

COUNCIL DECISION REQUEST

SUBJECT: Adoption of Fiscal Year 2009/2010 Tentative Budget of \$57,227,192

MEETING DATE: July 7, 2009

PAYSON GOAL: NEW: EXISTING:

ITEM NO.:

TENTATIVE SCHEDULE:

SUBMITTED BY: Debra A Galbraith

AMOUNT BUDGETED: \$0.00

SUBMITTAL TO AGENDA

EXPENDITURE REQUIRED: \$0.00

APPROVED BY TOWN MANAGER

CONT. FUNDING REQUIRED: \$0.00



EXHIBITS (If Applicable, To Be Attached):

Public Notice for July 14, 21 & August 6, 2009 for meeting/Public Hearings on Final Budget, Tentative Budget Summary Schedules

POSSIBLE MOTION

I move to adopt the Tentative Budget for Fiscal Year 2009/2010 for \$57,227,192.

SUMMARY OF THE BASIS FOR POSSIBLE MOTION:

The Arizona Revised Statutes require cities and towns to adopt their tentative budget for the new fiscal year (2009/2010) on or prior to the third Monday in July (July 20, 2009). Once the tentative budget is adopted, the final budget (scheduled for adoption on July 23, 2009), cannot be increased, but may be reduced. The Property Tax Levy Public Hearing is scheduled for July 23, 2009 and the of Property Tax Levy is scheduled for adoption by ordinance on August 6, 2009.

The Town Council held numerous budget work-study sessions over the last few months. The Fiscal Year 2009/2010 Tentative Budget presented for adoption represents the combined efforts of staff and Council. The \$57,227,192 is the combined total of all Town funds (see attached schedules).

The summary of the Tentative Budget will be printed in the Payson Roundup on July 14 and July 21, 2009.

PROS:

CONS:

PUBLIC INPUT (if any):

BOARD/COMMITTEE/COMMISSION ACTIONS/RECOMMENDATIONS (if any) (give dates and attach minutes):

FUNDING:

Acct:	Budget:	Available:	Expense:	Remaining:
Acct:	Budget:	Available:	Expense:	Remaining:
Acct:	Budget:	Available:	Expense:	Remaining:
BA:				Date: _____

JUL 07 2009 Sp #A

PUBLIC NOTICE

**TOWN OF PAYSON
FISCAL YEAR 2009/2010
BUDGET AND PROPERTY TAX LEVY HEARINGS**

The Town of Payson Town Council adopted the Tentative Budget for fiscal year 2009/2010 for \$57,227,192 at a Special Council Meeting on July 7, 2009.

The Town Council will hold public hearings on the 2009/2010 Fiscal Year Final Budget and the Property Tax Levies. The Town Council will hold a public hearing and adopt the final proposed budget at the following scheduled Regular Council Meeting:

DATE: July 23, 2009
TIME: 5:30 p.m.
PLACE: Payson Town Hall Council Chambers
303 North Beeline Highway
Payson, AZ 85541

The Town Council at the same Regular Council Meeting (July 23, 2009) will hold a Truth in Taxation Hearing to address a proposed increase to the property tax levy.

The Town Council at a Special Council Meeting will adopt the Property Tax Levy on August 6, 2009 at 5:30 in the Payson Town Hall Council Chambers.

The proposed budget may be examined at Town Hall in the Town Clerk and Financial Services departments between the hours of 8:00 a.m. and 5:00 p.m. daily, Monday through Thursday. Citizens are welcome to provide written and/or public comments, and ask questions regarding the budget. The certified property values necessary to calculate the property tax levy limit will be available for public inspection along with the proposed budget.

The Town of Payson, Arizona advises the public, employees and job applicants that it does not discriminate on the basis of handicapped status in admission or access to its programs and activities or the treatment or employment in such programs and activities.

CITY/TOWN OF PAYSON
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2009

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2008	ACTUAL EXPENDITURES/EXPENSES ** 2008	FUND BALANCE/ NET ASSETS*** July 1, 2008**	PROPERTY TAX REVENUES 2009	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2009	OTHER FINANCING 2009		INTERFUND TRANSFERS 2009		TOTAL FINANCIAL RESOURCES AVAILABLE 2009	BUDGETED EXPENDITURES/EXPENSES 2009
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 13,619,241	\$ 12,669,050	\$	Primary: \$ 590,264	\$ 12,788,600	\$ 1,000,000	\$	\$ 5,000	\$ 741,130	\$ 13,642,734	\$ 13,291,661
2. Special Revenue Funds	7,332,376	4,546,850		Secondary:	7,067,701			662,230	141,200	7,588,731	7,994,300
3. Debt Service Funds Available	1,199,700	1,230,100			1,292,700			480,051		1,772,751	1,627,800
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	1,199,700	1,230,100			1,292,700			480,051		1,772,751	1,627,800
6. Capital Projects Funds	4,119,600	550,600			9,847,900	100,000		136,600	96,551	9,987,949	11,554,300
7. Permanent Funds											
8. Enterprise Funds Available	7,897,604	4,733,700			16,424,300		1,100,000	1,500,000	1,805,000	15,019,300	18,875,250
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	7,897,604	4,733,700			16,424,300		1,100,000	1,500,000	1,805,000	15,019,300	18,875,250
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 34,168,521	\$ 23,730,300	\$	\$ 590,264	\$ 47,421,201	\$ 1,100,000	\$ 1,100,000	\$ 2,783,881	\$ 2,783,881	\$ 48,011,465	\$ 53,343,311

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved alternative expenditure limitation

	2008	2009
1. Budgeted expenditures/expenses	\$ 34,168,521	\$ 53,343,311
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	34,168,521	53,343,311
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 34,168,521	\$ 53,343,311
6. EEC or voter-approved alternative expenditure limitation	\$	\$

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

* Includes Expenditure/Expense Adjustments Approved in 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 in this column represent Fund Balance/Net Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).



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CITY/TOWN OF **PAYSON**
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2009

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	2008	2009
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 551,008	\$ 590,264
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 497,200	\$ 590,264
B. Secondary property taxes	150,000	150,000
C. Total property tax levy amounts	\$ 647,200	\$ 740,264
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 466,182	
(2) Prior years' levies	7,952	
(3) Total primary property taxes	\$ 474,134	
B. Secondary property taxes		
(1) Current year's levy	\$ 144,185	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 144,185	
C. Total property taxes collected	\$ 618,319	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.2458	0.2172
(2) Secondary property tax rate	0.0986	0.0656
(3) Total city/town tax rate	0.3444	0.2828

B. Special assessment district tax rates
 Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating one special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

CITY/TOWN OF PAYSON
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2009



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SOURCE OF REVENUES	ESTIMATED REVENUES 2008	ACTUAL REVENUES* 2008	ESTIMATED REVENUES 2009
GENERAL FUND			
Local taxes			
Sales Tax - Town	\$ 7,000,000	\$ 6,180,000	\$ 6,000,000
Licenses and permits			
Franchise Fees	355,400	349,000	356,600
Business Licenses	58,400	53,000	53,000
Liquor Licenses	1,000	650	500
ROW Permits	4,000	1,400	1,000
Animal Control Licenses	11,200	12,000	15,000
Building Permits	267,600	165,000	100,000
Intergovernmental			
State Shared Revenue	4,106,200	4,066,100	3,691,300
Vehicle License Tax	1,025,000	940,000	950,600
Tonto Apache Tribe	74,000	113,900	111,500
Fire Services IGA	223,000	223,000	230,000
Town of Star Valley IGA	258,300	258,300	
Gila County	35,000		
Grants	75,000	145,000	403,300
Charges for services			
Procesution Fees	27,400	31,400	29,500
Law Enforcement Charges	52,000	38,600	38,500
Fire Service Charges	10,600	5,000	5,000
Zoning Charges	26,000	9,300	10,000
Building Inspections	6,300	5,600	5,000
Engineering Review	8,100	7,500	10,500
Plan Review	141,600	71,000	50,000
Fines and forfeits			
Court Fines & Fees	204,000	180,000	200,000
Interest on investments			
Interest	90,000	16,400	15,000
Contributions			
Voluntary contributions	3,000	18,600	136,300
Miscellaneous			
Other Revenue	31,500	28,700	19,700
Recreation Fees	138,500	100,000	164,400
Enterprise Overhead			66,900
Insurance Recoveries	135,600		95,000
Surplus Sales	30,000	53,500	30,000
Total General Fund	\$ 14,398,700	\$ 13,072,950	\$ 12,788,600

* 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.

CITY/TOWN OF PAYSON
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2009



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SOURCE OF REVENUES	ESTIMATED REVENUES 2008	ACTUAL REVENUES* 2008	ESTIMATED REVENUES 2009
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway Users Gas Tax	\$ 1,647,600	\$ 1,400,000	\$ 1,400,000
Grants	125,000		
Inspection Fees	35,000	24,700	40,000
Impact Fees	97,200	101,100	60,000
Other Revenue	5,000	4,000	4,000
Interest	50,000	5,000	5,000
Contributions	25,000	5,000	10,000
Total Highway User Revenue Fund	\$ 1,984,800	\$ 1,539,800	\$ 1,519,000
Local Transportation Assistance Fund			
LTAf	\$ 74,500	\$ 74,500	\$ 74,000
LTAf - VLT	25,000	30,100	25,000
Total Local Transportation Assistance Fund	\$ 99,500	\$ 104,600	\$ 99,000
Housing Trust fund			
Contributions	\$ 100,000	\$	\$ 100,000
Interest	100	300	300
Total Housing Trust Fund	\$ 100,100	\$ 300	\$ 100,300
Gifts & Grants Fund			
Grants	\$ 558,000	\$ 61,700	\$ 777,600
Contributions	15,000	21,800	21,000
Interest	3,000	1,000	1,000
Total Gifts & Grants Fund	\$ 576,000	\$ 84,500	\$ 799,600
Wildlands/Urban Program			
Wildlands/Urban Program	\$ 56,200	\$ 70,000	\$ 70,000
Interest	4,000	1,500	1,500
Total Wildlands/Urban Program	\$ 60,200	\$ 71,500	\$ 71,500
Festivals & Events Fund			
Event Revenue	\$	\$	\$ 85,600
Total Gifts & Grants Fund	\$	\$	\$ 85,600
Bed Tax Fund			
Bed Tax	\$ 186,000	\$ 130,000	\$ 150,000
Interest	2,000	1,000	1,000
Total Bed Tax Fund	\$ 188,000	\$ 131,000	\$ 151,000
Police Dept of Justice Fund			
Defense 1033 Revenue	\$ 32,000	\$ 8,000	\$ 14,000
Interest	3,000		100
Total Police Dept of Justice Fund	\$ 35,000	\$ 8,000	\$ 14,100
Police Reserve Academy			
Registrations	\$ 19,500	\$	\$
Interest	1,500		
Total Police Reserve Academy	\$ 21,000	\$	\$
LE Property Program			
Intergovernmental	\$	\$	\$ 750,000
Total LE Property Program	\$	\$	\$ 750,000
Library Fund			
Gila County Library District	\$ 225,000	\$ 225,000	\$ 229,200
Fines	16,000	16,000	16,000
Contributions			15,000
Interest	2,000		
Total Library Fund	\$ 243,000	\$ 241,000	\$ 260,200

CITY/TOWN OF PAYSON
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2009



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SOURCE OF REVENUES	ESTIMATED REVENUES 2008	ACTUAL REVENUES* 2008	ESTIMATED REVENUES 2009
Magistrate Court - JCEF Fund			
Contributions	\$ 5,000	\$ 4,600	\$ 5,000
Interest	1,800	100	100
Total Magistrate Court JCEF Fund	\$ 6,800	\$ 4,700	\$ 5,100
Magistrate Court - FTG Fund			
Contributions	\$ 1,500	\$ 3,000	\$ 3,000
Interest	500		
Total Magistrate Court FTG Fund	\$ 2,000	\$ 3,000	\$ 3,000
Airport Fund			
Grants	\$ 363,000	71,400	\$ 997,800
PRAA Lease	1	1	1
Manager Leases	40,000	45,400	11,300
Interest	10,000	2,000	2,000
Other	10,000		
Total Airport Fund	\$ 423,001	\$ 118,801	\$ 1,011,101
Event Center Fund			
Event Revenue	\$ 16,200	15,000	\$ 17,500
Interest	500		
Total Event Center Fund	\$ 16,700	\$ 15,000	\$ 17,500
Rainy Day Fund			
Interest	\$ 15,000		\$
Total Rainy Day Fund	\$ 15,000	\$	\$
Self Funded Insurance Fund			
Interest	\$ 25,000		\$
Employee Contribution	295,000	295,000	360,000
Employer Contribution	1,230,000	1,172,000	1,604,000
Retiree Contribution	75,000	75,000	90,600
Employer Contribution	166,000	210,000	126,100
Other		7,500	
Total Self Funded Insurance Fund	\$ 1,791,000	\$ 1,759,500	\$ 2,180,700
Total Special Revenue Funds	\$ 5,562,101	\$ 4,081,701	\$ 7,067,701

* 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.

CITY/TOWN OF PAYSON
 Summary by Fund Type of Revenues Other Than Property Taxes
 Fiscal Year 2009



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SOURCE OF REVENUES	ESTIMATED REVENUES 2008	ACTUAL REVENUES* 2008	ESTIMATED REVENUES 2009
DEBT SERVICE FUNDS			
General Debt Service Fund			
Interest	\$ 30,000	\$	\$
Total General Debt Service Fund	\$ 30,000	\$	\$
ELRID Debt Service Fund			
Assessment - Principal	\$ 76,700	\$ 93,800	\$ 84,500
Assessment - Interest	31,200	18,800	13,400
Interest	10,000	5,100	5,000
Total ELRID Debt Service Fund	\$ 117,900	\$ 117,700	\$ 102,900
Westerly Rd ID Debt Service Fund			
Assessment - Principal	\$ 40,200	\$ 40,200	\$ 39,850
Assessment - Interest	65,700	43,400	41,550
Interest	500		4,000
Total Westerly Rd ID Debt Service Fund	\$ 106,400	\$ 83,600	\$ 85,400
Rumsey Park COPs Debt Service Fund			
Interest	\$ 300	\$ 200	\$
	\$ 300	\$ 200	\$
Green Valley Park Debt Service Fund			
Property Tax - Secondary	\$ 150,000	\$ 150,000	\$ 150,000
Contributions	60,000	60,000	60,000
Interest	300	1,300	1,300
Total Green Valley Park Debt Service Fund	\$ 210,300	\$ 211,300	\$ 211,300
Excise Tax Obligation 2003			
Interest	\$ 2,000	\$ 3,000	\$ 1,600
Total Excise Tax Obligation DS Fund	\$ 2,000	\$ 3,000	\$ 1,600
General Obligation Bond Debt Service Fund			
Sales Tax - Town	\$ 335,000	\$ 325,000	\$ 300,000
Interest	15,000	7,000	7,000
Total General Obligation Bonds DS Fund	\$ 350,000	\$ 332,000	\$ 307,000
Cedar Lane ID Debt Service Fund			
Assessment - Principal	\$	\$	\$ 5,000
Assessment - Interest			137,250
Total Cedar Lane ID Debt Service Fund	\$	\$	\$ 142,250
Rancho del Tonto ID Debt Service Fund			
Assessment - Principal	\$	\$	\$ 305,000
Assessment - Interest			137,250
Total Rancho del Tonto ID DS Fund	\$	\$	\$ 442,250
Total Debt Service Funds	\$ 816,900	\$ 747,800	\$ 1,292,700
CAPITAL PROJECTS FUNDS			
Capital Projects Fund			
Lease Purchase	\$ 107,000	\$	\$
Interest	1,500	100	
Total Capital Projects Fund	\$ 108,500	\$ 100	\$
Grant Capital Projects Fund			
Grants	\$ 709,900	\$ 398,300	\$ 2,355,200
Interes	500		
Total Grant Capital Projects Fund	\$ 710,400	\$ 398,300	\$ 2,355,200
Park Development Fund			
Impact Fees	\$ 72,800	\$ 83,200	\$ 80,000
Interest	10,000	2,200	2,200

CITY/TOWN OF PAYSON
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2009



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SOURCE OF REVENUES	ESTIMATED REVENUES 2008	ACTUAL REVENUES* 2008	ESTIMATED REVENUES 2009
Total Park Dedvelopment Fund	\$ 82,800	\$ 85,400	\$ 82,200
Public Safety Development Fund			
Impact Fees	\$ 37,600	\$ 42,000	\$ 40,000
Interest	500	700	700
Total Public Safety Development Fund	\$ 38,100	\$ 42,700	\$ 40,700
Green Valley Redevelopment Fund			
Grants	\$ 258,000	\$	\$ 315,000
Interest	4,000	300	200
Other	1,000		
Total Green Valley Redevelopment Fund	\$ 263,000	\$ 300	\$ 315,200
Public Safety Bond Project			
Interest	\$ 8,000	\$ 2,800	\$ 2,800
Total Public Safety Bond Fund	\$ 8,000	\$ 2,800	\$ 2,800
American Gulch Development			
Contributions	\$ 250,000	\$	\$
Total American Gulch Development Fund	\$ 250,000	\$	\$
Bonita Street Construction Fund			
HELP Loan	\$ 1,200,000	\$	\$
Interest	4,000	300	300
Other			10,000
Total Bonita Street Construction Fund	\$ 1,204,000	\$ 300	\$ 10,300
Cedar Lane Improvement District Fund			
Debt Proceeds	\$	\$	\$ 200,000
Total Cedar Lane Improvement District Fund	\$	\$	\$ 200,000
Rancho del Tonto Improvement District Fund			
Debt Proceeds	\$	\$	\$ 1,500,000
Total Rancho del Tonto ID Fund	\$	\$	\$ 1,500,000
Fire Station #3 Construction			
Grants	\$	\$	\$ 3,800,000
Debt Proceeds			1,525,000
Total Fire Station #3 Construction Fund	\$	\$	\$ 5,325,000
CAP Trust Fund			
Interest	\$ 85,000	\$ 16,000	\$ 10,000
Other		539,600	6,500
Total CAP Trust Fund	\$ 85,000	\$ 555,600	\$ 16,500
Total Capital Projects Funds	\$ 2,749,800	\$ 1,085,500	\$ 9,847,900

* 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.

CITY/TOWN OF PAYSON
 Summary by Fund Type of Revenues Other Than Property Taxes
 Fiscal Year 2009

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SOURCE OF REVENUES	ESTIMATED REVENUES 2008	ACTUAL REVENUES* 2008	ESTIMATED REVENUES 2009
ENTERPRISE FUNDS			
Water Fund			
Charges For Service	\$ 3,585,800	\$ 3,351,600	\$ 3,616,800
Facilities Recapture Fees	4,000	5,000	2,500
Interest	300,000	45,000	65,000
Facilities leases	30,000	30,000	30,000
Grants			1,900,000
Impact Fees	206,000	38,200	45,000
Other	10,000	71,700	55,000
	\$ 4,135,800	\$ 3,541,500	\$ 5,714,300
CC Cragin Development Fund			
Grants			\$ 10,585,000
Impact Fees	192,000	80,000	80,000
Interest	20,000	36,000	40,000
	\$ 212,000	\$ 116,000	\$ 10,705,000
Water Development Fund			
Impact Fees		\$ 15,100	\$ 5,000
		\$ 15,100	\$ 5,000
Total Enterprise Funds	\$ 4,347,800	\$ 3,672,600	\$ 16,424,300

* 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.

TOTAL ALL FUNDS \$ 27,875,301 \$ 22,660,551 \$ 47,421,201

* 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.

CITY/TOWN OF PAYSON

**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2009**

FUND	OTHER FINANCING 2009		INTERFUND TRANSFERS 2009	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Water Fund	\$	\$	\$ 5,000	\$
Water Fund Loan	1,000,000			
Gifts & Grants Fund				17,900
Festivals & Events				3,700
Library Fund				204,000
Magistrate Court - JCEF				51,660
Magistrate Court - FTG				15,870
Event Center Fund				9,900
Capital Projects Fund				107,000
Grant Capital Projects Fund				12,200
Green Valley Redeveoplment Fund				17,400
Debt Service Fund				172,200
Excise Tax Obligation DS Fund				129,300
Total General Fund	\$ 1,000,000	\$	\$ 5,000	\$ 741,130
SPECIAL REVENUE FUNDS				
HURF	\$	\$	\$ 300,000	\$
Gifts & Grants Fund			17,900	
Festivals & Events Fund			3,700	
Library Fund			204,000	
Magistrate Court - JCEF			51,660	
Magistrate Court - FTG			15,870	
Event Center Fund			69,100	
Bed Tax Fund				59,200
Airport Fund				82,000
Total Special Revenue Funds	\$	\$	\$ 662,230	\$ 141,200
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 146,900	\$
Rumsey Park COPs			95,100	
Excise Tax Obligation DS Fund			212,751	
Westerly Rd ID Debt Service Fund			25,300	
Total Debt Service Funds	\$	\$	\$ 480,051	\$
CAPITAL PROJECTS FUNDS				
Grant Capital Projects Fund	\$	\$	\$ 12,200	\$
Capital Projects Fund	100,000		107,000	
Green Valley Redevelopment Fund			17,400	
Rumsey Park COPs Fund				95,100
Excise Tax Construction Fund				1,451
Total Capital Projects Funds	\$ 100,000	\$	\$ 136,600	\$ 96,551
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$



CITY/TOWN OF PAYSON
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2009

FUND	OTHER FINANCING 2009		INTERFUND TRANSFERS 2009	
	SOURCES	<USES>	IN	<OUT>
ENTERPRISE FUNDS				
General Fund	\$ _____	\$ 1,000,000	\$ _____	\$ 5,000
HURF	_____	_____	_____	300,000
Capital Projects Fund	_____	100,000	_____	_____
Water Fund	_____	_____	1,500,000	_____
CC Cragin Development Fund	_____	_____	_____	1,500,000
Total Enterprise Funds	\$ _____	\$ 1,100,000	\$ 1,500,000	\$ 1,805,000
INTERNAL SERVICE FUNDS				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 1,100,000	\$ 1,100,000	\$ 2,783,881	\$ 2,783,881

CITY/TOWN OF PAYSON
 Summary by Department of Expenditures/Expenses Within Each Fund Type
 Fiscal Year 2009



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FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008	ACTUAL EXPENDITURES/ EXPENSES* 2008	BUDGETED EXPENDITURES/ EXPENSES 2009
GENERAL FUND				
Central Services	\$ 804,180	\$	\$ 760,450	\$ 1,271,800
Town Clerk	280,100		281,100	280,800
Elections			39,000	84,900
Town Manager	303,800		230,250	164,900
Human Resources	110,700		88,600	97,600
Financial Services	494,200		430,250	410,000
Information Technology	568,600		499,700	562,900
Tourism & Economic Vitality	159,824		110,150	116,000
Town Council	121,800		122,000	135,800
Magistrate Court	212,100		213,900	227,500
Town Attorney	507,200		495,800	504,900
Police	4,762,100		4,580,400	4,645,361
Fire	2,668,937		2,672,600	2,872,500
Public Works	226,100		215,550	614,700
Parks & Recreation	1,380,200		1,102,200	459,800
Community Development	1,019,400		827,100	842,200
Total General Fund	\$ 13,619,241	\$	\$ 12,669,050	\$ 13,291,661
SPECIAL REVENUE FUNDS				
HURF	\$ 2,753,500	\$	\$ 1,807,150	\$ 2,233,100
Housing Trust Fund	30,000		30,000	100,000
Gifts & Grants Fund	572,000		71,100	818,500
Wildlands/Urban Program Fund	166,700		81,600	162,700
Festivals & Events Fund				89,300
Bed Tax Fund	195,076		210,500	86,300
Police Dept of Justice Fund				14,000
Police Reserve Academy Fund	25,000			
LE Property Program Fund				750,000
Library Fund	491,000		464,500	462,500
Magistrate Court Fund	52,600			6,500
Airport Fund	978,500		177,400	1,025,300
Event Center Fund	19,000		16,800	86,100
Self Funded Insurance Fund	2,049,000		1,687,800	2,160,000
Total Special Revenue Funds	\$ 7,332,376	\$	\$ 4,546,850	\$ 7,994,300
DEBT SERVICE FUNDS				
General Debt Service Fund	\$ 175,100	\$	\$ 196,800	\$ 146,900
ELRID Debt Service Fund	232,800		232,800	231,900
Westerly Rd ID Debt Service	84,300		84,300	82,100
Rumsey Park COPs	96,200		99,300	92,200
Green Valley Park Debt Service	204,300		204,600	202,700
Excise Tax Obligation DS	120,600		125,900	211,300
GO Bonds Debt Service	286,400		286,400	376,200
Cedar Lane ID Debt Service				142,250
Rancho del Tonto ID DS				142,250
Total Debt Service Funds	\$ 1,199,700	\$	\$ 1,230,100	\$ 1,627,800
CAPITAL PROJECTS FUNDS				
Capital Improvement Fund	\$ 320,900	\$	\$ 42,600	\$ 207,000
Grant Capital Projects Fund	721,600		403,100	2,400,000
Park Development Fund	221,200		9,300	
Green Valley Redevelopment	307,100		32,200	332,600
Public Safety Bond Project Fund	250,000		10,100	250,000
American Gulch Development	250,000			
Bonita Street Construction	1,200,000		16,700	10,000
Cedar Lane Imp District				200,000
Rancho del Tonto Imp District				1,500,000
Fire Station #3 Construction				5,325,000
CAP Trust Fund	848,800		36,600	1,329,700
Total Capital Projects Funds	\$ 4,119,600	\$	\$ 550,600	\$ 11,554,300
ENTERPRISE FUNDS				
Water Fund	\$ 6,212,604	\$	\$ 3,424,300	\$ 8,215,250
CC Cragin Development	1,685,000		1,309,400	10,660,000
Total Enterprise Funds	\$ 7,897,604	\$	\$ 4,733,700	\$ 18,875,250
TOTAL ALL FUNDS	\$ 34,168,521	\$	\$ 23,730,300	\$ 53,343,311

* 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.

CITY/TOWN OF PAYSON
Summary by Department of Expenditures/Expenses
Fiscal Year 2009

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES *	BUDGETED EXPENDITURES/ EXPENSES
	2008	2008	2008	2009
General Government:				
General Fund	\$ 804,180	\$ _____	\$ 760,450	\$ 1,271,800
General Debt Service Fund	175,100	_____	196,800	146,900
Self Funded Insurance	\$ 2,049,000	\$ _____	\$ 1,687,800	\$ 2,160,000
Department Total	\$ 2,049,000	\$ _____	\$ 1,687,800	\$ 3,578,700
Town Clerk/Elections:				
General Fund	\$ 280,100	\$ _____	\$ 319,100	\$ 365,700
Department Total	\$ 280,100	\$ _____	\$ 319,100	\$ 365,700
Town Manager:				
General Fund	\$ 303,800	\$ _____	\$ 230,250	\$ 164,900
Department Total	\$ 303,800	\$ _____	\$ 230,250	\$ 164,900
Human Resources:				
General Fund	\$ 110,700	\$ _____	\$ 88,600	\$ 97,600
Department Total	\$ 110,700	\$ _____	\$ 88,600	\$ 97,600
Financial Services:				
General Fund	494,200	\$ _____	\$ 430,250	\$ 410,000
Capital Imp Fund	\$ 100,000	\$ _____	\$ 3,032	\$ 97,000
Department Total	\$ 594,200	\$ _____	\$ 433,282	\$ 507,000
Information Technology:				
General Fund	\$ 568,600	\$ _____	\$ 499,700	\$ 562,900
Department Total	\$ 568,600	\$ _____	\$ 499,700	\$ 562,900
Town Council:				
General Fund	\$ 121,800	\$ _____	\$ 122,000	\$ 135,800
Department Total	\$ 121,800	\$ _____	\$ 122,000	\$ 135,800
Magistrate Court:				
General Fund	212,100	\$ _____	\$ 213,900	\$ 227,500
Magistrate Court - JCEF Fund	40,900	_____	_____	5,000
Magistrate Court - FTG Fund	11,700	_____	_____	1,500
Department Total	\$ 264,700	\$ _____	\$ 213,900	\$ 234,000
Town Attorney:				
General Fund	\$ 507,200	\$ _____	\$ 495,800	\$ 504,900
Department Total	\$ 507,200	\$ _____	\$ 495,800	\$ 504,900



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CITY/TOWN OF PAYSON
Summary by Department of Expenditures/Expenses
Fiscal Year 2009

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES *	BUDGETED EXPENDITURES/ EXPENSES
	2008	2008	2008	2009
Police:				
General Fund	4,762,100	\$	\$ 4,580,400	\$ 4,645,361
Gifts & Grants Fund	97,000		1,000	154,500
Dept of Justice Fund				14,000
LE Property Program				750,000
Capital Imp Fund	105,000			100,000
Grant Capital Project Fund				240,000
Public Safety Bond Project	250,000		10,100	250,000
GO Bonds Debt Service	286,400		286,400	376,200
Department Total	\$ 5,500,500	\$	\$ 4,877,900	\$ 6,530,061
Fire:				
General Fund	2,668,937	\$	\$ 2,672,600	\$ 2,872,500
Gifts & Grants Fund	475,000		39,500	342,000
Wildland/Urban Program	166,700		81,600	162,700
Capital Imp Fund	40,000		39,600	10,000
Grant Capital Project Fund	235,000			1,250,000
Fire Station #3 Construction				5,325,000
Department Total	\$ 3,585,637	\$	\$ 2,833,300	\$ 9,962,200
Public Works:				
General Fund	226,100	\$	\$ 215,550	\$ 614,700
HURF	2,753,500		1,807,150	2,233,100
Gifts & Grants Fund				70,000
Bonita St Construction	1,200,000		16,700	10,000
Airport Fund	978,500		177,400	1,025,300
ELRID Debt Service Fund	232,800		232,800	231,900
Westerly Rd ID Debt Svc Fund	84,300		84,300	82,100
Excise Tax Debt Service	120,600		125,900	211,300
Cedar Lane ID Debt Service				142,250
Rancho del Tonto ID Debt Svc				142,250
Cedar Lane Imp District				200,000
Rancho del Tonto ID				1,500,000
Department Total	\$ 5,595,800	\$	\$ 2,659,800	\$ 6,462,900
Parks, Recreation & Tourism:				
General Fund	1,540,024	\$	\$ 1,212,350	\$ 575,800
Gifts & Grants Fund				2,000
Festivals & Events				89,300
Bed Tax Fund	79,276		97,000	86,300
Event Center Fund	19,000		16,800	86,100
Rumsey Park COPs	96,200		99,300	92,200
Department Total	\$ 1,734,500	\$	\$ 1,425,450	\$ 931,700


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CITY/TOWN OF PAYSON
Summary by Department of Expenditures/Expenses
Fiscal Year 2009

<u>DEPARTMENT/FUND</u>	<u>ADOPTED BUDGETED EXPENDITURES/ EXPENSES</u> 2008	<u>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED</u> 2008	<u>ACTUAL EXPENDITURES/ EXPENSES *</u> 2008	<u>BUDGETED EXPENDITURES/ EXPENSES</u> 2009
Community Development:				
General Fund	1,019,400	\$	\$ 827,100	\$ 842,200
Housing Trust Fund	30,000	\$	30,000	100,000
Gifts & Grants Fund				250,000
Green Valley Redevelopment	307,100		32,200	332,600
Grant Capital Project Fund	486,600		345,700	910,000
Department Total	\$ 1,843,100	\$	\$ 1,235,000	\$ 2,434,800
Water:				
Water Fund	6,212,604	\$	\$ 3,424,300	\$ 8,215,250
CC Cragin Development	1,685,000		1,309,400	10,660,000
CAP Trust Fund	848,800		36,600	1,329,700
Green Valley Park Debt Svc	204,300		204,600	202,700
Department Total	\$ 8,950,704	\$	\$ 4,974,900	\$ 20,407,650
Library:				
Library Fund	\$ 491,000	\$	\$ 464,500	\$ 462,500
Department Total	\$ 491,000	\$	\$ 464,500	\$ 462,500

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.



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