**ORDINANCE NO. 08-06-2025-**

**AN ORDINANCE SETTING THE REAL AND PERSONAL PROPERTY TAX LEVY FOR MUNICIPAL PURPOSES AND ADOPTING A BUDGET FOR PAYSON CITY CORPORATION FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026.**

**WHEREAS**, a tentative budget ("Tentative Budget") in proper form has been prepared for the Payson City Corporation as required by Utah state law; and

**WHEREAS**, the Tentative Budget has been reviewed and considered by the Payson City Council; and

**WHEREAS**, on May 7, 2025, the Payson City Council, by ordinance, adopted the Tentative Budget for Fiscal Year 2025-2026 as required by law and continued consideration of the adoption of the final Budget until after a public hearing scheduled for August 6, 2025, to consider a possible increase in the certified tax rate levied by Payson City; and

**WHEREAS**, the Tentative Budget, together with supporting schedules and data, has been available for public inspection in the office of the City Recorder as required by law; and

**WHEREAS**, notice of a public hearing to consider the adoption of a final Budget was published in a newspaper of general circulation and posted as required by law; and

**WHEREAS**, on August 6, 2025 the City Council held a duly noticed public hearing to consider said increase in the certified tax rate and to receive public comment and further ascertain the facts regarding adoption of the final Budget, which facts and comments are found in the hearing record; and

**WHEREAS**, all interested persons were heard, for or against the proposed certified tax rate increase and the estimates of revenue and expenditures as set forth in the proposed final Budget; and

**WHEREAS**, all statutory and legal requirements for the final adoption of said Budget have been completed; and

**WHEREAS**, after considering the recommendations, facts, and comments presented to the City Council, the City Council finds:

1. a final Budget for Payson City Corporation should be adopted as set forth below; and
2. adoption of the final Budget reasonably furthers the health, safety and general welfare of the citizens of Payson City.

**NOW, THEREFORE**, be it ordained by the City Council of Payson City, Utah as follows:

**PART I**

The Payson City Budget as set forth in the attached Exhibit A, including sub-budgets for capital improvements, is hereby adopted for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

**PART II**

All outstanding encumbrances and project/grant balances as of June 30, 2025 approved by the City Council shall be continued and re-appropriated for expenditure into the 2025-2026 fiscal year.

**PART III**

The auditors are hereby authorized to move budget appropriations along with needed expenditure adjustments in conjunction with the fixed asset (capital expenditures) reconciliation for the fiscal year ending June 30, 2025.

**PART IV**

The Finance Director is hereby authorized to certify and file a copy of this budget in the office of the City Recorder, which copy shall be available for public inspection at all times as required by law.

**PART V**

A. If a provision of this Ordinance conflicts with a provision of a previously adopted ordinance concerning the same title, chapter, and/or section number amended herein, the provision in this Ordinance shall prevail.

B. This ordinance and its various sections, clauses and paragraphs are hereby declared to be severable. If any part, sentence, clause or phrase is adjudged to be unconstitutional or invalid, the remainder of the ordinance shall not be affected thereby.

This Ordinance shall take effect immediately upon passage by the Payson City Council and subsequent publication according to State Law and city ordinances.

Passed and ordained by the Payson City Council, Utah, this 6th day of August 2025.

William R. Wright, Mayor

Attest:

Kim E. Holindrake, City Recorder