

# COUNCIL DECISION REQUEST

SUBJECT: Public Hearings: Proposed Final Budget for Fiscal Year 2010/2011 and Budget Expenditure Limitation for Fiscal Year 2010/2011.

MEETING DATE: June 17, 2010

PAYSON GOAL: NEW:            EXISTING:

ITEM NO.:

TENTATIVE SCHEDULE:

SUBMITTED BY: Cindy Smith   
Chief Fiscal Officer

AMOUNT BUDGETED: \$0.00

SUBMITTAL TO AGENDA  
APPROVED BY TOWN MANAGER

EXPENDITURE REQUIRED: \$0.00

CONT. FUNDING REQUIRED: \$0.00

  
EXHIBITS (If Applicable, To Be Attached):  
Summary Schedule A of Estimated Revenues and Expenditures/Expenses and Schedules B-F.

## POSSIBLE MOTION

1) I move to adopt Resolution No. 2560 as the Final Budget for the Town of Payson for the Fiscal Year 2010/2011.

OR

2) I move to adopt Resolution No. 2560 with the change to reduce the Property Tax Levy to amounts calculated without the increase that was proposed through the Truth in Taxation hearings.

## SUMMARY OF THE BASIS FOR POSSIBLE MOTION:

The Town Council met on June 3, 2010 and approved the Tentative Budget for the Fiscal Year 2010/2011. The Tentative Budget was approved at a total of \$75,572,845.

The funding to support this budget is made up of \$15,650,349 (estimate) of surplus revenues expected to be carried forward from Fiscal Year 2009/2010; \$18,765,785 in projected revenue, other than property tax collections; \$606,315 in primary tax collections; \$145,000 in secondary property tax collections; \$38,723,300 grant receipts; \$808,200 in transfers and loans between funds; \$6,350,000 debt service proceeds; and \$2,637,745 proceeds from other financial sources.

The Budget Expenditure Limitation for Fiscal Year 2010/2011 is \$74,764,645. This amount is the Total Budget of \$75,572,845 less the Interfund Transfers and Loans of \$808,200. The expenditures for the Interfund Transfers are accounted for in the Expenditure Limitation of \$75,572,845.

PROS:

CONS:

PUBLIC INPUT (if any):

JUN 17 2010 SP.3.C

**TOWN OF PAYSON**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2010**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2009	ACTUAL EXPENDITURES/EXPENSES ** 2009	FUND BALANCE/NET ASSETS*** July 1, 2009**	PROPERTY TAX REVENUES 2010	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2010	OTHER FINANCING 2010		INTERFUND TRANSFERS 2010		TOTAL FINANCIAL RESOURCES AVAILABLE 2010	BUDGETED EXPENDITURES/EXPENSES 2010
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 13,291,661	\$ 11,997,600		Primary: \$ 606,315	\$ 11,917,900	\$	\$	\$ 42,100	\$ 553,300	\$ 12,013,015	\$ 11,875,800
2. Special Revenue Funds	7,994,300	5,044,000		Secondary: 145,000	8,255,301			384,200	124,200	8,660,301	10,324,400
3. Debt Service Funds Available	1,627,800	1,207,200			655,200			381,900		1,037,100	1,174,200
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	1,627,800	1,207,200			655,200			381,900		1,037,100	1,174,200
6. Capital Projects Funds	11,554,300	2,976,700			28,955,500				88,600	28,866,900	31,610,400
7. Permanent Funds											
8. Enterprise Funds Available	18,880,250	6,651,000			16,103,900				42,100	16,061,800	19,779,845
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	18,880,250	6,651,000			16,103,900				42,100	16,061,800	19,779,845
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 53,348,311	\$ 27,876,500	\$	\$ 751,315	\$ 65,887,801	\$	\$	\$ 808,200	\$ 808,200	\$ 66,639,116	\$ 74,764,645

**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

	2009	2010
1.	\$ 53,348,311	\$ 74,764,645
2.		
3.	53,348,311	74,764,645
4.		
5.	\$ 53,348,311	\$ 74,764,645
6.	\$	\$

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.).

**TOWN OF PAYSON**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2010**

	<b>2009</b>	<b>2010</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 590,264	\$ 606,315
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 531,910	\$ 606,315
B. Secondary property taxes	258,444	145,000
C. Total property tax levy amounts	\$ 790,354	\$ 751,315
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 522,100	
(2) Prior years' levies	15,000	
(3) Total primary property taxes	\$ 537,100	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 240,000	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 240,000	
C. Total property taxes collected	\$ 777,100	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.2215	0.2560
(2) Secondary property tax rate	0.0986	0.0590
(3) Total city/town tax rate	0.3201	0.3150

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.

**TOWN OF PAYSON**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2009</b>	<b>ACTUAL REVENUES* 2009</b>	<b>ESTIMATED REVENUES 2010</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Sales Tax - Town	\$ 6,000,000	\$ 5,300,000	\$ 5,300,000
<b>Licenses and permits</b>			
Franchise Fees	356,600	333,800	341,600
Business Licenses	53,000	64,000	65,000
Liquor Licenses	500	1,500	1,000
ROW Permits	1,000	2,500	2,200
Animal Control Licenses	15,000	20,000	20,000
Building Permits	100,000	110,000	170,000
<b>Intergovernmental</b>			
State Shared Revenue	3,093,000	2,993,000	2,659,200
Property Taxes	530,087	537,100	616,300
Vehicle License Tax	950,600	925,700	900,000
Tonto Apache Tribe	111,500	67,200	81,500
Fire Services IGA	230,000	230,000	276,600
FAA Reimbursement			120,000
Gila County			150,000
Grants	404,300	141,700	504,400
<b>Charges for services</b>			
Procesution Fees	29,500	36,500	34,500
Law Enforcement Charges	38,500	44,000	47,000
Fire Service Charges	5,000	9,000	17,500
Emergency Services Fees			60,000
Zoning Charges	10,000	21,000	20,000
Building Inspections	5,000	2,000	2,500
Engineering Review	10,500	7,000	10,000
Plan Review	50,000	50,000	60,000
<b>Fines and forfeits</b>			
Court Fines & Fees	200,000	186,000	180,000
<b>Interest on investments</b>			
Interest	15,000	10,000	10,000
<b>Contributions</b>			
Voluntary contributions	136,300	400	
<b>Miscellaneous</b>			
Other Revenue	18,700	116,000	20,500
Recreation Fees	164,400	97,400	90,000
Enterprise Overhead	66,900	66,900	74,100
Insurance Recoveries	95,000	97,700	49,000
Surplus Sales	30,000	35,000	35,000
<b>Total General Fund</b>	<b>\$ 12,720,387</b>	<b>\$ 11,505,400</b>	<b>\$ 11,917,900</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**TOWN OF PAYSON**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
Highway Users Gas Tax	\$ 1,400,000	\$ 1,300,000	\$ 1,446,300
Grants			280,100
Inspection Fees	40,000	5,000	50,000
Impact Fees	60,000	30,000	32,700
Other Revenue	4,000	20,000	10,000
Interest	5,000		
Contributions	10,000	4,500	5,000
<b>Total Highway User Revenue Fund</b>	<b>\$ 1,519,000</b>	<b>\$ 1,359,500</b>	<b>\$ 1,824,100</b>
<b>Local Transportation Assistance Fund</b>			
LTAf	\$ 74,000	\$ 34,400	\$
LTAf - VLT	25,000	30,100	
<b>Total Local Transportation Assistance Fund</b>	<b>\$ 99,000</b>	<b>\$ 64,500</b>	<b>\$</b>
<b>Housing Trust fund</b>			
Contributions	\$ 100,000	\$	\$ 25,000
Interest	300		
<b>Total Housing Trust Fund</b>	<b>\$ 100,300</b>	<b>\$</b>	<b>\$ 25,000</b>
<b>Gifts &amp; Grants Fund</b>			
Grants	\$ 777,600	\$ 136,300	\$ 581,900
Contributions	21,000	10,800	18,500
Interest	1,000		
<b>Total Gifts &amp; Grants Fund</b>	<b>\$ 799,600</b>	<b>\$ 147,100</b>	<b>\$ 600,400</b>
<b>Wildlands/Urban Program</b>			
Wildlands/Urban Program	\$ 70,000	\$ 40,000	\$ 100,000
Interest	1,500		
<b>Total Wildlands/Urban Program</b>	<b>\$ 71,500</b>	<b>\$ 40,000</b>	<b>\$ 100,000</b>
<b>Festivals &amp; Events Fund</b>			
Event Revenue	\$ 85,600	\$ 72,600	\$ 21,400
<b>Total Festivals &amp; Events Fund</b>	<b>\$ 85,600</b>	<b>\$ 72,600</b>	<b>\$ 21,400</b>
<b>Bed Tax Fund</b>			
Bed Tax	\$ 150,000	\$ 120,000	\$ 210,000
Interest	1,000		
<b>Total Bed Tax Fund</b>	<b>\$ 151,000</b>	<b>\$ 120,000</b>	<b>\$ 210,000</b>
<b>Police Dept of Justice Fund</b>			
Defense 1033 Revenue	\$ 14,000	\$ 5,000	\$ 5,000
Interest	100		
<b>Total Police Dept of Justice Fund</b>	<b>\$ 14,100</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>LE Property Program</b>			
Intergovernmental	\$ 750,000	\$	\$ 500,000
<b>Total LE Property Program</b>	<b>\$ 750,000</b>	<b>\$</b>	<b>\$ 500,000</b>
<b>Library Fund</b>			
Gila County Library District	\$ 229,200	\$ 229,200	\$ 229,200
Fines	16,000	16,000	16,800
Contributions	15,000	15,000	20,000
Interest			
<b>Total Library Fund</b>	<b>\$ 260,200</b>	<b>\$ 260,200</b>	<b>\$ 266,000</b>
<b>Magistrate Court - JCEF Fund</b>			
Contributions	\$ 5,000	\$ 3,000	\$ 3,000
Interest	100		100
<b>Total Magistrate Court JCEF Fund</b>	<b>\$ 5,100</b>	<b>\$ 3,000</b>	<b>\$ 3,100</b>

**TOWN OF PAYSON**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>Magistrate Court - FTG Fund</b>			
Contributions	\$ 3,000	\$ 1,000	\$ 1,000
Interest			
<b>Total Magistrate Court FTG Fund</b>	<b>\$ 3,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>Airport Fund</b>			
Grants	\$ 997,800	\$ 107,500	\$ 3,458,100
PRAA Lease	1	1	1
Manager Leases	11,300	7,600	10,000
Interest	2,000		
Other			70,000
<b>Total Airport Fund</b>	<b>\$ 1,011,101</b>	<b>\$ 115,101</b>	<b>\$ 3,538,101</b>
<b>Event Center Fund</b>			
Event Revenue	\$ 17,500	\$ 15,100	\$ 11,400
Interest			
<b>Total Event Center Fund</b>	<b>\$ 17,500</b>	<b>\$ 15,100</b>	<b>\$ 11,400</b>
<b>Self Funded Insurance Fund</b>			
Interest	\$	\$	\$
Employee Contribution	360,000	377,300	428,600
Employer Contribution	1,604,000	1,298,200	550,600
Retiree Contribution	90,600	99,400	170,600
Employer Contribution	126,100	344,400	
Other		33,400	
<b>Total Self Funded Insurance Fund</b>	<b>\$ 2,180,700</b>	<b>\$ 2,152,700</b>	<b>\$ 1,149,800</b>
<b>Total Special Revenue Funds</b>	<b>\$ 7,067,701</b>	<b>\$ 4,355,801</b>	<b>\$ 8,255,301</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**TOWN OF PAYSON**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>DEBT SERVICE FUNDS</b>			
<b>General Debt Service Fund</b>			
Interest	\$	\$	\$
<b>Total General Debt Service Fund</b>	\$	\$	\$
<b>ELRID Debt Service Fund</b>			
Assessment - Principal	\$ 84,500	\$ 80,800	\$ 84,500
Assessment - Interest	13,400	13,400	7,700
Interest	5,000		
<b>Total ELRID Debt Service Fund</b>	\$ 102,900	\$ 94,200	\$ 92,200
<b>Westerly Rd ID Debt Service Fund</b>			
Assessment - Principal	\$ 39,850	\$ 27,700	\$ 31,200
Assessment - Interest	41,550	28,400	26,800
Interest	4,000		
<b>Total Westerly Rd ID Debt Service Fund</b>	\$ 85,400	\$ 56,100	\$ 58,000
<b>Rumsey Park COPs Debt Service Fund</b>			
Interest	\$	\$	\$
<b>Total Rumsey Park COPs Debt Svc Fund</b>	\$	\$	\$
<b>Green Valley Park Debt Service Fund</b>			
Property Tax - Secondary	\$ 150,000	\$ 240,000	\$ 145,000
Contributions	60,000	60,000	60,000
Interest	1,300		
<b>Total Green Valley Park Debt Service Fund</b>	\$ 211,300	\$ 300,000	\$ 205,000
<b>Excise Tax Obligation 2003</b>			
Interest	\$ 1,600	\$	\$
<b>Total Excise Tax Obligation DS Fund</b>	\$ 1,600	\$	\$
<b>General Obligation Bond Debt Service Fund</b>			
Sales Tax - Town	\$ 300,000	\$ 300,000	\$ 300,000
Interest	7,000		
<b>Total General Obligation Bonds DS Fund</b>	\$ 307,000	\$ 300,000	\$ 300,000
<b>Cedar Lane ID Debt Service Fund</b>			
Assessment - Principal	\$ 5,000	\$	\$
Assessment - Interest	137,250		
<b>Total Cedar Lane ID Debt Service Fund</b>	\$ 142,250	\$	\$
<b>Rancho del Tonto ID Debt Service Fund</b>			
Assessment - Principal	\$ 305,000	\$	\$
Assessment - Interest	137,250		
<b>Total Rancho del Tonto ID DS Fund</b>	\$ 442,250	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

**TOWN OF PAYSON**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
	\$	\$	\$
<b>Total Debt Service Funds</b>	\$ 1,292,700	\$ 150,300	\$ 655,200
<b>CAPITAL PROJECTS FUNDS</b>			
<b>Capital Projects Fund</b>			
Lease Purchase	\$ 100,000	\$ 100,000	\$ 100,000
Interest			
<b>Total Capital Projects Fund</b>	\$ 100,000	\$ 100,000	\$ 100,000
<b>Grant Capital Projects Fund</b>			
Grants	\$ 2,355,200	\$ 297,600	\$ 21,654,900
Interest			
<b>Total Grant Capital Projects Fund</b>	\$ 2,355,200	\$ 297,600	\$ 21,654,900
<b>Park Development Fund</b>			
Impact Fees	\$ 80,000	\$ 27,000	\$ 30,000
Interest	2,200		
<b>Total Park Development Fund</b>	\$ 82,200	\$ 27,000	\$ 30,000
<b>Public Safety Development Fund</b>			
Impact Fees	\$ 40,000	\$ 14,500	\$ 20,500
Interest	700		
<b>Total Public Safety Development Fund</b>	\$ 40,700	\$ 14,500	\$ 20,500
<b>Green Valley Redevelopment Fund</b>			
Grants	\$ 315,000		
Interest	200		
Other			
<b>Total Green Valley Redevelopment Fund</b>	\$ 315,200		
<b>Public Safety Bond Project</b>			
Interest	\$ 2,800		
<b>Total Public Safety Bond Fund</b>	\$ 2,800		
<b>Bonita Street Construction Fund</b>			
HELP Loan			
Interest	300		
Other	10,000		900,000
<b>Total Bonita Street Construction Fund</b>	\$ 10,300		\$ 900,000
<b>Cedar Lane Improvement District Fund</b>			
Debt Proceeds	\$ 200,000		
<b>Total Cedar Lane Improvement District Fund</b>	\$ 200,000		

**TOWN OF PAYSON**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2009</b>	<b>ACTUAL REVENUES* 2009</b>	<b>ESTIMATED REVENUES 2010</b>
<b>Rancho del Tonto Improvement District Fund</b>			
Debt Proceeds	\$ 1,500,000	\$	\$
<b>Total Rancho del Tonto ID Fund</b>	<b>\$ 1,500,000</b>	<b>\$</b>	<b>\$</b>
<b>Fire Station #3 Construction</b>			
Grants	\$ 3,800,000	\$	\$
Debt Proceeds	1,525,000	1,522,800	
<b>Total Fire Station #3 Construction Fund</b>	<b>\$ 5,325,000</b>	<b>\$ 1,522,800</b>	<b>\$</b>
<b>Montezuma Castle Land Exchange Fund</b>			
Grants	\$	\$	\$
Debt Proceeds			6,250,000
<b>Total Montezuma Castle Land Exchange Fund</b>	<b>\$</b>	<b>\$</b>	<b>\$ 6,250,000</b>
	\$	\$	\$
	\$	\$	\$
<b>CAP Trust Fund</b>			
Interest	\$ 10,000	\$	\$ 100
Other	6,500	200,000	
<b>Total CAP Trust Fund</b>	<b>\$ 16,500</b>	<b>\$ 200,000</b>	<b>\$ 100</b>
<b>Total Capital Projects Funds</b>	<b>\$ 9,947,900</b>	<b>\$ 624,600</b>	<b>\$ 28,955,500</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.





**TOWN OF PAYSON**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2010**

FUND	OTHER FINANCING 2010		INTERFUND TRANSFERS 2010	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Water Fund	\$	\$	\$ 42,100	\$
Airport Fund				62,600
Gifts & Grants Fund				47,100
General Debt Service Fund				139,000
Westerly Rd. Debt Service Fund				26,200
Excise Tax Bonds DS Fund				128,100
Library Fund				146,300
Event Center Fund				4,000
<b>Total General Fund</b>	\$	\$	\$ 42,100	\$ 553,300
<b>SPECIAL REVENUE FUNDS</b>				
Gifts & Grants Fund	\$	\$	\$ 47,100	\$
Festivals & Events Fund			56,000	
Library Fund			146,300	
Airport Fund			62,600	
Event Center Fund			72,200	
Bed Tax				124,200
<b>Total Special Revenue Funds</b>	\$	\$	\$ 384,200	\$ 124,200
<b>DEBT SERVICE FUNDS</b>				
General Debt Service Fund	\$	\$	\$ 139,000	\$
Westerly Rd Debt Service Fund			26,200	
Rumsey Park COPs DS Fund			88,600	
Excise Tax Bonds DS Fund			128,100	
<b>Total Debt Service Funds</b>	\$	\$	\$ 381,900	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Park Development Fund	\$	\$	\$	\$ 88,600
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$ 88,600
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
General Fund	\$	\$	\$	\$ 42,100
<b>Total Enterprise Funds</b>	\$	\$	\$	\$ 42,100
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$

**TOWN OF PAYSON**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2010**

<u>FUND</u>	<u>OTHER FINANCING</u> 2010		<u>INTERFUND TRANSFERS</u> 2010	
	<u>SOURCES</u>	<u>&lt;USES&gt;</u>	<u>IN</u>	<u>&lt;OUT&gt;</u>
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 808,200</b>	<b>\$ 808,200</b>

**TOWN OF PAYSON**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2010**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2009</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2010</b>
<b>GENERAL FUND</b>				
Central Services	\$ 1,271,800	\$	\$ 1,149,100	\$ 1,066,200
Town Clerk	280,800		257,400	251,100
Elections	84,900		35,950	42,100
Town Manager	164,900		169,200	215,900
Human Resources	97,600		107,900	181,000
Financial Services	410,000		344,800	284,800
Information Technology	562,900		508,700	545,200
Tourism & Economic Vitality	116,000		105,600	102,500
Town Council	135,800		128,800	86,400
Magistrate Court	227,500		237,400	273,000
Town Attorney	504,900		478,500	453,700
Police	4,645,361		4,136,350	4,274,700
Fire	2,872,500		2,667,400	2,558,700
Public Works	614,700		558,200	476,000
Parks & Recreation	459,800		379,100	358,200
Community Development	842,200		733,200	706,300
<b>Total General Fund</b>	<b>\$ 13,291,661</b>	<b>\$</b>	<b>\$ 11,997,600</b>	<b>\$ 11,875,800</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 2,233,100	\$	\$ 1,937,900	\$ 1,941,100
Housing Trust Fund	100,000			25,000
Gifts & Grants Fund	818,500		187,900	658,600
Wildlands/Urban Program Fund	162,700		125,500	185,800
Festivals & Events Fund	89,300		72,600	77,400
Bed Tax Fund	86,300		88,000	86,000
Police Dept of Justice Fund	14,000			
LE Property Program Fund	750,000			500,000
Library Fund	462,500		426,700	412,300
Magistrate Court Fund	6,500		6,500	6,500
Airport Fund	1,025,300		303,500	3,600,700
Event Center Fund	86,100		82,400	83,600
Self Funded Insurance Fund	2,160,000		1,813,000	2,747,400
<b>Total Special Revenue Funds</b>	<b>\$ 7,994,300</b>	<b>\$</b>	<b>\$ 5,044,000</b>	<b>\$ 10,324,400</b>
<b>DEBT SERVICE FUNDS</b>				
General Debt Service Fund	\$ 146,900	\$	\$ 146,900	\$ 139,000
ELRID Debt Service Fund	231,900		231,900	235,400
Westerly Rd ID Debt Service	82,100		82,100	84,900
Rumsey Park COPs	92,200		92,500	88,600
Green Valley Park Debt Service	202,700		202,700	205,400
Excise Tax Obligation DS	211,300		211,300	131,600
GO Bonds Debt Service	376,200		239,800	289,300
Cedar Lane ID Debt Service	142,250			
Rancho del Tonto ID DS	142,250			
<b>Total Debt Service Funds</b>	<b>\$ 1,627,800</b>	<b>\$</b>	<b>\$ 1,207,200</b>	<b>\$ 1,174,200</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Improvement Fund	\$ 207,000	\$	\$ 197,000	\$ 110,000
Grant Capital Projects Fund	2,400,000		588,700	21,654,900
Park Development Fund				
Green Valley Redevelopment	332,600			
Public Safety Bond Project Fund	250,000		250,000	187,000
Bonita Street Construction	10,000		10,000	910,000
Cedar Lane Imp District	200,000			
Rancho del Tonto Imp District	1,500,000			
Fire Station #3 Construction	5,325,000		1,525,000	1,195,800

CAP Trust Fund	1,329,700		406,000	1,302,700
Montezuma Land Exchange ID				6,250,000
<b>Total Capital Projects Funds</b>	<b>\$ 11,554,300</b>	<b>\$</b>	<b>\$ 2,976,700</b>	<b>\$ 31,610,400</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Water Fund	\$ 8,215,250	\$	\$ 4,826,400	\$ 7,974,745
CC Cragin Development	10,660,000		1,824,600	11,790,000
Water Impact Fees Fund	5,000			15,100
<b>Total Enterprise Funds</b>	<b>\$ 18,880,250</b>	<b>\$</b>	<b>\$ 6,651,000</b>	<b>\$ 19,779,845</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 53,348,311</b>	<b>\$</b>	<b>\$ 27,876,500</b>	<b>\$ 74,764,645</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**TOWN OF PAYSON**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2010**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED</b>	<b>ACTUAL EXPENDITURES/ EXPENSES *</b>	<b>BUDGETED EXPENDITURES/ EXPENSES</b>
	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
<b>General Government:</b>				
General Fund	\$ 1,271,800	\$	\$ 1,149,100	\$ 1,066,200
General Debt Service Fund	146,900		146,900	139,000
Self Funded Insurance	2,160,000		1,813,000	2,747,400
<b>Department Total</b>	<b>\$ 3,578,700</b>	<b>\$</b>	<b>\$ 3,109,000</b>	<b>\$ 3,952,600</b>
<b>Town Clerk/Elections:</b>				
General Fund	\$ 365,700	\$	\$ 293,350	\$ 293,200
<b>Department Total</b>	<b>\$ 365,700</b>	<b>\$</b>	<b>\$ 293,350</b>	<b>\$ 293,200</b>
<b>Town Manager:</b>				
General Fund	\$ 164,900	\$	\$ 169,200	\$ 215,900
<b>Department Total</b>	<b>\$ 164,900</b>	<b>\$</b>	<b>\$ 169,200</b>	<b>\$ 215,900</b>
<b>Human Resources:</b>				
General Fund	\$ 97,600	\$	\$ 107,900	\$ 181,000
<b>Department Total</b>	<b>\$ 97,600</b>	<b>\$</b>	<b>\$ 107,900</b>	<b>\$ 181,000</b>
<b>Financial Services:</b>				
General Fund	\$ 410,000	\$	\$ 344,800	\$ 284,800
Capital Imp Fund	97,000		97,000	
<b>Department Total</b>	<b>\$ 507,000</b>	<b>\$</b>	<b>\$ 441,800</b>	<b>\$ 284,800</b>
<b>Information Technology:</b>				
General Fund	\$ 562,900	\$	\$ 508,700	\$ 545,200
<b>Department Total</b>	<b>\$ 562,900</b>	<b>\$</b>	<b>\$ 508,700</b>	<b>\$ 545,200</b>
<b>Town Council:</b>				
General Fund	\$ 135,800	\$	\$ 128,800	\$ 86,400
<b>Department Total</b>	<b>\$ 135,800</b>	<b>\$</b>	<b>\$ 128,800</b>	<b>\$ 86,400</b>
<b>Magistrate Court:</b>				
General Fund	\$ 227,500	\$	\$ 237,400	\$ 273,000
Magistrate Court - JCEF Fund	5,000		5,000	5,000
Magistrate Court - FTG Fund	1,500		1,500	1,500
<b>Department Total</b>	<b>\$ 234,000</b>	<b>\$</b>	<b>\$ 243,900</b>	<b>\$ 279,500</b>
<b>Town Attorney:</b>				
General Fund	\$ 504,900	\$	\$ 478,500	\$ 453,700
<b>Department Total</b>	<b>\$ 504,900</b>	<b>\$</b>	<b>\$ 478,500</b>	<b>\$ 453,700</b>
<b>Police:</b>				
General Fund	\$ 4,645,361	\$	\$ 4,136,350	\$ 4,274,700
Gifts & Grants Fund	154,500		58,300	59,800
Dept of Justice Fund	14,000			
LE Property Program	750,000			500,000
Capital Imp Fund	100,000		100,000	100,000
Grant Capital Project Fund	240,000			113,000
Public Safety Bond Project	250,000		250,000	187,000
GO Bonds Debt Service	376,200		239,800	289,300
<b>Department Total</b>	<b>\$ 6,530,061</b>	<b>\$</b>	<b>\$ 4,784,450</b>	<b>\$ 5,523,800</b>
<b>Fire:</b>				
General Fund	\$ 2,872,500	\$	\$ 2,667,400	\$ 2,558,700
Gifts & Grants Fund	342,000		128,600	482,700
Wildland/Urban Program	162,700		125,500	185,800
Capital Imp Fund	10,000			

Grant Capital Project Fund	1,250,000		175,000	440,000
Fire Station #3 Construction	5,325,000		1,525,000	1,195,800
<b>Department Total</b>	<b>\$ 9,962,200</b>	<b>\$</b>	<b>\$ 4,621,500</b>	<b>\$ 4,863,000</b>
Public Works:				
General Fund	\$ 614,700	\$	\$ 558,200	\$ 476,000
HURF	2,233,100		1,937,900	1,941,100
Gifts & Grants Fund	70,000			
Bonita St Construction	10,000		10,000	910,000
Airport Fund	1,025,300		303,500	3,600,700
ELRID Debt Service Fund	231,900		231,900	235,400
Westerly Rd ID Debt Svc Fund	82,100		82,100	84,900
Excise Tax Debt Service	211,300		211,300	131,600
Cedar Lane ID Debt Service	142,250			
Rancho del Tonto ID Debt Svc	142,250			
Grant Capital Project Fund				20,818,700
Montezuma Castle Land Exch				6,250,000
Cedar Lane Imp District	200,000			
Rancho del Tonto ID	1,500,000			
<b>Department Total</b>	<b>\$ 6,462,900</b>	<b>\$</b>	<b>\$ 3,334,900</b>	<b>\$ 34,448,400</b>
Parks, Recreation & Tourism:				
General Fund	\$ 575,800	\$	\$ 484,700	\$ 460,700
Gifts & Grants Fund	2,000		1,000	1,000
Festivals & Events	89,300		72,600	77,400
Bed Tax Fund	86,300		88,000	86,000
Event Center Fund	86,100		82,400	83,600
Rumsey Park COPs	92,200		92,500	88,600
<b>Department Total</b>	<b>\$ 931,700</b>	<b>\$</b>	<b>\$ 821,200</b>	<b>\$ 797,300</b>
Community Development:				
General Fund	\$ 842,200	\$	\$ 733,200	\$ 706,300
Housing Trust Fund	100,000			25,000
Gifts & Grants Fund	250,000			115,100
Green Valley Redevelopment	332,600			
Grant Capital Project Fund	910,000		413,700	283,200
Capital Improvement Fund				10,000
<b>Department Total</b>	<b>\$ 2,434,800</b>	<b>\$</b>	<b>\$ 1,146,900</b>	<b>\$ 1,139,600</b>
Water:				
Water Fund	\$ 8,215,250	\$	\$ 4,826,400	\$ 7,974,745
CC Cragin Development	10,660,000		1,824,600	11,790,000
CAP Trust Fund	1,329,700		406,000	1,302,700
Green Valley Park Debt Svc	202,700		202,700	205,400
Water Impact Fees Fund	5,000			15,100
<b>Department Total</b>	<b>\$ 20,412,650</b>	<b>\$</b>	<b>\$ 7,259,700</b>	<b>\$ 21,287,945</b>
Library:				
Library Fund	\$ 462,500	\$	\$ 426,700	\$ 412,300
<b>Department Total</b>	<b>\$ 462,500</b>	<b>\$</b>	<b>\$ 426,700</b>	<b>\$ 412,300</b>

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