

RESOLUTION NO. 2675

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 2012-2013.

(2012-2013 FINAL BUDGET)

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Arizona Revised Statutes, the Mayor and Common Council did, on June 5, 2012, 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 5, 2012, 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 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 June 21, 2012, 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 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 estimates of revenue and expenditures/expenses shown on Schedules A through F attached hereto, as now increased, reduced or changed, are hereby adopted as the budget for the Town of Payson, for the fiscal year 2012-2013.

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.

PASSED AND ADOPTED BY THE MAYOR AND COMMON COUNCIL OF THE TOWN OF PAYSON, ARIZONA, this 21st day of June, 2012, by the following vote:

AYES _____ NOES _____ ABSTENTIONS _____ ABSENT _____

Kenny J. Evans, Mayor

ATTEST:

APPROVED AS TO FORM:

Silvia Smith, Town Clerk



Timothy M. Wright Town Attorney

TOWN OF PAYSON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2013

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2012	ACTUAL EXPENDITURES/EXPENSES ** 2012	FUND BALANCE/ NET ASSETS*** July 1, 2012**	PROPERTY TAX REVENUES 2013	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013	TOTAL FINANCIAL RESOURCES AVAILABLE 2013	BUDGETED EXPENDITURES/EXPENSES 2013
						SOURCES	<USES>			
1. General Fund	\$ 13,625,500	\$ 11,660,500	\$	Primary: \$ 623,792 Secondary:	\$ 13,091,500	\$	\$	\$ 105,249	\$ 13,395,841	\$ 12,650,400
2. Special Revenue Funds	6,746,300	6,156,600			7,131,900			198,100	7,122,151	7,774,300
3. Debt Service Funds Available	1,268,200	1,196,300			408,000			622,605	924,805	1,015,400
4. Less: Amounts for Future Debt Retirement										
5. Total Debt Service Funds	1,268,200	1,196,300			408,000			622,605	924,805	1,015,400
6. Capital Projects Funds	7,839,800	1,055,900			1,497,200			12,000	1,309,595	2,033,700
7. Permanent Funds										
8. Enterprise Funds Available	16,759,900	8,420,800			11,701,700				11,701,700	13,167,800
9. Less: Amounts for Future Debt Retirement										
10. Total Enterprise Funds	16,759,900	8,420,800			11,701,700				11,701,700	13,167,800
11. Internal Service Funds										
12. TOTAL ALL FUNDS	\$ 46,239,700	\$ 28,490,100	\$	\$ 623,792	\$ 33,830,300	\$	\$	\$ 937,954	\$ 34,454,092	\$ 36,641,600

EXPENDITURE LIMITATION COMPARISON

	2012	2013
1. Budgeted expenditures/expenses	\$ 46,239,700	\$ 36,641,600
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	46,239,700	36,641,600
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 46,239,700	\$ 36,641,600
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 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).

TOWN OF PAYSON
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2013

	2012	2013
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>618,441</u>	\$ <u>642,416</u>
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)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>612,672</u>	\$ <u>623,792</u>
B. Secondary property taxes	<u>61,921</u>	
C. Total property tax levy amounts	\$ <u>674,593</u>	\$ <u>623,792</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>601,600</u>	
(2) Prior years' levies	<u>30,000</u>	
(3) Total primary property taxes	\$ <u>631,600</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>61,900</u>	
(2) Prior years' levies	<u>10,000</u>	
(3) Total secondary property taxes	\$ <u>71,900</u>	
C. Total property taxes collected	\$ <u>703,500</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.3065</u>	<u>0.3502</u>
(2) Secondary property tax rate	<u>0.0313</u>	
(3) Total city/town tax rate	<u>0.3378</u>	<u>0.3502</u>

B. Special assessment district tax rates
 Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating no 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 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
GENERAL FUND			
Local taxes			
Sales Tax - Town	\$ 6,000,000	\$ 5,528,800	\$ 5,700,000
Licenses and permits			
Franchise Fees	335,100	340,000	343,400
Business Licenses	70,000	70,000	72,000
Liquor Licenses	1,200	1,200	1,200
ROW Permits	2,500	3,500	3,600
Animal Control Licenses	20,000	18,000	20,000
Building Permits	925,000	150,000	415,000
Intergovernmental			
State Shared Revenue	2,449,100	2,493,000	2,842,300
Property Taxes	620,700	631,600	637,300
Vehicle License Tax	882,900	840,000	875,600
Tonto Apache Tribe	30,000	13,600	15,000
Fire Services IGA	316,800	320,000	325,200
FAA Reimbursement	6,000		
Gila County	100,000	135,000	
Grants	737,200	165,800	868,800
Charges for services			
Prosecution Fees	37,500	41,500	44,500
Law Enforcement Charges	46,500	30,300	37,000
Fire Service Charges	8,000	6,600	23,600
Emergency Services Fee	40,000		
Zoning Charges	22,000	17,000	28,000
Building Inspections	1,500	1,500	1,600
Engineering Review	20,000	5,000	36,800
Plan Review	55,000	50,000	61,000
Fines and forfeits			
Court Fines & Fees	153,000	105,000	120,000
Interest on investments			
Interest	10,000	2,500	2,000
In-lieu property taxes			
Contributions			
Voluntary contributions			1,500
Miscellaneous			
Other Revenue	19,800	6,700	15,000
Recreation Fees	76,000	72,000	119,600
Enterprise Overhead	74,100	74,100	303,300
Insurance Recoveries	82,000	23,000	82,000
Surplus Sales	35,000	30,000	35,000
Sale of Fixed Assets	100,000		50,000
Facilities Lease Fees	110,000	11,200	11,200
Total General Fund	\$ 13,386,900	\$ 11,186,900	\$ 13,091,500

* 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 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway Users Gas Tax	\$ 1,262,000	\$ 1,243,500	\$ 1,396,900
Grants	75,000		140,000
LTAf-VLT			
Inspection Fees	10,000	5,000	10,000
Impact Fees	29,000	40,000	50,000
Other Revenue	5,000	6,000	1,000
Contributions			
Enterprise Fund Overhead			25,800
Total Highway User Revenue Fund	\$ 1,381,000	\$ 1,294,500	\$ 1,623,700
Housing Trust Fund			
Contributions	\$ 25,000	\$	\$ 25,000
Total Housing Trust Fund	\$ 25,000	\$	\$ 25,000
Gifts & Grants Fund			
Grants	\$ 373,500	\$ 161,000	\$ 74,500
Contributions	9,500	13,700	11,300
Total Gifts & Grants Fund	\$ 383,000	\$ 174,700	\$ 85,800
Festivals & Events Fund			
Event Revenue	\$ 77,000	\$ 77,000	\$
Total Festivals & Events Fund	\$ 77,000	\$ 77,000	\$
Bed Tax Fund			
Bed Tax	\$ 220,000	\$ 225,000	\$ 225,000
Total Bed Tax Fund	\$ 220,000	\$ 225,000	\$ 225,000
Police Dept. of Justice Fund			
Defense 1033 Revenue	\$ 8,000	\$ 30,000	\$ 30,000
Local RICO Revenue	2,500		
Total Police Dept. of Justice Fund	\$ 10,500	\$ 30,000	\$ 30,000
LE Property Program			
Intergovernmental	\$ 500,000	\$ 850,000	\$ 2,000,000
Total LE Property Program Fund	\$ 500,000	\$ 850,000	\$ 2,000,000
Library Fund			
Gila County Library District Tax	\$ 229,200	\$ 229,200	\$ 229,200
Fines	15,500	15,500	15,500
Contributions	20,000	20,000	21,600
Total Library Fund	\$ 264,700	\$ 264,700	\$ 266,300

TOWN OF PAYSON
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
Magistrate Court - JCEF Fund			
Contributions	\$ 3,000	\$	\$ 3,000
Interest	100		
Total Magistrate Court - JCEF Fund	\$ 3,100	\$	\$ 3,000
Magistrate Court - FTG Fund			
Contributions	\$ 1,000	\$ 1,600	\$ 1,600
Total Magistrate Court - FTG Fund	\$ 1,000	\$ 1,600	\$ 1,600
Airport Fund			
Grants	\$ 563,600	\$ 323,300	\$ 453,500
PRAA Lease	1		
Advertising Sign Fee		500	900
Tie Down Fee		5,400	12,200
Gate Fees		2,400	4,500
Ground Leases		5,800	18,600
Hanger Leases	200,000	32,800	56,700
Fuel Sales		1,000	2,000
Other		151,600	20,300
Total Airport Fund	\$ 763,601	\$ 522,800	\$ 568,700
Event Center Fund			
Event Revenue	\$ 25,000	\$ 29,000	\$ 71,000
Total Event Center Fund	\$ 25,000	\$ 29,000	\$ 71,000
Health Insurance Fund			
Employee Contribution	\$ 419,600	\$ 435,000	\$ 456,800
Employer Contribution	1,267,900	1,150,000	1,208,000
Retiree Contribution	170,100	150,000	158,000
Employer Retiree Contribution	679,700	762,000	409,000
Other		300	
	\$ 2,537,300	\$ 2,497,300	\$ 2,231,800
Total Special Revenue Funds	\$ 6,191,201	\$ 5,966,600	\$ 7,131,900

* 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 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
DEBT SERVICE FUNDS			
Westerly Rd ID Debt Service Fund			
Assessment - Principal	\$ 31,200	\$ 31,200	\$ 34,700
Assessment - Interest	26,800	26,000	23,300
Total Westerly Rd ID Debt Service Fund	\$ 58,000	\$ 57,200	\$ 58,000
Green Valley Park Debt Service Fund			
Property Tax - Secondary	\$ 61,900	\$ 61,900	\$
Contributions	60,000	60,000	
Total Green Valley Park Debt Service Fund	\$ 121,900	\$ 121,900	\$
General Obligation Bond Debt Service Fund			
Sales Tax - Town	\$ 350,000	\$ 350,000	\$ 350,000
Total General Obligation Bond DS Fund	\$ 350,000	\$ 350,000	\$ 350,000
ELRID Debt Service Fund			
Assessment - Principal	\$ 86,400	\$ 87,200	\$
Assessment - Interest	13,000	3,100	
Total ELRID Debt Service Fund	\$ 99,400	\$ 90,300	\$
Total Debt Service Funds	\$ 629,300	\$ 619,400	\$ 408,000
CAPITAL PROJECTS FUNDS			
Equipment Replacement Fund			
Lease Purchase	\$ 620,000	\$ 617,900	\$
Total Equipment Replacement Fund	\$ 620,000	\$ 617,900	\$
Grant Capital Projects Fund			
Grants	\$ 389,000	\$ 171,700	\$ 468,700
Total Grant Capital Projects Fund	\$ 389,000	\$ 171,700	\$ 468,700
Park Development Fund			
Impact Fees	\$ 21,500	\$ 33,000	\$ 35,000
Total Park Development Fund	\$ 21,500	\$ 33,000	\$ 35,000
Public Safety Development Fund			
Impact Fees	\$ 10,000	\$ 17,000	\$ 18,500
Total Public Safety Development Fund	\$ 10,000	\$ 17,000	\$ 18,500
Bonita Street Construction Fund			
Grant Revenue	\$	\$	\$ 370,000
Total Bonita Street Construction Fund	\$	\$	\$ 370,000
Fire Station #3 Construction Fund			
Interest	\$	\$ 700	\$
Total Fire Station #3 Constuction Fund	\$	\$ 700	\$
Montezuma Castle Land Exchange ID Fund			
Debt Proceeds	\$ 6,250,000	\$	\$ 450,000
Total Montezuma Castle Land Ex. ID Fund	\$ 6,250,000	\$	\$ 450,000
CAP Trust Fund			
Interest	\$ 100	\$ 155,000	\$ 155,000
Total CAP Trust Fund	\$ 100	\$ 155,000	\$ 155,000
Total Capital Projects Funds	\$ 7,290,600	\$ 995,300	\$ 1,497,200

* 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.

TOWN OF PAYSON
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
PERMANENT FUNDS			
Not Applicable	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Water Fund			
Charges for Services	\$ 3,890,000	\$ 3,908,200	\$ 3,987,500
Facilities Recapture Fees	2,000	300	2,000
Interest	3,000	500	500
Facilities Leases	45,000	45,000	45,000
Grants	1,800,000		
Impact Fees	50,000	65,000	644,170
Other	42,300	34,100	45,700
Sale of Fixed Asset		81,800	
Total Water Fund	\$ 5,832,300	\$ 4,134,900	\$ 4,724,870
CC Cragin Development Fund			
Grants	\$ 8,042,000	\$ 3,075,000	\$ _____
Impact Fees	42,000	80,000	726,830
Interest			
Debt Proceeds			6,250,000
Total CC Cragin Development Fund	\$ 8,084,000	\$ 3,155,000	\$ 6,976,830
Total Enterprise Funds	\$ 13,916,300	\$ 7,289,900	\$ 11,701,700
* 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.			
INTERNAL SERVICE FUNDS			
Not Applicable	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 41,414,301	\$ 26,058,100	\$ 33,830,300

* 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.

TOWN OF PAYSON
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2013

FUND	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Bed Tax Fund	\$	\$	\$ 92,000	\$
Festivals & Events			13,249	
Wildlands/Urban Program Fund				
HURF				
Library				107,500
Equipment Replacement Fund				
General Debt Service Fund				147,100
ELRID Debt Service Fund				
Westerly Rd. Debt Service Fund				27,200
Rumsey Park COPs DS Fund				12,500
Excise Bonds DS Fund				130,400
Total General Fund	\$	\$	\$ 105,249	\$ 424,700
SPECIAL REVENUE FUNDS				
Festivals & Events	\$	\$	\$	\$ 13,249
Library			107,500	
Event Center Fund			90,600	
Bed Tax Fund				194,600
Total Special Revenue Funds	\$	\$	\$ 198,100	\$ 207,849
DEBT SERVICE FUNDS				
General Debt Service Fund	\$	\$	\$ 252,900	\$
Westerly Rd. Debt Service Fund			27,200	
Rumsey Park COPs DS Fund			47,500	
GO Bonds Debt Service Fund			164,605	105,800
Excise Tax Rev Ob DS Fund			130,400	
Total Debt Service Funds	\$	\$	\$ 622,605	\$ 105,800
CAPITAL PROJECTS FUNDS				
Equipment Replacement Fund	\$	\$	\$ 12,000	\$
Park Development Fund				35,000
Fire Station #3 Fund				164,605
Total Capital Projects Funds	\$	\$	\$ 12,000	\$ 199,605
PERMANENT FUNDS				
Not Applicable	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$	\$	\$	\$
Water Impact Fees Fund				
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
Not Applicable	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 937,954	\$ 937,954

TOWN OF PAYSON
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2013

<u>FUND/DEPARTMENT</u>	<u>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012</u>	<u>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2012</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2013</u>
GENERAL FUND				
Central Services	\$ 1,500,000	\$	\$ 1,317,800	\$ 919,400
Town Clerk	267,000		260,200	256,100
Elections	81,200		26,900	38,200
Town Manager	224,300		198,400	198,100
Human Resources	207,300		167,800	180,300
Financial Services	354,500		338,500	331,800
Information Technology	671,500		489,300	532,500
Tourism & Economic Vitality	110,800		106,900	107,900
Town Council	133,600		124,200	118,300
Magistrate Court	239,400		215,300	219,000
Town Attorney	345,600		332,600	348,900
Police	4,763,000		4,033,700	4,375,500
Fire	3,256,200		2,653,100	3,571,500
Public Works	500,300		498,200	410,500
Parks & Recreation	313,800		282,700	346,300
Community Development	657,000		614,900	696,100
Total General Fund	\$ 13,625,500	\$	\$ 11,660,500	\$ 12,650,400
SPECIAL REVENUE FUNDS				
HURF	\$ 1,813,000	\$	\$ 1,529,800	\$ 1,655,800
Housing Trust Fund	25,000			25,000
Gifts & Grants Fund	383,000		164,900	85,800
Wildlands/Urban Program Fund				
Festivals & Events Fund	77,400		73,900	
Bed Tax Fund	86,000		86,000	90,000
Police Dept. of Justice Fund	8,000		6,500	31,000
LE Property Program Fund	500,000		850,000	2,000,000
Library Fund	432,700		418,500	373,800
Magistrate Court Fund				4,600
Airport Fund	770,700		370,700	717,400
Event Center Fund	113,100		106,300	159,100
Health Insurance Fund	2,537,400		2,550,000	2,631,800
Total Special Revenue Funds	\$ 6,746,300	\$	\$ 6,156,600	\$ 7,774,300
DEBT SERVICE FUNDS				
General Debt Service Fund	\$ 227,300	\$	\$ 155,200	\$ 252,900
ELRID Debt Service Fund	233,000		233,000	
Westerly Rd. ID Debt Service	82,400		82,600	85,200
Rumsey Park COPs	96,500		96,500	47,500
Green Valley Park Debt Service	202,700		202,400	204,300
Excise Tax Obligation DS	129,400		129,400	130,400
GO Bonds Debt Service	296,900		297,200	295,100
Total Debt Service Funds	\$ 1,268,200	\$	\$ 1,196,300	\$ 1,015,400
CAPITAL PROJECTS FUNDS				
Capital Improvement Fund	\$	\$	\$	\$
Equipment Replacement Fund	630,000		624,200	12,000
Grant Capital Projects Fund	389,000		171,700	468,700
Public Safety Develop. Fund	100,000		100,000	
Public Safety Bond Proj. Fund				160,000
Bonita Street Construction	10,000		2,500	380,000
Fire Station #3 Construction			33,700	13,000
Montezuma Castle ID Fund	6,250,000			450,000
CAP Trust Fund	460,800		123,800	550,000
Total Capital Projects Funds	\$ 7,839,800	\$	\$ 1,055,900	\$ 2,033,700
PERMANENT FUNDS				
Not Applicable	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 8,937,400	\$	\$ 5,379,100	\$ 6,404,700
CC Cragin Development	7,822,500		3,041,700	6,763,100
Water Impact Fees Fund				
Total Enterprise Funds	\$ 16,759,900	\$	\$ 8,420,800	\$ 13,167,800
INTERNAL SERVICE FUNDS				
Not Applicable	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 46,239,700	\$	\$ 28,490,100	\$ 36,641,600

* 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.

TOWN OF PAYSON
Summary by Department of Expenditures/Expenses
Fiscal Year 2013

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES * 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
General Government				
General Fund	\$ 1,500,000		1,317,800	\$ 919,400
General Debt Service Fund	227,300		155,200	252,900
Health Insurance Fund	2,537,400		2,550,000	2,631,800
Department Total	\$ 4,264,700		4,023,000	\$ 3,804,100
Town Clerk				
General Fund	\$ 348,200		287,100	\$ 294,300
Department Total	\$ 348,200		287,100	\$ 294,300
Town Manager				
General Fund	\$ 224,300		198,400	\$ 198,100
Department Total	\$ 224,300		198,400	\$ 198,100
Human Resources				
General Fund	\$ 207,300		167,800	\$ 180,300
Department Total	\$ 207,300		167,800	\$ 180,300
Financial Services				
General Fund	\$ 354,500		338,500	\$ 331,800
Capital Improvement Fund				
Department Total	\$ 354,500		338,500	\$ 331,800
Information Technology				
General Fund	\$ 671,500		489,300	\$ 532,500
Department Total	\$ 671,500		489,300	\$ 532,500
Town Council				
General Fund	\$ 133,600		124,200	\$ 118,300
Department Total	\$ 133,600		124,200	\$ 118,300
Magistrate Court				
General Fund	\$ 239,400		215,300	\$ 219,000
Magistrate Court - JCEF Fund				3,000
Magistrate Court - FTG Fund				1,600
Department Total	\$ 239,400		215,300	\$ 223,600
Town Attorney				
General Fund	\$ 345,600		332,600	\$ 348,900
Equipment Replacement Fund	10,000		6,300	
Department Total	\$ 355,600		338,900	\$ 348,900
Police				
General Fund	\$ 4,763,000		4,033,700	\$ 4,375,500
Gifts & Grants Fund	19,000		26,200	20,300
Dept of Justice Fund	8,000		6,500	31,000
LE Property Program Fund	500,000		850,000	2,000,000
Capital Improvement Fund				
Equipment Replacement Fund	120,000		120,000	
Grant Capital Project Fund	64,000		60,000	60,700
Public Safety Develop. Fund	100,000		100,000	
Public Safety Bond Fund				160,000
GO Bonds Debt Service	296,900		297,200	295,100
Department Total	\$ 5,870,900		5,493,600	\$ 6,942,600
Fire				
General Fund	\$ 3,256,200		2,653,100	\$ 3,571,500

Gifts & Grants Fund	320,500		102,000	64,000
Wildland/Urban Program				
Capital Improvement Fund				
Equipment Replacement Fund	500,000		497,900	
Grant Capital Project Fund	185,000			260,000
Fire Station #3 Construction			33,700	13,000
Department Total	\$ 4,261,700		3,286,700	\$ 3,908,500
Public Works				
General Fund	\$ 500,300		498,200	\$ 410,500
HURF	1,813,000		1,529,800	1,655,800
Gifts & Grants Fund				
Equipment Replacement Fund				
Bonita Street Construction	10,000		2,500	380,000
Airport Fund	770,700		370,700	717,400
ELRID Debt Service Fund	233,000		233,000	
Westerly Rd ID Debt Service	82,400		82,600	85,200
Excise Tax Debt Service	129,400		129,400	130,400
Grant Capital Project Fund				
Montezuma Castle ID Fund	6,250,000			450,000
Department Total	\$ 9,788,800		2,846,200	\$ 3,829,300
Parks, Recreation & Tourism				
General Fund	\$ 424,600		406,900	\$ 454,200
Gifts & Grants Fund	2,500		500	1,500
Festivals & Events Fund	77,400		73,900	
Bed Tax Fund	86,000		86,000	90,000
Event Center Fund	113,100		106,300	159,100
Equipment Replace Fund				12,000
Rumsey Park COPs DS	96,500		96,500	47,500
Department Total	\$ 800,100		770,100	\$ 764,300
Community Development				
General Fund	\$ 657,000		614,900	\$ 696,100
Housing Trust Fund	25,000			25,000
Gifts & Grants Funds	41,000		36,200	
Grant Capital Project Fund	140,000		111,700	148,000
Capital Improvement Fund				
Department Total	\$ 863,000		762,800	\$ 869,100
Library				
Library Fund	\$ 432,700		418,500	\$ 373,800
Department Total	\$ 432,700		418,500	\$ 373,800
Water				
Water Fund	\$ 8,937,400		5,379,100	\$ 6,404,700
CC Cragin Development	7,822,500		3,041,700	6,763,100
Water Impact Fees Fund				
CAP Trust Fund	460,800		123,800	550,000
Green Valley Park Debt Svc	202,700		202,400	204,300
Department Total	\$ 17,423,400		8,747,000	\$ 13,922,100

* 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.