

COUNCIL DECISION REQUEST

SUBJECT: Adoption of Fiscal Year 2014/2015 Tentative Budget

MEETING DATE: June 3, 2014

PAYSON GOAL: NEW: EXISTING:

ITEM NO.:

TENTATIVE SCHEDULE:

SUBMITTED BY: Hope Cribb
Finance Manager



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):

Tentative Budget Sources and Uses Schedules

Public Notice for June 19 & July 10 meeting/ Property Tax Levies and Final Budget.

POSSIBLE MOTION

I move to adopt the Tentative Budget for Fiscal Year 2014/2015 in the amount of \$41,409,400.

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 (2014/2015) on or prior to the third Monday in July (July 21, 2014). Once the tentative budget is adopted, the final budget (scheduled for adoption on June 19, 2014), cannot be increased, but may be reduced. The Property Tax Levy Public Hearing is scheduled for June 19, 2014 and the Property Tax Levy is scheduled for adoption by ordinance on July 10, 2014.

The Town Council held budget work-study sessions over the last few months. The Fiscal Year 2014/2015 Tentative Budget presented for adoption represents the combined efforts of staff and Council. The \$41,409,400 is the combined total of all Town funds.

The summary of the Tentative Budget, if approved at this meeting, will be printed in the Payson Roundup on June 10 and June 17, 2014.

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: _____

JUN 03 2014 SPA.1

OFFICIAL BUDGET FORMS

TOWN OF PAYSON

Fiscal Year 2015

TOWN OF PAYSON
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Fiscal Year 2015

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TOWN OF PAYSON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 12,792,200	\$ 12,111,500	\$ 870,555	Primary: \$ 642,900 Secondary:	\$ 12,622,900	\$	\$	\$ 95,000	\$ (304,700)	\$ 14,536,055	\$ 13,426,500
2. Special Revenue Funds	5,044,600	4,066,000	711,362		5,808,100			241,300	(229,400)	6,990,162	6,324,000
3. Debt Service Funds Available	656,100	651,900	490,570		410,600			303,500	(105,700)	1,310,370	656,600
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	656,100	651,900	490,570		410,600			303,500	(105,700)	1,310,370	656,600
6. Capital Projects Funds	1,375,366	369,700	629,847		617,700			16,600		1,264,147	1,198,700
7. Permanent Funds											
8. Enterprise Funds Available	11,300,200	7,765,800	4,138,379		18,390,000				(16,600)	22,544,979	19,147,200
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	11,300,200	7,765,800	4,138,379		18,390,000				(16,600)	22,544,979	19,147,200
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 31,168,466	\$ 24,964,900	\$ 6,840,713	\$ 642,900	\$ 37,849,300	\$	\$	\$ 656,400	\$ (656,400)	\$ 46,645,713	\$ 40,753,000

EXPENDITURE LIMITATION COMPARISON

	2014	2015
1. Budgeted expenditures/expenses	\$ 31,168,466	\$ 40,753,000
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	31,168,466	40,753,000
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 31,168,466	\$ 40,753,000
6. EEC or voter-approved alternative expenditure limitation	\$ 36,641,600	\$

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 Position 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
Tax Levy and Tax Rate Information
Fiscal Year 2015

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 665,794	\$ 689,137
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	\$ 633,680	\$ 642,900
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 633,680	\$ 642,900
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 620,000	
(2) Prior years' levies	10,000	
(3) Total primary property taxes	\$ 630,000	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 630,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3828	0.3963
(2) Secondary property tax rate		
(3) Total city/town tax rate	0.3828	0.3963
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>no</u> 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
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
Sales Tax - Town	\$ 5,800,000	\$ 5,800,000	\$ 5,900,000
Licenses and permits			
Franchise Fees	357,400	347,100	366,000
Business Licenses	72,000	67,000	70,000
Liquor Licenses	1,500	1,000	1,500
ROW Permits	2,000	2,900	3,500
Animal Control Licenses	15,000	13,500	15,000
Building Permits	150,000	168,000	450,000
Intergovernmental			
State Shared Revenue	3,029,200	3,050,500	3,234,800
Property Taxes-Prior Year	20,000	10,000	10,000
Vehicle License Tax	861,800	830,300	914,100
Tonto Apache Tribe	13,000	12,100	12,000
Fire Services IGA	327,500	300,000	300,000
Rim Country Educ. Alliance	100,000	100,000	
Grants	707,800	583,100	430,400
Charges for services			
Prosecution Fees	45,000	50,000	48,000
Law Enforcement Charges	11,400	9,000	9,400
Fire Service Charges	6,100	1,900	7,000
Zoning Charges	20,000	20,000	25,000
Building Inspections	3,000	6,000	10,000
Engineering Review	2,000	4,500	10,000
Plan Review	65,000	100,000	125,000
Fines and forfeits			
Court Fines & Fees	110,000	96,000	100,000
Interest on investments			
Interest	2,000		500
In-lieu property taxes			
Contributions			
Voluntary contributions	700		
Miscellaneous			
Other Revenue	17,500	13,700	150,700
Recreation Fees	80,500	90,200	101,200
Enterprise Overhead	303,300	303,300	250,000
Insurance Recoveries	80,000	5,000	10,000
Surplus Sales	5,000	7,500	7,500
Sale of Fixed Assets		4,000	50,000
Facilities Lease Fees	11,200	11,200	11,300
Total General Fund	\$ 12,219,900	\$ 12,007,800	\$ 12,622,900

* 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
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway Users Gas Tax	\$ 1,421,300	\$ 1,350,000	\$ 1,500,800
Grants	140,000	72,000	552,400
Inspection Fees	3,500	50,000	145,000
Impact Fees	12,000	35,000	
Other Revenue	4,000	300	2,000
Enterprise Fund Overhead	25,800	25,800	32,600
Total Highway User Revenue Fund	\$ 1,606,600	\$ 1,533,100	\$ 2,232,800
Housing Trust Fund			
Contributions	\$	\$	\$
Total Housing Trust Fund	\$	\$	\$
Gifts & Grants Fund			
Grants	\$ 16,600	\$ 12,200	\$ 17,000
Contributions	11,500	2,000	2,000
Total Gifts & Grants Fund	\$ 28,100	\$ 14,200	\$ 19,000
Bed Tax Fund			
Bed Tax	\$ 230,000	\$ 240,000	\$ 250,000
Donations			
Total Bed Tax Fund	\$ 230,000	\$ 240,000	\$ 250,000
Police Dept. of Justice Fund			
Defense 1033 Revenue	\$ 30,000	\$ 22,000	\$ 22,000
Local RICO Revenue	3,500		
Other Revenue		1,000	500
Public Surplus Sales		60,000	10,000
Total Police Dept. of Justice Fund	\$ 33,500	\$ 83,000	\$ 32,500
Recreation Facility Improvement Fund			
Facility Fee	\$	\$ 5,000	\$ 5,000
Total Recreation Facil. Imprv. Fund	\$	\$ 5,000	\$ 5,000
Library Fund			
Gila County Library District Tax	\$ 230,400	\$ 230,400	\$ 218,900
Fines	15,500	15,500	16,000
Other Revenue		5,500	
Total Library Fund	\$ 245,900	\$ 251,400	\$ 234,900
Magistrate Court - JCEF Fund			
Contributions	\$	\$	\$
Total Magistrate Court - JCEF Fund	\$	\$	\$
Magistrate Court - FTG Fund			
Contributions	\$	\$	\$
Total Magistrate Court - FTG Fund	\$	\$	\$
Airport Fund			
Grants	\$ 573,900	\$ 285,000	\$ 981,000
Advertising Sign Fee			
Tie Down Fee	13,400	13,400	12,500
Gate Fees	9,600	9,600	9,600
Ground Leases	14,600	15,600	20,000
Hanger Leases	49,800	49,800	51,000
Fuel Sales	2,000	2,000	3,000
Other	5,800	5,900	13,200
Total Airport Fund	\$ 669,100	\$ 381,300	\$ 1,090,300

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2015

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2014</u>	<u>ACTUAL REVENUES* 2014</u>	<u>ESTIMATED REVENUES 2015</u>
* 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.			
Event Center Fund			
Event Revenue	\$ 70,000	\$ 70,000	\$ 70,000
Total Event Center Fund	\$ 70,000	\$ 70,000	\$ 70,000
Health Insurance Fund			
Employee Contribution	\$ 487,900	\$ 464,300	\$ 525,500
Employer Contribution	731,800	652,400	789,700
Retiree Contribution	141,600	134,400	150,000
Employer Retiree Contribution	495,100	467,800	408,400
Other			
Total Health Insurance Fund	\$ 1,856,400	\$ 1,718,900	\$ 1,873,600
Total Special Revenue Funds	\$ 4,739,600	\$ 4,296,900	\$ 5,808,100
DEBT SERVICE FUNDS			
Westerly Rd ID Debt Service Fund			
Assessment - Principal	\$ 34,100	\$ 34,700	\$ 38,200
Assessment - Interest	21,000	21,000	19,400
Total Westerly Rd ID Debt Service Fund	\$ 55,100	\$ 55,700	\$ 57,600
General Obligation Bond Debt Service Fund			
Sales Tax - Town	350,000	352,900	353,000
Total General Obligation Bond DS Fund	\$ 350,000	\$ 352,900	\$ 353,000
Total Debt Service Funds	\$ 405,100	\$ 408,600	\$ 410,600
CAPITAL PROJECTS FUNDS			
Grant Capital Projects Fund			
Grants	\$ 457,200	\$ 303,700	\$ 617,700
Total Grant Capital Projects Fund	\$ 457,200	\$ 303,700	\$ 617,700
Park Development Fund			
Impact Fees	\$ 9,000	\$ 40,000	\$
Total Park Development Fund	\$ 9,000	\$ 40,000	\$
Public Safety Development Fund			
Impact Fees	\$ 5,000	\$ 20,000	\$
Total Public Safety Development Fund	\$ 5,000	\$ 20,000	\$
Bonita Street Construction Fund			
Grant Revenue	\$ 360,000	\$	\$
Total Bonita Street Construction Fund	\$ 360,000	\$	\$
Montezuma Castle Land Exchange ID Fund			
Debt Proceeds	\$	\$	\$
Total Montezuma Castle Land Ex. ID Fund	\$	\$	\$
CAP Trust Fund			
Other Revenue	\$	\$	\$
Total CAP Trust Fund	\$	\$	\$
Total Capital Projects Funds	\$ 831,200	\$ 363,700	\$ 617,700

* 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.

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2015

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2014</u>	<u>ACTUAL REVENUES* 2014</u>	<u>ESTIMATED REVENUES 2015</u>
PERMANENT FUNDS			
Not Applicable	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Water Fund			
Charges for Services	\$ 4,480,800	\$ 4,639,000	\$ 4,990,500
Miscellaneous Intergov. Revenue		472,700	24,500
Interest	4,000	2,000	3,000
Facilities Leases	45,000	45,000	45,000
Impact Fees	90,000	155,000	1,500,000
Debt Proceeds	4,000,000	2,600,000	11,800,000
Other	48,700	89,200	27,000
Total Water Fund	\$ 8,668,500	\$ 8,002,900	\$ 18,390,000
CC Cragin Development Fund			
Grants	\$ _____	\$ _____	\$ _____
Impact Fees	_____	_____	_____
Debt Proceeds	_____	_____	_____
Total CC Cragin Development Fund	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 8,668,500	\$ 8,002,900	\$ 18,390,000
INTERNAL SERVICE FUNDS			
Not Applicable	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 26,864,300	\$ 25,079,900	\$ 37,849,300

* 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
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Bed Tax Fund	\$		\$ 95,000	
Festivals & Events				
Wildlands/Urban Program Fund				
HURF				
Library				(106,900)
Airport Fund				
Equipment Replacement Fund				
Bonita Street Construction				
General Debt Service Fund				(39,400)
ELRID Debt Service Fund				
Westerly Rd. Debt Service Fund				(26,000)
Rumsey Park COPs DS Fund				
Excise Bonds DS Fund				(132,400)
Green Valley Park Debt Service Fund				
Total General Fund	\$	\$	\$ 95,000	\$ (304,700)
SPECIAL REVENUE FUNDS				
Festivals & Events	\$	\$	\$	\$
Library			106,900	
Event Center Fund			134,400	
Bed Tax Fund				(229,400)
Airport Fund				
Total Special Revenue Funds	\$	\$	\$ 241,300	\$ (229,400)
DEBT SERVICE FUNDS				
General Debt Service Fund	\$		\$ 145,100	
East Loop Debt Service Fund				
Westerly Rd. Debt Service Fund			26,000	
CAP Trust Fund				
Rumsey Park COPs DS Fund				
GO Bonds Debt Service Fund				(105,700)
Excise Tax Rev Ob DS Fund			132,400	
Total Debt Service Funds	\$	\$	\$ 303,500	\$ (105,700)
CAPITAL PROJECTS FUNDS				
Equipment Replacement Fund	\$	\$	\$	\$
CAP Trust Fund			16,600	
Fire Station #3 Fund				
Bonita Street Construction				
Total Capital Projects Funds	\$	\$	\$ 16,600	\$
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$	\$	\$	\$ (16,600)
Water Impact Fees Fund				
Total Enterprise Funds	\$	\$	\$	\$ (16,600)
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 656,400	\$ (656,400)

TOWN OF PAYSON
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Central Services	\$ 1,225,900	\$	\$ 1,198,600	\$ 1,160,900
Town Clerk	192,900		192,600	211,300
Elections	38,300		1,200	43,000
Town Manager	177,000		189,500	185,200
Neighborhood Services			11,800	3,500
Human Resources	224,300		206,500	227,600
Financial Services	332,300		306,900	353,500
Information Technology	570,400		564,200	614,800
Tourism & Economic Vitality	110,200		109,100	121,100
Town Council	102,300		87,400	107,000
Magistrate Court	213,100		194,600	213,100
Town Attorney	361,600		332,100	408,200
Police	4,539,500		4,278,700	4,817,400
Fire	3,237,800		3,023,300	3,272,000
Public Works	523,200		504,600	544,200
Parks & Recreation	327,100		311,000	334,000
Community Development	616,300		599,400	809,700
Total General Fund	\$ 12,792,200	\$	\$ 12,111,500	\$ 13,426,500
SPECIAL REVENUE FUNDS				
HURF	\$ 1,678,700	\$	\$ 1,560,400	\$ 2,299,100
Housing Trust Fund				
Gifts & Grants Fund	28,100		15,000	61,000
Bed Tax Fund	90,400		88,400	101,400
Police Dept. of Justice Fund	31,000		50,000	85,000
LE Property Program Fund				
Library Fund	334,400		327,600	341,800
Magistrate Court Fund				
Airport Fund	864,900		303,900	1,257,700
Event Center Fund	160,700		150,400	204,400
Health Insurance Fund	1,856,400		1,570,300	1,973,600
Total Special Revenue Funds	\$ 5,044,600	\$	\$ 4,066,000	\$ 6,324,000
DEBT SERVICE FUNDS				
General Debt Service Fund	\$ 145,100	\$	\$ 145,100	\$ 145,100
Westerly Rd. ID Debt Service	82,400		82,400	84,600
Rumsey Park COPs				
Green Valley Park Debt Service				
Excise Tax Obligation DS	131,100		131,100	132,500
GO Bonds Debt Service	297,500		293,300	294,400
Total Debt Service Funds	\$ 656,100	\$	\$ 651,900	\$ 656,600
CAPITAL PROJECTS FUNDS				
Public Safety Impact Fee Fund	\$	\$	\$	\$ 41,200
Park Development Fund				40,000
Grant Capital Projects Fund	464,500		308,200	617,700
Public Safety Bond Proj. Fund	160,000		18,900	140,000
Green Valley Park Redevel.	34,866			34,800
Bonita Street Construction	381,000		42,600	
Fire Station #3 Construction				
Montezuma Castle ID Fund				
CAP Trust Fund	335,000			325,000
Total Capital Projects Funds	\$ 1,375,366	\$	\$ 369,700	\$ 1,198,700
PERMANENT FUNDS				
Not Applicable	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 11,300,200	\$	\$ 7,765,800	\$ 19,147,200
CC Cragin Development				
Total Enterprise Funds	\$ 11,300,200	\$	\$ 7,765,800	\$ 19,147,200
INTERNAL SERVICE FUNDS				
Not Applicable	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 31,168,466	\$	\$ 24,964,900	\$ 40,753,000

* 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
Expenditures/Expenses by Department
Fiscal Year 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2014	2014	2014	2015
General Government				
General Fund	\$ 1,225,900		1,198,600	\$ 1,160,900
General Debt Service Fund	145,100		145,100	145,100
Health Insurance Fund	1,856,400		1,570,300	1,973,600
Department Total	\$ 3,227,400		2,914,000	\$ 3,279,600
Town Clerk				
General Fund	\$ 231,200		193,800	\$ 254,300
Department Total	\$ 231,200		193,800	\$ 254,300
Town Manager				
General Fund	\$ 177,000		201,300	\$ 188,700
Department Total	\$ 177,000		201,300	\$ 188,700
Human Resources				
General Fund	\$ 224,300		206,500	\$ 227,600
Department Total	\$ 224,300		206,500	\$ 227,600
Financial Services				
General Fund	\$ 332,300		306,900	\$ 353,500
Capital Improvement Fund				
Department Total	\$ 332,300		306,900	\$ 353,500
Information Technology				
General Fund	\$ 570,400		564,200	\$ 614,800
Department Total	\$ 570,400		564,200	\$ 614,800
Town Council				
General Fund	\$ 102,300		87,400	\$ 107,000
Department Total	\$ 102,300		87,400	\$ 107,000
Magistrate Court				
General Fund	\$ 213,100		194,600	\$ 213,100
Department Total	\$ 213,100		194,600	\$ 213,100
Town Attorney				
General Fund	\$ 361,600		332,100	\$ 408,200
Equipment Replacement Fund				
Department Total	\$ 361,600		332,100	\$ 408,200
Police				
General Fund	\$ 4,539,500		4,278,700	\$ 4,817,400
Gifts & Grants Fund	20,100		11,000	45,000
Dept of Justice Fund	31,000		50,000	85,000
Grant Capital Project Fund	77,200		36,100	78,700
Public Safety Develop. Fund				41,200
Public Safety Bond Fund	160,000		18,900	140,000
GO Bonds Debt Service	297,500		293,300	294,400
Department Total	\$ 5,125,300		4,688,000	\$ 5,501,700
Fire				
General Fund	\$ 3,237,800		3,023,300	\$ 3,272,000
Gifts & Grants Fund	6,000		2,000	14,000
Grant Capital Project Fund	207,300		152,100	270,000
Department Total	\$ 3,451,100		3,177,400	\$ 3,556,000
Public Works				
General Fund	\$ 523,200		504,600	\$ 544,200
HURF	1,678,700		1,560,400	2,299,100
Gifts & Grants Fund				
Green Valley Park Redevel.	34,866			34,800
Bonita Street Construction	381,000		42,600	
Airport Fund	864,900		303,900	1,257,700
Westerly Rd ID Debt Service	82,400		82,400	84,600
Excise Tax Debt Service	131,100		131,100	132,500
Grant Capital Project Fund				
Montezuma Castle ID Fund				
Department Total	\$ 3,696,166		2,625,000	\$ 4,352,900
Parks, Recreation & Tourism				
General Fund	\$ 437,300		420,100	\$ 455,100
Gifts & Grants Fund	2,000		2,000	2,000
Bed Tax Fund	90,400		88,400	101,400
Event Center Fund	160,700		150,400	204,400
Park Development Fund				40,000
Department Total	\$ 690,400		660,900	\$ 802,900
Community Development				
General Fund	\$ 616,300		599,400	\$ 809,700
Gifts & Grants Funds				
Grant Capital Project Fund	180,000		120,000	269,000
Capital Improvement Fund				
Department Total	\$ 796,300		719,400	\$ 1,078,700
Library				
Library Fund	\$ 334,400		327,600	\$ 341,800
Department Total	\$ 334,400		327,600	\$ 341,800
Water				
Water Fund	\$ 11,300,200		7,765,800	\$ 19,147,200
CC Cragin Development				
CAP Trust Fund	335,000			325,000
Department Total	\$ 11,635,200		7,765,800	\$ 19,472,200

* 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
Full-Time Employees and Personnel Compensation
Fiscal Year 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	114	\$ 7,007,700	\$ 1,465,900	\$ 1,073,800	\$ 916,100	\$ 10,463,500
SPECIAL REVENUE FUNDS						
HURF	16	\$ 744,300	\$ 85,400	\$ 68,200	\$ 166,900	\$ 1,064,800
Library	6	218,600	24,900	13,900	20,900	278,300
Event Center	1	40,700	4,100	3,300	2,900	51,000
Airport	2	61,300	7,000	200	9,700	78,200
Total Special Revenue Funds	25	\$ 1,064,900	\$ 121,400	\$ 85,600	\$ 200,400	\$ 1,472,300
DEBT SERVICE FUNDS						
Not Applicable		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Not Applicable		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
Not Applicable		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water	19	\$ 1,139,200	\$ 128,900	\$ 109,900	\$ 146,800	\$ 1,524,800
Total Enterprise Funds	19	\$ 1,139,200	\$ 128,900	\$ 109,900	\$ 146,800	\$ 1,524,800
TOTAL ALL FUNDS	158	\$ 9,211,800	\$ 1,716,200	\$ 1,269,300	\$ 1,263,300	\$ 13,460,600