

OFFICIAL BUDGET FORMS

TOWN OF PAYSON

Fiscal Year 2022

TOWN OF PAYSON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2022

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	
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	20,020,800	11,262,700	82,300	1,622,300	0	10,069,500	0	43,057,600
2021	Actual Expenditures/Expenses**	E 2	18,522,000	9,547,100	82,200	259,300	0	7,878,900	0	36,289,500
2022	Fund Balance/Net Position at July 1***		10,996,462	3,195,408		50,049		22,044,538		36,286,457
2022	Primary Property Tax Levy	B 4	700,400							700,400
2022	Secondary Property Tax Levy	B 5								0
2022	Estimated Revenues Other than Property Taxes	C 6	20,523,100	10,523,300	56,800	914,800	0	8,573,800	0	40,591,800
2022	Other Financing Sources	D 7	0	0	0	0	0	412,000	0	412,000
2022	Other Financing (Uses)	D 8	412,000	0	0	0	0	0	0	412,000
2022	Interfund Transfers In	D 9	976,500	745,800	28,400	1,029,400	0	0	0	2,780,100
2022	Interfund Transfers (Out)	D 10	1,509,200	294,400	0	0	0	976,500	0	2,780,100
2022	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
2022	Total Financial Resources Available		31,275,262	14,170,108	85,200	1,994,249	0	30,053,838	0	77,578,657
2022	Budgeted Expenditures/Expenses	E 13	22,871,000	12,722,000	85,200	1,217,400	0	12,204,300	0	49,099,900

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

	2021	2022
1	\$ 43,057,600	\$ 49,511,900
2		
3	43,057,600	49,511,900
4		
5	\$ 43,057,600	\$ 49,511,900
6	\$ 43,057,600	\$ 49,511,900

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 2022

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S.	\$ <u>840,636</u>	\$ <u>857,449</u>
2. Amount received from primary property taxation in	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>696,300</u>	\$ <u>700,400</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>696,300</u>	\$ <u>700,400</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>677,500</u>	
(2) Prior years' levies	<u>5,010</u>	
(3) Total primary property taxes	\$ <u>682,510</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ <u>0</u>	
C. Total property taxes collected	\$ <u>682,510</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.3442</u>	<u>0.3328</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>0.3442</u>	<u>0.3328</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

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2022

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
GENERAL FUND			
Local taxes			
Sales Tax - Town	\$ 10,700,000	\$ 12,800,000	\$ 12,000,000
Licenses and permits			
Franchise Fees	395,000	405,300	406,900
Business Licenses	74,000	73,400	74,000
Liquor Licenses	1,200	900	1,000
Building/ROW Permits	345,400	391,400	380,400
Intergovernmental			
State Shared Revenue	3,693,400	3,959,300	3,500,000
Property Taxes - Prior Year	5,000	4,700	5,000
Vehicle License Tax	1,185,100	1,300,000	1,100,000
Tonto Apache Tribe	43,000	39,200	36,200
Police Services IGA		261,100	331,600
Gila County	13,800	3,000	6,800
Fire Services IGA	448,600	443,400	503,000
Grants	922,000	256,200	1,280,500
Charges for services			
Prosecution Fees	16,000	30,600	30,000
Law Enforcement Charges	7,000	17,100	7,200
Fire Service Charges	7,800	17,000	12,500
Recreation Fees	136,000	90,000	120,800
Zoning Charges	35,000	43,000	40,000
Building Inspections	6,900	16,000	10,000
Engineering\Plan Review	182,500	226,700	200,500
Fines and forfeits			
Court Fines and Fees	122,000	160,000	155,000
Interest on investments			
Interest	50,000	5,000	5,000
In-lieu property taxes			
None			
Contributions			
Voluntary Contributions	4,200	6,400	2,100
Miscellaneous			
Other Revenue	289,300	315,500	251,100
Insurance Recoveries	10,000		10,000
Surplus Sales	40,000	12,600	40,000
Facilities Lease Fees	13,000	13,300	13,500
Total General Fund	\$ 18,746,200	\$ 20,891,100	\$ 20,523,100

* 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 2022

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund--202			
Highway Users Gas Tax	\$ 1,846,600	\$ 1,878,700	\$ 1,723,800
Gila County Transportation Tax	870,000	1,104,500	905,300
Inspection Fees		55,000	55,000
Grants	1,651,400	54,000	1,513,400
Other Revenue	14,000	3,000	14,000
	\$ 4,382,000	\$ 3,095,200	\$ 4,211,500
Recreation Facility Improvement Fund--206			
Facility Fees	\$ 14,000	\$ 11,500	\$ 9,000
	\$ 14,000	\$ 11,500	\$ 9,000
Gifts & Grants Fund--210			
Donations - Fire	\$ 100,000		\$ 50,000
	\$ 100,000		\$ 50,000
Wildland Fire Program--212			
Wildland Fire Fees	\$ 120,000	\$ 91,000	\$ 120,000
	\$ 120,000	\$ 91,000	\$ 120,000
Bed Tax Fund--214			
Bed Tax	\$ 330,000	\$ 490,000	\$ 400,000
	\$ 330,000	\$ 490,000	\$ 400,000
Police Dept of Justice/Impound--215, 216			
Defense 1033 Revenue	\$	\$ 31,241	\$
Local RICO Revenue	3,000		
Public Surplus Sales	55,000	25,400	20,000
Impound Fees	9,000	15,000	10,000
	\$ 67,000	\$ 71,641	\$ 30,000
Library Fund--224			
Gila County Library District	\$ 235,000	\$ 235,000	\$ 238,000
Fines	6,000	5,600	4,800
Other Revenue	51,000		100
	\$ 292,000	\$ 240,600	\$ 242,900
Magistrate Court Funds--231, 233			
Magistrate Court - Contributions	\$ 4,000	\$ 4,200	\$ 4,000
	\$ 4,000	\$ 4,200	\$ 4,000
Airport Fund--260			
Airport Grants	\$ 1,003,500	\$ 965,200	\$
Charges for Services	105,200	115,200	113,500
Miscellaneous Revenue	30,600	1,000	21,800
	\$ 1,139,300	\$ 1,081,400	\$ 135,300
Event Center Fund--265			
Event Center Grants	\$ 3,000	1,000	\$ 203,000
Event Revenue	116,000	115,000	108,000
	\$ 119,000	\$ 116,000	\$ 311,000
Pandemic Funds--285, 286			
AZ Cares Act Fund	\$ 1,815,500	1,815,500	\$
American Rescue Plan Act Fund			2,640,600
	\$ 1,815,500	\$ 1,815,500	\$ 2,640,600
Health Insurance Fund--290			
Employee Contributions	\$ 400,000	\$ 452,800	\$ 466,400
Employer Contributions	882,900	1,014,600	1,000,000
Retiree Contributions	145,800	145,000	153,600
Employer Retiree Contributions	640,000	667,000	749,000
	\$ 2,068,700	\$ 2,279,400	\$ 2,369,000
Total Special Revenue Funds	\$ 10,451,500	\$ 9,296,441	\$ 10,523,300

* 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 2022

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
DEBT SERVICE FUNDS			
Westerly Rd. Assessment - Principal	\$ 52,000	\$ 52,000	\$ 55,300
Westerly Rd. Assessment - Interest	4,500	4,500	1,500
	<u>\$ 56,500</u>	<u>\$ 56,500</u>	<u>\$ 56,800</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Debt Service Funds	<u>\$ 56,500</u>	<u>\$ 56,500</u>	<u>\$ 56,800</u>
CAPITAL PROJECTS FUNDS			
Grant Capital Project Funds			
Grants	\$ 927,300	\$ 199,900	\$ 914,800
	<u>\$ 927,300</u>	<u>\$ 199,900</u>	<u>\$ 914,800</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
American Gulch Improvement District			
Grants	\$ 240,000	\$	\$
	<u>\$ 240,000</u>	<u>\$</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Capital Projects Funds	<u>\$ 1,167,300</u>	<u>\$ 199,900</u>	<u>\$ 914,800</u>
ENTERPRISE FUNDS			
Intergovernmental	\$ 40,000	\$ 10,000	\$ 25,000
Charges for Services	7,593,100	8,027,400	8,149,300
Impact Fees	210,000	200,000	205,000
Interest Earnings	200,000	8,500	6,000
	<u>\$ 8,043,100</u>	<u>\$ 8,245,900</u>	<u>\$ 8,385,300</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Facilities Leases	\$ 75,000	\$ 78,500	\$ 78,500
Loan Repayment	240,000	240,000	
Other	67,000	109,700	110,000
	<u>\$ 382,000</u>	<u>\$ 428,200</u>	<u>\$ 188,500</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Enterprise Funds	<u>\$ 8,425,100</u>	<u>\$ 8,674,100</u>	<u>\$ 8,573,800</u>
TOTAL ALL FUNDS	<u>\$ 38,846,600</u>	<u>\$ 39,118,041</u>	<u>\$ 40,591,800</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 2022

FUND	OTHER FINANCING 2022		INTERFUND TRANSFERS 2022	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Gifts & Grants Fund	\$	\$	\$	\$
Water Fund		412,000	976,500	
Airport Fund				225,400
Grant Capital Projects				29,400
Capital Replacement Fund				1,000,000
HURF				
Library				226,000
Westerly Road				28,400
Total General Fund	\$	\$ 412,000	\$ 976,500	\$ 1,509,200
SPECIAL REVENUE FUNDS				
HURF	\$	\$	\$	\$
Airport Fund			225,400	
Library			226,000	
Council Contingency				
Event Center			294,400	
Bed Tax Fund				294,400
Gifts & Grants Fund				
Total Special Revenue Funds	\$	\$	\$ 745,800	\$ 294,400
DEBT SERVICE FUNDS				
Westerly Road Debt Service	\$	\$	\$ 28,400	\$
Total Debt Service Funds	\$	\$	\$ 28,400	\$
CAPITAL PROJECTS FUNDS				
Capital Replacement Fund	\$	\$	\$ 1,000,000	\$
Grant Capital Project Fund			29,400	
Total Capital Projects Funds	\$	\$	\$ 1,029,400	\$
PERMANENT FUNDS				
N/A	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
General Fund	\$ 412,000	\$	\$	\$ 976,500
Total Enterprise Funds	\$ 412,000	\$	\$	\$ 976,500
TOTAL ALL FUNDS	\$ 412,000	\$ 412,000	\$ 2,780,100	\$ 2,780,100

TOWN OF PAYSON
Expenditures/Expenses by Fund
Fiscal Year 2022

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES/ EXPENSES* 2021	BUDGETED EXPENDITURES/ EXPENSES 2022
GENERAL FUND				
Central Services	\$ 1,770,400	\$	\$ 1,716,500	\$ 2,069,500
Town Clerk\Elections	247,700		224,500	200,000
Town Manager	305,200		311,500	525,400
Human Resources	235,900		241,800	291,400
Finance	599,800		590,800	447,000
InformationTechnology	984,400		926,100	1,138,200
Tourism & Economic Vitality	89,900		91,100	77,700
Town Council	102,600		97,000	104,500
Town Attorney/Magistrate Court	703,900		694,900	586,700
Police	6,981,700		6,464,200	7,711,300
Fire	5,271,700		4,950,900	5,657,700
Parks & Recreation	1,608,100		1,452,700	2,262,400
Community Development	1,119,500		760,000	1,799,200
Total General Fund	\$ 20,020,800	\$	\$ 18,522,000	\$ 22,871,000
SPECIAL REVENUE FUNDS				
HURF	\$ 5,207,300	\$	\$ 2,829,600	\$ 5,128,300
Parks & Rec Facility Impr Fund	7,000		5,700	9,000
Gifts & Grants Fund	100,000			50,000
Fire Wildlands	120,000		91,000	120,000
Court FTG				4,000
Bed Tax Fund	143,500		126,500	264,000
Police Dept. of Justice\Impounds	185,000		91,400	129,900
Library Fund	469,000		422,800	468,900
Airport Fund	1,279,100		1,208,200	360,700
Event Center Fund	383,100		380,200	605,400
CARES/ARPA Fund			1,815,500	2,640,600
Health Ins Fund	2,068,700		2,263,300	2,369,000
Council Contingency Fund	1,300,000		312,900	572,200
Total Special Revenue Funds	\$ 11,262,700	\$	\$ 9,547,100	\$ 12,722,000
DEBT SERVICE FUNDS				
Westerly Rd. Debt Service	\$ 82,300	\$	\$ 82,200	\$ 85,200
Total Debt Service Funds	\$ 82,300	\$	\$ 82,200	\$ 85,200
CAPITAL PROJECTS FUNDS				
Capital Replacement Fund	\$ 336,700	\$	\$ 59,400	\$ 122,900
Grant Capital Projects Fund	929,600		169,900	978,500
Public Safety Bond Project	116,000		30,000	116,000
American Gulch	240,000			
Total Capital Projects Funds	\$ 1,622,300	\$	\$ 259,300	\$ 1,217,400
ENTERPRISE FUNDS				
Water Fund	\$ 10,069,500	\$	\$ 7,878,900	\$ 12,204,300
Total Enterprise Funds	\$ 10,069,500	\$	\$ 7,878,900	\$ 12,204,300
TOTAL ALL FUNDS	\$ 43,057,600	\$	\$ 36,289,500	\$ 49,099,900

* 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 2022

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2021	2021	2021	2022
General Government				
General Fund	\$ 1,770,400	\$ -	\$ 1,716,500	\$ 2,069,500
Council Contingency Fund	1,300,000	-	312,900	572,200
CARES/ARPA Fund	-	-	1,815,500	2,640,600
Health Insurance Fund	2,068,700	-	2,263,300	2,369,000
Capital Replacement Fund	336,700	-	59,400	122,900
Department Total	\$ 5,475,800	\$ -	\$ 6,167,600	\$ 7,774,200
Community Development				
General Fund	1,119,500	-	760,000	1,799,200
American Gulch	240,000	-	-	-
Grant Capital Projects-CDBG	253,700	-	115,900	183,400
Department Total	\$ 1,613,200	\$ -	\$ 875,900	\$ 1,982,600
Fire				
General Fund	5,271,700	-	4,950,900	5,657,700
Gifts & Grants	-	-	-	50,000
Grant Capital Projects	527,900	-	-	587,600
Wildlands	120,000	-	91,000	120,000
Department Total	\$ 5,919,600	\$ -	\$ 5,041,900	\$ 6,415,300
Parks, Recreation & Tourism				
General Fund	\$ 1,698,000	\$ -	\$ 1,543,800	\$ 2,340,100
Event Center	383,100	-	380,200	605,400
Parks & Rec Facility Imprv.Fund	7,000	-	5,700	9,000
Gifts & Grants Fund	100,000	-	-	-
Bed Tax Fund	143,500	-	126,500	264,000
Grant Capital Projects Fund	-	-	-	207,500
Department Total	\$ 2,331,600	\$ -	\$ 2,056,200	\$ 3,426,000
Police				
General Fund	6,981,700	-	6,464,200	7,711,300
Police Dept. of Justice\Impounds	185,000	-	91,400	129,900
Public Safety Bond Project	116,000	-	30,000	116,000
Grant Capital Project Fund	148,000	-	54,000	-
Department Total	\$ 7,430,700	\$ -	\$ 6,639,600	\$ 7,957,200
Public Works				
HURF	\$ 5,207,300	\$ -	\$ 2,829,600	\$ 5,128,300
Airport Fund	1,279,100	-	1,208,200	360,700
Westerly Rd. Debt Service	82,300	-	82,300	85,200
Department Total	\$ 6,568,700	\$ -	\$ 4,120,100	\$ 5,574,200
Other Departments				
Town Clerk\Elections	247,700	-	224,600	200,000
Town Manager	305,200	-	311,500	525,400
Human Resources	235,900	-	241,800	291,400
Finance	599,800	-	590,800	447,000
Information Technology	984,400	-	926,100	1,138,200
Town Council	102,600	-	97,000	104,500
Town Attorney\Magistrate Court	703,900	-	694,900	590,700
Library Fund	469,000	-	422,800	468,900
Water Fund	10,069,500	-	7,878,900	12,204,300
Other Departments Total	\$ 13,718,000	\$ -	\$ 11,388,400	\$ 15,970,400
Grand Total	\$ 43,057,600	\$ -	\$ 36,289,700	\$ 49,099,900

* 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 2022

FUND	Full-Time Equivalent (FTE) 2022	Employee Salaries and Hourly Costs 2022	Retirement Costs 2022	Healthcare Costs 2022	Other Benefit Costs 2022	Total Estimated Personnel Compensation 2022
GENERAL FUND	128	\$ 9,696,400	\$ 3,017,500	\$ 1,702,100	\$ 407,900	\$ 14,823,900
SPECIAL REVENUE FUNDS						
HURF	17	\$ 930,500	\$ 126,700	\$ 100,400	\$ 75,700	\$ 1,233,300
BED TAX		4,600			400	5,000
AIRPORT	2	154,800	17,800	16,500	6,300	195,400
EVENT CENTER	3	171,300	16,600	26,000	4,400	218,300
LIBRARY	6	329,400	31,400	19,500	1,800	382,100
WILDLAND FIRE		76,000	24,000		3,000	103,000
Total Special Revenue Funds	28	\$ 1,335,900	\$ 182,100	\$ 119,900	\$ 80,500	\$ 1,718,400
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	\$ 1,594,700	\$ 173,500	\$ 200,500	\$ 40,200	\$ 2,008,900
Total Enterprise Funds	21	\$ 1,594,700	\$ 173,500	\$ 200,500	\$ 40,200	\$ 2,008,900
INTERNAL SERVICE FUND						
N/A		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	177	\$ 12,627,000	\$ 3,373,100	\$ 2,022,500	\$ 528,600	\$ 18,551,200