

**OFFICIAL BUDGET FORMS**

**TOWN OF PAYSON**

**Fiscal Year 2019**

**TOWN OF PAYSON**  
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**Fiscal Year 2019**

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**TOWN OF PAYSON**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2019**

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	17,113,600	7,132,800	578,500	3,557,771	0	31,489,600	0	59,872,271
2018	Actual Expenditures/Expenses**	E	16,174,425	6,599,400	543,400	238,100	0	25,332,800	0	48,888,125
2019	Fund Balance/Net Position at July 1***		2,814,744	871,711	525,849	197,595	0	10,129,740	0	14,539,639
2019	Primary Property Tax Levy	B	680,871							680,871
2019	Secondary Property Tax Levy	B								0
2019	Estimated Revenues Other than Property Taxes	C	17,081,300	7,245,400	476,000	610,700	0	14,260,500	0	39,673,900
2019	Other Financing Sources	D	0	0	0	0	0	0	0	0
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	322,000	818,800	24,100	100,000	0	0	0	1,264,900
2019	Interfund Transfers (Out)	D	739,000	303,900	0	0	0	222,000	0	1,264,900
2019	Reduction for Amounts Not Available:									
2019	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2019	Total Financial Resources Available		20,159,915	8,632,011	1,025,949	908,295	0	24,168,240	0	54,894,410
2019	Budgeted Expenditures/Expenses	E	18,983,300	8,418,800	418,900	772,900	0	17,111,150	0	45,705,050

**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

	2018	2019
1. Budgeted expenditures/expenses	\$ 59,872,271	\$ 45,705,050
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	59,872,271	45,705,050
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 59,872,271	\$ 45,705,050
6. EEC expenditure limitation	\$ 59,872,271	\$ 45,705,050

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 2019**

	<b>2018</b>	<b>2019</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>761,757</u>	\$ <u>789,856</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)	\$ <u>                    </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>669,758</u>	\$ <u>680,871</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>669,758</u>	\$ <u>680,871</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>645,000</u>	
(2) Prior years' levies	<u>5,000</u>	
(3) Total primary property taxes	\$ <u>650,000</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>                    </u>	
(2) Prior years' levies	<u>                    </u>	
(3) Total secondary property taxes	\$ <u>                    </u>	
C. Total property taxes collected	\$ <u>650,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.3807</u>	<u>0.3731</u>
(2) Secondary property tax rate	<u>                    </u>	<u>                    </u>
(3) Total city/town tax rate	<u>0.3807</u>	<u>0.3731</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>    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 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Sales Tax - Town	\$ 9,350,000	\$ 9,500,000	\$ 10,000,000
<b>Licenses and permits</b>			
Franchise Fees	380,000	381,000	385,000
Business Licenses	72,000	74,000	72,000
Liquor Licenses	1,500	1,200	1,500
ROW Permits	5,000	4,600	5,000
Building Permits	330,000	310,000	310,000
<b>Intergovernmental</b>			
State Shared Revenue	3,385,000	3,417,000	3,435,800
Property Taxes-Prior Year	5,000	5,000	5,000
Vehicle License Tax	1,071,000	1,012,000	1,098,400
Tonto Apache Tribe	20,000	12,000	12,000
Gila County	298,500	290,300	302,500
Fire Services IGA	400,000	400,000	412,000
Grants	436,600	212,700	353,400
<b>Charges for services</b>			
Prosecution Fees	45,000	36,000	33,000
Law Enforcement Charges	51,100	50,700	48,700
Fire Service Charges	12,000	23,400	12,400
Zoning Charges	25,000	25,000	25,000
Building Inspections	7,500	7,000	5,000
Engineering Review	10,000	9,000	8,000
Plan Review	150,000	166,000	170,000
<b>Fines and forfeits</b>			
Court Fines & Fees	90,000	100,000	100,000
<b>Interest on investments</b>			
Interest	7,500	20,000	22,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	5,800	2,400	9,900
<b>Miscellaneous</b>			
Other Revenue	3,500	3,400	112,200
Recreation Fees	122,000	131,500	123,500
Insurance Recoveries	2,500	10,000	5,000
Surplus Sales	2,500	1,000	1,000
Facilities Lease Fees	11,500	12,300	13,000
<b>Total General Fund</b>	<b>\$ 16,300,500</b>	<b>\$ 16,217,500</b>	<b>\$ 17,081,300</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 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
Highway Users Gas Tax	\$ 1,646,400	\$ 1,650,000	\$ 1,618,100
Gila County Transportation Tax	825,000	870,000	870,000
Inspection Fees	30,000		3,000
Grants			199,900
Other Revenue	6,000	200	500
	\$ 2,507,400	\$ 2,520,200	\$ 2,691,500
<b>Gifts &amp; Grants Fund</b>			
Contributions	\$	\$	\$ 500,000
	\$	\$	\$ 500,000
<b>Bed Tax Fund</b>			
Bed Tax	\$ 300,000	\$ 330,000	\$ 330,000
	\$ 300,000	\$ 330,000	\$ 330,000
<b>Police Dept. of Justice Fund</b>			
Defense 1033 Revenue	\$ 20,000	\$ 21,000	\$ 21,000
Local RICO Revenue	1,000	3,000	3,000
Grants	41,000		
Public Surplus Sales	6,000	18,000	20,000
	\$ 68,000	\$ 42,000	\$ 44,000
<b>Police Impound Fund</b>			
Impound Fee	\$ 7,000	\$ 12,000	\$ 12,000
	\$ 7,000	\$ 12,000	\$ 12,000
<b>Recreation Facility Improvement Fund</b>			
Facility Fee	\$ 15,000	\$ 15,000	\$ 15,000
	\$ 15,000	\$ 15,000	\$ 15,000
<b>Library Fund</b>			
Gila County Library District Tax	\$ 229,400	\$ 230,400	\$ 230,400
Fines	17,000	15,000	15,000
	\$ 246,400	\$ 245,400	\$ 245,400
<b>Magistrate Court - FTG Fund</b>			
Contributions	\$ 1,000	\$ 1,000	\$ 1,000
	\$ 1,000	\$ 1,000	\$ 1,000
<b>Airport Fund</b>			
Grants	\$ 1,261,200	\$ 911,000	\$ 1,123,200
Tie Down Fee	10,000	10,000	10,000
Gate Fees	9,600	8,500	8,500
Ground Leases	18,100	21,000	21,000
Hangar Leases	55,000	56,000	56,000
Fuel Sales	4,000	5,000	5,000
Other	8,500	33,000	7,500
	\$ 1,366,400	\$ 1,044,500	\$ 1,231,200
<b>Event Center Fund</b>			
TEV Arts Grant	\$ 2,000	\$ 3,000	\$ 3,000
Event Revenue	120,000	100,000	116,000
	\$ 122,000	\$ 103,000	\$ 119,000
<b>Health Insurance Fund</b>			
Employee Contribution	\$ 387,000	\$ 330,000	\$ 432,100
Employer Contribution	902,500	752,700	974,700
Retiree Contribution	113,500	110,100	120,400
Employer Retiree Contribution	550,700	576,700	529,100
	\$ 1,953,700	\$ 1,769,500	\$ 2,056,300
<b>Total Special Revenue Funds</b>	<b>\$ 6,586,900</b>	<b>\$ 6,082,600</b>	<b>\$ 7,245,400</b>

**TOWN OF PAYSON**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
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\* 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 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
<b>DEBT SERVICE FUNDS</b>			
<b>Westerly Road ID Debt Service Fund</b>			
Assessment Principal	\$ 45,100	\$ 45,100	\$ 48,600
Assessment Interest	12,500	12,500	12,400
	<u>\$ 57,600</u>	<u>\$ 57,600</u>	<u>\$ 61,000</u>
<b>General Obligation Bond Debt Svc Fund</b>			
Sales Tax - Town	\$ 370,000	\$ 415,000	\$ 415,000
	<u>\$ 370,000</u>	<u>\$ 415,000</u>	<u>\$ 415,000</u>
<b>Total Debt Service Funds</b>	<u>\$ 427,600</u>	<u>\$ 472,600</u>	<u>\$ 476,000</u>
<b>CAPITAL PROJECTS FUNDS</b>			
<b>Grant Capital Projects Fund</b>			
Grants	\$ 1,064,600	\$ 163,100	\$ 334,700
	<u>\$ 1,064,600</u>	<u>\$ 163,100</u>	<u>\$ 334,700</u>
<b>American Gulch Improvement District</b>			
Contributions	\$ 150,000	\$	\$ 275,000
	<u>\$ 150,000</u>	<u>\$</u>	<u>\$ 275,000</u>
<b>Timber Ridge Improvement District</b>			
Debt Proceeds	\$ 2,100,000	\$	\$
	<u>\$ 2,100,000</u>	<u>\$</u>	<u>\$</u>
<b>Central Arizona Project Trust Fund</b>			
Interest	\$	\$ 1,000	\$ 1,000
	<u>\$</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<b>Total Capital Projects Funds</b>	<u>\$ 3,314,600</u>	<u>\$ 164,100</u>	<u>\$ 610,700</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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>PERMANENT FUNDS</b>			
Not Applicable	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	\$ _____	\$ _____	\$ _____
<b>ENTERPRISE FUNDS</b>			
<b>Water Fund</b>			
Intergovernmental	\$ 35,000	\$ 800	\$ 30,000
Charges for Services	5,946,000	6,378,600	6,432,000
Impact Fees	340,000	340,000	350,000
Interest Earnings	40,000	120,000	120,000
Facilities Leases	62,000	62,000	63,000
Debt Proceeds	24,000,000	18,500,000	7,000,000
Loan Repayment	182,500	158,900	207,500
Other	58,000	91,200	58,000
	\$ 30,663,500	\$ 25,651,500	\$ 14,260,500
<b>Total Enterprise Funds</b>	\$ 30,663,500	\$ 25,651,500	\$ 14,260,500

\* 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 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>INTERNAL SERVICE FUNDS</b>			
Not Applicable	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <u>57,293,100</u>	\$ <u>48,588,300</u>	\$ <u>39,673,900</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 2019**

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Bed Tax Fund	\$	\$	\$ 100,000	\$
Water Fund			222,000	
Airport Fund				167,300
Council Contingency				150,000
Equipment Replacement Fund				100,000
General Debt Service				24,100
Gifts & Grants				2,000
HURF				100,000
Library Fund				195,600
<b>Total General Fund</b>	\$	\$	\$ 322,000	\$ 739,000
<b>SPECIAL REVENUE FUNDS</b>				
HURF Fund	\$	\$	\$ 100,000	\$
Gifts & Grants			2,000	
Airport Fund			167,300	
Library Fund			195,600	
Event Center			203,900	
Council Contingency			150,000	
Bed Tax Fund				303,900
<b>Total Special Revenue Funds</b>	\$	\$	\$ 818,800	\$ 303,900
<b>DEBT SERVICE FUNDS</b>				
Westerly Road ID Debt Service Fund	\$	\$	\$ 24,100	\$
<b>Total Debt Service Funds</b>	\$	\$	\$ 24,100	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Equipment Replacement Fund	\$	\$	\$ 100,000	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$ 100,000	\$
<b>PERMANENT FUNDS</b>				
Not applicable	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
General Fund	\$	\$	\$	\$ 222,000
<b>Total Enterprise Funds</b>	\$	\$	\$	\$ 222,000
<b>INTERNAL SERVICE FUNDS</b>				
Not Applicable	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 1,264,900	\$ 1,264,900

**TOWN OF PAYSON**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2019**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018</b>	<b>EXPENDITURE/ ADJUSTMENTS APPROVED 2018</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2018</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2019</b>
<b>GENERAL FUND</b>				
Central Services	\$ 1,523,600	\$	\$ 1,422,600	\$ 1,580,900
Town Clerk	221,700		219,400	251,900
Elections	16,000		1,500	51,000
Town Manager	220,400		217,900	227,300
Human Resources	238,100		238,500	311,200
Financial Services	531,600		478,600	525,800
Information Technology	803,500		779,800	1,175,000
Tourism & Economic Vitality	129,400		128,600	81,000
Town Council	102,500		96,500	120,100
Magistrate Court	213,100		187,600	213,100
Town Attorney	448,700		439,100	471,000
Police	6,525,100		5,918,300	6,844,200
Fire	3,804,100		3,754,600	4,506,200
Parks & Recreation	1,345,900		1,406,525	1,473,500
Community Development	989,900		884,900	1,151,100
<b>Total General Fund</b>	<b>\$ 17,113,600</b>	<b>\$</b>	<b>\$ 16,174,425</b>	<b>\$ 18,983,300</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 2,715,600	\$	\$ 2,602,400	\$ 3,213,700
Recreation Facility Impr Fund	62,000			
Gifts & Grants Fund				517,000
Bed Tax Fund	176,400		176,400	166,400
Police Dept of Justice Fund	102,300		61,500	80,000
Police Impound Fund				23,000
Library Fund	428,300		388,300	441,000
Airport Fund	1,472,300		1,127,500	1,398,500
Event Center Fund	222,200		289,600	322,900
Health Insurance Fund	1,953,700		1,953,700	2,056,300
Council Contingency Fund				200,000
<b>Total Special Revenue Funds</b>	<b>\$ 7,132,800</b>	<b>\$</b>	<b>\$ 6,599,400</b>	<b>\$ 8,418,800</b>
<b>DEBT SERVICE FUNDS</b>				
Westerly Road ID Debt Service	\$ 78,900	\$	\$ 83,900	\$ 85,100
Excise Tax Obligation DS	128,000		127,900	
GO Bonds Debt Service	331,600		331,600	333,800
Timber Ridge ID Debt Service	40,000			
<b>Total Debt Service Funds</b>	<b>\$ 578,500</b>	<b>\$</b>	<b>\$ 543,400</b>	<b>\$ 418,900</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Grant Capital Projects Fund	\$ 1,105,000	\$	\$ 163,100	\$ 334,700
Public Safety Bond Project Fund	114,500		15,000	105,000
American Gulch Improve. Dist	150,000			275,000
CAP Trust Fund	128,271		60,000	58,200
Timber Ridge ID Construction	2,060,000			
<b>Total Capital Projects Funds</b>	<b>\$ 3,557,771</b>	<b>\$</b>	<b>\$ 238,100</b>	<b>\$ 772,900</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	\$ 31,489,600	\$	\$ 25,332,800	\$ 17,111,150
<b>Total Enterprise Funds</b>	<b>\$ 31,489,600</b>	<b>\$</b>	<b>\$ 25,332,800</b>	<b>\$ 17,111,150</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>\$ 59,872,271</b>	<b>\$</b>	<b>\$ 48,888,125</b>	<b>\$ 45,705,050</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 2019**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2018</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2019</b>
<b>General Government:</b>				
General Fund	\$ 1,523,600	\$	\$ 1,422,600	\$ 1,580,900
Council Contingency Fund				200,000
Health Insurance Fund	1,953,700		1,953,700	2,056,300
<b>Department Total</b>	<b>\$ 3,477,300</b>	<b>\$</b>	<b>\$ 3,376,300</b>	<b>\$ 3,837,200</b>
<b>Town Clerk/General Fund</b>				
General Fund	\$ 237,700	\$	\$ 220,900	\$ 302,900
<b>Department Total</b>	<b>\$ 237,700</b>	<b>\$</b>	<b>\$ 220,900</b>	<b>\$ 302,900</b>
<b>Town Manager/General Fund</b>				
General Fund	\$ 220,400	\$	\$ 217,900	\$ 227,300
<b>Department Total</b>	<b>\$ 220,400</b>	<b>\$</b>	<b>\$ 217,900</b>	<b>\$ 227,300</b>
<b>Human Resources/General Fund</b>				
General Fund	\$ 238,100	\$	\$ 238,500	\$ 311,200
<b>Department Total</b>	<b>\$ 238,100</b>	<b>\$</b>	<b>\$ 238,500</b>	<b>\$ 311,200</b>
<b>Financial Services/General Fund</b>				
General Fund	\$ 531,600	\$	\$ 478,600	\$ 525,800
<b>Department Total</b>	<b>\$ 531,600</b>	<b>\$</b>	<b>\$ 478,600</b>	<b>\$ 525,800</b>
<b>Info Technology/General Fund</b>				
General Fund	\$ 803,500	\$	\$ 779,800	\$ 1,175,000
<b>Department Total</b>	<b>\$ 803,500</b>	<b>\$</b>	<b>\$ 779,800</b>	<b>\$ 1,175,000</b>
<b>Town Council/General Fund</b>				
General Fund	\$ 102,500	\$	\$ 96,500	\$ 120,100
<b>Department Total</b>	<b>\$ 102,500</b>	<b>\$</b>	<b>\$ 96,500</b>	<b>\$ 120,100</b>
<b>Magistrate Court/General Fund</b>				
General Fund	\$ 213,100	\$	\$ 187,600	\$ 213,100
<b>Department Total</b>	<b>\$ 213,100</b>	<b>\$</b>	<b>\$ 187,600</b>	<b>\$ 213,100</b>
<b>Town Attorney/General Fund</b>				
General Fund	\$ 448,700	\$	\$ 439,100	\$ 471,000
<b>Department Total</b>	<b>\$ 448,700</b>	<b>\$</b>	<b>\$ 439,100</b>	<b>\$ 471,000</b>
<b>Police:</b>				
General Fund	\$ 6,525,100	\$	\$ 5,918,300	\$ 6,844,200
Dept of Justice fund	102,300		61,500	80,000
Police Impound Fund				23,000
Grant Capital Project Fund	57,200		57,100	37,900
Public Safety Bond Proj Fund	114,500		15,000	105,000
GO Bonds Debt Service	331,600		331,600	333,800
<b>Department Total</b>	<b>\$ 7,130,700</b>	<b>\$</b>	<b>\$ 6,383,500</b>	<b>\$ 7,423,900</b>
<b>Fire:</b>				
General Fund	\$ 3,804,100	\$	\$ 3,754,600	\$ 4,506,200
Grant Capital Project Fund	847,800			30,800
<b>Department Total</b>	<b>\$ 4,651,900</b>	<b>\$</b>	<b>\$ 3,754,600</b>	<b>\$ 4,537,000</b>
<b>Public Works</b>				
HURF	\$ 2,715,600	\$	\$ 2,602,400	\$ 3,213,700
Airport Fund	1,472,300		1,127,500	1,398,500
Westerly Road ID Debt Serv	78,900		83,900	85,100
Excise Tax Debt Service	128,000		127,900	
American Gulch Improv Dist	150,000			275,000
Timber Ridge ID Constr	2,060,000			
Timber Ridge ID Debt Serv	40,000			
<b>Department Total</b>	<b>\$ 6,644,800</b>	<b>\$</b>	<b>\$ 3,941,700</b>	<b>\$ 4,972,300</b>
<b>Parks, Recreation &amp; Tourism:</b>				
General Fund	\$ 1,475,300	\$	\$ 1,535,125	\$ 1,554,500
Bed Tax Fund	176,400		176,400	166,400
Event Center Fund	222,200		289,600	322,900
Facility Improvement Fund	62,000			
Gifts & Grants Fund				500,000
<b>Department Total</b>	<b>\$ 1,935,900</b>	<b>\$</b>	<b>\$ 2,001,125</b>	<b>\$ 2,543,800</b>
<b>Community Development</b>				
General Fund	\$ 989,900	\$	\$ 884,900	\$ 1,151,100
Gifts & Grants Fund				17,000
Grant Capital Project Fund	200,000		106,000	266,000
<b>Department Total</b>	<b>\$ 1,189,900</b>	<b>\$</b>	<b>\$ 990,900</b>	<b>\$ 1,434,100</b>
<b>Library/Library Fund</b>				
Library Fund	\$ 428,300	\$	\$ 388,300	\$ 441,000
<b>Department Total</b>	<b>\$ 428,300</b>	<b>\$</b>	<b>\$ 388,300</b>	<b>\$ 441,000</b>
<b>Water:</b>				
Water Fund	\$ 31,489,600	\$	\$ 25,332,800	\$ 17,111,150
CAP Trust Fund	128,271		60,000	58,200
<b>Department Total</b>	<b>\$ 31,617,871</b>	<b>\$</b>	<b>\$ 25,392,800</b>	<b>\$ 17,169,350</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 2019**

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
<b>GENERAL FUND</b>	125	\$ 8,419,500	\$ 3,218,600	\$ 1,271,100	\$ 1,052,600	\$ 13,961,800
<b>SPECIAL REVENUE FUNDS</b>						
HURF	19	\$ 891,500	\$ 103,100	\$ 81,100	\$ 188,000	\$ 1,263,700
Bed Tax		5,000			400	5,400
Library	6	262,000	26,300	11,300	24,000	323,600
Airport	2	68,600	8,000	9,700	11,700	98,000
Event Center	3	121,874	12,265	14,750	13,611	162,500
<b>Total Special Revenue Funds</b>	<b>30</b>	<b>\$ 1,348,974</b>	<b>\$ 149,665</b>	<b>\$ 116,850</b>	<b>\$ 237,711</b>	<b>\$ 1,853,200</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	20	\$ 1,183,100	\$ 134,100	\$ 110,400	\$ 166,600	\$ 1,594,200
<b>Total Enterprise Funds</b>	<b>20</b>	<b>\$ 1,183,100</b>	<b>\$ 134,100</b>	<b>\$ 110,400</b>	<b>\$ 166,600</b>	<b>\$ 1,594,200</b>
<b>INTERNAL SERVICE FUND</b>						
Not Applicable		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	<b>175</b>	<b>\$ 10,951,574</b>	<b>\$ 3,502,365</b>	<b>\$ 1,498,350</b>	<b>\$ 1,456,911</b>	<b>\$ 17,409,200</b>