RESOLUTION NO. 2560

A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF PAYSON, ARIZONA, ADOPTING ESTIMATES OF REVENUES AND EXPENDITURES/EXPENSES, AND ADOPTING THE SAME AS THE FINAL BUDGET OF THE TOWN OF PAYSON FOR THE FISCAL YEAR 2010-2011.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes, the Mayor and Common Council did, on June 3, 2010, make an estimate of the different amounts required to meet public expenses for the ensuing year; and

WHEREAS, the Mayor and Common Council have 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 of Payson, Arizona; and

WHEREAS, in accordance with said Chapter of said Title, and following due public notice, the Mayor and Common Council met on June 17, 2010, 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, it appears, and the Mayor and Common Council find, that publication has been duly made as required by law of said estimates together with a notice that the Mayor and Common Council would meet on July 1, 2010, 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 taxation as specified therein do not, in aggregate, exceed that amount as computed pursuant to A.R.S. § 42-17051(A),

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

Section 1. That the said estimates of revenue and expenditures/expenses shown on the Schedules attached hereto, marked Schedules A through F, respectively, and made a part hereof by this reference, as now increased, reduced or changed, be and the same are hereby adopted as the budget for the Town of Payson, Arizona, for the fiscal year 2010-2011.

Section 2. That the Town of Payson be and hereby is authorized to take such other and further actions as are necessary or appropriate to carrying out the purposes of this Resolution Number 2560.

PASSED AND ADOPTED BY THE MAYOR AND COMMON COUNCIL OF THE TOWN OF PAYSON, ARIZONA, this 17th day of June, 2010, by the following vote:

JUN 17 2010 SP. 3. D

AYES _____ NOES _____ ABSTENTIONS _____ ABSENT _____

_____
Kenny J. Evans, Mayor

ATTEST:

_____
Silvia Smith, Town Clerk

APPROVED AS TO FORM:

_____
Samuel I. Streichman, Town Attorney

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	2009	2010
1. Budgeted expenditures/expenses	$ 53,348,311	$ 74,764,645
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	53,348,311	74,764,645
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	$ 53,348,311	$ 74,764,645
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.).

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

	2009	2010
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 **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	$ 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) **Current** year's levy	$ 522,100	
(2) Prior years' levies	15,000	
(3) Total primary property taxes	$ 537,100	
B. Secondary property taxes		
(1) **Current** 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

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
GENERAL FUND			
Local taxes			
Sales Tax - Town	$ 6,000,000	$ 5,300,000	$ 5,300,000
Licenses and permits			
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
Intergovernmental			
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
Charges for services			
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
Fines and forfeits			
Court Fines & Fees	200,000	186,000	180,000
Interest on investments			
Interest	15,000	10,000	10,000
Contributions			
Voluntary contributions	136,300	400	
Miscellaneous			
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
Total General Fund	$ 12,720,387	$ 11,505,400	$ 11,917,900

* 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.

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
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
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		
Contibutions	10,000	4,500	5,000
Total Highway User Revenue Fund	$ 1,519,000	$ 1,359,500	$ 1,824,100
Local Transportation Assistance Fund			
LTAF	$ 74,000	$ 34,400	$
LTAF - VLT	25,000	30,100	
Total Local Transportation Assistance Fund	$ 99,000	$ 64,500	$
Housing Trust fund			
Contributions	$ 100,000	$	$ 25,000
Interest	300		
Total Housing Trust Fund	$ 100,300	$	$ 25,000
Gifts & Grants Fund			
Grants	$ 777,600	$ 136,300	$ 581,900
Contributions	21,000	10,800	18,500
Interest	1,000		
Total Gifts & Grants Fund	$ 799,600	$ 147,100	$ 600,400
Wildlands/Urban Program			
Wildlands/Urban Program	$ 70,000	$ 40,000	$ 100,000
Interest	1,500		
Total Wildlands/Urban Program	$ 71,500	$ 40,000	$ 100,000
Festivals & Events Fund			
Event Revenue	$ 85,600	$ 72,600	$ 21,400
Total Festivals & Events Fund	$ 85,600	$ 72,600	$ 21,400
Bed Tax Fund			
Bed Tax	$ 150,000	$ 120,000	$ 210,000
Interest	1,000		
Total Bed Tax Fund	$ 151,000	$ 120,000	$ 210,000
Police Dept of Justice Fund			
Defense 1033 Revenue	$ 14,000	$ 5,000	$ 5,000
Interest	100		
Total Police Dept of Justice Fund	$ 14,100	$ 5,000	$ 5,000
LE Property Program			
Intergovernmental	$ 750,000	$	$ 500,000
Total LE Property Program	$ 750,000	$	$ 500,000
Library Fund			
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			
Total Library Fund	$ 260,200	$ 260,200	$ 266,000
Magistrate Court - JCEF Fund			
Contributions	$ 5,000	$ 3,000	$ 3,000
Interest	100		100
Total Magistrate Court JCEF Fund	$ 5,100	$ 3,000	$ 3,100

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
Magistrate Court - FTG Fund			
Contributions	$ 3,000	$ 1,000	$ 1,000
Interest			
Total Magistrate Court FTG Fund	$ 3,000	$ 1,000	$ 1,000
Airport Fund			
Grants	$ 997,800	$ 107,500	$ 3,458,100
PRAA Lease	1	1	1
Hanager Leases	11,300	7,600	10,000
Interest	2,000		
Other			70,000
Total Airport Fund	$ 1,011,101	$ 115,101	$ 3,538,101
Event Center Fund			
Event Revenue	$ 17,500	$ 15,100	$ 11,400
Interest			
Total Event Center Fund	$ 17,500	$ 15,100	$ 11,400
Self Funded Insurance Fund			
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	
Total Self Funded Insurance Fund	$ 2,180,700	$ 2,152,700	$ 1,149,800
Total Special Revenue Funds	$ 7,067,701	$ 4,355,801	$ 8,255,301

* 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
DEBT SERVICE FUNDS			
General Debt Service Fund			
Interest	$	$	$
Total General Debt Service Fund	$	$	$
ELRID Debt Service Fund			
Assessment - Principal	$ 84,500	$ 80,800	$ 84,500
Assessment - Interest	13,400	13,400	7,700
Interest	5,000		
Total ELRID Debt Service Fund	$ 102,900	$ 94,200	$ 92,200
Westerly Rd ID Debt Service Fund			
Assessment - Principal	$ 39,850	$ 27,700	$ 31,200
Assessment - Interest	41,550	28,400	26,800
Interest	4,000		
Total Westerly Rd ID Debt Service Fund	$ 85,400	$ 56,100	$ 58,000
Rumsey Park COPs Debt Service Fund			
Interest	$	$	$
Total Rumsey Park COPs Debt Svc Fund	$	$	$
Green Valley Park Debt Service Fund			
Property Tax - Secondary	$ 150,000	$ 240,000	$ 145,000
Contributions	60,000	60,000	60,000
Interest	1,300		
Total Green Valley Park Debt Service Fund	$ 211,300	$ 300,000	$ 205,000
Excise Tax Obligation 2003			
Interest	$ 1,600	$	$
Total Excise Tax Obligation DS Fund	$ 1,600	$	$
General Obligation Bond Debt Service Fund			
Sales Tax - Town	$ 300,000	$ 300,000	$ 300,000
Interest	7,000		
Total General Obligation Bonds DS Fund	$ 307,000	$ 300,000	$ 300,000
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	$	$
	$	$	$
	$	$	$
	$	$	$

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

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
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	1,522,800	
Total Fire Station #3 Construction Fund	$ 5,325,000	$ 1,522,800	$
Montezuma Castle Land Exchange Fund			
Grants	$	$	$
Debt Proceeds			6,250,000
Total Montezuma Castle Land Exchange Fund	$	$	$ 6,250,000
	$	$	$
	$	$	$
CAP Trust Fund			
Interest	$ 10,000	$	$ 100
Other	6,500	200,000	
Total CAP Trust Fund	$ 16,500	$ 200,000	$ 100
Total Capital Projects Funds	$ 9,947,900	$ 624,600	$ 28,955,500

* 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
PERMANENT FUNDS			
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total Permanent Funds	$	$	$
ENTERPRISE FUNDS			
Water Fund			
Charges For Service	$ 3,616,800	$ 3,635,900	$ 4,073,600
Facilities Recaputure Fees	2,500	2,000	2,000
Interest	65,000		10,000
Facilities leases	30,000	50,000	35,000
Grants	1,800,000		1,800,000
Impact Fees	45,000	62,000	100,000
Other	155,000	61,000	167,300
	$ 5,714,300	$ 3,810,900	$ 6,187,900
CC Cragin Development Fund			
Grants	$ 10,585,000	$ 320,900	$ 9,835,000
Impact Fees	80,000	60,700	81,000
Interest	40,000		
	$ 10,705,000	$ 381,600	$ 9,916,000
Water Development Fund			
Impact Fees	$ 5,000	$	$
	$ 5,000	$	$
Total Enterprise Funds	$ 16,424,300	$ 4,192,500	$ 16,103,900

* 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.

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
INTERNAL SERVICE FUNDS			
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total Internal Service Funds	$	$	$
TOTAL ALL FUNDS	$ 47,452,988	$ 20,828,601	$ 65,887,801

* 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 SOURCES	OTHER FINANCING 2010 <USES>	INTERFUND TRANSFERS 2010 IN	INTERFUND TRANSFERS 2010 <OUT>
GENERAL FUND				
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
Total General Fund	$	$	$ 42,100	$ 553,300
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	$	$	$ 384,200	$ 124,200
DEBT SERVICE FUNDS				
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	
Total Debt Service Funds	$	$	$ 381,900	$
CAPITAL PROJECTS FUNDS				
Park Development Fund	$	$	$	$ 88,600
Total Capital Projects Funds	$	$	$	$ 88,600
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
General Fund	$	$	$	$ 42,100
Total Enterprise Funds	$	$	$	$ 42,100
INTERNAL SERVICE FUNDS				
	$	$	$	$

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

FUND	OTHER FINANCING 2010 SOURCES	OTHER FINANCING 2010 <USES>	INTERFUND TRANSFERS 2010 IN	INTERFUND TRANSFERS 2010 <OUT>
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$	$	$ 808,200	$ 808,200

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009	ACTUAL EXPENDITURES/ EXPENSES* 2009	BUDGETED EXPENDITURES/ EXPENSES 2010
GENERAL FUND				
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
Total General Fund	$ 13,291,661	$	$ 11,997,600	$ 11,875,800
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	$ 7,994,300	$	$ 5,044,000	$ 10,324,400
DEBT SERVICE FUNDS				
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			
Total Debt Service Funds	$ 1,627,800	$	$ 1,207,200	$ 1,174,200
CAPITAL PROJECTS FUNDS				
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
Total Capital Projects Funds	$ 11,554,300	$	$ 2,976,700	$ 31,610,400
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
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
Total Enterprise Funds	$ 18,880,250	$	$ 6,651,000	$ 19,779,845
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 53,348,311	$	$ 27,876,500	$ 74,764,645

* 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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009	ACTUAL EXPENDITURES/ EXPENSES * 2009	BUDGETED EXPENDITURES/ EXPENSES 2010
General Government:				
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
Department Total	$ 3,578,700	$	$ 3,109,000	$ 3,952,600
Town Clerk/Elections:				
General Fund	$ 365,700	$	$ 293,350	$ 293,200
Department Total	$ 365,700	$	$ 293,350	$ 293,200
Town Manager:				
General Fund	$ 164,900	$	$ 169,200	$ 215,900
Department Total	$ 164,900	$	$ 169,200	$ 215,900
Human Resources:				
General Fund	$ 97,600	$	$ 107,900	$ 181,000
Department Total	$ 97,600	$	$ 107,900	$ 181,000
Financial Services:				
General Fund	$ 410,000	$	$ 344,800	$ 284,800
Capital Imp Fund	97,000		97,000	
Department Total	$ 507,000	$	$ 441,800	$ 284,800
Information Technology:				
General Fund	$ 562,900	$	$ 508,700	$ 545,200
Department Total	$ 562,900	$	$ 508,700	$ 545,200
Town Council:				
General Fund	$ 135,800	$	$ 128,800	$ 86,400
Department Total	$ 135,800	$	$ 128,800	$ 86,400
Magistrate Court:				
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
Department Total	$ 234,000	$	$ 243,900	$ 279,500
Town Attorney:				
General Fund	$ 504,900	$	$ 478,500	$ 453,700
Department Total	$ 504,900	$	$ 478,500	$ 453,700
Police:				
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
Department Total	$ 6,530,061	$	$ 4,784,450	$ 5,523,800
Fire:				
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
Department Total	$ 9,962,200	$	$ 4,621,500	$ 4,863,000
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			
Department Total	$ 6,462,900	$	$ 3,334,900	$ 34,448,400
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
Department Total	$ 931,700	$	$ 821,200	$ 797,300
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
Department Total	$ 2,434,800	$	$ 1,146,900	$ 1,139,600
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
Department Total	$ 20,412,650	$	$ 7,259,700	$ 21,287,945
Library:				
Library Fund	$ 462,500	$	$ 426,700	$ 412,300
Department Total	$ 462,500	$	$ 426,700	$ 412,300

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