

**OFFICIAL BUDGET FORMS**

**TOWN OF PAYSON**

**Fiscal Year 2017**

**TOWN OF PAYSON**  
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**Fiscal Year 2017**

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**TOWN OF PAYSON**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2017**

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	14,761,100	5,875,800	650,100	991,800	0	17,939,400	0	40,218,200
2016	Actual Expenditures/Expenses**	E	13,758,900	4,991,200	650,100	293,500	0	12,925,000	0	32,618,700
2017	Fund Balance/Net Position at July 1***		1,070,570	1,008,215	381,456	446,514	0	3,828,746	0	6,735,501
2017	Primary Property Tax Levy	B	662,500							662,500
2017	Secondary Property Tax Levy	B								0
2017	Estimated Revenues Other than Property Taxes	C	14,109,300	5,344,000	426,500	2,741,200	0	22,657,100	0	45,278,100
2017	Other Financing Sources	D	0	0	0	0	0	0	0	0
2017	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2017	Interfund Transfers In	D	147,000	260,700	250,700	25,900	0	0	0	684,300
2017	Interfund Transfers (Out)	D	374,800	207,500	52,900	49,100	0	0	0	684,300
2017	Reduction for Amounts Not Available:									
2017	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2017	Total Financial Resources Available		15,614,570	6,405,415	1,005,756	3,164,514	0	26,485,846	0	52,676,101
2017	Budgeted Expenditures/Expenses	E	15,232,400	5,965,600	639,600	3,093,100	0	24,053,800	0	48,984,500

**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 expenditure limitation

	2016	2017
1. Budgeted expenditures/expenses	\$ 40,218,200	\$ 48,984,500
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	40,218,200	48,984,500
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 40,218,200	\$ 48,984,500
6. EEC expenditure limitation	\$ 40,218,200	\$ 48,984,500

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 the 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 on this line 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 2017**

	<b>2016</b>	<b>2017</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>711,910</u>	\$ <u>738,815</u>
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	\$ <u>651,000</u>	\$ <u>662,500</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>651,000</u>	\$ <u>662,500</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>640,000</u>	
(2) Prior years' levies	<u>7,000</u>	
(3) Total primary property taxes	\$ <u>647,000</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>647,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.3877</u>	<u>0.3839</u>
(2) Secondary property tax rate	<u>          </u>	<u>          </u>
(3) Total city/town tax rate	<u>0.3877</u>	<u>0.3839</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 <u>    NONE    </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 2017**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2016</b>	<b>ACTUAL REVENUES* 2016</b>	<b>ESTIMATED REVENUES 2017</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Sales Tax - Town	\$ 6,500,000	\$ 6,527,000	\$ 6,700,000
<b>Licenses and permits</b>			
Franchise Fees	373,700	378,700	379,000
Business Licenses	71,500	70,000	71,000
Liquor Licenses	1,500	1,500	1,500
ROW Permits	5,000	5,000	5,000
Animal Control Licenses	18,000	15,000	15,000
Building Permits	450,000	250,000	425,000
<b>Intergovernmental</b>			
State Shared Revenue	3,303,900	3,292,700	3,323,800
Property Taxes-Prior Year	10,000	7,000	10,000
Vehicle License Tax	906,000	910,000	982,100
Tonto Apache Tribe	12,000	24,300	12,000
Gila County			658,500
Fire Services IGA	300,000	315,000	380,000
Grants	439,600	245,000	293,300
<b>Charges for services</b>			
Prosecution Fees	51,000	47,000	49,000
Law Enforcement Charges	8,000	7,500	65,000
Fire Service Charges	10,500	16,000	21,000
Zoning Charges	30,000	45,000	30,000
Building Inspections	7,500	7,500	10,000
Engineering Review	10,000	7,500	20,000
Plan Review	225,000	125,000	225,000
<b>Fines and forfeits</b>			
Court Fines & Fees	110,000	110,000	110,000
<b>Interest on investments</b>			
Interest	1,000	5,000	5,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	47,500	800	1,400
<b>Miscellaneous</b>			
Other Revenue	17,500	10,300	8,500
Recreation Fees	120,500	113,500	127,500
Enterprise Overhead	154,400	154,400	154,400
Insurance Recoveries	10,000	4,000	5,000
Surplus Sales	50,000	21,000	10,000
Sale of Fixed Assets		9,400	
Facilities Lease Fees	11,300	11,300	11,300
<b>Total General Fund</b>	<b>\$ 13,255,400</b>	<b>\$ 12,736,400</b>	<b>\$ 14,109,300</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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2017**

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
Highway Users Gas Tax	\$ 1,473,700	\$ 1,474,000	\$ 1,592,800
Gila Co. Transportation Tax	780,000	790,000	800,000
Inspection Fees	130,000		10,000
Grants	14,000	49,000	
Other Revenue	8,000	27,000	7,000
Enterprise Fund Overhead	25,800	25,800	25,800
<b>Total Highway User Revenue Fund</b>	<b>\$ 2,431,500</b>	<b>\$ 2,365,800</b>	<b>\$ 2,435,600</b>
<b>Gifts &amp; Grants Fund</b>			
Contributions	\$	\$ 12,000	\$ 12,000
<b>Total Gifts &amp; Grants Fund</b>	<b>\$</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b>Bed Tax Fund</b>			
Bed Tax	\$ 265,000	\$ 270,000	\$ 270,000
<b>Total Bed Tax Fund</b>	<b>\$ 265,000</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>
<b>Police Dept. of Justice Fund</b>			
Defense 1033 Revenue	\$ 18,500	\$ 20,000	\$ 20,000
Local RICO Revenue		1,000	
Other Revenue			
Public Surplus Sales	40,000	45,000	25,000
<b>Total Police Dept. of Justice Fund</b>	<b>\$ 58,500</b>	<b>\$ 66,000</b>	<b>\$ 45,000</b>
<b>Recreation Facility Improvement Fund</b>			
Facility Fee	\$ 15,000	\$ 15,000	\$ 15,000
<b>Total Recreation Facil. Imprv. Fund</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>Library Fund</b>			
Gila County Library District Tax	\$ 229,200	\$ 229,200	\$ 229,200
Fines	20,000	17,000	17,000
Other Revenue		5,800	
<b>Total Library Fund</b>	<b>\$ 249,200</b>	<b>\$ 252,000</b>	<b>\$ 246,200</b>
<b>Magistrate Court - FTG Fund</b>			
Contributions	\$	\$ 1,000	\$ 1,000
<b>Total Magistrate Court - FTG Fund</b>	<b>\$</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>Airport Fund</b>			
Grants	\$ 243,000	\$ 148,500	\$ 85,500
Advertising Sign Fee	500		
Tie Down Fee	12,500	10,000	10,000
Gate Fees	9,600	9,600	9,600
Ground Leases	18,100	18,100	18,100
Hanger Leases	55,000	55,000	55,000
Fuel Sales	4,000	4,000	4,000
Other	6,000	6,500	6,000
<b>Total Airport Fund</b>	<b>\$ 348,700</b>	<b>\$ 251,700</b>	<b>\$ 188,200</b>
<b>Event Center Fund</b>			
TEV Grant	\$ 3,000	\$ 2,000	\$ 2,000
Event Revenue	90,000	100,000	105,000
<b>Total Event Center Fund</b>	<b>\$ 93,000</b>	<b>\$ 102,000</b>	<b>\$ 107,000</b>
<b>Health Insurance Fund</b>			
Employee Contribution	\$ 554,400	\$ 456,000	\$ 472,100
Employer Contribution	833,500	710,800	876,800
Retiree Contribution	172,900	161,200	141,300
Employer Retiree Contribution	568,400	572,000	533,800
<b>Total Health Insurance Fund</b>	<b>\$ 2,129,200</b>	<b>\$ 1,900,000</b>	<b>\$ 2,024,000</b>
<b>Total Special Revenue Funds</b>	<b>\$ 5,590,100</b>	<b>\$ 5,235,500</b>	<b>\$ 5,344,000</b>

**TOWN OF PAYSON**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2017**

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
<b>DEBT SERVICE FUNDS</b>			
<b>Westerly Rd ID Debt Service Fund</b>			
Assessment - Principal	\$ 41,600	\$ 41,600	\$ 41,600
Assessment - Interest	17,200	17,200	14,900
<b>Total Westerly Rd ID Debt Service Fund</b>	<b>\$ 58,800</b>	<b>\$ 58,800</b>	<b>\$ 56,500</b>
<b>General Obligation Bond Debt Service Fund</b>			
Sales Tax - Town	\$ 360,000	\$ 360,000	\$ 370,000
<b>Total General Obligation Bond DS Fund</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 370,000</b>
<b>Timber Ridge ID Debt Service Fund</b>			
Assessment - Principal	\$	\$	\$
Assessment - Interest			
<b>Total Timber Ridge ID DS Fund</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Debt Service Funds</b>	<b>\$ 418,800</b>	<b>\$ 418,800</b>	<b>\$ 426,500</b>
<b>CAPITAL PROJECTS FUNDS</b>			
<b>Grant Capital Projects Fund</b>			
Grants	\$ 526,800	\$ 152,300	\$ 641,200
<b>Total Grant Capital Projects Fund</b>	<b>\$ 526,800</b>	<b>\$ 152,300</b>	<b>\$ 641,200</b>
<b>CAP Trust Fund</b>			
Other Revenue	\$	\$	\$
<b>Total CAP Trust Fund</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Timber Ridge ID Construction</b>			
Debt Proceeds	\$	\$	\$ 2,100,000
<b>Total Timber Ridge ID Construction</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,100,000</b>
<b>Total Capital Projects Funds</b>	<b>\$ 526,800</b>	<b>\$ 152,300</b>	<b>\$ 2,741,200</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.			
<b>PERMANENT FUNDS</b>			
Not Applicable	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>			
<b>Water Fund</b>			
Charges for Services	\$ 5,130,500	\$ 5,087,600	\$ 5,641,500
Miscellaneous Intergov. Revenue	15,000	22,600	
Interest	3,000	3,000	4,000
Facilities Leases	50,100	50,100	50,500
Impact Fees	1,507,000	200,000	225,000
Overhead	47,600	47,600	47,600
Debt Proceeds	11,000,000	7,000,000	16,600,000
Other	39,300	43,500	88,500
<b>Total Water Fund</b>	<b>\$ 17,792,500</b>	<b>\$ 12,454,400</b>	<b>\$ 22,657,100</b>
<b>Total Enterprise Funds</b>	<b>\$ 17,792,500</b>	<b>\$ 12,454,400</b>	<b>\$ 22,657,100</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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2017**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2016</b>	<b>ACTUAL REVENUES* 2016</b>	<b>ESTIMATED REVENUES 2017</b>
<b>INTERNAL SERVICE FUNDS</b>			
Not Applicable	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <u>37,583,600</u>	\$ <u>30,997,400</u>	\$ <u>45,278,100</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.



**TOWN OF PAYSON**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2017**

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Bed Tax Fund	\$	\$	\$ 147,000	\$
Airport Fund				67,700
Westerly Rd. Debt Serv Fund				25,800
Excise Bonds DS Fund				132,000
Library Fund				132,500
Grant Capital Projects Fund				16,800
<b>Total General Fund</b>	\$	\$	\$ 147,000	\$ 374,800
<b>SPECIAL REVENUE FUNDS</b>				
Library Fund	\$	\$	\$ 132,500	\$
Airport Fund			67,700	
Event Center Fund			60,500	
Bed Tax Fund				207,500
<b>Total Special Revenue Funds</b>	\$	\$	\$ 260,700	\$ 207,500
<b>DEBT SERVICE FUNDS</b>				
General Debt Service Fund	\$	\$	\$ 52,900	\$
Westerly Rd. Debt Serv Fund			25,800	
Timber Ridge ID DS Fund			40,000	
Excise Tax Rev Ob DS Fund			132,000	
GO Bonds DS Fund				52,900
<b>Total Debt Service Funds</b>	\$	\$	\$ 250,700	\$ 52,900
<b>CAPITAL PROJECTS FUNDS</b>				
Grant Capital Projects Fund	\$	\$	\$ 25,900	\$
Public Safety Bond Project Fund				9,100
Timber Ridge ID Project Fund				40,000
<b>Total Capital Projects Funds</b>	\$	\$	\$ 25,900	\$ 49,100
<b>PERMANENT FUNDS</b>				
Not Applicable	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
None	\$	\$	\$	\$
<b>Total Enterprise Funds</b>	\$	\$	\$	\$
<b>INTERNAL SERVICE FUNDS</b>				
Not Applicable	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 684,300	\$ 684,300

**TOWN OF PAYSON**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2017**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
<b>GENERAL FUND</b>				
Central Services	\$ 1,390,600	\$	\$ 1,362,900	\$ 1,410,400
Town Clerk	218,600		215,500	212,600
Elections	40,000		1,000	41,000
Town Manager	188,900	146,900	324,400	210,700
Human Resources	236,400		220,400	226,500
Financial Services	408,500		378,200	369,900
Information Technology	626,700		621,100	644,900
Tourism & Economic Vitality	124,600		124,900	122,700
Town Council	103,100		88,700	106,700
Magistrate Court	216,900		204,700	198,100
Town Attorney	378,300		372,700	425,700
Police	5,151,200	(146,900)	4,629,500	5,557,600
Fire	3,602,700		3,314,600	3,386,300
Parks Mtce(moved to P&R)	671,900		641,600	
Parks & Recreation	452,300		421,800	1,101,500
Community Development	950,400		836,900	1,217,800
<b>Total General Fund</b>	<b>\$ 14,761,100</b>	<b>\$</b>	<b>\$ 13,758,900</b>	<b>\$ 15,232,400</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 2,550,900	\$	\$ 2,057,500	\$ 2,998,600
Gifts & Grants Fund				
Bed Tax Fund	93,400		93,400	100,400
Police Dept. of Justice Fund	90,200		82,500	40,500
Library Fund	364,600		346,800	378,700
Magistrate Court Fund				
Airport Fund	424,300		310,700	255,900
Event Center Fund	223,200		200,300	167,500
Health Insurance Fund	2,129,200		1,900,000	2,024,000
<b>Total Special Revenue Funds</b>	<b>\$ 5,875,800</b>	<b>\$</b>	<b>\$ 4,991,200</b>	<b>\$ 5,965,600</b>
<b>DEBT SERVICE FUNDS</b>				
General Debt Service Fund	\$ 105,800	\$	\$ 105,800	\$ 52,900
Westerly Rd. ID Debt Service	85,600		85,600	82,300
Excise Tax Obligation DS	132,200		132,200	132,000
GO Bonds Debt Service	326,500		326,500	332,400
Timber Ridge ID Debt Service				40,000
<b>Total Debt Service Funds</b>	<b>\$ 650,100</b>	<b>\$</b>	<b>\$ 650,100</b>	<b>\$ 639,600</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Public Safety Impact Fee Fund				
Park Development Fund				
Grant Capital Projects Fund	526,800		183,500	667,100
Public Safety Bond Proj. Fund	140,000			141,000
Green Valley Park Redevel.				
CAP Trust Fund	325,000		110,000	225,000
Timber Ridge ID Construction				2,060,000
<b>Total Capital Projects Funds</b>	<b>\$ 991,800</b>	<b>\$</b>	<b>\$ 293,500</b>	<b>\$ 3,093,100</b>
<b>PERMANENT FUNDS</b>				
Not Applicable	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Water Fund	\$ 17,939,400	\$	\$ 12,925,000	\$ 24,053,800
<b>Total Enterprise Funds</b>	<b>\$ 17,939,400</b>	<b>\$</b>	<b>\$ 12,925,000</b>	<b>\$ 24,053,800</b>
<b>INTERNAL SERVICE FUNDS</b>				
Not Applicable	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 40,218,200</b>	<b>\$</b>	<b>\$ 32,618,700</b>	<b>\$ 48,984,500</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**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2017**

DEPARTMENT/FUND	ADOPTED	EXPENDITURE/	ACTUAL	BUDGETED
	BUDGETED	EXPENSE	EXPENDITURES/	EXPENDITURES/
	EXPENSES	ADJUSTMENTS	EXPENSES*	EXPENSES
	2016	APPROVED	2016	2017
<b>General Government</b>				
General Fund	\$ 1,390,600	\$	\$ 1,362,900	\$ 1,410,400
General Debt Service Fund	105,800		105,800	52,900
Health Insurance Fund	2,129,200		1,900,000	2,024,000
<b>Department Total</b>	<b>\$ 3,625,600</b>	<b>\$</b>	<b>\$ 3,368,700</b>	<b>\$ 3,487,300</b>
<b>Town Clerk</b>				
General Fund	\$ 258,600	\$	\$ 216,500	253,600
<b>Department Total</b>	<b>\$ 258,600</b>	<b>\$</b>	<b>\$ 216,500</b>	<b>\$ 253,600</b>
<b>Town Manager</b>				
General Fund	\$ 188,900	\$ 146,900	\$ 324,400	210,700
<b>Department Total</b>	<b>\$ 188,900</b>	<b>\$ 146,900</b>	<b>\$ 324,400</b>	<b>\$ 210,700</b>
<b>Human Resources</b>				
General Fund	\$ 236,400	\$	\$ 220,400	\$ 226,500
<b>Department Total</b>	<b>\$ 236,400</b>	<b>\$</b>	<b>\$ 220,400</b>	<b>\$ 226,500</b>
<b>Financial Services</b>				
General Fund	\$ 408,500	\$	\$ 378,200	\$ 369,900
<b>Department Total</b>	<b>\$ 408,500</b>	<b>\$</b>	<b>\$ 378,200</b>	<b>\$ 369,900</b>
<b>Information Technology</b>				
General Fund	\$ 626,700	\$	\$ 621,100	\$ 644,900
<b>Department Total</b>	<b>\$ 626,700</b>	<b>\$</b>	<b>\$ 621,100</b>	<b>\$ 644,900</b>
<b>Town Council</b>				
General Fund	\$ 103,100	\$	\$ 88,700	\$ 106,700
<b>Department Total</b>	<b>\$ 103,100</b>	<b>\$</b>	<b>\$ 88,700</b>	<b>\$ 106,700</b>
<b>Magistrate Court</b>				
General Fund	\$ 216,900	\$	\$ 204,700	\$ 198,100
<b>Department Total</b>	<b>\$ 216,900</b>	<b>\$</b>	<b>\$ 204,700</b>	<b>\$ 198,100</b>
<b>Town Attorney</b>				
General Fund	\$ 378,300	\$	\$ 372,700	\$ 425,700
<b>Department Total</b>	<b>\$ 378,300</b>	<b>\$</b>	<b>\$ 372,700</b>	<b>\$ 425,700</b>
<b>Police</b>				
General Fund	\$ 5,151,200	\$ (146,900)	\$ 4,629,500	\$ 5,557,600
Gifts & Grants Fund				
Dept of Justice Fund	90,200		82,500	40,500
Grant Capital Project Fund	107,300		15,500	115,300
Public Safety Develop. Fund				
Public Safety Bond Fund	140,000			141,000
GO Bonds Debt Service	326,500		326,500	332,400
<b>Department Total</b>	<b>\$ 5,815,200</b>	<b>\$ (146,900)</b>	<b>\$ 5,054,000</b>	<b>\$ 6,186,800</b>
<b>Fire</b>				
General Fund	\$ 3,602,700	\$	\$ 3,314,600	\$ 3,386,300
Gifts & Grants Fund				
Grant Capital Project Fund	205,500			334,300
<b>Department Total</b>	<b>\$ 3,808,200</b>	<b>\$</b>	<b>\$ 3,314,600</b>	<b>\$ 3,720,600</b>
<b>Public Works</b>				
General Fund	\$ 671,900	\$	\$ 641,600	\$
HURF	2,550,900		2,057,500	2,998,600
Gifts & Grants Fund				
Green Valley Park Redevel.				
Airport Fund	424,300		310,700	255,900
Westerly Rd ID Debt Service	85,600		85,600	82,300
Excise Tax Debt Service	132,200		132,200	132,000
Timber Ridge ID Const				2,060,000
Timber Ridge ID Debt Serv				40,000
<b>Department Total</b>	<b>\$ 3,864,900</b>	<b>\$</b>	<b>\$ 3,227,600</b>	<b>\$ 5,568,800</b>
<b>Parks, Recreation &amp; Tourism</b>				
General Fund	\$ 576,900	\$	\$ 546,700	\$ 1,224,200
Gifts & Grants Fund				
Bed Tax Fund	93,400		93,400	100,400
Event Center Fund	223,200		200,300	167,500
Park Development Fund				
<b>Department Total</b>	<b>\$ 893,500</b>	<b>\$</b>	<b>\$ 840,400</b>	<b>\$ 1,492,100</b>
<b>Community Development</b>				
General Fund	\$ 950,400	\$	\$ 836,900	\$ 1,217,800
Grant Capital Project Fund	214,000		168,000	217,500
<b>Department Total</b>	<b>\$ 1,164,400</b>	<b>\$</b>	<b>\$ 1,004,900</b>	<b>\$ 1,435,300</b>
<b>Library</b>				
Library Fund	\$ 364,600	\$	\$ 346,800	\$ 378,700
<b>Department Total</b>	<b>\$ 364,600</b>	<b>\$</b>	<b>\$ 346,800</b>	<b>\$ 378,700</b>
<b>Water</b>				
Water Fund	\$ 17,939,400	\$	\$ 12,925,000	\$ 24,053,800
CAP Trust Fund	325,000		110,000	225,000
<b>Department Total</b>	<b>\$ 18,264,400</b>	<b>\$</b>	<b>\$ 13,035,000</b>	<b>\$ 24,278,800</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**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2017**

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
<b>GENERAL FUND</b>	119	\$ 7,433,800	\$ 1,916,800	\$ 1,236,300	\$ 969,500	\$ 11,556,400
<b>SPECIAL REVENUE FUNDS</b>						
HURF	19	\$ 829,100	\$ 93,600	\$ 83,500	\$ 193,800	\$ 1,200,000
Bed Tax		5,000			400	5,400
Library	6	239,700	24,000	7,100	23,000	293,800
Airport	2	64,600	7,300	200	10,700	82,800
Event Center	1	45,400	4,000	200	4,600	54,200
<b>Total Special Revenue Funds</b>	<b>28</b>	<b>\$ 1,183,800</b>	<b>\$ 128,900</b>	<b>\$ 91,000</b>	<b>\$ 232,500</b>	<b>\$ 1,636,200</b>
<b>DEBT SERVICE FUNDS</b>						
None						
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
None		\$	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
Not Applicable		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Water	19	\$ 964,900	\$ 107,200	\$ 83,300	\$ 144,800	\$ 1,300,200
<b>Total Enterprise Funds</b>	<b>19</b>	<b>\$ 964,900</b>	<b>\$ 107,200</b>	<b>\$ 83,300</b>	<b>\$ 144,800</b>	<b>\$ 1,300,200</b>
<b>INTERNAL SERVICE FUND</b>						
Not Applicable		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	<b>166</b>	<b>\$ 9,582,500</b>	<b>\$ 2,152,900</b>	<b>\$ 1,410,600</b>	<b>\$ 1,346,800</b>	<b>\$ 14,492,800</b>