

OFFICIAL BUDGET FORMS

TOWN OF PAYSON

Fiscal Year 2020

TOWN OF PAYSON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020

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				
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	18,983,300	8,418,800	418,900	772,900	0	17,111,150	0	45,705,050			
2019	Actual Expenditures/Expenses**	17,355,100	6,587,000	418,900	381,300	0	14,286,500	0	39,028,800			
2020	Fund Balance/Net Position at July 1***	4,210,000	1,111,000	640,000	229,000	0	13,600,000	0	19,790,000			
2020	Primary Property Tax Levy	690,065							690,065			
2020	Secondary Property Tax Levy								0			
2020	Estimated Revenues Other than Property Taxes	18,172,300	5,997,400	105,900	537,100	0	9,441,500	0	34,254,200			
2020	Other Financing Sources	0	0	0	0	0	0	0	0			
2020	Other Financing (Uses)	0	0	0	0	0	0	0	0			
2020	Interfund Transfers In	322,000	1,632,200	25,400	865,000	0	0	0	2,844,600			
2020	Interfund Transfers (Out)	1,488,300	359,300	365,000	0	0	622,000	0	2,844,600			
2020	Reduction for Amounts Not Available:											
LESS:	Amounts for Future Debt Retirement:								0			
	Future Capital Projects								0			
	Maintained Fund Balance for Financial Stability	950,000							950,000			
2020	Total Financial Resources Available	20,946,065	8,381,300	406,300	1,631,100	0	22,419,500	0	53,784,265			
2020	Budgeted Expenditures/Expenses	19,187,700	7,990,600	406,300	1,399,100	0	10,859,300	0	39,843,000			

EXPENDITURE LIMITATION COMPARISON

	2019	2020
1 Budgeted expenditures/expenses	\$ 45,705,050	\$ 39,843,000
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	45,705,050	39,843,000
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 45,705,050	\$ 39,843,000
6 EEC expenditure limitation	\$ 45,705,050	\$ 39,843,000

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 2020

	2019	2020
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 789,856	\$ 816,597
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	\$ 680,871	\$ 690,065
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 680,871	\$ 690,065
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 665,700	
(2) Prior years' levies	6,300	
(3) Total primary property taxes	\$ 672,000	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 672,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3731	0.3594
(2) Secondary property tax rate		
(3) Total city/town tax rate	0.3731	0.3594
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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
Sales Tax - Town	\$ 10,000,000	\$ 10,292,000	\$ 10,700,000
Licenses and permits			
Franchise Fees	385,000	396,900	385,300
Business Licenses	72,000	73,000	73,000
Liquor Licenses	1,500	1,100	1,200
Building/ROW Permits	315,000	333,200	348,900
Intergovernmental			
State Shared Revenue	3,435,800	3,424,500	3,685,000
Property Taxes--Prior Year	5,000	6,300	5,000
Vehicle License Tax	1,098,400	1,063,800	1,170,300
Tonto Apache Tribe	12,000	11,800	12,000
Gila County	302,500	285,400	12,700
Fire Services IGA	412,000	424,300	424,000
Grants	353,400	267,300	338,100
Charges for services			
Prosecution Fees	33,000	34,100	33,300
Law Enforcement Charges	48,700	47,300	48,200
Fire Service Charges	12,400	16,850	12,900
Zoning Charges	25,000	39,800	35,000
Building Inspections	5,000	7,000	6,900
Engineering/Plan Review	178,000	184,500	208,000
Fines and forfeits			
Court Fines and Fees	100,000	129,000	120,000
Interest on investments			
Interest	22,000	113,400	100,000
In-lieu property taxes			
Contributions			
Voluntary contributions	9,900	1,500	4,300
Miscellaneous			
Other Revenue	112,200	111,550	241,700
Recreation Fees	123,500	125,000	181,500
Insurance Recoveries	5,000	38,700	10,000
Surplus Sales	1,000	6,500	2,000
Facilities Lease Fees	13,000	12,300	13,000
Total General Fund	\$ 17,081,300	\$ 17,447,100	\$ 18,172,300

* 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
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway Users Gas Tax	\$ 1,618,100	\$ 1,705,400	\$ 1,767,400
Gila County Transportation Tax	870,000	891,500	870,000
Inspection Fees	3,000	2,800	20,000
Grants	199,900		168,600
Other Revenue	500	11,100	54,500
	<u>\$ 2,691,500</u>	<u>\$ 2,610,800</u>	<u>\$ 2,880,500</u>
Recreation Facility Improvement Fund			
Facility Fee	\$ 15,000	\$ 15,000	\$ 15,000
	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
Gifts & Grants Fund			
Donations--Park System	\$ 500,000		\$ 100,000
	<u>\$ 500,000</u>		<u>\$ 100,000</u>
Wildland Fire Program			
Wildland Fire Fees			\$ 120,000
			<u>\$ 120,000</u>
Bed Tax Fund			
Bed Tax	\$ 330,000	\$ 330,000	\$ 330,000
Other Revenue		200	
	<u>\$ 330,000</u>	<u>\$ 330,200</u>	<u>\$ 330,000</u>
Police Dept of Justice Fund			
Defense 1033 Revenue	\$ 21,000	\$ 20,000	\$ 20,500
Local RICO Revenue	3,000		3,000
Public Surplus Sales	20,000	104,000	75,000
	<u>\$ 44,000</u>	<u>\$ 124,000</u>	<u>\$ 98,500</u>
Police Impound Fund			
Impound Fee	\$ 12,000	\$ 15,000	\$ 5,000
	<u>\$ 12,000</u>	<u>\$ 15,000</u>	<u>\$ 5,000</u>
Library Fund			
Gila County Library District	\$ 230,400	\$ 230,400	\$ 235,000
Fines	15,000	10,000	10,000
Other Revenue		100	
	<u>\$ 245,400</u>	<u>\$ 240,500</u>	<u>\$ 245,000</u>
Magistrate Court Funds			
Contributions	\$ 1,000	\$ 4,700	\$ 4,000
	<u>\$ 1,000</u>	<u>\$ 4,700</u>	<u>\$ 4,000</u>
Airport Fund			
Grants	\$ 1,123,200	\$ 826,400	\$ 76,600
Tie Down & Gate Fees	18,500	17,600	17,800
Hangar & Lease Fees	84,500	78,000	80,000
Fuel Sales	5,000	5,000	5,000
Other		1,000	1,000
	<u>\$ 1,231,200</u>	<u>\$ 928,000</u>	<u>\$ 180,400</u>
Event Center Fund			
TEV Arts Grant	\$ 3,000	\$ 3,000	\$ 3,000
Event Revenue	116,000	132,000	116,000
	<u>\$ 119,000</u>	<u>\$ 135,000</u>	<u>\$ 119,000</u>
Health Insurance Fund			
Employee Contributions	\$ 432,100	\$ 350,000	\$ 408,000
Employer Contributions	974,700	750,000	830,000
Retiree Contributions	120,400	104,000	110,000
Employer Retiree Contributions	529,100	450,000	552,000
	<u>\$ 2,056,300</u>	<u>\$ 1,654,000</u>	<u>\$ 1,900,000</u>
Total Special Revenue Funds	<u>\$ 7,245,400</u>	<u>\$ 6,057,200</u>	<u>\$ 5,997,400</u>

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
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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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
DEBT SERVICE FUNDS			
Westerly Road ID Debt Service Fund			
Assessment Principal	\$ 48,600	\$ 48,600	\$ 48,600
Assessment Interest	12,400	9,900	7,300
	<u>\$ 61,000</u>	<u>\$ 58,500</u>	<u>\$ 55,900</u>
General Obligation Bond Debt Service Fund			
Sales Tax - Town	\$ 415,000	\$ 440,000	\$ 50,000
	<u>\$ 415,000</u>	<u>\$ 440,000</u>	<u>\$ 50,000</u>
Total Debt Service Funds	<u>\$ 476,000</u>	<u>\$ 498,500</u>	<u>\$ 105,900</u>
CAPITAL PROJECTS FUNDS			
Grant Capital Projects Fund			
Grants	\$ 334,700	\$ 345,300	\$ 284,100
	<u>\$ 334,700</u>	<u>\$ 345,300</u>	<u>\$ 284,100</u>
American Gulch Improvement District			
Grants	\$	\$	\$ 203,000
Contributions	275,000	3,000	50,000
	<u>\$ 275,000</u>	<u>\$ 3,000</u>	<u>\$ 253,000</u>
Central Arizona Project Trust Fund			
Interest	\$ 1,000	\$ 500	\$
	<u>\$ 1,000</u>	<u>\$ 500</u>	<u>\$</u>
Total Capital Projects Funds	<u>\$ 610,700</u>	<u>\$ 348,800</u>	<u>\$ 537,100</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
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
PERMANENT FUNDS			
Not Applicable	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Water Fund			
Intergovernmental	\$ 30,000	\$ 10,000	\$ 30,000
Charges for Services	6,432,000	7,543,800	7,587,500
Impact Fees	350,000	273,500	200,000
Interest Earnings	120,000	308,500	300,000
Facilities Leases	63,000	75,000	63,000
Debt Proceeds	7,000,000	6,000,000	1,000,000
Loan Repayment	207,500	200,000	213,000
Other	58,000	73,700	48,000
	\$ 14,260,500	\$ 14,484,500	\$ 9,441,500
Total Enterprise Funds	\$ 14,260,500	\$ 14,484,500	\$ 9,441,500

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
INTERNAL SERVICE FUNDS			
Not Applicable	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	<u>\$ 39,673,900</u>	<u>\$ 38,836,100</u>	<u>\$ 34,254,200</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 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Gifts & Grants Fund	\$	\$	\$ 100,000	\$
Water Fund			222,000	
Airport Fund				142,200
Council Contingency				860,000
Capital Replacement Fund				100,000
HURF				150,000
Library				220,700
Westerly Road Debt Service				25,400
Total General Fund	\$	\$	\$ 322,000	\$ 1,498,300
SPECIAL REVENUE FUNDS				
HURF	\$	\$	\$ 150,000	\$
Airport Fund			142,200	
Library Fund			220,700	
Council Contingency			860,000	
Event Center			259,300	
Bed Tax Fund				259,300
Gifts & Grants Fund				100,000
Total Special Revenue Funds	\$	\$	\$ 1,632,200	\$ 359,300
DEBT SERVICE FUNDS				
Westerly Road Debt Service	\$	\$	\$ 25,400	\$
General Obligation Bond Debt Service				365,000
Total Debt Service Funds	\$	\$	\$ 25,400	\$ 365,000
CAPITAL PROJECTS FUNDS				
Capital Replacement Fund	\$	\$	\$ 865,000	\$
Total Capital Projects Funds	\$	\$	\$ 865,000	\$
PERMANENT FUNDS				
Not Applicable	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
General Fund	\$	\$	\$	\$ 622,000
Total Enterprise Funds	\$	\$	\$	\$ 622,000
INTERNAL SERVICE FUNDS				
Not Applicable	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 2,844,600	\$ 2,844,600

TOWN OF PAYSON
Expenditures/Expenses by Fund
Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Central Services	\$ 1,580,900	\$	\$ 1,428,400	\$ 1,716,700
Town Clerk/Elections	302,900		286,800	267,200
Town Manager	227,300		223,200	227,500
Human Resources	311,200		284,100	239,700
Financial Services	525,800		505,100	503,500
Information Technology	1,175,000		1,120,600	865,800
Tourism & Economic Vitality	81,000		65,000	89,500
Town Council	120,100		97,000	98,500
Town Attorney/Magistrate Court	684,100		700,300	750,200
Police	6,844,200		6,031,100	6,505,900
Fire	4,506,200		4,408,300	4,652,600
Parks & Recreation	1,473,500		1,297,800	1,927,100
Community Development	1,151,100		907,400	1,343,500
Total General Fund	\$ 18,983,300	\$	\$ 17,355,100	\$ 19,187,700
SPECIAL REVENUE FUNDS				
HURF	\$ 3,213,700	\$	\$ 2,853,200	\$ 3,422,000
Parks & Rec Facility Impr Fund				74,000
Gifts & Grants Fund	517,000		15,000	
Fire-Wildlands				120,000
Bed Tax Fund	166,400		166,000	148,500
Police Dept of Justice/Impounds	103,000		65,500	159,500
Library Fund	441,000		430,500	465,700
Airport Fund	1,398,500		1,066,300	322,600
Event Center Fund	322,900		276,500	378,300
Health Insurance Fund	2,056,300		1,654,000	1,900,000
Council Contingency Fund	200,000		60,000	1,000,000
Total Special Revenue Funds	\$ 8,418,800	\$	\$ 6,587,000	\$ 7,990,600
DEBT SERVICE FUNDS				
Westerly Road Debt Service	\$ 85,100	\$	\$ 85,100	\$ 81,300
GO Bonds Debt Service	333,800		333,800	325,000
Total Debt Service Funds	\$ 418,900	\$	\$ 418,900	\$ 406,300
CAPITAL PROJECTS FUNDS				
Capital Replacement Fund	\$	\$	\$	\$ 762,000
Grant Capital Projects Fund	334,700		334,700	284,100
Public Safety Bond Project	105,000			100,000
American Gulch	275,000		2,000	253,000
CAP Trust Fund	58,200		44,600	
Total Capital Projects Funds	\$ 772,900	\$	\$ 381,300	\$ 1,399,100
PERMANENT FUNDS				
Contingency	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 17,111,150	\$	\$ 14,286,500	\$ 10,859,300
Total Enterprise Funds	\$ 17,111,150	\$	\$ 14,286,500	\$ 10,859,300
INTERNAL SERVICE FUNDS				
Contingency	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 45,705,050	\$	\$ 39,028,800	\$ 39,843,000

* 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
Full-Time Employees and Personnel Compensation
Fiscal Year 2020

FUND	Full-Time Equivalent (FTE) 2020	Employee Salaries and Hourly Costs 2020	Retirement Costs 2020	Healthcare Costs 2020	Other Benefit Costs 2020	Total Estimated Personnel Compensation 2020
GENERAL FUND	123	\$ 8,334,500	\$ 3,183,100	\$ 1,261,100	\$ 1,040,600	\$ 13,819,300
DEBT SERVICE FUNDS		\$	\$	\$	\$	\$
Total Special Revenue Funds		\$	\$	\$	\$	\$
SPECIAL REVENUE FUNDS						
HURF	18	\$ 903,600	\$ 105,200	\$ 83,000	\$ 193,100	\$ 1,284,900
Bed Tax		5,100			400	5,500
Library	6	304,300	29,300	13,200	26,200	373,000
Airport	2	128,500	15,400	17,900	15,300	177,100
Event Center	3	134,300	13,800	16,900	15,400	180,400
Total Debt Service Funds	29	\$ 1,475,800	\$ 163,700	\$ 131,000	\$ 250,400	\$ 2,020,900
CAPITAL PROJECTS FUNDS		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water	20	\$ 1,191,100	\$ 135,100	\$ 111,100	\$ 167,300	\$ 1,604,600
Total Enterprise Funds	20	\$ 1,191,100	\$ 135,100	\$ 111,100	\$ 167,300	\$ 1,604,600
INTERNAL SERVICE FUND		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	172	\$ 11,001,400	\$ 3,481,900	\$ 1,503,200	\$ 1,458,300	\$ 17,444,800