible to fund a project/asset initially through long-term debt. Debt issuance will conform to the debt limitations as set by State statute.

ISSUING DEBT: The issuance of short-term debt is limited to projects/assets that cannot be funded initially through long-term debt.

The issuance of long-term debt is limited to capital projects/assets that the Town cannot finance from current revenues or resources.

For purposes of this policy, current resources are defined as that portion of fund balance more than the required reserves (see Policy FIN 101 Section 1.1.7 Fund Reserves).

Every effort will be made to limit the payback period of the bonds to the estimated useful life of the capital projects or assets.

The Town will use long-term debt financing when the following conditions exist:

- Non-continuous capital improvements are desired
- Future citizens will receive a benefit from the improvement

When the Town utilizes long-term debt financing, it will ensure that the debt is financed soundly by:

- Conservatively projecting the revenue sources that will be utilized to repay the debt
- Financing the improvement over a period not greater than the useful life of the improvement
- Determining the cost-benefit of the improvement, including the interest cost, is positive

THE AMOUNT OF DEBT ISSUANCE: The Town will use debt ratios based on debt per assessed value, debt per capita, and debt per capita as a percentage of per capita income as guides. These ratios will assist in guiding the amounts that the Town will permit in debt issuance.

The Town will conform to the debt limitations as set forth by the State statutes. Compliance with state law and this policy will be documented each year in the Town's Comprehensive Annual Financial Report.

Individual percentages, as defined by state law, shall not exceed in any specific debt category:



General Debt 6% of secondary net assessed valuation
Utility Debt 20% of secondary net assessed valuation
Open Space & Park Facilities 20% of secondary net assessed valuation

No debt shall be issued for which the Town is not confident that a sufficient, specifically identified revenue source is available for repayment. The Chief Fiscal Officer shall prepare an analytical review for this purpose before the issuance of any debt.

DEBT MATURITIES: The Town will keep the average maturity of general obligation bonds at twenty years or less.

All efforts will be made to limit the long-term debt maturity schedule to the estimated useful life of the capital asset constructed or purchased.

OTHER POLICIES: Annual budget appropriations shall include debt service payments and reserve requirements for all long-term debt outstanding, as outlined in the bond covenants.

Debt issues will be sold on a competitive basis, except when conditions make a negotiated sale preferable and awarded to the bidder who produces the lowest interest cost. Revenue bonds can be issued through a negotiated sale when the issue is unusually large, the project is speculative or complex, the issue is a refunding or the market is unstable.

Debt service costs (GO, MPC, Revenue Bond, and Contractual Debt) shall not exceed 25% of the Town's operating revenue. Improvement District (ID) debt is not included in this calculation because it is paid by the property owners of the district.

General obligation debt that is supported by property tax revenues and grows in proportion to the Town's assessed valuation or community acceptable property tax rates will be utilized as authorized by voters. Other types of voter-approved debt may also be utilized when they are supported by dedicated revenue sources (e.g., fees and user charges).

The following considerations will be made to the question of pledging of project (facility) revenues towards debt service requirements:

- The project requires monies not available from other sources
- Matching fund monies are available, which may be lost if not applied for promptly
- Catastrophic conditions
- The project to be financed will generate net positive revenues (i.e., the additional tax revenues generated by the project will be greater than the debt service requirements). The net revenues should not simply be positive over the life of the bonds, but must be positive each year within a reasonably short period (e.g., by the third year of debt service payments).

Improvement District (ID) bonds shall be issued only when there is a general Town benefit. ID bonds will be utilized only when it is expected that they will be issued for their full term. It is intended that Improvement District bonds will be used primarily for neighborhoods desiring improvements to their property such as roads, streetlights, public utilities, and storm drainage.



Improvement District debt will be permitted only when the full cash value of the property-to-debt ratio (before improvements being installed) is a minimum of 3:1 before issuance of debt and 5:1 or higher after the construction of improvements. The Town's cumulative improvement district debt will not exceed 5% of the Town's secondary assessed valuation.

Utility rates will be set, at a minimum, to ensure the ratio of revenue-to-debt service meets bond indenture requirements of 1:2. The Town goal will be to maintain a minimum ratio of utility revenue-to-debt service of 1:6 to ensure debt coverage in times of utility revenue fluctuations attributable to weather or other causes and to ensure a balanced, pay-as-you-go Capital Improvement Plan.

The Town may issue inter-fund loans.

Reserve accounts shall be maintained as required by bond covenants or as advisable by the Town Council. The Town shall structure such debt service reserves so that they do not violate IRS arbitrage regulations.

PROFESSIONAL SERVICES: All professional service providers (underwriters, financial advisors, bond insurers, etc.) selected in connection with the Town's debt issues will be selected following the Town's procurement policies. In most cases, this will require a request for proposal process.

The Town shall maintain an open line of communication with the rating agencies (Moody's, Standard & Poor's, etc.) informing them of major financial events in the Town as they occur. The Comprehensive Annual Financial Report (CAFR) shall be distributed to the rating agencies no later than January 31st of the following year of the CAFR.

CAPITAL IMPROVEMENT POLICY

This policy establishes the framework for overall planning and execution for Town capital improvements. It sets forth guidelines against which current planning and performance can be measured and proposals for future projects can be evaluated.

A capital improvement program (CIP) is a long-range plan of purchasing, constructing, and maintaining the Town's capital assets. A capital budget is the portion of the operating budget that funds capital costs.

DEVELOPING A CAPITAL IMPROVEMENT PROGRAM (CIP): A capital improvement program (CIP) will be developed for a period of five years. As resources are available, the most current year of the CIP will be incorporated into the current year's operating budget. The CIP will be reviewed and updated annually.

DEFINING CAPITAL ASSETS FOR A CIP: For the CIP, all land and land improvements, building projects, and equipment which results in a capitalized asset costing more than \$5,000 and having a useful life (depreciable life) of two years or more.



PRIORITIZING PROJECTS: Capital projects and/or capital asset purchases will receive a higher priority if they meet one or more of the following criteria:

- Project/asset is mandatory
- Project/asset is regulatory or environmentally driven
- Project/asset spurs economic development
- Project/asset improves efficiency
- Project/asset provides a needed service
- Project/asset will have a high usage
- Project/asset will have a useful life of longer than two years
- Project/asset will reduce operating and maintenance costs
- Project/asset has available state / federal grants
- Project/asset eliminates a hazard
- Project/asset is a prior commitment

ALLOCATING RESOURCES TO CIP: The Town will maintain an equipment reserve fund to pay for equipment capital assets. Each annual budget, budgetary resources allowing, will set aside an amount equal to the depreciation of the equipment capital assets.

Capital projects will be funded through a combination of allocated revenues, state / federal grants, and authorized debt.

Capital projects must meet the following criteria:

- If debt-funded, the term of the debt should not exceed the useful life of the project.
- Capital projects shall be built to specifications which enable them to be self-sustaining whenever possible.
- Long-term debt will be funded through revenue bond issues whenever feasible, to maximize the general obligation debt limitation.

Capital improvement life cycle costs will be coordinated with the development of the Operating Budget. Future operating, maintenance, and replacement costs associated with new capital improvements will be forecast, matched to available revenue sources, and included in the Operating Budget.

REPORTING: Except for "on-going projects", each project shall be described such that development phases are delineated as separate stages of the project. Examples include land acquisition, design, and construction. "On-going projects" represent annual capital programs such as street overlay, sidewalk expansion, or traffic signal rebuild.

An estimate of the operating budget impact of each proposed project shall be identified and incorporated into the Town Corporate Strategic Financial Plan.

The adopted CIP shall constitute the Town's long-range plan for capital expenditures and shall be consistent with the Payson Corporate Strategic Plan.



GLOSSARY OF BUDGET - RELATED TERMS

ACCOUNT A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.

ACCOUNTING SYSTEM The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

ACCOUNTS PAYABLE A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

ACCOUNTS RECEIVABLE An asset account reflecting amounts owed by private individuals or organizations for goods and services furnished by a government.

ACCRUAL BASIS Refers to the accounting of revenues and expenditures based on when they are incurred or committed, rather than when they are made or received.

ADOPTION For budget purposes, a formal action taken by the Council that sets the spending limits for the fiscal year.

AGENCY POOL PARTICIPANT A subdivision or an entity of a subdivision that has monies maintained by the treasurer and that has the authority to draw negotiable instruments on the treasurer or make other disbursements from monies that the treasurer holds for the subdivision or entity. (A.R.S. 35-321)

APPROPRIATED BUDGET The expenditure authority created by the appropriation resolution/ordinance, which is signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized and executive changes.

APPROPRIATED FUND BALANCE The amount of fund balance budgeted as revenue to offset expenses that exceed current revenue.

APPROPRIATION Legal authorization is adopted annually, by the legislative body (Town Council) to make expenditures and obligate money for specific purposes. An appropriation is limited in the amount and the period in which it may be expended.

ARBITRAGE The investment of bond proceeds in higher-yielding securities, resulting in interest revenue above the interest costs.

ASSESSED VALUATION A determination of the value of a real or personal property as a basis for levying taxes.

ASSET Resources owned or held by a government, which has monetary value.

AUDIT An examination, usually by an official or private accounting firm that reports on the accuracy of the annual financial report.

AVAILABLE (UNDESIGNATED) FUND BALANCE Refers to funds remaining from the prior year that are available for appropriation and expenditure in the current year.

BALANCE SHEET The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

BALANCED BUDGET The expenses/expenditures do not exceed the budgeted revenue plus the unreserved fund balance.



BEGINNING FUND BALANCE An account used to record estimated and actual resources available for expenditure in one fiscal year because of revenues collected more than the budget and/or under-expenditure of the prior years' budget.

BENEFITS The Town provided employee benefits such as retirement, worker's compensation, life insurance, medical insurance, and dental insurance.

BOARD OF DEPOSIT Common Council (A.R.S. 35-321).

BOND A certificate obligating the payment of a specified sum of money which includes the principal or face value, plus interest, to be computed at a specified rate on a specified date or dates in the future or the maturity date(s).

BONDED DEBT That portion of the indebtedness represented by outstanding bonds.

BOND RATING A grade indicating a governmental unit's investment qualities. Generally speaking, the higher the bond rating, the more favorable the interest rate and the lower the cost of financing of capital projects funded by bonds. A high rating is indicative of the government's strong financial position.

BOND REFERENDUM An election in which registered voters vote on whether the Town will be allowed to issue debt in the form of interest-bearing bonds.

BUDGET A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed revenue, or means of financing the expenditures.

BUDGET CALENDAR The schedule of key dates or events, which the Town follows in the preparation, adoption, and administration of the budget.

BUDGET MESSAGE A written general dialogue of the budget, presented by the budget-making authority. It provides Council & Citizens with a general summary of the most important budget issues, changes from recent fiscal years, and recommendations regarding the financial policy for the coming year.

BUDGETARY BASIS This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of two forms: cash or modified accrual.

BUDGETARY CONTROL The control or management of a governmental unit or enterprise per an approved budget to keep expenditures within the limitations of authorized appropriations and available revenues.

CAPITAL ASSET Tangible assets having a life over one year obtained or controlled as a result of financial transactions, events, or circumstances. Capital assets include buildings, equipment, improvements other than buildings and land.

CAPITAL IMPROVEMENT PLAN (CIP) A plan which prioritizes and schedules proposed capital construction projects and major equipment acquisition.

CAPITAL OUTLAY Expenditures resulting in the acquisition or addition to the government's general capital assets. These assets usually have a useful life of more than one year.

CAPITAL PROJECTS Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

CAPITAL PROJECT CONSTRUCTION FUNDS A type of fund that accounts for major general government construction projects financed by long-term obligations or other financings.

CAPITAL STRUCTURE Amount of the capital of the eligible depository is shown by the latest call statement of condition as defined by the rule of the superintendent of financial institutions for the administration of this article. (A.R.S. 35-321).



CASH BASIS ACCOUNTING The method of accounting where revenues are recorded when received and expenditures are recorded when paid.

CHART OF ACCOUNTS A chart that assigns a unique number to each type of transaction and each budgetary unit in the organization.

COLLECTING ENTITY Entity from which the treasurer receives general funding including the county for collections performed by a county treasurer, the city for collection performed by a city treasurer, or the district for collection performed by a district treasurer. (A.R.S. 35-321)

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) An annual federal grant that can be used to revitalize neighborhoods and expand affordable housing.

COMPREHENSIVE PLAN A plan is required by the state for the future growth and development of the Town.

CONSUMER PRICE INDEX (CPI) A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (economic inflation).

CONTRACTUAL SERVICES The costs related to services performed for the Town by individuals, businesses, or utilities.

COST The amount of money or other consideration exchanged for goods or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

COST OF LIVING ADJUSTMENT (COLA) An increase in salaries to offset the adverse effect of inflation on compensation.

CURRENT ASSETS Assets that are available or can be made readily available to finance current operations or to pay current liabilities. Assets that will be used up or converted into cash within one year. Some examples are cash and temporary investments.

CURRENT LIABILITIES Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded within one year.

DEBT SERVICE The process of accumulating resources for and making payment of long-term debt principal and interest.

DEBT SERVICE FUND A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEBT SERVICE/LEASE A cost category that typically reflects the repayment of short-term (less than 5 years) debt associated with the acquisition of capital equipment.

DEFICIT The amount by which expenditures exceed revenues during an accounting period.

DEPARTMENT An organizational or budgetary unit. Each department serves a specific function as a distinct organizational unit of government, having budget accountability.

DEPRECIATION Consumption of the service life of capital assets, due to normal wear, deterioration, environmental elements, the passage of time, and obsolescence. The portion of the cost of a capital asset is charged as an expense during a specified period based on the service life of the asset and ultimately expending the entire cost of the asset.

DESIGNATED FUND BALANCE Monies over the years that remain unspent after all budgeted expenditures have been made, but which are reserved for specific purposes and are unavailable for appropriation.



DEVELOPMENT-RELATED FEES Those charges are generated by building, development, and growth in a community. Included are building and street permits, development review fees, and zoning, platting, and subdivision fees.

DISTINGUISHED BUDGET PRESENTATION AWARD A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

ELASTIC REVENUE Revenue type that is highly responsive to changes in the economic base and inflation. Example: sales tax.

ELIGIBLE DEPOSITORY Any: (a) Commercial or savings bank or savings and loan association having either a branch in this state or its principal place of business in this state and insured by the federal deposit insurance corporation or its successor or any other insuring instrumentality of the United States according to the applicable federal law. (b) A credit union that is insured by the national credit union administration or its successor. (A.R.S. 35-321)

ENCUMBRANCES Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities but represent the estimated amount of expenditure ultimately to result if unperformed contracts in the process are completed.

ENTERPRISE FUNDS A type of proprietary fund that contains activities that are operated as private businesses. In Payson, the only Enterprise Fund is the Water Fund.

EXEMPT Personnel who are not eligible to receive overtime pay and are expected to put in whatever hours are necessary to complete their job assignments. The respective department head, as partial compensation for overtime hours worked, may allow compensatory time off.

EXPENDITURE An outlay of current resources for goods and services. Expenditures reduce the remaining budget authorization (appropriation) available.

FIDUCIARY FUND A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's programs.

FISCAL YEAR (FY) A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED ASSETS Assets of significant value that have a useful life of more than one year.

FRANCHISE A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FRANCHISE FEE A fee paid by public service businesses for the special privilege to use Town streets, alleys, and property in providing their services to the citizens of the community.

FULL-TIME EQUIVALENT (FTE) Employee position converted to the decimal equivalent based on 2080 hours per year.

FUNCTION Activity which is performed by one or more organizational units to accomplish a goal.

FUND An accounting entity having a set of self-balancing accounts and records for all financial transactions for specific activities or government functions in attaining certain objectives governed by special regulations, restrictions, or limitations.

FUND BALANCE Generally thought of as fund equity. In the budget, part of the fund balance may be designated and appropriated as a resource to support the fund expenditures.



GENERAL FUND The fund used to account for the receipt and expenditure of general government revenues such as taxes, fees for service, and state-shared revenues that are not earmarked for specific functions. The General Fund accounts for services customarily provided by general-purpose local governments, including fire and police protection, park and recreation facilities, land use planning, and the administrative and support services associated with these activities.

GENERAL OBLIGATION BONDS Bonds backed by the full faith and credit of the issuing government. In issuing its general obligation bonds, the Town pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) Accounting principles determined through common practice or as promulgated by accounting standard-setting bodies.

GOAL The end toward which an endeavor is directed. A Town department may have several goals in the accomplishing of its mission.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) A professional association of state/provincial and local finance officers dedicated to the sound management of government financial resources.

GOVERNMENTAL FUND Those funds through which most governmental functions typically are financed.

GRANTS A contribution of assets by one governmental unit or other organization to be used or spent for a specified purpose, activity, or facility. Typically, these contributions are made to local governments from the State and Federal governments.

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

INELASTIC REVENUE Revenue types that are not affected by changes in the economic base and inflation. Example: Permit fees.

INFRASTRUCTURE The underlying permanent foundation or basic framework e.g., streets, water, sewer, public buildings, and parks

INTERFUND TRANSFERS Amounts transferred from one Town fund to another.

INTERGOVERNMENTAL Referring to activities or transactions (contracts, grants, etc.) occurring between government jurisdictions (e.g., towns and counties) such as “intergovernmental revenues”.

INTERNAL SERVICE FUNDS A type of proprietary fund which accounts for the goods and services which are provided as internal services of the Town; such as equipment rental.

INTRAGOVERNMENTAL Referring to activities or transactions occurring within a single government jurisdiction.

INVESTING ENTITY The State, a political subdivision, the governing body of a municipality, or the governing body of a school district. (A.R.S. 35-323.01)

INVOLUNTARY POOL PARTICIPANT Subdivision that only receives the principal ratio of the monies collected, for which the principal monies are mandated to be distributed on a specific date and for which the interest earned on the monies between the time of collection and other statutory requirements reverts to the general fund of the collecting entity. (A.R.S. 35-321)

KEY RESULT AREAS (KRA) Major priority areas within the Corporate Strategic Plan.



LEVY To impose a tax, special assessment, or service charge for the support of government activities. The total amount of taxes, special assessments, or service charges imposed by a government. The term most commonly refers to the real and personal property tax levy.

LEVY RATE The rate at which taxes, special assessments, or service charges are imposed. For example, the real and personal property tax levy is the rate at which property is taxed per \$100 assessed valuation.

LIABILITY Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at a future date. Does not include encumbrances.

LICENSES AND PERMITS Charges for the issuance of licenses and permits. Licenses are required by municipalities for selected trades, occupations, and other activities for regulatory purposes. Permits are issued to aid the regulation of new business activities.

LINE-ITEM BUDGET A budget prepared along departmental lines that focuses on what is to be bought.

MAINTENANCE The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

MISSION The overall purpose for which a unit of Government exists.

MODIFIED ACCRUAL ACCOUNTING The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable and available to finance expenditures of the current period". Expenditures are recognized when the related fund liability is incurred except for inventories, prepaid insurance, unpaid benefit amounts, or principal and interest.

NET BONDED DEBT The amount calculated as gross bonded debt less debt service monies available at year-end less debt payable from Enterprise Revenues, which ultimately equates to amounts to be repaid through property taxes.

NON-EXEMPT Personnel is eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

OBJECT (OF EXPENDITURE) The budget accounting term for the previously used "line item budget" level. The lowest level of detail is used in the budget to designate the item or service to be purchased or obtained as the result of expenditure, e.g., postage, printing, etc.

OBJECTIVE In a budgetary context, an objective is some event, activity, or opinion poll result, which can be evaluated to measure progress towards defined goals.

OPERATING BUDGET A budget which includes all expenditures and revenues expected to be made during a year for ongoing operations of a government entity. The operating budget carries on the traditional services of a governmental entity. Such a budget generally excludes amounts budgeted for major capital projects.

OPERATING TRANSFERS IN/OUT Specifically identifies the transfer of resources from one fund to another made to support the normal level of operations of the receiving fund.

ORDINANCE A law passed by the legislative authority of a local jurisdiction (town or county).

PERFORMANCE INDICATORS Measurable means of evaluating the effectiveness of a department or cost center in accomplishing its defined objectives.

PERMISSIBLE RATE OF INTEREST Rate of interest in which an eligible financial institution is permitted to pay by state or federal law or valid state rules or federal regulations. (A.R.S. 35-321)

PERSONNEL SERVICES Costs are related to compensating employees, including wages, insurance, payroll taxes, retirement contributions, and allowances for clothing and automobiles.



PRIMARY PROPERTY TAX A limited tax levy is used to support general government operations.

PROPERTY TAX A levy upon the assessed valuation of property within the Town. Arizona has two types of property tax: primary property tax and secondary property tax.

PROPRIETARY FUND A fund used to account for operations that are financed and operating similar to business enterprises. Such a fund is established as a self-supporting operation with revenues provided principally from fees, charges, or contracts for services.

PUBLIC DEPOSIT Public monies deposited in an eligible depository according to this article. (A.R.S. 35-321)

PUBLIC MONIES Includes subdivision monies. (A.R.S. 35-321)

PURCHASE ORDER (PO) A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

RESERVE An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

RESOLUTION A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

RESOURCES The dollars available for appropriation, including estimated revenues, inter-fund transfers, and in some cases, a beginning fund balance.

REVENUE Income received by the Town to support programs or services to the community. It includes such items as taxes, fees, user charges, grants, fines, forfeitures, interest income, and miscellaneous revenue.

RISK MANAGEMENT An organized attempt to protect a government's assets against accidental loss in the most economical method.

SALARIES AND WAGES Amount paid for services rendered by employees per rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary help.

SECONDARY PROPERTY TAX Voter approved tax levy which can only be used to retire general bonded debt obligations.

SPECIAL ASSESSMENT A compulsory levy made against certain properties to defray all or part of the cost of specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL REVENUE FUND A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

STATE MONIES All monies in the treasury of this state or coming lawfully into the possession or custody of the state treasurer. (A.R.S. 35-321)

STRUCTURALLY BALANCED BUDGET A balanced budget that supports financial sustainability for multiple years into the future. A government needs to make sure that it is aware of the distinction between satisfying the statutory definition and achieving a true structurally balanced budget.

SUBDIVISION Any county, non-charter city, or town. Cities governed by charter have the option of operating under this article. (A.R.S. 35-321)

SUBDIVISION MONIES All monies in the treasury of a subdivision or coming lawfully into the possession or custody of the treasurer. (A.R.S. 35-321)

SUPPLIES A cost category for minor items (individually priced at less than \$5,000) required by departments to conduct their operations.

SURPLUS The amount by which revenues exceed expenditures.

TAX BASE The wealth of the community available to be taxed by various forms of Town taxes. It is commonly thought of as the assessed value of the community.

TAX LEVY The total amount to be raised by general property taxes for the purposes specified in the Tax Levy Ordinance.

TAXES Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for a current or permanent benefit, such as special assessments.

TENTATIVE BUDGET A tool that gives policymakers an idea of the Town's relative fiscal position for the coming budget period based on projected revenues and expenditures.

TREASURER Includes the treasurer or officer exercising the functions of treasurer of any subdivision but excludes the state treasurer. (A.R.S. 35-321)

TRUST AND AGENCY FUNDS A type of fiduciary fund which accounts for funds held by the Town as a trustee.

TRUST FUNDS Those monies entrusted to a public body or official for preservation and investment, as prescribed by the instrument establishing such funds. (A.R.S. 35-321)

UNRESERVED FUND BALANCE Undesignated monies available for appropriations.

USER CHARGES The payment of a fee for direct receipt of public service by the party who benefits from the service.

WORKLOAD INDICATORS Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned).



REFERENCES:

Arizona Revised Statutes:
9-492 Cities and Towns
15-1025 Education

35-313; 35-323; 35-326; 35-328 Public Finance

Common Acronyms

AFFH	Affirmatively Furthering Fair Housing
ARRA	American Recovery and Reinvestment Act of 2009
BARS	Budgeting, Accounting, and Reporting System
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CIP	Capital Improvement Plan
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
CSP	Corporate Strategic Plan
FAA	Federal Aviation Administration
FT	Full-time
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GO Bonds	General Obligation Bonds
HURF	Highway Users Revenue Fund
KRA	Key Result Areas
LID	Local Improvement District
OPEB	Other Post Employment Benefits
OSHA	Occupational Safety and Health Act
PO	Purchase Order
PT	Part-time
RFP	Request for Proposal
SCADA	Supervisory Control and Data Acquisition
WIFA	Water Infrastructure Financing Authority