



COUNCIL DECISION REQUEST

SUBJECT: Adoption of Fiscal year 2017/2018 Tentative Budget

MEETING DATE: June 1, 2017

SUBMITTED BY: Deborah Barber, CFO

SUBMITTAL TO AGENDA
APPROVED BY TOWN MANAGER

AMOUNT BUDGETED: \$0

EXPENDITURE REQUIRED: \$0

EXHIBITS (If Applicable, To Be Attached): Tentative Budget Sources and Uses Schedules

POSSIBLE MOTION

I move to adopt the Tentative Budget for Fiscal Year 2017/2018 in the amount of \$60,019,271.

SUMMARY OF THE BASIS FOR POSSIBLE MOTION:

Arizona Revised Statutes require cities and towns to adopt their tentative budget for the new fiscal year (2017/2018) on or before the third Monday in July (July 17, 2017). Once the tentative budget is adopted, the Expenditure Limitation is set. The final budget may be reduced, but cannot be increased. The final budget is scheduled for adoption on June 15, 2017.

Special Council meetings have been held throughout the month of May to create this tentative budget. The Fiscal year 2017/2018 budget presented here for adoption represents the combined efforts of Council and staff. The budget of \$60,019,271 is the combined expenditure total of all Town funds.

If the tentative budget is approved at this meeting, a summary of the budget will be printed in the Payson Roundup on June 6 and June 13, 2017.

PROS: _____

CONS:

FUNDING:

Acct:	Budget:	Available:	Expense:	Remaining:
Acct:	Budget:	Available:	Expense:	Remaining:
Acct:	Budget:	Available:	Expense:	Remaining:

FM: _____ Date: _____

JUN 01 2017 SPA.1

OFFICIAL BUDGET FORMS

TOWN OF PAYSON

Fiscal Year 2018

TOWN OF PAYSON
TABLE OF CONTENTS
Fiscal Year 2018

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department (as applicable)

Schedule G—Full-Time Employees and Personnel Compensation

TOWN OF PAYSON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

Fiscal Year	S c h	FUNDS										Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2017	E	15,232,400	5,965,600	639,600	3,093,100	0	24,053,800	0				48,984,500
2017	E	14,388,599	5,594,075	599,500	637,600	0	12,649,700	0				33,869,474
2018		1,043,144	713,457	399,645	242,825	0	3,827,146	0				6,226,217
2018	B	669,800										669,800
2018	B											0
2018	C	16,300,500	6,586,900	427,600	3,461,600	0	30,663,500	0				57,440,100
2018	D	0	0	0	0	0	0	0				0
2018	D	0	0	0	0	0	0	0				0
2018	D	360,000	479,600	189,300	40,400	0		0				1,069,300
2018	D	527,500	247,200	0	40,000	0	254,600	0				1,069,300
2018												
2018												
2018												
2018												
2018												
2018		17,845,944	7,532,757	1,016,545	3,704,825	0	34,236,046	0				64,336,117
2018	E	17,113,600	7,132,800	578,500	3,704,771	0	31,489,600	0				60,019,271

EXPENDITURE LIMITATION COMPARISON

	2017	2018
1. Budgeted expenditures/expenses	\$ 48,984,500	\$ 60,019,271
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	48,984,500	60,019,271
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 48,984,500	\$ 60,019,271
6. EEC expenditure limitation	\$ 48,984,500	\$ 60,019,271

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 2018

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 738,815	\$ 761,757
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	\$ 662,500	\$ 669,800
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 662,500	\$ 669,800
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 630,000	
(2) Prior years' levies	10,000	
(3) Total primary property taxes	\$ 640,000	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 640,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3839	0.3807
(2) Secondary property tax rate		
(3) Total city/town tax rate	0.3839	0.3807
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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
Sales Tax - Town	\$ 6,700,000	\$ 6,700,000	\$ 9,350,000
Licenses and permits			
Franchise Fees	379,000	377,200	380,000
Business Licenses	71,000	71,000	72,000
Liquor Licenses	1,500	1,500	1,500
ROW Permits	5,000	5,000	5,000
Animal Control Licenses	15,000	15,000	
Building Permits	425,000	270,000	330,000
Intergovernmental			
State Shared Revenue	3,323,800	3,268,500	3,385,000
Property Taxes-Prior Year	10,000	10,000	5,000
Vehicle License Tax	982,100	925,000	1,071,000
Tonto Apache Tribe	12,000	20,000	20,000
Gila County	658,500	287,500	298,500
Fire Services IGA	380,000	365,000	400,000
Grants	293,300	304,700	436,600
Charges for services			
Prosecution Fees	49,000	44,000	45,000
Law Enforcement Charges	65,000	51,200	51,100
Fire Service Charges	21,000	13,200	12,000
Zoning Charges	30,000	30,000	25,000
Building Inspections	10,000	10,000	7,500
Engineering Review	20,000	7,000	10,000
Plan Review	225,000	136,000	150,000
Fines and forfeits			
Court Fines & Fees	110,000	95,000	90,000
Interest on investments			
Interest	5,000	7,500	7,500
In-lieu property taxes			
Contributions			
Voluntary contributions	1,400	800	5,800
Miscellaneous			
Other Revenue	8,500	4,800	3,500
Recreation Fees	127,500	121,500	122,000
Enterprise Overhead	154,400	213,000	
Insurance Recoveries	5,000	500	2,500
Surplus Sales	10,000	5,000	2,500
Sale of Fixed Assets			
Facilities Lease Fees	11,300	11,300	11,500
Total General Fund	\$ 14,109,300	\$ 13,371,200	\$ 16,300,500

* 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
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway Users Gas Tax	\$ 1,592,800	\$ 1,600,000	\$ 1,646,400
Gila Co. Transportation Tax	800,000	825,000	825,000
Inspection Fees	10,000		30,000
Grants		4,800	
Other Revenue	7,000	19,000	6,000
Enterprise Fund Overhead	25,800	34,600	
Total Highway User Revenue Fund	\$ 2,435,600	\$ 2,483,400	\$ 2,507,400
Gifts & Grants Fund			
Contributions	\$ 12,000	\$ 2,000	\$
Total Gifts & Grants Fund	\$ 12,000	\$ 2,000	\$
Bed Tax Fund			
Bed Tax	\$ 270,000	\$ 305,000	\$ 300,000
Total Bed Tax Fund	\$ 270,000	\$ 305,000	\$ 300,000
Police Dept. of Justice Fund			
Defense 1033 Revenue	\$ 20,000	\$ 20,500	\$ 20,000
Local RICO Revenue		4,100	1,000
Grants			41,000
Public Surplus Sales	25,000	24,000	6,000
Total Police Dept. of Justice Fund	\$ 45,000	\$ 48,600	\$ 68,000
Police Impound Fund			
Impound Fee	\$	\$ 7,000	\$ 7,000
Total Police Impound Fund	\$	\$ 7,000	\$ 7,000
Recreation Facility Improvement Fund			
Facility Fee	\$ 15,000	\$ 15,000	\$ 15,000
Total Recreation Facil. Imprv. Fund	\$ 15,000	\$ 15,000	\$ 15,000
Library Fund			
Gila County Library District Tax	\$ 229,200	\$ 229,400	\$ 229,400
Fines	17,000	17,000	17,000
Other Revenue			
Total Library Fund	\$ 246,200	\$ 246,400	\$ 246,400
Magistrate Court - FTG Fund			
Contributions	\$ 1,000	\$ 1,000	\$ 1,000
Total Magistrate Court - FTG Fund	\$ 1,000	\$ 1,000	\$ 1,000
Airport Fund			
Grants	\$ 85,500	\$	\$ 1,261,200
Advertising Sign Fee			
Tie Down Fee	10,000	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	6,000	8,500
Total Airport Fund	\$ 188,200	\$ 102,700	\$ 1,366,400
Event Center Fund			
TEV Grant	\$ 2,000	\$ 2,000	\$ 2,000
Event Revenue	105,000	105,000	120,000
Total Event Center Fund	\$ 107,000	\$ 107,000	\$ 122,000
Health Insurance Fund			
Employee Contribution	\$ 472,100	\$ 456,000	\$ 387,000
Employer Contribution	876,800	710,800	902,500
Retiree Contribution	141,300	161,200	113,500
Employer Retiree Contribution	533,800	522,000	550,700
Total Health Insurance Fund	\$ 2,024,000	\$ 1,850,000	\$ 1,953,700
Total Special Revenue Funds	\$ 5,344,000	\$ 5,161,100	\$ 6,586,900

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
DEBT SERVICE FUNDS			
Westerly Rd ID Debt Service Fund			
Assessment - Principal	\$ 41,600	\$ 41,600	\$ 45,100
Assessment - Interest	14,900	14,900	12,500
Total Westerly Rd ID Debt Service Fund	\$ 56,500	\$ 56,500	\$ 57,600
General Obligation Bond Debt Service Fund			
Sales Tax - Town	\$ 370,000	\$ 370,000	\$ 370,000
Total General Obligation Bond DS Fund	\$ 370,000	\$ 370,000	\$ 370,000
Timber Ridge ID Debt Service Fund			
Assessment - Principal	\$	\$	\$
Assessment - Interest			
Total Timber Ridge ID DS Fund	\$	\$	\$
Total Debt Service Funds	\$ 426,500	\$ 426,500	\$ 427,600
CAPITAL PROJECTS FUNDS			
Grant Capital Projects Fund			
Grants	\$ 641,200	\$ 521,600	\$ 1,064,600
Total Grant Capital Projects Fund	\$ 641,200	\$ 521,600	\$ 1,064,600
CAP Trust Fund			
Other Revenue	\$	\$	\$
Total CAP Trust Fund	\$	\$	\$
American Gulch Impr Distr			
Intergovernmental	\$	\$	\$ 147,000
Contributions			150,000
Total American Gulch Impr Distr	\$	\$	\$ 297,000
Timber Ridge ID Construction			
Debt Proceeds	\$ 2,100,000	\$	\$ 2,100,000
Total Timber Ridge ID Construction	\$ 2,100,000	\$	\$ 2,100,000
Total Capital Projects Funds	\$ 2,741,200	\$ 521,600	\$ 3,461,600
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was			
PERMANENT FUNDS			
Not Applicable	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Water Fund			
Charges for Services	\$ 5,641,500	\$ 5,699,200	\$ 5,946,000
Miscellaneous Intergov. Revenue		2,400	35,000
Interest	4,000	35,000	40,000
Facilities Leases	50,500	62,000	62,000
Impact Fees	225,000	250,000	340,000
Overhead	47,600		
Debt Proceeds	16,600,000	6,000,000	24,000,000
Other	88,500	131,800	240,500
Total Water Fund	\$ 22,657,100	\$ 12,180,400	\$ 30,663,500
Total Enterprise Funds	\$ 22,657,100	\$ 12,180,400	\$ 30,663,500
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was			

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2018

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
INTERNAL SERVICE FUNDS			
Not Applicable	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>45,278,100</u>	\$ <u>31,667,800</u>	\$ <u>57,440,100</u>

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

TOWN OF PAYSON
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2018

<u>FUND</u>	<u>OTHER FINANCING</u> <u>2018</u>		<u>INTERFUND TRANSFERS</u> <u>2018</u>	
	<u>SOURCES</u>	<u><USES></u>	<u>IN</u>	<u><OUT></u>
GENERAL FUND				
Bed Tax Fund	\$	\$	147,000	\$
Water fund			213,000	
Airport Fund				105,900
Westerly Rd. Debt Serv Fund				21,300
Excise Bonds DS Fund				128,000
Library Fund				181,900
Grant Capital Projects Fund				40,400
Rainy Day Fund				50,000
Total General Fund	\$	\$	360,000	\$ 527,500
SPECIAL REVENUE FUNDS				
Library Fund	\$	\$	181,900	\$
HURF Fund			41,600	
Airport Fund			105,900	
Event Center Fund			100,200	
Council Contingency Rainy Day Fund			50,000	
Bed Tax Fund				247,200
Total Special Revenue Funds	\$	\$	479,600	\$ 247,200
DEBT SERVICE FUNDS				
General Debt Service Fund	\$	\$	\$	\$
Westerly Rd. Debt Serv Fund			21,300	
Timber Ridge ID DS Fund			40,000	
Excise Tax Rev Ob DS Fund			128,000	
GO Bonds DS Fund				
Total Debt Service Funds	\$	\$	189,300	\$
CAPITAL PROJECTS FUNDS				
Grant Capital Projects Fund	\$	\$	40,400	\$
Public Safety Bond Project Fund				
Timber Ridge ID Project Fund				40,000
Total Capital Projects Funds	\$	\$	40,400	\$ 40,000
PERMANENT FUNDS				
Not Applicable	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
General Fund	\$	\$	\$	213,000
HURF Fund				41,600
Total Enterprise Funds	\$	\$	\$	254,600
INTERNAL SERVICE FUNDS				
Not Applicable	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	1,069,300	\$ 1,069,300

TOWN OF PAYSON
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Central Services	\$ 1,410,400	\$	\$ 1,296,300	\$ 1,523,600
Town Clerk	212,600		208,400	221,700
Elections	41,000		13,600	16,000
Town Manager	210,700		198,300	220,400
Human Resources	226,500		222,300	238,100
Financial Services	369,900		386,700	531,600
Information Technology	644,900		625,300	803,500
Tourism & Economic Vitality	122,700		123,349	129,400
Town Council	106,700		104,900	102,500
Magistrate Court	198,100		198,100	213,100
Town Attorney	425,700		422,900	448,700
Police	5,557,600		5,373,800	6,525,100
Fire	3,386,300		3,288,200	3,804,100
Parks & Recreation	1,101,500		1,078,450	1,345,900
Community Development	1,217,800		848,000	989,900
Total General Fund	\$ 15,232,400	\$	\$ 14,388,599	\$ 17,113,600
SPECIAL REVENUE FUNDS				
HURF	\$ 2,998,600	\$	\$ 2,898,800	\$ 2,715,600
Recreation Facility Imprve Fund				62,000
Bed Tax Fund	100,400		110,400	176,400
Police Dept. of Justice Fund	40,500		42,000	102,300
Library Fund	378,700		378,600	428,300
Magistrate Court Fund			12,700	
Airport Fund	255,900		133,400	1,472,300
Event Center Fund	167,500		168,175	222,200
Health Insurance Fund	2,024,000		1,850,000	1,953,700
Council Contingency Fund				
Total Special Revenue Funds	\$ 5,965,600	\$	\$ 5,594,075	\$ 7,132,800
DEBT SERVICE FUNDS				
General Debt Service Fund	\$ 52,900	\$	\$ 52,900	\$
Westerly Rd. ID Debt Service	82,300		82,300	78,900
Excise Tax Obligation DS	132,000		132,000	128,000
GO Bonds Debt Service	332,400		332,300	331,600
Timber Ridge ID Debt Service	40,000			40,000
Total Debt Service Funds	\$ 639,600	\$	\$ 599,500	\$ 578,500
CAPITAL PROJECTS FUNDS				
Public Safety Impact Fee Fund				
Park Development Fund				
Grant Capital Projects Fund	667,100		537,600	1,105,000
Public Safety Bond Proj. Fund	141,000		40,000	114,500
American Gulch Impr Distr				297,000
CAP Trust Fund	225,000		60,000	128,271
Timber Ridge ID Construction	2,060,000			2,060,000
Total Capital Projects Funds	\$ 3,093,100	\$	\$ 637,600	\$ 3,704,771
PERMANENT FUNDS				
Not Applicable				
Total Permanent Funds				
ENTERPRISE FUNDS				
Water Fund	\$ 24,053,800	\$	\$ 12,649,700	\$ 31,489,600
Total Enterprise Funds	\$ 24,053,800	\$	\$ 12,649,700	\$ 31,489,600
INTERNAL SERVICE FUNDS				
Not Applicable				
Total Internal Service Funds				
TOTAL ALL FUNDS	\$ 48,984,500	\$	\$ 33,869,474	\$ 60,019,271

* 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 2018

DEPARTMENT/FUND	ADOPTED	EXPENDITURE/	ACTUAL	BUDGETED
	BUDGETED	EXPENSE	EXPENDITURES/	EXPENDITURES/
	EXPENDITURES/	ADJUSTMENTS	EXPENSES*	EXPENSES
	EXPENSES	APPROVED		
	2017	2017	2017	2018
General Government				
General Fund	\$ 1,410,400	\$	\$ 1,296,300	\$ 1,523,600
General Debt Service Fund	52,900		52,900	
Health Insurance Fund	2,024,000		1,850,000	1,953,700
Department Total	\$ 3,487,300	\$	\$ 3,199,200	\$ 3,477,300
Town Clerk/General Fund				
General Fund	\$ 253,600	\$	\$ 222,000	\$ 237,700
Department Total	\$ 253,600	\$	\$ 222,000	\$ 237,700
Town Manager/General Fund				
General Fund	\$ 210,700	\$	\$ 198,300	\$ 220,400
Department Total	\$ 210,700	\$	\$ 198,300	\$ 220,400
Human Resources/Gen Fund				
General Fund	\$ 226,500	\$	\$ 222,300	\$ 238,100
Department Total	\$ 226,500	\$	\$ 222,300	\$ 238,100
Financial Svcs/General Fund				
General Fund	\$ 369,900	\$	\$ 386,700	\$ 531,600
Department Total	\$ 369,900	\$	\$ 386,700	\$ 531,600
Info Technology/General Fund				
General Fund	\$ 644,900	\$	\$ 625,300	\$ 803,500
Department Total	\$ 644,900	\$	\$ 625,300	\$ 803,500
Town Council/General Fund				
General Fund	\$ 106,700	\$	\$ 104,900	\$ 102,500
Department Total	\$ 106,700	\$	\$ 104,900	\$ 102,500
Magistrate Court/General Fund				
General Fund	\$ 198,100	\$	\$ 198,100	\$ 213,100
Department Total	\$ 198,100	\$	\$ 198,100	\$ 213,100
Town Attorney/General Fund				
General Fund	\$ 425,700	\$	\$ 422,900	\$ 448,700
Department Total	\$ 425,700	\$	\$ 422,900	\$ 448,700
Police:				
General Fund	\$ 5,557,600	\$	\$ 5,373,800	\$ 6,525,100
Dept of Justice Fund	40,500		42,000	102,300
Grant Capital Project Fund	115,300		53,400	57,200
Public Safety Bond Fund	141,000		40,000	114,500
GO Bonds Debt Service	332,400		332,300	331,600
Department Total	\$ 6,186,800	\$	\$ 5,841,500	\$ 7,130,700
Fire:				
General Fund	\$ 3,386,300	\$	\$ 3,288,200	\$ 3,804,100
Grant Capital Project Fund	334,300		334,300	847,800
Department Total	\$ 3,720,600	\$	\$ 3,622,500	\$ 4,651,900
Public Works:				
General Fund	\$	\$	\$	\$
HURF	2,998,600		2,898,800	2,715,600
Airport Fund	255,900		133,400	1,472,300
Westerly Rd ID Debt Service	82,300		82,300	78,900
Excise Tax Debt Service	132,000		132,000	128,000
American Gulch Imprv Dist				297,000
Timber Ridge ID Const	2,060,000			2,060,000
Timber Ridge ID Debt Serv	40,000			40,000
Department Total	\$ 5,568,800	\$	\$ 3,246,500	\$ 6,791,800
Parks, Recreation & Tourism:				
General Fund	\$ 1,224,200	\$	\$ 1,201,799	\$ 1,475,300
Bed Tax Fund	100,400		110,400	176,400
Event Center Fund	167,500		168,175	222,200
Facility Improvement Fund				62,000
Department Total	\$ 1,492,100	\$	\$ 1,480,374	\$ 1,935,900
Community Development:				
General Fund	\$ 1,217,800	\$	\$ 848,000	\$ 989,900
Grant Capital Project Fund	217,500		149,900	200,000
Department Total	\$ 1,435,300	\$	\$ 997,900	\$ 1,189,900
Library/Library Fund				
Library Fund	\$ 378,700	\$	\$ 378,600	\$ 428,300
Department Total	\$ 378,700	\$	\$ 378,600	\$ 428,300
Water:				
Water Fund	\$ 24,053,800	\$	\$ 12,649,700	\$ 31,489,600
CAP Trust Fund	225,000		60,000	128,271
Department Total	\$ 24,278,800	\$	\$ 12,709,700	\$ 31,617,871

* 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 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	122	\$ 8,038,000	\$ 3,052,700	\$ 1,227,800	\$ 945,300	\$ 13,263,800
SPECIAL REVENUE FUNDS						
HURF	19	\$ 849,200	\$ 96,400	\$ 98,800	\$ 173,600	\$ 1,218,000
Bed Tax		5,000			400	5,400
Library	6	241,100	24,800	10,700	23,000	299,600
Airport	2	71,400	8,100		11,100	90,600
Event Center	2	72,300	6,900	6,900	9,800	95,900
Total Special Revenue Funds	29	\$ 1,239,000	\$ 136,200	\$ 116,400	\$ 217,900	\$ 1,709,500
DEBT SERVICE FUNDS						
None		\$	\$	\$	\$	\$
TOTAL Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
None		\$	\$	\$	\$	\$
TOTAL Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
Not Applicable		\$	\$	\$	\$	\$
TOTAL Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water	19	\$ 1,025,400	\$ 113,400	\$ 90,600	\$ 139,700	\$ 1,369,100
TOTAL Enterprise Funds	19	\$ 1,025,400	\$ 113,400	\$ 90,600	\$ 139,700	\$ 1,369,100
INTERNAL SERVICE FUND						
Not Applicable		\$	\$	\$	\$	\$
TOTAL Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	170	\$ 10,302,400	\$ 3,302,300	\$ 1,434,800	\$ 1,302,900	\$ 16,342,400