

OFFICIAL BUDGET FORMS

TOWN OF PAYSON

Fiscal Year 2021

TOWN OF PAYSON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

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	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	19,187,700	7,990,600	406,300	1,399,100	0	10,859,300	0	39,843,000
2020	Actual Expenditures/Expenses**	E 2	17,373,900	6,111,300	406,300	920,900	0	8,765,600	0	33,578,000
2021	Fund Balance/Net Position at July 1***		4,862,000	2,334,600		491,700		16,850,700		24,539,000
2021	Primary Property Tax Levy	B 4	696,300							696,300
2021	Secondary Property Tax Levy	B 5								0
2021	Estimated Revenues Other than Property Taxes	C 6	18,746,200	10,450,600	56,500	1,167,300	0	8,425,100	0	38,845,700
2021	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2021	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2021	Interfund Transfers In	D 9	300,000	1,143,800	25,800	2,300	0	0	0	1,471,900
2021	Interfund Transfers (Out)	D 10	907,800	264,100	0	0	0	300,000	0	1,471,900
2021	Reduction for Amounts Not Available:									
2021	LESS: Amounts for Future Debt Retirement:									0
2021	Future Capital Projects									0
2021	Maintained Fund Balance for Financial Stability		975,000							975,000
2021										0
2021										0
2021	Total Financial Resources Available		22,721,700	13,664,900	82,300	1,661,300	0	24,975,800	0	63,106,000
2021	Budgeted Expenditures/Expenses	E 13	20,020,800	11,262,700	82,300	1,622,300	0	10,069,500	0	43,057,600

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

	2020	2021
\$	39,843,000	43,057,600
	39,843,000	43,057,600
\$	39,843,000	43,057,600
\$	39,843,000	43,057,600

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 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 2021

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>816,597</u>	\$ <u>840,636</u>
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	\$ <u>690,065</u>	\$ <u>696,300</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>690,065</u>	\$ <u>696,300</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>662,600</u>	
(2) Prior years' levies	<u>6,000</u>	
(3) Total primary property taxes	\$ <u>668,600</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>668,600</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.3594</u>	<u>0.3442</u>
(2) Secondary property tax rate	<u> </u>	<u> </u>
(3) Total city/town tax rate	<u>0.3594</u>	<u>0.3442</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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
Sales Tax -Town	\$ 10,700,000	\$ 10,900,000	\$ 10,700,000
Licenses and permits			
Franchise Fees	385,300	393,300	395,000
Business Licenses	73,000	77,600	74,000
Liquor Licenses	1,200	2,200	1,200
Building \ROW Permits	348,900	343,200	345,400
Intergovernmental			
State Shared Revenue	3,685,000	3,591,500	3,693,400
Property Taxes - Prior Year	5,000	6,000	5,000
Vehicle License Tax	1,170,300	1,091,100	1,185,100
Tonto Apache Tribe	12,000		11,800
Gila County	12,700	6,600	13,800
Fire Services IGA	424,000	443,500	448,600
Grants	338,100	165,600	922,000
Charges for services			
Prosecution Fees	33,300	14,500	16,000
Law Enforcement Charges	48,200	45,900	38,200
Fire Service Charges	12,900	14,700	7,800
Zoning Charges	35,000	38,900	35,000
Building Inspections	6,900	6,800	6,900
Engineering\Plan Review	208,000	181,600	182,500
Fines and forfeits			
Court Fines and Fees	120,000	129,400	122,000
Interest on investments			
Interest	100,000	105,000	50,000
In-lieu property taxes			
None			
Contributions			
Voluntary contributions	4,300	1,400	4,200
Miscellaneous			
Other Revenue	241,700	165,700	289,300
Recreation Fees	181,500	123,000	136,000
Insurance Recoveries	10,000	6,700	10,000
Surplus Sales	2,000	12,000	40,000
Facilities Lease Fees	13,000	12,300	13,000
Total General Fund	\$ 18,172,300	\$ 17,878,500	\$ 18,746,200

* 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund--202			
Highway Users Gas Tax	\$ 1,767,400	\$ 1,949,100	\$ 1,846,600
Gila County Transportation Tax	870,000	911,000	870,000
Inspection Fees	20,000		
Grants	168,600	54,000	1,651,400
Other Revenue	54,500	9,800	14,000
	<u>\$ 2,880,500</u>	<u>\$ 2,923,900</u>	<u>\$ 4,382,000</u>
Recreation Facility Improvement Fund--206			
Facility Fees	\$ 15,000	\$ 11,000	\$ 14,000
	<u>\$ 15,000</u>	<u>\$ 11,000</u>	<u>\$ 14,000</u>
Gifts & Grants Fund--210			
Donations - Park System	\$ 100,000	\$	\$ 100,000
	<u>\$ 100,000</u>	<u>\$</u>	<u>\$ 100,000</u>
Wildland Fire Program--212			
Wildland Fire Fees	\$ 120,000	\$ 15,600	\$ 120,000
	<u>\$ 120,000</u>	<u>\$ 15,600</u>	<u>\$ 120,000</u>
Bed Tax Fund--214			
Bed Tax	\$ 330,000	\$ 312,000	\$ 330,000
	<u>\$ 330,000</u>	<u>\$ 312,000</u>	<u>\$ 330,000</u>
Police Dept of Justice/Impound--215, 216			
Defense 1033 Revenue	\$ 20,500	\$ 20,500	\$
Local RICO Revenue	3,000		3,000
Public Surplus Sales	75,000	65,000	55,000
Impound Fees	5,000	9,200	9,000
	<u>\$ 103,500</u>	<u>\$ 94,700</u>	<u>\$ 67,000</u>
Library Fund--224			
Gila County Library District	\$ 235,000	\$ 235,000	\$ 235,000
Fines	10,000	7,000	6,000
Other Revenue		100	50,100
	<u>\$ 245,000</u>	<u>\$ 242,100</u>	<u>\$ 291,100</u>
Magistrate Court Funds--231, 233			
Magistrate Court - Contributions	\$ 4,000	\$ 4,400	\$ 4,000
	<u>\$ 4,000</u>	<u>\$ 4,400</u>	<u>\$ 4,000</u>
Airport Fund--260			
Airport Grants	\$ 76,600	\$ 75,000	\$ 1,003,500
Tie Down & Gate Fees	17,800	15,700	16,500
Hangar & Lease Fees	80,000	76,600	82,700
Fuel Sales	5,000	5,900	6,000
Other	1,000	9,000	30,600
	<u>\$ 180,400</u>	<u>\$ 182,200</u>	<u>\$ 1,139,300</u>
Event Center Fund--265			
TEV Arts Grant	\$ 3,000	3,000	\$ 3,000
Event Revenue	116,000	65,000	116,000
	<u>\$ 119,000</u>	<u>\$ 68,000</u>	<u>\$ 119,000</u>

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
AZ Cares Fund--285			
AZ Cares Act Fund	\$ _____	_____	\$ 1,815,500
	\$ _____	\$ _____	\$ 1,815,500
Health Insurance Fund--290			
Employee Contributions	\$ 408,000	\$ 377,000	\$ 400,000
Employer Contributions	830,000	832,900	882,900
Retiree Contributions	110,000	120,400	145,800
Employer Retiree Contributions	552,000	580,300	640,000
	\$ 1,900,000	\$ 1,910,600	\$ 2,068,700
Total Special Revenue Funds	\$ 5,997,400	\$ 5,764,500	\$ 10,450,600

* 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
DEBT SERVICE FUNDS			
Westerly Rd. Assessment Principal	\$ 48,600	\$ 48,600	\$ 52,000
Assessment Interest	7,300	7,300	4,500
	\$ 55,900	\$ 55,900	\$ 56,500
General Obligation Bond Sales Tax - Town	\$ 50,000	\$ 121,800	\$
	\$ 50,000	\$ 121,800	\$
Total Debt Service Funds	\$ 105,900	\$ 177,700	\$ 56,500
CAPITAL PROJECTS FUNDS			
Grant Capital Project Funds			
Grants	\$ 284,100	\$ 107,700	\$ 927,300
	\$ 284,100	\$ 107,700	\$ 927,300
American Gulch Improvement District			
Grants	\$ 203,000	\$ 172,000	\$ 240,000
Contributions	50,000		
	\$ 253,000	\$ 172,000	\$ 240,000
Total Capital Projects Funds	\$ 537,100	\$ 279,700	\$ 1,167,300
ENTERPRISE FUNDS			
Intergovernmental	\$ 30,000	\$ 10,000	\$ 40,000
Charges for Services	7,587,500	7,804,700	7,593,100
Impact Fees	200,000	221,700	210,000
Interest Earnings	300,000	250,000	200,000
	\$ 8,117,500	\$ 8,286,400	\$ 8,043,100
Facilities Leases	\$ 63,000	\$ 77,500	\$ 75,000
Debt Proceeds	1,000,000	1,000,000	
Loan Repayment	213,000	235,000	240,000
Other	48,000	113,100	67,000
	\$ 1,324,000	\$ 1,425,600	\$ 382,000
Total Enterprise Funds	\$ 9,441,500	\$ 9,712,000	\$ 8,425,100
TOTAL ALL FUNDS	\$ 34,254,200	\$ 33,812,400	\$ 38,845,700

* 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
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Gifts & Grants Fund	\$	\$	\$	\$
Water Fund			300,000	
Airport Fund				139,800
Council Contingency				500,000
Capital Replacement Fund				2,300
HURF				62,000
Library				177,900
Westerly Road				25,800
Total General Fund	\$	\$	\$ 300,000	\$ 907,800
SPECIAL REVENUE FUNDS				
HURF	\$	\$	\$ 62,000	\$
Airport Fund			139,800	
Library			177,900	
Council Contingency			500,000	
Event Center			264,100	
Bed Tax Fund				264,100
Gifts & Grants Fund				
Total Special Revenue Funds	\$	\$	\$ 1,143,800	\$ 264,100
DEBT SERVICE FUNDS				
Westerly Road Debt Service	\$	\$	\$ 25,800	\$
Go Bonds Project				
Total Debt Service Funds	\$	\$	\$ 25,800	\$
CAPITAL PROJECTS FUNDS				
Capital Replacement Fund	\$	\$	\$	\$
Grant Capital Project Fund			2,300	
Total Capital Projects Funds	\$	\$	\$ 2,300	\$
PERMANENT FUNDS				
N/A	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
General Fund	\$	\$	\$	\$ 300,000
Total Enterprise Funds	\$	\$	\$	\$ 300,000
INTERNAL SERVICE FUNDS				
N/A	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 1,471,900	\$ 1,471,900

TOWN OF PAYSON
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
Central Services	\$ 1,716,700	\$	\$ 1,646,000	\$ 1,770,400
Town Clerk/Elections	267,200		270,100	247,700
Town Manager	227,500	33,200	249,700	305,200
Human Resources	239,700		230,800	235,900
Finance	503,500	33,200	532,200	599,800
Information Technology	865,800		822,600	984,400
Tourism & Economic Vitality	89,500		87,100	89,900
Town Council	98,500		96,800	102,600
Town Attorney/Magistrate Court	750,200		711,300	703,900
Police	6,505,900		6,087,000	6,981,700
Fire	4,652,600		4,551,500	5,271,700
Parks & Recreation	1,927,100		1,339,200	1,608,100
Community Development	1,343,500	(66,400)	749,600	1,119,500
Total General Fund	\$ 19,187,700	\$	\$ 17,373,900	\$ 20,020,800
SPECIAL REVENUE FUNDS				
HURF	\$ 3,422,000	\$	\$ 2,632,000	\$ 5,207,300
Parks & Rec Facility Impr Fund	74,000		74,000	7,000
Gifts & Grants Fund				100,000
Fire Wildlands	120,000		16,000	120,000
Bed Tax Fund	148,500		96,200	143,500
Police Dept. of Justice/Impounds	159,500		127,800	185,000
Library Fund	465,700		454,200	469,000
Airport Fund	322,600		300,100	1,279,100
Event Center Fund	378,300		300,400	383,100
Health Ins Fund	1,900,000		1,910,600	2,068,700
Council Contingency Fund	1,000,000		200,000	1,300,000
Total Special Revenue Funds	\$ 7,990,600	\$	\$ 6,111,300	\$ 11,262,700
DEBT SERVICE FUNDS				
Westerly Rd. Debt Service	\$ 81,300	\$	\$ 81,300	\$ 82,300
GO Bonds Debt Service	325,000		325,000	
Total Debt Service Funds	\$ 406,300	\$	\$ 406,300	\$ 82,300
CAPITAL PROJECTS FUNDS				
Capital Replacement Fund	\$ 762,000	\$	\$ 641,200	\$ 336,700
Grant Capital Projects Fund	284,100		107,700	929,600
Public Safety Bond Project	100,000			116,000
American Gulch	253,000		172,000	240,000
Total Capital Projects Funds	\$ 1,399,100	\$	\$ 920,900	\$ 1,622,300
PERMANENT FUNDS				
N/A	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 10,859,300	\$	\$ 8,765,600	\$ 10,069,500
Total Enterprise Funds	\$ 10,859,300	\$	\$ 8,765,600	\$ 10,069,500
INTERNAL SERVICE FUNDS				
N/A	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 39,843,000	\$	\$ 33,578,000	\$ 43,057,600

* 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 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2020	2020	2020	2021
General Government				
General Fund	\$ 1,716,700	\$ -	\$ 1,646,000	\$ 1,770,400
Council Contingency Fund	1,000,000		200,000	1,300,000
Health Insurance Fund	1,900,000		1,910,600	2,068,700
Capital Replacement Fund	85,000		91,600	
Department Total	\$ 4,701,700	\$ -	\$ 3,848,200	\$ 5,139,100
Community Development				
General Fund	1,343,500	(66,400)	749,600	1,119,500
American Gulch	253,000		172,000	240,000
Grant Capital Projects-CDBG	284,100		107,700	253,700
Department Total	\$ 1,880,600	\$ (66,400)	\$ 1,029,300	\$ 1,613,200
Fire				
General Fund	4,652,600		4,551,500	5,271,700
Grant Capital Projects				527,900
Wildlands	120,000		16,000	120,000
Department Total	\$ 4,772,600	\$ -	\$ 4,567,500	\$ 5,919,600
Parks, Recreation & Tourism				
General Fund	\$ 2,016,600	\$ -	\$ 1,426,300	\$ 1,698,000
Event Center	378,300		300,400	383,100
Parks & rec Facility Inprv.Fund	74,000		74,000	7,000
Gifts & Grants Fund				100,000
Bed Tax	148,500		96,200	143,500
Capital Replacement Fund	477,000		456,300	200,000
Department Total	\$ 3,094,400	\$ -	\$ 2,353,200	\$ 2,531,600
Police				
General Fund	6,505,900		6,087,000	6,981,700
Police Dept. of Justice\Impounds	159,500		127,800	185,000
Public Safety Bond Project	100,000			116,000
Capital Replacement Fund	200,000		93,300	136,700
Grant Capital Project Fund				148,000
Department Total	\$ 6,965,400	\$ -	\$ 6,308,100	\$ 7,567,400
Public Works				
HURF	\$ 3,422,000	\$ -	\$ 2,632,000	\$ 5,207,300
Airport Fund	322,600		300,100	1,279,100
Westerly Rd. Debt Service	81,300		81,300	82,300
GO Bonds Debt Service	325,000		325,000	
Department Total	\$ 4,150,900	\$ -	\$ 3,338,400	\$ 6,568,700
Other Departments				
Town Clerk\Elections	267,200		270,100	247,700
Town Manager	227,500	33,200	249,700	305,200
Human Resources	239,700		230,800	235,900
Finance	503,500	33,200	532,200	599,800
Information Technology	865,800		822,600	984,400
Town Council	98,500		96,800	102,600
Town Attorney\Magistrate Court	750,200		711,300	703,900
Library Fund	465,700		454,200	469,000
Water Fund	10,859,300		8,765,600	10,069,500
Other Departments Total	\$ 14,277,400	\$ 66,400	\$ 12,133,300	\$ 13,718,000
Grand Total	\$ 39,843,000	\$ -	\$ 33,578,000	\$ 43,057,600

* 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 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	127	\$ 8,724,000	\$ 3,581,000	\$ 1,396,700	\$ 905,600	\$ 14,607,300
SPECIAL REVENUE FUNDS						
HURF	17	\$ 932,900	\$ 110,800	\$ 102,200	\$ 146,600	\$ 1,292,500
BED TAX		4,800			800	
AIRPORT	2	156,400	18,500	18,900	18,600	
EVENT CENTER	3	141,200	15,500	23,100	15,300	
LIBRARY	6	304,300	31,400	16,700	25,600	378,000
Total Special Revenue Funds	28	\$ 1,237,200	\$ 142,200	\$ 118,900	\$ 172,200	\$ 1,670,500
DEBT SERVICE FUNDS						
N/A		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
N/A		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
N/A		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
WATER	21	\$ 1,244,700	\$ 140,900	\$ 133,500	\$ 130,850	\$ 1,649,950
Total Enterprise Funds	21	\$ 1,244,700	\$ 140,900	\$ 133,500	\$ 130,850	\$ 1,649,950
INTERNAL SERVICE FUND						
N/A		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	176	\$ 11,205,900	\$ 3,864,100	\$ 1,649,100	\$ 1,208,650	\$ 17,927,750