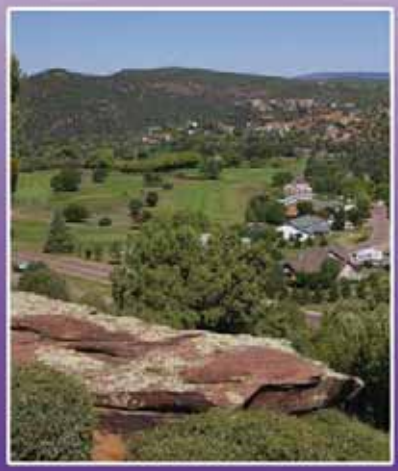
Payson

Arizona's Cool Mountain Town

ANNUAL BUDGET

2010 - 2011

FOR THE FISCAL YEAR ENDED JUNE 30, 2011



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Town of Payson, Arizona
Annual Budget
Beginning July 1, 2010 and Ending June 30, 2011

Mayor
Kenny Evans

Town Manager
Debra A. Galbraith

Prepared by the Financial Services Department
Hope A. Cribb, Financial Analyst

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Payson

Arizona

For the Fiscal Year Beginning

July 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Payson, Arizona for the Annual Budget beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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PRINCIPAL TOWN OFFICIALS
July 1, 2010

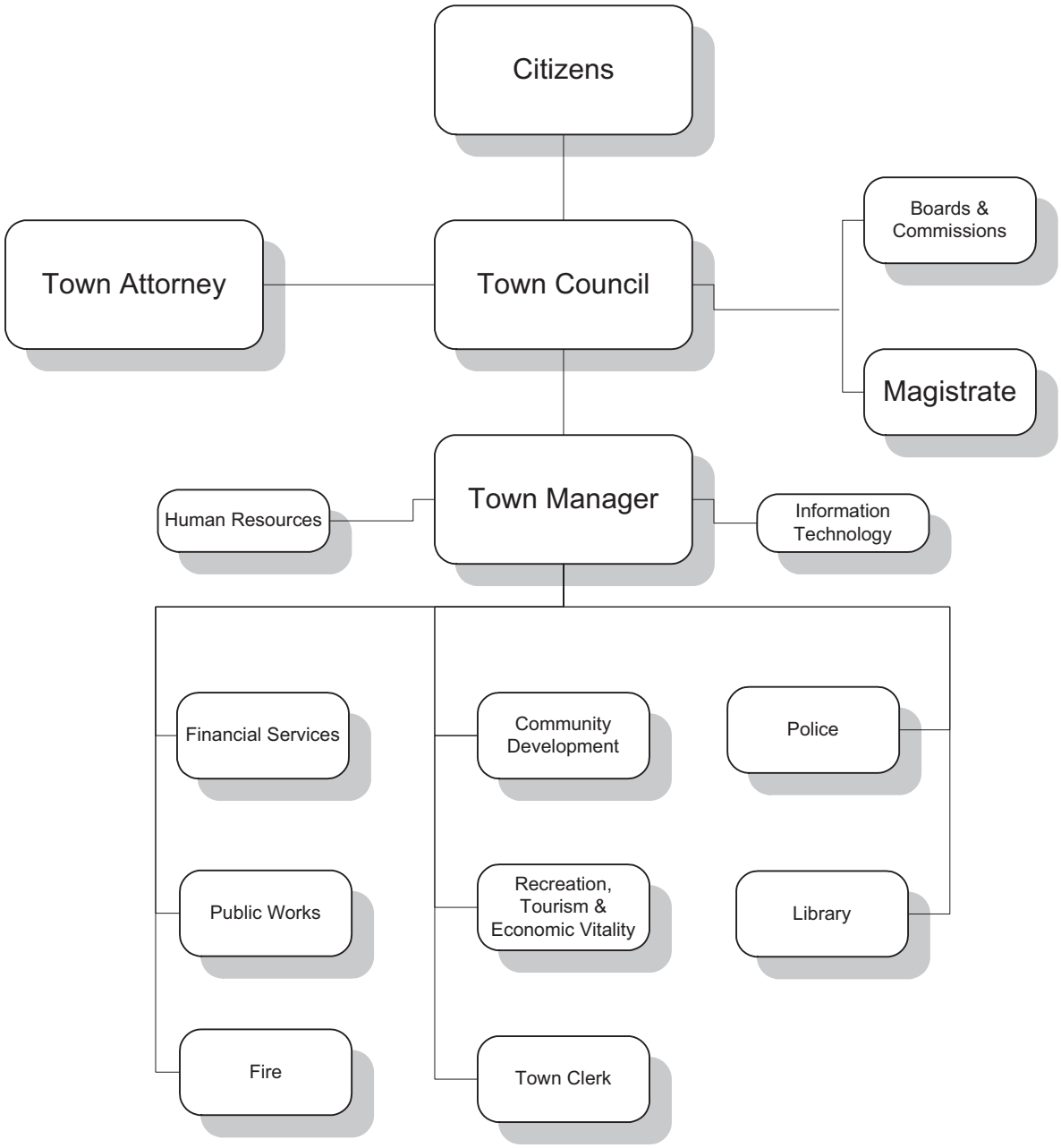
ELECTED OFFICIALS

Mayor	Kenny Evans
Vice Mayor	Michael Hughes
Councilmember	Su Connell
Councilmember	Fred Carpenter
Councilmember	Rick Croy
Councilmember	Ed Blair
Councilmember	John R. Wilson

APPOINTED OFFICIALS

Town Manager – Debra A. Galbraith

Town Clerk	Silvia Smith
Town Attorney	Timothy Wright
Chief Fiscal Officer	Cindy Smith
Magistrate	Dorothy Little
Fire Chief	Marty DeMasi
Police Chief	Don Engler
Library	Terry A Morris
Community Development (Acting)	Ray Erlandsen
Parks & Recreation & Tourism	Cameron Davis
Public Works	LaRon Garrett


Citizens
Town Attorney
Town Council
Boards & Commissions
Magistrate
Town Manager
Human Resources
Information Technology
Financial Services
Public Works
Fire
Community Development
Recreation, Tourism & Economic Vitality
Town Clerk
Police
Library

Town of Payson
303 N. Beeline Hwy
Payson, AZ 85541

928/474-5242 Ext. 222
928/474-4610 Fax
928/978-2521

Office of the Mayor

DATE: September 2, 2010

To the Residents of the Town of Payson:

Our Cool Mountain Town was incorporated in 1973. In the intervening years, Town elected officials and employees have worked to maintain and improve our community. Much has been accomplished. Citizen input coupled with appropriate requests for matching state and federal funds, prudent use of tax dollars and the timely use of grant funding have allowed us to comply with federal and state mandates and complete many needed projects and improvements in this Town we call home.

The budget for the 2010-11 fiscal year is grounded on the principle of fiscal integrity. The last two budget years were extremely difficult due to the continuing economic crisis and its impact on the state and local budgets. Although ARRA Stimulus grants may provide some relief to this year's budget, the Town General Fund this year will remain extremely tight. The budget is the product of your publicly identified priorities coupled with department projections. No one in our life time has experienced the length and magnitude of the current economic downturn. Even with our best efforts, this Budget will be tight and may require adjustment as the year progresses. Prudence and the application of sound fiscal principles require that some of our identified goals again be deferred this year. The Town and our departments all use this budget as a comprehensive financial tool for maintaining fiscal accountability as we work to meet current needs and to further our identified long term goals.

I sincerely appreciate the dedication and hard work put in by our Town staff and the input of our Town Council in creating this fiscally responsible budget. These continue to be very tough financial times. Thank you for your patience and support as we work through the challenging days ahead. I especially commend the work, insight and input of Debra Galbraith, Town Manager; Hope Cribb, Financial Analyst; and the Town Department Heads and Financial Services Department staff.

Respectfully,

Kenny J. Evans,
Mayor

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TOWN OF
Payson

Town of Payson
303 N. Beeline Highway
Payson, Arizona 85541-4306

Town Hall (928) 474-5242
Police Dept. (928) 474-5177
Water Dept. (928) 474-5242
TDD (928) 472-6449
Fax (928) 474-4610

September 10, 2010

To the Honorable Mayor, Town Council and Citizens:

We respectfully submit the published Town of Payson Fiscal Year 2010/2011 budget as approved by the Town Council on June 17, 2010. The budget forms the Town's structure for providing the services, facilities and infrastructure that have helped make Payson a great Town.

This transmittal letter is divided into the following sections to facilitate review and assimilation. The "budget book" presents much more detailed information for comparing figures to the past and current fiscal years, for guiding implementation of financial plans, and for monitoring results of operations during and at the conclusion of the fiscal year.

I. Introduction

II. Budget Highlights

III. Council Initiatives

IV. Economic Factors Affecting Budget Decisions

V. Conclusion

I. INTRODUCTION

Payson is one of Arizona's jewels, where you can experience the beauty of dramatic mountain vistas, the serenity of wide open spaces, and a rich western rodeo heritage along with a variety of outdoor adventures and first-class accommodations and entertainment. However, like most Arizona cities and towns, Payson is feeling the pains of the recession.

We believe our residents deserve a Town government that is as efficient and results oriented as the best the private sector has to offer, yet is mindful of the highest ideals of public service. We believe our residents deserve a Town government that focuses on their needs by delivering the highest quality services at the lowest price.

The budget focuses on providing municipal service to our citizens, and includes strategies to meet the following challenges:

- Enhance Public Safety
- Invest in information technology components and support
- Recognize and incorporate changing and challenging economic conditions
- Undertake strategic planning in several areas, i.e. Capital Improvements Plan, Corporate Strategic Plan, Business Plan, etc.

The Town's three-year Strategic Plan Goals focus on eleven key areas:

- Improving External Communication
- Water Resource Management
- Environmental Protection
- Community Development
- Transportation and Drainage
- Parks, Recreation, Tourism and Economic Vitality
- Fire Protection and Emergency Services
- Police and 911 Services
- Organizational Development
- Airport Services
- Library Services

We continue to build around our core values – Customer Focus, Empowered Employees, Leadership, and Continuous Improvement.

MAJOR POLICIES, GUIDELINES AND PRIORITIES

Budget appropriation choices were made within the context of the Town budget policies and Council priorities, the Town's debt management plan and long-term financial plan.

Debt Management Plan

The Town of Payson enjoys favorable bond ratings due not only to growth and solid financial planning, but also from adoption of and adherence to the debt management plan by the Town Council. The target length of maturity of the Town's long-term debt is not to exceed 20 years. In addition, as defined by state law, with the consent of the citizens the Town will not exceed 6% of the net secondary assessed value of the property within the Town for general purposes. Also with consent of the citizens, the Town may not exceed 20% of the net secondary assessed value of property within the Town for the purposes of water, sewer, light, parks, open space, and recreation facilities. The Town has the full debt capacity for general municipal purpose bonds, as well as 93.9% of the capacity available for other water, sewer, parks, etc.

Over the five-year capital program, the Town plans to issue $8.275 million of tax-supported bonds in accordance with our debt management plan.

Long Term Financial Plan
Town staff prepares and updates the Town's long-term financial plans and forecasts annually in preparation for developing suggested budget policies for Town Council consideration. The long-range forecast is very conservative through the next five years.

Unfortunately, several forces outside our control are marshaling to challenge the Town's financial and managerial where-withal. These forces are inflation, an economic recession, and the decline in building construction. Service demands in public safety, streets, parks and recreation, water and wastewater services will increase.

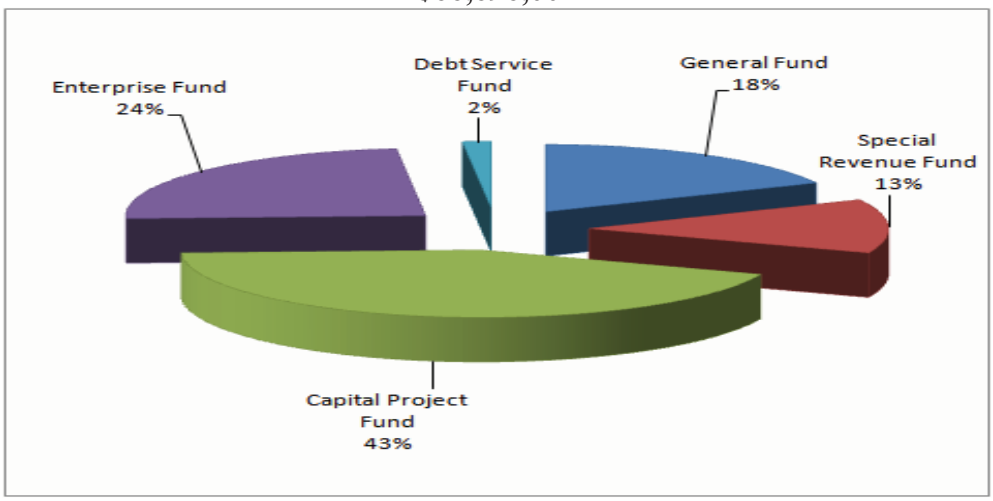
The Town of Payson is dedicated to enhancing the quality of life for its citizens, to provide a superior level of service in the most effective and efficient manner, while exercising fiscal responsibility. Payson has been, and will continue to be, very proactive in encouraging quality community and organizational development. Each year, the Town Council, citizens and the management staff participate in a strategic planning process to update and enhance the Corporate Strategic Plan (CSP) to accommodate changes in constituents' needs. The CSP operationalizes the Town's mission statement and it's General Plan by specifying objectives and strategies for achieving them over a three-year period. Funding is allocated during the subsequent budgeting process.

II. BUDGET HIGHLIGHTS

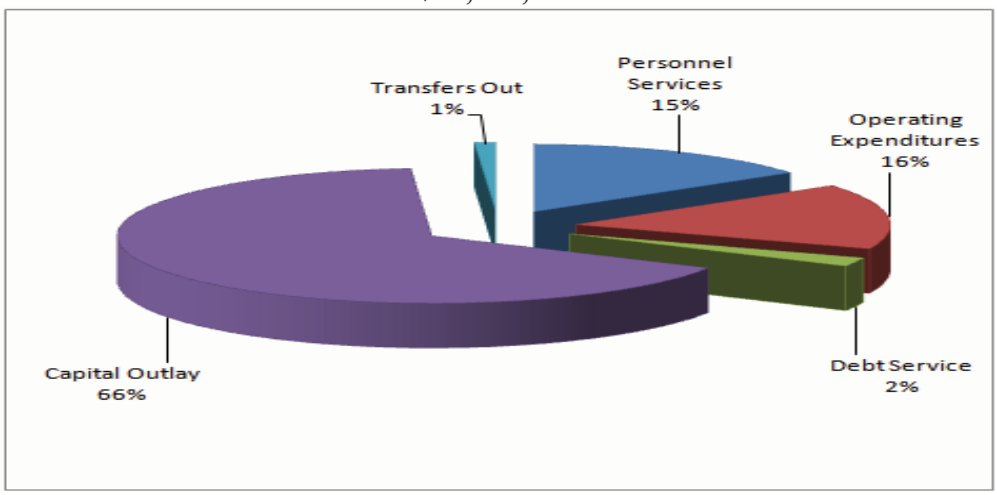
Financial Program
The annual budget for fiscal year 2010/2011 for all funds of the Town totals $75,572,845. This is $18,345,653 (32.1%) higher than the budget for last fiscal year. Total expenditures of $75,572,845 exceed the total revenues of $66,696,001, and the Town plans to use some of its reserves for the difference and putting off necessary capital repairs and improvements.

Fund Type	Estimated Revenues	Proposed Expenses
General Fund	$ 11,960,000	$ 12,429,100
Special Revenue Funds	$ 8,639,501	$ 10,448,600
Capital Project Funds	$ 28,955,500	$ 31,699,000
Enterprise Funds	$ 16,103,900	$ 19,821,945
Debt Service Funds	$ 1,037,100	$ 1,174,200
Total	$ 66,696,001	$ 75,572,845

ESTIMATED REVENUES – ALL FUNDS
FY 2010/2011
$66,696,001



EXPENDITURE BY USE – ALL FUNDS
FY 2010/2011
$75,572,845



- $23,303,145 is appropriated for operating expenditures or expenses (such as personnel services, supplies, utilities, insurance, repairs, maintenance, training, grants to other agencies, and depreciation). This is 4.9% lower than last year's budget, primarily due to the change from self-funded insurance to a insurance pool.

- $49,870,400 is for capital outlay; capital projects, and other one time grant related expenditures. This is 87% more than last year and includes $21,718,700 of possible funding from a second round Economic Stimulus funds. It also includes $9,835,000 of funding from the American Recovery & Reinvestment

Act funds. These capital projects include Bonita Street Construction, Airport Expansion Projects, Mud Springs Road Construction, Manzanita Street Construction, the Multi-purpose Event Center, Montezuma Castle Land Exchange, Fire Station #13 Construction, and the C. C. Cragin water pipeline project. The Capital Project Funds finance projects that are greater than $10,000, which may be dependent upon state or federal grants for a share of the cost, and may take several years to complete.

- $2,399,300 is for inter-fund operating transfers, debt service, and other uses of funds. This is a decrease of 60.3% due mainly to the loan from the Water Fund to the General Fund and a budgeted transfer to the Water Fund from the C. C. Cragin Fund last year.

- This year, budgeted payroll expenditures in all funds were reduced $1,930,961 from the prior year's budget. This decrease is mostly due to the Town changing from self-funded health insurance to an insurance pool resulting in a savings of $1,460,000. The Town's Taylor Pool was leased to a private company saving the wages of temporary employees. An early retirement incentive was offered to eight employees resulting in savings. In addition, staff did not receive any merit or COLA increases for the last three fiscal years 2008/2009, 2009/2010, and 2010/11.

Current operating revenues, grants, and other financing sources will finance the budget of the Town. Additional financing sources are inter-fund transfers and reserve funds carried forward from the previous fiscal year. This budget assumes an increase in property tax revenues. There is no anticipated increase in sales tax rates for general operations or building permit fees. This budget does include $11,635,000 of requested American Recovery and Reinvestment Act (ARRA) monies and $21,718,700 of requested monies from a second offering of Economic Stimulus funds. These funds would be used to fund the completion of construction work for an effluent water reclamation project between the Town and the Tonto Apache Tribe, construction for Bonita Street, Mud Springs Road, Manzanita Street, the Multi-Purpose Event Center, and construction of the C. C. Cragin water pipeline and treatment plant. Of these requests, we have had confirmation of $9,835,000 of ARRA funds for the C. C. Cragin project.

The local sales tax is the major source of revenue for the Town. It is mainly influenced by retail sales and increases in tourism in Payson and in Arizona. Sales tax is estimated to continue to decline through the next fiscal year. Fiscal year 2010/2011 local sales tax revenues are projected to be approximately $5,300,000, a decrease of 11.7% from 2009/2010.

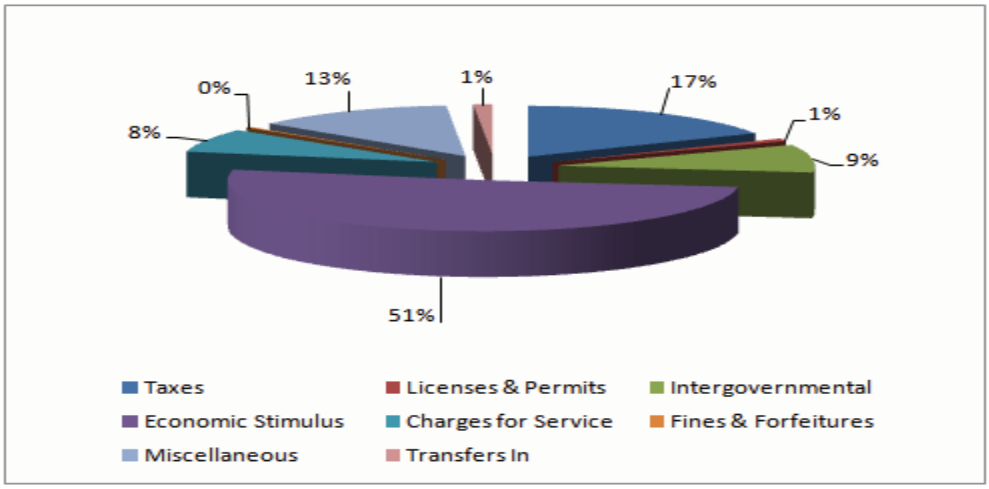
State shared revenues from the state sales tax, income taxes, lottery proceeds, gas taxes, and vehicle license taxes are the next most significant. These revenues are shared based upon population. State shared revenues decreased in fiscal year 2009/2010 by approximately $665,000 and we anticipate a further decline in fiscal year 2010/2011 of another $537,100 as the State struggles to relieve its budgetary deficit. The largest

impact will be the income taxes which lag two years, meaning we are just now seeing income tax revenues from 2008/09 – just the beginning of the recession, and the elimination of Local Transportation Assistance Funding II revenue.

Development impact fees have become another important source of revenue for the Town. These revenues are restricted for park and street capital improvements and water development. Park development impact fees must be used for capital improvements in the Town's park system. They can be used for new park projects on a cash basis, or to cover debt service for new park development.

In contrast, property taxes are a relatively immaterial revenue source for the Town. The primary property tax rate is projected to be $0.256 per $100 of assessed value. The levy rate is increased by .0345 from fiscal year 2009/2010. The secondary property tax rate for debt service on the Green Valley Park General Obligation Bonds is reduced to $0.0616 from .0986 per $100 of assessed valuation.

REVENUE BY TYPE – ALL FUNDS
FY2010/2011



Capital Expenditures in the FY 2010/2011 Budget

Fiscal policies first adopted in the Town's 1997 Strategic Plan set forth strategies intended to assure that operating and capital expenditures valued less than $100,000 would be financed on a "pay-as-you-go" basis with cash. Excess cash in the General Fund is transferred to Capital Projects Funds to enable cash appropriations for priority capital expenditures. This excess reserve is available for appropriation for capital expenditures as directed by the Town Council.

The Town is completing several major capital projects funded through 1) general obligation bond issues and 2) street special assessment improvement bonds.

On September 9, 2003, qualified electors of the Town authorized the issuance of $3,555,000 in general obligation bonds of the Town. At that time $2,030,000 in bonds were issued for police department communications. In the fall of 2009, the Town issued $1,525,000 of the remaining bonds for the land purchase, construction of, and equipping

a third fire station. The debt service is being paid by a 0.12% local sales tax increase that became effective in January 2005.

On October 21, 2005 the Town issued $875,000 of Special Improvement Assessment Bonds to construct Westerly Road in the Town's Green Valley Redevelopment Area. This was a joint public and private project, benefiting both the abutting property owners and the Town.

On August 14, 2009 the Town received ARRA funding in the amount of $10,585,000 through bonds issued by the Water Infrastructure Financing Authority (WIFA). In the 2010/11 budget the remaining balance of $9,835,000 is reflected. Over the next several years, these funds will be used to construct a 14 mile 21" water pipeline and water treatment plant to access an annual amount of 3,500 acre feet of water from the C. C. Cragin reservoir in northern Arizona. The debt service for these funds will come from water services revenue.

Fiscal Policy Assumptions

Financial policy guides that were used for preparation of this budget are shown in italic typestyle. Notes on how this budget conforms or deviates from past policies are shown beneath each policy statement.

1. *Maintain an annual non-appropriated General Fund Reserve equal to 5% of the estimated revenue for the next fiscal year.*

General Fund year-end fund balance is projected to be $749,928 or 6.3% of the estimated revenue for the Fiscal Year 2010/11. This increase in cash balance is due to the sacrifices of all departments and employees. A mandatory furlough policy was put in place in January, 2010 and the employee medical premium contribution was raised which resulted in a savings of $400,000.

2. *The rate of growth in General Fund operating expenditures will be less than the increase in operating revenues.*

General Fund operating revenues are projected to decrease by $1,765,387 (12.8%). Operating expenditures are projected to decrease $1,603,691 over the FY 2009/2010 Budget. The decrease is primarily due to the change from self-funded health insurance to an insurance pool and reductions in transfers to other funds for street and other projects.

3. *Excess cash in the General Fund, above the 5% non-appropriated reserve, will be transferred to the Capital Projects Fund to help fund future capital projects.*

Based on the difficult economic conditions very few capital or street projects will be initiated this fiscal year using general fund monies.

4. *Use lease/purchase financing for equipment acquisitions valued at more than $100,000. Continue to allocate funds to the Equipment Replacement Fund for future equipment acquisitions.*

All equipment acquisitions valued less than $100,000 will be financed with cash. Due to the difficult economic conditions there is no extra funding available to be transferred from operating budgets in various funds to continue funding the Equipment Replacement Fund. This budget, does however, call for the lease/purchase of police vehicles.

5. *Voters of Payson will be given the opportunity to ratify the issuance of any new debt that requires an increase in property tax or sales tax rates.*

In September 2003 the voters authorized the issuance of $3,555,000 in general obligation bonds for the purpose of 1) purchasing communications equipment including computer aided dispatch, records management system, and mobile dispatch terminals for the police and fire departments, 2) purchasing a computerized firearms training system, 3) remodeling the Main Street Fire Station, and 4) constructing Fire Station #13, a new station to be located on the east side of town. $2,030,000 in bonds was sold in September 2004 with the debt service being paid by a 0.12% sales tax increase in January 2005. The remaining $1,525,000 authorized funding was issued during the 2009/2010 fiscal year

III. COUNCIL INITITATIVES - FY 2010/2011

Since 1995, the Town of Payson has been planning for the future by preparing the Corporate Strategic Plan (CSP). Each Key Result Area (KRA) has Objectives defined to implement the KRA. Although the KRA's were updated during the strategic planning phase of the budget process for fiscal year 2010/2011, Council did not rank them as they felt all were equally important at this time. The following Key Result Areas have been established for fiscal year 2010/2011.

Key Result Areas Summary

KRA 1: Communication

Objective 1: External Communications Plan

1. All departments that have significant contact with the public shall have an external communications program.
2. Diversify the methods of communicating with citizens to provide information on Town news and issues to the widest possible audience.
3. Maintain and improve programming on TV 4.

Objective 2: Develop and Implement an Inter-governmental Communications Program.

Objective 3: Foster Public Awareness

1. Track everywhere Payson is mentioned in the Media.
2. Create a "push" program with Tourism.

Objective 4: Make Governmental Processes More Transparent

1. Align Town Services with customer needs and expectations.
2. Enhance transparency in governmental actions.
3. Maximize opportunities for staff to directly meet customer needs.
4. Improve and enhance e-government systems.

Objective 5: Promote Department Solicitation of Public Input

1. Invite and promote citizen volunteerism.
2. Enhance public participation in Town government processes.

KRA 2: Water Resource Management

Objective 1: Secure Assured and Sustainable Sources of Water Supply

1. Secure the rights to use the water supply.
2. Develop and implement a water infrastructure plan.

Objective 2: Promote Water Conservation

1. Review progress of water conservation in reducing consumption.
2. Develop financial incentives to reduce consumption.
3. Maintain water usage levels as measured in gallons per day in the range of 80-90.
4. Educate elementary school students in water conservation.
5. Encourage installation of water saving devices.
6. Review and revise growth management policies as needed.

Objective 3: If requested, assist Payson Neighboring Communities in Developing a Water Resource Management Program

KRA 3: Environmental Protection

Objective 1: Explore Additional Solid Waste Collection/Recycling Opportunities

Objective 2: Encourage and Promote Development of Fire Wise Communities

1. Promote the Fire Wise program.
2. Work with neighborhoods to achieve Fire Wise status.

Objective 3: Actively Work to Eliminate Noxious and Invasive Weed Species

1. Work with the Forest Service and homeowners/business owners to aggressively reduce noxious and invasive weeds.

Objective 4: Work to Minimize Vehicle Congestion and Pollution (See KRA 5: Objective 3)

1. Encourage walk-ability and bike-ability in order to provide safe and pleasing alternatives to using automobiles in Town.

KRA 4: Community Development

Objective 1: Reduce the Number of Unsightly Properties

1. Reduce the number of unsightly conditions that are Unified Development Code violations.

Objective 2: Increase Availability of Workforce Housing

1. Implement a plan to increase workforce housing stock.

Objective 3: Implement Town of Payson Beautification Plan, Including Signage, Town Scape and Highway 87 & 260 Right-of-Way Beautification

1. Implement Town of Payson Beautification Plan.

KRA 5: Transportation and Drainage

Objective 1: Improve Streets

1. Upgrade streets to handle current and projected traffic volumes.

Objective 2: Improve Storm Drainage

1. Upgrade drainage to handle storm water runoff.

Objective 3: Support ADOT's PARA Study to Identify Ways to Expedite Traffic Flow and Minimize Congestion, Including, but Not Limited To, Studying the Feasibility of an Economically Viable Route to Loop Traffic North onto Highway 87 & East onto Highway 260

1. Implement the PARA study.

KRA 6: Parks and Recreation

Objective 1: Increase Use, Functionality and Overall Aesthetics of Parks and Facilities & Services

1. Update parks and recreation Master plan.
2. Increase acreage available for park facilities.
3. Continue to promote and market cultural events located in Payson.

Objective 2: Develop 36-Acre Multi-Purpose Complex

1. Seek funding for improvements.

KRA 7: Fire Protection and Emergency Medical Services

Objective 1: Upgrade fire and emergency medical services

1. Update 1997 Public Safety Master Plan.
2. Improve ISO rating from Class Four to Class Three.

3. Complete Fire Station 11 remodeling project.
4. Implement a fire hydrant program.
5. Update Emergency Operations Plan.
6. Build Fire Station #13.

Objective 2: Improve Wildland/Urban Interface Fire Conditions Effecting the Town

1. Amplify wildland fire public information efforts.
2. Enhance code enforcement.
3. Support fire suppression capabilities.
4. Comply with standards and codes for all Town properties.
5. Integrate proposed actions with existing and future plans.

Objective 3: Develop a Joint Police/Fire Training Facility

KRA 8: Police and 911 Services

Objective 1: Continue to Develop and Improve Police and 911 Services

1. Update 1997 Public Safety Master Plan.
2. Implement a plan to address pending vacancies in the Police Department.
3. Implement a plan to become and remain competitive in Police Department Compensation.

Objective 2: Develop Enhanced Technology and Training

1. Develop a joint Police/Fire training facility.
2. Develop and implement an inter-operability technology plan

KRA 9: Organizational Development

Objective 1: Evaluate Organizational Effectiveness and Efficiency

1. Develop performance management program.
2. Develop departmental business plans pursuant to the adopted Corporate Strategic Plan.

Objective 2: Continue to Improve and Implement Financial Stability Policies

1. Create sound financial policies.

Objective 3: Create an Employee Training Program

1. Create employee training programs.

Objective 4: Create Employee Cross-Functional "Power Teams" for Process Change

1. Create employee involvement team structure.

KRA 10: Airport

Objective 1: Ensure Lease Compliance with the Payson Regional Airport Authority

1. Monitor the lease.

Objective 2: Enhance Operations of the Airport

1. Implement 2009 Airport Master Plan.

KRA 11: Library Services

Objective 1: Implement Library Expansion Plan

1. Update the expansion plan.

Objective 2: Secure Technological Advancements

1. Explore and implement new technologies and upgrade current technology.

KRA 12: Economic Development

Objective 1: Retain current businesses by focusing efforts on preventing companies from leaving Payson or from going out of business

1. Create a business-friendly culture in Town government.

Objective 2: Help existing businesses grow, while encouraging them to remain in the community

1. Create a business-friendly culture in Town.

Objective 3: Influence the location of private industry to Payson thereby providing an immediate impact of job creation, and adding new property or businesses to the tax rolls.

1. Develop and implement an economic development marketing plan.

KRA13: Tourism

Objective 1: Develop 36 Acre Multi-Purpose Complex.

Objective 2: Make Payson the destination of "choice"

1. Implement a Tourism Master Plan.
2. Position the Town's slogan "Arizona's Cool Mountain Town" and increase the identity and visibility of the Town locally, regionally, and most importantly in the Valley.
3. Use special events to increase "heads in beds", and boost sales and bed tax revenues.
4. Eliminate barriers between government entities for government sponsored events.
5. Establish www.paysonrimcountry.com as the "Source" for all things tourism related in and surrounding Payson and Rim Country.

6. Establish a working network with local hotels/motels that fosters tourism.

IV. ECONOMIC FACTORS AFFECTING BUDGET DECISIONS

Preparing for Fiscal Year 2010/2011 and beyond has been particularly challenging due to the "Perfect Storm" of inflation, and recession. The Town's officials considered many factors during the process of developing the budget for fiscal year 2010/2011. Although the 2009/2010 budget had been created very conservatively, by September of 2009, it became clear that the worsening economy and its drastic effects on the construction industry were going to cause the projected revenues to fall way short of the adopted budget. Arizona law does not allow an adopted budget to be changed, so the Town was forced to institute an internal "Spending Plan" that would redistribute the projected reduced revenues. This Plan caused major cuts in all departments and the mandatory furlough for employees of two days per month from January to June. The 2010/2011 budget is based on continuing declines in revenues with corresponding reductions in expenditures. The Town projects to end fiscal year 2010/2011 in a very tentative position.

The major economic factors impacting the budget for 2010/2011 continue to be significant National, State, and Local economic downturns related to the housing industry and financial markets. The Arizona State budget issues have not been resolved and word is that the State is facing a $3 billion deficit in 2010/11. The effect this might have on the State-Shared revenues remains uncertain. State-shared revenues for fiscal year 2010/11 are estimated to be approximately 12% less than last fiscal year, and Highway User Fund Revenue is down an additional 3.5% over fiscal year 2009/10 which includes the elimination of the Local Transportation Assistance Funds (LTAF).

Payson is a mountain town whose water is obtained from deep wells within its corporate boundaries. For many years, the Town Council and staff have been actively seeking additional new water sources. Recent agreements with the Federal Government and the Salt River Project have given the Town of Payson and surrounding areas water rights from the C.C. Cragin Reservoir which should provide Payson with its water needs for many years into the future. Until the new water C.C. Cragin pipeline is completed, the Town has implemented policies designed to slow down the use of our current water resources.

V. CONCLUSION

As we continue to be challenged by the economic conditions at the national, state, and local level, we must continue to focus on our long-range financial plan to further streamline the Town's operations and lower costs.

The budget for fiscal year 2010/2011 is committed to the Town's policy of managing Payson's financial position by protecting fund balances and reserves, recommending a

balanced budget, adding new programs prudently and making decisions within the context of our long-range financial capacity study and debt management plan.

The fiscal year 2010/2011 Annual Budget asserts our commitment to meet and exceed our community's highest priority expectations. We continue to strive to meet these needs at the lowest possible cost to our citizens.

With final budget adoption, we wish to express our gratitude to the Department Directors of the Town for helping to assemble this budget. The Staff has come together as a team on numerous occasions over the last few months to discuss and resolve each budget challenge presented. We give special thanks to the Financial Services Department staff (Hope Cribb, Cindi Estess, and Janice Hopely) for providing us with timely information, reports, and assistance. We would also like to thank the Town Council for their time, consideration and support in working with staff to make tough decisions and help direct us as we struggle with future budget uncertainties.

Respectfully submitted,

Debra A Galbraith, CGFM
Town Manager

Quick Reference Guide

This Quick Reference Guide will help you find answers to commonly asked budget questions. The Table to Contents will lead you to the detail sections of the budget.

If you have this question…..	Refer to	Page
How much is the 2010/2011 budget?	Budget Message	5
	Budget Summary/Overview	29
	Financial Plan	45
What is the breakdown of dollars for the 2010/2011 budget by fund?	Budget Summary/Overview	29-42
	Financial Plan	45
What are the primary sources of revenue for the Town?	Budget Summary/Overview	29
	Revenue & Expenditure Summary	47
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What does the Town spend its money on?	Budget Message	5
	Budget Summary/Overview	29-42
What is the Town's budget process timeline?	Budget Process	29
What are the budgeted dollars for each department?	Budget Summary	33
	Operating Budget	49
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How is the economy of the Town?	Budget Message	5
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How to Make the Best Use of This Document

The budget document serves two distinct purposes. One purpose is to present the Town Council and Citzens with a clear picture of the services that the Town provides and the policy alternatives that are available. The other is to provide Town management with a financial and operating plan that conforms with direction of the Citzens, Council and the Town's accounting system. The following is a description of each section of the budget document.

BEFORE THE INTRODUCTION:
Items shown here are of a general informational nature that applies to all sections of the budget document.

INTRODUCTION:
This section includes the Town's principal Town officials, the Town organizational chart, the town profile, the budget messages, the Corporate Strategic Plan, GFOA Distinguished Budget Presentation Award, and the Town's Mission Statement.

The **Town Manager's Budget Message and the Mayor's Budget Message** provide an overview of the key issues, program and policies that drove the formation of this budget.

The **Corporate Strategic Plan** is the latest adopted strategic plan for the Town of Payson. Each year at the beginning of the budget process, the Town Council and staff review and update the prior year Corporate Strategic Plan (CSP). The CSP contains specific Key Results Area statements with defined objectives for each Key Result Area. Each Key Result Area is a specific long-term Council-planning goal. The CSP then becomes a guide in preparing the operating and capital budgets.

TOWN POLICIES:
This section presents the Town financial policies and other financial related policies.

BUDGET SUMMARIES:
This section shows the overview of all the parts of the budget: sources and uses, total financial program, revenue and expenditure summary, capital budget overview, capital improvement plan overview and a staffing overview.

REVENUE INFORMATION:
This section presents the revenue side of the budget in both summary and detail formats.

EXPENDITURE INFORMATION:
This section presents the operating budget in summary and in detail for each Town department. This information is not shown on a fund basis, but rather, on a departmental basis to facilitate understanding of the true costs of departmental operations.

DEBT SERVICE:
This section shows the funds used to repay debt and presents the payment schedules for that debt.

CAPITAL BUDGET:
This section presents the capital improvements budget, detail of the capital projects, and the budget for capital equity.

SUPPLEMENTAL INFORMATION:
This section presents information on staffing, transfers, and selected community demographics.

Town of Payson, Arizona
MISSION STATEMENT

The Town of Payson is dedicated to enhancing the quality of life for our citizens by working hard to provide a superior level of service in the most effective and efficient manner while exercising fiscal responsibility.

We…

Value open communication

Encourage citizen participation

Operate honestly and fairly

Conduct ourselves through unity and teamwork

Respect our differences

Treasure our natural resources and unique environment

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Payson Profile

GENERAL INFORMATION

The Payson town site was established in 1882 with a population of 40. It was first known as Union Park, although residents referred to the town as Green Valley. The first post office was opened in 1884 and the postmaster officially changed the name of the town to Payson, in honor of Senator Louis Edward Payson who was the congressional head of the Post Office and Post Roads at the time. Payson was incorporated in 1973.

In its early years, Payson's economy was based on logging, ranching and mining. Tourism and home building industries presently dominate the local economy; however, the past still lives on in Payson. The Payson Rodeo, now billed as the world's oldest continuous rodeo, came into being in 1884. The Hashknife Pony Express also makes its annual historic run through Payson, picking up letters for delivery.

Payson is located at the intersection of State Routes 87 and 260, 90 miles north of Phoenix, Arizona. The Town's boundaries enclose 19.5 square miles in northern Gila County. Payson is nestled just below Arizona's Mogollon Rim at an elevation of 4,982 feet and enjoys a moderate four-season climate. It is surrounded by the Tonto National Forest and the world's largest stand of virgin Ponderosa Pines.

FORM OF GOVERNMENT

The Town operates under the council-manager form of government. The Town Council, which has policy-making and legislative authority, consists of a mayor and a six-member council. The Town Council is responsible for, among other things, passing ordinances, resolutions, and adopting the Town's annual budget. They also appoint committees and hire the Town Manager and Town Attorney. The Council is elected on a nonpartisan "at large" basis. Council members are elected to four-year staggered terms with three Council members elected every two years. The qualified electors of the Town directly elect the Mayor for a two-year term. The Town Manager is responsible for carrying out the policies, ordinances and resolutions of the Council, and for overseeing the day-to-day operations of the Town.

The municipal government consists of ten departments. Departments are headed by directors who are hired by and report to the Town Manager.

The **Administration Department** encompasses the Town Manager, Human Resources, Economic Development, and Information Services. The Town Manager serves as the Chief Administrative Officer supervising the activities of Town departments, implements Council policy, provides information to the media and serves as the intergovernmental liaison for the Town. This department is also responsible for the Human Resources division. This includes duties related to the administration of employee and retiree benefits, personnel policies and

procedures, recruitment, employee training and development, risk management, administration of safety programs and compliance, and payroll. Information Services also falls under this department. It is responsible for keeping the computer technology productive and up to date. Economic Development, a new division, is responsible for meeting with and assisting prospective new businesses, and serving as an ombudsman for existing businesses. This department is led by the Town Manager.

The **Town Clerk Department** provides support to the Town Manager, Mayor, and Council, council meeting agendas & minutes, elections, maintains the town code, records management, public information requests, and public notices. This department is led by the Town Clerk.

The **Financial Services Department** provides support for various cost centers. In addition to accounting for the Town's revenue and expenditures, the department also performs cash management, accounts payable, capital assets, accounts receivable, grant monitoring, banking relations, monthly reporting, audit and debt service functions. The department compiles the annual budget, and prepares the Comprehensive Annual Financial Report. This department is led by the Chief Fiscal Officer.

The **Legal Department** represents and advises the Town on all legal matters, including providing advice to the Mayor, Town Council and Department Heads, drafting ordinances and resolutions and reviewing contracts, as well as providing oral and written legal opinions. This department also prosecutes all misdemeanor criminal matters committed within the town limits and filed with the Town Magistrate Court. This department is led by the Town Attorney.

The **Law Enforcement Department** enforces local, state and federal laws in addition to protecting citizens and their property. The department is also responsible for enforcement of all animal control laws and licenses. The department is led by the Police Chief and consists of three divisions. The Communications division provides dispatch services. The General Operations division consists of law enforcement, records, evidence, customer service and clerical functions. The Special Operations division consists of School Resource Officers, Animal Control, Police Reserve Academy, Law Enforcement Grants, and Methamphetemine Enforcement.

The **Fire Department** provides emergency services which include responses to fire suppression, medical emergencies, technical rescues and first responder operations level response to hazardous materials incidents. The Fire Department also participates in the Wildland/Urban Program which allows departments from all over the state to enter into agreements to facilitate the movement of firefighting resources to any wildland fire. The department is run by the Fire Chief.

The **Community Development Department** consists of three divisions. The Planning & Zoning division provides land use and development services. The Building division provides services to the building community. The Housing division is responsible for the housing rehabilitation program. This department is led by the Community Development Director.

The **Parks, Recreation & Tourism Department** provides recreational opportunities to the citizens. The Recreation division develops and funds all the recreational programs. The Aquatics division runs the pool. The Multi-Event Center division hosts large scale special events. The Trails and Open Spaces division is responsible for the construction and maintenance of the interconnecting trail system. The tourism division markets the town to outside media. This department is headed by the Parks, Recreation & Tourism Director.

The **Public Works Department** provides services to support various Town departments, such as: review of plats, development plans, public works maintenance contracts, street maintenance and new construction and oversight of new construction within the Town's right-of-way. The Parks Maintenance division provides quality development and upkeep of the Town's park system. The Airport division provides aviation services to the Payson and the surrounding areas. It is leased by the Payson Regional Airport Authority. The Water division is a public water utility that supplies drinking water to approximately 16,000 people within a 19.5 square mile area. This area is led by the Public Works Director.

The **Library** offers a variety of programs for its patrons as well as a vast collection of books and other media. It is led by the Library Director.

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BUDGET PROCESS OVERVIEW

The Town Manager is responsible for proposing an Annual Budget to the Town Council. Traditionally, in late May or early June each year, the Preliminary Budget is presented to the Town Council and community. The final budget is adopted in July or August. The Town's Budget Year runs from July 1 to June 30.

The Town retains full-time professional employees to help develop the budget, including the Town Manager, Chief Fiscal Officer, and Department Heads. Annually, the citizens, staff, Mayor and Town Council discuss and designate Town priorities through the Corporate Strategic Plan. The Chief Fiscal Officer compiles the budget requests from the departments and the Town Manager reviews and evaluates the expenditure requests from operating departments and revenue projections for the entire city; and recommends a budget to the Mayor and Town Council in relation to the citizens', Mayor's and Town Council priorities.

A Budget team was assembled consisting of three (3) Council Members, the Town Manager, the CFO, and the Financial Analyst.

The annual budget serves four essential purposes:

1) Financial Plan – projects revenues and expenditures for the ensuing year;
2) Policy Document – reflecting how approved Town expenditures are consistent with overall Town policies, initiatives, and priorities;
3) Operations Guide – documenting service level commitments made by the Town departments; and
4) Communications Device – describes the Town's financial condition, its service objectives for the budget year, and the funding sources available to meet the objectives.

To assure that the budget satisfies each essential purpose, the Town follows an established process. The process involves the Town Manager, the departments, the Mayor and the Town Council, and the public in deliberation periods and decision points. The public participates through direct contact and in public hearings with the Town Council, commissions, committees and advisory boards.

It is the goal of the Town of Payson to involve everyone in the Town of Payson in the budget process, either in the formulation, preparation, implementation, administration, or evaluation.

Budget Roles and Responsibilities

Citizens of Payson – are responsible for participating in the formation of the Corporate Strategic Plan and presenting it to the Town Council.

Town Council – is responsible for establishing the Town's Mission Statement, reviewing and adopting the Corporate Strategic Plan, setting the Town's major goals and objectives, and reviewing the Town Manager's Proposed Budget and approval of all related documents.

Town Manager – is responsible for formulating a Proposed Budget and presenting it to the Town Council.

Chief Fiscal Officer – is responsible for preparing the preliminary budget documents, assimilating and totaling the budget data, and preparing the proposed budget document for Council consideration.

Department Directors – are responsible for formulating the priorities of their departments, developing the proposed program budget under their control and submitting it to the Town Manager. In addition, they are responsible for the daily cost management of their programs within the approved budget.

Budget Process

Forecasting is an essential part of the budget and decision making process. This process starts by updating the Corporate Strategic Plan. The Corporate Strategic Plan is an agenda of priority areas for the Town. It helps establish a Capital Improvement Plan that is a major component in forming a consensus based budget process. A separate Capital Improvement Plan is also created/updated during the budget process. Forecasting is also used in estimating revenue to be received and expenditures to be spent. The Town uses a conservative approach when forecasting revenues.

The Town Council's goals and policies set the direction for the development of the budget. The Council's main policy issues serves as guidance to the creation of the budget. These policies are the basis upon which the Department's budgets are formulated. In addition to the Council's policies and goals, each department identifies and discusses their budget requests or policy issues with the Town Manager.

Creation of the Departmental budgets gives the departments an opportunity to evaluate their goals, objectives and programs, allowing them to determine the needs of their departments. Departments thoroughly review all programs and services. It is from this process that the Preliminary Budget is prepared.

The Town Manager reviews all department requests and may recommend changes to department priorities and/or projects. The amount of allocation is determined by historical spending patterns for current programs or estimated spending for new programs. These spending estimates are then adjusted to meet current economic conditions, as needed. In addition, the Fiscal Policy defines certain budget constraints related to the Town's projected funding sources and reserves. In the Preliminary Budget, it is the Town Manager's discretion as to which expenditures will be included according to priorities and budget policies.

The Town Manager submits to the Town Council a Proposed Budget document for the next fiscal year. The Proposed Budget is composed of operating budgets and capital improvement programs. Council reviews the Proposed Budget with staff through a series of public work-study sessions. In early July, the Tentative Budget is adopted and a public hearing is held on the State Expenditure Limitation document. In early August, a public hearing is held on the Final Budget, which is then adopted by the Council. Within seven days of the Final Budget adoption, a public hearing is held on the proposed Primary and Secondary tax rates where they are then adopted by ordinance. Upon adoption, they are certified to the County Treasurer.

Budget Preparation

October/November – The Town Manager, Mayor, Town Council and Town staff meet to discuss and update the Corporate Strategic Plan.

January/February – The Town Manager meets with the Chief Fiscal Officer (CFO) to provide overall budget priorities. The CFO distributes the budget instructions and forms along with the directions for the preliminary budget preparation to the departments.

March/April – Departments develop and submit budgets and personnel information to the Financial Services Department. The Financial Services Department compiles the departments' requests into a preliminary budget for the Town Manager's review.

April/May – The Town Manager and CFO hold meetings with individual departments to review the budgets. Following the meetings, the Financial Services Department prepares the final preliminary budget document and supporting information for presentation to the Town Council and to the public.

May/June – The preliminary budget is presented to the public and Town Council and amended as needed.

Budget Adoption

July/August – The tentative budget is adopted before the third Monday in July. Final budget is adopted In August. Property tax levy is adopted not less than 7 days after final budget.

Budget Execution/Amendments

Adopted budget allocations are recorded in the Town's accounting system in detailed expenditure and revenue accounts. Throughout the year, the Town monitors expenditures and revenue receipts. Monthly reports of the Town's financial status are made to the Town Manager, the Mayor and the Council.

Each department is responsible for reviewing their monthly financial reports and to limit their expenditures to the authorized budget. Financial Services staff prepares all monthly reports and completes a preliminary review. Any issues are discussed with the appropriate department. In addition, the major revenue sources of the Town are reviewed monthly and compared to projected amounts.

Unused appropriations lapse at year-end, and must be re-appropriated or absorbed in the next year's operating budget. Appropriations for Capital Improvement Projects do not lapse at year-end, but are valid for the life of the project.

2010/2011 BUDGET CALENDAR

1. Distribute budget worksheets to departments	3/01/10
2. Draft budget documents due back to Financial Services	4/01/10
3. Submit Preliminary Budget document to Town Manager	4/07/10
4. Town Manager and CFO meet with Departments	4/12/10 – 4/16/10
5. Council work-study sessions with staff to review budget:	
**a. First session/Special meeting	5/11/10**
**b Second session/Special meeting	5/13/10**
**c. Third session/Special meeting	5/18/10**
6. Adopt Tentative Budget on or before third Monday in July (7/19/10)	6/03/10**
7. Publish Budget Summary once a week for two consecutive weeks	6/11/10 6/15/10
8. Seven (7) days prior to adoption of tax levy; Make property values provided by the County Assessor available for public inspection; and	6/22/10
9. Hold Public Hearing on Final Budget. Adopt Final Budget	6/17/10**
10. Adopt Property Tax Levy (Levy must be adopted not less than 7 days after Final Budget, but on or before the third Monday in August 8/16/10)	7/01/10**
11. Forward certified copy of tax levy ordinance to County by the third Monday in August	7/08/10

Comments:
*Regular scheduled Town Council Meeting
**Special Town Council Meeting

BUDGET SUMMARY

Basis of Accounting

The basis of accounting refers to the point at which revenues and expenditures are recognized. "Cash basis" means that revenues and expenditures are recorded when cash is actually received or paid out. "Full accrual basis" recognizes revenues when earned (rather than when received) and expenditures when an obligation to pay is incurred (rather than when the payment is made). Governments typically use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when measurable and available to finance expenditures of the current fiscal year, or soon thereafter, to be used to pay current period obligations. Other than principal and interest on long-term debt, expenditures are recognized in the accounting period in which the liability was incurred.

The Town uses the modified accrual basis of accounting and accounts for governmental funds on a current financial resources focus. Governmental funds include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds

Proprietary funds are accounted for on an accrual basis of accounting. Proprietary funds include:

- Enterprise Funds

The Town's Water Fund, an Enterprise fund uses the flow of economic resource measurement focus under the full accrual basis of accounting.

Basis of Budgeting

The budgetary basis refers to the form of accounting utilized throughout the budget process. The Town budgets for governmental funds, which includes the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds on a modified accrual basis. Using this basis, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures are recorded when incurred.

The budget for proprietary funds, which include Enterprise and Internal Service Funds, are prepared using full accrual basis of accounting, with the exceptions listed below. Under this basis, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

- Capital Outlay is budgeted as an expense in the year purchased
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities
- Principal payments are shown as expenses rather than deductions of a liability
- Development fees are shown as revenue, not capital contributions
- Proceeds from the sale of assets are recognized as revenue; however, the gain or loss is not
- Accrued compensated absences are not considered to be expenditures until paid

Fiscal year budgets are adopted by the Town Council for the general fund, special revenue funds, debt service funds, capital project funds, enterprise funds and internal service funds.

The budgets are adopted on a basis consistent with generally accepted accounting principals (GAAP).

Budget Document

The budget document is prepared in such a manner as to present the budget in an easy to read and understandable format for the citizens of the Town, and to set the fiscal plan to be utilized by the Town Council and Town management to attain their goals and objectives in providing quality services at a reasonable cost to the citizens of the Town of Payson. To meet these objectives, the budget document has been prepared to be used as a policy document, an operations guide, a financial plan and a communications device.

Policy Document

The Town Council has established specific goals through policy decisions. Some of these goals and policies are shown in the following areas:

- General information section describing the departments operations, areas of responsibility, and objectives;
- Budget highlights section indicating any major changes within the departments required to accomplish its program goals and objectives;
- Funding source section reflecting the resources to be used by the departments;
- Summary by category section showing the historical information and expenditure commitments to attain goals; and
- Authorized personnel sections, if applicable, showing the number of authorized positions, pay grades, and historical data.

Operations Guide

Each department budget pages show the actual expenditures for fiscal years 2007/08 and 2008/09, the adopted budget for fiscal year 2009/10 and the proposed budget for 2010/11. These departmental budgets show the line item actual expenditures and budgets by five major expenditure categories:

- **Salaries and Wages** – salaries and wages
- **Personnel Benefits** - fringe benefits and employee related expenditures
- **Supplies** – general supplies and minor items
- **Other Services and Charges** – repair and maintenance, contracted services, professional services, memberships, utilities, training, insurance
- **Capital Outlay** – acquisition of operating capital items, machinery and equipment, capital repair and maintenance. Capital improvements are located in the Capital Improvement Project budget area.

Financial Plan
The major sources of revenue are presented in numeric and graphical formats. The major revenue and expenditure sources are presented for fiscal years 2007/08 and 2008/09, the adopted budget for fiscal year 2009/10 and the proposed budget for 2010/11 in various places throughout the document.

The final section of the document includes the required State budget documents as well as the Town of Payson adoption documents.

Communication Device
The document contains narratives that are simple and understandable. Graphs and charts are included for quick analysis. The document is available at Town Hall and the Library, as well as on Town of Payson website at www.paysonaz.gov.

Budget Policies
The budget policies listed below create a general framework of budgetary goals and objectives. They provide standards against which current budgetary performance can be measured and proposals for future programs are evaluated.

Budget Resources
- The Town uses a "zero-based" resource allocation approach. Each department has the opportunity to request their budgetary needs starting from a zero balance.
- Special one-time revenue sources will be used to purchase or pay for non-recurring items. One-time revenues will not be used to support long-term operational expenditures.
- Expenditures from special revenue funds supported by intergovernmental revenues and special purpose taxes are limited strictly to the mandates of the funding source.
- Addition of personnel will only be requested to meet program initiatives and policy directives after service needs have been thoroughly examined.

Fund Balance
Fund balance may be thought of as the uncommitted resources of a fund. It is the policy of the Town to construct the various fund budgets in such a way that there will be sufficient uncommitted resources to cover cash flow needs at all times, regardless of seasonal fluctuations in expenditures or revenues, to provide adequate reserves for emergency needs, and to provide on-going investment earnings.

Revenues
Revenue estimation is performed with the goal of coming as close as possible to what is actually collected by year-end based upon local, regional and national economic trends. When factors affecting how particular revenue will perform are in doubt, a conservative estimate is made.

Debt Management
The Town's debt management policy is to plan and direct the use of debt so that debt service payments will be a predictable and manageable part of the operating budget.

Long-Range Goals and Objectives
The Town uses the General Plan to set long range goals and objectives. The General Plan is continually evaluated, reviewed, and amended with Council approval, to meet changing conditions as needed.

The elements of the General Plan for the Town are: Land Use (LU), Growth Area (GA), Circulation (C), Parks, Trails and Open Space (PT), Environmental Planning (EP), Water Resources (WR), Cost of Development (CD).

The 2003 General Plan is a 120 page document that covers, in detail, the policy direction for each of the above areas, and the methods used to determine how to accomplish that direction. The document is available by contacting the Town's Community Development Department.

Long range General Plan Goals are as follows:

<u>Land Use:</u>

LU1 – The Town will develop a growth management program that strives to ensure that adequate services and facilities are available to support the demands of growth.

LU2 – The Town will strive to develop land use patterns in a manner that conserves and preserves natural resources to achieve a high level of sustainability for our future generation.

LU3 – The Town will encourage and promote the development of a wide range of housing types for all income groups.

LU4 – The Town will plan for adequate land use design that encourages employment opportunities for jobs that pay a living wage.

Growth Area:

GA1 – The Town must maintain a high quality of life for its current and future residents while maintaining an economically vital community.

GA2 – Provide for the orderly physical and economic development of the identified growth areas.

GA3 – Strengthen the basic attractiveness, efficiency and effectiveness of the economy of Payson and the region by strategic development/redevelopment of the growth areas.

GA4 – Develop the Payson Airport and surrounding employment areas as an important economic center in Northern Gila County.

Circulation:

C1 – Maintain and enhance existing levels of traffic safety on the transportation system serving the Payson area.

C2 – Maintain and, where possible, enhance existing levels of mobility on roadways and other transportation modes serving the Payson area.

C3 – Obtain adequate rights of way on all Town streets.

C4 – Secure adequate funding levels to meet the Payson area's transportation priorities, including capital costs, operating and maintenance costs, and replacement costs.

C5 – Coordinate land use planning, transportation planning and decision making to ensure that transportation and land use plans and policies are mutually supportive.

C6 – Develop a transportation system and infrastructure in a manner that directs and supports economic development of the Payson area.

Parks, Trails and Open Space:

PT1 – The Town to continue to development of Rumsey Park

PT2 – The Town to develop McKamey Park

PT3 – The Town should develop neighborhood parks in all four quadrants of the Town of Payson planning area.

PT4 – The Town shall develop a community park in the eastside of Town.

PT5 – The Town should continue to develop the multi-event center.

PT6 – The Town top continue development of the Green Valley Park.

PR7 –The Town to continue development of the interpretive archaeological park at Goat Camp Ruins.

PT8 – The Town to develop a Rumsey Park Multipurpose Center.

PT9 –The Town to continue developing recreation programs to meet the needs of the community.

PT10 –The Town will update the parks and recreation master plan on a regular basis.

PT11 –The Town will identify potential areas to be dedicated for parks, trails and open space.

PT12 –The Town to develop uniform signage for parks, trails and open space.

PT13 –The Town will identify and plan for the development of a multipurpose trial system in conjunction with circulation and recreation needs.

PT14 –To preserve trail access to regional points of interest such as the Mogollon Rim, Verde River, Hell's Gate Wilderness, Pine, Tonto Village, Gisela, Star Valley and Rye.

PT15 –To provide extended recreation opportunities for trail users through linkages to other trail systems.

PT16 –To provide a linkage to the regional trail system.

PT17 –To ensure that the Town of Payson is informed of and included in any U.S. Forest Service Land Exchange Process which will directly impact the Town (within the Town boundary or within a three mile radius around the Town boundary).

PT18 –To develop an enforceable local policy for the preservation of existing trail systems as established in this plan, within the Town of Payson boundary and the surrounding area.

PT19 –To establish a framework for an urban loop trail system.

PT20 –To identify potential trailheads and key destinations around Town periphery.

PT21 –Identify potential trailheads and park sites in all future land exchanges.

PT22 –The Town will develop comprehensive, innovative, and aggressive funding program for implementation of this element and other master plans.

Environmental Planning:

EP1 – The Town will strive to develop land use patterns in a manner that conserves and preserves natural resources to achieve a high level of sustainability for our future generation.

EP2 – The Town should promote community-wide awareness of the sensitivity of the environment within the planning area.

EP3 – The Town should work to provide connected open space, parks, and trails to facilitate the movement of wildlife safely through the area.

Water Resources:

WR1 – The Town of Payson will ensure an adequate water supply is available to residents of Payson.

WR2 – The Town will manage future growth to ensure that residents have an adequate water supply available.

WR3 – The Town shall continue to develop a water conservation program to ensure an adequate water supply is available for Payson residents.

WR4 – The Town of Payson shall take appropriate steps to ensure that Payson residents have good quality water.

Cost of Development:

CD1 – Ensure long-term financial stability.

CD2 – Ensure systematic funding and installation of appropriate infrastructure.

The Town meets these goals by managing the pattern and rate of growth in a way that preserves existing land use patterns; encouraging development of the Main Street area as a visitor or tourist oriented activity center; developing and maintaining a balanced motorized and non-motorized transportations system that is efficient, cost effective and environmentally and noise sensitive; maintain the water and mountain views and watershed systems; and reach out and be responsive to citizen concerns.

Copies of the complete 2003 General Plan can be obtained from the Community Development Department.

Capital Improvements and Acquisition Process

The Capital program in the Town has two distinct elements: the Capital Improvement Plan (CIP) and the operating capital/equipment acquisition process. The 5 Year Capital Improvement Plan (CIP) is a separate document.

Capital Improvement Plan

The 5 Year Capital Improvement Plan is a long-range prioritized schedule of proposed capital projects with estimated costs. The plan is used to determine which projects will be included in the annual capital budget and to anticipate future capital requirements. The plan is updated and extended for an additional year annually during the budget process.

Revenue sources are identified to cover the capital costs submitted when possible. Approved capital improvement projects for the current budget year are shown in the capital budget section of the budget.

Capital improvement projects are funded in a number of ways, such as: federal, state and local grants, the issuance of bonds, accumulated cash reserves, ongoing revenue and sources as well as contributions from other funds.

Operating Capital/Equipment

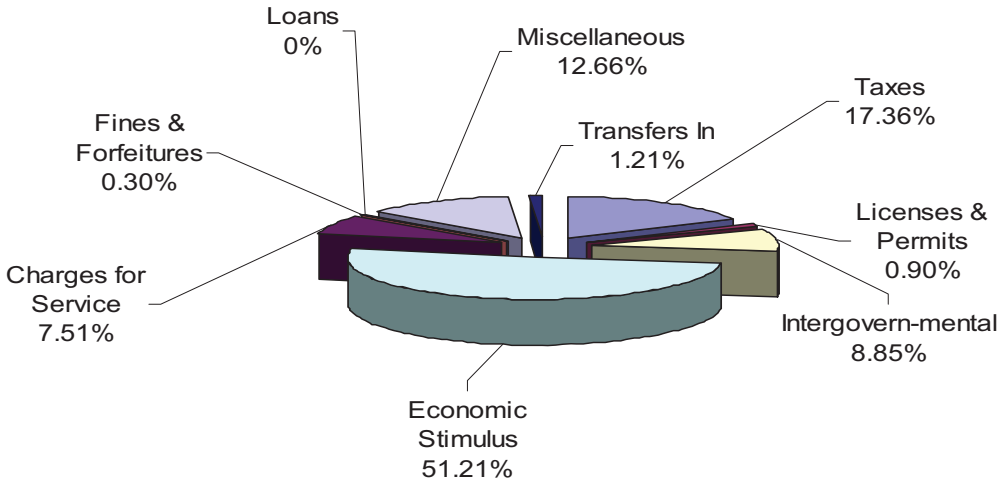
Operating capital items, such as equipment and tools, are requested by Department Directors with their annual operating budget requests. These items, along with all other budget elements, are evaluated by the Town Manager. These budget items are shown in the capital outlay section of each detail division budget. Operating capital items are usually funded out of the general revenues of the Town.

THE BUDGET

Revenue:

The Town continues a conservative approach to revenue projection, due to the economic down turn this year staff has decreased some revenue projections in an effort to get closer to actual collections based on past activity. Total estimated revenues and operating transfers for the 2010/11 budget is $ 66,696,001, an increase of 30.2% over the 2009/10 adopted budget. However $ 34,153,700 represents possible Economic Stimulus funds. Removing those funds from both budgets, the budget had a 4.4% decrease, partially due to the change in medical insurance allocation and reduced tax revenues.

2010/11 Revenue by Type - All Funds



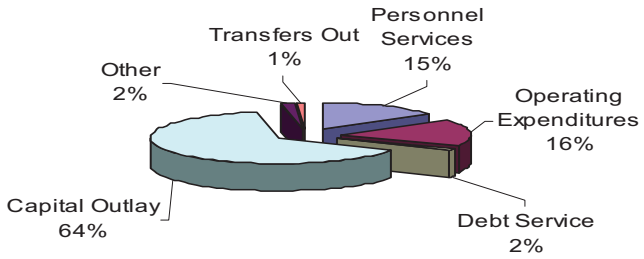
Category	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Taxes	14,456,498	13,272,753	12,672,687	11,576,800
Licenses & Permits	680,826	592,733	526,100	599,800
Intergovernmental	804,549	404,601	1,441,001	1,828,701
Charges for Service	4,816,548	4,561,589	4,534,600	5,009,000
Fines & Forfeitures	227,172	199,292	216,000	196,800
Grants	435,472	400,250	3,452,100	4,076,200
Economic Stimulus	-	-	17,185,000	34,153,700
Miscellaneous	4,145,192	3,538,651	7,300,200	8,446,800
Internal Service Transfers	2,947,839	578,244	3,883,881	808,200
Total Operating Revenues	**28,514,096**	**23,548,113**	**51,211,569**	**66,696,001**

Expenditures:

The annual budget for the Town is divided into five major components, which include all appropriations (all Governmental and Enterprise funds) for the Town.

- The **operating budget** finances the day-to-day provisions of Town services and totals $ 12,376,500.
- The **personnel services budget** consists of the salaries and fringe benefits for all the Town's employees. The amount budgeted for personal services is $11,455,400.
- The **capital outlay budget** funds the construction or improvement of Town facilities and infrastructure and the purchase of various types of machinery and equipment. Capital infrastructure improvements are budgeted within the various Town accounts. The capital improvement project budget totals $ 48,170,400.
- The **debt service budget** is used to repay money borrowed by the Town, primarily for capital improvements, and amounts to $1,422,000.
- The **transfers out budget** of $ 808,200 represents the amount of funds transferred from one fund to another and has a corresponding Transfer In revenue causing a net effect of $0.
- The **depreciation** expense for the enterprise fund is $ 1,340,345.

The total budget, including all six components, is $75,572,845.



The following chart depicts the summary of expenditures by category, giving a two-year history and the prior and current year's budgets.

EXEPENDITURES & OTHER USES	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
Personnel Services	14,103,203	13,230,246	13,386,361	11,455,400
Operating Expenditures/Expenses	7,734,402	8,445,575	11,698,800	12,376,500
Debt Service	1,283,839	1,376,642	2,109,600	1,422,000
Other	957,373	1,340,345	980,750	1,340,345
Capital Outlay	4,699,240	1,068,334	25,167,800	48,170,400
Transfers Out	2,947,842	578,244	3,883,881	808,200
TOTAL	**31,725,899**	**26,039,386**	**57,227,192**	**75,572,845**

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SUMMARY OF SOURCES AND USES BY FUND CLASS

On the next page is the Summary of Sources and Uses by Fund Group. On this single page, the entire Town Budget is summarized and presented. The Sources and Uses shows anticipated funds on hand when the year begins anticipated in-coming funds, anticipated out-going funds, and finally anticipated funds on hand at year-end.

Sources of Funds

The top portion of the statement shows all anticipated "sources" of funds that will be available during the budget year. These sources include: Beginning Fund Balance reserves, current year Revenues, and Other In-coming Sources which include operating funds transfers, loan repayments, and other sources of funds that are not technically considered revenues but that come in during the year and can be spent for town purposes. It also includes the offsetting depreciation income entry for a net effect of $0 on the ending fund balance.

Uses of Funds

The middle portion of the statement shows all proposed "uses" of funds, by major fund group and by department and or major expenditure classification.

Uses of funds include: Operating expenditures, Debt Service expenditures, Capital Improvement expenditures, and other uses of funds including operating transfers out to other funds, depreciation expense, and interfund loan repayments.

Ending Budget Resources

The last line of the statement shows projected Ending Budget Resources by major fund group. This is the anticipated amount of funds projected to be in reserve at year-end.

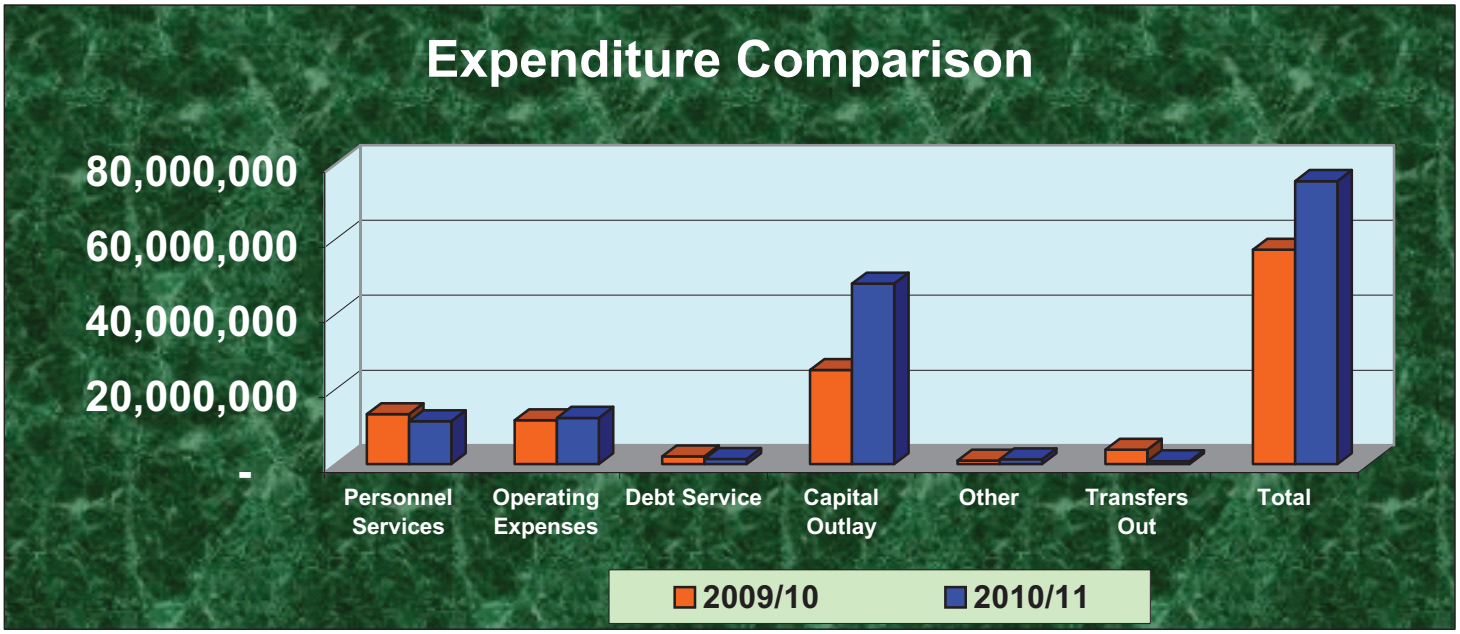
Sources and Uses by Fund Group
2010/2011 Budget

	General Fund	Restricted Funds	Restricted Capital Funds	Debt Service Funds	Utility Enterprise Funds	Total Budgeted Funds
SOURCES OF FUNDS						
Beginning Budget Resources	$ 749,928	$ 1,911,800	$ 3,388,400	$1,057,200	$ 8,543,021	$ 15,650,349
Revenues	11,424,500	4,145,300	50,600	655,200	4,468,900	20,744,500
Grants/One Time Revenues	493,400	4,110,000	28,904,900	-	11,635,000	45,143,300
Other	-	-	-	-	1,340,345	1,340,345
Operating Transfers In	42,100	384,200	-	381,900	-	808,200
TOTAL SOURCES OF FUNDS	$ 12,709,928	$ 10,551,300	$ 32,343,900	$2,094,300	$ 25,987,266	$ 83,686,694
USES OF FUNDS						
Town Council	$ 86,400	$ -	$ -	$ -	$ -	$ 86,400
Clerk/Elections	293,200	-	-	-	-	293,200
Town Manager/Information Svs	761,100	-	-	-	-	761,100
Financial Svcs/General Services	1,233,700	2,747,400	-	-	-	3,981,100
Town Attorney/Magistrate Court	726,700	6,500	-	-	-	733,200
Tourism & Economic Vitality	102,500	86,000	-	-	-	188,500
Human Resources	181,000	-	-	-	-	181,000
Police	4,274,700	559,800	-	-	-	4,834,500
Fire	2,558,700	638,500	-	-	-	3,197,200
Community Development	706,300	115,100	-	-	-	821,400
Public Works	476,000	1,516,100	-	-	-	1,992,100
Library	-	412,300	-	-	-	412,300
Airport	-	2,700	-	-	-	2,700
Parks & Recreation	358,200	162,000	-	-	-	520,200
Water	-	-	1,302,700	-	5,346,200	6,648,900
TOTAL OPERATIONS	$ 11,758,500	$ 6,246,400	$ 1,302,700	$ -	$ 5,346,200	$ 24,653,800
TOTAL DEBT SERVICE	$ -	$ -	$ -	$1,174,200	$ 247,800	$ 1,422,000
AVAILABLE FOR CAPITAL	$ 951,428	$ 4,304,900	$ 31,041,200	$ 920,100	$ 20,393,266	$ 57,610,894
TOTAL CAPITAL PROJECTS	$ -	$ 4,078,000	$ 30,307,700	$ -	$ 12,845,500	$ 47,231,200
OTHER USES						
Operating Transfers	$ 553,300	$ 124,200	$ 88,600	$ -	$ 42,100	$ 808,200
Other Uses	-	-	-	-	1,340,345	1,340,345
"One-time" Expenditures	-	-	-	-	-	-
Loans Payable	117,300	-	-	-	-	117,300
Interfund Loan	-	-	-	-	-	-
TOTAL OTHER USES	$ 670,600	$ 124,200	$ 88,600	$ -	$ 1,382,445	$ 2,265,845
TOTAL USES OF FUNDS	$ 12,429,100	$ 10,448,600	$ 31,699,000	$1,174,200	$ 19,821,945	$ 75,572,845
ENDING BUDGET RESOURCES	$ 280,828	$ 102,700	$ 644,900	$ 920,100	$ 6,165,321	$ 8,113,849

TOTAL FINANCIAL PROGRAM

The total financial program adopted for the fiscal year 2010/2011 totals $ 75,572,845. This consists of the following:

	2009/10 BUDGET	2010/11 PROPOSED
Personnel Services Budget	13,386,361	11,455,400
Operating Budget	11,698,800	12,376,500
Debt Service Budget	2,109,600	1,422,000
Capital Improvement Budget	25,167,800	48,170,400
Other	980,750	1,340,345
Interdepartmental Transfers	3,883,881	808,200
TOTAL FINANCIAL PROGRAM	**57,227,192**	**75,572,845**



EXPENDITURE SUMMARY BY FUND

FUND	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
General Fund	**$ 16,166,559**	**$ 13,314,356**	**$ 14,032,791**	**$ 12,429,100**
Special Revenue:				
HURF Fund	4,218,532	1,679,935	2,233,100	1,941,100
Housing Trust Fund	-	27,292	100,000	25,000
Gifts & Grants Fund	11,060	48,110	818,500	658,600
Wildlands/Urban Program Fund	42,296	36,421	162,700	185,800
Festivals & Events Fund	-	-	89,300	77,400
Bed Tax Fund	128,639	211,608	145,500	210,200
Police Dept of Justice	-	682	14,000	-
Police Reserve Academy Fund	5,739	-	-	-
Law Enf. Property Program Fund	-	-	750,000	500,000
Library fund	517,918	469,066	462,500	412,300
Magistrate Court/JCEF Fund	51,660	-	5,000	5,000
Magistrate Court/FTG Fund	15,870	-	1,500	1,500
Airport Fund	157,507	131,421	1,107,300	3,600,700
Event Center Fund	52,301	16,053	86,100	83,600
Rainy Day fund	508,500	-	-	-
Self Funded Insurance Fund	1,691,469	1,943,629	2,160,000	2,747,400
Total Special Revenue Funds	**$ 7,401,491**	**$ 4,564,217**	**$ 8,135,500**	**$ 10,448,600**
Debt Service:				
General Debt Service Fund	$ 196,569	$ 221,254	$ 146,900	$ 139,000
ELRID Debt Service Fund	257,410	227,333	231,900	235,400
Westerly Rd Debt Service Fund	135,325	83,175	82,100	84,900
Rumsey Park C.O.P.'s Fund	87,764	96,663	92,200	88,600
Green Valley Park Debt Service	224,803	201,169	202,700	205,400
Excise Tax Revenue Obligation	102,537	125,671	211,300	131,600
Cedar Lane Improvement Dist.	-	-	142,250	-
Rancho del Tonto Imprv. Dist.	-	-	142,250	-
General Obligation Bonds	272,989	282,843	376,200	289,300
Total Debt Service Funds	**$ 1,277,397**	**$ 1,238,108**	**$ 1,627,800**	**$ 1,174,200**
Capital Project:				
Capital Improvements Fund	$ 1,209,028	$ 77,408	$ 207,000	$ 110,000
Equipment Replacement Fund	-	-	-	-
Grant Capital Project Fund	971,472	345,654	2,400,000	21,654,900
Park Development Fund	192,647	105,929	95,100	88,600
Public Safety Impact Fee Fund	-	-	-	-
Public Safety Construction Fund	33,344	10,068	250,000	187,000
Green Valley Park Redevelopment	57,610	(28)	332,600	-
Excise Tax Revenue Construction	292,941	-	1,451	-
Westerly Rd Construction Fund	29,688	-	-	-
American Gulch Improvements	-	-	-	-
Bonita Street Improvements	55,846	16,701	10,000	910,000
Cedar Lane Improvement Dist.	-	-	200,000	-
Rancho del Tonto Imprv. Dist.	-	-	1,500,000	-
Fire Station #13 Construction	-	-	5,325,000	1,195,800
Montezuma Castle Land Exchange	-	-	-	6,250,000
CAP Trust Fund	241,723	144,786	1,329,700	1,302,700
Total Capital Project Funds	**$ 3,084,299**	**$ 700,518**	**$ 11,650,851**	**$ 31,699,000**
Enterprise:				
Water	**$ 3,796,153**	**$ 5,970,175**	**$ 21,780,250**	**$ 19,821,945**
TOTAL - ALL FUNDS	**$ 31,725,899**	**$ 25,787,374**	**$ 57,227,192**	**$ 75,572,845**

REVENUE AND EXPENDITURE SUMMARY

ALL FUND ACTIVITY - 2010/2011

Fund Activity	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Fund	Total Funds
Beginning Fund Balance	$ 749,928	$ 1,911,800	$ 1,057,200	$ 3,388,400	$ 8,543,021	$ 15,650,349
Revenue	11,424,500	4,145,300	595,200	50,600	5,809,245	22,024,845
Grants and Other Sources	493,400	4,110,000	60,000	28,904,900	11,635,000	45,203,300
Transfers, net	(511,200)	260,000	381,900	(88,600)	(42,100)	-
Expenditures	11,875,800	10,324,400	1,174,200	31,610,400	19,779,845	74,764,645
Fund Balance Change	(469,100)	(1,809,100)	(137,100)	(2,743,500)	(2,377,700)	(7,536,500)
Ending Fund Balance	**$ 280,828**	**$ 102,700**	**$ 920,100**	**$ 644,900**	**$ 6,165,321**	**$ 8,113,849**

2010/11 BUDGET RECAP*

Beginning Balance - All Funds	**$ 15,650,349**
Plus: 2010/11 Projected Revenues	22,024,845
Plus: 2010/11 Other Sources	45,203,300
= Total Funds Available in 2010/11	82,878,494
Less: 2010/11 Projected Expenditures	74,764,645
=Projected Ending Fund Balance	**$ 8,113,849**

*This considers the offsetting interfund transfers.

2010/2011 FINANCIAL OVERVIEW - ALL FUNDS

REVENUES	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Taxes	$14,456,498	$ 13,272,753	$12,672,687	$11,576,800
Licenses & Permits	680,826	592,733	526,100	599,800
Intergovernmental	804,549	404,601	1,441,001	1,828,701
Charges for Service	4,816,548	4,561,589	4,534,600	5,009,000
Fines & Forfeitures	227,172	199,292	216,000	196,800
Grants	435,472	400,250	3,452,100	4,076,200
Economic Stimulus (ARRA)	-	-	17,185,000	34,153,700
Debt Proceeds	550,000	-	1,700,000	6,350,000
Miscellaneous	2,637,772	2,198,306	4,619,450	756,455
Other	957,373	1,340,345	980,750	1,340,345
Transfers In	2,947,842	578,244	3,883,881	808,200
Total Revenues	$28,514,052	$ 23,548,113	$51,211,569	$66,696,001
Less: EXPENDITURES				
Salaries & Wages	$10,332,249	$ 9,354,298	$ 9,183,871	$ 8,781,100
Personnel Benefits	3,770,954	3,875,948	4,202,490	2,674,300
Supplies	1,389,448	909,755	1,393,300	1,238,600
Services	415,325	1,843,661	2,386,100	3,291,900
Utilities	1,072,571	945,732	1,008,100	1,037,100
Travel	155,405	52,149	113,800	90,300
Advertising & Public Relations	135,953	101,409	103,700	72,800
Rentals	92,273	99,050	103,800	101,100
Insurance	488,285	489,126	611,700	597,100
Repairs & Maintenance	645,958	474,605	694,500	698,400
Miscellaneous	3,339,184	3,530,088	5,283,800	5,249,200
Capital Outlay	4,699,240	1,068,334	25,167,800	48,170,400
Debt Service	1,283,839	1,376,642	2,109,600	1,422,000
Depreciation	957,373	1,340,345	980,750	1,340,345
Transfers Out	2,947,842	578,244	3,883,881	808,200
Total Expenditures	$31,725,899	$ 26,039,386	$57,227,192	$75,572,845
Revenue (under)/over Expenditure	$(3,211,847)	$ (2,491,273)	$(6,015,623)	$(8,876,844)

LEGAL COMPLIANCE AND FINANCIAL MANAGEMENT

To ensure legal compliance and financial management for the various restricted revenues and program expenditures, the Town's accounting and budget structure is segregated into various funds. This approach is unique to the government sector. Fund accounting segregates functions and activities into separate self-balancing funds that are created and maintained for specific purposes; for example Special Revenue Funds are used to account for expenditures of restricted revenues, while Enterprise Funds are used to account for self-sustaining "business" related activities for which a fee is charged to cover all costs associated with that business. The General Fund is the Town's chief operating fund and is used to account for all financial resources, except those required to be accounted for in another fund.

FUND ACCOUNTING – FUND TYPES

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

The **General Fund** is the primary operating fund of the Town. It exists to account for the resources devoted to finance the services associated with local government. It is supported by taxes, user fees, and other revenue that may be used for any lawful purpose. This fund is used to account for all financial transactions of the Town, except those required by law, agreements, or general accounting standards requiring another fund type.

The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes or resources dedicated for specific purposes. The Town maintains fourteen active Special Revenue Funds: Highway Users Revenue Fund (HURF) Fund, Housing Trust Fund, Gifts and Grants Fund, Wildland/Urban Program Fund, Festivals & Events Fund, Bed Tax Fund, Police Dept. of Justice Fund, Law Enforcement Property Program Fund, Library Fund, Magistrate Court/JCEF Fund, Magistrate Court/FTG Fund, Airport Fund, Event Center Fund, and the Medical Insurance Fund. The Police Reserve Academy Fund and the Counter-Cyclical Reserve Fund are inactive.

The **Capital Project** Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects. The Town uses the Capital Project funds to ensure legal compliance with and financial management for various restricted revenues. The Town maintains ten active Capital Project Funds: General Capital Improvements Project Fund, Grant Capital Improvement Fund, Park Development Fund, Public Safety Impact Fee Fund, Green Valley Redevelopment Fund, Bonita Street Construction Fund, Public Safety Bond Project Fund, Fire Station #13 Construction Fund, Montezuma Castle Land Exchange Fund, and the Central Arizona Trust Fund. The American Gulch Improvement Fund, the Cedar Lane Improvement District Fund, and the Rancho del Tonto Improvement District Fund are inactive.

The **Debt Service Funds** are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest and lease/purchases that are not serviced by Enterprise Funds. It does not include contractual obligations accounted for in the

individual funds. The Town maintains seven active Debt Service Funds: General Debt Service Fund, East Loop Road Improvement District Debt Service Fund, Westerly Road Improvement District Debt Service Fund, Rumsey Park Certificates of Participation Debt Service, Green Valley Park Debt Service Funds, Excise Tax Revenue Obligation Debt Service Fund, and General Obligation Bonds Series 2004 Debt Service Fund. The Cedar Land Improvement District Debt Service and Rancho del Tonto Improvement District Debt Service are inactive.

The **Enterprise Funds** are used to account for operations, including debt service, which are financed and operated similarly to private business – where the intent is financial self-sufficiency, with all costs supported predominantly by user charges. The Town maintains three Enterprise Funds: Water, C. C. Cragin Development Fund, and Water Development Fund. There is no outstanding debt service in the Enterprise Funds.

GENERAL FUND

The General Fund is the primary operating fund of the Town and is used to account for all financial activity not reflected in another fund. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police, fire, parks & recreation, economic development, engineering, general administration and any other activity for which a special revenue fund or an enterprise fund has not been created. The General Fund is the largest fund and typically the fund of most interest and significance to citizens.

General Fund Revenue

General Fund resources include revenues from external sources. The Town's major revenue sources are Taxes, Intergovernmental, and Charges for Services, Licenses and Permits, Fines and Forfeitures and Miscellaneous. The following table depicts the major revenue sources and their respective budgets for the General Fund.

MAJOR REVENUE SOURCES	2009/10 BUDGET	2010/11 PROPOSED	INCREASE (DECREASE)	PERCENT CHANGE
Taxes - All Types	10,573,687	9,475,500	(1,098,187)	**-10%**
Licenses & Permits	526,100	599,800	73,700	**14%**
Intergovernmental	251,500	501,500	250,000	**99%**
Grants	264,300	354,400	90,100	**34%**
Charges for Service	542,900	618,100	75,200	**14%**
Fines & Forfeits	200,000	180,000	(20,000)	**-10%**
Miscellaneous	361,900	188,600	(173,300)	**-48%**
Transfers In*	1,005,000	42,100	(962,900)	**-96%**
TOTAL	**13,725,387**	**11,960,000**	**(1,765,387)**	**-13%**

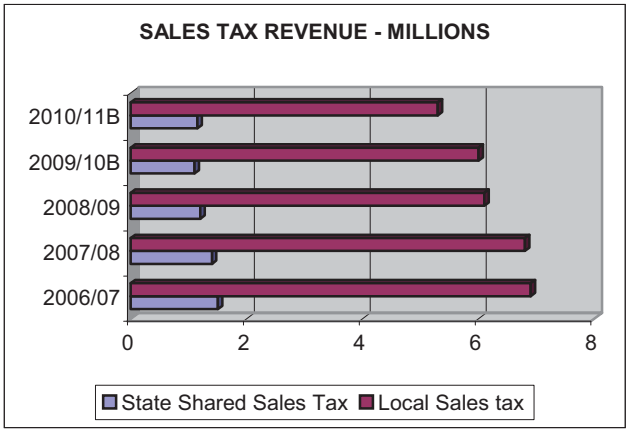
*includes $1M loan from Water in 2009/10

Taxes and Charges for Services represent the two major revenues sources in the General Fund. Together these revenues comprise 84% of the total 2010/11 General Fund revenues.

Tax revenues are derived from sales tax, property tax, and vehicle taxes. This revenue source is the General Fund's single largest revenue source and the General Fund portion of these taxes is used to pay for general governmental operations.

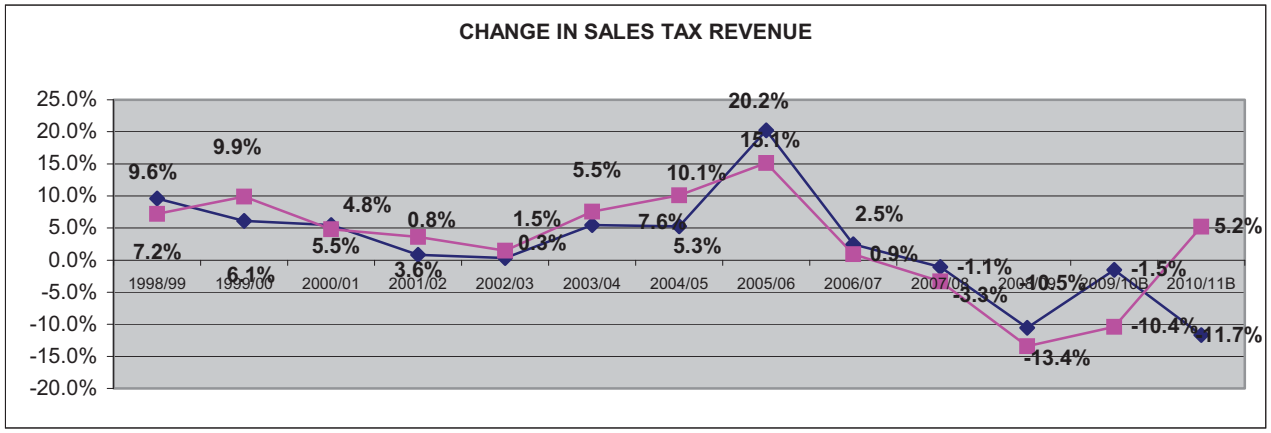
Sales Tax Revenue

The transaction Privilege Tax (Sales Tax) is collected on the gross receipts of business activities that occur within the Town of Payson. The Town's tax rate of 2.12%, combined with the State tax rate of 6.6% and the Gila County tax rate of 1% equals a total sales tax rate of 9.72%, of which .12% is used to pay for the debt service on the revenue bonds issued for Public Safety Improvement Bonds of 2003. It is transferred into that debt service fund on a monthly basis. The Town adopted the Model City Tax Code and has an Intergovernmental Agreement (IGA) with the State Department of Revenue to administer and collect the sales tax for the Town. The collected funds are deposited directly into the Town's depository on a timely basis and the Town is notified, by facsimile, as to the amount. Arizona cities and towns share a portion of the total amount collected from the State sales tax. The Town's share of the State Sales Tax is based on the relationship of its population to the total population of all cities and towns within the state.



The Town has experienced a decrease in sales taxes during the fiscal period 2006/07 – 2009/10. This is expected to continue in 2010/11. This revenue is mainly influenced by retail sales, Consumer Price Index, increases in tourism in the area and in Arizona. Due to the nationwide economic downturn, sales tax revenues are estimated to continue to decrease substantially as reflected in the graph.

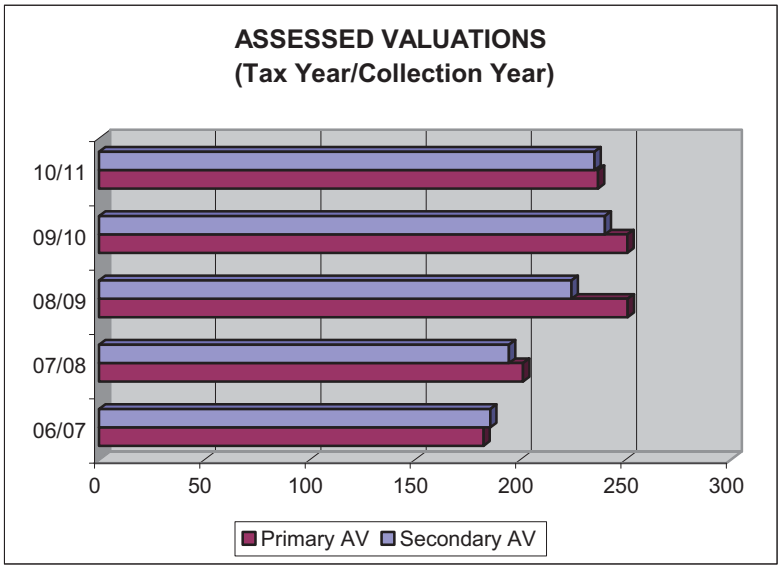
In keeping with the fiscal policies of the Town, the FY 2010/11 revenue estimate is very conservative, expecting the down turn of the economy to continue.

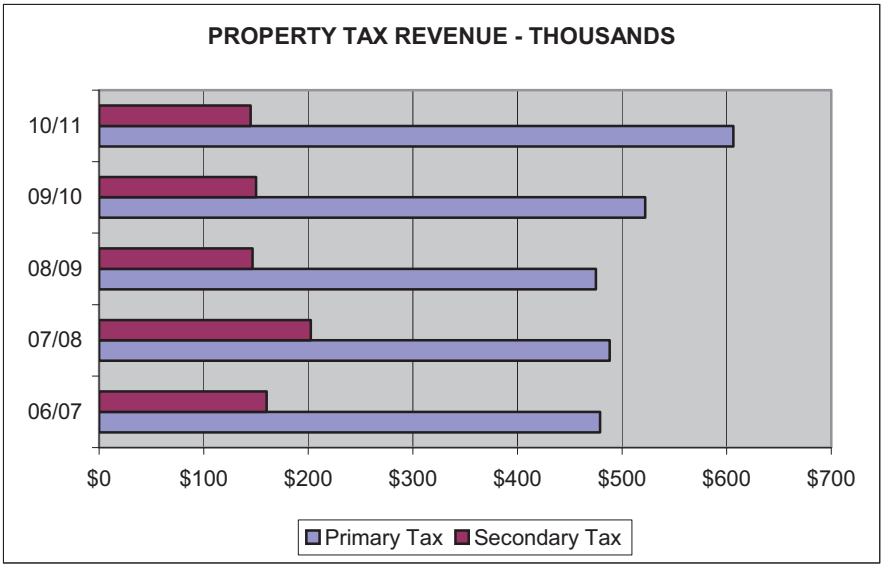


The State's shared sales tax revenue reflects the down turn in Arizona's economy on a statewide basis. FY2010/11 estimate was provided to the Town by the State of Arizona.

Property Tax – General

The Town property tax levy consists of a primary and secondary tax levy. The primary tax levy is limited by law and used for maintenance and operation. The secondary tax levy is for the sole purpose of paying the general obligation debt of the Town. It is the policy of the Town to have the citizens approve such debt. Despite the latter not being limited by law, the total amount of debt an entity may issue is limited by law.

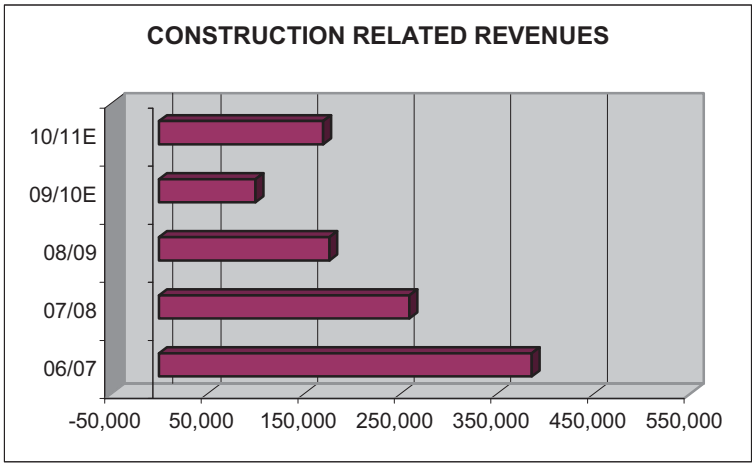




Licenses & Permits

Permits

Licenses & Permits include business license fees, franchise fees, building permits and other miscellaneous licenses and permits. The bulk of the revenue in this category is permit fees related to new construction. This has been the case for several years.



Building permit revenue experienced a decrease from 2006/07 to 2009/10 reflecting the extreme downturn in the construction of new homes.

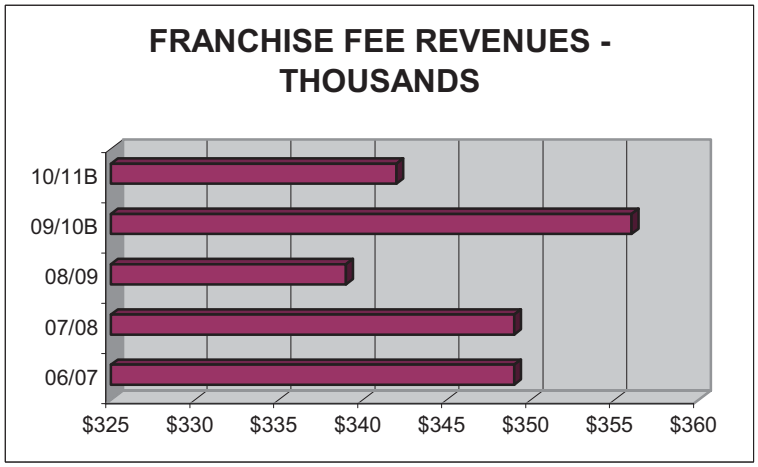
New commercial construction is expected to increase in 2010/11.

FY2010/11 shows an increase over FY2009/10 reflecting the efforts of the newly formed Economic Development Division.

Franchise Fees

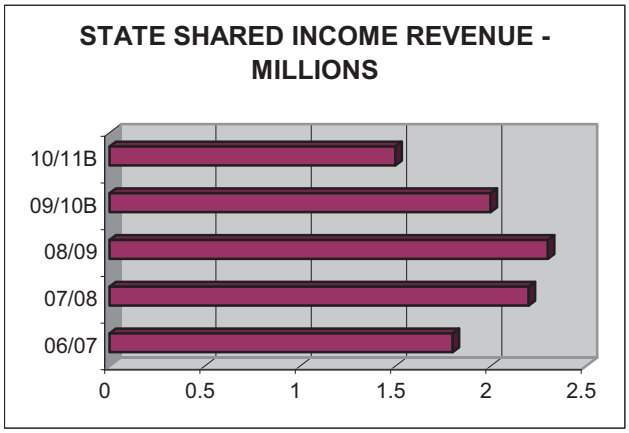
Franchise Tax is based on the gross sales of utility companies. Those that currently remit a tax are Arizona Public Service, SemStream Gas Company, and NPG Cable Vision.

The franchise fee revenues had remained stable prior to the change in ownership of the propane gas franchise. The FY09/10 budget estimated higher franchise fees. The FY10/11 budget is based on lower propane fees.



State Shared Income Tax

Arizona cities and Towns share a portion of the total amount collected from the State's income tax. The Town's share of the State income tax is based on the relationship of its population to the total population of all cities and towns within the state.

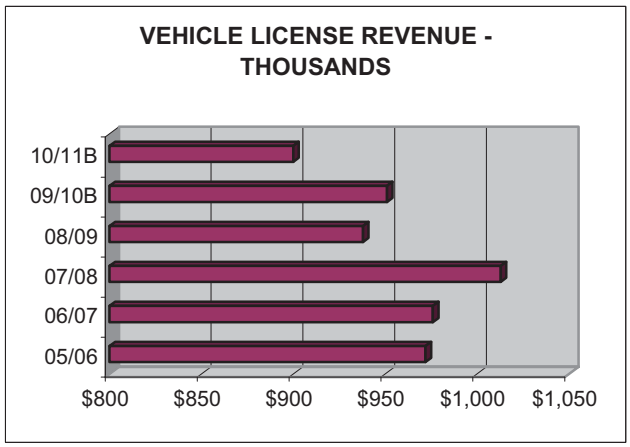


The State shared income tax revenues mirror the State's economy. There is a two-year lag in the shared revenue. A steady increase from FY2005/06 to FY2007/08 demonstrated the positive State and National economic impact on the State's revenue picture. However, the current economic downturn is reflected in the 2009/10 and 2010/11 estimates.

Vehicle License Revenue

Arizona Cities and Towns receive a 25% share of the net revenues collected for the licensing of vehicles in their County. Each entity's share within their County is based on the entity's population in relation to the County as a whole. The County Treasurer distributes these revenues.

Current projections reflect a decrease due to the economic downturn.



State Shared Sales Tax

This revenue source is discussed in the Sales Tax Revenue topic above in an effort to present the total sales tax revenue picture in one place.

<u>Intergovernmental</u> revenues come from grants, state entitlements and state shared revenues, such as vehicle license tax, sales tax and income tax.

Fines & Forfeits include court fines and fees.

Miscellaneous contains other general fund revenue sources include investment income, contributions and revenues that do not fit in another category.

General Fund Expenditures
The total General Fund budget for 2010/11 totals $ 12,429,100 including transfers out, which is 11.4% less than the 2009/10 budget. Major expenditure categories include:

- Personnel Services
- Operating Expenses
- Operating Transfers

The following tables depict the major departments/functions in the General Fund and the amount budgeted in those categories.

EXPENDITURE SUMMARY BY DEPARTMENT- GENERAL FUND ONLY

DEPARTMENT	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
Town Council	107,440	124,891	135,800	86,400
Town Clerk/Elections	390,904	317,494	365,700	293,200
Town Manager	264,962	232,516	164,900	215,900
Town Attorney	528,439	493,308	504,900	453,700
Financial Services	596,510	418,878	410,000	284,800
Boards & Commissions	-	-		
Other Governmental Services	112,374	139,587	138,000	135,600
Information Services	462,032	492,895	562,900	545,200
Centralized Equip/Prop Mgmt	874,292	934,174	1,133,800	813,300
Tourism/Economic Vitality	140,584	108,789	116,000	102,500
Magistrate Court	137,207	203,106	227,500	273,000
Police	4,793,543	4,498,308	4,645,361	4,274,700
Fire	2,795,863	2,638,500	2,872,500	2,558,700
Community Development	1,048,153	827,683	842,200	706,300
Public Works	1,070,343	788,625	614,700	476,000
Parks & Recreation	737,112	524,819	459,800	358,200
Human Resources	239,030	89,260	97,600	181,000
TOTAL	**14,298,788**	**12,832,833**	**13,291,661**	**11,758,500**

EXPENDITURE SUMMARY BY CATEGORY

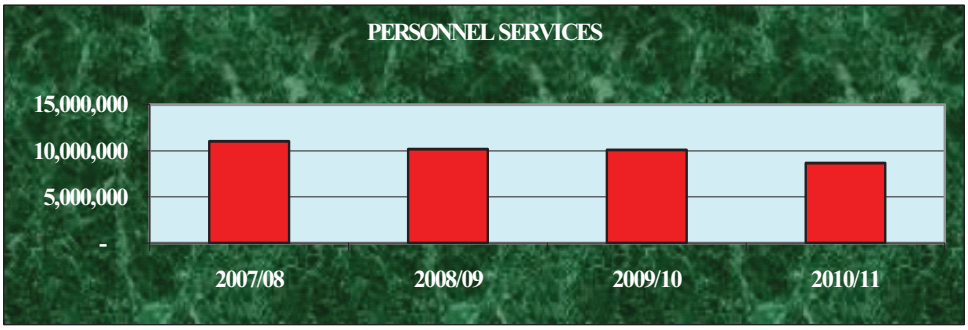
MAJOR EXPENDITURE	2009/10 BUDGET	2010/11 PROPOSED	INCREASE (DECREASE)	PERCENT CHANGE
Personnel Services	10,108,961	8,671,800	(1,437,161)	-14%
Operating Expenditures	3,182,700	3,086,700	(96,000)	-3%
TOTAL	**13,291,661**	**11,758,500**	**(1,533,161)**	-12%

The General Fund consists of all Town operations with the exception of the Enterprise Fund operations, Special Revenue funds, Capital Project funds and Debt Service funds.

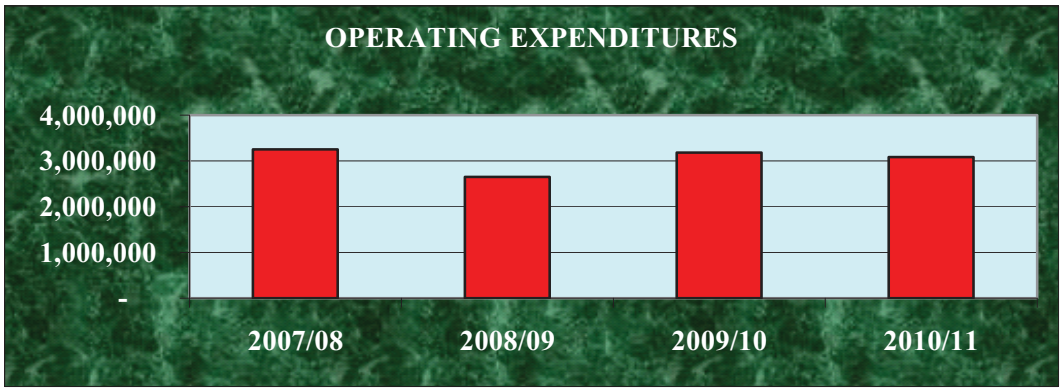
Personnel Services – represent a significant portion of the total General Fund budget. In fiscal year 2010/11 salaries and benefits (health insurance, accident insurance, disability insurance, life insurance, and retirement) account for $8,671,800 or 70% of the total General Fund budget. The 2% decrease over the previous year is due to the following:

- Reductions in workforce through early retirement incentives, hiring freezes, and changes to the employee health insurance program.

There were no new positions implemented, several vacant positions were not filled, no merit raises, and there was no cost of living allowance increase. The 14% reduction in personnel services is largely due the change from self-funded health insurance to a health insurance pool. The remaining funds in the self-funded insurance fund will be used to offset the Town's portion of the health insurance liability.

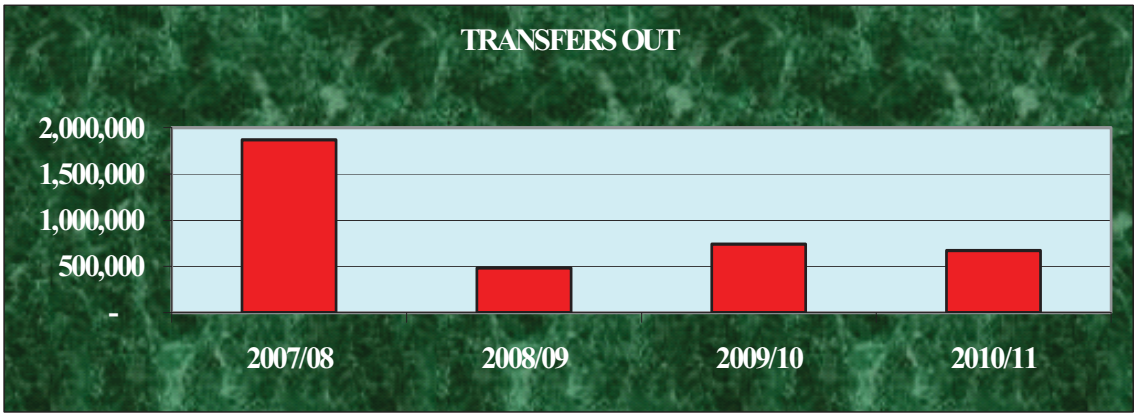


Operating Expenditures – represent approximately 25% of the total General Fund budget. This includes a wide array of expenditures. Operating expenditures for 2010/11 include all normal day-to-day expenditures (i.e., engineering services, custodial services, repair and maintenance, legal notices, equipment rental and repair, telephone and utility services, legal and accounting services, motor vehicle repair and maintenance, minor equipment, liability insurance, and miscellaneous supplies).



Transfers Out – represents approximately 5% and consists of the following internal transfer of funds:

• To Gifts & Grants Fund	$ 47,100
• To Library Fund	$ 146,300
• To Airport Fund	$ 62,600
• To Event Center Fund	$ 4,000
• To General Debt Service Fund	$ 139,000
• To Westerly Dr. Imprv. Debt Service	$ 26,200
• To Excise Bond Debt Service Fund	$ 128,100
• To Water Fund—Loan Repayment	$ 117,300
	$ 670,600



Summary of General Fund Revenues and Expenditures – Operating Only

General Fund revenues and expenditures (consisting of Operating, and Personnel Services) are listed in the following table. Over the past two years, revenues and expenditures have decreased by 9.1% each.

YEAR	REVENUES	PERCENT CHANGE	EXPENDITURES	PERCENT CHANGE	DIFFERENCE
2001/02	10,376,722	2.0%	8,716,242	4.1%	1,660,480
2002/03	10,599,787	2.1%	9,234,015	5.9%	1,365,772
2003/04	10,871,395	2.6%	9,505,538	2.9%	1,365,857
2004/05	11,808,984	8.6%	10,163,343	6.9%	1,645,641
2005/06	13,485,778	14.2%	11,490,532	13.1%	1,995,246
2006/07	13,813,295	2.4%	12,244,938	6.6%	1,568,357
2007/08	14,243,975	3.1%	14,298,787	16.8%	(54,812)
2008/09	13,066,076	-8.3%	12,832,833	-10.3%	233,243
2009/10*	12,720,387	-10.7%	13,291,661	-7.0%	(571,274)
2010/11*	11,917,900	-8.8%	11,758,500	-8.4%	159,400

*Estimated

It is expected that revenues will continue to decrease as the national economic downturn continues. Towns and Cities are not expected to see an upturn until about 2011/12. The Town is continuing to pursue opportunities to promote itself and bring tourists to the many events that are scheduled. This will bring in more revenue in the form of tax dollars.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, other than major capital projects. The funds are usually required by statute, ordinance, or federal grant regulation to finance specified activities of the Town.

The Town maintains the following Special Revenue Funds: Highway Users Revenue Fund (HURF) Fund, Housing Trust Fund, Gifts and Grants Fund, Wildland/Urban Program Fund, Festivals & Events Fund, Bed Tax Fund, Police Department of Justice Fund, Law Enforcements Property Program Fund, Library Fund, Magistrate Court/JCEF Fund, Magistrate Court/FTG Fund, Airport Fund, Event Center Fund, and the Medical Insurance Fund.

Highway Users Revenue Fund (HURF) – This fund, also known as the Street Fund, is funded primarily with State Shared monies received from the State of Arizona. The use of these funds is restricted by Statute to the operation and maintenance of the Town's infrastructure, such as roads, bridges, curbs, gutters and sidewalks.

Housing Trust Fund – This fund collects donations from private developers to be used for affordable housing expenditures as designated by the Town Housing Commission.

Gifts & Grants Funds – This fund receives and expends revenues received as gifts and/or grants to the Town. The revenues received will have a specific expenditure related to it.

Wildland/Urban Program Fund – This program is an interagency program for fighting forest fires in Arizona and neighboring states. If a call goes out for fire fighting assistance and the Town of Payson responds, the Town is reimbursed for all costs related to the incident. This fund accounts for those costs separate from the Town's normal fire suppression expenditures.

Festivals and Events Fund – This fund is used to track the revenues and expenditures associated with special events such as: the Fiddlers Festival, the Sawdust Festival, Civil War Reenactment, FLW Outdoors Bass Tournament, and many others.

Bed Tax Fund – This fund collects the Town's Transient Tax of 5% of each hotel/motel transaction. The expenditures of this fund are restricted to promotion, development and enhancement of the tourism industry within the Town of Payson. Effective this budget year the Town increased the tax from 3% to 5%.

Police Department of Justice Fund – This fund accounts for the restricted revenues received from Federal Grants, seizures, and Department of Defense. This is money that is distributed to various Police Departments and is restricted for the law enforcement effort.

Law Enforcement Property Program Fund – This is a new fund to purchase vehicles for various Police Departments throughout Arizona. The Governor has requested that Payson Police Department work with the various police departments in the State. This is basically a clearing account. All revenues received will be disbursed.

Library Fund – The Town of Payson's Library is funded through a General Fund transfer and a special property tax assessed by Gila County specifically for libraries of the County. The tax is distributed by a population-based formula and must be used for library related expenditures. This fund tracks that revenue and all expenditures related to the library.

Magistrate Court/JCEF Fund – Judicial Collection Enhancement Fund (JCEF). The State of Arizona established a $12 penalty fee to be imposed by the local courts, in addition to other fines. Of this fee, $9 is remitted to the State Superior Court and, $3 is retained by the local court. The $3 is to be used for the enhancement of the collection process for penalties and fines.

Magistrate Court/FTG Fund – Fill The Gap (FTG). The State of Arizona established a 7% increase in surcharges on September 1, 1999. A portion of the increase is distributed to Municipal Courts on a quarterly basis. The program is titled "Municipal Court Fill The Gap" or FTG. The monies collected by this program may be used for the same purposes that JCEF monies may be used.

Airport Fund – This fund was established to centralize all expenditures related to the operation of the Town's municipal airport. It is funded by user fees, grants and an operating transfer from the General fund.

Event Center Fund – This fund accounts for the costs and revenues related to the operation of the Town's 36-acre multi-purpose recreation area. The Multi-Event Center Arena is located on this property and is used for rodeo events and other outdoor activities.

Medical Insurance Fund – This fund is a clearing account to receive employee and employer insurance fees and then pay the insurance premium.

Special Revenue Funds Revenue

Special Revenue Funds revenue resources include revenues from internal and external sources. The Town's major revenue sources are Taxes, Intergovernmental, Grants, and Charges for Services, Fines and Forfeitures, and Miscellaneous. The following table depicts the major revenue sources and their respective budgets for the Special Revenue Funds.

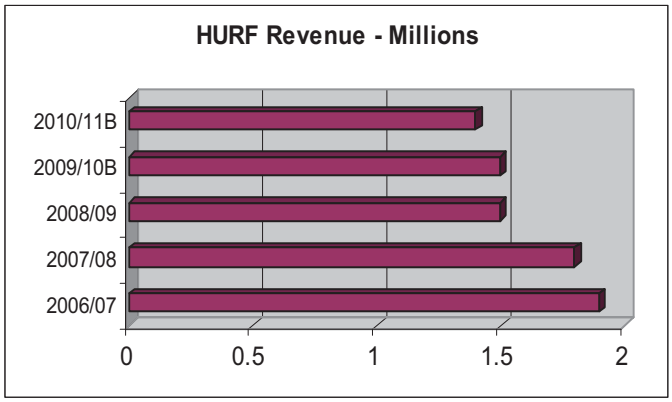
MAJOR REVENUE SOURCES	2009/10 BUDGET	2010/11 PROPOSED	INCREASE (DECREASE)	PERCENT CHANGE
Taxes - All Types	1,649,000	1,656,300	7,300	0%
Intergovernmental	1,770,800	1,596,200	(174,600)	-10%
Grants	997,801	3,468,101	2,470,300	248%
Charges for Service	284,400	182,800	(101,600)	-36%
Fines & Forfeits	16,000	16,800	800	5%
Miscellaneous	2,349,700	1,335,100	(1,014,600)	-43%
Transfers In	662,230	384,200	(278,030)	-42%
TOTAL	**7,729,931**	**8,639,501**	**909,570**	**12%**

Taxes, Miscellaneous, Grants, and Intergovernmental are the major revenues sources in the Special Revenue Funds. These revenues comprise 93% of the total 2010/11 Special Revenue Fund revenues. The grant revenue for the Airport accounts for $3,458,000.

Tax revenues are derived from Highway Users Gas Tax and bed taxes.

Highway Users Gas Tax

Arizona Cities and Towns receive a share of the State motor vehicle fuel tax. The distribution formula is based on two separate calculations: the first half is based in an entity's population in relation to the total State population; the second half is based on the County in which the revenues were generated. The Town must use these funds for the construction and maintenance of streets and highways.

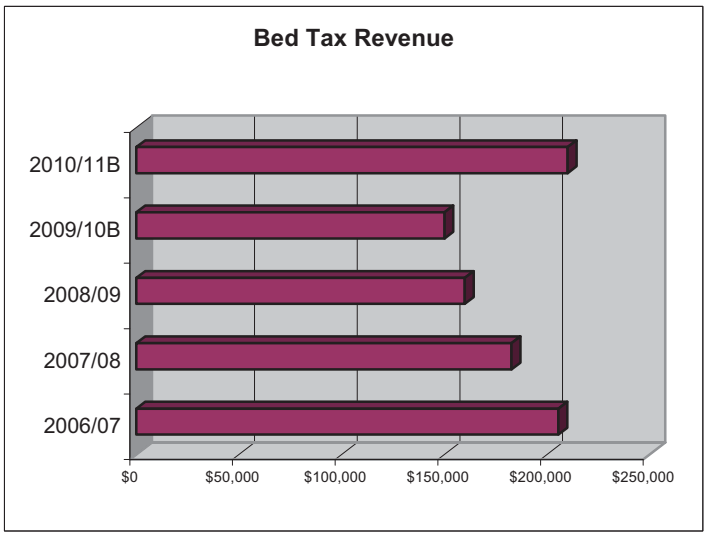


There has been a steady decline in Highway Users Tax Revenue reflecting the economic down turn that the State of Arizona and the Town of Payson have been facing.

Bed Tax

Originally established in 1985, the operator of a hotel/motel in the Town of Payson charges a transient rental tax on the transaction of a person who exercised occupancy or was entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of less than thirty consecutive days. The current rate is 5% on each transaction.

The estimated increase in FY10/11 is due to a 2% increase in the tax rate and an estimated occupancy increase due to more promotions of local events.



Special Revenue Fund Expenditures

The total Special Revenue Funds budget for 2010/11 totals $ 10,448,600, 28% increase over the 2009/10 budget. This increase is primarily due to the grant activity for the Airport. Major expenditure categories include:

- Personnel Services
- Operating Expenses
- Operating Transfers

The following tables depict the major departments/functions in the Special Revenue Funds and the amount budgeted in those categories.

EXPENDITURE SUMMARY BY DEPARTMENT- SPECIAL REVENUE FUNDS

FUND	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
Highway Users Revenue Fund	4,218,532	1,679,935	2,233,100	1,941,100
Housing Trust Fund	-	27,292	100,000	25,000
Gifts & Grants Fund	11,060	48,110	818,500	658,600
Wildland/Urban Program Fund	42,296	36,421	162,700	185,800
Festivals & Events Fund	-	-	89,300	77,400
Bed Tax Fund	128,639	211,608	145,500	210,200
Police Dept. Of Justice Fund		682	14,000	-
Police Reserve Academy Fund	5,739	-	-	-
Law Enf. Property Prog. Fund	-	-	750,000	500,000
Library Fund	517,918	469,066	462,500	412,300
Magistrate Court/JCEF Fund	51,660	-	5,000	5,000
Magistrate Court/FTG Fund	15,870	-	1,500	1,500
Airport Fund	157,507	131,421	1,107,300	3,600,700
Event Center Fund	52,301	16,053	86,100	83,600
Counter-Cyclical Reserve Fund	508,500	-	-	-
Medical Insurance	1,691,469	1,943,629	2,160,000	2,747,400
TOTAL	**7,401,491**	**4,564,217**	**8,135,500**	**10,448,600**

EXPENDITURE SUMMARY BY CATEGORY

MAJOR EXPENDITURE	2009/10 BUDGET	2010/11 PROPOSED	INCREASE (DECREASE)	PERCENT CHANGE
Personnel Services	1,636,000	1,456,700	(179,300)	-11%
Operating Expenditures	4,767,300	4,789,700	22,400	0%
Capital Outlay	1,591,000	4,078,000	2,487,000	156%
Debt Service	-	-	-	0%
Transfers Out	141,200	124,200	(17,000)	-12%
TOTAL	**8,135,500**	**10,448,600**	**2,313,100**	28%

Personnel Services – represent 14% of the total Special Revenue Funds total budget. This category consists of salaries and benefits (health insurance, accident insurance, disability insurance, life insurance, retirement) related to the operations funded by these restricted funds. The decrease over the previous year is due to the following:

- Using the available balance in the Self-Funded Insurance Fund to pay Health Insurance

Operating Expenditures – represent approximately 46% of the total Special Revenue Funds total budget. This includes a wide array of expenditures. Operating expenditures for 2010/11 include all normal day-to-day expenditures of the programs funded by these restricted funds.

Capital Outlay – represents 39% of the total Special Revenue Funds total budget. Capital outlay includes all major capital improvements in these restricted funds.

Transfers Out – represents 1% and consist of the following internal transfer of funds:

• From Bed Tax Fund to Festivals & Events	$ 56,000
• From Bed Tax Fund to Event Center	$ 68,200
	$ 124,200

BUDGET SUMMARY BY FUND

FUND	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
Revenues				
Highway Users Revenue Fund	3,172,951	1,687,964	1,918,000	1,824,100
Housing Trust Fund	24,500	2,792	100,300	25,000
Gifts & Grants Fund	22,586	82,246	817,500	647,500
Wildland/Urban Program Fund	71,113	32,068	71,500	100,000
Festivals & Events Fund	-	-	89,300	77,400
Bed Tax Fund	183,915	160,755	151,000	210,000
Police Dept of Justice Fund	103	7,626	14,100	5,000
Police Reserve Academy Fund	15,421	31	-	-
L.E. Property Program Fund	-	-	750,000	500,000
Library Fund	505,573	470,710	464,200	412,300
Magistrate Court/JCEF Fund	6,976	4,648	56,760	3,100
Magistrate Court/FTG Fund	2,289	3,141	18,870	1,000
Airport Fund	171,350	50,800	1,011,101	3,600,701
Event Center Fund	50,310	16,405	86,600	83,600
Counter-Cyclical Reserve	13,108	-	-	-
Medical Insurance Fund	1,891,783	2,048,124	2,180,700	1,149,800
Total Revenues	**$ 6,131,978**	**$ 4,567,310**	**$ 7,729,931**	**$ 8,639,501**
Expenditures				
Highway Users Revenue Fund	4,218,532	1,679,935	2,233,100	1,941,100
Housing Trust Fund	-	27,292	100,000	25,000
Gifts & Grants Fund	11,060	48,110	818,500	658,600
Wildland/Urban Program Fund	42,296	36,421	162,700	185,800
Festivals & Events Fund	-	-	89,300	77,400
Bed Tax Fund	128,639	211,608	145,500	210,200
Police Dept of Justice Fund	-	682	14,000	-
Police Reserve Academy Fund	5,739	-	-	-
L.E. Property Program Fund	-	-	750,000	500,000
Library Fund	517,918	469,066	462,500	412,300
Magistrate Court/JCEF Fund	51,660	-	5,000	5,000
Magistrate Court/FTG Fund	15,870	-	1,500	1,500
Airport Fund	157,507	131,421	1,107,300	3,600,700
Event Center Fund	52,301	16,053	86,100	83,600
Counter-Cyclical Reserve	508,500	-	-	-
Medical Insurance Fund	1,691,469	1,943,629	2,160,000	2,747,400
Total Expenditures	**7,401,491**	**4,564,217**	**8,135,500**	**10,448,600**

DEBT SERVICE FUNDS

Debt Service funds are used to account for all interest, principal and fees incurred due to general obligation and assessment debt of the Town, except those accounted for in the Water Fund. They are also used to maintain debt service reserves as required by bond covenants. The bond covenants require that an amount sufficient to pay the interest and principal on the installments of each indebtedness next maturing shall be set aside in a separate fund.

The Town currently has four bond issues, one Certificate of Participation (COP) issue and capital lease obligations outstanding. This year, the town plans to issue the remaining balance of the $1,525,000 General Obligation Bonds (Project of 2003) for the purpose of providing funds for constructing and equipping a new fire station, acquiring land on which to build the fire station, acquiring fire vehicles and paying the costs incurred in connection with the issuance of the Bonds. The Town intends to pay the principal and interest on the $1,525,000 bonds from a special sales tax at the rate of 0.12% on all items subject to the Town's general sales tax. The special sales tax approved by the voters in 2003, is dedicated to payment of the aggregate principal amount of $3,555,000 authorized for public safety improvements at the 2003 election.

LEGAL DEBT MARGIN

With the consent of the citizens, the Town may be indebted up to 6% of the net secondary assessed value of the property within the Town for general purposes. Also with consent of the citizens, the Town may become indebted up to 20% of the net secondary assessed value of the property within the Town of the purposes of water, sewer, light, parks, open space and recreation facilities.

DIRECT BONDED DEBT, LEGAL LIMITATION and UNUSED BORROWING CAPACITY

General Municipal Purpose Bonds (6%)		Water, Light, Sewer, Open Space, Public Safety, Law Enforcement, Fire/Emergency Services, Streets/Transportation Facilities and Parks Bonds (20%)	
2010/11 Secondary Assessed Valuation	$ 245,707,080	2010/11 Secondary Assessed Valuation	$ 245,707,080
6% Limitation	14,742,425	20% Limitation	49,141,416
Less 6% Direct Bonded Debt Outstanding	-	Less 20% Direct Bonded Debt Outstanding	(5,345,000)
Unused 6% Borrowing Capacity	**$ 14,742,425**	**Unused 20% Borrowing Capacity**	**$ 43,796,416**

Revenues

Debt Service revenues are derived from property tax levies, secondary sales taxes, assessments and interdepartmental transfers.

Expenditures

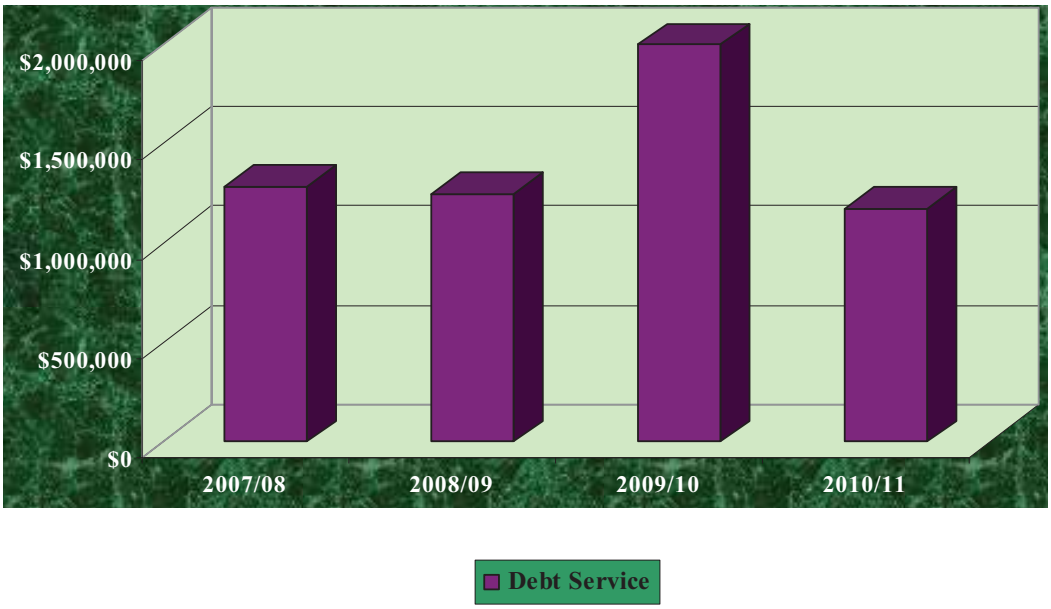
Expenditures in this fund are confined to principal and interest payments on voter approved bonded indebtedness.

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Debt Service	$ 1,238,108	$ 1,627,800	31.5%	$ 1,174,200	-27.9%
Water Enterprise Debt Service	13,750	485,800 *	3433.1%	-	-100.0%
Total Debt Service	**$ 1,251,858**	**$ 2,113,600**	**68.8%**	**$ 1,174,200**	**-44.4%**

*Includes $300,000 to Rancho del Tonto Debt Service

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Debt Service	$ 1,277,397	$ 1,238,108	$ 1,627,800	$ 1,174,200
Water Enterprise Debt Service	7,125	13,750	485,800	0
Total Expenditures	**$ 1,284,522**	**$ 1,251,858**	**$ 2,113,600**	**$ 1,174,200**

*Includes $300,000 to Rancho del Tonto Debt Service in FY 2009/10



OUTSTANDING DEBT SUMMARY

GENERAL OBLIGATION BONDED DEBT OUTSTANDING AND TO BE OUTSTANDING

Issue Series	Purpose	Original Amount	Maturity Dates	Principal Outstanding
2004	Fire and police communications	$ 3,555,000	7-1-05/14	$ 2,630,000
2006	Green Valley Park refunding	$ 1,085,000	7-1-07/12	575,000
Total General Obligation Bonded Debt Outstanding				$ 3,205,000
Total Net General Obligation Bonded Debt Outstanding and to be Outstanding				$ 3,205,000

EXCISE TAX REVENUE BOND DEBT OUTSTANDING

Issue Series	Purpose	Original Amount	Maturity Dates	Principal Outstanding
2003A	Public Works Building	$ 860,000	10-1-10/17	$ 770,000
Total Excise Tax Revenue Bonded Debt Outstanding				$ 770,000

IMPROVEMENT DISTRICT BOND DEBT OUTSTANDING

Issue Series	Purpose	Original Amount	Maturity Dates	Principal Outstanding
1996	East Loop Road Improvement	$ 2,142,000	1-1-99/12	$ 430,000
2005	Westerly Road Improvement	875,000	1-1-07/22	725,000
Total Improvement District Bonded Debt Outstanding				$ 1,155,000

CERTIFICATES OF PARTICIPATION OUTSTANDING

Issue Series	Purpose	Original Amount	Maturity Dates	Principal Outstanding
2005	Rumsey Park Improvement	$ 545,000	5-1-06/11-1-12	$ 215,000
Total Certificates of participation Outstanding				$ 215,000

The tables below show the outstanding C. C. Cragin enterprise fund loan and the outstanding lease/purchase obligations of the Town.

C. C. Cragin Project - ARRA Loan (WIFA)

Purpose	Original Amount	Maturity Dates	Principal Outstanding
C. C. Cragin water pipeline project	$ 6,585,000	1/1/2010 - 7/1/2029	$ 6,585,000
Total Loan Outstanding			$ 6,585,000

OTHER INDEBTEDNESS (CAPITAL LEASES)

Item	Annual Payment	Completion Date
Police vehicles	$ 11,938	10/08/2010
Fire pumper	89,799	02/08/2013

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
GENERAL DEBT SERVICE FUND					
801-5-8490-00-7950	Principal	177,754	193,117	130,500	126,400
801-5-8490-00-7951	Interest	18,815	28,137	16,400	12,600
	Total	196,569	221,254	146,900	139,000
EAST LOOP DEBT SERVICE FUND					
811-5-8490-00-6901	Taxes & Fees	400	-	-	-
811-5-8490-00-7950	Principal	175,000	185,000	195,000	210,000
811-5-8490-00-7950	Interest	82,010	42,333	36,900	25,400
	Total	257,410	227,333	231,900	235,400
WESTERLY ROAD DEBT SERVICE FUND					
812-5-8490-00-6901	Taxes & Fees	-	-	-	-
812-5-8490-00-7950	Principal	52,515	40,000	40,000	45,000
812-5-8490-00-7950	Interest	82,810	43,175	42,100	39,900
	Total	135,325	83,175	82,100	84,900
RUMSEY PARK COPs DEBT SERVICE FUND					
820-5-8490-00-6901	Taxes & Fees	2	1,503	-	-
820-5-8490-00-7950	Principal	70,000	80,000	80,000	80,000
820-5-8490-00-7950	Interest	17,762	15,160	12,200	8,600
	Total	87,764	96,663	92,200	88,600
GREEN VALLEY PARK DEBT SERVICE FUND					
821-5-8490-00-6901	Taxes & Fees	225	450	500	500
821-5-8490-00-7950	Principal	165,000	170,000	175,000	185,000
821-5-8490-00-7950	Interest	59,578	30,719	27,200	19,900
	Total	224,803	201,169	202,700	205,400
EXCISE TAX REVENUE OBLIGATION SERIES 2003					
822-5-8490-00-6901	Taxes & Fees	56	3,262	3,500	3,500
822-5-8490-00-7950	Principal	75,000	80,000	170,000	95,000
822-5-8490-00-7950	Interest	27,481	42,409	37,800	33,100
	Total	102,537	125,671	211,300	131,600
G.O. BONDS SERIES 2004					
823-5-8490-00-7950	Principal	195,000	240,000	205,000	200,000
823-5-8490-00-7950	Interest	77,989	42,843	171,200	89,300
	Total	272,989	282,843	376,200	289,300
CEDAR LANE IMPROVENT DISTRICT DEBT SERVICE					
824-5-8490-00-7950	Principal	-	-	5,000	-
824-5-8490-00-7950	Interest	-	-	137,250	-
	Total	-	-	142,250	-
RANCHO DEL TONTO IMPROVEMENT DEBT SERVICE					
825-5-8490-00-7950	Principal	-	-	5,000	-
825-5-8490-00-7950	Interest	-	-	137,250	-
	Total	-	-	142,250	-
WATER ENTERPRISE DEBT SERVICE					
661-5-5451-03-7950	Principal	-	-	430,000	-
661-5-5451-03-7951	Interest	7,125	13,750	55,800	-
	Total	7,125	13,750	485,800	-
TOTAL DEBT SERVICE FUNDS		1,284,522	1,251,858	2,113,600	1,174,200

CAPITAL PROJECT FUNDS

Expenditures for acquiring or improving capital assets or for installation or improvement of infrastructure are classified as capital projects. Capital projects are broken into the categories of land, buildings, and, land and building improvements.

The Capital Project funds are used to account for major capital projects. The Town has ten capital project funds:

Capital Projects Fund – This fund consolidates the major projects funded by operating transfers from the General Fund and general bond financing. It includes all major projects except for the Water Fund, grant related projects, HURF Fund and other special projects funds.

Grant Capital Projects Fund – This fund centralizes the accounting for all major grant financed projects.

Park Development Fund – This fund was established for Park Development Impact Fees. The use of these fees is restricted by ordinance to capital expenditures.

Green Valley Redevelopment Fund – The Town Council adopted the Green Valley Redevelopment Area Plan (Plan). The purpose of the Plan is to identify and direct specific actions, which will assist in the return of the Main Street area as a functional contributor to the Payson economy and the social well being of our residents. This fund was established to account for the revenues and expenditures related to this program.

Central Arizona Project Trust Fund – In 1994, the Town entered into an agreement to assign the Town's Central Arizona Project Water (CAP) allocations in exchange for $4,218,797 that was placed in a trust fund. The Water Trust Fund monies are to be used only for the purposes of defraying the expenditures associated with investigating, planning, designing, constructing, acquiring, and/or developing an alternative water supply to replace the CAP water assigned.

Public Safety Development Fund - This fund was established for Public Safety Development Impact Fees. The use of these fees is restricted by ordinance to capital expenditures.

Public Safety Bond Project Fund– This fund was established to account for bond proceeds and related expenditures pertaining to public safety system upgrades, computerized firearms training system for the Police Department.

Construction – Bonita Street Improvements - This fund was established to account for the construction costs of the Bonita Street Improvement Project.

Construction – Fire Station #13 – This fund was established to account for bond proceeds, acquiring land on which to build the new fire station, and construction and equipment for the new Fire Station #13.

Montezuma Castle Land Exchange Fund – This fund was established due to the possibility of an improvement district being formed to begin development of the site.

CAPITAL IMPROVEMENTS

The Capital Improvements portion of the budget includes cost to construct repairs or improvements to the Town's long-term capital plant or equipment assets. Capital Improvements include the construction of new or significant repairs of streets, parks, buildings or other facilities that are not classified as "on-going" expenditures. Capital improvements do not include the on-going costs to maintain or operate a facility or assets. Capital improvement expenditures are basically one-time in nature, with replacement not required for 25-75 years, depending in the type of improvements.

On the following page is a table summarizing the 2010/11 Capital Improvement Budget. Estimated project costs include engineering design and construction costs. Not included in these figures are estimated costs of in-house labor involved with coordinating, managing, and/or inspecting the construction of the improvements. These costs will be expensed in the operating budget.

CAPITAL IMPROVEMENT EXPENDITURE SUMMARY

Type of Improvement	Proposed Expenditure
Street Improvements (1)	$9,885,000
Airport Improvements (2)	$3,598,000
Fire Improvements	$1,665,800
Police Improvements (3)	$400,000
Multi-Purpose Event Ctr.(4)	$18,518,700
Administration	$50,000
Water Improvements (5)	$14,052,900
TOTAL ALL IMPROVEMENTS	$48,170,400

(1) Includes Economic Stimulus funding, (2) Includes grants, (3) Includes grants and continuation of 2003 G.O. bond costs, (4) Includes Economic Stimulus funds, (5) Reflects full ARAA funding.

RELATIONSHIP BETWEEN OPERATING AND CAPITAL BUDGETS

There is no substantial impact to the operating budget because most of the work is either equipment only or the labor is subcontracted. There are several projects that are budgeted based on receiving Federal Stimulus funds. They will not be started without that funding.

The new fire station is the only project that has an effect on the future operating budget. The costs associated to staffing have been addressed as follows: a SAFER grant has been submitted for funding for additional personnel, or if that does not come through, the current staff would be redistributed between the three fire stations. Equipment for the new station is included in the current construction budget.

CAPITAL IMPROVEMENT PLAN

The Capital Improvements Plan (CIP) is a planning process identifying investments the Town intends to make in capital improvements over a period of time. Capital improvements include the facilities, infrastructure and materials needed to perform the jurisdiction's function, and to produce and deliver the services expected of it. Generally, Capital Improvements are a structure, improvement, pieces of equipment or other major assets having a useful life of at least two years. Capital Improvements are provided by or for public purposes and services.

While a CIP does not cover routine maintenance, it does include renovation, major repair or reconstruction of damaged or deteriorating facilities or infrastructure systems. While Capital Facilities do not usually include furniture and equipment, a Capital Project may include the furniture and equipment clearly associated with a newly constructed or renovated facility.

Payson uses a five-year planning period for its CIP. The expenditures proposed for the first year of the program are incorporated into the Annual Budget as the Capital Budget.

One of the most important aspects of the CIP process is that it is not a once a year effort, but an important ongoing part of the Town's overall management process. New information and evolving priorities require continual review. Each time the review is carried out, it must be done comprehensively.

Several traditionally recognized benefits could accrue to the community as the result of preparing and maintaining a sound Capital Improvement Plan. These include:

1. The CIP shows citizens and Town officials where and when projects are expected.

2. The CIP process serves as a basis for the management of projects. This includes the coordination of the efforts of various departments responsible for land acquisition, design, construction and operation of the new facility. It is also includes the management of cash flow to ensure the funds are available and are used in the most effective possible way.

3. The CIP can establish a set of priorities that can be embodied in the Town's General Plan guiding decisions on land issues.

4. The CIP establishes the relationship between the desired levels of service and the ability of the Town to fund public facility

improvements. In this way, citizens are able to work with elected officials to determine how much improvement of the Town's

infrastructure is realistic in view of what the community is willing to pay through existing revenues, taxes, and user fees.

5. The CIP establishes a reasonable multi-year spending plan that can keep the expectations for public facility construction within the Town's ability to pay. Accordingly, agencies issuing bond ratings consider it very important for the Town to have a well-considered Capital Improvement Planning process, and to adopt and follow the program closely.

The CIP ties the Town's physical development to community goals and decisions expressed through hearings, citizen advisory groups and such documents as the General Plan. Not only does the CIP identify projects to meet the goals, but it also matches projects with available funds ranging from property tax dollars and user fees to state and federal grants.

The CIP cycle incorporates key phases: planning, defining/formulating, program decision-making, and implementation.

Planning	**Defining/Formulating**	**Program Decision-Making**	**Implementation**
Long-Term Vision	Needs Identified	Projects Reviewed	Projects Constructed, Operated & Maintained
Comprehensive Plan	Specific Project Proposals	Projects Evaluated Against Needs/Plans	
Capital Improvement Plan	Project Financing Identified	Adoption of Funding Package	
Town Council Annual Goals			

Capital Improvement Summaries

Summary of All Sources

Town of Payson, Arizona

5 YEAR CAPITAL IMPROVEMENT PROGRAM

Funding Sources:		Fiscal Year 2010/11	Fiscal Year 2011/12	Fiscal Year 2012/13	Fiscal Year 2013/14	Fiscal Year 2014/15	5 Year Total	Future Years	Grand Total
General Fund Transfer to Capital	71,72,76,77,103	10,000	210,000	215,000	150,000	150,000	735,000	-	735,000
Grant Capital Improvement Fund	1,2,3,33,34,35,44,45,46,49,68,70,101	25,000	534,465	460,000	145,800	50,000	1,215,265	1,350,000	2,565,265
Grant - CDBG	73,75	283,200	140,000	200,000	140,000	140,000	903,200	500,000	1,403,200
Grants - FAA	78 - 88	3,418,100	2,478,550	3,999,880	1,673,520	3,891,010	15,461,060	-	15,461,060
Grant - WIFA	50,60,64,66	11,135,000	215,000	-	85,000	-	11,435,000	225,000	11,660,000
Grants - ADOT	76	-	500,000	500,000	500,000	500,000	2,000,000	140,000	2,140,000
Grants - ADOTA	78--88	89,950	65,225	105,260	44,040	102,395	406,870	-	406,870
Grants - Public Saety	36	440,000	-	-	-	-	440,000	-	440,000
Grants - State	53	500,000	-	-	-	-	500,000	-	500,000
Grants - Parks	39,69	-	125,000	185,000	170,000	195,000	675,000	750,000	1,425,000
HELP Loan	7	-	-	300,000	-	-	300,000	-	300,000
Homeland Security	101	75,000	746,894	-	-	-	821,894	-	821,894
HURF Fund	4,5,6,7,9,10,11,12,14,15,16,17,18,19,20,21,22,23,26,28,29,30,31,32	3,435,000	607,000	1,225,000	2,340,000	4,365,000	11,972,000	11,355,000	23,327,000
Airport Fund*	78-88	89,950	65,225	105,260	44,040	102,395	406,870	-	406,870
Contributions	74	25,000	25,000	25,000	25,000	25,000	125,000	125,000	250,000
Representative Kirkpatrick	1011	18,518,700	-	-	-	-	18,518,700	-	18,518,700
Bonds	37,45,50,51,67	1,195,800	150,000	200,000	3,700,000	9,000,000	14,245,800	6,550,000	20,795,800
Development Fees	26,40,41,42,43,47,48,49,104,105, 106	100,000	470,000	1,140,000	636,000	100,000	2,446,000	600,000	3,046,000
Water Fund	52,57,58,59,61,62,65	455,000	1,116,000	665,000	100,000	100,000	2,436,000	100,000	2,536,000
WIFA Loan	50	500,000	4,200,000	1,250,000	250,000	5,500,000	11,700,000	-	11,700,000
CAP Fund	56	-	100,000	100,000	100,000	100,000	400,000	1,136,700	1,536,700
Improvement District Funds	27,102	6,250,000	50,000	100,000	100,000	100,000	6,600,000	2,000,000	8,600,000
		46,545,700	**11,798,359**	**10,775,400**	**10,203,400**	**24,420,800**	**103,743,659**	**24,831,700**	**128,575,359**

Summary by Fund

Town of Payson, Arizona

5 YEAR CAPITAL IMPROVEMENT PROGRAM

Funding Sources:	Fiscal Year 2010/11	Fiscal Year 2011/12	Fiscal Year 2012/13	Fiscal Year 2013/14	Fiscal Year 2014/15	5 Year Total	Future Years	Grand Total
General Fund Transfer	35,000	395,000	400,000	225,000	225,000	1,280,000	475,000	1,755,000
Grant Capital Improvement Fund	30,976,900	2,101,359	1,285,000	990,800	835,000	36,189,059	2,615,000	38,804,059
HURF Fund	3,535,000	707,000	1,525,000	2,440,000	4,465,000	12,672,000	11,855,000	24,527,000
Airport Fund*	3,598,000	2,609,000	4,210,400	1,761,600	4,095,800	16,274,800	-	16,274,800
Parks Development Fund	-	370,000	1,040,000	536,000	-	1,946,000	100,000	2,046,000
Water Fund	455,000	1,116,000	665,000	100,000	100,000	2,436,000	100,000	2,536,000
CC Cragin Fund						-	-	-
Debt Service Funds	1,695,800	4,350,000	1,450,000	3,950,000	14,500,000	25,945,800	6,550,000	32,495,800
CAP Fund	-	100,000	100,000	100,000	100,000	400,000	1,136,700	1,536,700
Improvement District Funds	6,250,000	50,000	100,000	100,000	100,000	6,600,000	2,000,000	8,600,000
	46,545,700	**11,798,359**	**10,775,400**	**10,203,400**	**24,420,800**	**103,743,659**	**24,831,700**	**128,575,359**

* Expenditures may be paid by the Town Airport Fund and/or the Payson Regional Airport Authority.

Summary by Department

Town of Payson, Arizona

5 YEAR CAPITAL IMPROVEMENT PROGRAM

	Department	Description	Fiscal Year 2010/11	Fiscal Year 2011/12	Fiscal Year 2012/13	Fiscal Year 2013/14	Fiscal Year 2014/15	5 Year Total	Future Years	Grand Total
1	Police	Building Remodel	-	65,500	-	-	-	65,500	-	65,500
2	Police	Parking Lot Improvements	-	-	-	63,800	-	63,800	-	63,800
3	Police	Security Upgrade	-	-	-	32,000	-	32,000	-	32,000
101	Police	Communication Upgrade	100,000	995,859	-	-	-	1,095,859	-	1,095,859
		Total Police Capital Projects	**100,000**	**1,061,359**	**-**	**95,800**	**-**	**1,257,159**	**-**	**1,257,159**
4	Streets	Mud Springs Rd Phase II	1,300,000	-	-	-	-	1,300,000	-	1,300,000
5	Streets	Mud Springs Rd - Cedar to Frontier	-	-	-	-	-	-	835,000	835,000
6	Streets	Rumsey Dr - McLane to Hwy 87	-	60,000	250,000	250,000	-	560,000		560,000
7	Streets	Bonita St. Phase II & III	910,000	70,000	300,000		-	1,280,000	-	1,280,000
9	Streets	Manzanita Dr - Timber to Shopping Center	1,000,000			-	-	1,000,000		1,000,000
10	Streets	Colcord Rd - Main to Longhorn	-	75,000	125,000	550,000	1,000,000	1,750,000		1,750,000
11	Streets	McLane Rd - Airport to Payson Ranchos	-	-	-	100,000	500,000	600,000	650,000	1,250,000
12	Streets	McLane - Main St to Phoenix St	-	-	-	80,000	875,000	955,000		955,000
14	Streets	Goodnow - 260 to Bonita	-	-	-	40,000	40,000	80,000	610,000	690,000
15	Streets	Easy St - Evergreen to Forest	-	-	-	405,000	325,000	730,000	-	730,000
16	Streets	Easy St - Forest to Gila	-	-	-	-	-	-	1,290,000	1,290,000
17	Streets	Easy St - Gila to Bradley	-	-	-	-	-	-	1,270,000	1,270,000
18	Streets	Rim Club Pkwy - Rim Club to Granite Dells	-	-	-	40,000	40,000	80,000	900,000	980,000
19	Streets	Frontier St. - 87 to McLane	-	-	-		150,000	150,000	1,950,000	2,100,000
20	Streets	Granite Dells Roundabout Landscaping	-	-	45,000	-	-	45,000	-	45,000
21	Streets	Granite Dells Roundabout Lighting	-	34,000	-	-	-	34,000	-	34,000
22	Streets	Airport Rd. Roundabout	60,000	-	-	-	-	60,000	-	60,000
23	Streets	Airport Rd. Rdat landscaping	-	45,000	-	-	-	45,000		45,000
26	Streets	Pavement Preservation	250,000	423,000	580,000	580,000	580,000	2,413,000	3,500,000	5,913,000
27	Streets	American Gulch	-	50,000	100,000	100,000	100,000	350,000	2,000,000	2,350,000
28	Streets	Town Aerial Photo Update	15,000	-	-	-	-	15,000	50,000	65,000
29	Streets	Green Valley Park Parking Lot Improvements	-	-	25,000	375,000	375,000	775,000	-	775,000
30	Streets	Payson Ranchos to Payson Pines	-	-	-	-	80,000	80,000	800,000	880,000
31	Streets	Longhorn Sidewalks	-	-	190,000	-	-	190,000	-	190,000
32	Streets	East Phoenix St Improvements	-	-	110,000	20,000	500,000	630,000	-	630,000
102	Streets	Montezuma Castle Land Exchange	6,250,000		-	-	-	6,250,000	-	6,250,000
1011	Streets	Northern Gila Multi-Purpose Complex	18,518,700					18,518,700		18,518,700
		Total Streets Capital Projects	**28,303,700**	**757,000**	**1,725,000**	**2,540,000**	**4,565,000**	**37,890,700**	**13,855,000**	**51,745,700**

5 YEAR CAPITAL IMPROVEMENT PROGRAM

33	General Government	Town Hall Carpet	-	50,000	-	-	-	50,000	-	50,000
34	General Government	Chamber Enhancements	-	100,000	-	-	-	100,000	100,000	200,000
35	General Government	Recycling Improvements	-	50,000	50,000	50,000	50,000	200,000	250,000	450,000
		Total General Gov't Capital Projects	**-**	**200,000**	**50,000**	**50,000**	**50,000**	**350,000**	**350,000**	**700,000**
36	Fire	Station 11 Buildout	440,000	-	-	-	-	440,000	-	440,000
37	Fire	Station 13 Construction	1,195,800	-	-	-	-	1,195,800	-	1,195,800
103	Fire	Public Saftey Master Plan		40,000	-	-	-	40,000	-	40,000
		Total Fire Capital Projects	**1,635,800**	**40,000**	**-**	**-**	**-**	**1,675,800**	**-**	**1,675,800**
39	Parks	PATS Continuation	-	125,000	125,000	125,000	150,000	525,000	750,000	1,275,000
40	Parks	Trails Master Plan	-	-	60,000	60,000	-	120,000	-	120,000
41	Parks	Parks Master Plan	-	70,000	60,000	-	-	130,000		130,000
42	Parks	Amphitheater Lighting	-	-	150,000	-	-	150,000	-	150,000
43	Parks	Green Valley Park Ramada Improvements	-	-	75,000	-	-	75,000	-	75,000
44	Parks	Green Valley Park Maintenance Building	-	-	400,000	-	-	400,000	-	400,000
45	Parks	Event Center Improvements	-	20,000	-	2,000,000	-	2,020,000	2,000,000	4,020,000
46	Parks	Land Purchase	-	-	-	-	-	-	1,000,000	1,000,000
47	Parks	Rumsey Park Restrooms	-	-	145,000	-	-	145,000	-	145,000
48	Parks	Rumsey Park Drainage	-	50,000	-	-	-	50,000	-	50,000
49	Parks	Rumsey Park Pedestrian Circulation Improvements	-	-	50,000	350,000	-	400,000	100,000	500,000
104	Parks	Kiwanis Field Lights	-	250,000	250,000			500,000		500,000
105	Parks	Rumsey South Soccer Turf	-		250,000			250,000		250,000
106	Parks	Rumsey Playground Equipment	-			126,000		126,000		126,000
		Total Parks Capital Projects	**-**	**515,000**	**1,565,000**	**2,661,000**	**150,000**	**4,891,000**	**3,850,000**	**8,741,000**
50	Water	CC Cragin Pipeline	9,835,000	4,200,000	1,250,000	250,000	13,000,000	28,535,000	-	28,535,000
51	Water	Huston Mesa Waterline & Treatment Plant	-	150,000	200,000	200,000	1,500,000	2,050,000	4,550,000	6,600,000
52	Water	Security Gates	20,000	6,000	5,000	-	-	31,000	-	31,000
53	Water	Green Valley Park Shoreline Protection	500,000	50,000	-	-	-	550,000	-	550,000
56	Water	Groundwater Remediation	-	100,000	100,000	100,000	100,000	400,000	1,136,700	1,536,700
57	Water	Water Mains	-	250,000	100,000	100,000	100,000	550,000	100,000	650,000
58	Water	Wells	75,000	425,000	500,000	-	-	1,000,000	-	1,000,000
59	Water	Membrane Pilot Study	-	40,000	-	-	-	40,000	-	40,000
60	Water	West Well Improvements	-	80,000	-	-	-	80,000	-	80,000
61	Water	Radon Removal Study	30,000	30,000	-	-	-	60,000	-	60,000
62	Water	Water Line Replacement	200,000	65,000	-	-	-	265,000	-	265,000
64	Water	Reserve Well Development	-	85,000	-	85,000	-	170,000	225,000	395,000
65	Water	Warehouse Addition	45,000	-	-	-	-	45,000	-	45,000
66	Water	TAT Reclamation Project	1,800,000	-	-	-	-	1,800,000	-	1,800,000
107	Water	S. Stover Rd Property Purchase	85,000	-	-	-	-	85,000		85,000
108	Water	Airpark Sewer ID		300,000	60,000			360,000		360,000
		Total Water Capital Projects	**12,590,000**	**5,781,000**	**2,215,000**	**735,000**	**14,700,000**	**36,021,000**	**6,011,700**	**42,032,700**

5 YEAR CAPITAL IMPROVEMENT PROGRAM

67	Library	Library Expansion	-	-	-	1,500,000	-	1,500,000	-	1,500,000
		Total Library Capital Projects	**-**	**-**	**-**	**1,500,000**	**-**	**1,500,000**	**-**	**1,500,000**
68	Tourism	Boardman Improvements	-	-	10,000	-	-	10,000	-	10,000
69	Tourism	Entrance/Exit Improvements	-	-	60,000	45,000	45,000	150,000	-	150,000
		Total Tourism Capital Projects	**-**	**-**	**70,000**	**45,000**	**45,000**	**160,000**	**-**	**160,000**
71	Community Development	Carpet Replacement	10,000	20,000	-	-	-	30,000	-	30,000
72	Community Development	General Plan Update	-	-	65,000	-	-	65,000	-	65,000
73	Community Development	Housing Rehabilitation	172,500	140,000	140,000	140,000	140,000	732,500	500,000	1,232,500
74	Community Development	Affordable Housing	25,000	25,000	25,000	25,000	25,000	125,000	125,000	250,000
75	Community Development	Senior Center Rehabilitation	110,700	-	60,000	-	-	170,700	-	170,700
76	Community Development	Main St. Enhancement	-	500,000	500,000	500,000	500,000	2,000,000	140,000	2,140,000
77	Community Development	Highway Landscape Improvements	-	150,000	150,000	150,000	150,000	600,000	-	600,000
		Total Comm Dev Capital Projects	**318,200**	**835,000**	**940,000**	**815,000**	**815,000**	**3,723,200**	**765,000**	**4,488,200**
78	Airport	EA for SW side land acquisition	195,000	-	-	-	-	195,000	-	195,000
79	Airport	Expand Apron E/Construct heliocopter hardstands/Extend vehicle access	-	650,000	-	-	-	650,000	-	650,000
80	Airport	Relocate taxiways/construct taxilanes	-	75,000	950,000	315,000	3,895,800	5,235,800	-	5,235,800
81	Airport	Land Purchase	2,288,000	-	-	-	-	2,288,000	-	2,288,000
82	Airport	New Terminal Building	-	145,000	2,000,000	-	-	2,145,000	-	2,145,000
83	Airport	Relocate campground	-	520,000	-	-	-	520,000	-	520,000
84	Airport	Upgrade markings & signage	315,000	-	-	-	-	315,000	-	315,000
85	Airport	Construct service roads	-	36,000	310,000	-	-	346,000	-	346,000
86	Airport	Construct vehicle parking	-	20,000	225,000	-	-	245,000	-	245,000
87	Airport	Construct hold aprons	-	-	-	-	200,000	200,000	-	200,000
88	Airport	Improve Safety Areas	-	1,163,000	-	-	-	1,163,000	-	1,163,000
109	Airport	Pavement Rehab Ramps		-	490,400	-	-	490,400	-	490,400
110	Airport	New/Expanded Parking Ramps	800,000	-	235,000	1,446,600	-	2,481,600	-	2,481,600
		Total Airport Capital Projects	**3,598,000**	**2,609,000**	**4,210,400**	**1,761,600**	**4,095,800**	**16,274,800**	**-**	**16,274,800**
		Total Capital Projects	**46,545,700**	**11,798,359**	**10,775,400**	**10,203,400**	**24,420,800**	**103,743,659**	**24,831,700**	**128,575,359**

5 YEAR CAPITAL IMPROVEMENT PROGRAM - MACHINERY & EQUIPMENT

	Department	Description	Fiscal Year 2010/11	Fiscal Year 2011/12	Fiscal Year 2012/13	Fiscal Year 2013/14	Fiscal Year 2014/15	5 Year Total	Future Years	Grand Total
30	Water	Backhoe	-	150,000	-	-	-	150,000	-	150,000
31	Water	Wheel Loader Replacement	-	150,000	-	-	-	150,000	-	150,000
32	Water	SCADA Equipment	100,000	75,000	75,000	75,000	-	325,000	250,000	575,000
33	Water	Service Truck Replacement	67,500	-	30,000	-	-	97,500	40,000	137,500
34	Water	Well Pump Replacements	30,000	30,000	30,000	40,000	-	130,000	200,000	330,000
104	Water	Fire Hydrant Program	5,000	5,000	5,000	5,000	5,000	25,000		25,000
105	Water	Computer Equipment	53,000	-	-	-	-	53,000		53,000
		Total Water Division	**255,500**	**410,000**	**140,000**	**120,000**	**5,000**	**930,500**	**490,000**	**1,420,500**
35	Community Development	Vehicle replacement	-	25,000	-	-	25,000	50,000	50,000	100,000
		Total Comm Dev Department	**-**	**25,000**	**-**	**-**	**25,000**	**50,000**	**50,000**	**100,000**
		Total Capital Machinery & Equipment	**685,500**	**1,557,500**	**1,542,500**	**767,500**	**357,500**	**4,910,500**	**3,782,500**	**8,693,000**

Funding Sources:	Project Number	Fiscal Year 2010/11	Fiscal Year 2011/12	Fiscal Year 2012/13	Fiscal Year 2013/14	Fiscal Year 2014/15	5 Year Total	Future Years	Grand Total
Equipment Replacement Fund	1 - 35	685,500	1,557,500	1,542,500	767,500	357,500	4,910,500	3,782,500	8,693,000
		685,500	**1,557,500**	**1,542,500**	**767,500**	**357,500**	**4,910,500**	**3,782,500**	**8,693,000**

2010/2011 Proposed CAPITAL Projects

STREETS

202	Pavement Preservation	$	250,000
202	Survey Equipment		15,000
202	Skidsteer Equipment		40,000
202	Crack Seal Machine		45,000
430	Bonita St Phase 2 & 3		910,000
403	Econ. Stim.-Manzanita Street		1,000,000
403	Econ. Stim.-Mud Springs Rd		1,300,000
202	Airport Rd/SR87 Traffic Control		60,000
202	Town Aerial Photographs		15,000
434	Montezuma Castle Land Exchange ID		6,250,000
		$	9,885,000

FIRE

212	Vehicles	$	30,000
403	AFG Facilities		440,000
433	Fire Station #13 Construction		1,195,800
		$	1,665,800

WATER

460	Wells	$	90,000	
460	Environmental Project		325,000	
460	Fees		731,700	
460	Water Line Replacement		50,000	
661	Buildings		45,000	
661	Land Acquisition		85,000	
661	Wells		30,000	
661	Radon Removal Study		30,000	
661	Security Gate		20,000	
661	Water Line Replacement		200,000	
661	Machinery & Equipment		158,000	
661	Vehicles		67,500	
661	Miscellaneous		10,700	
661	Pumps for Wells		75,000	
661	GVP Shoreline Protection		500,000	
661	ES Tribe Reclaimation Pond		1,800,000	
662	ES CC Cragin Pipe Repair		9,835,000	*
	*Reflects full ARRA fundig	$	14,052,900	

POLICE

401	Law Enforcement Vehicles	$	100,000
403	Homeland Security Radio Program		100,000
403	Radar Equipment		13,000
425	Communication Equipment		187,000
	Includes grants and continuation of bond expenditures	$	400,000

ADMINISTRATION

101	Machinery & Equipment	$	40,000
401	Carpet Replacement		10,000
	(Community Development and Town Hall)	$	50,000

MULTI-PURPOSE EVENT CENTER

403	Econ. Stim.-Event Center	$	18,518,700
		$	18,518,700

AIRPORT

260	Environmental Assessment	$	195,000
260	Land Purchase		2,288,000
260	Echo Ramp Expansion & Taxiway	$	800,000
260	Airfield Signage & Marking		315,000
		$	3,598,000

Total	**$**	**48,170,400**

This schedule does not reflect the CDBG Housing grants.

CAPITAL PROJECTS

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
101-5-6428-05-8315	A Dye Design	7,388	-	-	-
101-5-2408-01-8004	Machinery & Equipment	42,645	-	-	40,000
202-5-3442-00-8707	ROW's/Drainage	3,123	-	-	-
202-5-3442-00-8712	Mud Springs-Frontier-Granite	796,112	-	-	-
202-5-3442-00-8713	Pavement Preservation	507,142	-	125,000	250,000
202-5-3442-00-8715	Wade Lane Sidewalk	-	-	50,000	-
202-5-3442-00-8723	Airport Rd & SH87 Traffic	-	-	390,000	60,000
202-5-3442-00-8725	Town Aerial Photographs	-	-	-	15,000
202-5-3442-00-8726	FEMA Trailwoods Study	-	40,525	-	-
202-5-3442-00-8732	St Phillips St Widening	991,975	-	-	-
202-5-3442-00-8733	Relocate Sign Const Shop	4,064	-	-	-
202-5-3442-00-8735	Westerly Rd Parking Lot	78,944	60,223	-	-
202-5-3442-00-8736	Mud Springs Phase 2 to SH260	7,594	-	5,000	-
202-5-3442-00-8739	Regional Storm Drainage	-	175,772	-	-
202-5-3442-00-8740	East Frontier St Project	52,000	-	-	-
202-5-3442-00-8741	Airport Rd-West end to Vista	76,233	-	-	-
202-5-3442-00-xxxx	Machinery & Equipment	-	-	-	100,000
212-5-2426-03-8003	Vehicles	-	-	-	30,000
224-5-4461-00-8606	Library Machinery & Equipment	9,963	-	-	-
260-5-4445-00-8813	Echo Ramp Expan & Taxiway	-	-	-	800,000
260-5-4445-00-8308	Airport Master Plan Update	85,142	114,358	-	-
260-5-4445-00-8006	Airport Land Acquisition	31	-	620,000	2,288,000
260-5-4445-00-8310	Environmental Assessment	-	-	401,000	195,000
260-5-4445-00-8818	Airfield Signage & Marking	-	-	-	315,000
260-5-4445-00-8831	Drives Training & Rwy Access	-	5,496	-	-
401-5-1401-00-8600	Town Hall Remodel	713	-	-	-
401-5-1401-00-8603	Carpet Replacement	-	-	-	10,000
401-5-1401-00-8300	Recycling Program	50,578	-	-	-
401-5-1401-00-8412	CTV/Council Mtg Enhancement	10,662	-	-	-
401-5-1407-00-8400	Financial System Implement	192,685	3,032	97,000	-
401-5-1401-00-8600	Fire Stat #11 Crew Qtrs	3,109	-	-	-
401-5-1408-00-840x	Town Wide Network Upgrade	72,366	-	-	-
401-5-2421-01-8420	Law Enforcement Recorder	34,838	-	-	-
401-5-2421-01-8510	Law Enforcement Vehicles	168,989	-	-	100,000
401-5-2426-01-8xxx	Fire Equipment	47,277	-	-	-
401-5-2426-01-8510	Replace Fire Truck	437,626	-	-	-
401-5-6428-01-8304	Community Devel Addition	5,766	-	-	-
401-5-6428-01-8608	Update Affordable Hsng Stdy	20,000	-	-	-
401-5-4467-00-8706	Tennis Courts Project	164,419	-	-	-
401-5-6428-01-8315	Streetscape Study		34,817	-	-
403-5-1401-00-8600	Econ Stim-Housing			550,000	
403-5-1401-00-8600	Econ Stim-Manzanita St	-	-	-	1,000,000
403-5-1401-00-8600	Econ Stim-Mud Springs Rd	-	-	-	1,300,000
403-5-1401-00-8600	Econ Stim-Multi Event Ctr	-	-	-	18,518,700
403-5-2426-01-8774	AFG Facilities	90,931	-	400,000	440,000
403-5-1401-00-8600	Fire Econ Stim Remodel FS #1	-	-	450,000	-
408.463.000.996.008	Rumsey Basketball/Vllyball Crt	-	-	-	-
403-5-2421-01-8762	LE-Radar Grant	-	-	-	13,000
408-5-4463-00-8779	Rumsey Ballfield Devel	13,854	7,471	-	-
408-5-4463-00-8780	Rumsey Park Playground Prj	78,409	-	-	-
408-5-4464-00-8781	Trails Master PATS Implemnt	6,418	1,586	-	-
408.463.000.996.014	Park System Master Plan	5,004	-	-	-

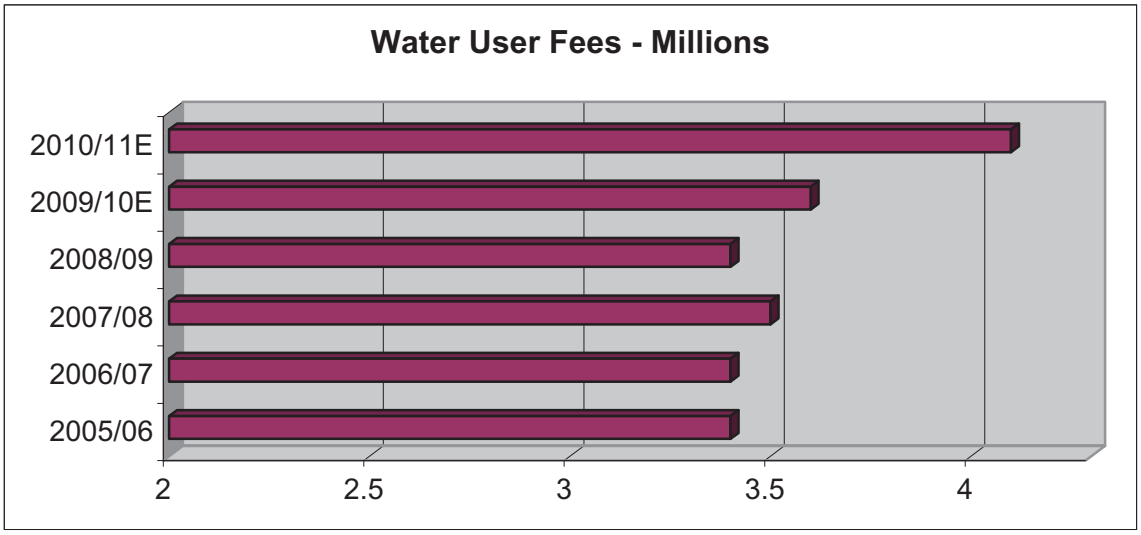
CAPITAL PROJECTS

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
417-5-6428-01-8785	Main Street Improvements	-	-	332,600	-
417-5-6428-01-8314	Main Street Project Design	54,445	-	-	-
425-5-2421-16-8407	CAD Police/Fire Comm Eq	33,329	10,068	250,000	187,000
431-5-3442-00-8724	Cedar Lane Improvement Dist	-	-	200,000	-
432-5-3442-00-8718	Rancho Del Tonto Imprv Dist	-	-	1,500,000	-
433-5-2426-01-8602	Fire Station #3 Construction	-	-	5,325,000	1,195,800
460-5-5451-00-8007	Reserve Well Devel	93,750	93,750	90,000	90,000
460-5-5451-00-8316	Draught Mgmt Plan	40,299	13,522	5,000	-
661-5-5451-03-8006	Land Purchase	14,673	12,999	55,800	85,000
661-5-5451-08-8405	Utility Billing Software	-	-	-	-
661-5-5451-08-8523	Fire Hydrant Program	10,179	-	-	5,000
6615-5451-08-8526	Water Mains	-	-	-	-
661-5-5451-08-8313	Radon Removal Engineer Stdy	-	-	30,000	30,000
661.451.900.998.014	Payson West Well Devel/Impr	-	-	-	-
661.451.900.998.025	Conservation Projects	-	-	-	-
661-5-5451-08-8531	GV Park Lighted Fourntain	15,739	-	-	-
661.451.900.998.036	Chaparral Pines N CPN#16	-	-	-	-
661-5-5451-08-8009	Waterlines	28,200	39,974	150,000	200,000
661-5-5451-08-8010	McKamey Waterline	-	-	200,000	-
661.451.900.998.039	McKamey to St Phillips Waterline	-	-	-	-
661-5-5451-08-8002	Machinery & Equipment	145,999	43,242	-	153,000
661-5-5451-08-8007	Wells	-	-	30,000	30,000
661.451.900.998.041	Maranantha Water Line	-	-	-	-
661.451.900.998.043	Ash St Main Ext	-	-	-	-
661-5-5451-08-8528	Service Truck	23,050	-	-	67,500
661-5-5451-08-8591	Green Valley Lakes-Shoreline	-	-	500,000	500,000
661-5-5451-08-8611	Front Office Remodel	6,208	-	-	-
661.451.900.998.099	Land Purchase	-	-	-	-
661-5-5451-08-xxxx	Miscellaneous	-	-	-	10,700
661-5-5451-08-8533	GV Boat Launch	-	-	10,000	-
661-5-5451-08-8580	Event Center Booster	-	-	150,000	-
661-5-5451-08-8587	Security Gate Installation	-	-	20,000	20,000
661-5-5451-08-8600	Econ Stim-TAT Reclaim Pond	-	-	1,800,000	1,800,000
661-5-5451-08-8794	Pumps for Wells	-	76,211	75,000	75,000
662-5-5451-00-8009	Blue Ridge Waterline	2,134	14,352	25,000	-
662-5-5451-00-8010	CC Cragin Pipeline	1,659	-	289,700	-
662-5-5451-00-8600	Econ Stim-CCC Pipe Repair	-	-	8,785,000	9,835,000
	Total Capital Projects	4,699,240	1,068,334	25,167,800	48,170,400
TOTAL CAPITAL PROJECTS		4,699,240	1,068,334	25,167,800	48,170,400

This schedule does not reflect CDBG Housing grants.

ENTERPRISE FUNDS

The Town has three Enterprise Funds: Water Fund, C. C. Cragin Development Fund, and Water Development Fund. The revenues for these funds come from user fees and impact fees. They are used for operations, maintenance and improvement of the Town's Water System as well as developing new water sources.



Water usage revenue is conservatively budgeted assuming that the conservation policy will reduce revenues over time under the current rate structure. The 2010/11 budget assumes a price increase will occur.

Total revenues for 2010/11 are estimated at **$ 66,696,001**

Fund	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
General Fund	14,756,963	13,066,076	13,725,387	11,960,000
HURF Fund	3,172,951	1,687,964	1,918,000	1,824,100
Housing Trust Fund	24,501	2,792	100,300	25,000
Gifts & Grant Fund	22,586	82,246	817,500	647,500
Wildland/Urban Program Fund	71,113	32,068	71,500	100,000
Festivals & Events Fund	-	-	89,300	77,400
Bed Tax Fund	183,915	160,755	151,000	210,000
Police Dept of Justice Fund	103	7,626	14,100	5,000
Police Reserve Academy Fund	15,421	31	-	-
Law Enforcement Property Program	-	-	750,000	500,000
Library Fund	505,573	470,710	464,200	412,300
Magistrate Court	9,266	7,789	75,630	4,100
Airport Fund	171,350	50,800	1,011,101	3,600,701
Event Center Fund	50,310	16,405	86,600	83,600
Counter-Cyclical Reserve Fund	13,109	-	-	-
Medical Insurance Fund	1,891,783	2,048,124	2,180,700	1,149,800
Capital Projects Fund	1,101,538	140	207,000	100,000
Grant Capital Projects Fund	354,613	340,573	2,367,400	21,654,900
Park Development Fund	79,151	87,437	82,200	30,000
Public Safety Development Fund	37,942	43,647	40,700	20,500
Green Valley Redevelopment Fund	1,289	3,160	332,600	-
Excise Tax - Construction	14,582	-	-	-
Public Safety Bonds	7,996	2,816	2,800	-
Westerly Rd Construction	-	-	-	-
American Gulch Improvement Dist	-	-	-	-
Bonita Street Construction Fund	89,064	259	10,300	900,000
Cedar Lane Improvement District	-	-	200,000	-
Rancho del Tonto Improvement Dist.	-	-	1,500,000	-
Fire Station #13 Construction	-	-	5,325,000	-
Montezuma Castle Land Exchange	-	-	-	6,250,000
Central Arizona Project Trust Fund	72,726	554,650	16,500	100
General Debt Service	85,535	221,253	146,900	139,000
East Loop Rd Improvement Fund	160,148	117,291	102,900	92,200
Westerly Rd Improvement Fund	140,614	83,693	85,400	84,200
Rumsey Park COP's Fund	88,927	96,923	95,100	88,600
Green Valley Park Debt Service Fund	387,956	208,041	211,300	205,000
Excise Tax Obligation Debt Service Fund	293,838	3,012	214,351	128,100
General Obligation Bonds Fund	414,462	377,983	307,000	300,000
Cedar Lane Improvement District DS	-	-	142,250	-
Rancho del Tonto Imprv. Dist. DS	-	-	442,250	-
Water Fund	4,097,906	3,653,755	7,214,300	6,187,900
CC Cragin Development Fund	196,865	104,943	10,705,000	9,916,000
Water Development Fund	-	15,151	5,000	-
Total Revenues All Funds	**28,514,096**	**23,548,113**	**51,211,569**	**66,696,001**
Per Capita	1,816	1,436	3,123	4,067

Category	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Taxes	14,456,498	13,272,753	12,672,687	11,576,800
Licenses & Permits	680,826	592,733	526,100	599,800
Intergovernmental	804,549	404,601	1,441,001	1,828,701
Charges for Service	4,816,548	4,561,589	4,534,600	5,009,000
Fines & Forfeitures	227,172	199,292	216,000	196,800
Grants	435,472	400,250	3,452,100	4,076,200
Economic Stimulus	-	-	17,185,000	34,153,700
Miscellaneous	4,145,192	3,538,651	7,300,200	8,446,800
Internal Service Transfers	2,947,839	578,244	3,883,881	808,200
Total Operating Revenues	**28,514,096**	**23,548,113**	**51,211,569**	**66,696,001**

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
NON-RESTRICTED GENERAL FUND REVENUES					
	Taxes				
101-4-1300-110	Sales Tax - State Shared	1,418,078	1,227,660	1,100,000	1,157,600
101-4-1300-111	Income Tax - State Shared	2,171,464	2,308,055	1,993,000	1,501,600
101-4-1300-120	Vehicle License Tax - Auto Lieu	1,013,004	937,747	950,600	900,000
101-4-1300-310	Sales Tax - Town	6,811,025	6,093,607	6,000,000	5,300,000
101-4-1300-330	Property Tax Levy	487,956	475,044	522,087	606,300
101-4-1300-335	Property Tax Levy - PY	4,985	8,003	8,000	10,000
	Taxes	11,906,512	11,050,116	10,573,687	9,475,500
	Licenses & Permits				
101-4-4300-371	Franchise Fees - Electricity	213,305	220,359	228,300	235,600
101-4-4300-372	Franchise Fees - Gas	74,079	58,831	67,500	50,000
101-4-4300-373	Franchise Fees - Cable TV	61,659	60,611	60,800	56,000
101-4-4300-410	Business License	57,115	59,105	53,000	65,000
101-4-4300-715	Liquor License Fees	1,025	625	500	1,000
101-4-4328-410	Building Permits	259,553	176,596	100,000	170,000
101-4-4328-420	ROW Permits	3,941	1,467	1,000	2,200
101-4-4372-410	Animal Control Licenses	10,149	15,139	15,000	20,000
	Licenses & Permits	680,826	592,733	526,100	599,800
	Intergovernmental				
101-4-2324-110	Law Enf OT - BIA	18,750	(18,750)	-	-
101-4-2324-120	Law Enf OT Sch Res	128,790	136,049	140,000	140,000
101-4-2300-239	FAA Land Reimbursement	-	-	-	120,000
101-4-2300-989	Tonto Apache Tribe-Prop 202	29,678	51,425	50,000	30,000
101-4-2300-990	Misc Intergovernmental	-	-	-	10,000
101-4-2324-130	Gila County Intergovernmental	15,578	-	-	150,000
101-4-2324-203	Justice Asst Grant	-	-	-	-
101-4-2324-250	COPS Grant	-	-	150,300	143,000
101-4-2324-244	CJEF Grant - Meth Enf	-	-	-	-
101-4-2324-248	GOHS Traffic	-	-	5,000	40,000
101-4-2326-270	Fire-SAFER Grant	-	-	100,000	165,400
101-4-2324-xxx	Police Misc Grants	(547)	1,917	9,000	6,000
	Intergovernmental	192,249	170,641	454,300	804,400
	Charges for Services				
101-4-5316-520	Prosecution Fees	22,003	25,732	22,000	27,000
101-4-5316-521	Deferred Prosecution Fees	5,980	10,260	7,500	7,500
101-4-5323-926	Hazard Tree Removal Fee	-	-	-	-
101-4-5324-765	Law Enf Vehicle Storage	50,205	35,670	33,000	40,000
101-4-5324-710	Law Enf - Police Reports	2,474	2,039	2,500	2,500
101-4-5324-725	Law Enf-False Alarm	2,645	1,560	3,000	1,500
101-4-5324-750	Law Enf-Service Fund	2,651	-	-	-
101-4-5326-710	Fire Code Plan Review	5,730	2,210	2,000	12,000
101-4-5326-750	Fire Svc Agreement Fees	261,933	323,997	230,000	276,600
101-4-5326-755	Fire Svc Fees - Const	725	525	-	1,000
101-4-5326-758	Fire Svc Fees-Cost Recovery	5,708	2,635	3,000	4,500
101-4-5326-760	Police Service Fee-Cost Recovery	56	78	-	3,000
101-4-5326-765	Police - Tribe Dispatch Svc	-	65,625	61,500	51,500
101-4-5326-766	Police - Star Valley Fees	258,300	258,300	-	-
101-4-5326-768	Emergency Services Fee	-	-	-	60,000
101-4-5328-710	Plan Review Fees	130,824	75,614	50,000	60,000
101-4-5328-720	Zoning & Subdivision Fees	22,018	10,386	10,000	20,000
101-4-5328-730	Building - Spec Inspections	6,520	4,600	5,000	2,500

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
101-4-5341-710	Engineering - Review Fees	10,105	7,750	10,500	10,000
101-4-5363-710	Ramada & Ballfield Fees	8,613	9,378	20,000	16,000
101-4-5367-710	Recreation Program Fees	87,659	71,141	78,000	64,000
101-4-5367-715	Outdoor Rec Programming	-	8,564	34,400	10,000
101-4-5369-710	Swimming Pool Fees	33,834	27,672	26,000	-
101-4-5369-910	Aquatics Concessions	6,431	3,824	6,000	-
	Charges for Services	924,414	947,560	604,400	669,600
	Fines & Forfeitures				
101-4-3316-510	Court Fines & Fees	211,136	183,729	200,000	180,000
	Fines & Forfeitures	211,136	183,729	200,000	180,000
	Miscellaneous				
101-4-9300-750	Ins Premium Revenue	38,958	-	-	-
101-4-6323-920	Contribution-Volunteer Police	(437)	(431)	-	-
101-4-6325-923	Guardian Angel Donations	5,511	3,620	-	-
101-4-6367-920	Donations-Parks & Rec	-	14,516	136,300	-
101-4-9326-757	Fire Svc Fees Other	710	195	-	3,000
101-4-9341-730	Map Sales	3,051	2,493	3,000	2,000
101-4-9341-734	Plan Storage Boxes/Code Books	3,029	273	500	500
101-4-9300-910	Interest Earnings	45,868	21,566	15,000	10,000
101-4-9300-970	Insurance Recoveries	9,391	-	1,000	2,000
101-4-9300-971	Risk Insurance	103,905	-	94,000	47,000
101-4-9300-990	Other Revenue	75,067	13,036	4,000	5,000
101-4-9300-992	Sale of Capital Assets	-	-	-	-
101-4-9300-993	Facilities Lease Fees	2,550	10,200	10,200	10,000
101-4-9324-910	Law Enf. Unclaimed Property	-	1,008	1,000	-
101-4-9300-980	Enterprise Overhead	-	-	66,900	74,100
101-4-9300-996	Public Surplus Sale	41,234	54,821	30,000	35,000
	Miscellaneous	328,837	121,297	361,900	188,600
	Transfers In				
101-4-9399-xxx	Operations	512,989	-	1,005,000	42,100
	Transfers In	512,989	-	1,005,000	42,100
Non-Restricted General Fund Revenues		**$ 14,756,963**	**$ 13,066,076**	**$ 13,725,387**	**$ 11,960,000**
RESTRICTED OPERATING REVENUES					
HURF Fund (202)					
	Taxes				
202-4-1342-110	Highway Users Gas Tax	1,665,274	1,443,788	1,400,000	1,446,300
202-4-1342-120	Local Transporation Asst Fund	71,726	70,796	74,000	-
202-4-1342-130	LTAF-VLT	25,029	30,135	25,000	-
	Taxes	1,762,029	1,544,719	1,499,000	1,446,300
	Intergovernmental				
202-4-2342-239	FAA Grant	-	-	-	280,100
202-4-2342-279	ADOT Grants	-	-	-	-
202-4-2342-280	HURF Exchange Funds	400,000	-	-	-
	Tonto Apache Tribe - Prop 202	-	-	-	-
	Intergovernmental	400,000	-	-	280,100

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
	Charges for Services				
202-4-5300-710	Special Inspection Fees	40,672	28,185	40,000	50,000
	Charges for Services	40,672	28,185	40,000	50,000
	Miscellaneous				
202-4-5300-720	Development Impact Fees	88,955	103,540	60,000	32,700
	Lease Purchase Proceeds	-	-	-	-
202-4-9300-910	Interest Earnings	42,494	4,124	5,000	-
202-4-6300-929	Construction Contributions	18,449	4,224	10,000	5,000
202-4-9300-990	Other Revenue	10,203	3,172	4,000	10,000
202-4-9300-991	Equipment Rental Fees	-	-	-	-
	Miscellaneous	160,101	115,060	79,000	47,700
	Transfers In				
202-4-9399-xxx	Operations	810,149	-	300,000	-
	Transfers In	810,149	-	300,000	-
	HURF Fund	3,172,951	1,687,964	1,918,000	1,824,100
Housing Trust Fund (206)					
	Miscellaneous				
206-4-9300-910	Interest Earnings	88	199	300	-
206-4-6300-929	Contributions	24,413	-	100,000	25,000
	Miscellaneous	24,501	199	100,300	25,000
	Transfers In				
206-4-9399-101	Operations	-	2,593	-	-
	Transfers In	-	2,593	-	-
	Housing Trust	24,501	2,792	100,300	25,000
Gifts & Grants Fund (210)					
	Intergovernmental				
210-4-2324-249	Homeland Security NIMS Grant	-	-	-	-
210-4-2324-250	GOHS Underage Drinking Grant	-	-	8,000	8,000
210-4-2324-251	BYRNE/JAG Emp Drug Test	-	-	-	-
210-4-2324-252	GOHS 2007 Traffic Enforcement	-	-	12,400	12,400
210-4-2324-253	BVP Bullet Proof Vest Grant	-	3,310	5,700	10,500
210-4-2324-254	Safe Schools Fed Grant	-	-	72,600	-
210-4-2324-255	JAG Recovery Act	-	-	15,400	15,300
210-4-2324-256	DOJ Weed & Seed	-	-	31,000	-
210-4-2324-280	Police AACR 13-4-111C Grant	-	-	-	-
210-4-2326-271	GOHS Fire Grant	-	-	-	-
210-4-2326-272	Vol Fire Asst Grant	-	-	10,000	50,000
210-4-2326-274	FM Global Grant	-	-	-	-
210-4-2326-275	State Fire Asst 2007/08	-	49,867	-	-
210-4-2326-276	FEMA-Asst FF Grant Prev 2008	-	-	35,000	100,000
210-4-2326-277	FEMA-Asst FF Grant 2008	-	-	-	-
210-4-2326-278	Fire- EMT AMES Grant	(2,703)	6,500	10,000	-
210-4-2326-279	Fire- State Grants	8,647	-	30,000	37,000
210-4-2326-280	Fire Hazardous Fuels Grant	-	-	135,000	150,000
210-4-2326-281	Fire HSG 2010 Grant	-	-	47,500	-
210-4-2326-283	State Fire Asst 2009/10	-	-	45,000	100,000

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
210-4-2328-200	C/D Energy Eval/Mod	-	-	250,000	98,700
210-4-2334-242	PW Safe School Routes	-	-	70,000	-
210-4-2326-287	Gila County Pit Grant	(1,710)	-	-	-
	Intergovernmental	4,234	59,677	777,600	581,900
	Miscellaneous				
210-4-9300-910	Interest Earnings	2,373	1,009	1,000	-
210-4-6300-925	Contributions - Main St Electric	1,135	1,080	1,000	1,500
210-4-6300-920	Contributions - General Gov't	-	-	-	5,000
210-4-6323-920	Contributions - Volunteer Police	2,300	230	1,000	1,000
210-4-6324-923	Contributions - Guardian Angels	-	150	4,000	2,000
210-4-6324-920	Contributions - DARE Court	2,222	2,767	2,000	3,000
210-4-6324-922	Contributions - DARE Other	1,602	-	2,000	1,000
210-4-6324-921	Contributions - Police Projects	-	-	-	2,000
210-4-6326-920	Donations - Fire Projects	8,520	17,233	10,000	2,000
210-4-636x-920	Donations - Park System	200	100	1,000	1,000
	Miscellaneous	18,352	22,569	22,000	18,500
	Transfers In				
	Operations	-	-	17,900	47,100
	Transfers In	-	-	17,900	47,100
	Gifts & Grants Fund	22,586	82,246	817,500	647,500
Wildfire/Urban Program Fund (212)					
	Charges for Services				
212-4-9300-910	Interest Earnings	3,543	1,515	1,500	-
212-4-2327-750	Fire-Wildfire/Urban Program	67,570	30,553	70,000	100,000
	Charges for Services	71,113	32,068	71,500	100,000
	Wildfire/Urban Program Fund	71,113	32,068	71,500	100,000
Festivals & Events Fund (213)					
	Charges for Services				
213-4-5367-710	Event Revenue	-	-	85,600	21,400
	Charges for Services	-	-	85,600	21,400
	Transfers In				
213-4-9399-101	Operations	-	-	3,700	-
213-4-9399-214	Bed Tax	-	-	-	56,000
	Transfers In	-	-	3,700	56,000
	Festivals & Events Fund	-	-	89,300	77,400
Bed Tax Fund (214)					
	Taxes				
214-4-1300-370	Bed Tax	182,655	159,827	150,000	210,000
	Taxes	182,655	159,827	150,000	210,000
	Miscellaneous				
214-4-9300-910	Interest Earnings	1,260	928	1,000	-

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
214-4-6300-920	Donations/Contributions	-	-	-	-
	Miscellaneous	1,260	928	1,000	-
	Bed Tax Fund	183,915	160,755	151,000	210,000
Police Department of Justice (215)					
	Intergovernmental				
215-4-2324-151	Defense 1033 Revenue	103	7,584	14,000	5,000
	Charges for Services	103	7,584	14,000	5,000
	Miscellaneous				
215-4-9300-910	Interest Earnings	-	42	100	-
	Transfers In	-	42	100	-
	Police Dept of Defense	103	7,626	14,100	5,000
Police Reserve Academy (216)					
	Charges for Services				
216-4-5326-761	Academy Fees	-	-	-	-
216-4-9300-910	Interest Earnings	1,421	31	-	-
	Charges for Services	1,421	31	-	-
	Transfers In				
216-4-9399-101	Operations	14,000	-	-	-
	Transfers In	14,000	-	-	-
	Police Reserve Academy	15,421	31	-	-
Law Enforcement Property Program (217)					
	Intergovernmental				
217-4-2324-140	Other Revenue from Governments	-	-	750,000	500,000
	Intergovernmental	-	-	750,000	500,000
	Law Enforcement Property Pgrm	-	-	750,000	500,000
Library (224)					
	Intergovernmental				
224-4-2361-389	Gila County Library District	212,300	226,376	229,200	229,200
	Intergovernmental	212,300	226,376	229,200	229,200
	Miscellaneous				
224-4-9300-990	Other Revenue	-	-	15,000	20,000
224-4-9300-910	Interest Earnings	2,198	-	-	-
	Miscellaneous	2,198	-	15,000	20,000
	Fines & Forfeitures				
224-4-3300-510	Library Fines	16,036	15,563	16,000	16,800
	Fines & Forfeitures	16,036	15,563	16,000	16,800

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
	Transfers In				
224-4-9399-xxx	Operations	275,039	228,771	204,000	146,300
	Transfers In	275,039	228,771	204,000	146,300
	Library	505,573	470,710	464,200	412,300
Magistrate Court (231, 233)					
	Miscellaneous				
231-4-6300-921	Donations/Contributions	5,211	4,547	5,000	3,000
231-4-9300-910	Interest Earnings	1,766	101	100	100
233-4-6300-921	Donations/Contributions	1,954	3,138	3,000	1,000
233-4-9300-910	Interest Earnings	335	3	-	-
	Miscellaneous	9,266	7,789	8,100	4,100
	Transfers In				
23x-4-9399-101	Operations	-	-	67,530	-
	Transfers In	-	-	67,530	-
	Magistrate Court	9,266	7,789	75,630	4,100
Airport (260)					
	Intergovernmental				
260-4-2300-239	Federal Grant	-	-	970,000	2,658,100
260-4-2300-200	AARA Funding	-	-	-	800,000
260-4-2300-279	State Grant	76,628	-	-	-
260-4-2345-74x	PRAA Fees	1	-	7,501	10,001
260-4-2300-248	ADOT Grant	-	-	20,300	-
	Intergovernmental	76,629	-	997,801	3,468,101
	Charges for Services				
260-4-4300-770	Advertising Sign Fee	-	-	-	-
260-4-5345-710	Tie Down Fees	3,137	-	-	-
260-4-5345-720	Gate Fees	630	-	-	-
260-4-5345-740	Ground Leases	1,314	-	-	-
260-4-5345-741	Hangar Leases	45,464	48,868	11,300	-
260-4-5345-760	Fuel Sales	622	-	-	-
260-4-5345-760	Fuel Flowage Fee	-	-	-	-
260-4-5345-780	Campground Use Fee	-	-	-	-
	Charges for Services	51,167	48,868	11,300	-
	Miscellaneous				
260-4-9300-910	Interest Earnings	5,438	1,930	2,000	-
260-4-9300-990	Other Revenue	4,960	2	-	70,000
	Miscellaneous	10,398	1,932	2,000	70,000
	Transfers In				
260-4-9399-202	From Street Land Leases	-	-	-	-
260-4-9399-994	Grant Match	-	-	-	-
260-4-9399-101	Operations	33,156	-	-	62,600
	Transfers In	33,156	-	-	62,600
	Airport	171,350	50,800	1,011,101	3,600,701

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Event Center (265)					
	Charges for Services				
265-4-5365-710	Event Revenue & Interest	18,310	16,405	17,500	11,400
	Charges for Services	18,310	16,405	17,500	11,400
	Transfers In				
265-4-9399-101	From General Fund	-	-	9,900	4,000
265-4-9399-214	From Bed Tax	32,000	-	59,200	68,200
	Transfers In	32,000	-	69,100	72,200
	Event Center	50,310	16,405	86,600	83,600
Counter-Cyclical Reserve Fund (280)					
	Miscellaneous				
280-4-9300-910	Interest Earnings	13,037	-	-	-
280-4-9300-990	Other Revenue	72	-	-	-
	Miscellaneous	13,109	-	-	-
	Transfers In				
280-4-9399-101	Operations	-	-	-	-
	Transfers In	-	-	-	-
	Counter-Cyclical Reserve Fund	13,109	-	-	-
Medical Insurance Fund (290)					
	Miscellaneous				
290-4-9300-910	Interest Earnings	26,131	-	-	-
290-4-9300-972	Employee Ins Contributions	301,617	305,553	360,000	428,600
290-4-9300-973	Employer Ins Contributions	1,266,605	1,348,502	1,604,000	550,600
290-4-9300-974	Retiree Contributions	174,706	75,260	90,600	170,600
290-4-9300-975	Employer Retiree Contribtions	113,824	288,246	126,100	-
290-4-9300-986	Insurance Rebate	7,340	22,111	-	-
290-4-9300-990	Other Revenue	1,560	8,452	-	-
	Miscellaneous	1,891,783	2,048,124	2,180,700	1,149,800
	Medical Insurance Fund	1,891,783	2,048,124	2,180,700	1,149,800
Restricted Operating Revenues		**$ 6,131,981**	**$ 4,567,310**	**$ 7,729,931**	**$ 8,639,501**

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
RESTRICTED CAPITAL REVENUES					
Capital Projects Fund (401)					
	Miscellaneous				
401-4-9300-910	Interest Earnings	3,262	140	-	-
401-4-9300-851	Lease Purchase Proceeds	550,000	-	-	100,000
	Miscellaneous	553,262	140	-	100,000
	Transfers In				
401-4-9399-xxx	Operations	548,276	-	207,000	-
	Transfers In	548,276	-	207,000	-
	Capital Projects Fund	1,101,538	140	207,000	100,000
Grant Capital Projects Fund (403)					
	Intergovernmental				
403-4-2327-205	FEMA Asst FF Grant #13546	-	-	-	-
403-4-2327-209	FEMA Asst FF Grant #15658	89,295	-	-	-
403-4-2327-211	HSG SCBA Flow Tester 07/08	-	-	-	-
403-4-2327-212	FEMA Asst Grant 07/08	-	-	-	-
403-4-2300-200	ES-Manzanita Street Const			-	1,000,000
403-4-2300-200	ES-Mud Springs Rd Ph II			-	1,300,000
403-4-2300-200	ES-Multi Purpose Complex			-	18,518,700
403-4-2300-200	ES-Remodel Fire Sta #1			450,000	-
403-4-2300-200	ES-CDBG			250,000	-
403-4-2300-200	ES-Housing			300,000	-
403-4-2324-200	Law Enf-HSG Radio Program	-	-	240,000	100,000
403-4-2327-206	FEMA Asst FF 2010 Grant	-	-	355,200	-
403-4-2327-210	AFG Facilities	-	-	400,000	440,000
403-4-2331-257	CDBG 2010 Housing Rehab	-	-	220,000	172,500
403-4-2331-258	CDBG 2010 Senior Center	-	-	65,000	110,700
403-4-2331-250	CDBG Housing Rehab #122-05	-	-	-	-
403-4-2331-252	CDBG Commercial Rehab 123.05	-	-	-	-
403-4-2331-255	CDBG Housing Rehab #123-08	12,284	77,438	75,000	-
403-4-2331-253	CDBG Housing Rehab #134-07	114,790	19,071	-	-
403-4-2331-251	Special Projects SSP Grant 06/07	-		-	-
403-4-2331-256	CDBG Senior Ctr 124-08	-	53,539	-	-
403-4-2300-250	Arizona HOME Grant 316-07	107,261	190,525	-	-
403-4-2300-252	D.O.C. Growing Smarter Grant	-			
403-4-2300-276	State Fire Assistance Grant	30,979	-	-	-
403-4-2300-282	GOHS Traffic #2004 163-024	-		-	-
403-4-2300-284	GOHS Radar Units	-	-	-	13,000
403-4-2300-283	HSG 2005 GE T5-0030 Fire	-		-	-
403-4-2326-273	Wildland Urban Interface Grant	-		-	-
403-4-2326-275	State Fire Assistance Grant #6006			-	-
403-4-2326-288	Gila County CERT Grant	-	-	-	-
	Tonto Apache Tribe WUI Proj	-	-	-	-
	Intergovernmental	354,609	340,573	2,355,200	21,654,900
	Miscellaneous				
403-4-9300-910	Interest Earnings	4	-	-	-
403-4-6300-920	Donations/Contributions	-	-	-	-
	Miscellaneous	4	-	-	-

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
	Transfers In				
403-4-9399-999	Operations	-	-	12,200	-
	Transfers In	-	-	12,200	-
	Grant Capital Projects Fund	354,613	340,573	2,367,400	21,654,900
Park Development Fund (408)					
	Intergovernmental				
408-4-2300-279	State Grant	-	-	-	-
	Intergovernmental	-	-	-	-
	Miscellaneous				
408-4-5300-720	Development Impact Fees	71,157	84,566	80,000	30,000
408-4-5300-725	Development Fee	450	600	-	-
408-4-9300-910	Interest Earnings	7,469	2,271	2,200	-
408-4-9300-853	Debt Proceeds	-	-	-	-
408-4-6367-920	Donations	75	-	-	-
	Miscellaneous	79,151	87,437	82,200	30,000
	Park Development Fund	79,151	87,437	82,200	30,000
Public Safety Development Fund (409)					
	Miscellaneous				
409-4-9300-910	Interest Earnings	504	647	700	-
409-4-5300-720	Development Fees	37,438	43,000	40,000	20,500
	Miscellaneous	37,942	43,647	40,700	20,500
	Public Safety Development Fund	37,942	43,647	40,700	20,500
Green Valley Redevlopment Fund (417)					
	Intergovernmental				
417-4-2300-246	Historic Preservation Grant	-	-	-	-
417-4-2300-248	ADOT Grant	-	-	315,000	-
	Arizona Main Street Grant	-	-	-	-
	Intergovernmental	-	-	315,000	-
	Miscellaneous				
417-4-9300-910	Interest Earnings	2,015	278	200	-
417-4-9300-994	Promotional Event Revenues	(726)	-	-	-
	Miscellaneous	1,289	278	200	-
	Transfers In				
417-4-9399-417	From GV Project	-	-	-	-
417-4-9399-999	Operations	-	2,882	17,400	-
	Transfers In	-	2,882	17,400	-
	Green Valley Redevlopment Fund	1,289	3,160	332,600	-

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Excise Tax - Construction (422)					
	Miscellaneous				
422-4-9300-910	Interest Earnings	14,582	-	-	-
	Miscellaneous	14,582	-	-	-
	Excise Tax - Construction	14,582	-	-	-
Public Safety Bond Project (425)					
	Miscellaneous				
425-4-9300-910	Interest Earnings	7,996	2,816	2,800	-
	Miscellaneous	7,996	2,816	2,800	-
	Transfers In				
	Operations	-	-	-	-
	Transfers In	-	-	-	-
	Public Safety Bond Project	7,996	2,816	2,800	-
Bonita Street Construction (430)					
	Intergovernmental				
430-4-2342-281	HELP Loan	-	-	-	-
	Intergovernmental	-	-	-	-
	Transfers In				
430-4-9300-910	Interest Earnings	2,397	259	300	-
430-4-9300-990	Other Revenue	-	-	10,000	900,000
430-4-9399-101	From General Fund	86,667	-	-	-
	Transfers In	89,064	259	10,300	900,000
	Bonita Street Construction	89,064	259	10,300	900,000
Cedar Lane Improvement District (431)					
	Miscellaneous				
431-4-9300-855	Debt Proceeds	-	-	200,000	-
431-4-9300-910	Interest Earnings	-	-	-	-
431-4-930-990	Other Revenue	-	-	-	-
	Miscellaneous	-	-	200,000	-
	Cedar Lane Imprv. District	-	-	200,000	-

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Rancho del Tonto Improvement Dist. (432)					
	Miscellaneous				
432-4-9300-855	Debt Proceeds	-	-	1,500,000	-
432-4-9300-910	Interest Earnings	-	-	-	-
432-4-9300-990	Other Revenue	-	-	-	-
	Miscellaneous	-	-	1,500,000	-
	Rancho del Tonto Imprv Dist	-	-	1,500,000	-
Fire Station #13 Construction (433)					
	Miscellaneous				
433-4-9300-855	Debt Proceeds	-	-	-	-
433-4-2300-200	Grants	-	-	3,800,000	-
433-4-9300-855	Bond Proceeds	-	-	1,525,000	-
433-4-9300-910	Interest Earnings	-	-	-	-
433-4-9300-990	Other Revenue	-	-	-	-
	Miscellaneous	-	-	5,325,000	-
	Fire Station #13 Construction	-	-	5,325,000	-
Montezuma Castle Land Exchange (434)					
	Miscellaneous				
434-4-9300-855	Debt Proceeds	-	-	-	6,250,000
433-4-9300-910	Interest Earnings	-	-	-	-
433-4-9300-990	Other Revenue	-	-	-	-
	Miscellaneous	-	-	-	6,250,000
	Montezuma Castle Land Exchange	-	-	-	6,250,000
Central Arizona Project Trust Fund (460)					
	Miscellaneous				
460-4-9300-910	Interest Earnings	72,726	15,033	10,000	100
460-4-9300-990	Other Revenue	-	539,617	6,500	-
	Miscellaneous	72,726	554,650	16,500	100
	Central Az Project Trust Fund	72,726	554,650	16,500	100
Restricted Capital Revenues		**$ 1,758,901**	**$ 1,032,682**	**$ 10,084,500**	**$ 28,955,500**

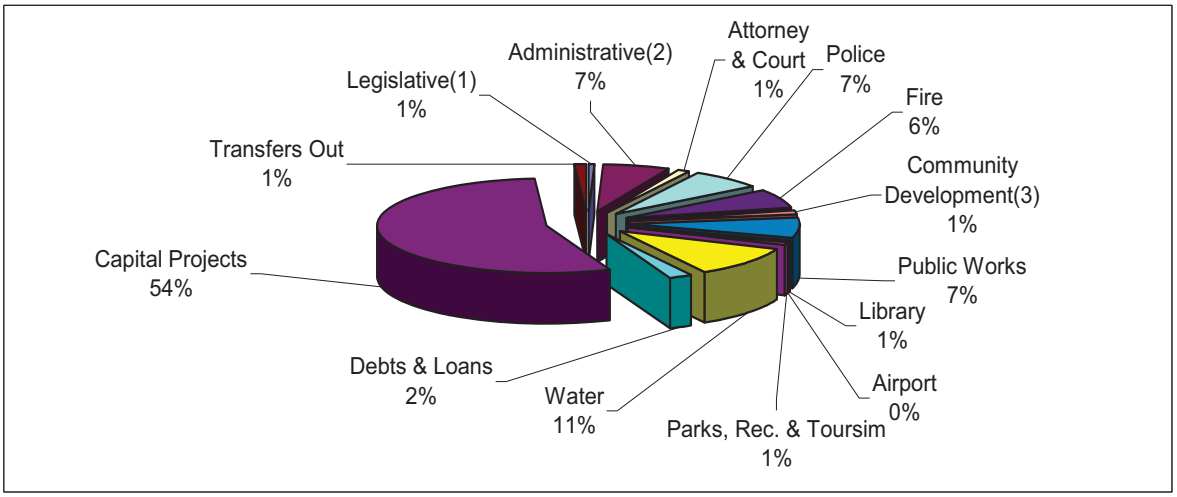
Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
DEBT SERVICE REVENUES					
General Debt Service Fund (801)					
	Miscellaneous				
801-4-9300-910	Interest Earnings	2,863	-	-	-
801-4-9300-990	Other Revenue	-	-	-	-
	Miscellaneous	2,863	-	-	-
	Transfers In				
801-4-9399-999	Operations	82,672	221,253	146,900	139,000
	Transfers In	82,672	221,253	146,900	139,000
	General Debt Service Fund	85,535	221,253	146,900	139,000
ELRID Debt Service Fund (811)					
	Miscellaneous				
811-4-9300-801	Assessment - Principal	120,736	93,843	84,500	84,500
811-4-9300-802	Assessment - Interest	25,628	18,837	13,400	7,700
811-4-9300-910	Interest Earnings	13,784	4,611	5,000	-
	Miscellaneous	160,148	117,291	102,900	92,200
	ELRID Debt Service Fund	160,148	117,291	102,900	92,200
Westerly Rd Improvement District (812)					
	Miscellaneous				
812-4-9300-801	Assessment - Principal	40,249	27,734	27,700	31,200
812-4-9300-802	Assessment - Interest	52,584	29,936	28,400	26,800
812-4-9300-910	Interest Earnings	281	-	4,000	-
	Miscellaneous	93,114	57,670	60,100	58,000
	Transfers In				
812-4-9399-990	From General Fund - Principal	-	-	-	-
812-4-9399-998	From General Fund - Interest	-	-	-	-
812-4-9399-999	Operations	47,500	26,023	25,300	26,200
	Transfers In	47,500	26,023	25,300	26,200
	Westerly Rd Imp District	140,614	83,693	85,400	84,200
Rumsey Park COPs (820)					
	Miscellaneous				
820-4-9300-910	Interest Earnings	254	201	-	-
	Miscellaneous	254	201	-	-
	Transfers In				
820-4-9399-xxx	Operations	88,673	96,722	95,100	88,600
	Transfers In	88,673	96,722	95,100	88,600
	Rumsey Park COPs	88,927	96,923	95,100	88,600
Green Valley Park (821)					
	Taxes				
821-4-1300-339	Secondary Property Tax	202,304	146,814	150,000	145,000
	Taxes	202,304	146,814	150,000	145,000

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
	Miscellaneous				
821-4-9300-910	Interest Earnings	319	1,227	1,300	-
	Debt Proceeds				
821-4-6300-921	Contributions-Sanitary District	60,000	60,000	60,000	60,000
	Miscellaneous	60,319	61,227	61,300	60,000
	Transfers In				
821-4-9399-xxx	Operations	125,333	-	-	-
	Transfers In	125,333	-	-	-
	Green Valley Park	387,956	208,041	211,300	205,000
Excise Tax Obligation 2003 (822)					
	Miscellaneous				
822-4-9300-910	Interest Earnings	2,453	3,012	1,600	-
	Miscellaneous	2,453	3,012	1,600	-
	Transfers In				
822-4-9399-101	From General Fund	-	-	129,300	128,100
822-4-9399-260	From Airport Fund	-	-	82,000	-
822-4-9399-999	Operations	291,385	-	1,451	-
	Transfers In	291,385	-	212,751	128,100
	Excise Tax Obligation 2003	293,838	3,012	214,351	128,100
General Obligation Bonds (823)					
	Taxes				
823-4-1300-310	Sales Tax - Town	402,998	371,277	300,000	300,000
	Taxes	402,998	371,277	300,000	300,000
	Miscellaneous				
823-4-9300-910	Interest Earnings	11,464	6,706	7,000	-
	Miscellaneous	11,464	6,706	7,000	-
	General Obligation Bonds	414,462	377,983	307,000	300,000
Cedar Lane ID Debt Service (824)					
	Miscellaneous				
824-4-9300-801	Assessment - Principal			5,000	-
824-4-9300-802	Assessment - Interest			137,250	-
824-4-9300-910	Interest Earnings			-	-
	Miscellaneous	-	-	142,250	-
	Cedar Lane ID Debt Service	-	-	142,250	-

Account	Revenue Source	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Rancho del Tonto ID Debt Service (825)					
	Miscellaneous				
825-4-9300-801	Assessment - Principal			5,000	-
825-4-9300-802	Assessment - Interest			137,250	-
825-4-9300-960	Revenue From Water Dept			300,000	-
825-4-9300-910	Interest Earnings			-	-
	Miscellaneous	-	-	442,250	-
	Rancho del Tonto ID DS	-	-	442,250	-
Debt Service Revenues		**$ 1,571,480**	**$ 1,108,196**	**$ 1,747,451**	**$ 1,037,100**
UTILITY ENTERPRISE FUNDS					
Water (661+662+663)					
	Intergovernmental				
	Federal Grant	-	-	-	-
661-4-2300-200	ES Tonto Apache Reclaim Pond	-	-	1,800,000	1,800,000
662-4-2300-200	ES-CC Cragin	-	-	10,585,000	9,835,000
	State Grant	-	-	-	-
	Intergovernmental	-	-	12,385,000	11,635,000
	Charges For Service				
661-4-5351-701	Residential Water	2,788,022	2,736,574	2,900,000	3,265,600
661-4-5351-702	Commercial Water	649,316	604,974	665,000	758,000
661-4-5351-703	Fire Protection Service	14,112	14,600	13,800	13,000
661-4-5351-710	New Service Installation Fees	51,800	33,750	31,000	30,000
661-4-5351-715	Illegal Turn On	500	600	1,000	1,000
661-4-5351-716	Reconnect & Turn On Fees	8,200	8,445	6,000	6,000
661-4-5351-725	Facilities Recapture Fee	3,429	4,931	2,500	2,000
663-4-5300-720	Development Fee-Rim Club	-	15,151	5,000	-
662-4-5300-722	Blue Ridge Water Development	195,493	69,447	80,000	81,000
	Charges For Service	3,710,872	3,488,472	3,704,300	4,156,600
	Miscellaneous				
661-4-5300-720	Development Impact Fees	195,680	48,550	45,000	100,000
661-4-9300-910	Interest Earnings	251,942	71,718	65,000	10,000
662-4-9300-910	Interest Earnings	1,373	35,496	40,000	-
661-4-9300-990	Other Revenue	94,510	97,061	155,000	50,000
661-4-9300-993	Facility Lease Fees	40,394	32,552	30,000	35,000
661-4-9399-101	Loan Repay from GF	-	-	-	117,300
661-4-9399-662	Transfer In from 662	-	-	1,500,000	-
	Miscellaneous	583,899	285,377	1,835,000	312,300
	Water	4,294,771	3,773,849	17,924,300	16,103,900
Totals		**$ 28,514,096**	**$ 23,548,113**	**$ 51,211,569**	**$ 66,696,001**

Expenditures (All Funds)

2010/11 Budget



	General Fund	Restricted Funds	Restricted Capital Funds	Debt Service Funds	Utility Funds	All Funds	% Total
Legislative[1]	$ 379,600	$ -	$ -	$ -	$ -	$ 379,600	0.5%
Administrative[2]	2,175,800	2,747,400	10,000	-	-	4,933,200	6.5%
Town Attorney & Court	726,700	6,500				733,200	1.0%
Police	4,274,700	559,800	400,000	-	-	5,234,500	6.9%
Fire	2,558,700	638,500	1,635,800	-	-	4,833,000	6.4%
Community Development[3]	706,300	115,100	283,200	-	-	1,104,600	1.5%
Public Works	476,000	1,516,100	3,210,000	-	-	5,202,100	6.9%
Library	-	412,300	-	-	-	412,300	0.5%
Airport	-	2,700	-	-	-	2,700	0.0%
Parks, Rec. & Toursim	460,700	248,000	-	-	-	708,700	0.9%
Water	-		1,302,700	-	6,686,545	7,989,245	10.6%
Debts & Loans	117,300.00		-	1,174,200	247,800	1,539,300	2.0%
Capital Projects	-	4,078,000	24,768,700	-	12,845,500	41,692,200	55.2%
Transfers Out	553,300	124,200	88,600	-	42,100	808,200	1.1%
Total Expenditures	**$ 12,429,100**	**$ 10,448,600**	**$ 31,699,000**	**$ 1,174,200**	**$ 19,821,945**	**$ 75,572,845**	**100.0%**
% of Total	**16.4%**	**13.8%**	**41.9%**	**1.6%**	**26.2%**	**100.0%**	

(1) Legislative includes: Town Council and Town Clerk Departments

(2) Administrative includes: Town Manager, Financial Services, Information Services, Human Resources, Other Governmental Services, Property Management, Centralized Services, and Self Insurance

(3) Community Development includes: Planning & Zoning, Building, Housing

EXPENSE ESTIMATES BY CATEGORY - ALL FUNDS

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Salaries & Wages				
xxx-x-xxxx-xx 5001 Full Time Employees	9,007,240	8,431,413	8,166,429	7,954,700
xxx-x-xxxx-xx 5002 Part Time Employees	189,924	94,882	90,600	80,800
xxx-x-xxxx-xx 5003 Temporary Employees	230,089	143,191	114,700	42,200
xxx-x-xxxx-xx 5005 Paid On Call Employees	38,052	43,764	50,000	60,000
xxx-x-xxxx-xx 5006 Standby Pay	14,275	8,014	11,300	5,700
xxx-x-xxxx-xx 52xx Overtime Compensation	800,028	575,627	691,242	580,700
xxx-x-xxxx-xx 5400 Stipends	3,341	1,400	11,000	11,000
xxx-x-xxxx-xx 5990 Shift Differential Pay	49,300	56,007	48,600	46,000
	10,332,249	**9,354,298**	**9,183,871**	**8,781,100**
Personnel Benefits				
xxx-x-xxxx-xx 5501 FICA	649,394	561,153	560,604	535,700
xxx-x-xxxx-xx 5504 Penisons & Retirement	1,157,322	1,203,190	1,198,972	1,194,400
xxx-x-xxxx-xx 5507 Firefighters Pension	-	-	-	-
xxx-x-xxxx-xx 5600 Deferred Compensation	-	10,099	8,700	8,800
xxx-x-xxxx-xx 5700 Health/Life Insurance	1,582,019	1,748,540	2,055,513	598,100
xxx-x-xxxx-xx 5800 Workers Comp Insurance	287,667	244,065	286,837	263,300
xxx-x-xxxx-xx 5701 Disability Insurance	34,786	29,970	21,664	13,800
xxx-x-xxxx-xx 5801 Unemployment Comp	264	25,770	7,000	10,000
xxx-x-xxxx-xx 5901 Uniform Allowance	59,502	53,161	63,200	50,200
	3,770,954	**3,875,948**	**4,202,490**	**2,674,300**
Supplies				
xxx-x-xxxx-xx 6001 Office Supplies	71,514	46,001	50,700	44,100
xxx-x-xxxx-xx 6002 Coffee Supplies	1,814	1,019	1,000	1,000
xxx-x-xxxx-xx 6003 Cleaning Supplies	14,636	11,765	16,000	15,000
xxx-x-xxxx-xx 6008 Chemicals	37,605	31,651	81,500	82,500
xxx-x-xxxx-xx 6100 Medical/Lab Supplies	15,731	16,618	16,400	16,500
xxx-x-xxxx-xx 6101 Canine Supplies	1,142	12,511	2,000	3,000
xxx-x-xxxx-xx 6102 Weapons/Training Supplies	18,406	14,530	15,000	15,000
xxx-x-xxxx-xx 6004 Photo Supplies	475	27	100	-
xxx-x-xxxx-xx 6005 Safety Program Supplies	25,786	15,947	23,400	6,400
xxx-x-xxxx-xx 6006 Clothing/Uniforms	19,308	12,538	16,000	13,900
xxx-x-xxxx-xx 6007 PPE Equipment/Clothing	25,409	23,213	14,700	16,000
xxx-x-xxxx-xx 6010 Books, Maps & Periodicals	25,271	5,797	7,500	8,000
xxx-x-xxxx-xx 6011 Small Items of Equipment	121,208	55,911	84,600	54,900
xxx-x-xxxx-xx 6012 Communications Eq Supplies	6,803	7,336	17,300	18,600
xxx-x-xxxx-xx 6013 Computer Supplies	76,781	58,033	80,500	51,000
xxx-x-xxxx-xx 6300 Motor Fuel	258,292	202,550	247,900	169,700
xxx-x-xxxx-xx 6301 Tires & Wheels	20,541	16,445	27,700	35,800
xxx-x-xxxx-xx 6302 Vehicle Supplies	61,332	51,768	71,900	73,000
xxx-x-xxxx-xx 6401 Drainage Supplies	117,038	31,035	135,000	100,000
xxx-x-xxxx-xx 6402 Street/Sidewalk Supplies	112,876	36,538	100,000	140,000
xxx-x-xxxx-xx 6201 Bldg Materials & Supplies	189,561	173,814	186,800	187,400
xxx-x-xxxx-xx 6400 Hdwr, Electric & Plumbing Sup	17,646	2,896	15,300	13,300
xxx-x-xxxx-xx 6900 Other Supplies	11,790	8,773	1,000	1,000
xxx-x-xxxx-xx 6014 Landscape Materials	16,998	9,782	8,500	5,000
xxx-x-xxxx-xx 6202 Misc R&M Supplies	89,831	51,761	70,700	69,500
xxx-x-xxxx-xx 6015 Signs	10,892	6,086	12,000	12,000
xxx-x-xxxx-xx 6602 Promortional Supplies	6,636	5,177	86,300	86,000
xxx-x-xxxx-xx 6016 Park Furnishings/Supplies	14,126	233	3,500	-
	1,389,448	**909,755**	**1,393,300**	**1,238,600**

Services					
xxx-x-xxxx-xx	6603	Election Services	184	65	700	500
xxx-x-xxxx-xx	7004	Compliance/Lab Analysis	40,261	35,860	123,000	93,000
xxx-x-xxxx-xx	7000	Engineering Services	1,540	-	2,000	-
xxx-x-xxxx-xx	7002	Acounting/Auditing Services	40,212	19,780	33,000	36,600
xxx-x-xxxx-xx	7100	Legal Services	36,388	36,012	14,000	122,000
xxx-x-xxxx-xx	7101	Indigent Defense	19,300	34,000	35,000	40,000
xxx-x-xxxx-xx	7102	Court Services	6,750	131,700	150,000	200,000
xxx-x-xxxx-xx	7103	Prosecution Services	5,824	2,640	4,000	2,900
xxx-x-xxxx-xx	7900	Other Professional Services	251,441	1,432,999	1,872,900	2,707,100
xxx-x-xxxx-xx	7104	Settlements	-	46,582	50,000	20,000
xxx-x-xxxx-xx	7005	Computer Software	-	92,478	86,500	58,400
xxx-x-xxxx-xx	7003	Computer Services	13,425	11,545	15,000	11,400
			415,325	**1,843,661**	**2,386,100**	**3,291,900**
Utilities						
xxx-x-xxxx-xx	7300	Electricity	583,628	565,693	608,100	655,000
xxx-x-xxxx-xx	7301	Propane Gas	53,627	28,582	44,400	37,000
xxx-x-xxxx-xx	7302	Water Service	32,577	31,093	24,400	30,200
xxx-x-xxxx-xx	7304	Sewer Service	22,476	15,133	16,800	16,600
xxx-x-xxxx-xx	7305	Garbage Service	52,171	31,336	37,600	29,600
xxx-x-xxxx-xx	7306	Telephone	276,229	233,211	232,800	230,700
xxx-x-xxxx-xx	7307	Postage	51,863	40,684	44,000	38,000
			1,072,571	**945,732**	**1,008,100**	**1,037,100**
Travel						
xxx-x-xxxx-xx	7600	Travel	21,218	28,829	53,700	47,800
xxx-x-xxxx-xx	7601	Registrations*	134,187	23,320	60,100	42,500
			155,405	**52,149**	**113,800**	**90,300**
Advertising & Publishing						
xxx-x-xxxx-xx	6601	Town Newsletter	-		-	-
xxx-x-xxxx-xx	6600	Public Relations	94,361	71,063	80,700	53,700
xxx-x-xxxx-xx	7907	Advertising	41,592	30,346	23,000	19,100
			135,953	**101,409**	**103,700**	**72,800**
Rentals						
xxx-x-xxxx-xx	7500	Land & Buildings	68,201	77,637	79,500	79,100
xxx-x-xxxx-xx	7501	Work Eq & Machine Rental	4,064	832	1,800	1,500
xxx-x-xxxx-xx	7502	Office Equipment Rental	20,008	20,581	22,500	20,500
			92,273	**99,050**	**103,800**	**101,100**
Insurance						
xxx-x-xxxx-xx	7903	Insurance	477,910	484,315	596,700	587,100
xxx-x-xxxx-xx	7904	Insurance Deductibles	10,375	4,811	15,000	10,000
			488,285	**489,126**	**611,700**	**597,100**
Repair & Maintenance						
xxx-x-xxxx-xx	6200	Hydrant R&M	13,901	8,778	18,000	18,000
xxx-x-xxxx-xx	65xx	Water R&M	146,386	176,884	297,000	279,500
xxx-x-xxxx-xx	7400	Grounds R&M	2,418	384	2,000	2,000
xxx-x-xxxx-xx	7401	Bldg/Fixture R&M	143,770	47,763	61,700	56,300
xxx-x-xxxx-xx	7402	Office Equipment R&M	34,947	24,190	32,200	27,500
xxx-x-xxxx-xx	7403	Computer Equipment R&M	177,694	132,480	133,000	183,100
xxx-x-xxxx-xx	7404	Communication Eq R&M	18,155	33,468	47,600	52,500
xxx-x-xxxx-xx	7405	Work Equipment R&M	106,790	48,985	98,000	74,500
xxx-x-xxxx-xx	7406	Street Light R&M	1,897	1,673	5,000	5,000
			645,958	**474,605**	**694,500**	**698,400**

Miscellaneous					
xxx-x-xxxx-xx	6700	Dues & Memberships	49,316	42,252	48,300	43,400
xxx-x-xxxx-xx	6901	Taxes & Assessments	7,536	5,950	12,200	7,600
xxx-x-xxxx-xx	6903	Bank Fees	14,974	25,689	15,000	15,000
xxx-x-xxxx-xx	6009	Program Costs	171,479	109,251	211,100	183,400
xxx-x-xxxx-xx	7901	Vegetation Disposal	21,603	2,356	10,000	-
xxx-x-xxxx-xx	6904	Contingency	361,911	401,991	1,000	21,000
xxx-x-xxxx-xx	6990	Other Expense	189,651	142,295	194,400	102,300
xxx-x-xxxx-xx	6991	Other Expense-Law Enforce	-	-	18,000	19,000
xxx-x-xxxx-xx	7001	Program Overhead	45,580	42,880	40,000	-
xxx-x-xxxx-xx	7902	Reimburseable Impound Costs	5,521	4,630	5,000	3,000
xxx-x-xxxx-xx	7905	Employee Insurance Expenses	1,691,469	1,592,012	1,800,000	2,434,400
xxx-x-xxxx-xx	7906	Law Enf. Property Purchase	-	-	750,000	500,000
xxx-x-xxxx-xx	7010	Plan Storage Boxes/Bldg Code	2,875	183	1,000	-
xxx-x-xxxx-xx	7910	Printing & Binding	51,525	33,822	44,700	31,800
xxx-x-xxxx-xx	7920	Hydrant Program	-	764	500	500
xxx-x-xxxx-xx	72xx	Councilmember Expenses	9,633	6,336	21,900	21,900
xxx-x-xxxx-xx	791x	Grant Expenses	343,028	748,291	1,668,100	1,308,400
xxx-x-xxxx-xx	7990	Contribution to Other Agencies	358,379	358,387	386,800	384,400
xxx-x-xxxx-xx	8006	Land Note	14,704	12,999	55,800	55,800
xxx-x-xxxx-xx	9661	Repay Water Loan	-	-	-	117,300
xxx-x-xxxx-xx	8759	Hazard Tree Removal	-	-	-	-
			3,339,184	**3,530,088**	**5,283,800**	**5,249,200**
Capital Outlay						
xxx-x-xxxx-xx	8xxx	Studies	32,392	75,342	-	-
xxx-x-xxxx-xx	8xxx	Airport Projects	85,142	119,854	401,000	1,310,000
xxx-x-xxxx-xx	8xxx	Building Improvements	69,711	-	-	10,000
xxx-x-xxxx-xx	8xxx	Public Works Facility	25,890	-	40,000	-
xxx-x-xxxx-xx	8xxx	Fire Station #3	-	-	1,525,000	1,195,800
xxx-x-xxxx-xx	8xxx	Drainage Projects	3,123	175,772	-	-
xxx-x-xxxx-xx	8xxx	Street Improvements	2,565,845	76,924	580,000	310,000
xxx-x-xxxx-xx	8xxx	Computer Hardware	140,533	-	-	-
xxx-x-xxxx-xx	8xxx	Computer Software	192,685	3,032	97,000	-
xxx-x-xxxx-xx	8xxx	Office Furniture	42,645	-	43,000	-
xxx-x-xxxx-xx	8xxx	Machinery & Equipment	170,046	128,946	375,000	327,000
xxx-x-xxxx-xx	8xxx	Vehicular Equipment	629,665	28,419	177,500	130,000
xxx-x-xxxx-xx	8xxx	Improvement Districts	-	-	1,700,000	6,250,000
xxx-x-xxxx-xx	8xxx	Miscellaneous	105,023	-	-	15,000
xxx-x-xxxx-xx	8xxx	Grant Funded Projects	92,221	-	1,372,600	1,463,000
xxx-x-xxxx-xx	8xxx	Economic Stimulus	-	-	17,235,000	32,453,700
xxx-x-xxxx-xx	8xxx	Parks Projects	263,100	9,057	-	-
xxx-x-xxxx-xx	8xxx	Water Projects	281,219	450,988	1,001,700	2,417,900
xxx-x-xxxx-xx	8xxx	Land Purchases	-	-	620,000	2,288,000
			4,699,240	**1,068,334**	**25,167,800**	**48,170,400**
Debt Service						
xxx-x-xxxx-xx	6901	Debt Service Fees	-	-	-	4,000
xxx-x-xxxx-xx	7950	Principal	910,269	1,118,117	1,435,500	1,189,200
xxx-x-xxxx-xx	7951	Interest	373,570	258,525	674,100	228,800
			1,283,839	**1,376,642**	**2,109,600**	**1,422,000**

Depreciation					
xxx-x-xxxx-xx 8100	Depreciation - Buildings	19,611	19,943	18,380	19,943
xxx-x-xxxx-xx 8101	Depreciation - Non Buildings	827,359	1,268,811	801,800	1,268,811
xxx-x-xxxx-xx 8104	Depreciation - Furniture/Eq	6,010	19,944	3,910	19,944
xxx-x-xxxx-xx 8103	Depreciation - Vehicles	62,873	5,508	118,400	5,508
xxx-x-xxxx-xx 8102	Depreciation - Machinery/Eq	41,520	26,139	32,250	26,139
xxx-x-xxxx-xx 82xx	Amortization	-	-	6,010	-
		957,373	**1,340,345**	**980,750**	**1,340,345**
Transfers Out					
xxx-x-xxxx-xx 9101	To General Fund	512,990	-	1,005,000	42,100
xxx-x-xxxx-xx 9202	To HURF	810,149	-	300,000	-
xxx-x-xxxx-xx 9206	To Housing	-	2,593	-	-
xxx-x-xxxx-xx 9210	To Gifts & Grants	-	-	17,900	47,100
xxx-x-xxxx-xx 9213	To Festivals & Events	-	-	3,700	56,000
xxx-x-xxxx-xx 9216	To Police Academy	14,000	-	-	-
xxx-x-xxxx-xx 9224	To Library	275,039	228,771	204,000	146,300
xxx-x-xxxx-xx 923x	To Courts	-	-	67,530	-
xxx-x-xxxx-xx 9260	To Airport	33,156	-	-	62,600
xxx-x-xxxx-xx 9265	To Event Center	32,000	-	69,100	72,200
xxx-x-xxxx-xx 9280	To Rainy Day	-	-	-	-
xxx-x-xxxx-xx 9401	To Capital Projects	548,276	-	107,000	-
xxx-x-xxxx-xx 9403	To Grant Capital Projects	-	-	12,200	-
xxx-x-xxxx-xx 9417	To Green Valley Redevelopmen	-	2,882	17,400	-
xxx-x-xxxx-xx 9430	To Bonita St Construction	86,667	-	-	-
xxx-x-xxxx-xx 9661	To Water Dept	-	-	1,500,000	-
xxx-x-xxxx-xx 98xx	To Debt Service	635,565	343,998	480,051	381,900
xxx-x-xxxx-xx 9999	To Various	-		100,000	-
		2,947,842	**578,244**	**3,883,881**	**808,200**
	TOTAL	31,725,899	26,039,386	57,227,192	75,572,845
	Personnel Services/Benefits	14,103,203	13,230,246	13,386,361	11,455,400
	Operating Expenditures	7,734,402	8,445,575	11,698,800	12,376,500
	Debt Service	1,283,839	1,376,642	2,109,600	1,422,000
	Capital Outlay	4,699,240	1,068,334	25,167,800	48,170,400
	Other	957,373	1,340,345	980,750	1,340,345
	Transfers Out	2,947,842	578,244	3,883,881	808,200
		31,725,899	26,039,386	57,227,192	75,572,845

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TOWN COUNCIL

The Town Council is responsible for establishing policy direction for the Town through the adoption of laws, policies, procedures, and programs.

The Town Council approves the Town Budget, all ordinances, resolutions, fees, and programs. The Town Council meets twice each month at regularly scheduled meetings and meets, as needed, to discuss special interest matters.

The Town Council consists of seven members, six who serve four-year terms and the Mayor who serves a two-year term. Terms are staggered so that no more than three Councilmember positions are up for election at any one time.

The Town Council is responsible for setting public policy that establishes the direction necessary to meet community needs. The Mayor and Council interact with local citizens on a regular basis, which requires their attendance at numerous community functions.

Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Town Council & Contingency	468,350	124,891	135,800	86,400
Total Expenditures	**468,350**	**124,891**	**135,800**	**86,400**

Position Summary

Authorized Personnel	2007/08	2008/09	2009/10	2010/11
Town Council Members	7.0	7.0	7.0	7.0
Total Full-Time Positions	**7.0**	**7.0**	**7.0**	**7.0**

Town Council

DESCRIPTION

The Town Council is authorized to: adopt local laws, which are called ordinances; adopt resolutions, which are formal statements of the Council's policy direction; approve agreements for services, supplies, or programs; approve and adopt an annual budget which appropriates funds for Town programs; and approve payment of Town monies.

Council members serve four-year terms. Three Council members are elected every two years, and may serve unlimited terms. The Mayor is elected to a two-year term and may serve unlimited terms. The Town Council selects a Vice Mayor from among its membership.

The Council is committed to ensuring active public participation in their decision making process through appointments of citizens to the Town's various on-going boards and commissions and through special assignment of citizens to issue oriented task forces.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg.
Council members	7.0	7.0	0.0

2009/10 ACCOMPLISHMENTS

- Established clear policy direction and priorities for Town operations.
- Provided a safe, pleasant community for all citizens through aggressive public safety efforts and programs.
- Served the Town through a variety of Town services designed to promote quality of life.
- Responded to the needs of the community by promoting communications and accessibility.
- Valued the tax dollar and maintained a fiscal policy that keeps taxes low.
- Incorporated safeguards to assure fairness and equitable treatment of all citizens.
- Continued to evaluate Town services to ensure quality of service.
- Endeavored to hire the best people and help Town employees develop their abilities for the betterment of the community.

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est.
Council Meetings	60	45	50
Ordinances Adopted	25	17	25
Resolutions Approved	80	65	80

2010/11 GOALS & OBJECTIVES

- To establish clear policy direction and priorities for Town operations.
- To provide a safe, pleasant community for all citizens through aggressive public safety efforts and programs.
- Serve the Town through a variety of Town services designed to promote quality of life.
- Respond to the needs of the community by promoting communications and accessibility.
- Value the tax dollar and maintain a fiscal policy that keeps taxes low.
- Incorporate safeguards to assure fairness and equitable treatment of all citizens.
- Continue to evaluate Town services to ensure quality of service.
- Endeavor to hire the best people and help Town employees develop their abilities for the betterment of the community.

BUDGET HIGHLIGHTS

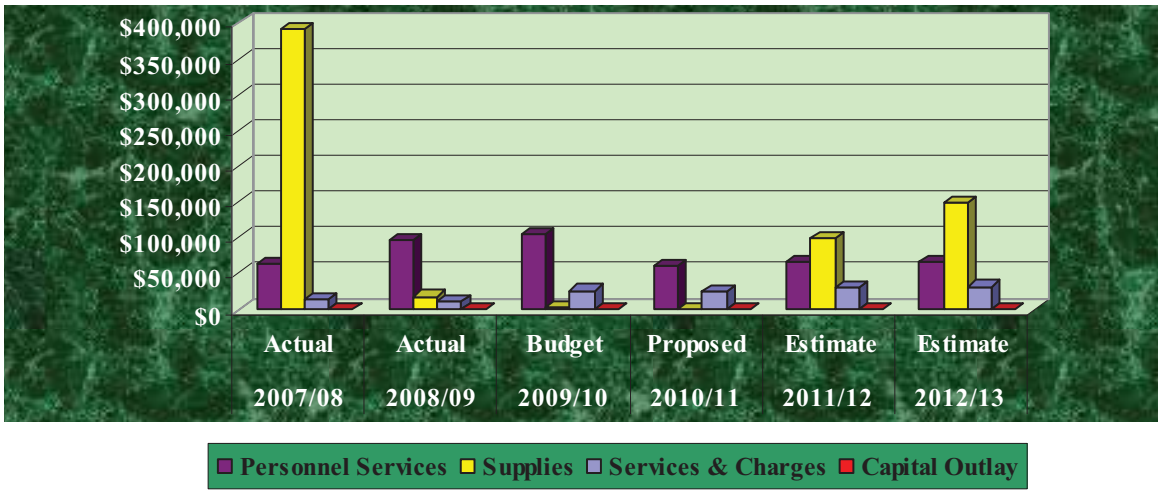
- $60,500 is payroll related for the Town Council. The Mayor receives a salary of $900 per month. Each Council member receives $500 per month.
- No Contingency Funds in 2010/11
- Public Relations was moved to the Town Manager's department.

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	48,615	46,800	-3.7%	46,800	0.0%
Personnel Benefits	47,650	58,800	23.4%	13,700	-76.7%
Supplies	18,281	4,000	-78.1%	500	-87.5%
Other Services & Charges	10,345	26,200	153.3%	25,400	-3.1%
Capital Outlay	-	-	0.0%	-	0.0%
Total Town Council & Conting	**124,891**	**135,800**	**8.7%**	**86,400**	**-36.4%**

BUDGET ANALYSIS – HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 62,499	96,265	$ 105,600	$ 60,500	$ 67,000	$ 67,100
Supplies	392,524	18,281	4,000	500	100,000	150,000
Services & Charges	13,327	10,345	26,200	25,400	31,000	32,000
Capital Outlay	-	-	-	-	-	-
Total Town Council & Co	**$ 468,350**	**$ 124,891**	**$ 135,800**	**$ 86,400**	**$ 198,000**	**$ 249,100**



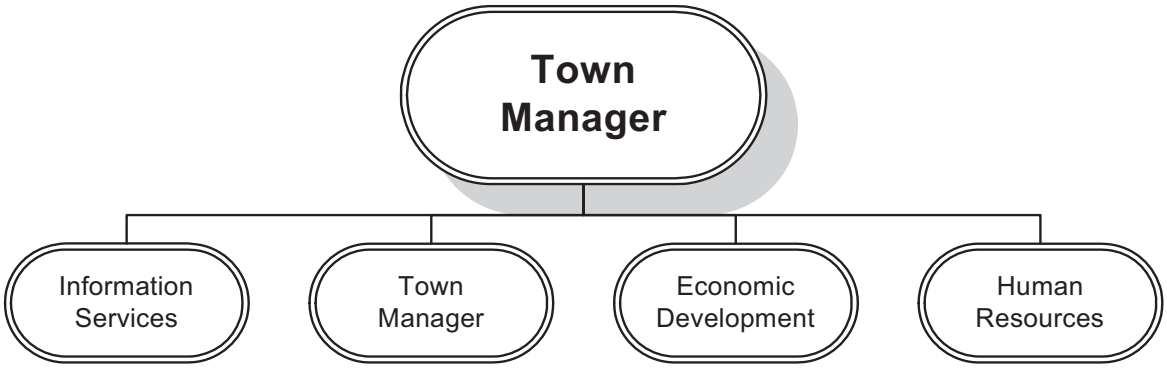
TOWN COUNCIL

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-1411-00-5001	Full Time Employees	46,911	48,615	46,800	46,800
	Total Salaries & Wages	46,911	48,615	46,800	46,800
PERSONNEL BENEFITS					
101-5-1411-00-5501	FICA	3,298	2,841	3,000	3,000
101-5-1411-00-5700	Health Insurance	12,143	44,670	55,600	10,500
101-5-1411-00-5800	Worker's Comp Insurance	147	139	200	200
	Total Personnel Benefits	15,588	47,650	58,800	13,700
SUPPLIES					
101-5-1411-00-6001	Office Supplies	854	714	1,000	500
101-5-1411-00-66xx	Public Relations	17,159	3,043	3,000	-
101-5-1411-00-6700	Dues & Memberships	13,600	14,524	-	-
280-5-1411-01-xxxx	Contingency	360,911	-	-	-
	Total Supplies	392,524	18,281	4,000	500
OTHER SERVICES & CHARGES					
101-5-1411-00-7402	Office Equipment R&M	-	-	-	-
101-5-1411-00-7306	Telephone Charges	2,540	4,008	4,300	3,500
101-5-1411-00-7600	Travel	-	-	-	-
101-5-1411-00-7601	Registrations	1,156	-	-	-
101-5-1411-00-7xxx	Council Member Expenses	8,612	5,428	18,600	18,600
101-5-1411-00-7xxx	Mayor Expenses	1,019	909	3,300	3,300
	Total Other Services & Charge	13,327	10,345	26,200	25,400
CAPITAL OUTLAY					
		-	-	-	-
	Total Capital Outlay	-	-	-	-
TOTAL TOWN COUNCIL		468,350	124,891	135,800	86,400

TOWN MANAGER

The Town Manager Department provides overall management direction to the Town organization. The department is responsible for implementing policy direction, overseeing and managing town operations, coordinating operations and evaluating town programs.

The Department recommends an annual budget, executes town contracts, and prepares analyses and reports as necessary to help optimize town operations and clarify policy direction. The Town Manager Department consists of the Manager, Human Resources, Economic Development, and Information Services (formerly a division of the Clerks Department). The Grants Coordinator position was moved to Financial Services Department.



Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Town Manager	264,962	232,518	164,900	169,900
Human Resources	239,031	89,261	97,600	181,000
Information Systems	534,397	492,894	562,900	545,200
Economic Development	0	0	0	46,000
Total Expenditures	**1,038,390**	**814,673**	**825,400**	**942,100**

Position Summary

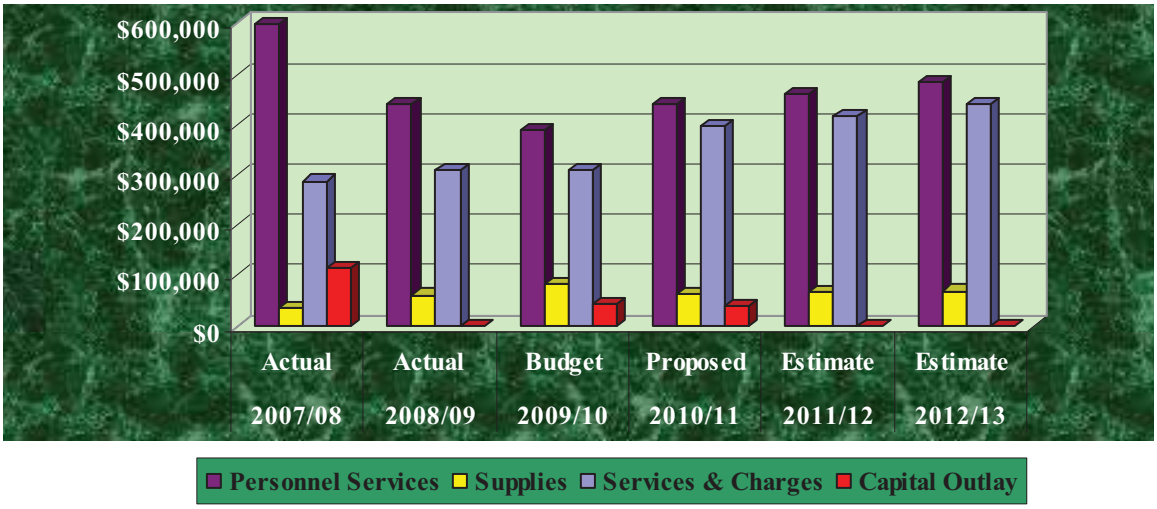
Authorized Personnel	2007/08	2008/09	2009/10	2010/11
Town Manager	1.0	1.0	1.0	1.0
Administrative Assistant	0.0	1.0	1.0	1.0
Human Resource Director	1.0	0.0	0.0	0.0
Human Resource Manager	0.0	0.0	1.0	1.0
Human Resource Technician	1.0	1.0	1.0	1.0
Payroll Specialist	1.0	1.0	1.0	1.0
Information Serv. Manager	1.0	1.0	1.0	1.0
Information Serv. Technician	1.0	1.0	1.0	1.0
Total Full-Time Positions	**6.0**	**6.0**	**7.0**	**7.0**

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	341,201	297,400	-12.8%	355,400	19.5%
Personnel Benefits	100,224	91,500	-8.7%	84,900	-7.2%
Supplies	61,693	82,400	33.6%	63,400	-23.1%
Other Services & Charges	311,555	311,100	-0.1%	398,400	28.1%
Capital Outlay	-	43,000	100.0%	40,000	-7.0%
Total Town Manager	814,673	825,400	1.3%	942,100	14.1%

BUDGET ANALYSIS – HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 598,627	441,425	$ 388,900	$ 440,300	$ 462,315	$ 485,431
Supplies	36,656	61,693	82,400	63,400	$ 66,570	$ 69,899
Services & Charges	288,096	311,555	311,100	398,400	$ 418,320	$ 439,236
Capital Outlay	115,011	-	43,000	40,000	-	-
Total Town Manager	**$ 1,038,390**	**814,673**	**$ 825,400**	**$ 942,100**	**$ 947,205**	**$ 994,565**



Town Manager

DESCRIPTION

The Town Council appoints a Town Manager who serves at the pleasure of the Council under contract. The Town Manager has four primary roles:

- Chief Administrative Officer, supervising the activities of Town Departments.
- Staff Assistant to the Town Council, providing elected officials with technical information, policy recommendations, and reports on activities of Town departments.
- Public Reporting Official, providing media and the public with information about the accomplishments, planned activities, and policies of the Town government.
- Intergovernmental Liaison, representing the Town in its relations with administrative arms of Federal, State, County, and other municipal governmental units, as well as associations devoted to local government management.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
Town Manager	1.0	1.0	0.0
Executive Assistant	1.0	1.0	0.0
	2.0	2.0	0.0

2009/10 ACCOMPLISHMENTS

- Completed sixth annual Payson Citizens Leadership Academy
- Restructured Town of Payson annual Corporate Strategic Plan program
- Completed an annual report of the Town's activities and accomplishments
- Completed negotiations to obtain permanent water allocation from C. C. Cragin Reservoir
- Created Town of Payson Annual Business Plan document.
- Created Town of Payson Annual Capital Improvement Projects document.

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Newspaper Columns written	3	1	6
Satisfaction surveys processed	1	1	1

2010/11 GOALS & OBJECTIVES

- Update operational plans and policies (financial, emergency, general plan, etc.)
- Evaluate operational effectiveness and efficiency.
- Enhance the Town's working relationship with neighboring governmental jurisdictions.
- Prepare an annual report of the Town's activities and accomplishments.
- Create greater transparency and more public involvement
- Enhance public information dissemination process.
- Continue written Administration policies
- Begin performance measurement system
- Continue researching economic development opportunities
- Proactive stance on resident issues

BUDGET HIGHLIGHTS

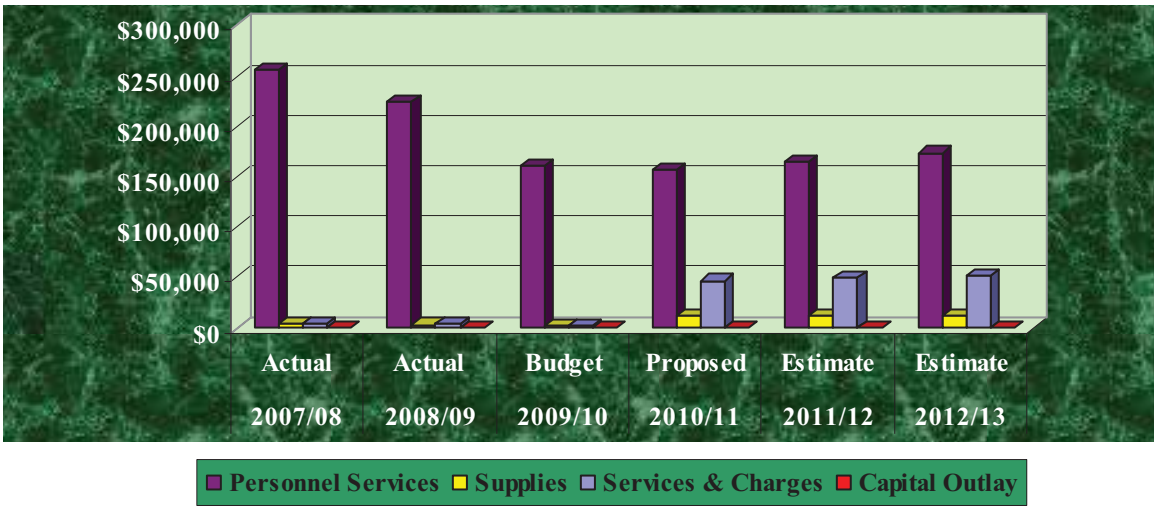
The Executive Assistant position is being held vacant pending economic recovery.
Created the Economic Development function

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	172,622	125,000	-27.6%	125,000	0.0%
Personnel Benefits	52,128	36,400	-30.2%	32,700	-10.2%
Supplies	3,202	1,500	-53.2%	11,300	653.3%
Other Services & Charges	4,566	2,000	-56.2%	46,900	2245.0%
Capital Outlay	-	-	0.0%	-	0.0%
Total Town Manager	232,518	164,900	-29.1%	215,900	30.9%

BUDGET ANALYSIS – HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 255,422	224,750	161,400	157,700	$ 165,585	$ 173,864
Supplies	4,668	3,202	1,500	11,300	$ 11,865	$ 12,458
Services & Charges	4,872	4,566	2,000	46,900	$ 49,245	$ 51,707
Capital Outlay	-	-	-	-	-	-
Total Town Manager	**$ 264,962**	**232,518**	**$ 164,900**	**$ 215,900**	**$ 226,695**	**$ 238,030**



TOWN MANAGER

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-1405-00-5001	Full Time Employees	189,193	172,622	125,000	125,000
101-5-1405-00-5002	Part Time Employees	6,194	-	-	-
101-5-1405-00-5200	Overtime Pay	1,178	-	-	-
101-5-1405-00-5400	Stipend	-	-	-	-
	Total Salaries & Wages	196,565	172,622	125,000	125,000
PERSONNEL BENEFITS					
101-5-1405-00-5501	FICA	13,959	11,534	9,500	9,500
101-5-1405-00-5504	Pensions	17,877	14,620	11,300	12,000
101-5-1405-00-5600	Deferred Compensation	-	10,099	8,700	8,800
101-5-1405-00-5700	Health/Life Insurance	25,219	14,452	6,000	1,700
101-5-1405-00-5800	Workers Compensation	688	481	400	400
101-5-1405-00-5701	Disability Insurance	1,114	942	500	300
	Total Personnel Benefits	58,857	52,128	36,400	32,700
SUPPLIES					
101-5-1405-00-6001	Office Supplies	1,672	1,229	500	1,000
101-5-1405-00-6013	Computer Equipment Supplies	164	-	-	-
101-5-1405-00-6600	Public Relations	-	-	-	6,000
101-5-1405-00-6700	Dues & Memberships	2,567	1,973	1,000	1,300
101-5-1405-00-6990	Other Supplies	265	-	-	2,400
	Total Supplies	4,668	3,202	1,500	10,700
OTHER SERVICES & CHARGES					
101-5-1405-00-7402	Office Equipment R&M	-	-	-	-
101-5-1405-00-7900	Other Professional Services	51	2,460	-	-
101-5-1405-00-7306	Telephone Charges	593	481	500	800
101-5-1405-00-7600	Travel	-	1,110	1,000	700
101-5-1405-00-7601	Registrations	4,228	515	500	-
	Total Other Svcs & Charges	4,872	4,566	2,000	1,500
CAPITAL OUTLAY					
214.428.105.829.010	Economic Development Study	-	-	-	-
	Total Capital Outlay	-	-	-	-
TOTAL TOWN MANAGER		264,962	232,518	164,900	169,900

ECONOMIC DEVELOPMENT

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SUPPLIES					
101-5-1405-01-6001	Office Supplies	-	-	-	300
101-5-1405-01-6009	Program Supplies	-	-	-	-
101-5-1405-01-6700	Dues & Memberships	-	-	-	300
	Total Supplies	-	-	-	600
OTHER SERVICES & CHARGES					
101-5-1405-01-7402	Office Equipment R&M	-	-	-	-
101-5-1405-01-7900	Other Professional Services	-	-	-	34,600
101-5-1405-01-7306	Telephone Charges	-	-	-	800
101-5-1405-01-7600	Travel	-	-	-	10,000
101-5-1405-01-7601	Registrations	-	-	-	-
	Total Other Svcs & Charges	0	0	0	45,400
TOTAL ECONOMIC DEVELOPMENT		0	0	0	46,000

Information Services

DESCRIPTION

The Information Systems Division is responsible for keeping the Town's computer technology productive as it pertains to the employee's and citizen's particular business needs.

This mission of this department is to provide the Town's employees with the highest quality of service using the resources and technologies available to maximize productivity; and provide communication for the overall purpose of providing the best possible service to the Town's citizens.

POSITION SUMMARY

Position Title	2009/10	2010/11	Change
Information Systems Manager	1.0	1.0	0.0
Information Systems Technician	1.0	1.0	0.0
Total	**2.0**	**2.0**	**0.0**

2009/10 ACCOMPLISHMENTS

- Continued to maintain 99.9% availability to network services.
- Replaced Public Safety Mobile server.
- Replaced/Rebuilt 28 desktops.
- Maintained current hardware and infra-structure during poor budget year.
- Implemented first VMWare Server.
- Installed/Configured VPN Solution.
- Installed/Configured Email-Archiving solution.
- Installed/Configured Webmail server.
- Installed/Configured Blackberry server.
- New server for PRT. File storage and application upgrade.
- Assisted with new 911 phone upgrade at PD
- Upgraded Public Safety software application

PERFORMANCE INDICATORS

	2008/9 Actual	2009/10 Actual	2010/11 Est
Laptop Computer	93	98	96
Desktop Computers	125	132	124
Servers	38	44	42

2010/11 GOALS & OBJECTIVES

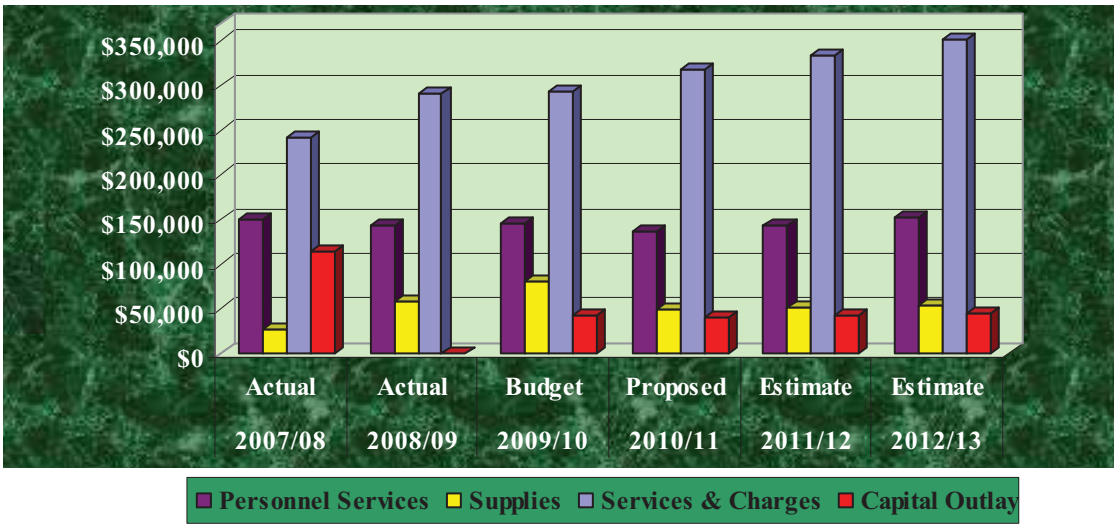
- Replace 10-12 desktops.
- Implement disaster recovery solution.
- Replace SAN hard drives.
- Install security cameras at Town Hall.
- Implement internal SPAM solution.
- Develop Internet monitoring solution.
- Begin GIS planning.
- Upgrade CRW application/new server.
- Begin Mobile MDC replacement – 5 this year.
- Further enhance VMWare capabilities.
- Begin development of test environment.
- Implement document management solution using Microsoft Sharepoint.

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	115,616	115,200	-0.4%	114,400	-0.7%
Personnel Benefits	28,118	31,300	11.3%	23,300	-25.6%
Supplies	58,049	80,300	38.3%	49,300	-38.6%
Other Services & Charge	291,111	293,100	0.7%	318,200	8.6%
Capital	-	43,000	100.0%	40,000	-7.0%
Total Information Servic	492,894	562,900	14.2%	545,200	-3.1%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 150,529	143,734	146,500	$ 137,700	$ 144,585	$ 151,814
Supplies	27,159	58,049	80,300	49,300	$ 51,765	$ 54,353
Services & Charges	241,698	291,111	293,100	318,200	$ 334,110	$ 350,816
Capital Outlay	115,011	-	43,000	40,000	$ 42,000	$ 44,100
Total Information Serv	**$ 534,397**	**492,894**	**$ 562,900**	**$ 545,200**	**$ 572,460**	**$ 601,083**



INFORMATION SERVICES

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-1408-00-5001	Full Time Employees	119,398	115,616	115,200	114,400
101-5-1408-00-5200	Overtime Pay	-	-	-	-
	Total Salaries & Wages	119,398	115,616	115,200	114,400
PERSONNEL BENEFITS					
101-5-1408-00-5501	FICA	9,012	8,234	8,700	8,600
101-5-1408-00-5504	Pensions	10,863	9,842	10,400	11,000
101-5-1408-00-5700	Health/Life Insurance	10,234	9,098	11,300	3,000
101-5-1408-00-5800	Workers Compensation	360	328	400	400
101-5-1408-00-5701	Disability Insurance	662	616	500	300
	Total Personnel Benefits	31,131	28,118	31,300	23,300
SUPPLIES					
101-5-1408-00-6001	Office Supplies	65	-	100	200
101-5-1408-00-6005	Safety/Program Supplies	-	-	-	-
101-5-1408-00-6011	Small Tools & Minor Equipment	1,219	-	-	-
101-5-1408-00-6013	Computer Equipment Supplies	25,825	58,033	80,000	49,000
101-5-1408-00-6300	Vehicle Fuel	50	16	100	-
101-5-1408-00-6302	Vehicle R&M Parts	-	-	-	-
101-5-1408-00-6700	Dues & Memberships	-	-	100	100
	Total Supplies	27,159	58,049	80,300	49,300
OTHER SERVICES & CHARGES					
101-5-1408-00-7900	Other Professional Services	-	1,188	5,000	5,000
101-5-1408-00-7005	Software Licensing	-	92,478	86,500	58,400
101-5-1408-00-7401	Building R&M	-	-	-	-
101-5-1408-00-7402	Office Equipment R&M	82	-	-	3,000
101-5-x408-0x-7403	Computer Equipment R&M	156,489	121,235	120,000	169,100
101-5-x408-0x-7306	Telephone Charges	77,480	74,946	75,000	80,000
101-5-1408-00-7910	Printing & Binding	-	-	-	100
101-5-1408-00-7307	Postage	14	54	100	100
101-5-1408-00-7600	Travel	-	711	5,000	1,000
101-5-1408-00-7601	Registrations	7,633	499	1,500	1,500
	Total Other Svcs & Charges	241,698	291,111	293,100	318,200
CAPITAL OUTLAY					
401-5-2408-01-8004	Machinery & Equipment	-	-	-	-
101-5-2408-01-8004	Machinery & Equipment	42,645	-	43,000	40,000
401-5-1408-00-8401	Network Infrastructure	55,395	-	-	-
401-5-1408-00-8404	Workstation Upgrades	16,971	-	-	-
	Total Capital Outlay	115,011	-	43,000	40,000
TOTAL INFORMATION SERVICES		534,397	492,894	562,900	545,200

Human Resources

DESCRIPTION

The Human Resources Division provides quality administration in Human Resources and Risk Management to the Town of Payson, the Town Council, and Town employees through:

- Facilitating the productivity and effectiveness of the Town of Payson.
- Development of employees in ways that are satisfying to the individual and beneficial to the Town.
- Anticipating, providing and administering Human Resources consistent with the changing needs of the Town.
- Promoting safety in the work place in order to provide the employee a safer environment.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
Human Resources Manager	1.0	1.0	0.0
Human Resources Technician	1.0	1.0	0.0
Payroll Specialist	0.0	1.0	1.0
Total	2.0	3.0	1.0

2009/10 ACCOMPLISHMENTS

- Created safety training DVDs to disperse to Safety Committee members for tailgate training utilization within each department.
- Completed final revision to the Personnel Manual.
- Coordinated training for Safety Committee members with SWRS.
- Coordinated employee annual safety training with SWRS.
- Coordinated employee blood drive with United Blood Services.

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Performance evaluations processed	154	153	150
New hire processes completed	7	6	6
Property liability claims filed	2	6	5
Liability claims closed	$13,831	1,321	25,000

2010/11 GOALS & OBJECTIVES

- Transition from current health insurance (self-funded) to APEHP pool
- Coordinate mobile mammogram unit and health screenings with APEHP
- Coordinate employee annual safety training with SWRS.
- Coordinate employee blood drive with United Blood Services.

BUDGET HIGHLIGHTS

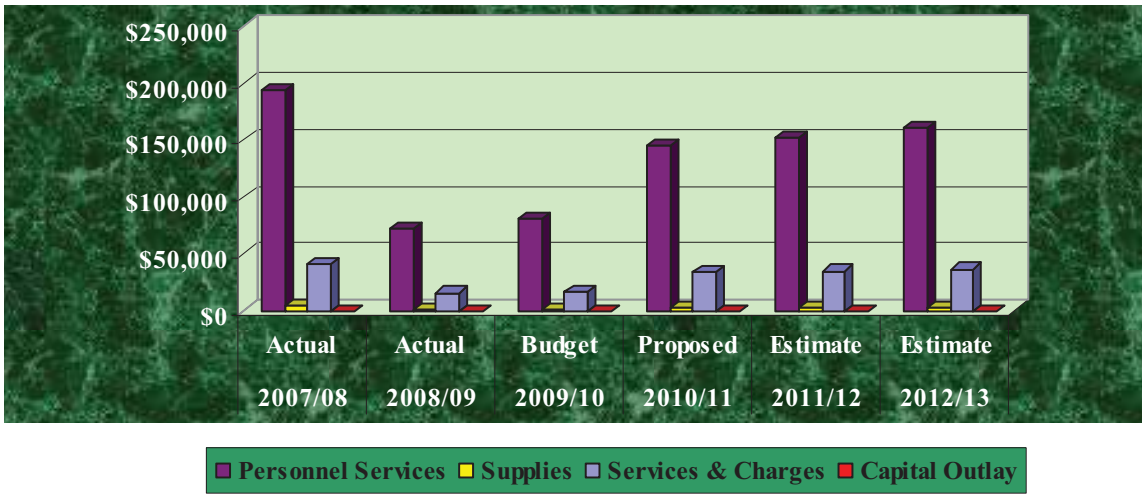
The Payroll Specialist position was transferred from the Financial Services Department to Human Resources Department. The Technician position is being held vacant pending economic recovery.

BUDGET CHANGES--3YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	52,963	57,200	8.0%	116,000	119.0%
Personnel Benefits	19,978	23,800	19.1%	28,900	44.7%
Supplies	442	600	35.7%	2,800	533.5%
Other Services & Charges	15,878	16,000	0.8%	33,300	109.7%
Capital Outlay	-	-	0.0%	-	0.0%
Total Human Resources	89,261	97,600	9.3%	181,000	102.8%

BUDGET ANALYSIS – HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 192,676	72,941	$ 81,000	$ 144,900	$ 152,145	$ 159,752
Supplies	4,829	442	600	2,800	$ 2,940	$ 3,087
Services & Charges	41,526	15,878	16,000	33,300	$ 34,965	$ 36,713
Capital Outlay	-	-	-	-	-	-
Total Human Resourc	**$ 239,031**	**$ 89,261**	**$ 97,600**	**$ 181,000**	**$ 190,050**	**$ 199,553**



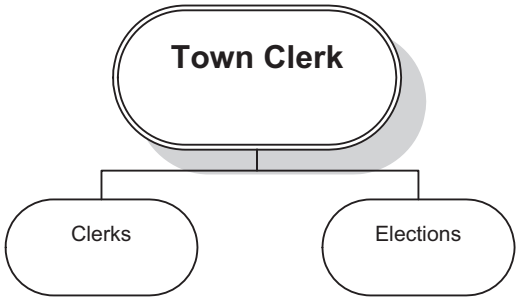
HUMAN RESOURCES

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-1406-00-5001	Full Time Employees	138,800	52,904	57,200	116,000
101-5-1406-00-5002	Part Time Employees	2,052	59	-	-
101-5-1406-00-5003	Temporary Employees	545	-	-	-
101-5-1406-00-5200	Overtime Pay	4,618	-	-	-
101-5-1406-00-5990	Stipend	-	-	-	-
	Total Salaries & Wages	146,015	52,963	57,200	116,000
PERSONNEL BENEFITS					
101-5-1406-00-5501	FICA	10,528	3,670	4,200	8,200
101-5-1406-00-5504	Pensions	13,051	4,504	5,200	8,600
101-5-1406-00-5700	Health/Life Insurance	21,898	11,371	14,000	11,600
101-5-1406-00-5800	Workers Compensation	435	152	200	300
101-5-1406-00-5701	Disability Insurance	749	281	200	200
	Total Personnel Benefits	46,661	19,978	23,800	28,900
SUPPLIES					
101-5-1406-00-6001	Office Supplies	2,615	363	500	1,000
101-5-1406-00-6005	Operating Supplies	25	-	-	1,500
101-5-1406-00-6013	Computer Equipment Supplie	748	-	-	-
101-5-1406-00-6300	Vehicle Fuel	-	22	100	-
101-5-1406-00-6700	Dues & Memberships	1,417	35	-	300
101-5-1406-00-6990	Other Supplies	24	22	-	-
	Total Supplies	4,829	442	600	2,800
OTHER SERVICES & CHARGES					
101-5-1406-00-7900	Other Professional Services	22,865	15,028	15,000	30,000
101-5-1406-00-7402	Office Equipment R&M	164	0	200	300
101-5-1406-00-7306	Telephone Charges	439	99	100	900
101-5-1406-00-7907	Advertising	12,240	635	-	800
101-5-1406-00-7910	Printing & Binding	753	-	-	1,000
101-5-1406-00-7307	Postage	209	116	200	300
101-5-1406-00-7600	Travel	-	-	-	-
101-5-1406-00-7601	Registrations	4,856	-	500	-
	Total Other Svcs & Charges	41,526	15,878	16,000	33,300
TOTAL HUMAN RESOURCES		239,031	89,261	97,600	181,000

TOWN CLERK

The Town Clerk Department is responsible for maintaining the Town's official public records, monitors public information requests, elections, prepares public information, and provides direct staff support to the Mayor and Town Council.

The Town Clerk Department consists of the Town Clerk and Election Division, which are described within this section.



Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Town Clerk	354,297	278,457	280,800	251,100
Elections	36,605	39,040	84,900	42,100
Total Department	**390,902**	**317,497**	**365,700**	**293,200**

Position Summary

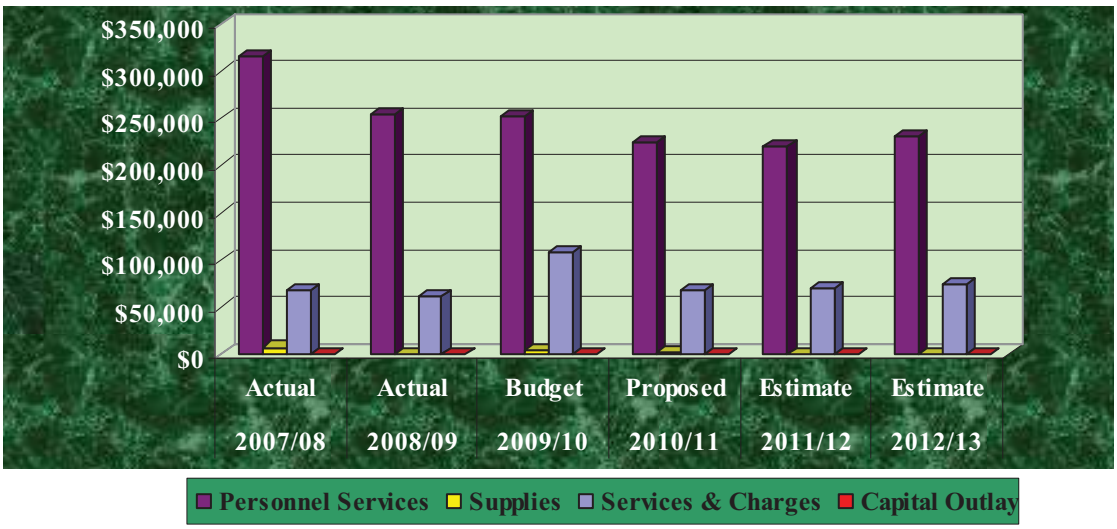
Authorized Personnel	2007/08	2008/09	2009/10	2010/11
Town Clerk	1.0	1.0	1.0	1.0
Chief Deputy Town Clerk	1.0	1.0	1.0	1.0
Deputy Town Clerk	3.0	3.0	3.0	2.0
Total Positions	**5.0**	**5.0**	**5.0**	**4.0**

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	196,696	187,500	-4.7%	179,800	-4.1%
Personnel Benefits	58,431	65,000	11.2%	44,100	-32.2%
Supplies	1,206	4,300	256.6%	1,800	-58.1%
Other Services & Charges	61,164	108,900	78.0%	67,500	-38.0%
Capital	0	0	0.0%	0	0.0%
Total Town Clerk Dept	317,497	365,700	15.2%	293,200	-19.8%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 314,874	255,127	$ 252,500	$ 223,900	$ 220,972	$ 232,021
Supplies	7,782	1,206	4,300	1,800	$ 420	$ 441
Services & Charges	68,246	61,164	108,900	67,500	$ 70,875	$ 74,419
Capital Outlay	-	-	-	-	$ -	$ -
Total Clerk Dept	**$ 390,902**	**317,497**	**$ 365,700**	**$ 293,200**	**$ 292,267**	**$ 306,880**



Town Clerk

DESCRIPTION

The Town Clerk's Department serves the Town Council, Staff, and citizens of the Town of Payson. Its responsibilities include preparation of Council agendas and minutes, elections, records management and public reception.

The mission of this department is to be the foundation of credible, accurate and current information on Town Council legislation actions; and to maintain accurate records of actions taken by the Town Council.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
Town Clerk	1.0	1.0	0.0
Chief Deputy Clerk	1.0	1.0	0.0
Deputy Town Clerk	2.0	2.0	0.0
Total	4.0	4.0	0.0

2009/10 ACCOMPLISHMENTS

- Deputy Clerk awarded her Master Municipal Clerk designation 3/10 (Stidham)
- Deputy Clerk attended LaserFiche Users Group Training 8/09 (Stidham)
- Town Clerk and Deputy Clerks attended 2009 AMCA Annual Business Meeting 7/09 (Smith, Stidham, Bailey)
- Deputy Clerk attended the AMCA Academy 6/10 (Bailey)
- Deputy Clerk attended the Granicus Video Conference 8/09 (Stidham)
- Update and adopt the retention schedule for all departments for State Library, Archives and Public Records.
- Produced 22 TOP Talk programs with 83 guests

PERFORMANCE INDICATORS

	2008/9 Actual	2009/10 Actual	2010/11 Est
Council Mtg. Minutes	39	45	50
Records Requests	49	39	40
Contracts Processed	36	48	50
Ordinance Processed	21	17	20
Resolutions Proc.	120	65	75
Documents Recorded	41	14	20

2010/11 GOALS & OBJECTIVES

- Continue to work with the Town Attorney in the administrative cleanup of the Town Code.
- Purchase and implement the LaserFiche upgrade to 8.1
- Continue to cross-train staff
- Produce 22 TOP Talk Programs increasing guests to 94

BUDGET HIGHLIGHTS

Chief Deputy Clerk position is being held vacant pending economic recovery.
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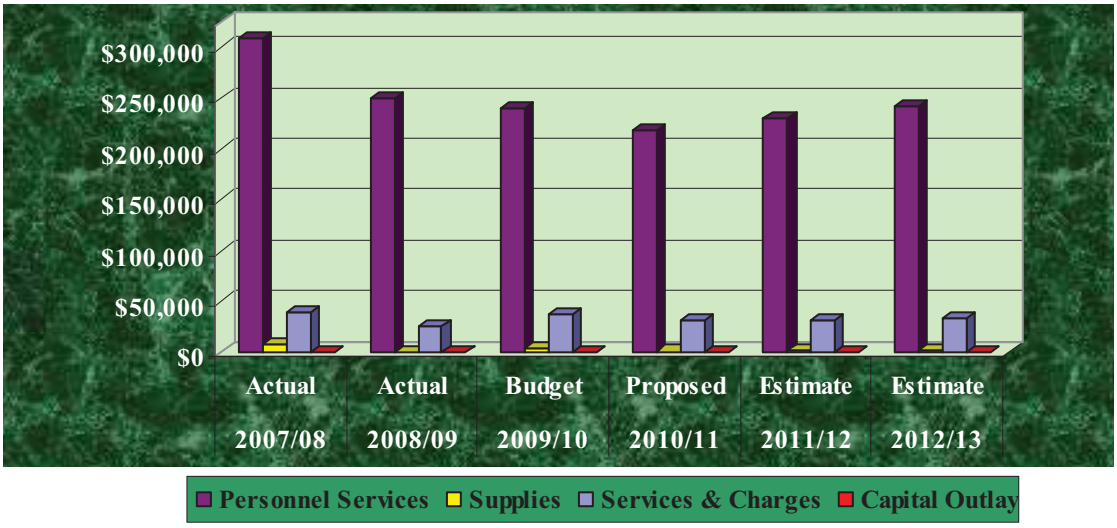
BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	192,396	176,000	-8.5%	175,200	-0.5%
Personnel Benefits	58,431	63,900	9.4%	43,700	-31.6%
Supplies	980	3,600	267.3%	1,300	-63.9%
Other Services & Charges	26,650	37,300	40.0%	30,900	-17.2%
Capital	-	-	0.0%	-	0.0%
Total Town Clerk	278,457	280,800	0.8%	251,100	-10.6%

BUDGET ANALYSIS – HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 308,203	250,827	$ 239,900	$ 218,900	$ 229,845	$ 241,337
Supplies	7,257	980	3,600	1,300	$ 1,365	$ 1,433
Services & Charges	38,837	26,650	37,300	30,900	$ 32,445	$ 34,067
Capital Outlay	-	-	-	-	$ -	$ -
Total Clerks	**$ 354,297**	**278,457**	**$ 280,800**	**$ 251,100**	**$ 263,655**	**$ 276,838**



TOWN CLERK

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-1402-00-5001	Full Time Employees	235,216	192,396	176,000	175,200
101-5-1402-00-5002	Part Time Employees	3,296	-	-	-
101-5-1402-00-5200	Overtime Pay	756	-	-	-
101-5-1402-00-5400	Stipend	-	-	-	-
	Total Salaries & Wages	239,268	192,396	176,000	175,200
PERSONNEL BENEFITS					
101-5-1402-00-5501	FICA	17,822	13,316	13,000	12,900
101-5-1402-00-5504	Pensions	21,646	15,457	15,900	16,800
101-5-1402-00-5700	Health/Life Insurance	27,425	28,076	33,700	12,900
101-5-1402-00-5800	Workers Comp Insurance	721	545	600	600
101-5-1402-00-5701	Disability Insurance	1,321	1,037	700	500
	Total Personnel Benefits	68,935	58,431	63,900	43,700
SUPPLIES					
101-5-1402-00-6001	Office Supplies	2,343	512	1,000	700
101-5-1402-00-6005	Safety/Program Supplies	-	-	-	-
101-5-1402-00-6011	Small Tools/Minor Equipment	197	-	1,500	-
101-5-1402-00-6013	Computer Equipment Supplies	3,732	-	-	-
101-5-1402-00-6700	Dues & Memberships	985	468	1,100	600
101-5-1402-00-6901	Taxes & Fees	-	-	-	-
	Total Supplies	7,257	980	3,600	1,300
OTHER SERVICES & CHARGES					
101-5-1402-00-7003	Computer Services	13,425	9,915	15,000	11,400
101-5-1402-00-7900	Other Professional Services	4,151	5,621	5,000	5,000
101-5-1402-00-7402	Office Equipment R&M	1,207	512	800	-
101-5-1402-00-7403	Computer Equipment R&M	-	-	-	-
101-5-1402-00-7306	Telephone	455	570	600	800
101-5-1402-00-7907	Advertising	13,246	8,442	12,000	12,000
101-5-1402-00-7600	Travel	943	997	2,700	800
101-5-1402-00-7601	Registrations	5,410	593	1,200	900
	Total Other Svcs & Charges	38,837	26,650	37,300	30,900
CAPITAL OUTLAY					
101-5-1402-00-8004	Office Furniture & Fixtures	-	-	-	-
	Total Capital Outlay	-	-	-	-
TOTAL TOWN CLERK		354,297	278,457	280,800	251,100

Elections

DESCRIPTION

Town Council elections are held every two years. The elections are coordinated and conducted by the Town Clerk's office, as are any other Town related elections.

POSITION SUMMARY

Position Title	2009/10	2010/11	**Change**
None	0.0	0.0	0.0
Total	0.0	00	0.0

2009/10 ACCOMPLISHMENTS

- Town Clerk and Deputy Clerks: Attended 2009 Election Workshop (7/09),(Smith, Stidham, Bailey)
- Deputy Clerk became a State Re-Certified Election Official 12/09 (Bailey)
- Deputy Clerk became a Re-Certified State Election Official 7/09 (Stidham)
- Conducted Primary Election March 2010

PERFORMANCE INDICATORS

	2008/09 Actual	**2009/10 Actual**	**2010/11 Est**
Elections Held	2	1	0

2010/11 GOALS & OBJECTIVES

- To conduct Special Election if needed.

BUDGET HIGHLIGHTS

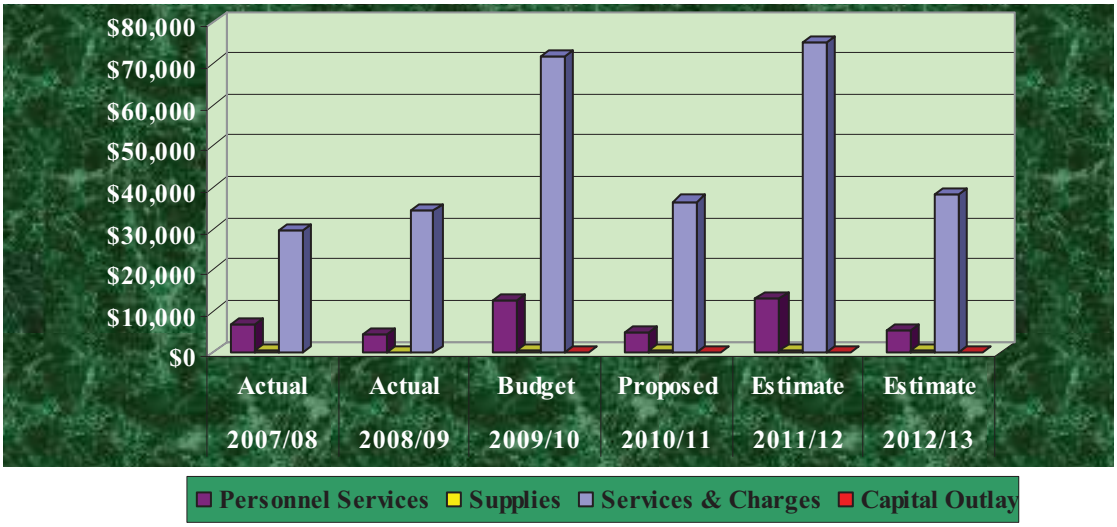
Did not need to conduct a General Election in May 2010 saving approximately $35,000.

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	4,300	11,500	167.4%	4,600	-60.0%
Personnel Benefits	-	1,100	100.0%	400	-63.6%
Supplies	226	700	209.7%	500	-28.6%
Other Services & Charges	34,514	71,600	107.5%	36,600	-48.9%
Capital	-	-	0.0%	-	0.0%
Total Elections	39,040	84,900	117.5%	42,100	-50.4%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 6,671	$ 4,300	$ 12,600	$ 5,000	$ 13,230	$ 5,250
Supplies	525	226	700	500	$ 735	$ 525
Services & Charges	29,409	34,514	71,600	36,600	$ 75,180	$ 38,430
Capital Outlay			-	-	$ -	$ -
Total Election	**$ 36,605**	**39,040**	**$ 84,900**	**$ 42,100**	**$ 89,145**	**$ 44,205**



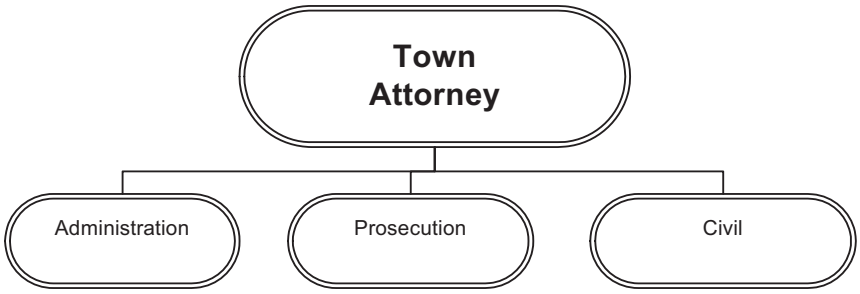
ELECTIONS

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-1403-00-5003	Temporary Employees	5,821	4,300	10,000	4,500
101-5-1403-00-5200	Overtime Pay	188	-	1,500	100
	Total Salaries & Wages	6,009	4,300	11,500	4,600
PERSONNEL BENEFITS					
101-5-1403-00-5501	FICA	123	-	1,000	400
101-5-1403-00-5504	Pensions	17	-	-	-
101-5-1403-00-5700	Health/Life Insurance	518	-	-	-
101-5-1403-00-5800	Workers Comp Insurance	3	-	-	-
101-5-1403-00-5701	Disability Insurance	1	-	100	-
	Total Personnel Benefits	662	-	1,100	400
SUPPLIES					
101-5-1403-00-6001	Office Supplies	341	161	-	-
101-5-1403-00-6011	Small Tools/Minor Equipment	-	-	-	-
101-5-1403-00-6603	Elections	184	65	700	500
	Total Supplies	525	226	700	500
OTHER SERVICES & CHARGES					
101-5-1403-00-7900	Other Professional Services	28,765	33,533	70,000	35,000
101-5-1403-00-7907	Advertising	644	981	1,600	1,600
	Total Other Svcs & Charges	29,409	34,514	71,600	36,600
TOTAL ELECTIONS		36,605	39,040	84,900	42,100

TOWN ATTORNEY

The Town Attorney provides legal advice, defense, and prosecution services to Town Departments. The Legal Department anticipates future needs and issues, providing potential solutions to present and future problems. The Department is committed to protecting the Town from liability and to seeking fair, just application of the law in criminal matters.

The Town Attorney and the Prosecuting Attorney provide legal advice to members of the Town Council, Town Manager, and department heads on a daily basis. They advise various Town boards, commissions, and committees. They also review requests for public records and provide responses thereto. This fiscal year the department has been divided into three divisions: Administration, Civil, and Prosecution.



Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Town Attorney-Administration	528,438	493,309	504,900	64,300
Town Attorney-Civil	0	0	0	241,700
Town Attorney-Prosecution	0	0	0	147,700
Total Expenditures	**528,438**	**493,309**	**504,900**	**453,700**

Position Summary

Authorized Personnel	2007/08	2008/09	2009/10	2010/11
Town Attorney	1	1	1	1
Deputy Town Attorney	1	1	1	0
Prosecutor	0	0	0	1
Paralegal	1	1	1	1
Office Manager	1	1	1	1
Total Full-Time Positions	**4.0**	**4.0**	**4.0**	**4.0**

Town Attorney

DESCRIPTION

The Town Attorney's Office serves the Town and its residents in two ways - *Civil (Internal) and Prosecution (External)*.

Civil - The Attorney's Office is the attorney and advisor to the Mayor, Council, Town Manager, Town Boards, Committees, and Commissions, and Town Departments as they work on the creation and implementation of policies, programs, and ordinances to benefit the residents of Payson. The Attorney's Office also works to protect and minimize the Town's liability both pro-actively and when claims and/or lawsuits are filed.

Prosecution - The Attorney's Office prosecutes all misdemeanor crimes committed within the Town and filed in the Town Magistrate Court. Additionally, the Attorney's Office assures that statutory rights of the victims of such crimes are protected.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
Town Attorney	1.0	1.0	0.0
Deputy Town Attorney	1.0	0	-1.0
Prosecutor	0.0	1.0	1.0
Paralegal	1.0	1.0	0.0
Office Manager	1.0	1.0	0.0
Total	4.0	4.0	0.0

2009/10 ACCOMPLISHMENTS

- Authored 98 ordinances and resolutions
- Prosecuted 788 criminal cases and had 1,473 scheduled court hearings
- Assisted in the collection by the Magistrate Court of fines ($165,384 of which was returned to the Town's General fund)
- Recovered $31,309 through the Cost of Prosecution Fund
- Monitored 46 successful deferred prosecution program cases, collecting $9,075 in fees to support such program
- Participated in the successful defense of various claims and lawsuits against the Town, including claims in excess of $824 million.
- Provided daily assistance and legal advice to Council Members, Town Manager, Staff and Town Boards, Commissions, and Committees

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Ordinances/Resolutions authored	114	98	120
Cases prosecuted	729	788	850
Fines obtained	$ 334,479	165,384	170,000
Criminal costs Recovered	$25,732	31,309	32,000

2010/11 GOALS & OBJECTIVES

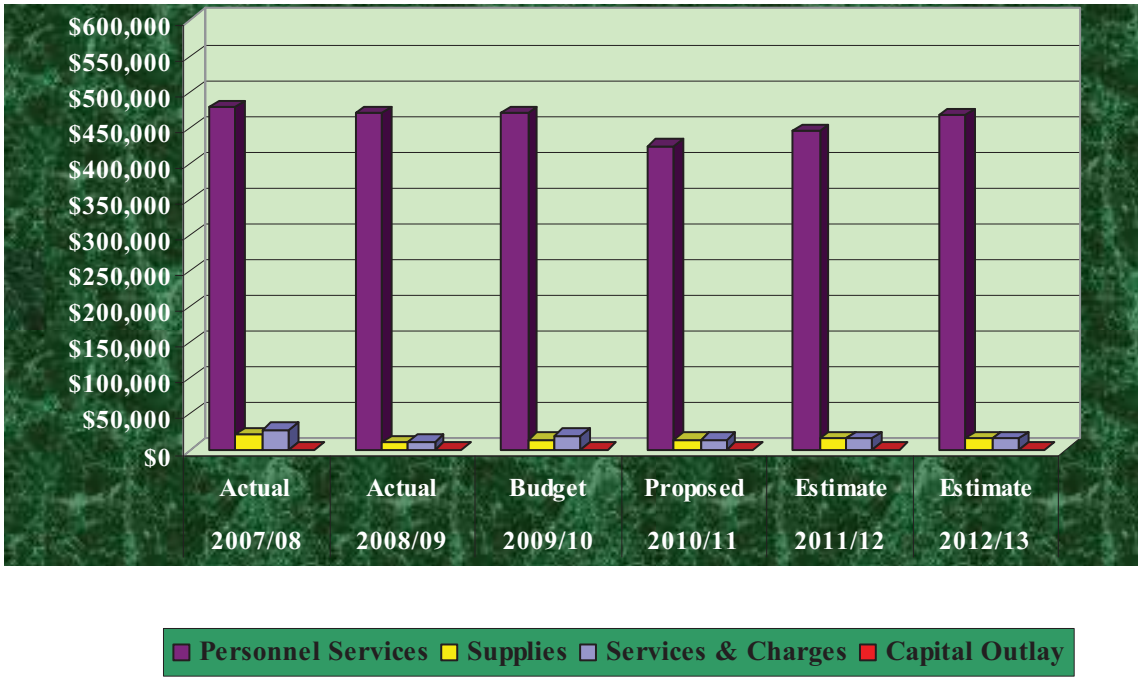
- Assist in procedural, policy, and/or code changes necessary to facilitate economic development and vitality.
- Continuing working on obtaining 'wet' water from the CC Cragin Reservior.
- Facilitate the implementation of the Town's programs and policies as set forth by the Town Council.
- To the greatest extent possible prevent the Town from incurring liability by being proactive.
- Negotiate and draft various agreements and contracts for the Town as directed by the Town Council.
- Improve interactions with victims from adequate to exceptional.
- Create internal efficiencies within the office to overcome the loss of long time, experienced staff members and the overall reduction of staff.

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	372,929	362,400	-2.8%	356,700	-1.6%
Personnel Benefits	97,931	108,500	10.8%	67,500	-37.8%
Supplies	10,320	14,200	37.6%	14,800	4.2%
Other Services & Charges	12,129	19,800	63.2%	14,700	-25.8%
Capital Outlay	-	-	0.0%	-	0.0%
Total Town Attorney	**493,309**	**504,900**	**2.3%**	**453,700**	**-10.1%**

BUDGET ANALYSIS – HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 478,783	470,860	470,900	424,200	$ 445,410	$ 467,681
Supplies	21,685	10,320	14,200	14,800	15,540	16,317
Services & Charges	27,970	12,129	19,800	14,700	15,435	16,207
Capital Outlay	-	-	-	-	-	-
Total Town Attorney	**$ 528,438**	**493,309**	**$ 504,900**	**$ 453,700**	**$ 476,385**	**$ 500,204**



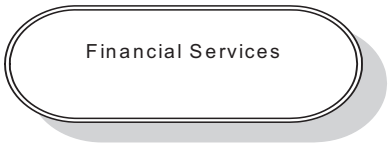
ADMINISTRATION		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-1418-00-5001	Full Time Employees	317,281	341,789	340,600	50,000
101-5-1418-00-5002	Part Time Employees	57,678	31,140	21,800	-
101-5-1418-00-5200	Overtime Pay	1,611	-	-	-
	Total Salaries & Wages	376,570	372,929	362,400	50,000
PERSONNEL BENEFITS					
101-5-1418-00-5501	FICA	26,915	25,302	27,100	3,000
101-5-1418-00-5504	Pensions	32,984	31,000	30,700	3,000
101-5-1418-00-5700	Health/Life Insurance	39,441	38,898	48,300	1,900
101-5-1418-00-5800	Worker's Comp Insurance	878	819	900	100
101-5-1418-00-5701	Disability Insurance	1,995	1,912	1,500	100
	Total Personnel Benefits	102,213	97,931	108,500	8,100
SUPPLIES					
101-5-1418-00-6001	Office Supplies	3,091	2,194	3,100	200
101-5-1418-00-6010	Books & Periodicals	9,949	5,751	7,000	-
101-5-1418-00-6011	Small Tools & Minor Equipment	54	25	500	-
101-5-1418-00-6013	Computer Equipment Supplies	2,653	-	-	-
101-5-1418-00-6201	Building Repair Materials	718	-	1,000	1,000
101-5-1418-00-6700	Dues & Memberships	2,954	2,357	2,400	-
101-5-1418-00-6990	Other Supplies	2,266	(7)	200	200
	Total Supplies	21,685	10,320	14,200	1,400
OTHER SERVICES & CHARGES					
101-5-1418-00-7100	Legal Fees	177	-	2,000	-
101-5-1418-00-7103	Prosecution Services	5,824	2,640	4,000	-
101-5-1418-00-7900	Other Professional Services	500	-	500	300
101-5-1418-00-7300	Electricity Charges	2,629	3,240	2,800	2,000
101-5-1418-00-7301	Propane Gas Charges	1,640	1,087	1,500	1,000
101-5-1418-00-7401	Building Repair & Maintenance	3,982	1,630	1,000	1,000
101-5-1418-00-7402	Office Equipment R&M	850	495	1,000	500
101-5-1418-00-7500	Land & Building Rental	2,257	525	-	-
101-5-1418-00-7502	Equipment Leases	10	(20)	-	-
101-5-1418-00-7306	Telephone Charges	1,305	1,175	1,500	-
101-5-1418-00-7307	Postage	-	-	500	-
101-5-1418-00-7600	Travel	2,635	1,137	3,000	-
101-5-1418-00-7601	Registrations	6,161	220	2,000	-
	Total Other Services & Charges	27,970	12,129	19,800	4,800
TOTAL TOWN ATTORNEY		528,438	493,309	504,900	64,300

CIVIL		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-1418-01-5001	Full Time Employees				199,200
101-5-1418-01-5002	Part Time Employees				-
101-5-1418-01-5200	Overtime Pay				-
	Total Salaries & Wages				199,200
PERSONNEL BENEFITS					
101-5-1418-01-5501	FICA				12,200
101-5-1418-01-5504	Pensions				11,600
101-5-1418-01-5700	Health/Life Insurance				7,700
101-5-1418-01-5800	Worker's Comp Insurance				300
101-5-1418-01-5701	Disability Insurance				300
	Total Personnel Benefits				32,100
SUPPLIES					
101-5-1418-01-6001	Office Supplies				800
101-5-1418-01-6010	Legal Research Materials				3,800
101-5-1418-01-6011	Small Tools & Minor Equipment				-
101-5-1418-01-6013	Computer Equipment Supplies				-
101-5-1418-01-6201	Building Repair Materials				-
101-5-1418-01-6700	Dues & Memberships				1,000
101-5-1418-01-6990	Other Supplies				-
	Total Supplies				5,600
OTHER SERVICES & CHARGES					
101-5-1418-01-7100	Legal Fees				2,000
101-5-1418-01-7103	Prosecution Services				-
101-5-1418-01-7900	Other Professional Services				300
101-5-1418-01-7300	Electricity Charges				-
101-5-1418-01-7301	Propane Gas Charges				-
101-5-1418-01-7401	Building Repair & Maintenance				-
101-5-1418-01-7402	Office Equipment R&M				-
101-5-1418-01-7500	Land & Building Rental				-
101-5-1418-01-7502	Equipment Leases				-
101-5-1418-01-7306	Telephone Charges				700
101-5-1418-01-7307	Postage				300
101-5-1418-01-7600	Travel				1,000
101-5-1418-01-7601	Registrations				500
	Total Other Services & Charges				4,800
TOTAL TOWN ATTORNEY					241,700

PROSECUTION		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-1418-02-5001	Full Time Employees				107,500
101-5-1418-02-5002	Part Time Employees				-
101-5-1418-02-5200	Overtime Pay				-
	Total Salaries & Wages				107,500
PERSONNEL BENEFITS					
101-5-1418-02-5501	FICA				8,000
101-5-1418-02-5504	Pensions				10,300
101-5-1418-02-5700	Health/Life Insurance				8,400
101-5-1418-02-5800	Worker's Comp Insurance				300
101-5-1418-02-5701	Disability Insurance				300
	Total Personnel Benefits				27,300
SUPPLIES					
101-5-1418-02-6001	Office Supplies				3,000
101-5-1418-02-6010	Legal Research Materials				3,700
101-5-1418-02-6011	Small Tools & Minor Equipment				-
101-5-1418-02-6013	Computer Equipment Supplies				-
101-5-1418-02-6201	Building Repair Materials				-
101-5-1418-02-6700	Dues & Memberships				1,100
101-5-1418-02-6990	Other Supplies				-
	Total Supplies				7,800
OTHER SERVICES & CHARGES					
101-5-1418-02-7100	Legal Fees				-
101-5-1418-02-7103	Prosecution Services				2,900
101-5-1418-02-7900	Other Professional Services				-
101-5-1418-02-7300	Electricity Charges				-
101-5-1418-02-7301	Propane Gas Charges				-
101-5-1418-02-7401	Building Repair & Maintenance				-
101-5-1418-02-7402	Office Equipment R&M				-
101-5-1418-02-7500	Land & Building Rental				-
101-5-1418-02-7502	Equipment Leases				-
101-5-1418-02-7306	Telephone Charges				700
101-5-1418-02-7307	Postage				-
101-5-1418-02-7600	Travel				1,000
101-5-1418-02-7601	Registrations				500
	Total Other Services & Charges				5,100
TOTAL TOWN ATTORNEY					147,700

FINANCIAL SERVICES DEPARTMENT

The Financial Services Department is responsible for financial management, support services and information. The Financial Services Department also prepares the annual budget and the annual financial report. The Payroll Specialist has been moved to the Human Resources division of the Town Manager's Department.



Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Financial Services	596,510	418,879	410,000	284,800
Total Financial Services Department	**596,510**	**418,879**	**410,000**	**284,800**

Position Summary

Authorized Personnel	2007/08	2008/09	2009/10	2010/11
Chief Fiscal Officer	1.0	1.0	1.0	1.0
Deputy Chief Fiscal Officer	1.0	0.0	0.0	0.0
Comptroller	0.0	1.0	1.0	1.0
Accountant II	1.0	1.0	1.0	1.0
Accountant I	1.0	0.0	0.0	0.0
Budget Analyst I	0.0	1.0	0.0	0.0
Accounting Clerk	1.0	1.0	1.0	1.0
Financial Services Technician	1.0	1.0	0.0	0.0
Grants Coordinator	1.0	1.0	1.0	1.0
Financial Analyst	0.0	0.0	1.0	1.0
Total Full-Time Positions	**7.0**	**7.0**	**6.0**	**6.0**

FINANCIAL SERVICES

DESCRIPTION

Financial Services purpose is to provide responsive and accurate technical staff support to the Town Manager and all operating departments and to plan, manage and maintain the financial affairs of the Town. Financial Services is responsible for planning and maintaining the Town's financial health through oversight of the cash management, purchasing, accounts payable, capital assets, accounts receivable, grant monitoring, banking relations, monthly reporting, and debt service functions. The department is also responsible for the Town's annual audit and budget process.

The mission of this department is to provide exceptional service to the people and employees of the Town by ensuring proper and timely accounting for both the financial and accounting activities of the Town and maintaining the financial integrity of the Town through effective fiscal oversight. This is accomplished by providing effective accounting policies, procedures, systems and controls; by providing accurate and useful financial information to Council, management, outside agencies and citizens; and by producing financial audits of the Town Departments, agencies and funds.

POSITION CHANGE SUMMARY

Position Title	2009/10	2010/11	Chg
Chief Fiscal Officer	1.0	1.0	0.0
Comptroller**	1.0	1.0	0.0
Financial Analyst	1.0	1.0	0.0
Accountant II	1.0	1.0	0.0
Accounting Clerk**	1.0	1.0	0.0
Grant Coordinator **	1.0	1.0	0.0
Payroll Specialist*	1.0	0.0	-1.0
	7.0	6.0	-1.0

*Position moved to Human Resources.
**Positions vacant and subject to hiring freeze.

2009/10 ACCOMPLISHMENTS

- Issued $1.525M Public Safety Bond.
- Implemented Spending Plan for FY2010 Budget deficit.
- Completed the 2008/09 Audit.
- Continued to receive professional awards and recognition:
  - GFOA Certificate of Achievement for Excellence in Financial Reporting (twelfth consecutive year)
  - GFOA Distinguished Budget Presentation Award (twelfth consecutive year)
  - GFOA Certificate for the Popular Annual Financial Report (4th year)
- Continued to work on the implementation of new accounting system.

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Purchase Orders	144	192	300
Payable Checks	3,811	4,021	4,300
ProCard Transactions	2,070	2,079	2,500
Receipts Processed	6,113	5,696	6,000

2010/11 GOALS & OBJECTIVES

- Ensure excellent fiscal management to maintain public trust.
- Continue to enhance utilization of financial system and develop applications to facilitate transparency.
- Monitor impact of economic conditions on current financial position of Town.
- Continue to strengthen internal controls by updating policies and providing training to employees.
- Continue to receive professional awards and recognition.

BUDGET HIGHLIGHTS

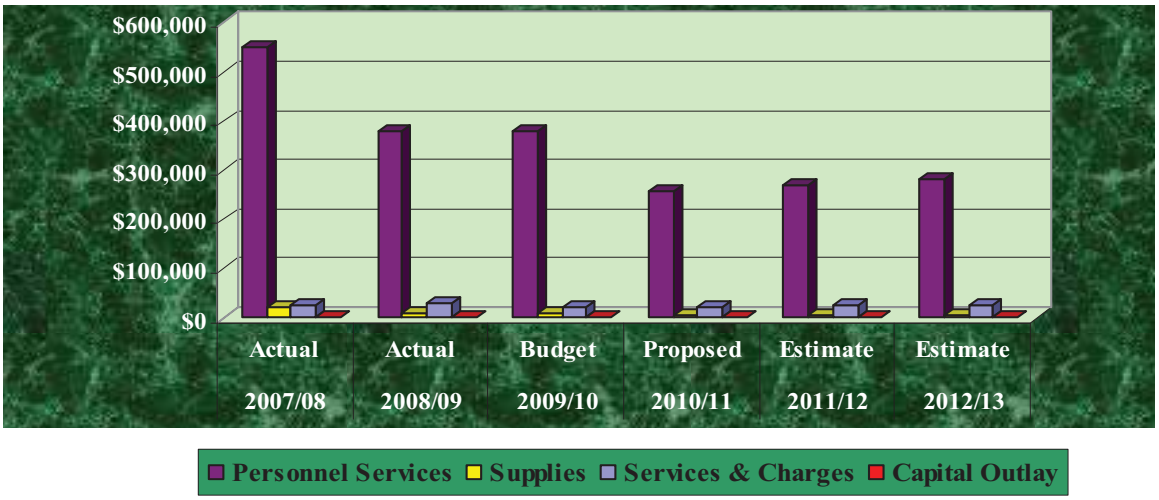
- Continuation of frozen vacancies due to economic condition.

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	289,019	281,800	-2.5%	206,600	-26.7%
Personnel Benefits	91,222	96,500	5.8%	50,100	-48.1%
Supplies	7,961	10,000	25.6%	5,000	-50.0%
Other Services & Charges	30,677	21,700	-29.3%	23,100	6.5%
Capital Outlay	-	-	0.0%	-	0.0%
Total Finance Division	418,879	410,000	-2.1%	284,800	-30.5%

BUDGET ANALYSIS – HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 551,891	380,241	$ 378,300	$ 256,700	$ 269,535	$ 283,012
Supplies	20,601	7,961	10,000	5,000	$ 5,250	$ 5,513
Services & Charges	24,018	30,677	21,700	23,100	$ 24,255	$ 25,468
Capital Outlay	-	-	-	-	$ -	$ -
Total Financial Serv	**$ 596,510**	**418,879**	**$ 410,000**	**$ 284,800**	**$ 299,040**	**$ 313,992**



FINANCIAL SERVICES

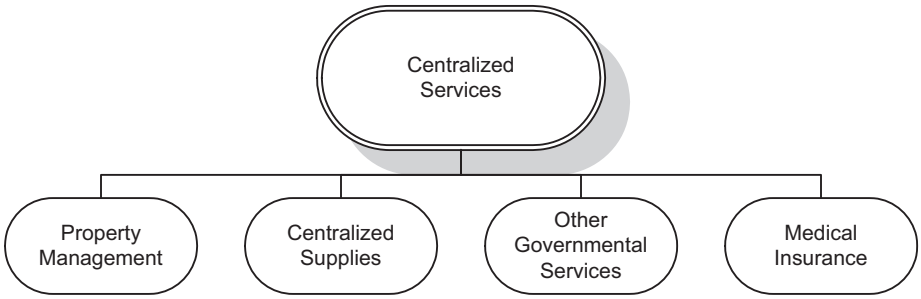
		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-1407-00-5001	Full Time Employees	427,890	289,019	281,800	206,600
101-5-1407-00-5002	Part Time Employees	123	-	-	-
101-5-1407-00-5200	Overtime Pay	969	-	-	-
	Total Salaries & Wages	428,982	289,019	281,800	206,600
PERSONNEL BENEFITS					
101-5-1407-00-5501	FICA	31,949	20,430	20,900	16,300
101-5-1407-00-5504	Pensions	39,076	24,505	25,400	19,700
101-5-1407-00-5700	Health/Life Insurance	48,355	43,862	48,200	12,900
101-5-1407-00-5800	Workers Comp Insurance	1,170	868	900	700
101-5-1407-00-5701	Disability Insurance	2,359	1,557	1,100	500
	Total Personnel Benefits	122,909	91,222	96,500	50,100
SUPPLIES					
101-5-1407-00-6001	Office Supplies	8,851	4,435	5,000	3,000
101-5-1407-00-6010	Books & Periodicals	203	46	500	500
101-5-1407-00-6011	Small Tools/Minor Equipment	5,753	-	-	-
101-5-1407-00-6700	Dues & Memberships	4,679	2,543	3,500	500
101-5-1407-00-6903	Banking Fees	220	-	-	-
101-5-1407-00-6990	Other Expenses	895	937	1,000	1,000
	Total Supplies	20,601	7,961	10,000	5,000
OTHER SERVICES & CHARGES					
101-5-1407-00-7002	Accounting/Auditing Services	15,613	7,912	12,500	15,000
101-5-1407-00-7003	Computer Services	-	1,631	-	-
101-5-1407-00-7900	Other Professional Services	-	20,065	5,000	3,500
101-5-1407-00-7402	Office Equipment R&M	735	-	500	-
101-5-1407-00-7403	Computer Equipment R&M	-	-	-	-
101-5-1407-00-7306	Telephone	728	408	700	1,500
101-5-1407-00-7907	Advertising	-	-	-	-
101-5-1407-00-7910	Printing & Binding	3,026	521	3,000	1,000
101-5-1407-00-7600	Travel	-	-	-	1,500
101-5-1407-00-7601	Registrations	3,916	140	-	600
	Total Other Svcs & Charges	24,018	30,677	21,700	23,100
CAPITAL OUTLAY					
101-5-1407-00-8004	Office Furniture & Equipment	-	-	-	-
	Total Capital Outlay	-	-	-	-
TOTAL FINANCE		596,510	418,879	410,000	284,800

CENTRAL SERVICES DEPARTMENT

The Central Services Department includes the costs for facilities, equipment, or services that are used on a town-wide basis which cannot be easily or accurately apportioned out to operating departments or activities.

The Department includes costs to maintain and operate the Town Hall building; costs to operate and maintain centralized office equipment such as computers and telephone equipment; general Town memberships in regional and professional agencies; community promotional expenses; and health insurance management.

The Central Services Department is operationally organized into four divisions: Property Management, Centralized Equipment Services, Other Governmental Services, and Medical Insurance.



Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Property Management	162,694	134,241	135,100	136,300
Centralized Supplies	75,148	50,334	55,800	44,500
Other Governmental Services	481,098	593,381	663,000	615,600
Medical Insurance	1,959,197	2,274,935	2,577,900	2,899,900
Total Department	**2,678,137**	**3,052,891**	**3,431,800**	**3,696,300**

Position Summary

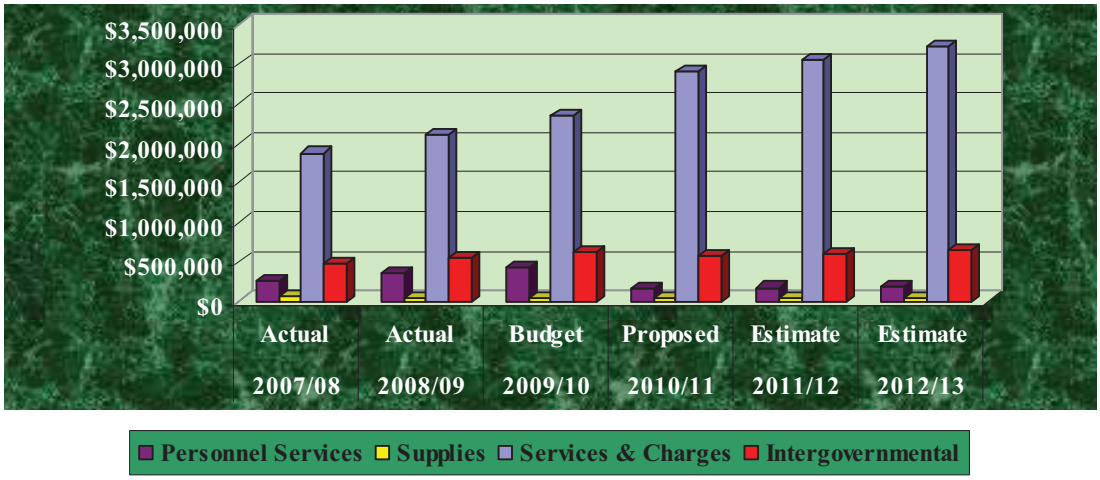
Authorized Personnel	2007/08	2008/09	2009/10	2010/11
None				
Total Full-Time Positions	**0.0**	**0.0**	**0.0**	**0.0**

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	-	-	0.0%	-	0.0%
Personnel Benefits	358,530	427,900	19.3%	165,500	-61.3%
Supplies	37,247	41,800	12.2%	42,500	1.7%
Other Services & Charges	2,099,733	2,335,100	11.2%	2,908,700	24.6%
Intergovernmental Services	557,381	627,000	12.5%	579,600	-7.6%
Capital Outlay	-	-	0.0%	-	0.0%
Total Central Services	3,052,891	3,431,800	12.4%	3,696,300	7.7%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 267,728	358,530	$ 427,900	$ 165,500	$ 173,775	$ 182,464
Supplies	58,208	37,247	41,800	42,500	$ 44,625	$ 46,856
Services & Charges	1,871,103	2,099,733	2,335,100	2,908,700	$ 3,054,135	$ 3,206,842
Intergovernmental	481,098	557,381	627,000	579,600	$ 608,580	$ 639,009
Total Central Services	**$ 2,678,137**	**3,052,891**	**$ 3,431,800**	**$ 3,696,300**	**$ 3,881,115**	**$ 4,075,171**



PROPERTY MANAGEMENT-TOWN HALL

DESCRIPTION

The Property Management Division includes on-going costs to operate and maintain the Town Hall building. Other Town owned buildings and properties are included in the budgets of their respective departments.

Included in this Division are maintenance and utilities for the facilities.

POSITION CHANGE SUMMARY

Position Title	2009/10	2010/11	Chg
None			

2009/10 ACCOMPLISHMENTS

- Managed facility in an efficient, cost effective manner.
- Maintained facility in a manner that insures safety and minimizes risks to property and persons

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Properties Managed	1	1	1
Sq. Ft. Maintained	11,140	11,140	11,140

2010/11 GOALS & OBJECTIVES

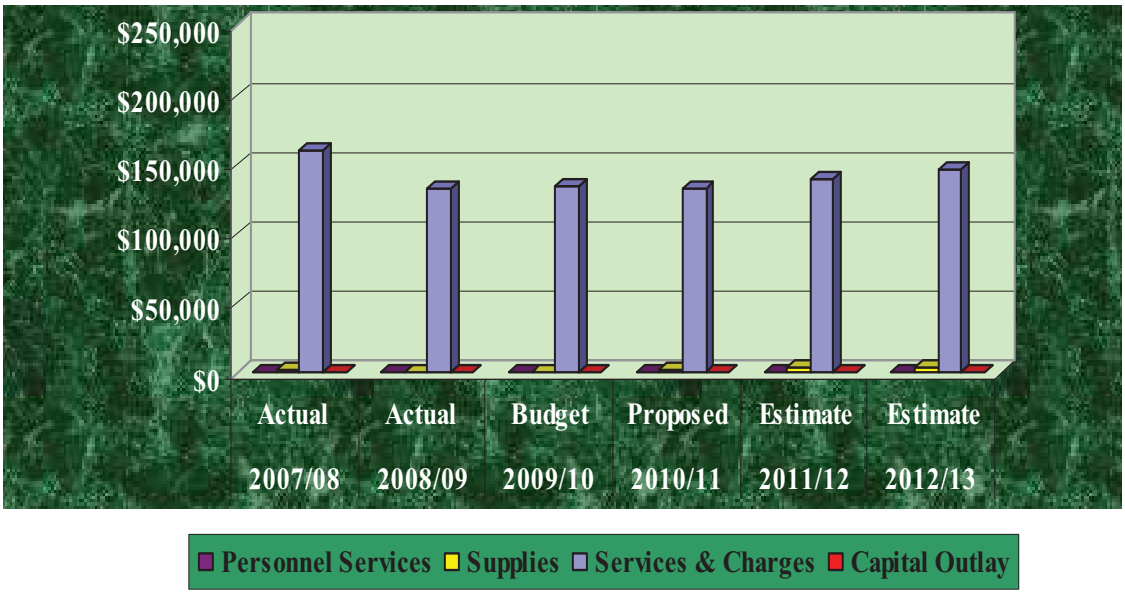
- Operate facility in an efficient, cost effective manner.
- Maintain facility in a manner that insures safety and minimizes risks to property and persons

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Supplies	776	1,000	28.9%	3,000	200.0%
Other Services & Charges	133,465	134,100	0.5%	133,300	-0.6%
Capital Outlay	-	-	0.0%	-	0.0%
Total Property Management	134,241	135,100	0.6%	136,300	0.9%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services				$ -	$ -	$ -
Supplies	2,318	776	1,000	3,000	$ 3,150	$ 3,308
Services & Charges	160,376	133,465	134,100	133,300	$ 139,965	$ 146,963
Capital Outlay				-	$ -	$ -
Total Property Mgmt	**$ 162,694**	**134,241**	**$ 135,100**	**$ 136,300**	**$ 143,115**	**$ 150,271**



PROPERTY MANAGEMENT - TOWN HALL

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SUPPLIES					
101-5-1401-00-6001	Office Supplies	2,318	776	1,000	3,000
	Total Supplies	2,318	776	1,000	3,000
OTHER SERVICES & CHARGES					
101-5-1401-00-7001	Program Oversight Costs	1,040	-	-	-
101-5-1401-00-7900	Other Professional Services	-	-	-	-
101-5-1401-00-7300	Electricity	19,322	21,789	21,000	21,000
101-5-1401-00-7301	Propane Gas	5,784	3,081	3,000	3,000
101-5-1401-00-7302	Water	456	1,675	1,600	500
101-5-1401-00-7304	Sewage	2,950	1,020	1,100	1,000
101-5-1401-00-7305	Refuse Disposal	1,926	1,221	1,400	500
101-5-1401-00-7401	Building R&M	36,189	13,940	14,000	10,000
101-5-1401-00-7402	Office Equipment R&M	7,631	5,803	6,000	6,000
101-5-1401-00-7402	Equipment R&M	1,206	19,545	20,000	25,300
101-5-1401-00-7502	Leased Equipment	11,160	11,160	11,000	11,000
101-5-1401-00-7306	Telephone	72,712	54,231	55,000	55,000
	Total Other Svcs & Charges	160,376	133,465	134,100	133,300
TOTAL PROPERTY MANAGEMENT - TOWN HALL		162,694	134,241	135,100	136,300

CENTRALIZED SUPPLIES

DESCRIPTION

The Centralized Supplies Division provides centralized services for shared equipment and supplies where it is not feasible or efficient to allocate costs directly to the various departments.

The Division provides supplies, equipment maintenance, and equipment for shared items such as photocopiers, FAX machines, binding system, telephone system, Kroy machine, etc. Also included are banking fees and public relations charges.

POSITION CHANGE SUMMARY

Position Title	2009/10	2010/11	Chg
None			

2009/10 ACCOMPLISHMENTS

- Maintained office equipment reducing downtime of critical functions.
- Upgraded copier technology by replacing two older units with one state of the art machine that will copy, print, fax, scan, and provide document workflow. This also resulted in a net savings of $4,000/year.

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Centralized Equipment			
Copiers	2	2	1
FAX Machines	1	1	1
Color Printer	1	1	1
Telephones	24	24	24

2010/11 GOALS & OBJECTIVES

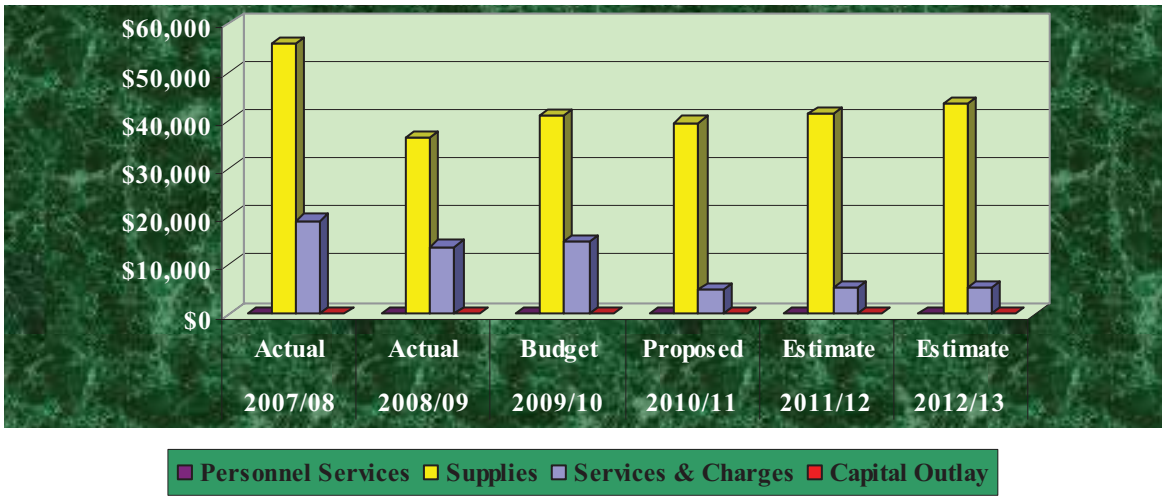
- Maintain office equipment to avoid downtime of critical functions.

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Supplies	36,471	40,800	11.9%	39,500	-3.2%
Other Services & Charges	13,863	15,000	8.2%	5,000	-66.7%
Capital	-	-	0.0%	-	0.0%
Total Centralized Supplies	50,334	55,800	10.9%	44,500	-20.3%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services				$ -	$ -	$ -
Supplies	55,890	36,471	40,800	39,500	$ 41,475	$ 43,549
Services & Charges	19,258	13,863	15,000	5,000	$ 5,250	$ 5,513
Capital Outlay	-	-	-	-	$ -	$ -
Total Centralized Supp	**$ 75,148**	**50,334**	**$ 55,800**	**$ 44,500**	**$ 46,725**	**$ 49,061**



CENTRALIZED SUPPLIES

	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SUPPLIES				
101-5-1401-00-6002 Coffee Supplies	914	768	1,000	1,000
101-5-1401-00-6003 Cleaning Supplies	3,220	1,940	1,800	1,000
101-5-1401-00-6005 Safety/Program Supplies	97	2,600	-	-
101-5-1401-00-6011 Small Tools/Minor Equip	3,105	486	-	500
101-5-1401-00-6201 R & M Supplies Building	674	302	1,000	500
101-5-1401-00-6302 Vehicle R & M Parts	1,091	-	-	-
101-5-1401-00-6600 Public Relations	27,922	1,528	-	-
101-5-1401-00-6700 Dues & Memberships	326	267	20,000	20,500
101-5-1401-00-6901 Taxes & Fees	1,334	801	1,500	1,000
101-5-1401-00-6903 Banking Fees	14,754	25,689	15,000	15,000
101-5-1401-00-6990 Other Expenses	2,453	2,090	500	-
Total Supplies	55,890	36,471	40,800	39,500
OTHER SERVICES & CHARGES				
101-5-1401-00-7910 Printing & Binding	6,137	4,645	5,000	-
101-5-1401-00-7307 Postage	13,121	9,218	10,000	5,000
Total Other Svcs & Charges	19,258	13,863	15,000	5,000
TOTAL CENTRALIZED SUPPLIES	75,148	50,334	55,800	44,500

OTHER GOVERNMENTAL SERVICE

DESCRIPTION

The Other Governmental Service Division contains costs that are not particular to any one department or activity.

The Division includes costs, which are not technically expenditures but are uses of budgetary funds such as contributions to non-profit organizations and liability insurance costs.

POSITION CHANGE SUMMARY

Position Title	2009/10	2010/11	Chg
None			

2009/10 ACCOMPLISHMENTS

- Provided support funding to 9 not-for-profit agencies, 1 additional not-for-profit did not use budgeted funding
- End of funding program for 6 not-for-profit agencies as per Council order

PERFORMANCE INDICATORS

	2008/9 Actual	2009/10 Actual	2010/11 Est
Non Profit Agencies Funded	10	9	4
Contribution Amount (thousands)	228	212	224

2010/11 GOALS & OBJECTIVES

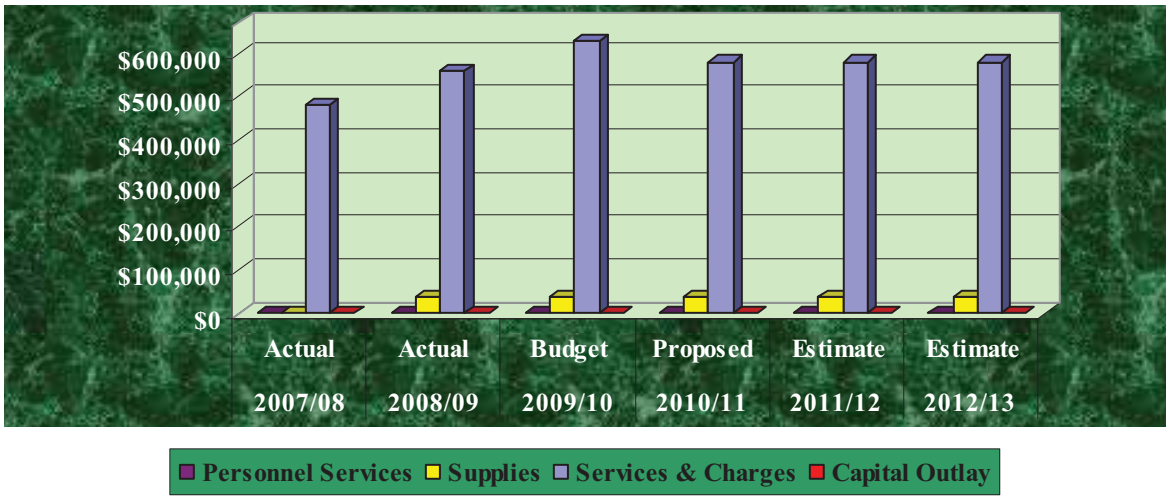
- Continue to support funding to 4 not-for-profit agencies

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Other Services & Charges	36,000	36,000	100.0%	36,000	0.0%
Intergovernmental Services	557,381	627,000	12.5%	579,600	-7.6%
Total Other Govt'l Services	593,381	663,000	11.7%	615,600	-7.1%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ -	-	$ -	$ -	$ -	$ -
Supplies	-	36,000	36,000	36,000	$ 36,000	$ 36,000
Services & Charges	481,098	557,381	627,000	579,600	$ 579,600	$ 579,600
Capital Outlay				-	$ -	$ -
Total Other Govt Serv	**$ 481,098**	**593,381**	**$ 663,000**	**$ 615,600**	**$ 615,600**	**$ 615,600**



OTHER GOVERNMENTAL SERVICES

	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SUPPLIES				
101-5-7401-03-7990 Chamber of Commerce	0	0	36,000	36,000
214-5-1411-01-6990 Chamber of Commerce	-	36,000	-	-
Total Other Svcs & Charges	-	36,000	36,000	36,000
SERVICES & CHARGES(Intergovernmental)				
101-5-1401-00-7903 Property /Liability Insurance	358,349	366,401	460,000	450,000
101-5-1401-00-7904 Insurance Deductibles	10,375	4,811	15,000	10,000
101-5-1401-00-7104 Settlements	-	46,582	50,000	20,000
101-5-7401-03-7990 Contributions to Other Agencies	-	-	400	-
101-5-7401-03-7990 Contribution to Literacy	4,200	2,800	1,400	-
101-5-7401-03-7990 Contribution to Senior Center	31,200	80,400	80,400	80,400
101-5-7401-03-7990 Contribution to Time Out Shelter	4,200	2,800	1,400	-
101-5-7401-03-7990 Habitat for Humanity	11,374	13,491	14,000	19,200
101-5-7401-03-7990 Contribution to Econ Dev Authority	53,000	26,496	-	-
101-5-7401-03-7990 Contribution to No. Gila Co. Historical Society	-	8,000	1,600	-
101-5-7401-03-7990 Contribution to Payson Helping Payson	3,000	2,000	1,000	-
101-5-7401-03-7990 Contribution to Big Brothers/Big Sisters	2,400	1,600	800	-
101-5-7401-03-7990 Contribution to St Vincent Food Bank	3,000	2,000	1,000	-
101-5-7401-03-7990 Non-Profit Allocation	-	-		
Total Services & Charges	481,098	557,381	627,000	579,600
TOTAL OTHER GOVT'L SERVICES	481,098	593,381	663,000	615,600

MEDICAL INSURANCE

DESCRIPTION

Until July 1, 2010 the Town of Payson partially self-funded major medical and similar employee insured benefits. A special revenue fund was established to account for these funds.

During the fiscal year 2010/11 budget process it was determined that the cost of continuing to partially self fund employee/retiree insurance was not cost effective for the Town of Payson. The Town joined the Arizona Public Employer Health Pool. The pool administers the health and life insurance plans for the Town's employees and retirees.

POSITION CHANGE SUMMARY

Position Title	2009/10	2010/11	Chg
None			

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Insurance Services			
Admin Costs	$298,654	322,631	352,700
Dental Claims	155,908	142,095	171,600
Vision Claims	18,005	13,178	21,500
RX Claims	465,050	430,064	510,500

2010/11 GOALS & OBJECTIVES

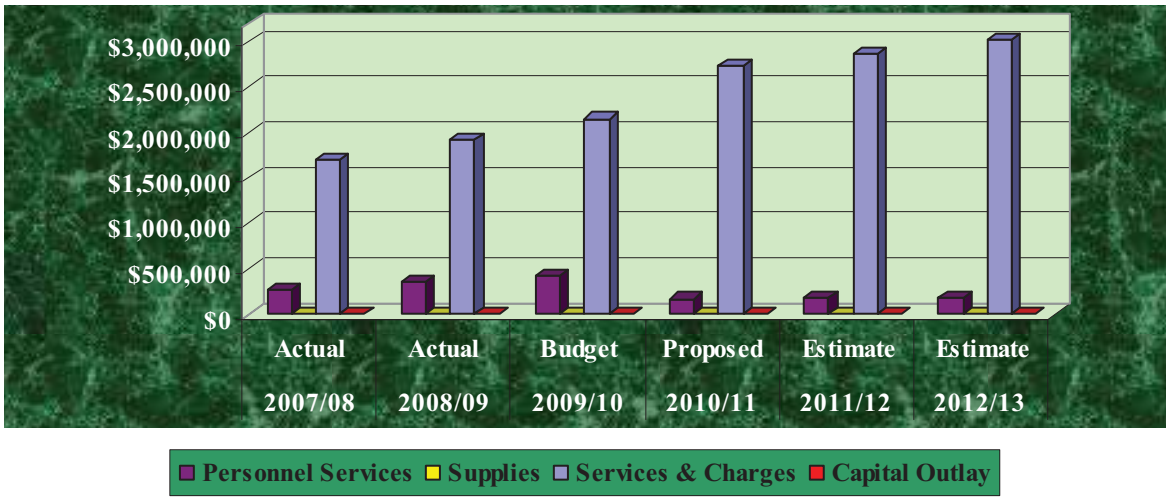
During this fiscal year this fund will continue to pay the claim run-outs from the termination of the Town's previous insurance carriers and will also be used to collect the employee/employer contributions for payment to the Pool.

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Personnel Benefits	358,530	427,900	19.3%	165,500	-61.3%
Other Services & Charges	1,916,405	2,150,000	12.2%	2,734,400	27.2%
Total Medical Insurance	2,274,935	2,577,900	13.3%	2,899,900	12.5%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 267,728	358,530	$ 427,900	$ 165,500	$ 173,775	$ 182,464
Supplies				-	$ -	$ -
Services & Charges	1,691,469	1,916,405	2,150,000	2,734,400	$ 2,871,120	$ 3,014,676
Capital Outlay				-	$ -	$ -
Total Medical Insuran	**$ 1,959,197**	**2,274,935**	**$ 2,577,900**	**$ 2,899,900**	**$ 3,044,895**	**$ 3,197,140**



MEDICAL INSURANCE BENEFIT

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
PERSONNEL BENEFITS					
101-5-1401-00-5700	Health/Life Insurance	263,478	330,189	400,000	148,500
101-5-1401-00-5800	Workers Comp Insurance	3,986	1,117	17,900	4,000
290-5-1401-01-5800	Workers Comp Insurance	-	1,454	3,000	3,000
101-5-1401-00-5801	Unemployment Compensation	264	-	-	-
290-5-1401-01-5801	Unemployment Compensation	-	25,770	7,000	10,000
	Total Personnel Benefits	267,728	358,530	427,900	165,500
OTHER SERVICES & CHARGES					
290-5-1401-01-7911	Program Administration	295,011	324,393	350,000	300,000
290-5-1401-01-7908	Insurance Premium	-	-	-	2,000,000
290-5-1401-01-7905	Insurance Claims	1,396,458	1,592,012	1,800,000	434,400
	Total Other Svcs & Charges	1,691,469	1,916,405	2,150,000	2,734,400
TOTAL MEDICAL INSURANCE BENEFIT		1,959,197	2,274,935	2,577,900	2,899,900

MAGISTRATE COURT

The Magistrate Court is responsible for the adjudication of misdemeanor crimes, as well as traffic, Town Code violations and Uniform Development Code violations. These services are provided through a contract with the Gila County Justice Court.

Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Magistrate Court	204,737	203,105	234,000	279,500
Total Expenditures	**204,737**	**203,105**	**234,000**	**279,500**

Position Summary

Authorized Personnel	2007/08	2008/09	2009/10	2010/11
None	0	0	0	0
Total Full-Time Positions	**0**	**0**	**0**	**0**

Magistrate Court

DESCRIPTION

The Magistrate Court is of limited jurisdiction and responsible for the adjudication of misdemeanors, petty offenses, and civil violations, including traffic and City ordinances which occur in the jurisdiction of the Town of Payson.

The Court provides these services through an inter-local agreement with Gila County to act as the Town's Magistrate Court. Under this agreement, the Town funds the judge and Judge Pro-Tem. In addition, the Town funds certain costs related to the Magistrate Court.

Accounting for the service of providing State-required defense of indigent defendants is also provided in this Department.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
None*			

*Provided by contract with Gila County.

PERFORMANCE INDICATORS

	2007/08 Actual	2008/09 Actual	2010/11 Est
Criminal Traffic	350	341	350
Civil Traffic	2053	1445	1700
Misdemeanor/FTA	837	796	800
Non-criminal Local Ord	4	1	5
Trials-Non Jury	41	37	40
Trials-Jury	0	2	5
Outstanding Warrants	165	146	150

FY2009/10 Data not available as of this report. Court statistics are available at www.azcourt.gov.

2010/11 GOALS & OBJECTIVES

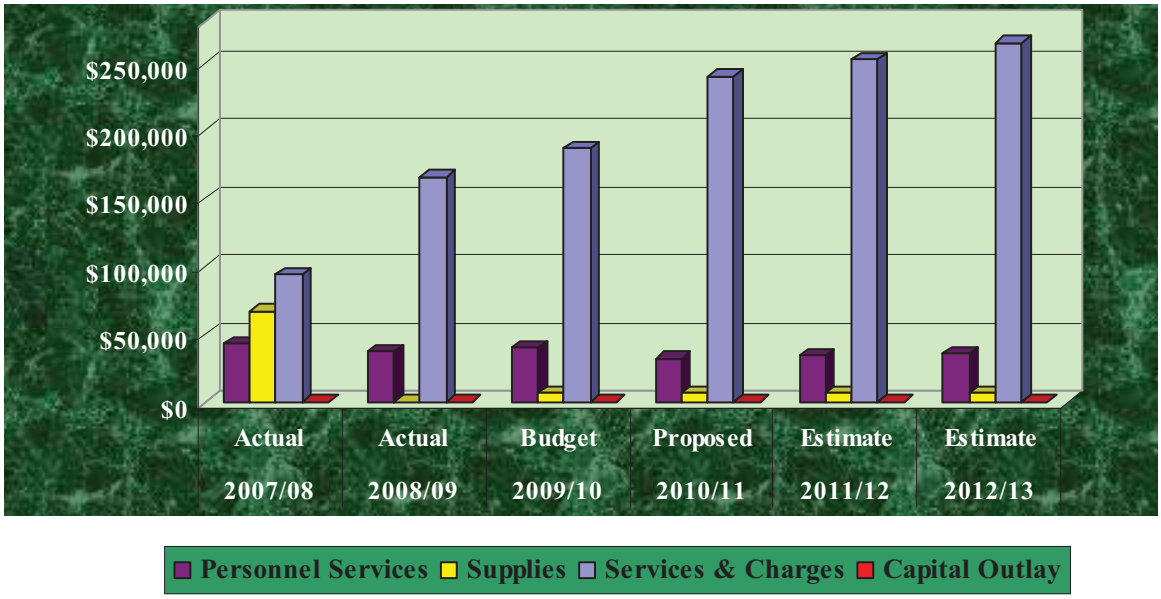
- Continue to provide district court services in a fair and equitable manner.
- Improve efficiency and productivity.
- Account for and process Court records according to Arizona Rules of Procedure and Arizona Revised Statutes.

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	34,548	37,000	7.1%	30,000	-18.9%
Personnel Benefits	2,537	3,000	18.2%	2,500	-16.7%
Supplies	-	6,500	100.0%	6,500	0.0%
Other Services & Charges	166,020	187,500	12.9%	240,500	28.3%
Capital Outlay	-	-	0.0%	-	0.0%
Total Magistrate Court	**203,105**	**234,000**	**15.2%**	**279,500**	**19.4%**

BUDGET ANALYSIS – HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 43,166	37,085	$ 40,000	$ 32,500	$ 34,125	$ 35,831
Supplies	67,530	-	6,500	6,500	6,825	7,166
Services & Charges	94,041	166,020	187,500	240,500	252,525	265,151
Capital Outlay	-	-	-	-	-	-
Total Magistrate Cour	**$ 204,737**	**$ 203,105**	**$ 234,000**	**$ 279,500**	**$ 293,475**	**$ 308,149**



MAGISTRATE COURT

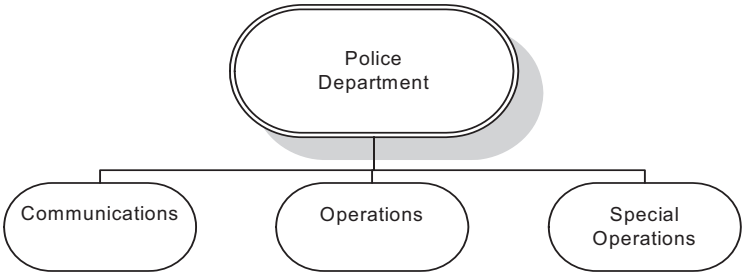
		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-1416-00-5001	Full Time Employees	40,098	34,548	37,000	30,000
	Total Salaries & Wages	40,098	34,548	37,000	30,000
PERSONNEL BENEFITS					
101-5-1416-00-5501	FICA	3,068	2,537	3,000	2,500
	Total Personnel Benefits	3,068	2,537	3,000	2,500
SUPPLIES					
231-5-1416-00-6990	Other Supplies - JCEF	51,660	-	5,000	5,000
233-5-1416-00-6990	Other Supplies - FTG	15,870	-	1,500	1,500
	Total Supplies	67,530	-	6,500	6,500
OTHER SERVICES & CHARGES					
101-5-1416-00-7101	Indigent Defense	19,300	34,000	35,000	40,000
101-5-1416-00-7102	Prof Service-Court Contract	6,750	131,700	150,000	200,000
101-5-1416-00-7002	Accounting & Auditing	1,750	-	2,000	-
101-5-1416-00-7600	Travel	97	320	500	500
101-5-1416-00-7601	Registrations	522	-	-	-
101-5-1416-00-7990	Court Costs	65,622	-	-	-
	Total Other Services & Charges	94,041	166,020	187,500	240,500
TOTAL MAGISTRATE COURT		204,737	203,105	234,000	279,500

POLICE DEPARTMENT

The Police Department provides services for the protection of persons and property. These activities include general law and traffic enforcement, criminal investigations, animal control, and emergency service coordination and support.

The Police Department consists of three divisions: Communications, Operations, and Special Operations (which includes Animal Control, School Resource Officers, Drug Enforcement, the Academy, and Grants).

The Department is organized into three operating divisions as shown below.



Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Communications	675,132	638,087	652,362	571,700
Operations	3,961,978	3,491,196	3,913,194	3,571,700
Special Operations	366,150	370,419	1,098,305	791,100
Total Expenditures	**5,003,260**	**4,499,702**	**5,663,861**	**4,934,500**

Position Summary

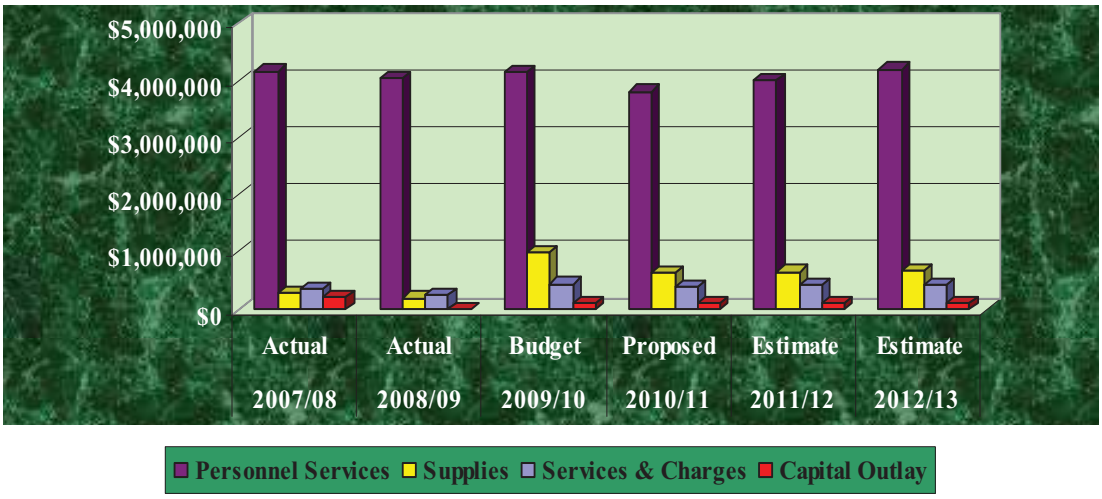
Authorized Personnel	2007/08	2008/09	2009/10	2010/11
Police Chief	1.0	1.0	1.0	1.0
Commander	0.0	0.0	0.0	0.0
Lieutenant	0.0	1.0	1.0	1.0
Sergeant	8.0	7.0	7.0	7.0
Detective/Investigator I & II	2.0	3.0	3.0	3.0
Police Officer	15.0	15.0	15.0	15.0
Police Officer II	2.0	2.0	2.0	2.0
Special Enforcement Officer	1.0	2.0	2.0	2.0
Support Services Manager	0.0	0.0	0.0	0.0
Executive Assistant	2.0	2.0	2.0	2.0
Property & Equipment Manager	1.0	1.0	1.0	1.0
Records Clerk	1.0	2.0	2.0	2.0
Records Administrator	1.0	1.0	1.0	1.0
Communications Supervisor	1.0	1.0	1.0	1.0
Senior Dispatcher	1.0	2.0	2.0	2.0
Dispatchers	8.0	7.0	7.0	7.0
Total Full-Time Positions	**44.0**	**47.0**	**47.0**	**47.0**

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	2,811,343	2,777,971	-1.2%	2,793,500	0.6%
Personnel Benefits	1,241,051	1,357,290	9.4%	1,019,400	-24.9%
Supplies	199,237	983,200	393.5%	625,300	-36.4%
Other Services & Charges	248,071	445,400	79.5%	396,300	-11.0%
Capital Outlay	-	100,000	100.0%	100,000	0.0%
Total Police Dept	4,499,702	5,663,861	25.9%	4,934,500	-12.9%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 4,168,103	$ 4,052,394	$ 4,135,261	$ 3,812,900	$ 4,003,545	$ 4,203,722
Supplies	289,806	199,237	983,200	625,300	$ 656,565	$ 689,393
Services & Charges	341,509	248,071	445,400	396,300	$ 416,115	$ 436,921
Capital Outlay	203,842	-	100,000	100,000	$ 105,000	$ 110,250
Total Police	**$ 5,003,260**	**$ 4,499,702**	**$ 5,663,861**	**$ 4,934,500**	**$ 5,181,225**	**$ 5,440,286**



Communications

DESCRIPTION

The Town of Payson provides Communications for both Police and Fire Dispatch and E-911 services for Payson and telephone prefix numbers 474, 468, and 472. The E-911 Emergency System is designed to assist the Citizens of Payson with ease in accessibility to the Police, Fire, and Emergency Medical Services.

MISSION STATEMENT

To provide Emergency Communications Services for the Public Safety Agencies and Community we serve.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg.
Communication Supv	1.0	1.0	0.0
Senior Dispatcher	2.0	2.0	0.0
Dispatchers	7.0	7.0	0.0
	10.0	10.0	0.0

2009/10 ACCOMPLISHMENTS

- The Payson Police Department Communication division continued to excel in their service to the community.
- The Communications Division has embraced the teamwork approach that all divisions within the police department have worked to implement.

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est.
Calls Dispatched (Fire & Police)	50,862	56,482	60,000

2010/11 GOALS & OBJECTIVES

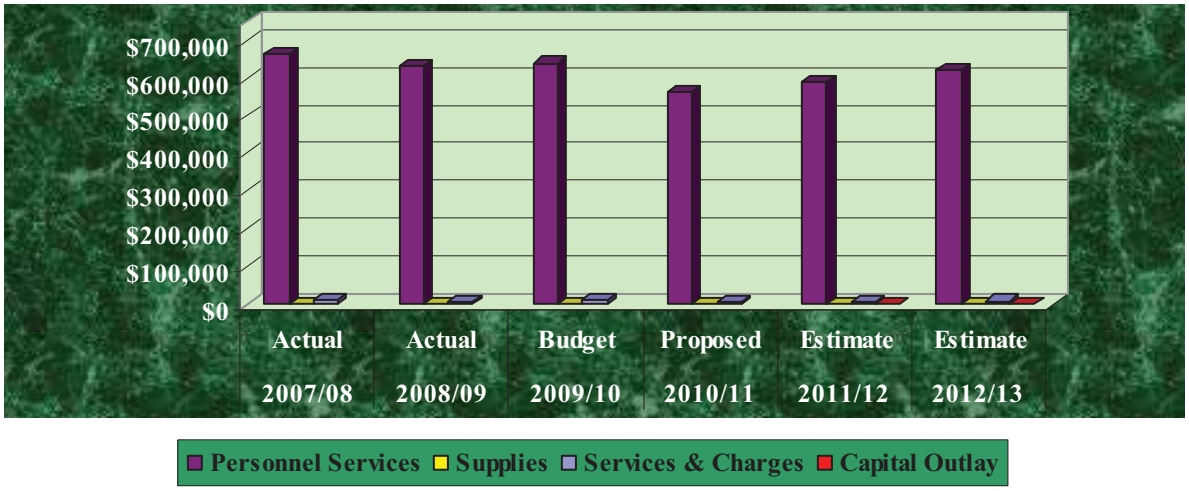
- Additional staffing due to increased call load
- Implement a plan for contract dispatching services, which creates an equal playing field for all stakeholders.
- Implement the proposed "Next Generation E-911 Project".
- Provide additional training opportunities for dispatch personnel.

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	479,570	472,458	-1.5%	456,300	-3.4%
Personnel Benefits	153,370	168,604	9.9%	106,600	-36.8%
Supplies	427	1,500	251.3%	1,700	13.3%
Other Services & Charges	4,720	9,800	107.6%	7,100	-27.6%
Total Communications	638,087	652,362	2.2%	571,700	-12.4%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 662,657	$ 632,940	$ 641,062	$ 562,900	$ 591,045	$ 620,597
Supplies	1,421	427	1,500	1,700	$ 1,785	$ 1,874
Services & Charges	11,054	4,720	9,800	7,100	$ 7,455	$ 7,828
Capital Outlay					-	-
Total Communications	**$ 675,132**	**$ 638,087**	**$ 652,362**	**$ 571,700**	**$ 600,285**	**$ 630,299**



COMMUNICATIONS

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-2421-00-5001	Full Time Employees	441,996	434,279	422,656	415,300
101-5-2421-00-5002	Part Time Employees	1,874	-		
101-5-2421-00-5200	Overtime Pay	44,296	30,566	32,302	30,000
101-5-2421-00-5400	Stipend	-	-	-	-
101-5-2421-00-5990	Shift Differential	12,350	14,725	17,500	11,000
	Total Salaries & Wages	500,516	479,570	472,458	456,300
PERSONNEL BENEFITS					
101-5-2421-00-5501	FICA	37,122	34,943	32,763	33,200
101-5-2421-00-5504	Pensions	45,865	42,116	40,046	43,200
101-5-2421-00-5700	Health/Life Insurance	74,206	72,137	92,600	27,500
101-5-2421-00-5800	Workers Comp Insurance	1,183	1,817	1,415	1,500
101-5-2421-00-5701	Disability Insurance	3,765	2,357	1,780	1,200
	Total Personnel Benefits	162,141	153,370	168,604	106,600
SUPPLIES					
101-5-2421-00-6011	Small Tools/Minor Equipment	1,025	395	1,000	800
101-5-2421-00-6001	Office Supplie	-	-	-	500
101-5-2421-00-6013	Computer Equipment Supplies	396	-	-	-
101-5-2421-00-6600	Public Relations	-	-	400	400
101-5-2421-00-6700	Dues & Memberships	-	32	100	-
	Total Supplies	1,421	427	1,500	1,700
OTHER SERVICES & CHARGES					
101-5-2421-00-7900	Other Professional Services	484	814	1,300	1,300
101-5-2421-00-7402	Office Equipment R&M	7,163	3,059	7,000	3,000
101-5-2421-00-7403	Computer Equipment R&M	1,594	-	-	-
101-5-2421-00-7600	Travel	-	71	1,000	2,000
101-5-2421-00-7601	Registrations	1,813	776	500	800
	Total Other Svcs & Charges	11,054	4,720	9,800	7,100
TOTAL COMMUNICATIONS		675,132	638,087	652,362	571,700

Operations

DESCRIPTION

The Police Department provides for the protection of life and property from criminal related activities in the community. Other responsibilities include the safe and expeditious movement of traffic, crime prevention, narcotics-gang interdiction and intelligence, school-liaison, DARE, and other Community Service Programs. The Department maintains close relations with Gila County, State, and Federal law enforcement agencies.

MISSION STATEMENT

It is the mission of the Payson Police Department to provide the highest quality of Police Services to our community. It is our responsibility to insure that the people we serve can feel safe in their homes, at their place of business, in our schools, and wherever they may travel within the incorporated limits of the Town of Payson.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg.
Police Chief	1	1	0
Lieutenant	1	1	0
Sergeant	7	7	0
Detective/Investigator	3	3	0
Police Officer	15	15	0
Police Officer II	2	2	0
Special Enforcement	2	2	0
Executive Assistant	2	2	0
Property & Equip Mgr	1	1	0
Records Clerk	2	2	0
Records Administrator	1	1	0
	37	37	0

2009/10 ACCOMPLISHMENTS

- Maintained an exceptional service to the community with minimal staffing: responded to 26,233 calls for service. Officers responded to 951 calls for service per officer
- Continued to restructure the police department to become more efficient

PERFORMANCE MEASURES

	2008/09 Actual	2009/10 Actual	2010/11 Est.
Dispatched Events	24,223	26,233	26,900
Drug Arrests	78	126	175
Index Crimes	221	640	650
Average Response Time (Min.)	7.22	5.00	5.25

2010/11 GOALS & OBJECTIVES

- Continue to evolve the Steps Pay Plan into other portions of the department.
- Attempt to secure grant funding in support of additional overtime services for the community
- Continue to monitor our fiscal budget to assure that we are able to maintain staffing levels currently authorized.
- Obtain funding for the three certified officer positions currently held vacant.
- Gain additional funding for overtime needs.

BUDGET HIGHLIGHTS

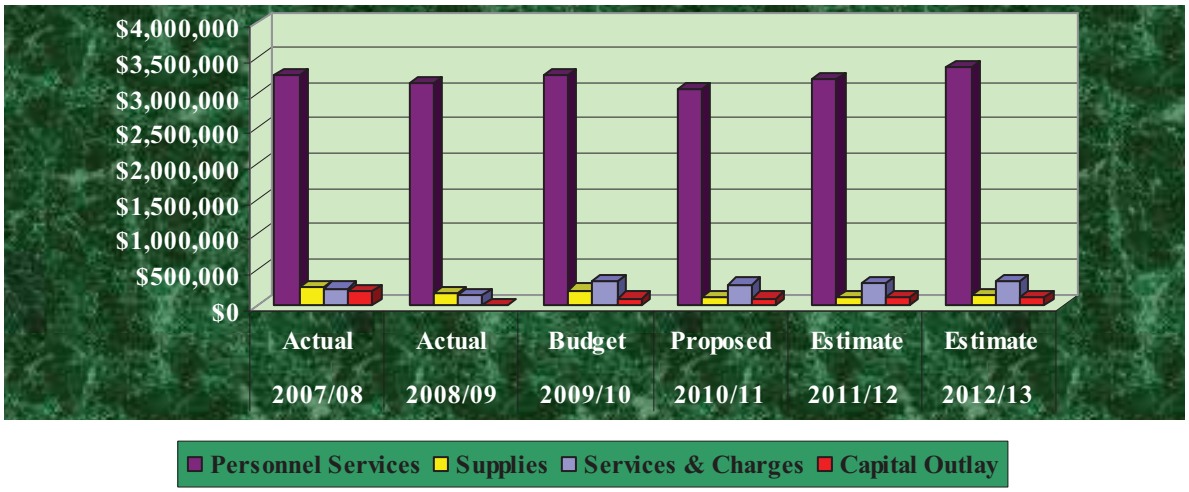
One Sergeant and Two Officer positions are being held vacant pending the economic recovery.

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	2,144,735	2,146,070	0.1%	2,187,700	1.9%
Personnel Benefits	1,010,265	1,108,824	9.8%	864,100	-22.1%
Supplies	182,626	213,400	16.9%	120,100	-43.7%
Other Services & Charges	153,570	344,900	124.6%	299,800	-13.1%
Capital	-	100,000	100.0%	100,000	0.0%
Total Operations	3,491,196	3,913,194	12.1%	3,571,700	-8.7%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 3,265,143	$ 3,155,000	$ 3,254,894	$ 3,051,800	$ 3,204,390	$ 3,364,610
Supplies	252,153	182,626	213,400	120,100	$ 126,105	$ 132,410
Services & Charges	240,840	153,570	344,900	299,800	$ 314,790	$ 330,530
Capital Outlay	203,842	-	100,000	100,000	$ 105,000	$ 110,250
Total Operations	**$ 3,961,978**	**$ 3,491,196**	**$ 3,913,194**	**$ 3,571,700**	**$ 3,750,285**	**$ 3,937,799**



OPERATIONS

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-2421-01-50xx	Full Time Employees	1,931,310	1,835,284	1,804,577	1,917,700
101-5-2421-01-52xx	Overtime Pay	334,692	277,176	310,393	235,000
101-5-2421-01-5400	Stipend	-	-		-
101-5-2421-01-5990	Shift Differential	36,950	32,275	31,100	35,000
	Total Salaries & Wages	2,302,952	2,144,735	2,146,070	2,187,700
PERSONNEL BENEFITS					
101-5-2421-01-5501	FICA	174,117	151,534	157,619	161,100
101-5-2421-01-5504	Pensions	418,825	475,274	498,421	497,300
101-5-2421-01-5700	Health/Life Insurance	248,394	280,160	334,533	93,200
101-5-2421-01-5800	Workers Comp Insurance	87,258	74,362	82,020	84,000
101-5-2421-01-5701	Disability Insurance	1,308	2,529	1,231	1,500
101-5-2421-01-5901	Uniform Allowance	32,289	26,406	35,000	27,000
	Total Personnel Benefits	962,191	1,010,265	1,108,824	864,100
SUPPLIES					
101-5-2421-01-6001	Office Supplies	11,982	8,727	8,000	6,500
101-5-2421-01-6002	Coffee Supplies	899	251	-	-
101-5-2421-01-6003	Cleaning Supplies	1,173	1,127	1,000	1,000
101-5-2421-01-6101	Canine Supplies	1,142	12,511	2,000	3,000
101-5-2421-01-6102	Weapons/Ammunition	14,553	14,530	15,000	15,000
101-5-2421-01-6004	Film Supplies	475	27	100	-
101-5-2421-01-6005	Safety/Program Suppplies	1,032	207	300	100
101-5-2421-01-6006	Clothing Reimbursement	2,003	4,439	4,000	2,000
101-5-2421-01-6011	Small Tools/Minor Equipmen	39,999	25,175	25,000	15,000
101-5-2421-01-6013	Computer Equipment Supplie	4,296	-	-	-
101-5-2421-01-6300	Vehicle Fuels	97,843	70,900	80,000	50,000
101-5-2421-01-6301	Tires & Wheels	-	149	-	-
101-5-2421-01-6302	Vehicle R&M Parts	214	-	-	-
101-5-2421-01-6201	Building R&M Supplies	5,518	-	1,000	1,000
101-5-2421-01-6202	Other R&M Materials	2,119	-	-	-
101-5-2421-01-6600	Public Relations	1,156	332	1,000	500
101-5-2421-01-6700	Dues & Memberships	3,416	1,623	2,000	1,000
101-5-2421-01-6009	Volunteer Program	9,493	1,123	10,000	5,000
101-5-2421-01-6904	Contingency Account	1,000	1,000	1,000	1,000
101-5-2421-01-699x	Other Expenses	53,840	40,505	63,000	19,000
	Total Supplies	252,153	182,626	213,400	120,100
OTHER SERVICES & CHARGES					
101-5-2421-01-7900	Other Professional Services	17,415	14,440	20,000	102,000
101-5-2421-01-7300	Electricity	21,794	17,030	18,000	20,000
101-5-2421-01-7301	Propane Gas	9,523	4,499	7,000	5,000
101-5-2421-01-7302	Water	1,518	519	700	700
101-5-2421-01-7304	Sewage	579	592	600	600

OPERATIONS

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
101-5-2421-01-7305	Refuse Disposal	1,126	917	1,000	600
101-5-2421-01-7401	Building R&M	26,453	11,807	15,000	16,300
101-5-2421-01-7402	Office Equipment R&M	6,439	8,383	7,000	7,000
101-5-2421-01-7403	Computer Equipment R&M	65	-	-	-
101-5-2421-01-7404	Equipment R&M	9,040	4,948	8,000	6,500
101-5-2421-01-7405	Vehicle R&M	68,487	35,928	55,000	30,000
101-5-2421-01-7902	Impound Vehicle Tow	5,521	4,630	5,000	3,000
101-5-2421-01-7500	Rental of Land & Buildings	9,200	7,657	8,000	6,700
101-5-2421-01-7502	Leased Equipment	3,475	4,757	4,000	2,000
101-5-2421-01-7306	Telephone	39,790	23,358	25,000	25,000
101-5-2421-01-7910	Printing & Binding	3,983	3,048	3,500	3,000
101-5-2421-01-7307	Postage	429	281	600	600
101-5-2421-01-7600	Travel	1,155	6,882	10,000	8,000
101-5-2421-01-7601	Registrations	14,714	2,499	2,000	3,000
210-5-2421-01-7914	Donations	134	389	9,000	9,000
210-5-2421-01-7912	DOJ Weed & Seed	-	-	31,000	-
210-5-2421-01-7912	JAG Recovery Act	-	-	15,800	16,800
210-5-2421-01-7912	Safe Schools Grant	-	-	72,600	-
210-5-2421-01-7912	Underage Drinking Program	-	-	8,000	8,800
210-5-2421-01-7912	Employee Drug Screening	-	-	-	-
210-5-2421-01-7912	Traffic Enforcement Program	-	-	12,400	13,700
210-5-2421-01-7912	Bullet Proof Vest Program	-	1,006	5,700	11,500
	Total Other Services & Charg	240,840	153,570	344,900	299,800
CAPITAL OUTLAY					
210-5-2421-01-8756	State Grant Expenses	-	-	-	-
401-5-2421-01-8510	Vehicles	168,989	-	100,000	100,000
401-5-2421-01-8402	Machinery & Equipment	34,838	-	-	-
409-5-2421-01-8522	Machinery & Equipment	15	-	-	-
409-5-2421-16-8900	Public Safety Impact Fee	-	-	-	-
	Total Capital Outlay	203,842	-	100,000	100,000
TOTAL OPERATIONS		3,961,978	3,491,196	3,913,194	3,571,700

Special Operations

DESCRIPTION

The Special Operations Division includes Animal Control, School Resource Officers, Law Enforcement Grants, Police Academy and Methamphetamine Enforcement.

Animal Control is responsible for the enforcement of all animal control laws, for protecting citizens from zootoxic diseases (such as rabies); for providing security to citizens from annoyance, intimidation, and injury from animals; for protecting animals from abuse, neglect, and in-humane treatment.

Various grants and Intergovernmental Agreements (IGA) are utilized by the Police Department for funding different programs such as School Resource Officers, D.A.R.E. programs, DUI Enforcement, and Traffic Enforcement.

POSITION SUMMARY

Positions are reflected in the Operations Division.

2009/10 ACCOMPLISHMENTS

- Animal Control was successful in enhancing working relationships with the community and assisting agencies, and participated in low-cost rabies vaccination programs
- Governor's Office Highway Safety Grant funded overtime for additional traffic enforcement needs
- The Police Department, in conjunction with the Payson Unified School District, applied for and obtained grant funding for safe schools, enabling funding for the School Resource Officer positions.
- Earned national recognition for our National Night Out activities.
- Received grant funding for additional firearms programs.

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est.
Dog Licenses Issued	1547	1244	1500
# of Grant Programs	10	10	10
Drug Arrests	78	126	125

2010/11 GOALS & OBJECTIVES

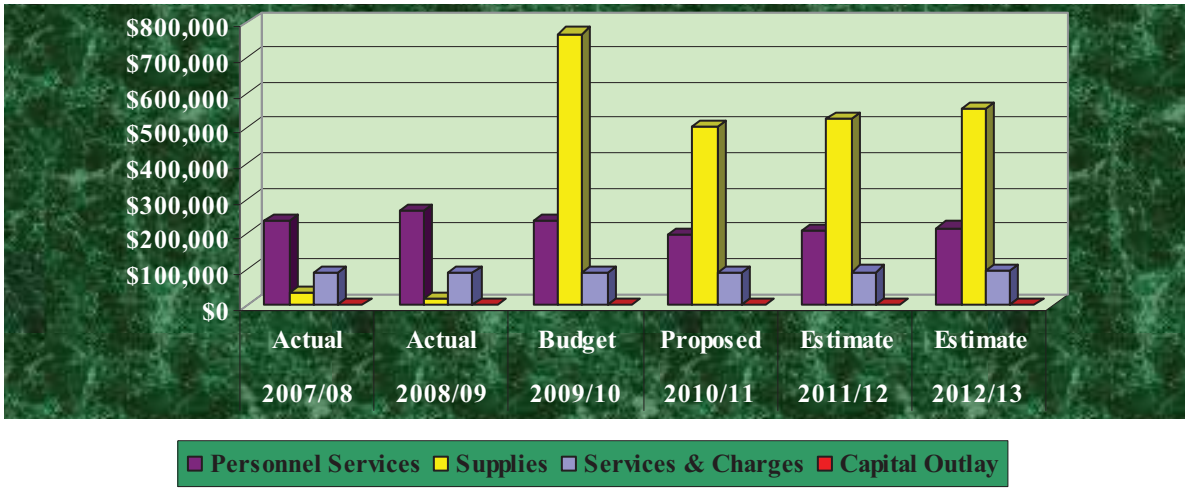
- Continue to sponsor a National Night Out event with community involvement.
- Continue grant requests for traffic enforcement overtime and equipment, and support for underage alcohol consumption violations
- Explore funding from Arizona POST to help finance additional firearms training equipment
- Enhance use of Rocky Mountain Intelligence Network in analyzing computer crime
- Continue to pursue offenders of Arizona's drug laws with our Methamphetamine Enforcement Program.

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	187,038	159,443	-14.8%	149,500	-6.2%
Personnel Benefits	77,416	79,862	3.2%	48,700	-39.0%
Supplies	16,184	768,300	4647.3%	503,500	-34.5%
Other Services & Charges	89,781	90,700	1.0%	89,400	-1.4%
Total Special Operations	370,419	1,098,305	196.5%	791,100	-28.0%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 240,303	$ 264,454	$ 239,305	$ 198,200	$ 208,110	$ 218,516
Supplies	36,232	16,184	768,300	503,500	$ 528,675	$ 555,109
Services & Charges	89,615	89,781	90,700	89,400	$ 93,870	$ 98,564
Capital Outlay	-	-	-	-	-	-
Total	**$ 366,150**	**$ 370,419**	**$ 1,098,305**	**$ 791,100**	**$ 830,655**	**$ 872,188**



Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	-	-	0.0%	-	0.0%
Personnel Benefits	-	-	0.0%	-	0.0%
Supplies	-	-	0.0%	-	0.0%
Other Services & Charges	-	-	0.0%	-	0.0%
Total Police Reserve Academy	-	-	0.0%	-	0.0%

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	38,588	38,700	0.3%	38,700	0.0%
Personnel Benefits	19,130	22,332	16.7%	11,900	-46.7%
Supplies	2,688	3,800	41.4%	3,000	-21.1%
Other Services & Charges	89,775	90,700	1.0%	89,400	-1.4%
Total Animal Control	150,181	155,532	3.6%	143,000	-8.1%

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	7,262	-	-100.0%	-	0.0%
Personnel Benefits	3,122	-	-100.0%	-	0.0%
Supplies	8,738	-	-100.0%	-	0.0%
Other Services & Charges	6	-	100.0%	-	0.0%
Capital	-	-	0.0%	-	0.0%
Total Meth Enforcement	19,128	-	-100.0%	-	0.0%

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	114,073	114,243	0.1%	110,800	-3.0%
Personnel Benefits	44,055	54,030	22.6%	36,800	-31.9%
Supplies	-	500	100.0%	500	0.0%
Total School Resource	158,128	168,773	6.7%	148,100	-12.2%

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	1,090	-	-100.0%	-	0.0%
Personnel Benefits	508	-	-100.0%	-	0.0%
Supplies	1,343	-	-100.0%	-	0.0%
Total D.A.R.E.	2,941	-	-100.0%	-	0.0%

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	26,025	6,500	-75.0%	0	-100.0%
Personnel Benefits	10,601	3,500	-67.0%	0	-100.0%
Supplies	3,415	764,000	22271.9%	500,000	-34.6%
Total Police Grants	40,041	774,000	1833.0%	500,000	-35.4%

ANIMAL CONTROL

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-7421-17-5001	Full Time Employees	39,473	38,588	38,200	38,200
101-5-7421-17-5200	Overtime Pay	-	-	500	500
	Total Salaries & Wages	39,473	38,588	38,700	38,700
PERSONNEL BENEFITS					
101-5-7421-17-5501	FICA	2,908	2,685	2,725	2,700
101-5-7421-17-5504	Pensions	3,593	3,285	3,435	3,700
101-5-7421-17-5700	Health/Life Insurance	10,431	11,330	13,932	3,900
101-5-7421-17-5800	Workers Comp Insurance	881	810	887	900
101-5-7421-17-5701	Disability Insurance	219	205	153	200
101-5-7421-17-5901	Uniform/Clothing Allow	875	815	1,200	500
	Total Personnel Benefits	18,907	19,130	22,332	11,900
SUPPLIES					
101-5-7421-17-6001	Office Supplies	266	19	-	-
101-5-7421-17-6011	Small Tools/Minor Equipment	781	613	1,000	1,000
101-5-7421-17-6300	Vehicle Fuels	161	2,056	2,500	2,000
101-5-7421-17-6302	Vehicle R&M Parts	-	-	300	-
101-5-7421-17-6202	Other R&M Materials	-	-	-	-
	Total Supplies	1,208	2,688	3,800	3,000
OTHER SERVICES & CHARGES					
101-5-7421-17-7900	Other Professional Services	16	-	100	-
101-5-7421-17-7404	Equipment R&M	-	-	400	-
101-5-7421-17-7306	Telephone	418	323	500	500
101-5-7421-17-7307	Postage/Freight	5	21	100	100
101-5-7421-17-7910	Printing & Binding	129	631	800	-
101-5-7421-17-7601	Registrations	25	-	-	-
101-5-7421-17-7990	Humane Society	88,811	88,800	88,800	88,800
	Total Other Svcs & Charges	89,404	89,775	90,700	89,400
TOTAL ANIMAL CONTROL		148,992	150,181	155,532	143,000

METH ENFORCEMENT

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-2421-03-5001	Full Time Employees	155	-	-	-
101-5-2421-03-52xx	Overtime Pay	2,668	7,262	-	-
	Total Salaries & Wages	2,823	7,262	-	-
PERSONNEL BENEFITS					
101-5-2421-03-5501	FICA	214	520	-	-
101-5-2421-03-5504	Pensions	616	1,822	-	-
101-5-2421-03-5700	Health/Life Insurance	140	780	-	-
101-5-2421-03-5800	Workers Comp Insurance	68	-	-	-
101-5-2421-03-5701	Disability Insurance	-	-	-	-
	Total Personnel Benefits	1,038	3,122	-	-
SUPPLIES					
101-5-2421-03-6011	Small Tools/Minor Equipment	2,044	122	-	-
101-5-2421-03-6900	Other Supplies	1,922	598	-	-
101-5-2421-03-6990	Investigation Expenses	20,872	8,018	-	-
	Total Supplies	24,838	8,738	-	-
OTHER SERVICES & CHARGES					
101-5-2421-03-7600	Travel	-	6	-	-
101-5-2421-03-7601	Registrations	-	-	-	-
	Total Other Svcs & Charges	-	6	-	-
CAPITAL OUTLAY					
101-5-2421-03-8900	Project-Cap Outlay Under $10I	-	-	-	-
	Total Capital Outlay	-	-	-	-
TOTAL METH ENFORCEMENT		28,699	19,128	-	-

SCHOOL RESOURCE OFFICER

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-2421-04-5001	Full Time Employees	98,272	110,685	109,096	108,300
101-5-2421-04-520x	Overtime Pay	7,374	3,388	5,147	2,500
	Total Salaries & Wages	105,646	114,073	114,243	110,800
PERSONNEL BENEFITS					
101-5-2421-04-5501	FICA	7,718	7,960	8,197	8,200
101-5-2421-04-5504	Pensions	7,935	11,661	11,170	10,800
101-5-2421-04-5700	Health/Life Insurance	18,323	22,489	28,048	11,200
101-5-2421-04-5800	Workers Comp Insurance	3,095	-	4,615	4,600
101-5-2421-04-5901	Clothing Allowance	664	1,945	2,000	2,000
	Total Personnel Benefits	37,735	44,055	54,030	36,800
SUPPLIES					
101-5-2421-04-6990	Other Expenses	-	-	500	500
	Total Supplies	-	-	500	500
TOTAL SCHOOL RESOURCE OFFICER		143,381	158,128	168,773	148,100

D.A.R.E.

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-2421-06-5001	Full Time Employees	4	344	-	-
101-5-2421-06-5200	Overtime Pay	4,423	746	-	-
	Total Salaries & Wages	4,427	1,090	-	-
PERSONNEL BENEFITS					
101-5-2421-06-5501	FICA	327	81	-	-
101-5-2421-06-5504	Pensions	1,520	286	-	-
101-5-2421-06-5700	Health/Life Insurance	445	141	-	-
101-5-2421-06-5800	Workers Comp Insurance	116	-	-	-
	Total Personnel Benefits	2,408	508	-	-
SUPPLIES					
101-5-2421-06-6900	Other Supplies	475	1,343	-	-
210-5-2421-07-6990	Other Expenses	-	-	-	-
	Total Supplies	475	1,343	-	-
TOTAL D.A.R.E.		7,310	2,941	-	-

DEPT OF JUSTICE FUND & VARIOUS GRANTS

	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES				
101-5-2421-11-5001 GOHS-Full Time Employees	15,110	25,066	6,000	-
101-5-2421-xx-5200 GOHS-Overtime Pay	3,163	959	500	-
101-5-2421-12-5200 DUI-Overtime	1,045			
Total Salaries & Wages	19,318	26,025	6,500	-
PERSONNEL BENEFITS				
101-5-2421-11-5501 GOHS-FICA	1,371	1,894	1,000	-
101-5-2421-11-5504 GOHS-Pensions	3,483	7,235	2,000	-
101-5-2421-11-5700 GOHS-Health/Life Insurance	2,020	1,472	500	-
101-5-2421-11-5800 GOHS-Workers Comp Insurance	422	-	-	-
101-5-2421-12-5501 DUI-FICA	78	-	-	-
101-5-2421-12-5504 DUI-Pensions	309	-	-	-
101-5-2421-12-5700 DUI-Health/Life Insurance	154	-	-	-
101-5-2421-12-5800 DUI-Workers Comp Insurance	28	-	-	-
101-5-2421-12-5701 DUI-Disability	-	-	-	-
Total Personnel Benefits	7,865	10,601	3,500	-
SUPPLIES				
101-5-2421-09-6011 JAG-Small Tools	-	-	-	-
215-5-2421-xx-6011 Small Tools	-	-	14,000	-
217-5-2421-01-7905 Property Purch Program	-	-	750,000	500,000
101-5-2421-16-6009 Program Supplies	4,846	3,415	-	-
101-5-2421-15-6990 AATA-Other Expenses	-	-	-	-
Total Supplies	4,846	3,415	764,000	500,000
TOTAL GRANTS	32,029	40,041	774,000	500,000

POLICE RESERVE ACADEMY

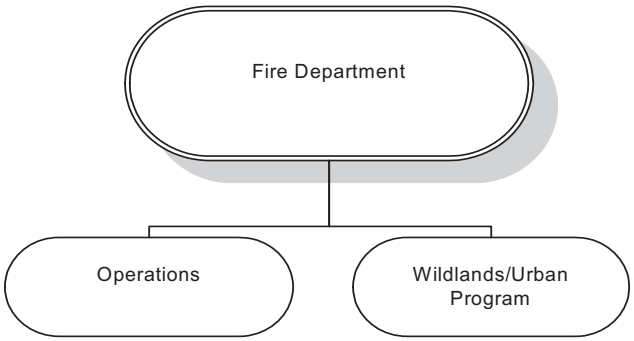
		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
216-5-2421-02-5001	Full Time Employees	-	-	-	-
216-5-2421-02-5200	Overtime Pay	-	-	-	-
	Total Salaries & Wages	-	-	-	-
PERSONNEL BENEFITS					
216-5-2421-02-5501	FICA	-	-	-	-
216-5-2421-02-5504	Pensions	-	-	-	-
216-5-2421-02-5700	Health/Life Insurance	663	-	-	-
216-5-2421-02-5800	Workers Comp Insurance	-	-	-	-
	Total Personnel Benefits	663	-	-	-
SUPPLIES					
216-5-2421-02-6001	Office Supplies	370	-	-	-
216-5-2421-02-6102	Weapons/Ammunition	3,853	-	-	-
216-5-2421-02-6011	Small Tools/Minor Equipment	642	-	-	-
216-5-2421-02-6013	Computer Equipment & Supplie	-	-	-	-
	Total Supplies	4,865	-	-	-
OTHER SERVICES & CHARGES					
216-5-2421-02-7900	Other Professional Services	211	-	-	-
216-5-2421-02-7600	Travel	-	-	-	-
	Total Other Svcs & Charges	211	-	-	-
TOTAL POLICE RESERVE ACADEMY		5,739	-	-	-

FIRE DEPARTMENT

The Fire Department protects lives and property by providing fire suppression, rescue, and Emergency Medical Services to the community. The Department is a combination department staffed by 24 full-time career personnel and 12 Paid On Call firefighters.

The Fire Department serves the Town out of two fire Stations: Fire Station 11, located on Main Street, and Fire Station 12, located in the northern part of the town. Career personnel staff both fire stations 24-hours per day, 365 days per year.

The Department is organized into two divisions:



Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Fire Operations	3,385,956	2,724,764	3,224,500	3,041,400
Wildland/Urban Program	42,296	36,422	162,700	185,800
Total Department	**3,428,252**	**2,761,186**	**3,387,200**	**3,227,200**

Position Summary

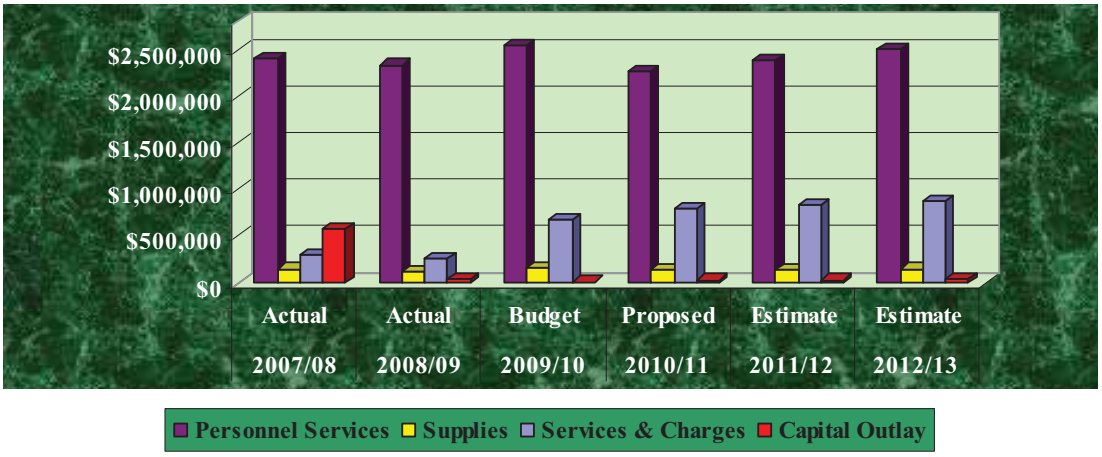
Authorized Personnel	2007/08	2008/09	2009/10	2010/11
Fire Chief	1.0	1.0	1.0	1.0
Fire Marshall	1.0	1.0	1.0	1.0
Battalion Chief	3.0	3.0	3.0	3.0
Captain	6.0	6.0	6.0	6.0
Engineer	6.0	6.0	6.0	6.0
Firefighter	7.0	7.0	7.0	7.0
Administrative Secretary	1.0	1.0	1.0	1.0
Total Full-Time Positions	**25.0**	**25.0**	**25.0**	**25.0**

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	1,732,093	1,882,900	8.7%	1,812,100	-3.8%
Personnel Benefits	600,248	655,700	9.2%	453,200	-30.9%
Supplies	123,889	164,900	33.1%	136,000	-17.5%
Other Services & Charges	265,396	673,700	153.8%	795,900	18.1%
Capital Outlay	39,560	10,000	-74.7%	30,000	200.0%
Total Fire	2,761,186	3,387,200	22.7%	3,227,200	-4.7%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 2,398,989	$ 2,332,341	$ 2,538,600	$ 2,265,300	$ 2,378,565	$ 2,497,493
Supplies	150,556	123,889	164,900	136,000	$ 142,800	$ 149,940
Services & Charges	298,474	265,396	673,700	795,900	$ 835,695	$ 877,480
Capital Outlay	580,233	39,560	10,000	30,000	$ 31,500	$ 33,075
Total Fire	**$ 3,428,252**	**$ 2,761,186**	**$ 3,387,200**	**$ 3,227,200**	**$ 3,388,560**	**$ 3,557,988**



Fire Operations

DESCRIPTION

The mission of the Fire Department is to minimize the loss of property and lives from fire, medical emergencies and other disasters through prevention, preparedness and response. The Department provides advanced life support EMS, structural and wildland fire response, technical rescues including vehicle extractions, and first responder operations level response to hazardous materials incidents.

This Department also provides a wide range of non-emergency services to the public. These include: Public education courses such as fire and life safety, CPR, injury prevention, and child car seat safety inspections; nonprofit charitable event standbys; fire-wise landscape inspections and property owner assistance; and fire code administration.

2009/10 ACCOMPLISHMENTS

- Responded to 2432 incidents in FY 09/10, a 5% increase from FY 08/09
- Implemented Town emergency operations plan
- Using the Assistance to Firefighters Grant Program obtained a mobile live fire training trailer
- Maintained 483 fire hydrants, an 10% increase over the past fiscal year
- Deployed water supply bladders in rural areas
- Obtained firefighting equipment through surplus military equipment program
- Maintained wildland fire risk reduction projects using grant funds
- Started construction of Fire Station 13

PERFORMANCE INDICATORS

	2008/9 Actual	2009/10 Actual	2010/11 Est
Incidents			
Fire Calls	52	60	55
Service Calls	235	243	240
EMS Calls	1652	1760	1750
Hazardous Cond.	57	74	68
Good Intent	200	186	195
False Alarm	109	95	100
Special	6	14	10
Avg. Response (min.)	4.38	4.06	4.50
Fire Code Inspections	951	751	750
People trained in CPR	866	821	850
Stations Maintained	2	2	2

2010/11 GOALS & OBJECTIVES

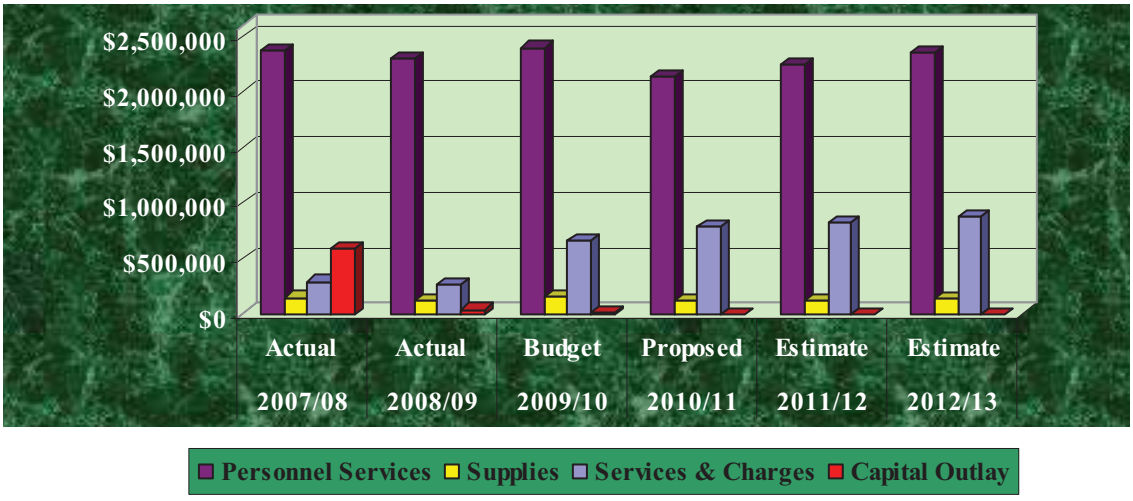
- Maintain more than 500 fire hydrants
- Continue to improve cost recovery performance from out of jurisdiction incidents
- Continue to develop cross functional capacity by implementing various certification programs
- Present information concerning the adoption of Wildland Urban Interface Fire Code

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	1,710,335	1,757,900	2.8%	1,691,500	-3.8%
Personnel Benefits	595,614	641,200	7.7%	441,200	-31.2%
Supplies	116,118	149,700	28.9%	120,800	-19.3%
Other Services & Charges	263,137	665,700	153.0%	787,900	18.4%
Capital	39,560	10,000	-74.7%	-	-100.0%
Total Fire Operations	2,724,764	3,224,500	18.3%	3,041,400	-5.7%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 2,366,618	2,305,949	$ 2,399,100	$ 2,132,700	$ 2,239,335	$ 2,351,302
Supplies	147,517	116,118	149,700	120,800	$ 126,840	$ 133,182
Services & Charges	291,588	263,137	665,700	787,900	$ 827,295	$ 868,660
Capital Outlay	580,233	39,560	10,000	-	$ -	$ -
Total Fire Operations	**$ 3,385,956**	**2,724,764**	**$ 3,224,500**	**$ 3,041,400**	**$ 3,193,470**	**$ 3,353,144**



FIRE OPERATIONS

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-2426-01-5001	Full Time Employees	1,452,864	1,439,540	1,458,900	1,403,000
101-5-2426-01-5002	Part Time Employees	13,963	-	-	-
101-5-2426-01-5005	Paid On Call	38,052	43,764	40,000	50,000
101-5-2426-01-52xx	Overtime Pay	335,792	227,031	259,000	238,500
101-5-2426-01-5400	Stipend	-	-	-	-
	Total Salaries & Wages	1,840,671	1,710,335	1,757,900	1,691,500
PERSONNEL BENEFITS					
101-5-2426-01-5501	FICA	23,618	20,262	22,200	22,200
101-5-2426-01-5504	Pensions	203,616	262,941	254,200	267,200
101-5-2426-01-5507	Firefighters Pension	-	-	-	-
101-5-2426-01-5700	Health/Life Insurance	214,260	235,524	285,200	73,800
101-5-2426-01-5800	Workers Comp Insurance	57,813	52,722	54,400	57,100
101-5-2426-01-5701	Disability Insurance	1,000	169	200	200
101-5-2426-01-5901	Uniform/Clothing Allowance	25,640	23,996	25,000	20,700
	Total Personnel Benefits	525,947	595,614	641,200	441,200
SUPPLIES					
101-5-2426-01-6001	Office Supplies	3,746	1,626	3,000	2,000
101-5-2426-01-6003	Foam/ Cleaners	5,441	2,793	5,000	5,000
101-5-2426-01-6100	Medical Supplies	13,984	15,645	15,000	15,000
101-5-2426-01-6005	Safety/Program Supplies	13,029	8,711	12,000	3,000
101-5-2426-01-6200	Equipment R&M	3,716	-	3,000	3,000
101-5-2426-01-6007	Equipment/Clothing	25,409	23,213	14,700	16,000
101-5-2426-01-6011	Small Tools/Minor Equipment	4,546	2,111	5,000	3,000
101-5-2426-01-6012	Radio Equipment	6,803	7,336	17,300	18,600
101-5-2426-01-6013	Computer Equipment & Supplie	3,081	-	-	-
101-5-2426-01-6300	Vehicle Fuels	30,128	19,266	35,000	20,000
101-5-2426-01-6301	Tires & Wheels	2,246	3,732	9,000	9,000
101-5-2426-01-6302	Vehicle R&M	12,399	22,665	10,000	12,000
101-5-2426-01-6201	Building Repair Materials	12,772	6,299	8,000	6,000
101-5-2426-01-6400	Hardware, Electric,Plumbing Su	1,047	12	6,000	2,500
101-5-2426-01-6202	Other R&M Materials	2,628	(139)	-	500
101-5-2426-01-6600	Public Relations	4,068	1,436	5,000	3,000
101-5-2426-01-6700	Dues & Memberships	1,569	1,412	1,700	2,200
101-5-2426-01-6901	Taxes & Fees	-	-	-	-
101-5-2426-01-6990	Other Expenses	905	-	-	-
	Total Supplies	147,517	116,118	149,700	120,800
OTHER SERVICES & CHARGES					
101-5-2426-01-7900	Other Professional Services	38,703	17,205	24,000	27,000
101-5-2426-01-7300	Electricity	16,703	17,544	16,000	20,000
101-5-2426-01-7301	Propane Gas	7,727	4,479	8,000	8,000
101-5-2426-01-7302	Water	921	866	1,000	700
101-5-2426-01-7304	Sewage	960	960	1,000	1,000
101-5-2426-01-7305	Refuse Disposal	2,372	2,074	2,200	1,000

FIRE OPERATIONS

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
101-5-2426-01-7401	Building R&M	140	72	-	-
101-5-2426-01-7402	Office Equipment R&M	2,297	1,825	2,500	2,000
101-5-2426-01-7404	Radio Equipment R&M	2,644	-	5,000	3,500
101-5-2426-01-7405	Vehicle R&M	22,600	-	25,000	30,000
101-5-2426-01-7306	Telephone	32,323	29,106	25,000	25,000
101-5-2426-01-7910	Printing & Binding	2,964	-	3,000	3,000
101-5-2426-01-7307	Postage	366	-	500	500
101-5-2426-01-7600	Travel	394	15	5,000	1,000
101-5-2426-01-7601	Registrations	37,441	9,169	35,000	22,000
101-5-2426-01-7901	Vegetation Disposal Prgm	21,603	2,356	10,000	-
101-5-2426-01-7920	Hydrant Program	-	764	500	500
210-5-2426-01-7912	Miscellaneous Grant Expenses	9,634	43,075	332,000	480,700
210-5-2426-01-7914	Donations	223	3,627	10,000	2,000
101-5-2426-01-7990	Hellsgate Services	91,573	130,000	160,000	160,000
	Total Other Svcs & Charges	291,588	263,137	665,700	787,900
CAPITAL OUTLAY					
401-5-2426-01-8606	Building Improvements	29,195	-	-	-
401-5-2426-01-8510	Vehicles	437,626	1,023	10,000	-
401-5-2426-01-84xx	Machinery & Equipment	18,082	38,537	-	-
401-5-2426-01-8607	Station #11 Crew Qtrs	3,109			
403-5-2426-03-8756	FEMA Grant	-	-	-	-
403-5-2426-03-8764	CERT Grant Expenses	-	-	-	-
403-5-2412-01-8765	HSG-2005-GE-T5 Fire Grant	1,290	-	-	-
403-5-2412-01-8770	Machinery & Equipment	-	-	-	-
403-5-2426-03-87xx	Other Capital Outlay	90,931	-	-	-
	Total Capital Outlay	580,233	39,560	10,000	-
TOTAL FIRE OPERATIONS		3,385,956	2,724,764	3,224,500	3,041,400

Wildlands/Urban Program

DESCRIPTION

The Payson Fire Department (PFD) participates with the Arizona State Forestry Division in a cooperative wildland fire response program. This program allows departments from all over the state to enter into agreements to facilitate the movement of firefighting resources to wherever they may be needed for wildland fires.

The PFD provides personnel and equipment as part of the agreement. PFD personnel have responded to fires throughout the West. Participation is voluntary for departments and the rates and charges for this service are negotiated each year. This program not only allows us to assist our neighbors, but also gives our firefighters the opportunity to gain valuable experience and training in the art of wildland firefighting. This experience and training has, and will continue to, prove invaluable to situations that develop in the Payson area. This program has the added value of providing funds for wildland fire equipment.

This mutual aid agreement works both ways; it is not just the PFD responding to help other communities, we can receive help when we need it.

2009/10 ACCOMPLISHMENTS

- Responded to six wildland fires as part of the AZ Forestry Division cooperator agreement.
- Received $46,110 in reimbursement.
- Deployed Super Water Tender and dozer to wildland fire incidents
- Hosted two required refresher trainings for northern county fire personnel.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
N/A	0.0	0.0	0.0
	0.0	0.0	0.0

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Incidents	2	6	5

2010/11 GOALS & OBJECTIVES

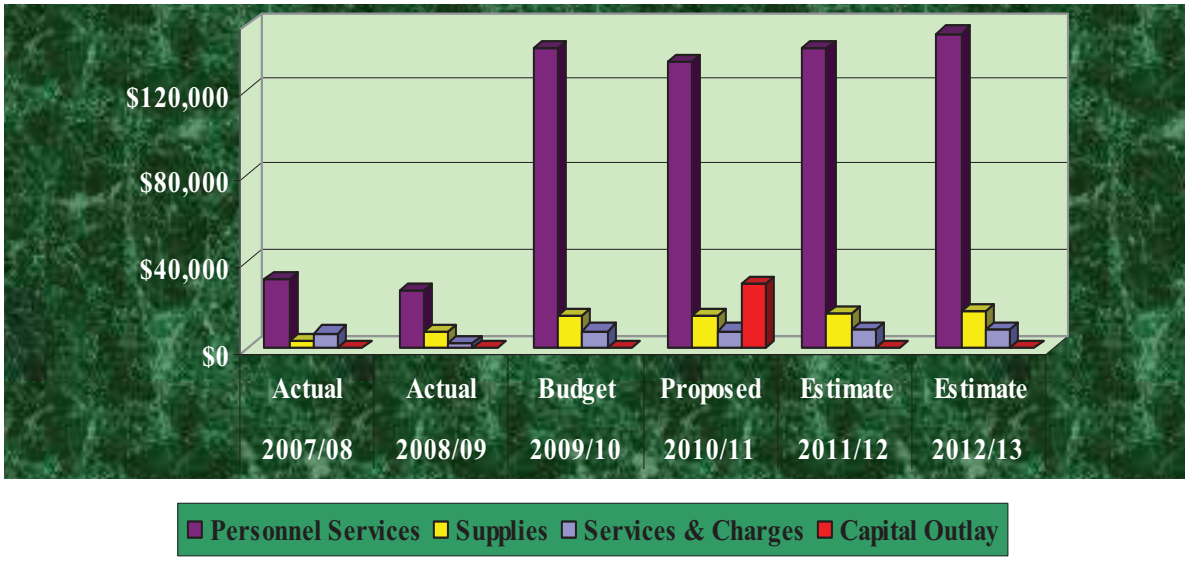
- To maintain resources in a ready condition
- Respond to requests for assistance
- Increase wildland fire qualifications for personnel through appropriate training and fire experience
- Build a Type 3 Water Tender in-house
- Continue to build budget capacity to maintain and improve equipment

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	21,758	125,000	474.5%	120,600	-3.5%
Personnel Benefits	4,634	14,500	212.9%	12,000	-17.2%
Supplies	7,771	15,200	95.6%	15,200	0.0%
Other Services & Charges	2,259	8,000	254.1%	8,000	0.0%
Capital	-	-	0.0%	30,000	100.0%
Total Wildlands	36,422	162,700	346.7%	185,800	14.2%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 32,371	$ 26,392	$ 139,500	$ 132,600	$ 139,230	$ 146,192
Supplies	3,039	7,771	15,200	15,200	$ 15,960	$ 16,758
Services & Charges	6,886	2,259	8,000	8,000	$ 8,400	$ 8,820
Capital Outlay	-	-	-	30,000	$ -	$ -
Total Wildlands	**$ 42,296**	**$ 36,422**	**$ 162,700**	**$ 185,800**	**$ 163,590**	**$ 171,770**



WILDLANDS/URBAN PROGRAM

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
212-5-2426-03-5001	Full Time Employees	5,816	2,119	25,000	25,000
212-5-2426-03-5003	Temporary Employees	-	-	4,000	4,000
212-5-2426-03-5005	Paid On Call	-	-	10,000	10,000
212-5-2426-03-5200	Overtime	17,458	18,239	75,000	70,600
212-5-2426-03-5400	Stipend	3,341	1,400	11,000	11,000
	Total Salaries & Wages	26,615	21,758	125,000	120,600
PERSONNEL BENEFITS					
212-5-2426-03-5501	FICA	306	228	1,900	1,900
212-5-2426-03-5504	Pensions	3,439	3,616	6,000	6,000
212-5-2426-03-5700	Health/Life Insurance	1,391	790	3,500	1,000
212-5-2426-03-5800	Workers Comp Insurance	620	-	3,100	3,100
	Total Personnel Benefits	5,756	4,634	14,500	12,000
SUPPLIES					
212-5-2426-03-6005	Safety/Program Supplies	-	16	-	2,200
212-5-2426-03-6011	Small Tools/Minor Equipment	1,381	3,686	3,000	3,000
212-5-2426-03-6302	Vehicle R&M Parts	2,010	3,452	5,000	5,000
212-5-2426-03-6202	Other R&M Materials	22	431	5,000	5,000
212-5-2426-03-6990	Other Expenses	(374)	186	2,200	-
	Total Supplies	3,039	7,771	15,200	15,200
OTHER SERVICES & CHARGES					
212-5-2426-03-7600	Travel	6,886	2,259	8,000	8,000
	Total Other Svcs & Charges	6,886	2,259	8,000	8,000
CAPITAL OUTLAY					
212-5-2426-03-8003	Vehicles	-	-	-	30,000
212-5-2426-03-8508	Fire-Replace Fire Chief Vehicle	-	-	-	-
	Total Capital Outlay	-	-	-	30,000
TOTAL WILDLANDS/URBAN PROGRAM		42,296	36,422	162,700	185,800

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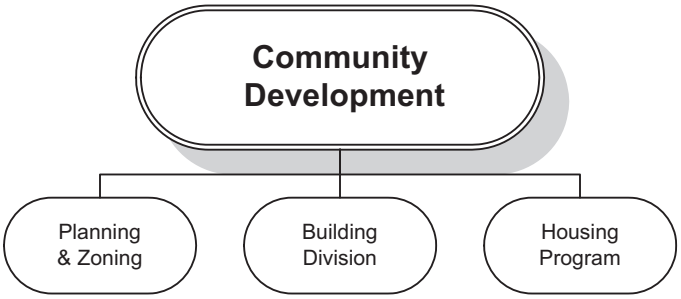
COMMUNITY DEVELOPMENT

The Community Development Department is composed of three divisions: Planning and Zoning, Building, and Housing Programs. Green Valley Redevelopment/ Main Street Division was returned to this Department within the Planning and Zoning Division due to the reorganization of the Tourism Department.



Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Budget	2009/10 Budget	2010/11 Proposed
Planning & Zoning	512,179	394,862	691,900	478,400
Building	535,355	432,819	400,300	343,000
Housing Programs	229,021	372,947	1,010,000	308,200
Green Valley Redevelopment	4,233	13	1,000	1,000
Total Department	**1,280,788**	**1,200,641**	**2,103,200**	**1,130,600**

Position Summary

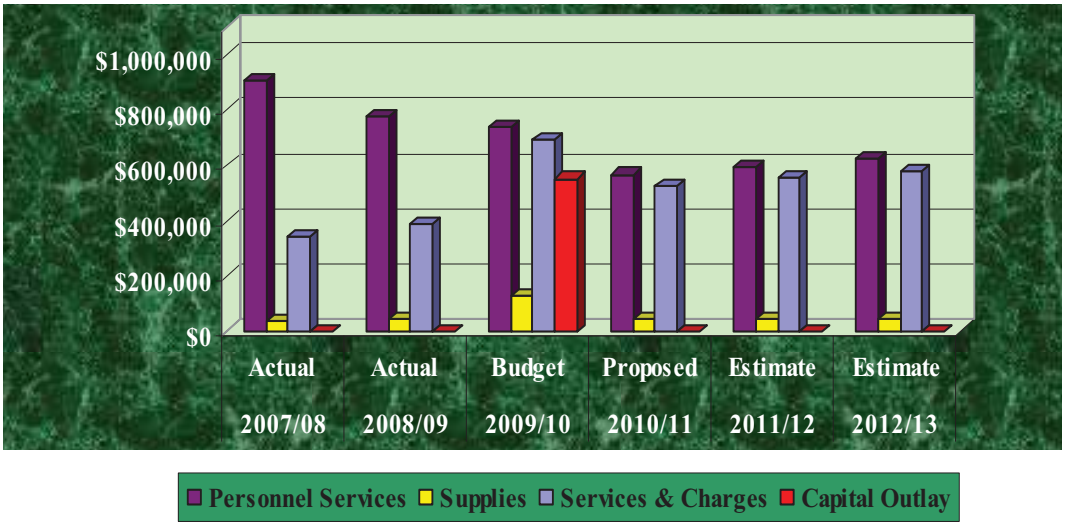
Authorized Personnel	2007/08	2008/09	2009/10	2010/11
CD Director	1.0	1.0	1.0	1.0
Chief Building Official	1.0	1.0	1.0	1.0
Zoning Administrator	1.0	1.0	1.0	1.0
Housing Programs Manager	1.0	1.0	1.0	1.0
Plans Review Specialist I, II	1.0	1.0	1.0	1.0
Planning Specialist I, II	1.0	1.0	1.0	1.0
Building Inspector I, II, III	3.0	3.0	3.0	3.0
Executive Assistant	1.0	1.0	1.0	1.0
Project Manager (Main St.)	1.0	1.0	1.0	1.0
Customer Service Technician	1.0	1.0	1.0	1.0
Administrative Secretary	0.0	0.0	0.0	0.0
Permit Technician	1.0	1.0	1.0	1.0
Planning Technician	1.0	1.0	1.0	1.0
Total Full-Time Positions	**14.0**	**14.0**	**14.0**	**14.0**

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	576,384	531,300	-7.8%	459,600	-13.5%
Personnel Benefits	196,271	206,100	5.0%	105,600	-48.8%
Supplies	41,298	124,700	202.0%	40,600	-67.4%
Other Services & Charges	386,688	691,100	78.7%	524,800	-24.1%
Capital Outlay	-	550,000	100.0%	-	-100.0%
Total Community Development	1,200,641	2,103,200	75.2%	1,130,600	-46.2%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 902,271	772,655	$ 737,400	$ 565,200	$ 593,460	$ 623,133
Supplies	35,759	41,298	124,700	40,600	$ 42,630	$ 44,762
Services & Charges	342,758	386,688	691,100	524,800	$ 551,040	$ 578,592
Capital Outlay	-	-	550,000	-	$ -	$ -
Total Community Dev	**$ 1,280,788**	**1,200,641**	**$ 2,103,200**	**$ 1,130,600**	**$ 1,187,130**	**$ 1,246,487**



Planning and Zoning

DESCRIPTION

The Planning and Zoning Division provides comprehensive long-range planning and current land use services to the Town and its citizens while ensuring compliance with federal, state, and local laws. Effective July 1, 2009, the Green Valley Redevelopment Area and the Main Street Programs were incorporated into the Community Development Department, Planning & Zoning Division.

The Division reviews all land use applications to determine their impact on the environment and appropriate mitigation measures based on the Payson Town Code and the Uniform Development Code.

The Division serves as the town's lead agency for the development of the General Plan and zoning code, and assures code compliance.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
Comm Dev Director	1.0	1.0	0.0
Zoning Administrator	1.0	1.0	0.0
Planning Specialist I, II	1.0	1.0	0.0
Executive Assistant	1.0	1.0	0.0
Project Manager (Main St)	1.0	1.0	0.0
	5.0	5.0	0.0

2009/10 ACCOMPLISHMENTS

- Processed 4 code amendments, 2 rezoning requests, 0 preliminary plats, 6 conditional use permits and 10 temporary use permits.
- Approved 4 ADU/Guest Quarters applications.
- Approved 16 Design Review submittals.
- The Main Street 1st Friday event continues to be a success.
- Fulfilled Arizona Main Street Program and National Main Street Center obligations to retain the Town of Payson's designation as a "Main Street Community".
- Completed UDC amendments that allow mobile storage units, revised the Historic Main Street Design Review Guidelines, further revised the building height requirements and amended the flag lot provisions.

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Preliminary Plats	2	0	3
Rezoning Cases	7	2	3
Conditional Use Permits	5	6	5

2010/11 GOALS & OBJECTIVES

- Continue to integrate graphics and illustrations into the UDC. Update Subdivision, Landscaping, home-based business, and building height provisions.
- Continue to implement the Routes 87/260 Signage & Landscape Concept and suggested improvements.
- Increase citizen awareness and community involvement in P&Z processes through contact with grassroots groups, media coverage, open houses, and networking.

BUDGET HIGHLIGHTS

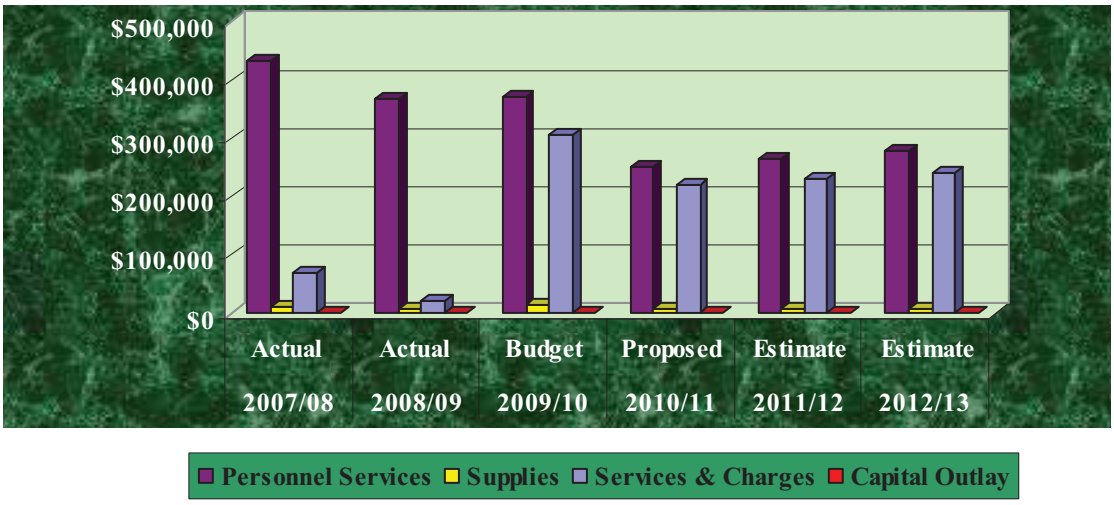
Two positions are being held vacant pending economic recovery.

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	275,329	280,100	1.7%	210,600	-24.8%
Personnel Benefits	91,790	91,000	-0.9%	41,600	-54.3%
Supplies	7,120	14,200	99.4%	6,900	-51.4%
Other Services & Charges	20,636	307,600	1390.6%	220,300	-28.4%
Capital Outlay	-	-	0.0%	-	0.0%
Total Plan & Zoning, GV	394,875	692,900	75.5%	479,400	-30.8%

BUDGET ANALYSIS – HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 434,669	367,119	$ 371,100	$ 252,200	$ 264,810	$ 278,051
Supplies	12,647	7,120	14,200	6,900	$ 7,245	$ 7,607
Services & Charges	69,096	20,636	307,600	220,300	$ 231,315	$ 242,881
Capital Outlay		-	-	-	$ -	$ -
Total P& Z, GV	**$ 516,412**	**394,875**	**$ 692,900**	**$ 479,400**	**$ 503,370**	**$ 528,539**



CD - PLANNING & ZONING

	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES				
101-5-6428-01-5001 Full Time Employees	329,604	275,169	280,100	210,600
101-5-6428-01-5003 Temporary Employees	-	-	-	-
101-5-6428-01-5200 Overtime Pay	-	160	-	-
Total Salaries & Wages	329,604	275,329	280,100	210,600
PERSONNEL BENEFITS				
101-5-6428-01-5501 FICA	24,821	19,577	20,800	16,200
101-5-6428-01-5504 Pensions	30,468	23,523	25,200	16,600
101-5-6428-01-5700 Health/Life Insurance	41,379	38,921	42,900	7,700
101-5-6428-01-5800 Workers Comp Insurance	6,354	8,088	900	600
101-5-6428-01-5701 Disability Insurance	2,043	1,681	1,200	500
Total Personnel Benefits	105,065	91,790	91,000	41,600
SUPPLIES				
101-5-6428-01-6001 Office Supplies	3,056	2,696	3,000	1,500
101-5-6428-01-6003 Cleaning Supplies	-	-	500	700
101-5-6428-01-6009 Program Supplies	-	-	5,000	-
101-5-6428-01-6011 Small Tools & Minor Equipment	2,758	2,780	3,000	2,000
101-5-6428-01-6013 Computer Equipment & Supplies	3,682	-	-	-
101-5-6428-01-6300 Vehicle Fuel	398	361	-	-
101-5-6428-01-6301 Tires	-	-	-	-
101-5-6428-01-6302 Vehicle R&M Parts	16	-	-	-
101-5-6428-01-6202 Other R&M	-	-	-	-
101-5-6428-01-6700 Dues & Memberships	1,669	1,270	1,700	1,700
101-5-6428-01-6990 Other Supplies	-	-	-	-
Total Supplies	11,579	7,107	13,200	5,900
OTHER SERVICES & CHARGES				
101-5-6428-01-7900 Other Professional Services	18,723	-	30,000	83,300
101-5-6428-01-7300 Electricity	8,972	8,299	10,000	9,000
101-5-6428-01-7301 Propane Gas	2,060	1,094	1,800	1,500
101-5-6428-01-7302 Water	274	330	400	400
101-5-6428-01-7401 Building R&M	13,747	3,305	5,000	5,000
101-5-6428-01-7402 Office Equipment R&M	2,090	1,414	2,000	2,000
101-5-6428-01-7405 Vehicle R&M	41	-	-	-
101-5-6428-01-7306 Telephone	1,707	1,783	-	-
101-5-6428-01-7907 Advertising	2,212	1,852	3,000	2,000
101-5-6428-01-7910 Printing & Binding	3,844	694	1,500	1,000
101-5-6428-01-7307 Postage	-	-	200	200
101-5-6428-01-7600 Travel	-	1,191	2,500	300
101-5-6428-01-7601 Registrations	5,493	674	1,200	500
210-5-6428-03-7912 Environmental Grant	-	-	250,000	108,600
210-5-6428-06-6990 Senior Center Pass Through	-	-	-	5,000
210-5-6428-06-6990 Donation-Electric Light Parade	-	-	-	1,500
403-5-6428-01-7912 DOC Growing Smarter Grant	6,768	-	-	-
Total Other Svcs & Charges	65,931	20,636	307,600	220,300
TOTAL PLANNING & ZONING	512,179	394,862	691,900	478,400

CD - GREEN VALLEY REDEVELOPMENT/MAIN STREET

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
417-5-1410-01-5001	Full Time Employees	-	-	-	-
417-5-1410-01-5002	Part Time Employees	-	-	-	-
	Total Salaries & Wages	-	-	-	-
PERSONNEL BENEFITS					
417-5-1410-01-5501	FICA	-	-	-	-
417-5-1410-01-5504	Pensions	-	-	-	-
417-5-1410-01-5700	Health/Life Insurance	-	-	-	-
417-5-1410-01-5800	Workers Comp Insurance	-	-	-	-
417-5-1410-01-5701	Disability Insurance	-	-	-	-
	Total Personnel Benefits	-	-	-	-
SUPPLIES					
417-5-1410-01-6001	Office Supplies	-	-	-	-
417-5-1410-01-6011	Small Tools & Minor Equipmer	-	-	-	-
417-5-1410-01-6013	Computer Equipment & Suppli	-	-	-	-
417-5-1410-01-6202	Other R&M Materials	-	-	-	-
417-5-1410-01-6600	Public Relations	-	-	-	-
417-5-1410-01-6602	Promotional Events	-	-	-	-
417-5-1410-01-6700	Dues & Memberships	-	-	-	-
210-5-1410-01-6990	Other Supplies	1,068	13	1,000	1,000
	Total Supplies	1,068	13	1,000	1,000
OTHER SERVICES & CHARGES					
417-5-1410-01-7900	Other Professional Services	-	-	-	-
417-5-1410-01-7401	Building R&M	3,165	-	-	-
417-5-1410-01-7306	Telephone	-	-	-	-
417-5-1410-01-7300	Electricity	-	-	-	-
417-5-1410-01-7403	R & M Computer Equip	-	-	-	-
417-5-1410-01-7907	Advertising	-	-	-	-
417-5-1410-01-7910	Printing & Binding	-	-	-	-
417-5-1410-01-7307	Postage	-	-	-	-
417-5-1410-01-7600	Travel	-	-	-	-
417-5-1410-01-7601	Registrations	-	-	-	-
	Total Other Svcs & Charges	3,165	-	-	-
TOTAL GREEN VALLEY REDEVELOPMENT		4,233	13	1,000	1,000

Building

DESCRIPTION

The Building Division protects the public health and safety by ensuring that all structures are built in accordance with adopted building codes. This division is also responsible for field code enforcement, the business license department and beginning in July 2010, the dog license issuance responsibilities were transferred from the Finance Department to Community Development.

The Division provides information to the public on building code requirements, reviews and approves building plans, and performs a complete range of building services including plan check review and inspection services for all required codes, including building, plumbing, mechanical, and electrical as well as code enforcement activities associated with the Unified Development Code, business license activities and now includes dog license issuance.

The Division also investigates complaints regarding illegal or unsafe structures and when necessary, initiates code enforcement orders against violators.

Division activities are funded through the general fund in part by fees paid for building permits, business license fees and in part by the dog license fees that are collected.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
Building Official	1.0	1.0	0.0
Building Inspector I,II,III	3.0	3.0	0.0
Plan Review Specialist I,II	1.0	1.0	0.0
Planning Technician	1.0	1.0	0.0
Permit Technician	1.0	1.0	0.0
Customer Service Tech.	1.0	1.0	0.0
	8.0	8.0	0.0

2009/10 ACCOMPLISHMENTS

- Performed 2,913 building inspections and 724 code enforcement inspections
- Issued 48 Code Enforcement Notices of Violation (NOV's).
- Issued 5 Code Enforcement Civil Citations

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Permits Issued	115	37	50
Building Inspections	4122	2913	3500
Value (million $)	$23	$12	$18

2010/11 GOALS & OBJECTIVES

- Continue to streamline the permit flow / turn-around times for submittals.
- Maintain pro-active stance and oversight during the development of critical / difficult sites.
- Continue to improve code enforcement process to better serve the public
- Streamline dog license process

BUDGET HIGHLIGHTS

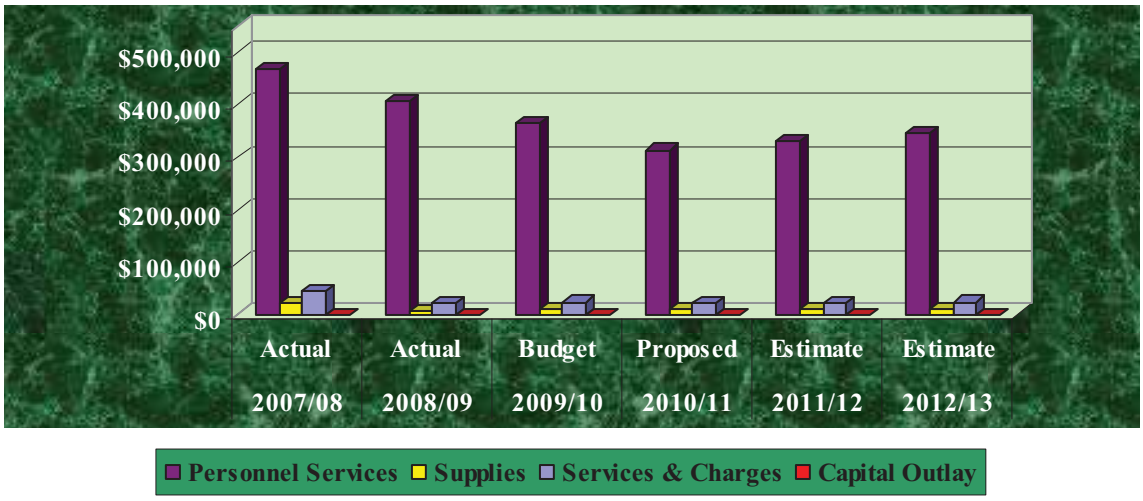
Three positions are being held vacant pending economic recovery.

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	301,055	251,200	-16.6%	249,000	-0.9%
Personnel Benefits	104,481	115,100	10.2%	64,000	-44.4%
Supplies	6,886	10,500	52.5%	8,700	-17.1%
Other Services & Charges	20,397	23,500	15.2%	21,300	-9.4%
Capital Outlay	-	-	0.0%	-	0.0%
Total Building	432,819	400,300	-7.5%	343,000	-14.3%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 467,602	405,536	$ 366,300	$ 313,000	$ 328,650	$ 345,083
Supplies	23,112	6,886	10,500	8,700	$ 9,135	$ 9,592
Services & Charges	44,641	20,397	23,500	21,300	$ 22,365	$ 23,483
Capital Outlay	-	-	-	-	$ -	$ -
Total Building	**$ 535,355**	**432,819**	**$ 400,300**	**$ 343,000**	**$ 360,150**	**$ 378,158**



CD - BUILDING

	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES				
101-5-6428-03-5001 Full Time Employees	348,482	300,982	251,200	249,000
101-5-6428-03-5003 Temporary Employees	-	-	-	-
101-5-6428-03-5200 Overtime Pay	1,244	73	-	-
Total Salaries & Wages	349,726	301,055	251,200	249,000
PERSONNEL BENEFITS				
101-5-6428-03-5501 FICA	25,447	20,782	18,400	18,300
101-5-6428-03-5504 Pensions	32,195	23,917	22,700	23,900
101-5-6428-03-5700 Health/Life Insurance	55,158	58,446	70,000	18,000
101-5-6428-03-5800 Workers Comp Insurance	3,304	-	3,000	3,100
101-5-6428-03-5701 Disability Insurance	1,772	1,336	1,000	700
Total Personnel Benefits	117,876	104,481	115,100	64,000
SUPPLIES				
101-5-6428-03-6006 Clothing Reimbursement	1,302	1,169	-	-
101-5-6428-03-6011 Small Tools & Minor Equipment	5,761	1,633	3,000	3,000
101-5-6428-03-6013 Computer Equipment & Supplies	9,608	-	-	-
101-5-6428-03-6300 Vehicle Fuel	4,275	2,933	4,000	3,000
101-5-6428-03-6301 Tires	-	-	1,000	1,000
101-5-6428-03-6302 Vehicle R&M Parts	1,681	333	1,600	1,200
101-5-6428-03-6202 Other R&M	16	300	100	-
101-5-6428-03-6700 Dues & Memberships	469	518	800	500
101-5-6428-03-6990 Other Supplies	-	-	-	-
Total Supplies	23,112	6,886	10,500	8,700
OTHER SERVICES & CHARGES				
101-5-6428-03-7000 Engineering/Architect Svcs	1,540	-	2,000	-
101-5-6428-03-7900 Other Professional Services	18,563	4,457	7,000	10,000
101-5-6428-03-7401 Building R&M	-	-	-	-
101-5-6428-03-7403 Computer Equipment R&M	4,000	-	-	-
101-5-6428-03-7405 Vehicle R&M	765	812	2,000	1,000
101-5-6428-03-7502 Leased Equipment	2,347	2,184	2,500	2,500
101-5-6428-03-7306 Telephone	2,624	2,846	3,000	3,500
101-5-6428-03-7907 Advertising	-	-	-	-
101-5-6428-03-7910 Printing & Binding	950	842	1,500	1,500
101-5-6428-03-7010 Plan Stor Bx/Bldg Code	2,875	183	1,000	-
101-5-6428-03-7307 Postage	4	42	-	-
101-5-6428-03-7600 Travel	-	6,446	3,000	2,000
101-5-6428-03-7601 Registrations	10,973	2,585	1,500	800
Total Other Svcs & Charges	44,641	20,397	23,500	21,300
TOTAL BUILDING	535,355	432,819	400,300	343,000

Housing Programs

DESCRIPTION

The Housing Programs Division seeks to improve and expand housing opportunities in the community through the provision of services to the general public, housing developers, non-profits, and others. The Division seeks state resources for housing and rehabilitation programs, first-time homebuyers, and other clients.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
Program Manager	1.0	1.0	0.0
	1.0	1.0	0.0

2009/10 ACCOMPLISHMENTS

- Began implementation of the Housing Strategic Plan, which was adopted by Council in June 2009
- Received new housing rehabilitation funds from AZ Department of Housing
- Partnered with the USDA Rural Development to replace 1 dilapidated Manufactured home
- Rehabilitated 3 homes for income-qualified applicants
- Provided technical assistance to 18 potential applicants for housing rehabilitation
- Made 38 referrals to income-qualified housing facilities
- Assisted 3 developers with Low Income Housing Tax Credit applications within Town boundaries
- Updated Housing Rehabilitation Guidelines as required by the Arizona Department of Housing
- Distributed public information about local and state housing programs and initiatives

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Grants Awarded ($)	486.6K	141.4K	283.2K
Contributions Rec'd	9,000	0	0
Rehabs Completed	3	4	3

2010/11 GOALS & OBJECTIVES

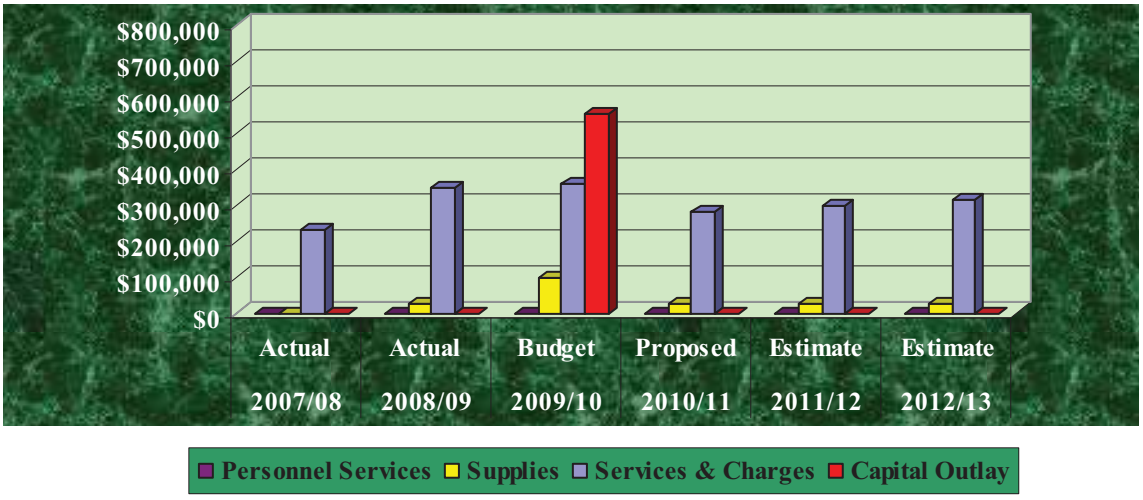
- Continue implementation of the approved Housing Plan
- Promote Affirmatively Furthering Fair Housing (AFFH)
- Implement and administer new and existing housing rehabilitation and replacement contracts in compliance with state and federal requirements

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	-	-	0.0%	-	0.0%
Personnel Benefits	-	-	0.0%	-	0.0%
Supplies	27,292	100,000	266.4%	25,000	-75.0%
Other Services & Charges	345,655	360,000	4.2%	283,200	-21.3%
Capital Outlay	-	550,000	100.0%	-	-100.0%
Total Housing	372,947	1,010,000	170.8%	308,200	-69.5%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ -	-	$ -	$ -	$ -	$ -
Supplies	-	27,292	100,000	25,000	$ 26,250	$ 27,563
Services & Charges	229,021	345,655	360,000	283,200	$ 297,360	$ 312,228
Capital Outlay	-	-	550,000	-	$ -	$ -
Total Housing	**$ 229,021**	**372,947**	**$ 1,010,000**	**$ 308,200**	**$ 323,610**	**$ 339,791**



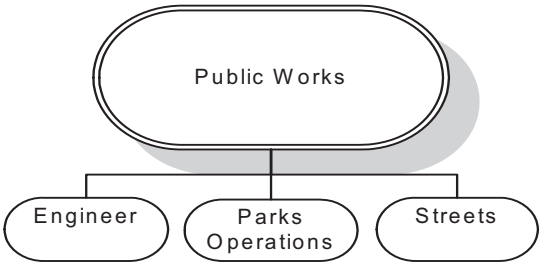
CD - AFFORDABLE HOUSING

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
403-5-6428-12-5001	CDBG #137.03 Salaries	-	-	-	-
403-5-6428-14-5001	CDBG #122.05 Salaries	-	-	-	-
	Total Salaries & Wages	-	-	-	-
SUPPLIES					
206-5-6428-02-6990	Other Supplies	-	27,292	100,000	25,000
403-5-6428-14-6990	CDBG #122.05 Other Expense	-	-	-	-
	Total Supplies	-	27,292	100,000	25,000
OTHER SERVICES & CHARGES					
403-5-6428-14-7912	CDBG #122.05 Cont Svcs #2	-	-	-	-
403-5-6428-15-7990	CDBG #123.05 Contr to Others	-	-	-	-
403-5-6428-17-7912	CDBG 134-07 Grant Expense	114,943	8,919	-	-
403-5-6428-18-7912	CDBG Grant Expense #123-08	7,682	93,041	75,000	-
403-5-6428-19-7912	CDBG #124-08 Sr Ctr	1,921	53,703	-	-
403-5-6428-20-7913	SHF HOME Program 316.07	104,475	189,992	-	-
403-5-6428-21-7913	Housing Exp 2010	-	-	220,000	172,500
403-5-6428-22-7912	Senior Center 2010	-	-	65,000	110,700
	Total Other Svcs & Charges	229,021	345,655	360,000	283,200
CAPTIAL OUTLAY					
403-5-1401-00-8600	ES-CDBG	-	-	250,000	-
403-5-1401-00-8600	ES-Housing	-	-	300,000	-
403-5-6428-16-8760	SSP-Special Projects	-	-	-	-
	Total Capital Outlay	-	-	550,000	-
TOTAL HOUSING		229,021	372,947	1,010,000	308,200

PUBLIC WORKS

The Public Works Department provides engineering services for the design, construction, and maintenance of the Town's streets, rights-of-way, and storm water facilities. This department also provides services to support various Town departments such as: review of plats, development plans, and Public Works maintenance contracts. The Department's purpose is to provide safe and efficient infra-structure systems and to provide upgrades and additions to the Town's infra-structure system.

The Streets Division is responsible for the construction and maintenance of the Town's approximately 106 miles of roadway. This includes roadside drainage maintenance, sidewalk and curb maintenance in designated areas, street lighting, snow removal, street sweeping, pothole repair, and street striping. The Parks Operations Division is responsible for quality development and upkeep of the Town's park system consisting of over 150 acres of parkland. The Water Division also reports to Public Works, but is shown in its own section within this document.



Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Town Engineer	224,115	213,842	151,300	82,100
Highway Users Fund (HURF)	1,701,348	1,403,418	1,663,100	1,616,100
Parks Operations	846,228	574,783	533,400	393,900
Total Department	**2,771,691**	**2,192,043**	**2,347,800**	**2,092,100**

Position Summary

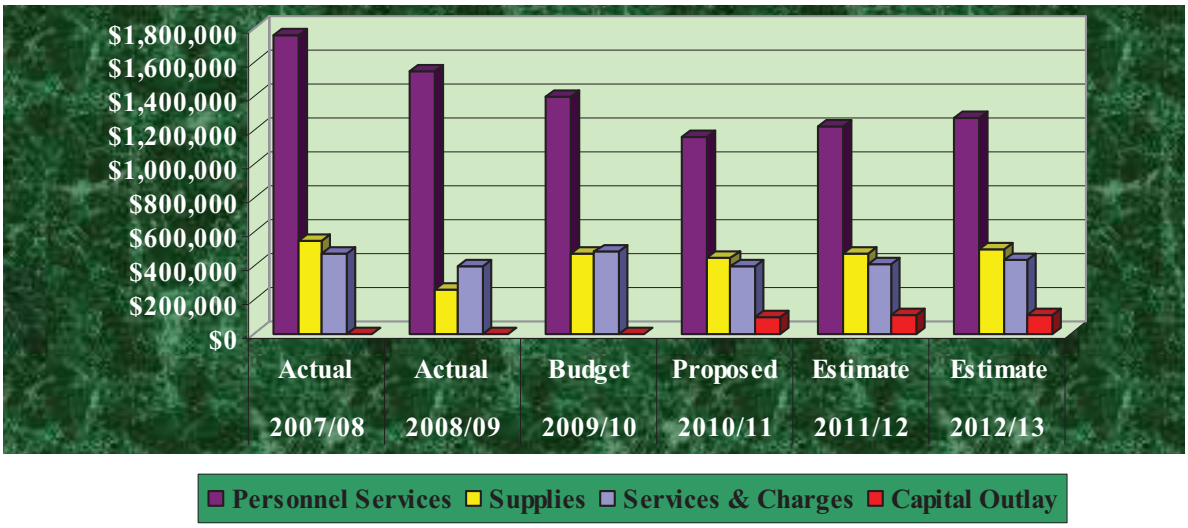
Authorized Personnel	2007/08	2008/09	2009/10	2010/11
Secretary	1.0	1.0	1.0	1.0
Streets Superintendent	1.0	1.0	1.0	1.0
Assistant Engineer	1.0	1.0	1.0	1.0
Permit Technician	1.0	1.0	1.0	1.0
Mechanic	0.0	0.0	0.0	0.0
Senior Mechanic	1.0	1.0	1.0	1.0
Crew Leader	2.0	2.0	2.0	2.0
Street Maintenance Worker I	7.0	7.0	7.0	7.0
Parks Supervisor	1.0	1.0	1.0	1.0
Crew Leader	1.0	1.0	1.0	1.0
Parks Maintence Worker	3.0	3.0	3.0	3.0
Street Maintenance Worker II	3.0	3.0	3.0	3.0
Total Full-Time Positions	**22.0**	**22.0**	**22.0**	**22.0**

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	1,093,946	942,000	-13.9%	883,100	-6.3%
Personnel Benefits	450,904	452,300	0.3%	272,000	-39.9%
Supplies	252,759	468,200	85.2%	445,800	-4.8%
Other Services & Charges	394,434	485,300	23.0%	391,200	-19.4%
Capital Outlay	-	-	0.0%	100,000	100.0%
Total Public Works	2,192,043	2,347,800	7.1%	2,092,100	-10.9%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 1,752,892	1,544,850	$ 1,394,300	$ 1,155,100	$ 1,212,855	$ 1,273,498
Supplies	544,802	252,759	468,200	445,800	$ 468,090	$ 491,495
Services & Charges	473,997	394,434	485,300	391,200	$ 410,760	$ 431,298
Capital Outlay	-	-	-	100,000	$ 105,000	$ 110,250
Total Public Works	**$ 2,771,691**	**2,192,043**	**$ 2,347,800**	**$ 2,092,100**	**$ 2,196,705**	**$ 2,306,540**



TOWN ENGINEER

DESCRIPTION

The Engineering Division manages the Town's streets, rights-of-way, and fleet. It provides engineering services for the design construction, maintenance of these capital assets, and reviews and inspects private developments.

The Division recommends policies and standards to design, construct and maintain streets, stormwater facilities, parks, and other city facilities; establishes and monitors work plans for operating maintenance divisions; reviews private development plans for conformance to Town standards and to determine impacts on infrastructure systems, inspects the developments and establishes development requirements for approvals. The Division responds to citizen requests regarding public right-of-way maintenance.

The Division oversees the Town's Streets Capital Improvement program, identifying, defining, and estimating costs of capital improvements to correct deficiencies; designing or overseeing the design of capital improvements; scheduling; monitoring and inspecting construction of the improvements.

POSITION CHANGE SUMMARY

Position Title	2009/10	2010/11	Chg
Town Engineer	0.0	0.0	0.0
	0.0	0.0	0.0

2009/10 ACCOMPLISHMENTS

- Provided Construction Management for the Town of Payson Fire Station No. 13
- Constructed the Wade Lane Sidewalk Project
- Provided continuous updates to the Town Base Map on CADD
- Populated a portion of the on-line database for streets and signs
- Provided technical assistance on the C. C. Cragin Water Project
- Provided construction oversight for the drainage repairs in various areas of Payson
- Reviewed and approved residential and commercial grading and drainage projects

PERFORMANCE INDICATORS

	2008/9 Actual	2009/10 Actual	2010/11 Est
Traffic Counts	49	10	0
Capital Project Const	0	1	1

2010/11 GOALS & OBJECTIVES

- Provide critical services for the citizens on a minimal budget
- Continue to populate the on-line database for streets and signs
- Oversee the Pavement Maintenance Program
- Provide plan review and construction observation for private developments and public projects
- Coordinate with the Northern Gila County Sanitary District on the Luke Drive Water and Sewer Project
- Continue to provide assistance on the C. C. Cragin Water Project

BUDGET HIGHLIGHTS

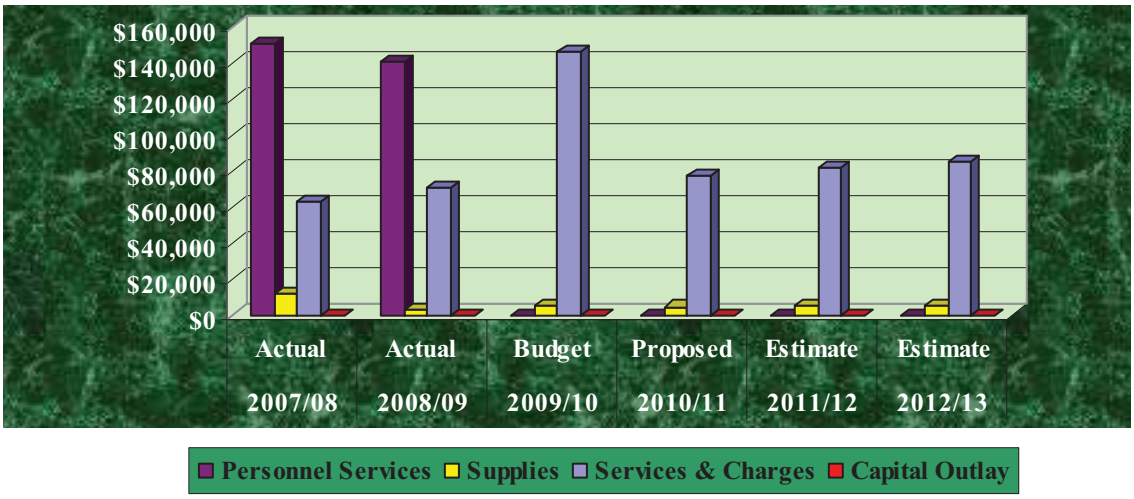
The Town Engineer is the Public Works Director and the personnel costs are reflected in the Water Department.

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	107,463	-	-100.0%	-	0.0%
Personnel Benefits	33,341	-	-100.0%	-	0.0%
Supplies	2,628	5,200	97.9%	4,600	-11.5%
Other Services & Charges	70,410	146,100	107.5%	77,500	-47.0%
Total Engineer	213,842	151,300	-29.2%	82,100	-45.7%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 149,918	140,804	$ -	$ -	$ -	$ -
Supplies	11,370	2,628	5,200	4,600	$ 4,830	$ 5,072
Services & Charges	62,827	70,410	146,100	77,500	$ 81,375	$ 85,444
Capital Outlay	-	-	-	-	$ -	$ -
Total Town Engineer	**$ 224,115**	**213,842**	**$ 151,300**	**$ 82,100**	**$ 86,205**	**$ 90,515**



TOWN ENGINEER

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-3441-00-5001	Full Time Employees	116,300	107,463	-	-
	Total Salaries & Wages	116,300	107,463	-	-
PERSONNEL BENEFITS					
101-5-3441-00-5501	FICA	8,162	7,478	-	-
101-5-3441-00-5504	Pensions	10,583	9,155	-	-
101-5-3441-00-5700	Health/Life Insurance	11,009	11,797	-	-
101-5-3441-00-5800	Workers Comp Insurance	3,130	4,248	-	-
101-5-3441-00-5701	Disability Insurance	734	663	-	-
	Total Personnel Benefits	33,618	33,341	-	-
SUPPLIES					
101-5-3441-00-6001	Office Supplies	906	1,714	2,500	2,000
101-5-3441-00-6005	Safety Supplies	-	-	-	-
101-5-3441-00-6006	Clothing Reimburse	-	-	-	-
101-5-3441-00-6011	Small Tools/Minor Equip	-	-	500	500
101-5-3441-00-6013	Computer Equipment	8,948	-	-	-
101-5-3441-00-6300	Vehicle Fuel	968	715	1,000	1,000
101-5-3441-00-6301	Tires	-	-	-	-
101-5-3441-00-6302	Vehicle R&M Parts	-	4	700	500
101-5-3441-00-6700	Dues & Memberships	548	195	500	600
	Total Supplies	11,370	2,628	5,200	4,600
OTHER SERVICES & CHARGES					
101-5-3441-00-7402	Office Equipment R&M	164	-	200	200
101-5-3441-00-7403	Computer Equipment R&M	4,103	-	1,000	1,500
101-5-3441-00-7405	Vehicles R&M	-	-	-	-
101-5-3442-00-7500	Rental of Land & Building	56,744	69,455	71,500	72,400
101-5-3441-00-7306	Telephone	449	525	600	600
101-5-3441-00-7907	Advertising	-	123	200	200
101-5-3441-00-7910	Printing & Binding	122	-	500	500
101-5-3441-00-7307	Postage	22	18	100	100
210-5-2421-01-7912	Safe School Route Grant	-	-	70,000	-
101-5-3441-00-7600	Travel	-	-	1,300	1,200
101-5-3441-00-7601	Registrations	1,223	289	700	800
	Total Other Svcs & Charges	62,827	70,410	146,100	77,500
TOTAL TOWN ENGINEER		224,115	213,842	151,300	82,100

Parks Operations

DESCRIPTION

The Parks Operations Division is part of the Public Works Department as of July 1, 2009. They are in charge of providing quality development and upkeep of the Town's park system consisting of over 150 acres of parkland. Some of the basic functions of this division include: Turf and arbor care, building and grounds maintenance, development, repair and beautification, as well as swimming pool operations and general facility management.

MISSION STATEMENT

- The Payson Parks System is dedicated toward the delivery of clean, safe and modern park facilities, while
- Responding to very diverse park usage demands, and
- Progressively addressing park development needs created by growth

POSITION CHANGE SUMMARY

Position Title	2009/10	2010/11	Chg
Parks Supervisor	1.00	1.00	0.00
Maintenance Crew Leader	1.00	1.00	0.00
Maintenance Worker	3.00	3.00	0.00
	5.00	5.00	0.00

2009/10 ACCOMPLISHMENTS

- Continued logistical streamlining of utility and other hard costs for operations.
- Improved Green Valley Park by properly re-installing the small pier in the boat ramp area.
- Improved Rumsey Park by re modeling the large ramada (#5)
- Maintained service levels at reasonable levels with heavily reduced resource levels.

PERFORMANCE INDICATORS

	2008/9 Actual	2009/10 Actual	2010/11 Est
Industrial Leave	10%	10%	20%
Staff Sick Leave	5%	5%	20% reduction
Project Completion Timeframe	0%	0%	Fewer Project carryovers

2010/11 GOALS & OBJECTIVES

- Continue to pursue grant and other non-general fund support for future parks improvements/development.
- Continue to work with Water and Sanitary districts to design and fund needed shoreline improvements at Green Valley lakes.
- Continue to seek support for Rumsey Park, overall drainage, circulation and lighting plan.
- Continue efforts to provide reasonable levels of service to the community on an extremely reduced budget.

BUDGET HIGHLIGHTS

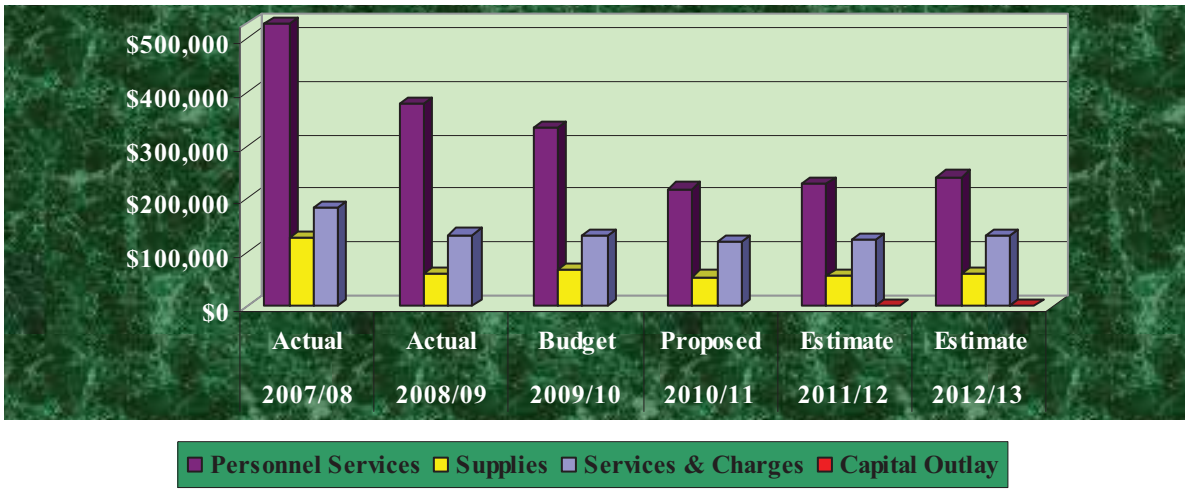
One Maintenance Worker position is being held vacant pending economic recovery.

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	280,886	229,900	-18.2%	171,300	-25.5%
Personnel Benefits	99,691	104,200	4.5%	48,400	-53.6%
Supplies	60,848	69,200	13.7%	54,600	-21.1%
Other Services & Charges	133,358	130,100	-2.4%	119,600	-8.1%
Total Park Operations	574,783	533,400	-7.2%	393,900	-26.2%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 534,534	$ 380,577	$ 334,100	$ 219,700	$ 230,685	$ 242,219
Supplies	126,406	60,848	69,200	54,600	$ 57,330	$ 60,197
Services & Charges	185,288	133,358	130,100	119,600	$ 125,580	$ 131,859
Capital Outlay					-	-
Total Parks	**$ 846,228**	**$ 574,783**	**$ 533,400**	**$ 393,900**	**$ 413,595**	**$ 434,275**



PARK OPERATIONS

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-3442-01-5001	Full Time Employees	303,331	218,739	208,400	156,300
101-5-3442-01-5002	Part Time Employees	47,588	30,029	5,000	15,000
101-5-3442-01-5003	Temporary	40,560	26,654	11,000	-
101-5-3442-01-5006	Standby	5,016	2,839	4,500	-
101-5-3442-01-5200	Overtime Pay	5,634	2,625	1,000	-
101-5-3442-01-5400	Stipend	-	-	-	-
	Total Salaries & Wages	402,129	280,886	229,900	171,300
PERSONNEL BENEFITS					
101-5-3442-01-5501	FICA	29,761	19,418	18,100	14,000
101-5-3442-01-5504	Pensions	32,509	21,952	18,800	16,200
101-5-3442-01-5700	Health/Life Insurance	53,181	46,462	56,000	10,700
101-5-3442-01-5800	Workers Comp Insurance	14,877	10,380	10,300	7,000
101-5-3442-01-5701	Disability Insurance	2,042	1,479	1,000	500
101-5-3442-01-5901	Uniform/Clothing Allowance	35	-	-	-
	Total Personnel Benefits	132,405	99,691	104,200	48,400
SUPPLIES					
101-5-3442-01-6001	Office Supplies	1,024	-	-	400
101-5-3442-01-6003	Cleaning Supplies	2,299	2,670	2,500	3,500
101-5-3442-01-6008	Chemicals	3,314	2,754	3,000	1,500
101-5-3442-01-6005	Safety/Program Supplies	1,506	247	500	500
101-5-3442-01-6006	Clothing/Uniform Reimburse	3,004	671	1,500	1,500
101-5-3442-01-6011	Small Tools/Minor Equipment	4,695	661	1,000	1,000
101-5-3442-01-6013	Computer Equipment & Supplies	-	-	-	-
101-5-3442-01-6300	Vehicle Fuels	18,733	12,642	15,500	12,000
101-5-3442-01-6301	Tires & Wheels	1,792	2,319	2,400	2,000
101-5-3442-01-6302	Vehicle R&M	5,775	4,317	3,000	5,000
101-5-3442-01-6201	Building Repair Materials	16,337	9,262	10,800	10,900
101-5-3442-01-6400	Shop Supplies	11,433	1,588	7,500	2,000
101-5-3442-01-6900	Other Supplies	9,394	6,536	-	-
101-5-3442-01-6014	Grounds Mtce Materials	16,998	9,782	8,500	5,000
101-5-3442-01-6202	Other R&M Materials	12,164	7,050	9,000	9,000
101-5-3442-01-6700	Dues & Memberships	398	349	500	300
101-5-3442-01-6016	Park Furnishings	14,126	-	3,500	-
101-5-3442-01-6901	Taxes & Fees	1,410	-	-	-
101-5-3442-01-6990	Other Expenses	2,004	-	-	-
	Total Supplies	126,406	60,848	69,200	54,600
OTHER SERVICES & CHARGES					
101-5-3442-01-7900	Other Professional Services	42,034	16,029	11,500	5,000
101-5-3442-01-7300	Electricity	61,996	61,688	60,000	65,000
101-5-3442-01-7301	Propane Gas	3,503	1,251	1,600	1,000
101-5-3442-01-7302	Water	21,892	20,667	14,200	20,000
101-5-3442-01-7304	Sewage	12,841	7,495	9,000	9,000
101-5-3442-01-7305	Refuse Disposal	19,841	13,326	14,000	11,000
101-5-3442-01-7400	Maintenance-Grounds	2,418	384	2,000	2,000
101-5-3442-01-7401	Building R&M	868	301	700	1,000
101-5-3442-01-7402	Office Equipment R&M	773	-	-	-
101-5-3442-01-7405	Vehicle R&M	1,723	817	1,500	1,000
101-5-3442-01-7501	Rental of Equip & Vehicles	993	659	1,800	1,500
101-5-3442-01-7306	Telephone	10,398	10,669	10,500	1,500
101-5-3442-01-7307	Postage	88	27	-	100
101-5-3442-01-7600	Travel	265	45	500	500
101-5-3442-01-7601	Registrations	5,655	-	2,800	1,000
	Total Other Svcs & Charges	185,288	133,358	130,100	119,600
TOTAL PARK OPERATIONS		846,228	574,783	533,400	393,900

STREETS

DESCRIPTION

Highway Users Tax revenues passed down from the State of Arizona funds the Street Division. The Town's General Fund provides additional funding to supplement the major capital projects related to the streets.

The Streets Division is dedicated to providing the citizens of Payson with the maximum levels of service by constructing and maintaining a safe and efficient roadway system while exercising fiscal responsibility.

POSITION CHANGE SUMMARY

Position Title	2009/10	2010/11	Chg
Superintendent	1.00	1.00	0.00
Assistant Engineer	1.00	1.00	0.00
Permit Technician	1.00	1.00	0.00
Secretary	1.00	1.00	0.00
Senior Mechanic	1.00	1.00	0.00
Mechanic	1.00	1.00	1.00
Crew Leader	2.00	2.00	0.00
Street Maint. Worker I	7.00	7.00	0.00
Street Maint. Worker II	3.00	3.00	0.00
	18.00	18.00	0.00

2009/10 ACCOMPLISHMENTS

- Completed the Design of Mud Springs Road Phase 2
- Provided vehicle and equipment repair and maintenance for all town departments
- Installed drainage improvements in various Payson areas
- Provided plan review and construction for privately constructed developments
- Provided maintenance activities such as pothole repair, street sweeping, striping, cutting roadside weeds, snow removal, drainage facilities, and other tasks

PERFORMANCE INDICATORS

	2008/9 Actual	2009/10 Actual	2010/11 Est
Miles of Street	105.9	105.9	105.9
Snow Removal (hours)	60	120	100
Slurry Seal (miles)	0	0	5

2010/11 GOALS & OBJECTIVES

- Place slurry seal on at least 5 miles of public roadways
- Installation of traffic control measures at the intersection of Highway 87 and Airport Road
- Provide plan review and construction observation for privately constructed developments
- Provide maintenance activities such as pothole repair, street sweeping, striping, cutting roadside weeds, snow removal, drainage facilities, and other tasks
- Assist with the paving improvements on the Luke Drive Water and Sewer Projects
- Provide maintenance activities such as pothole repair, street sweeping, striping, cutting roadside weeds, snow removal, drainage facilities, and other tasks

BUDGET HIGHLIGHTS

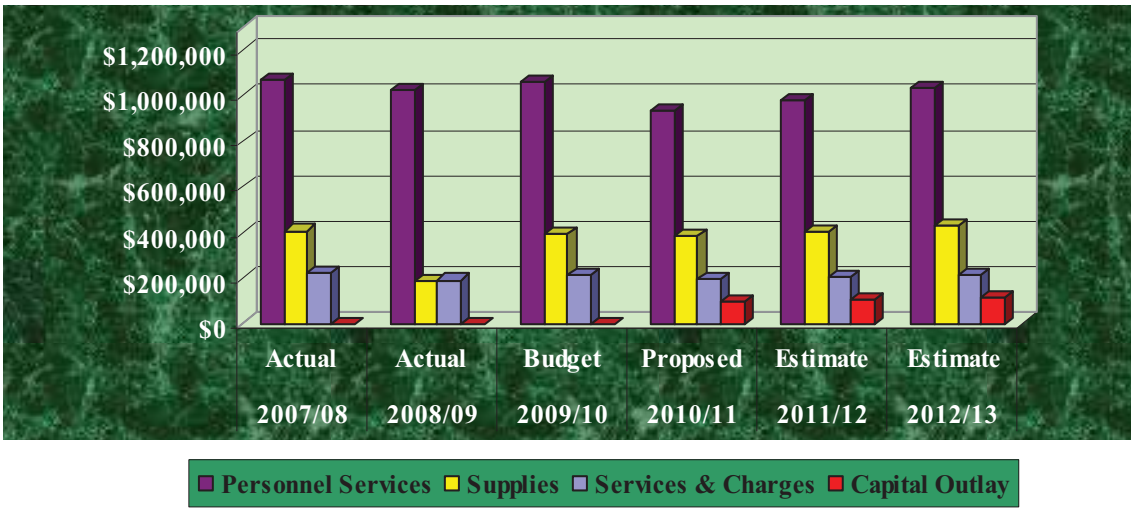
Two Street Maintenance Worker I positions are being held vacant pending economic recovery.

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	705,597	712,100	0.9%	711,800	0.0%
Personnel Benefits	317,872	348,100	9.5%	223,600	-35.8%
Supplies	189,283	393,800	108.0%	386,600	-1.8%
Other Services & Charges	190,666	209,100	9.7%	194,100	-7.2%
Capital Outlay	-	-	0.0%	100,000	100.0%
Total HURF	1,403,418	1,663,100	18.5%	1,616,100	-2.8%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 1,068,440	1,023,469	$ 1,060,200	$ 935,400	$ 982,170	$ 1,031,279
Supplies	407,026	189,283	393,800	386,600	$ 405,930	$ 426,227
Services & Charges	225,882	190,666	209,100	194,100	$ 203,805	$ 213,995
Capital Outlay	-	-	-	100,000	$ 105,000	$ 110,250
Total HURF	**$ 1,701,348**	**1,403,418**	**$ 1,663,100**	**$ 1,616,100**	**$ 1,696,905**	**$ 1,781,750**



HURF

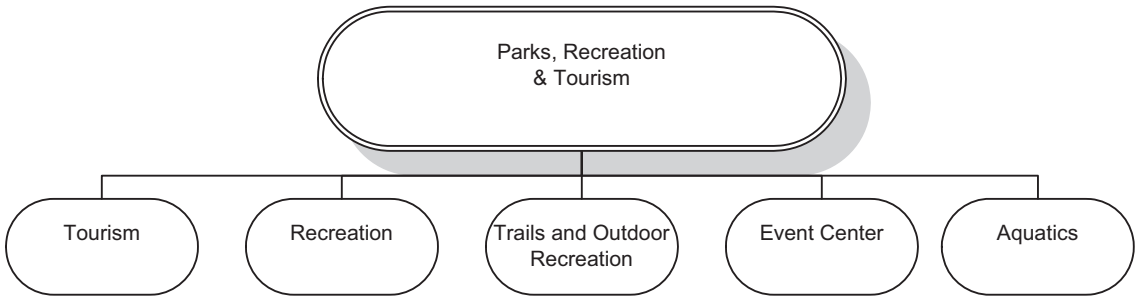
		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
202-5-3442-00-50xx	Full Time Employees	730,908	704,171	712,100	711,800
202-5-3442-00-5006	Standby	4,490	139	-	-
202-5-3442-00-52xx	Overtime	14,231	1,287	-	-
	Total Salaries & Wages	749,629	705,597	712,100	711,800
PERSONNEL BENEFITS					
202-5-3442-00-5501	FICA	55,003	52,074	52,000	51,700
202-5-3442-00-5504	Pensions	67,828	63,795	64,100	68,400
202-5-3442-00-5700	Health/Life Insurance	144,095	157,160	176,400	49,300
202-5-3442-00-5800	Workers Comp Insurance	47,807	40,974	52,800	52,400
202-5-3442-00-5701	Disability Insurance	4,078	3,869	2,800	1,800
	Total Personnel Benefits	318,811	317,872	348,100	223,600
SUPPLIES					
202-5-3442-00-6001	Office Supplies	2,003	757	1,000	800
202-5-3442-00-6003	Cleaning/Sanitation Supplies	34	172	500	500
202-5-3442-00-6008	Chemicals	3,482	5,340	15,000	15,000
202-5-3442-00-6100	Medical/Lab Supplies	784	396	500	500
202-5-3442-00-6005	Safety Supplies	2,201	-	-	-
202-5-3442-00-6006	Clothing Reimbursement	6,688	1,135	3,000	3,000
202-5-3442-00-6011	Small Tools/Minor Equipment	19,529	5,622	10,000	7,000
202-5-3442-00-6013	Computer Equipment	1,010	-	-	-
202-5-3442-00-6300	Vehicle Fuel	65,221	59,335	70,000	45,000
202-5-3442-00-6301	Tires & Wheels	9,726	6,749	4,000	15,000
202-5-3442-00-6302	Vehicle R&M Parts	33,989	17,297	40,000	40,000
202-5-3442-00-6401	ROW/Drainage	117,038	31,035	135,000	100,000
202-5-3442-00-6402	Street & Sidewalk R&M	112,876	36,538	100,000	140,000
202-5-3442-00-6201	Building R&M	637	1,035	1,500	1,500
202-5-3442-00-6400	Hardware, Electic, Plumbing	633	1,283	1,000	2,000
202-5-3442-00-6202	Other R&M Materials	19,220	16,218	-	3,000
202-5-3442-00-6015	Signs	10,892	6,086	12,000	12,000
202-5-3442-00-6700	Dues & Memberships	70	15	200	300
202-5-3442-00-6901	Taxes & Fees	10	10	100	-
202-5-3442-00-6990	Other Expense	983	260	-	1,000
	Total Supplies	407,026	189,283	393,800	386,600
OTHER SERVICES & CHARGES					
202-5-3442-00-7002	Accounting & Auditing	5,987	2,967	4,700	4,700
202-5-3442-00-7900	Other Professional Services	5,010	1,919	5,000	5,000
202-5-3442-00-7300	Electricity	87,116	80,959	74,000	90,000
202-5-3442-00-7302	Water	588	606	600	600

HURF

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
202-5-3442-00-7304	Sewer	380	478	600	600
202-5-3442-00-7305	Refuse Disposal	2,104	1,446	3,000	1,500
202-5-3442-00-7401	Building R&M	5,722	1,852	2,500	2,000
202-5-3442-00-7402	Office Equipment R&M	-	-	-	-
202-5-3442-00-7404	Radio Equipment R&M	1,124	-	1,000	2,500
202-5-3442-00-7405	Vehicles R&M	-	-	1,500	500
202-5-3442-00-7406	Street Light Repair	1,897	1,673	5,000	5,000
202-5-3442-00-7501	Rental of Equipment	2,952	-	-	-
202-5-3442-00-7502	Lease-Equipment	186	-	-	-
202-5-3442-00-7903	General Insurance	60,517	62,823	74,000	74,000
202-5-3442-00-7306	Telephone	5,774	5,608	6,000	6,000
202-5-3442-00-7910	Printing & Binding	200	200	200	200
202-5-3442-00-7600	Travel	-	-	-	1,000
202-5-3442-00-7601	Registrations	775	-	1,000	500
202-5-3442-00-7911	LTAF II Alloc	45,550	30,135	30,000	-
	Total Other Svcs & Charges	225,882	190,666	209,100	194,100
CAPITAL OUTLAY					
202-5-3442-00-8003	Vehicles	-	-	-	-
202-5-3442-00-8003	Machinery & Equipment	-	-	-	100,000
202-5-3442-00-8512	Capital Outlay under $10k	-	-	-	-
	Total Capital Outlay	-	-	-	100,000
TOTAL HURF		1,701,348	1,403,418	1,663,100	1,616,100

PARKS, RECREATION & TOURISM

The goal of the Parks, Recreation & Tourism Department is to provide recreational and cultural activities for the community. It is also responsible for promoting the Town to outside media sources. This department underwent a restructuring due to the economic downturn. The facilities that fall under this department are Taylor Pool, Rumsey Park, Green Valley Park, the Multipurpose Event Center, and trails throughout the area.



Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Tourism	143,247	168,540	202,300	188,500
Trails	105,043	72,094	69,800	72,600
Recreation	511,559	379,049	375,900	324,500
Event Center	52,302	76,410	86,100	83,600
Aquatics	161,486	87,849	103,400	38,500
Total Department	**973,637**	**783,942**	**837,500**	**707,700**

Position Summary

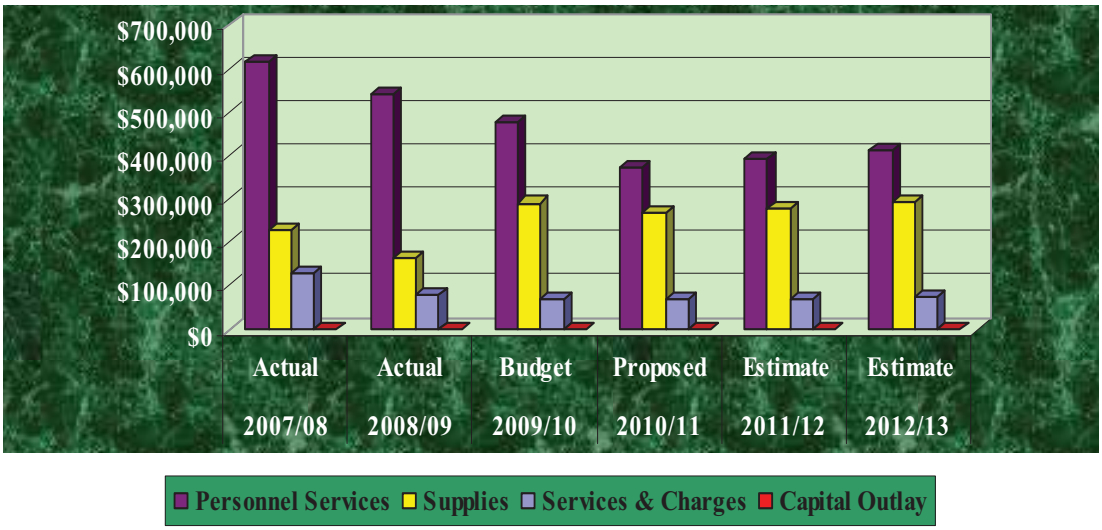
Authorized Personnel	2007/08	2008/09	2009/10	2010/11
P & R Director	1.0	1.0	0.0	0.0
Tourim Director	1.0	1.0	1.0	1.0
Recreation Supervisor	0.0	0.0	1.0	1.0
Recreation Coordinator	2.0	2.0	2.0	2.0
Secretary	1.0	1.0	1.0	1.0
Trails Coordinator	1.0	1.0	1.0	1.0
Trails Technician-2 Part Time	1.0	1.0	0.0	0.0
Event Center Coordinator	0.5	0.5	0.5	0.5
Total Full-Time Positions	**7.5**	**7.5**	**6.5**	**6.5**

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	422,534	367,700	-13.0%	306,800	-16.6%
Personnel Benefits	119,324	108,800	-8.8%	66,500	-38.9%
Supplies	162,393	290,400	78.8%	266,600	-8.2%
Other Services & Charges	79,691	70,600	-11.4%	67,800	-4.0%
Total Parks, Rec & Tourism	783,942	837,500	6.8%	707,700	-15.5%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 614,909	$ 541,858	$ 476,500	$ 373,300	$ 391,965	$ 411,563
Supplies	230,345	$ 162,393	$ 290,400	$ 266,600	$ 279,930	$ 293,927
Services & Charges	128,383	$ 79,691	$ 70,600	$ 67,800	$ 71,190	$ 74,750
Capital Outlay	-				-	-
Total Parks, Rec Touri	**$ 973,637**	**$ 783,942**	**$ 837,500**	**$ 707,700**	**$ 743,085**	**$ 780,239**



Tourism

DESCRIPTION

It is the responsibility of this division to market and showcase the Town to outside media resources that will ultimately create more awareness concerning events and activities that are happening in Payson. This division also promotes positive interaction between the Town and neighborhood residents. The goal is to create a sense of community involvement and consensus within the town as it relates to tourism, economic growth, community intellectual capital and participation.

The division actively works with other departments to market and promote Payson as an economically viable community with two overall main goals: (1) strengthening the Town's quality of life, (2) create economic vitality that drives sales and bed tax revenue.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
Director of Tourism	1.0	1.0	0.0
	1.0	1.0	0.0

2009/10 ACCOMPLISHMENTS

- Co-sponsor for several major events such as the Aero Fair, August Doin's Rodeo, Gracie Lee Haught Memorial and Car Show.
- Payson was featured in over 70 different major hiking, mountain biking & tourism magazines.
- Rodeo was named as "Best Small Town Pro Rodeo in the Country" by True West Magazine.
- Featured in over 200 newspaper articles.
- Showcased on 15 major TV networks.
- Website generated over 135,000 visitors.
- Website is at the top of most major search engines and key world searches.
- FLW Outdoors brought over 3000 people to town and generated $700k in revenue for regional business.
- Generated over $65,000 in revenue off of "Special Events".
- Working to build a more cohesive Tourism Friendly Environment with Hoteliers

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est.
# of Website Visitors	120k	135k	150k
New Events	3	5	4
% Increase Bed Tax $	2.5	2	2

2010/11 GOALS & OBJECTIVES

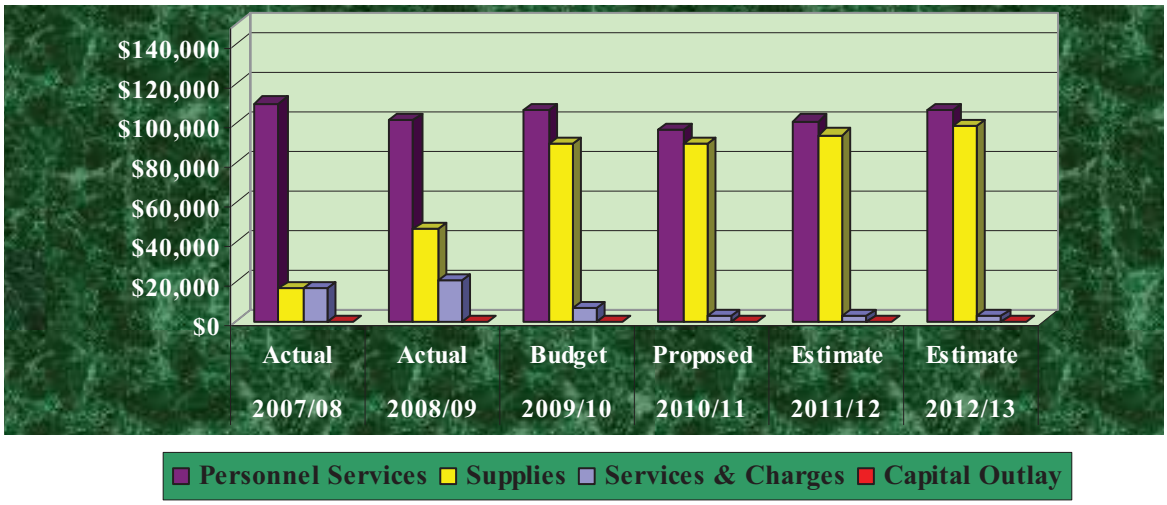
- Grow Payson's brand name in the Valley by utilizing more press releases, media connections, TV, Radio etc.
- Negotiated a contract with the FLW to bring 2010 West Coast Championship to Payson.
- Continue to keep Tourism Website at the top with "cutting edge" quality
- Develop more video's of the surrounding area that will be displayed on the Website.
- Increase Bed Tax dollars by 10%
- Continue to brand "Arizona's Cool Mountain Town in the Valley.
- Establish 4 new events as part of Payson's annual "Special Event" line up.
- Help co-sponsor several major events, the 126th Annual World's Oldest Continuous Rodeo & the 1st Annual Thunder Mountain Ride.
- Complete a brochure about Payson and the surrounding area that can be handed out at local Chamber of Commerce, Convention and Visitors Bureaus, and other Tourist entry points
- Grow email marketing list to over 10,000 by the end of this year.
- Increase the popularity of "Inside Payson" TV Show. Focus on using this medium as a way to showcase our special events and local activities. (High School Sports)
- Focus on involving the community more and trying to get them out to support our events and activities.
- Establish a community wide hotel reporting structure for room nights.
- Work with Chamber to develop and promote special "Stay and Play" discounts.

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	71,443	78,400	9.7%	78,400	0.0%
Personnel Benefits	30,063	27,600	-8.2%	17,700	-35.9%
Supplies	46,503	89,300	92.0%	89,500	0.2%
Other Services & Charges	20,531	7,000	-65.9%	2,900	-58.6%
Capital Outlay	-	-	0.0%	-	0.0%
Total Tourism	168,540	202,300	20.0%	188,500	-6.8%

BUDGET ANALYSIS – HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 109,681	$ 101,506	$ 106,000	$ 96,100	$ 100,905	$ 105,950
Supplies	17,044	46,503	89,300	89,500	$ 93,975	$ 98,674
Services & Charges	16,522	20,531	7,000	2,900	$ 3,045	$ 3,197
Capital Outlay	-	-	-	-	$ -	$ -
Total Tourism	**$ 143,247**	**168,540**	**$ 202,300**	**$ 188,500**	**$ 197,925**	**$ 207,821**



TOURISM

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-1410-00-5001	Full Time Employees	87,220	71,443	78,400	78,400
214-5-1410-00-5001	Full Time Employees	-	41,324	-	-
	Total Salaries & Wages	87,220	71,443	78,400	78,400
PERSONNEL BENEFITS					
101-5-1410-00-5501	FICA	6,540	7,974	5,800	5,800
101-5-1410-00-5504	Pensions	7,982	9,600	7,100	7,500
101-5-1410-00-5700	Health/Life Insurance	7,177	11,573	14,100	3,900
101-5-1410-00-5800	Workers Comp Insurance	260	317	300	300
101-5-1410-00-5701	Disability Insurance	502	599	300	200
	Total Personnel Benefits	22,461	30,063	27,600	17,700
SUPPLIES					
101-5-1410-00-6001	Office Supplies	191	471	-	-
101-5-1410-00-6011	Small Tools & Minor Equipment	2,226	173	3,000	3,500
101-5-1410-00-6013	Computer Equipment & Supplies	2,625	-	-	-
101-5-1410-00-6202	Other R&M Materials	770	245	-	-
101-5-1410-00-6600	Public Relations	1,475	-	-	-
214-5-1410-00-6600	Public Relations	2,662	39,980	-	-
101-5-1410-00-6602	Promotional Events	6,636	278	-	-
214-5-1410-00-6602	Promotional Events	-	4,898	86,300	86,000
101-5-1410-00-6700	Dues & Memberships	459	458	-	-
210-5-1410-00-6990	Other Supplies-Main St Program	-	-	-	-
	Total Supplies	17,044	46,503	89,300	89,500
OTHER SERVICES & CHARGES					
101-5-1410-00-7900	Other Professional Services	1,429	684	1,500	1,500
101-5-1410-00-7300	Electricity	-	-	-	-
101-5-1410-00-7401	Building R&M	3,423	1,897	-	-
101-5-1410-00-7403	Computer Equipment R&M	793	-	-	-
101-5-1410-00-7306	Telephone	3,467	2,170	3,500	900
101-5-1410-00-7907	Advertising	2,294	-	-	-
214-5-1410-00-7907	Advertising	-	11,764	-	-
101-5-1410-00-7910	Printing & Binding	190	223	-	-
214-5-1410-00-7910	Printing & Binding	-	3,111	-	-
101-5-1410-00-7307	Postage	3,984	682	1,000	500
101-5-1410-00-7600	Travel	-	-	500	-
101-5-1410-00-7601	Registrations	942	-	500	-
	Total Other Svcs & Charges	16,522	20,531	7,000	2,900
TOTAL TOURISM		143,247	168,540	202,300	188,500

Recreation

DESCRIPTION

All of the Town's recreation programs are developed and funded through this program, which is part of the Parks, Recreation & Tourism Department.

MISSION STATEMENT

To provide sports-based programs available for all ages that build, activates, and unites the community. Customer service and participation are key values in providing Payson Parks and Recreation athletic programs

POSITION CHANGE SUMMARY

Position Title	2009/10	2010/11	Chg
Recreation Coordinator	2.0	2.0	0.0
Secretary	1.0	1.0	0.0
	3.0	3.0	0.0

2009/10 ACCOMPLISHMENTS

- Most programs survived the budget cuts and became self-sufficient/cost-recovery programs.
- Continued improved relationship and collaboration with Payson Unified School District

PERFORMANCE INDICATORS

	2008/9 Actual	2009/10 Actual	2010/11 Est
Program Participation	2262	2387	2200
# of Youth Participants	1494	1077	1400
# of Holiday Events	3	4	2
# of Recreation Programs	26	26	23
# of Special Events	15	17	19

2010/11 GOALS & OBJECTIVES

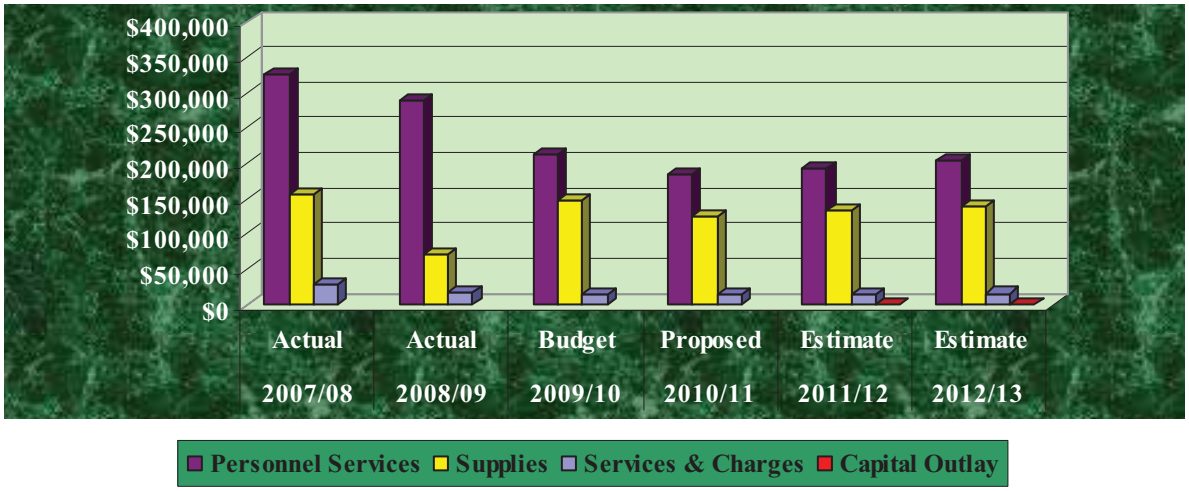
- Maintain the number of programs offered to youth and adult programs according to Town's needs with current staffing and budget limitations
- Hire new Athletics Coordinator
- Continue seasonal employee evaluations
- Seek and secure financial program sponsors
- Focus on improving each existing program over introducing many new programs.
- Re-introduce USSSA and ASA co-sponsored tournaments in Payson.

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	219,222	154,100	-29.7%	149,900	-2.7%
Personnel Benefits	70,172	59,300	-15.5%	34,400	-42.0%
Supplies	71,432	148,100	107.3%	126,000	-14.9%
Other Services & Charges	18,223	14,400	-21.0%	14,200	-1.4%
Total Recreation Operations	379,049	375,900	-0.8%	324,500	-13.7%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 326,497	$ 289,394	$ 213,400	$ 184,300	$ 193,515	$ 203,191
Supplies	156,010	71,432	148,100	126,000	$ 132,300	$ 138,915
Services & Charges	29,052	18,223	14,400	14,200	$ 14,910	$ 15,656
Capital Outlay					-	-
Total Recreation	**$ 511,559**	**$ 379,049**	**$ 375,900**	**$ 324,500**	**$ 340,725**	**$ 357,761**



RECREATION

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-446x-00-5001	Full Time Employees	146,820	163,483	120,400	116,200
101-5-446x-00-5003	Temporary	93,959	54,946	33,700	33,700
101-5-446x-00-5200	Overtime Pay	8,458	793	-	-
	Total Salaries & Wages	249,237	219,222	154,100	149,900
PERSONNEL BENEFITS					
101-5-446x-00-5501	FICA	18,436	15,754	12,400	10,800
101-5-446x-00-5504	Pensions	15,083	13,663	10,700	11,200
101-5-446x-00-5700	Health/Life Insurance	32,335	30,330	28,300	7,900
101-5-446x-00-5800	Workers Comp Insurance	10,590	9,662	7,300	3,900
101-5-446x-00-5701	Disability Insurance	816	763	600	600
101-5-446x-00-5901	Uniform/Clothing Allowance	-	-	-	-
	Total Personnel Benefits	77,260	70,172	59,300	34,400
SUPPLIES					
101-5-446x-00-6001	Office Supplies	4,995	2,593	3,000	2,000
101-5-446x-00-6003	Cleaning Supplies	141	22	100	300
101-5-446x-00-6100	Medical Supplies	-	-	-	-
101-5-446x-00-6005	Safety/Program Supplies	659	103	300	300
101-5-446x-00-6006	Clothing/Uniform Reimburse	1,127	174	300	400
101-5-446x-00-6011	Small Tools/Minor Equipment	3,891	684	1,200	500
101-5-446x-00-6013	Computer Equipment & Supplie	4,804	-	-	-
101-5-446x-00-6300	Vehicle Fuels	1,204	-	-	200
101-5-446x-00-6301	Tires & Wheels	-	-	-	-
101-5-446x-00-6302	Vehicle R&M	12	-	-	500
101-5-446x-00-6201	Building Repair Materials	1,646	181	500	500
101-5-446x-00-6202	Other R&M Materials	172	1,046	-	-
101-5-446x-00-6700	Dues & Memberships	1,473	1,436	-	100
101-5-446x-00-6009	Program Service Costs	9,667	7,486	700	-
101-5-446x-00-6009	Youth Soccer	9,342	10,516	10,250	9,250
101-5-446x-00-6009	Adult Soccer	-	-	-	225
101-5-446x-00-6009	Coed Sand Volleyball League	809	-	250	260
101-5-446x-00-6009	Men's Softball	456	-	538	538
101-5-446x-00-6009	Fall Coed Softball	645	1,716	450	450
101-5-446x-00-6009	Women's Softball League	317	-	537	537
101-5-446x-00-6009	Adult Softball Tournament	-	392	1,125	475
101-5-446x-00-6009	Youth T-Ball	3,462	1,392	2,800	2,800
101-5-446x-00-6009	Youth Basketball League	7,424	3,491	6,715	6,525
101-5-446x-00-6009	Youth Tumbling	-	2,691	2,000	1,700
101-5-446x-00-6009	Adult Coed Volleyball	-	-	630	355
101-5-446x-00-6009	Men's Volleyball League	324	749	425	300
101-5-446x-00-6009	Women's Volleyball League	210	-	425	300
101-5-446x-00-6009	Girl's Fast Pitch Softball	3,668	3,983	-	-
101-5-446x-00-6009	Tennis	100	1,119	-	-
101-5-446x-00-6009	Halloween Program	6,035	3,646	5,000	-
101-5-446x-00-6009	Fiddler's Competition	2,210	-	-	-
101-5-446x-00-6009	5K Runs	6,482	1,960	7,000	8,000
101-5-446x-00-6009	Spring Rec Program	-	68	-	4,000
101-5-446x-00-6009	Adult Basketball League	294	3,820	630	260

RECREATION

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
101-5-446x-00-6009	Senior Citizen Recreation	16,727	29	-	-
101-5-446x-00-6009	State Coed Tournament	-	-	-	-
101-5-446x-00-6009	Christmas Program	18,442	128	2,000	-
101-5-446x-00-6009	Easter Egg Hunt	43	894	800	-
101-5-446x-00-6009	Summer Recreation Program	3,378	997	3,000	-
101-5-446x-00-6009	Men's ASA Slowpitch Champ	337	1,038	-	-
101-5-446x-00-6009	Punt/Pass/Kick	100	-	-	-
101-5-446x-00-6009	Adult Flag Football	-	-	300	275
101-5-446x-00-6009	Flag Football League	3,151	4,861	3,330	2,800
101-5-446x-00-6009	July 4th Games	297	42	-	-
101-5-446x-00-6009	Spring Coed Softball	989	-	780	450
101-5-446x-00-6009	Sports Camps	-	-	3,715	4,300
213-5-446x-00-6009	Festivals & Events	-	-	89,300	77,400
214-5-446x-00-6009	P&R Programming	40,977	14,175	-	-
	Total Supplies	156,010	71,432	148,100	126,000
OTHER SERVICES & CHARGES					
101-5-446x-00-7001	Admin/Program Oversight	6,123	2,209	-	-
101-5-446x-00-7300	Electricity	-	1,000	-	-
101-5-446x-00-7302	Water	-		-	-
101-5-446x-00-7402	Office Equipment R&M	186		-	-
101-5-446x-00-7405	Vehicle R&M	-		-	-
101-5-446x-00-7502	Lease-Equipment	2,238	1,644	2,500	2,500
101-5-446x-00-7306	Telephone	98	108	-	-
101-5-446x-00-7900	Other Professional Services	-		-	100
101-5-446x-00-7907	Advertising	-		-	500
101-5-446x-00-7910	Printing & Binding	15,894	8,881	10,000	10,000
101-5-446x-00-7307	Postage	62	32	200	200
101-5-446x-00-7600	Travel	173	3,065	1,200	300
101-5-446x-00-7601	Registrations	4,278	1,284	500	600
	Total Other Svcs & Charges	29,052	18,223	14,400	14,200
TOTAL RECREATION		511,559	379,049	375,900	324,500

Trails and Outdoor Recreation

DESCRIPTION

The Trails and Outdoor Recreation Division consists of Payson Area Trails and outdoor recreation programs. The Payson Area Trails System (PATS) is an in-progress inter-connecting trail system utilizing detached pathways, existing sidewalks and bike lanes in Payson to form an interior trail network. These interior trails will connect to specific Forest Service roads and trails on Payson's periphery to provide a more rustic trail-user experience. Outdoor recreation programs enhance the quality of life of Rim Country residents, as well as visitors, by offering programs that familiarize participants with our various outdoor resources.

POSITION CHANGE SUMMARY

Position Title	2009/10	2010/11	Chg
Recreation Coordinator	1.00	1.00	0.0
	1.00	1.00	0.0

2009/10 ACCOMPLISHMENTS

- Improved existing trail conditions on all existing USFS and Town PATS routes monthly using volunteer labor, which now totals over 1800 hours since PATS inception
- Received a gift of fencing from the Rim Country Chapter of the Arizona Archaeological Society that was installed to protect the Goat Camp Ruins arch. site.
- Utilized USFS personnel, RCCAAS members, PATS volunteers and Town staff to construct a new PATS connector trail from Tyler Parkway out to the USFS Houston Trail, also part of the PATS.
- Worked with USFS on Travel Mgt, which is stalled until new date of 2010.
- Revamped and updated PATS maps.
- Continued offering outdoor recreation programs.

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Miles of Trails Improved	27.8	27.8	27.8
Miles of New Trails	1.0	0.4	0
Outdoor Programs	16	40	45
Participants in Programs	552	1000	1500

2010/11 GOALS & OBJECTIVES

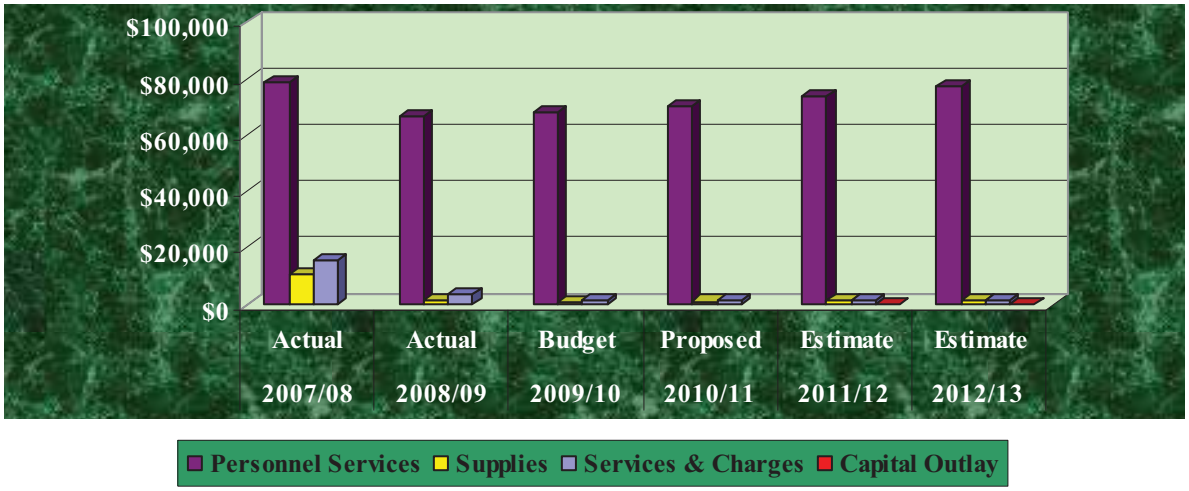
- Awaiting feedback and approval from USFS on proposed new PATS routes in Payson Ranger District regarding NEPA process so that construction using PATS volunteers can begin. This has been pushed back until after their Travel Management process has been completed, with a new estimated completion date of 2012.
- Continue to work with USFS and PATS volunteers to maintain USFS/PATS routes.
- Continue to offer most popular and lucrative outdoor recreation programming per cost recovery guidelines and public request. Partner with other government agencies/contractors when possible to maximize service and minimize costs of offering programs.
- Look for other grant opportunities for trail construction that do not require matching funds, only in-kind contributions (volunteer and staff labor and salaries, etc.)

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	56,164	56,500	0.6%	58,500	3.5%
Personnel Benefits	10,396	11,600	11.6%	11,800	1.7%
Supplies	1,673	500	-70.1%	1,100	120.0%
Other Services & Charges	3,861	1,200	-68.9%	1,200	0.0%
Total Trails & Open Space	72,094	69,800	-3.2%	72,600	4.0%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 78,512	$ 66,560	$ 68,100	$ 70,300	$ 73,815	$ 77,506
Supplies	10,673	1,673	500	1,100	$ 1,155	$ 1,213
Services & Charges	15,858	3,861	1,200	1,200	$ 1,260	$ 1,323
Capital Outlay					-	-
Total Trails	**$ 105,043**	**$ 72,094**	**$ 69,800**	**$ 72,600**	**$ 76,230**	**$ 80,042**



TRAILS & OPEN SPACE

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-4464-00-5001	Full Time Employees	46,549	45,554	53,100	53,100
101-5-4464-00-5002	Part Time Employees	14,101	6,569	-	-
101-5-4464-00-5003	Temporary	-	3,141	-	-
101-5-4464-00-5200	Overtime	1,001	113	-	-
101-5-4464-00-5009	Contract/Instructor Pay	3,575	787	3,400	5,400
	Total Salaries & Wages	65,226	56,164	56,500	58,500
PERSONNEL BENEFITS					
101-5-4464-00-5501	FICA	4,715	3,945	4,100	4,100
101-5-4464-00-5504	Pensions	5,602	4,030	4,900	5,100
101-5-4464-00-5700	Health/Life Insurance	98	162	400	200
101-5-4464-00-5800	Workers Comp Insurance	2,523	2,008	2,000	2,200
101-5-4464-00-5701	Disability Insurance	348	251	200	200
101-5-4464-00-5901	Uniform/Clothing Allowance	-	-	-	-
	Total Personnel Benefits	13,286	10,396	11,600	11,800
SUPPLIES					
101-5-4464-00-6001	Office Supplies	745	31	-	-
101-5-4464-00-6005	Safety/Program Supplies	268	122	100	-
101-5-4464-00-6009	Program Supplies	831	208	200	1,000
101-5-4464-00-6011	Small Tools/Minor Equipment	5,462	512	100	100
101-5-4464-00-6201	Building R&M	35	-	100	-
101-5-4464-00-6202	Other R&M	825	-	-	-
101-5-4464-00-6300	Vehicle Fuels	1,813	616	-	-
101-5-4464-00-6301	Tires & Wheels	-	9	-	-
101-5-4464-00-6302	Vehicle R&M	684	-	-	-
101-5-4464-00-6700	Dues & Memberships	10	-	-	-
210-5-4464-00-6990	Other Expenses	-	175	-	-
	Total Supplies	10,673	1,673	500	1,100
OTHER SERVICES & CHARGES					
101-5-4464-00-7001	Admin/Program Oversight	1,810	304	-	-
101-5-4464-00-7900	Other Professional Services	10,638	2,309	-	-
101-5-4464-00-7306	Telephone	140	-	-	-
101-5-4464-00-7910	Printing & Binding	2,801	741	1,000	1,000
101-5-4464-00-7307	Postage	6	-	-	-
101-5-4464-00-7501	Rental of Equipment	119	173	-	-
101-5-4464-00-7600	Travel	-	-	-	-
101-5-4464-00-7601	Registrations	344	334	200	200
	Total Other Svcs & Charges	15,858	3,861	1,200	1,200
TOTAL TRAILS & OPEN SPACE		105,043	72,094	69,800	72,600

Event Center

DESCRIPTION

This fund was established to account for expenditures related to the Town's 36-acre Multi-Event Recreation Center, located on the south edge of Town. The Event Center was established for hosting large-scale special events. Bleacher seating is available for over 3,500 people. The annual rodeo was moved to this site in the Fall of 2000. The Event Center also provides local residents the opportunity for, and enjoyment of, drop-in equestrian usage, complete with two training arenas and a trailhead leading to the Tonto National Forest. As this facility continues to grow in popularity and usage, the Town of Payson looks forward to the seemingly endless possibilities of scheduled events that this facility may generate.

User fees related to the various activities held during the year help fund the operation of the complex. Due to the impact this Complex has on the Town's tourism related tax base, the Town Council has approved transferring part of the Town's Bed Tax revenue.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
Event Center Cor.	.5	.5	0.0
	.5	.5	0.0

2009/10 ACCOMPLISHMENTS

- Hired a new event center Coordinator.
- Established new rules for Event Center usage.
- Growing list of new vendors and promoters looking to come to Payson and conduct business.
- Established a new Dry Camp Fee of $8
- Created a year-long calendar where dates were booked in advance by paying promoters looking to bring their event to Payson.
- Generated more revenue for programs such as Thursday Night Roping, Gracie Haught Memorial Barrel Race & Roping, team sorting, roping clinics, Barrel Series, Cowboy Tri Fall Stampede, Northern Gila County Fair & Demolition Derby and over 30 other events.
- 09 August Doin's Rodeo had the largest turn out in 10 years.
- Revival of the Payson Loggers Sawdust Festival.
- Cleared area for additional parking
- Expand vendor area on east end to accommodate bigger events.
- Did a massive clean up that involved painting the entire event center.
- Brought Moto X Madness to Town.

PERFORMANCE INDICATORS

	08/09 Actual	09/10 Actual	10/11 Est.
# of Events	25	30	35
# of Days Center Used	120	127	135
# of Participants	15,000	22,000	25,000

20010/11 GOALS & OBJECTIVES

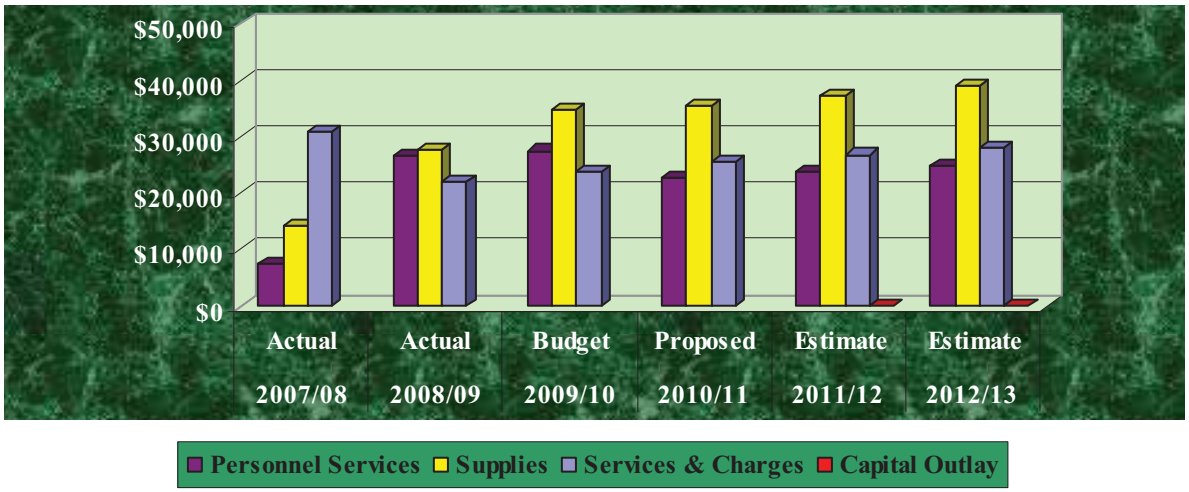
- Host AZ Junior Rodeo Finals
- Host State High School Rodeo Finals
- Host the All Indian Rodeo Finals
- Bring a Major Concert to the Event Center
- Create an outdoor Expo for hunting, fishing, camping.
- Create an opportunity to consider covering the bleachers
- Attract 5 new shows to the Event Center
- Attract a large Cutting and Reined Cowhorse Show.

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	21,866	22,700	3.8%	20,000	-11.9%
Personnel Benefits	4,682	4,800	2.5%	2,600	-45.8%
Supplies	27,797	34,700	24.8%	35,500	2.3%
Other Services & Charges	22,065	23,900	8.3%	25,500	6.7%
Total Event Center	76,410	86,100	12.7%	83,600	-2.9%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 7,416	$ 26,548	$ 27,500	$ 22,600	$ 23,730	$ 24,917
Supplies	14,122	27,797	34,700	35,500	$ 37,275	$ 39,139
Services & Charges	30,764	22,065	23,900	25,500	$ 26,775	$ 28,114
Capital Outlay					-	-
Total Event Center	**$ 52,302**	**$ 76,410**	**$ 86,100**	**$ 83,600**	**$ 87,780**	**$ 92,169**



EVENT CENTER

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
214-5-4468-00-5001	Full Time Employees	-	21,554	-	-
265-5-4465-00-5002	Part Time Employees	-	-	22,700	20,000
265-5-4465-00-5003	Temporary	6,625	312	-	-
	Total Salaries & Wages	6,625	21,866	22,700	20,000
PERSONNEL BENEFITS					
265-5-4465-00-5501	FICA	507	21	1,700	1,000
214-5-4465-00-5501	FICA	-	1,668	-	-
214-5-4465-00-5504	Retirement	-	1,951	-	-
265-5-4465-00-5504	Retirement	9	-	2,000	1,000
214-5-4465-00-5701	Disability Insurance	-	109	-	-
265-5-4465-00-5701	Disability Insurance	-	-	100	100
214-5-4465-00-5800	Workers Comp Insurance	-	867	-	-
265-5-4465-00-5800	Workers Comp Insurance	275	66	1,000	500
	Total Personnel Benefits	791	4,682	4,800	2,600
SUPPLIES					
265-5-4465-00-6005	Safety/Program Supplies	459	-	-	-
265-5-4465-00-6201	Building Repair Materials	1,986	-	-	-
265-5-4465-00-6202	R & M Supplies Other	-	-	2,500	2,500
265-5-4465-00-6400	Shop Supplies	1,755	-	-	-
214-5-4468-00-6009	Program Service Costs	-	27,426	-	-
265-5-4465-00-6009	Program Service Costs	5,780	-	31,200	32,000
265-5-4465-00-6900	Other Supplies	-	296	1,000	1,000
265-5-4465-00-6990	Other Expenses	4,142	75	-	-
	Total Supplies	14,122	27,797	34,700	35,500
OTHER SERVICES & CHARGES					
265-5-4465-00-7300	Electricity	10,056	9,511	9,000	10,000
265-5-4465-00-7302	Water	1,186	1,797	1,400	1,500
214-5-4465-00-7305	Refuse Disposal	-	6,780	-	-
265-5-4465-00-7305	Refuse Disposal	18,453	2,501	11,000	11,000
265-5-4465-00-7502	Lease-Equipment	593	856	2,500	2,500
265-5-4465-00-7306	Telephone	476	397	-	500
265-5-4465-00-7001	Program Oversight Services	-	223	-	-
	Total Other Svcs & Charges	30,764	22,065	23,900	25,500
TOTAL EVENT CENTER		52,302	76,410	86,100	83,600

Aquatics

DESCRIPTION

The Town's seasonal swimming pool program provides participants of all ages diversified aquatic programs. The maintenance of Taylor Pool is designed to adhere to strict water quality standards. Certified management and lifeguards, in addition to licensed pool maintenance staff, operate Taylor Pool.

MISSION STATEMENT

To provide a safe and fun aquatic environment to Payson residents and visitors. To offer swim lessons, swim team, water aerobics as well as other aquatic activities for the whole family. Customer service and public safety are key values to the aquatic program.

POSITION CHANGE SUMMARY

Position Title	2009/10	2010/11	Chg
Seasonal Employees	21.00	0.00	-21.00
	21.00	0.00	-21.00

2009/10 ACCOMPLISHMENTS

Hired an independent business, (EVO Swim School) to take over pool operations. This was a gross savings to the Town of approximately $64,000

PERFORMANCE INDICATORS

	2008/9 Actual	2009/10 Actual	2010/11 Est
NO INDICATORS AVAILABLE THIS FACILITY IS RUN BY AN INDEPENDENT CONTRACTOR			

2010/11 GOALS & OBJECTIVES

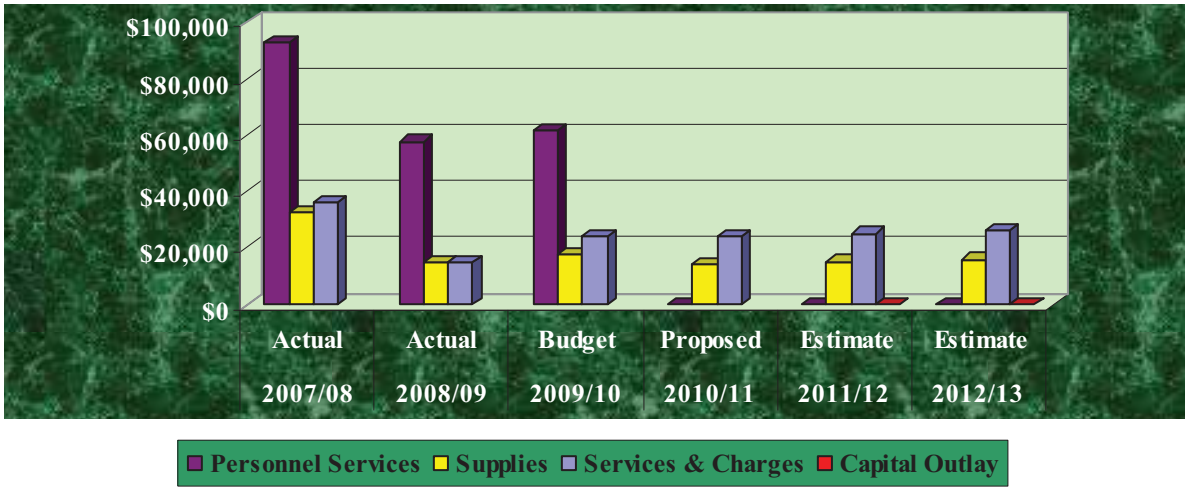
To secure a multi-year contract with EVO Swim School, or another aquatic school to manage Taylor pool.

BUDGET CHANGES—3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	53,839	56,000	4.0%	-	-100.0%
Personnel Benefits	4,011	5,500	37.1%	-	-100.0%
Supplies	14,988	17,800	18.8%	14,500	-18.5%
Other Services & Charges	15,011	24,100	60.5%	24,000	-0.4%
Total Aquatics	87,849	103,400	17.7%	38,500	-62.8%

BUDGET ANALYSIS—HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 92,803	$ 57,850	$ 61,500	$ -	$ -	$ -
Supplies	32,496	14,988	17,800	14,500	$ 15,225	$ 15,986
Services & Charges	36,187	15,011	24,100	24,000	$ 25,200	$ 26,460
Capital Outlay					-	-
Total Aquatics	**$ 161,486**	**$ 87,849**	**$ 103,400**	**$ 38,500**	**$ 40,425**	**$ 42,446**



AQUATICS

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
101-5-4469-00-5003	Temporary Employees	82,579	53,839	56,000	-
101-5-4469-00-5200	Overtime	-	-	-	-
	Total Salaries & Wages	82,579	53,839	56,000	-
PERSONNEL BENEFITS					
101-5-4469-00-5501	FICA	6,317	3,002	4,000	-
101-5-4469-00-5800	Workers Comp Insurance	3,907	1,009	1,500	-
	Total Personnel Benefits	10,224	4,011	5,500	-
SUPPLIES					
101-5-4469-00-6001	Office Supplies	-	-	-	-
101-5-4469-00-6003	Cleaning Supplies	39	66	400	-
101-5-4469-00-6008	Chemicals	9,734	10,121	11,000	11,000
101-5-4469-00-6005	Safety/Program Supplies	-	-	1,700	-
101-5-4469-00-6006	Clothing/Uniform Reimburse	-	-	1,200	-
101-5-4469-00-6011	Small Tools/Minor Equipment	7,572	-	-	-
101-5-4469-00-6201	Building Repair Materials	1,193	1,455	1,500	1,000
101-5-4469-00-6400	Shop Supplies	2,405	-	-	-
101-5-4469-00-6202	Other R&M Materials	6,912	1,227	-	500
101-5-4469-00-6016	Furnishings	-	233	-	-
101-5-4469-00-6009	Program Supplies	4,641	1,886	2,000	2,000
	Total Supplies	32,496	14,988	17,800	14,500
OTHER SERVICES & CHARGES					
101-5-4469-00-7001	Admin/Program Oversight	1,929	-	-	-
101-5-4469-00-7300	Electricity	11,900	5,691	10,000	10,000
101-5-4469-00-7301	Propane Gas	10,325	4,538	9,500	9,500
101-5-4469-00-7302	Water	1,776	1,838	2,000	2,000
101-5-4469-00-7304	Sewage	2,100	2,100	1,800	1,800
101-5-4469-00-7306	Telephone	545	544	500	-
101-5-4469-00-7910	Printing & Binding	358	-	-	-
101-5-4469-00-7903	General Insurance	-	-	-	400
101-5-4469-00-7600	Travel	-	-	-	-
101-5-4469-00-7601	Registrations	7,254	300	300	300
	Total Other Svcs & Charges	36,187	15,011	24,100	24,000
TOTAL AQUATICS		161,486	87,849	103,400	38,500

AIRPORT

The Payson Municipal Airport is one of 46 general aviation airports in Arizona. There is no other public use airport within 40 nautical miles of Payson. Payson Airport strives to be responsive to the ever-changing needs of the air transportation industry. Emphasis is placed on providing airfield improvements, aircraft services, and storage facilities that can better support airport users. This will improve the economic benefit of the airport.

As of September 2007 the operations of the Airport were taken over by the Payson Regional Airport Authority through a lease agreement.

Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Airport	71,927	11,567	4,300	2,700
Campground	408	-	-	-
Total Department	**72,335**	**11,567**	**4,300**	**2,700**

Position Summary

Authorized Personnel	2007/08	2008/09	2009/10	2010/11
Manager	1.0	0.0	0.0	0.0
Maintenance Worker	0.5	0.0	0.0	0.0
Total Full-Time Positions	**1.5**	**0.0**	**0.0**	**0.0**

Airport

DESCRIPTION

Payson Municipal Airport is one of 46 general aviation airports in Arizona. There is no other public use airport within 40 nautical miles of Payson. Approximately 85 aircraft (55 on airport property and 30 off site) are presently based at the airport. More than 100 aircraft are forecast to be based at the airport by the year 2020. The airport is designed to accommodate piston engine aircraft, turboprop aircraft, and small business jet aircraft. The asphalt-paved runway is 5,500 feet long and 75 feet wide. The airport has an automated weather observation system and continuous power medium intensity runway lights that are operated by pilot controlled aircraft radios.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
Airport Manager	0.0	0.0	0.0
Maintenance Worker	0.0	0.0	0.0
Total	0.0	0.0	0.0

2009/10 ACCOMPLISHMENTS

- Coordinated the Environmental Study for the airport expansion property
- Coordinated the lease with the Payson Regional Airport Authority (PRAA), a local non-profit organization
- Turned all Town owned hangars over to PRAA as part of the leased property

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
No Performance Indicators Available			

2010/11 GOALS & OBJECTIVES

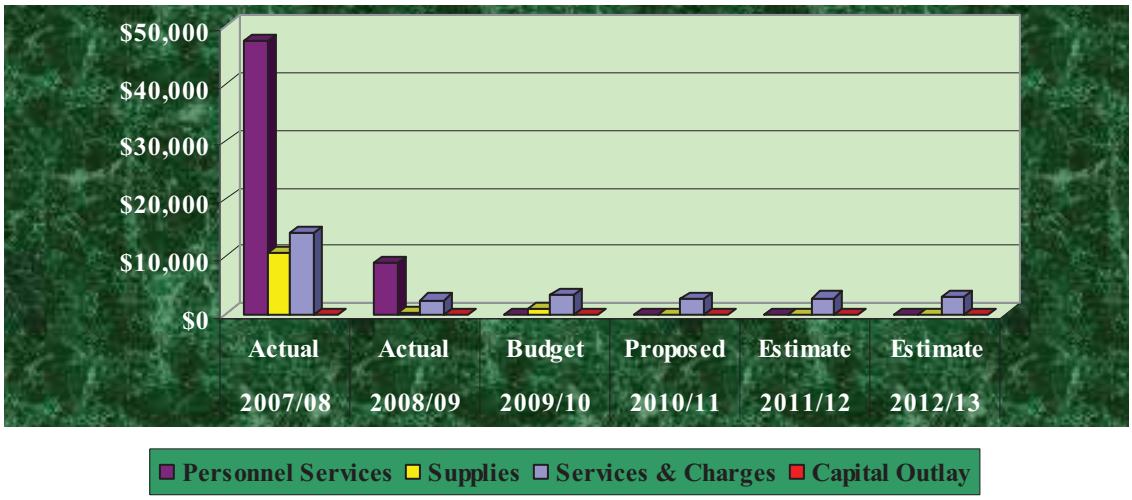
- Complete the Environmental Study for the airport expansion property.
- Coordinate with the Airport Consultants on construction projects funded by the FAA and ADOT

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	9,008	-	-100.0%	-	0.0%
Personnel Benefits	-	-	0.0%	-	0.0%
Supplies	80	1,000	1150.0%	-	-100.0%
Other Services & Charges	2,479	3,300	33.1%	2,700	-18.2%
Capital Outlay			0.0%		0.0%
Total Airport Fund	11,567	4,300	-62.8%	2,700	-37.2%

BUDGET ANALYSIS – HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 47,395	9,008	$ -	$ -	$ -	$ -
Supplies	10,754	80	1,000	-	$ -	$ -
Services & Charges	14,186	2,479	3,300	2,700	$ 2,835	$ 2,977
Capital Outlay				-	$ -	$ -
Total Airport Fund	**$ 72,335**	**11,567**	**$ 4,300**	**$ 2,700**	**$ 2,835**	**$ 2,977**



AIRPORT

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
260-5-4445-00-5001	Full Time Employees	40,747	9,008	-	-
260-5-4445-00-5006	Standby	-	-	-	-
260-5-4445-00-5200	Overtime	518	-	-	-
	Total Salaries & Wages	41,265	9,008	-	-
PERSONNEL BENEFITS					
260-5-4445-00-5501	FICA	2,037	-	-	-
260-5-4445-00-5504	Pensions	2,322	-	-	-
260-5-4445-00-5700	Health/Life Insurance	1,416	-	-	-
260-5-4445-00-5800	Workers Comp Insurance	227	-	-	-
260-5-4445-00-5701	Disability Insurance	128	-	-	-
	Total Personnel Benefits	6,130	-	-	-
SUPPLIES					
260-5-4445-00-6001	Office Supplies	-	-	-	-
260-5-4445-00-6008	Chemicals	-	-	-	-
260-5-4445-00-6011	Small Tools/Minor Equipment	7	-	-	-
260-5-4445-00-6300	Vehicle Fuel	82	-	-	-
260-5-4445-00-6301	Tires & Wheels	-	-	-	-
260-5-4445-00-6302	Vehicle R&M Parts	-	-	-	-
260-5-4445-00-6400	Shop Supplies	-	-	-	-
260-5-4445-00-6202	Other R&M Materials	10,595	80	1,000	-
260-5-4445-00-6700	Dues & Memberships	70	-	-	-
	Total Supplies	10,754	80	1,000	-
OTHER SERVICES & CHARGES					
260-5-4445-00-7300	Electricity	4,698	2,479	600	-
260-5-4445-00-7302	Water	753	-	-	-
260-5-4445-00-7304	Sewage	177	-	-	-
260-5-4445-00-7305	Refuse Disposal	243	-	-	-
260-5-4445-00-7404	Radio Equipment R&M	-	-	-	-
260-5-4445-00-7405	Vehicles R&M	-	-	-	-
260-5-4445-00-7903	General Insurance	5,976	-	2,700	2,700
260-5-4445-00-7306	Telephone	1,524	-	-	-
260-5-4445-00-7306	Postage/Freight	113	-	-	-
260-5-4445-00-7907	Advertising	-	-	-	-
260-5-4445-00-7601	Registrations	294	-	-	-
	Total Other Svcs & Charges	13,778	2,479	3,300	2,700
TOTAL AIRPORT		71,927	11,567	4,300	2,700

AIRPORT CAMPGROUND

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SUPPLIES					
260-5-4445-01-6005	Safety Supplies	-	-	-	-
260-5-4445-01-6202	Other R&M Materials	-	-	-	-
260-5-4445-01-6700	Dues & Memberships	-	-	-	-
	Total Supplies	-	-	-	-
OTHER SERVICES & CHARGES					
260-5-4445-01-7301	Propane Gas	-	-	-	-
260-5-4445-01-7302	Water	363	-	-	-
260-5-4445-01-7304	Sewage	45	-	-	-
260-5-4445-01-7305	Refuse Disposal	-	-	-	-
260-5-4445-01-7907	Advertising	-	-	-	-
	Total Other Svcs & Charges	408	-	-	-
TOTAL AIRPORT CAMPGROUND		408	-	-	-

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LIBRARY

The citizens of Payson have access to a very modern and efficiently operated library. Funding is provided through the Town of Payson and the Gila County Library District. The library offers a variety of programs for its young and senior patrons. It serves not only the citizens of Payson, but also the surrounding communities around Payson.

Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Library	517,918	469,066	462,500	412,300
				-
Total Department	**517,918**	**469,066**	**462,500**	**412,300**

Position Summary

Authorized Personnel	2007/08	2008/09	2009/10	2010/11
Library Director	1.0	1.0	1.0	1.0
Assistant Library Manager	1.0	1.0	1.0	1.0
Library Clerks	4.0	4.0	4.0	4.0
Total Full-Time Positions	**6.0**	**6.0**	**6.0**	**6.0**

Library

DESCRIPTION

The Payson Library's mission is to provide excellent customer service and information in a variety of formats. Its collection affords the opportunity to educate, inform, enrich, entertain, and inspire. Libraries are an investment in a more literate, productive, and globally competitive nation.

The goals of the Library are to expand Wireless capabilities, maintain Library services which are extremely important during economic hard times as our services are FREE, continue to enhance children's programs such as Tiny Tots, continue fundraising events with the Library Friends of Payson, actively pursue grant opportunities which would enhance programming, and create an online reading program for teens.

POSITION SUMMARY

Position Title	2009/10	2010/11	Chg
Library Director	1.00	1.00	0.0
Assistant Library Dir	1.00	1.00	0.0
Library Clerk	5.00	5.00	0.0
	7.00	7.00	0.0

2009/2010 ACCOMPLISHMENTS

- Library staff assisted clients/volunteers for Judge Cahill's "Read Out Program"
- Added 3 new youth programs and 1 new adult program
- Implemented an email overdue items notification service
- Awarded Smithsonian grant-- Exhibit "Key Ingredients: America by Food"
- Awarded a stimulus grant for 10 wireless laptop computers
- Hosted "Taste of Rim" fundraiser
- Continue to provide space for local authors to hold book signings
- Conducted 8 school tours
- Developed a variety of brochures showcasing library services
- Implemented LSTA grant—"Stayin Alive-Teen Survival 101"
- Library staff continues to maintain an extremely clean 16,000 sq. ft. building.
- Sixty-nine regular volunteers and thirteen special project volunteers donated 8,563 hours ate the Library

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Registered Patrons	16,674	13,474*	15,674
New Cards Issued	1,213	1,143	1,200
Internet Usage	15,342	14,838	15,500
Wireless Users	N/A	1,235**	1,500
Total Circulation	164,669	166,367	168,000
Volunteer Hours	9,190	8,563	9,000

•Hours of operation reduced due to budget constraints.
•*Wireless count reflects only those users who actually sign in.

2010/11 GOALS & OBJECTIVES

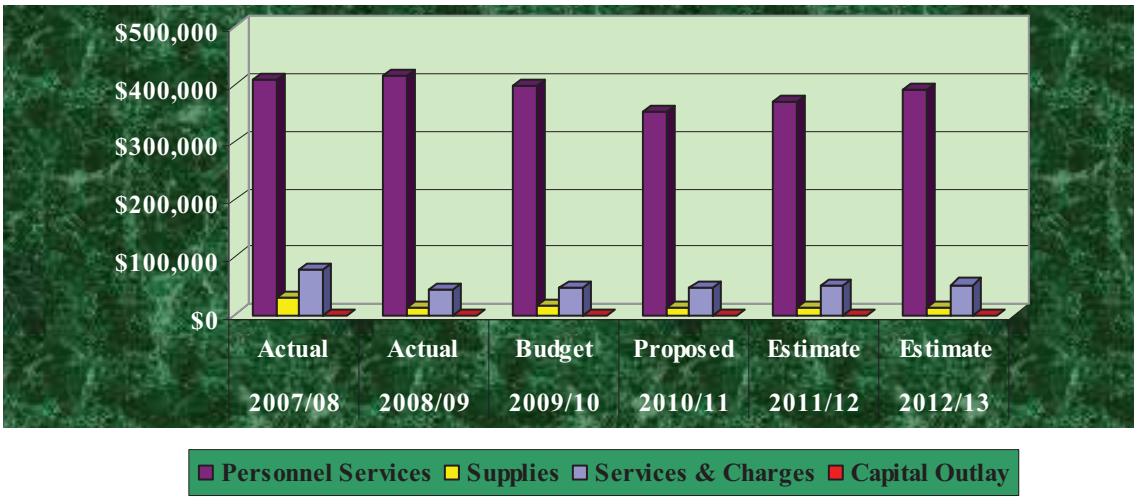
- Continue to implement new programs for all ages
- Implement Smithsonian grant--Exhibit "Key Ingredients: America by Food"
- Co-Sponsor "Taste of the Rim" fundraising event
- Upgrade 12 Internet computers and 5 Public Access card catalogs
- Configure 10 stimulus laptops for library patron use

BUDGET CHANGES – 3 YEARS

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	303,680	294,800	-2.9%	289,500	-1.8%
Personnel Benefits	109,438	104,000	-5.0%	63,600	-38.8%
Supplies	12,370	16,700	35.0%	11,500	-31.1%
Other Services & Charges	43,578	47,000	7.9%	47,700	1.5%
Total Library	469,066	462,500	-1.4%	412,300	-10.9%

BUDGET ANALYSIS – HISTORIC AND FORECAST

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 408,275	413,118	$ 398,800	$ 353,100	$ 370,755	$ 389,293
Supplies	31,218	12,370	16,700	11,500	$ 12,075	$ 12,679
Services & Charges	78,425	43,578	47,000	47,700	$ 50,085	$ 52,589
Capital Outlay				-	$ -	$ -
Total Library	**$ 517,918**	**469,066**	**$ 462,500**	**$ 412,300**	**$ 432,915**	**$ 454,561**



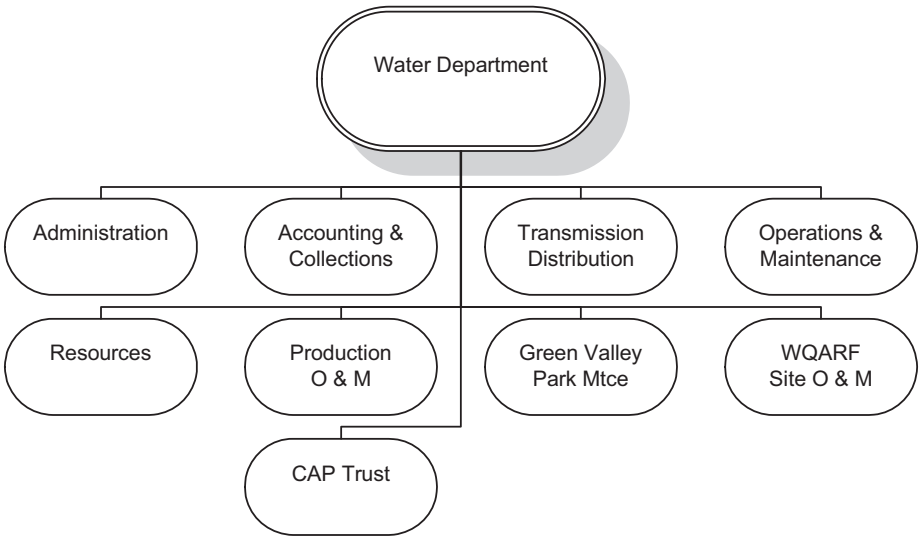
LIBRARY

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
224-5-4461-00-5001	Full Time Employees	261,979	276,595	253,700	243,700
224-5-4461-00-5002	Part Time Employees	43,054	27,085	41,100	45,800
224-5-4461-00-5400	Stipend	-	-	-	-
	Total Salaries & Wages	305,033	303,680	294,800	289,500
PERSONNEL BENEFITS					
224-5-4461-00-5501	FICA	22,496	22,237	21,100	21,500
224-5-4461-00-5504	Pensions	27,733	27,181	25,200	26,000
224-5-4461-00-5700	Health/Life Insurance	47,099	55,178	53,100	12,000
224-5-4461-00-5800	Workers Comp Insurance	4,241	3,187	3,400	3,300
224-5-4461-00-5701	Disability Insurance	1,673	1,655	1,200	800
	Total Personnel Benefits	103,242	109,438	104,000	63,600
SUPPLIES					
224-5-4461-00-6001	Office Supplies	8,227	6,668	7,500	5,000
224-5-4461-00-6003	Cleaning/Sanitary Supplies	1,898	1,672	1,700	1,500
224-5-4461-00-6010	Books & Periodicals	15,119	-	-	-
224-5-4461-00-6011	Small Tools/Minor Equipment	57	-	300	-
224-5-4461-00-6013	Computer Equipment	-	-	-	-
224-5-4461-00-6201	Building R&M	633	594	2,500	2,000
224-5-4461-00-6600	Public Relations	1,283	300	1,000	-
224-5-4461-00-6700	Dues & Memberships	4,001	3,136	3,700	3,000
	Total Supplies	31,218	12,370	16,700	11,500
OTHER SERVICES & CHARGES					
224-5-4461-00-7900	Other Professional Services	1,785	-	1,000	1,500
224-5-4461-00-7300	Electricity	25,715	25,012	26,700	27,000
224-5-4461-00-7302	Water	1,153	1,314	1,000	2,000
224-5-4461-00-7304	Sewage	1,260	1,260	1,400	1,200
224-5-4461-00-7305	Refuse Disposal	630	605	500	500
224-5-4461-00-7401	Building R&M	40,692	8,095	8,500	9,000
224-5-4461-00-7402	Office Equipment R&M	652	-	500	-
224-5-4461-00-7306	Telephone	3,680	3,881	3,500	3,500
224-5-4461-00-7910	Printing & Binding	-	308	700	500
224-5-4461-00-7307	Postage	2,635	3,103	3,000	2,500
224-5-4461-00-7600	Travel	-	-	-	-
224-5-4461-00-7601	Registrations	223	-	200	-
	Total Other Svcs & Charges	78,425	43,578	47,000	47,700
TOTAL LIBRARY		517,918	469,066	462,500	412,300

WATER DEPARTMENT

The Water Division is a self-sufficient Enterprise Fund for which a fee is charged to external users for goods or services. The Water Division is responsible for the operation of the Town's drinking water treatment and distribution system. The goal is to supply a high quality, reliable water supply to the citizens within its service boundary and to secure additional water supply for the Town's build out population. This division reports to the Public Works Department.

The Division is organized into nine operating areas as shown below.



Each area is responsible for accumulating costs associated with its function. *Administration* accounts for costs associated with the following: planning, budgeting, liaison to legislature, outside legal counsel, State regulatory agencies, professional organizations, oversight of day-to-day department operations, consultant contracts, capital program development, and personnel management. *Accounting & Collection* is responsible for the accounting and customer service functions of the Water Department. *Transmission & Distribution* tracks costs incurred during the transmission and distribution of potable water throughout the public water system. *Operations & Maintenance* is responsible for the operation, maintenance, and expansion of the public water system. *Resources* is responsible for the Department's compliance with State and Federal drinking water standards. It administers the backflow prevention program and is the liaison with and participates in development of cleanup strategies for Aero Drive WQARF site. *Production Operations & Maintenance* is used to track expenses incurred in the production of potable water from below land surface to the elevated storage tanks. *Green Valley Park Maintenance* is responsible for the water quality in the 3 lakes at Green Valley Park and the aeration equipment that is installed in all the lakes. *WQARF Site Operations & Maintenance* accounts for the expenses related to the remediation of groundwater source contamination by industrial chemicals.

Expenditure Summary

Operating Division	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed
Administration	283,783	276,887	670,800	682,200
Accounting & Collection	407,516	348,825	422,500	380,900
Transmission/Distribution	636,074	532,184	863,530	745,890
Operations & Maintenance	1,229,599	2,201,612	1,758,580	2,000,176
Water Resources	526,604	414,906	536,706	493,400
Production O & M	521,132	461,869	696,609	650,589
Green Valley Park Maintenance	52,243	102,485	26,679	31,256
WQARF Site O & M	103,065	101,867	179,044	144,534
CAP Trust Fund	68,876	37,514	909,700	837,700
Total Expenditures	**3,828,892**	**4,478,149**	**6,064,148**	**5,966,645**

Position Summary

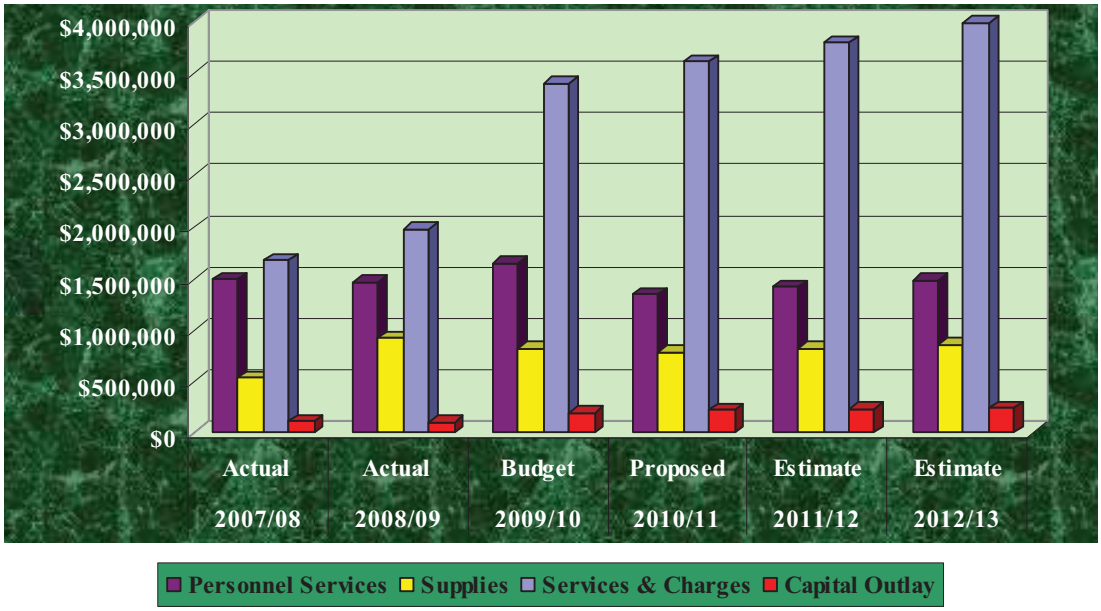
Authorized Personnel	2007/08	2008/09	2009/10	2010/11
Public Works Director	0.0	0.0	1.0	1.0
Water Superintendent	1.0	1.0	1.0	1.0
Water Field Supervisor	1.0	1.0	0.0	0.0
Water System Operations Supvr	0.0	0.0	1.0	1.0
Water Production Supervisor	0.0	0.0	1.0	1.0
Customer Service Supervisor	1.0	1.0	1.0	1.0
Water System Operator III, IV	1.0	1.0	1.0	1.0
Utility Services Rep I, II	3.0	3.0	3.0	3.0
System Crew Leader	2.0	2.0	2.0	2.0
System Operator I-IV	6.0	6.0	6.0	6.0
Water Quality Specialist	1.0	1.0	1.0	1.0
Water Resource Specialist	1.0	1.0	1.0	1.0
Water Resource Tech	1.0	1.0	1.0	1.0
Hydrogeologist	1.0	1.0	1.0	1.0
Total Full-Time Positions	**19.0**	**19.0**	**21.0**	**21.0**

Budget Changes—3 Years

Description	2008/09 Actual	2009/10 Budget	% Change	2010/11 Proposed	% Change
Salaries & Wages	1,080,799	1,180,700	9.2%	1,084,600	-8.1%
Personnel Benefits	381,725	467,098	22.4%	265,700	-43.1%
Supplies	923,565	825,400	-10.6%	782,500	-5.2%
Other Services & Charges	1,984,323	3,398,450	71.3%	3,613,345	6.3%
Capital Outlay	107,737	192,500	78.7%	220,500	14.5%
Total Water	4,478,149	6,064,148	35.4%	5,966,645	-1.6%

Budget Analysis—Historic and Forecast

Classification	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2011/12 Estimate	2012/13 Estimate
Personnel Services	$ 1,492,798	$ 1,462,524	$ 1,647,798	$ 1,350,300	$ 1,417,815	$ 1,488,706
Supplies	540,048	923,565	825,400	782,500	$ 821,625	$ 862,706
Services & Charges	1,682,556	1,984,323	3,398,450	3,613,345	$ 3,794,012	$ 3,983,713
Capital Outlay	113,490	107,737	192,500	220,500	$ 231,525	$ 243,101
Total Water	**$ 3,828,892**	**$ 4,478,149**	**$ 6,064,148**	**$ 5,966,645**	**$ 6,264,977**	**$ 6,578,226**



Water Department

2009/10 ACCOMPLISHMENTS

- Completed Mogollon Rim Water Resources Management Study
- Received compliance designation from ADEQ for water system operation and water quality
- Completed SCADA system database update project
- Entered into contract with USFS for environmental study for C. C. Cragin pipeline
- Maintained gallons per capita per day (gpcpd) water use at less than 89 gpcpd
- Began NEPA studies for C. C. Cragin pipeline route
- Developed partnerships for C. C. Cragin pipeline use
- Conducted water resource education at the middle school level.
- Received WIFA lake study grant-$35,000.00
- Received ARRA C. C. Cragin grant - $4,000,000.00
- Received WIFA C. C. Cragin grant - $6,585,000.00
- Retained C. C. Cragin Project design engineers for 30% raw water pipeline, finished water pipeline, water treatment plant designs
- Retained C. C. Cragin SCADA engineer design
- Retained recharge well design engineer
- Began C. C. Cragin Project pipeline NEPA studies
- Received C. C. Cragin surface water right
- Purchased C. C. Cragin project pipeline material
- Completed aerial survey of C. C. Cragin pipeline route

2010/11 GOALS & OBJECTIVES

- Continue to receive compliance designation from ADEQ for water system operation and water quality
- Complete work with USFS for environmental study for C. C. Cragin pipeline
- Maintain gallons per capita per day (gpcpd) water use at less than 89 gpcpd
- Finish NEPA studies for C. C. Cragin pipeline route
- Continue to develop partnerships for C. C. Cagin pipeline use
- Continue water resource education at the middle school level.
- Complete WIFA lake study grant-$35,000.00
- Implement ARRA C. C. Cragin grant - $4,000,000.00
- Implement WIFA C. C. Cragin grant - $6,585,000.00
- Complete C. C. Cragin Project design for 30% raw water pipeline, finished water pipeline, water treatment plant designs
- Retain C. C. Cragin SCADA engineer design
- Complete recharge well design
- Receive C. C Cragin surface water right
- Continue to purchase C. C. Cragin project pipeline material

PERFORMANCE INDICATORS

	2008/09 Actual	2009/10 Actual	2010/11 Est
Number of Water Taps	7731	7788	7815
Average Daily Consumption (in thousands of gallons)	1472	1500	1510
Peak Daily Consumption (in thousands of gallons)	3680	3750	3800

ADMINISTRATION

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
661-5-5451-00-5001	Full Time Employees	125,338	120,353	229,400	168,300
460-5-5451-00-5990	Full Time Employees	-	-	-	-
	Total Salaries & Wages	125,338	120,353	229,400	168,300
PERSONNEL BENEFITS					
661-5-5451-00-5501	FICA	8,404	7,679	16,900	11,600
661-5-5451-00-5504	Pensions	11,687	10,248	20,300	10,100
661-5-5451-00-5700	Health/Life Insurance	10,830	11,787	28,600	7,800
661-5-5451-00-5800	Workers Compensation	10,169	27,645	5,900	1,800
661-5-5451-00-5701	Disability Insurance	1,234	1,166	1,600	300
	Total Personnel Benefits	42,324	58,525	73,300	31,600
SUPPLIES					
661-5-5451-00-6001	Office Supplies	2,409	515	500	1,000
661-5-5451-00-6006	Clothing/Uniform Reimb	-	-	-	-
661-5-5451-00-6009	Fireworks	10,000	10,000	20,000	20,000
661-5-5451-00-6011	Small Tools/Minor Equip	2,492	819	1,200	1,500
661-5-5451-00-6013	Computer Equipment Supplies	1,403	-	500	500
661-5-5451-00-6300	Vehicle Fuel	4,193	3,419	3,200	3,000
661-5-5451-00-6301	Tires & Wheels	766	-	800	800
661-5-5451-00-6302	Vehicle R & M Parts	397	915	800	800
661-5-5451-00-6700	Dues & Memberships	6,498	5,739	6,000	6,000
661-5-5451-00-6901	Taxes	48	-	-	-
661-5-5451-00-6990	Other Supplies	13,286	8,364	20,000	5,000
	Total Supplies	41,492	29,771	53,000	38,600
OTHER SERVICES & CHARGES					
661-5-5451-00-7100	Legal Fees/Forfeiture Costs	-	-	-	20,000
661-5-5451-00-7890	ADEQ Green Valley Study	-	-	35,000	20,000
661-5-5451-00-7900	Other Professional Services	-	8,964	140,000	216,600
661-5-5451-00-7402	Office Equipment R&M	554	-	500	500
661-5-5451-00-7405	Vehicles R&M	1,476	315	1,500	1,000
661-5-5451-00-7404	Other Equipment R&M	-	-	-	200
661-5-5451-00-7903	General Insurance	53,069	55,091	60,000	60,000
661-5-5451-00-7907	Advertising	540	-	1,200	1,000
661-5-5451-00-7910	Printing & Binding	234	123	6,000	1,000
661-5-5451-00-7600	Travel	495	2,695	3,000	2,500
661-5-5451-00-7601	Registrations	1,553	1,050	1,000	1,000
661-5-5451-00-7915	Overhead	-	-	66,900	66,900
	Total Other Svcs & Charges	57,921	68,238	315,100	390,700
CAPITAL OUTLAY					
661-5-5451-08-8524	Computer Equipment	16,708	-	-	53,000
	Total Capital Outlay	16,708	-	-	53,000
TOTAL WATER-ADMINISTRATION		283,783	276,887	670,800	682,200

ACCOUNTING & COLLECTION

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
661-5-5451-01-5001	Full Time Employees	235,784	200,931	231,900	229,500
661-5-5451-01-5006	Standby Pay	926	555	700	700
661-5-5451-01-5200	Overtime	372	-	-	500
661-5-5451-01-5400	Stipend	-	-	-	-
	Total Salaries & Wages	237,082	201,486	232,600	230,700
PERSONNEL BENEFITS					
661-5-5451-01-5501	FICA	17,480	13,742	16,600	16,700
661-5-5451-01-5504	Pensions	21,735	16,943	20,500	22,100
661-5-5451-01-5700	Health/Life Insurance	48,268	44,564	61,500	14,900
661-5-5451-01-5800	Workers Compensation	2,185	-	3,800	3,800
661-5-5451-01-5701	Disability Insurance	1,200	946	900	600
	Total Personnel Benefits	90,868	76,195	103,300	58,100
SUPPLIES					
661-5-5451-01-6001	Office Supplies	2,366	3,179	4,000	3,500
661-5-5451-01-6006	Clothing/Uniform Reimb	365	-	500	500
661-5-5451-01-6011	Small Tools/Minor Equip	652	484	800	2,500
661-5-5451-01-6013	Computer Equipment Supplies	41	-	-	1,500
661-5-5451-01-6300	Vehicle Fuel	7,631	5,826	7,000	7,000
661-5-5451-01-6301	Tires & Wheels	644	1,685	1,500	1,500
661-5-5451-01-6302	Vehicle R & M Parts	1,161	1,284	1,500	1,500
661-5-5451-01-6600	Public Relations	260	265	300	300
661-5-5451-01-6901	Taxes	(1,993)	(1,577)	100	100
661-5-5451-01-6905	Bad Debt Expense	(200)	13	3,000	3,000
661-5-5451-01-6990	Other Supplies	165	32	300	300
	Total Supplies	11,092	11,191	19,000	21,700
OTHER SERVICES & CHARGES					
661-5-5451-01-7002	Accounting & Auditing	16,863	8,901	14,100	16,900
661-5-5451-01-7402	Office Equipment R&M	3,961	2,699	4,000	3,000
661-5-5451-01-7403	Computer Equipment R&M	10,649	11,245	12,000	12,500
661-5-5451-01-7405	Vehicles R&M	3,838	6,289	4,000	4,000
661-5-5451-01-7404	Other Equipment R&M	227	376	500	500
661-5-5451-01-7910	Printing & Binding	3,129	3,042	4,000	4,000
661-5-5451-01-7307	Postage	25,751	24,955	25,000	25,000
661-5-5451-01-7600	Travel	1,756	1,046	2,000	2,500
661-5-5451-01-7601	Registrations	2,300	1,400	2,000	2,000
	Total Other Svcs & Charges	68,474	59,953	67,600	70,400
TOTAL WATER-ACCOUNTING & COLLECTIC		407,516	348,825	422,500	380,900

TRANSMISSION/DISTRIBUTION

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
661-5-5451-02-5001	Full Time Employees	196,517	100,765	261,880	209,430
661-5-5451-02-5200	Overtime	5,243	177	-	1,500
	Total Salaries & Wages	201,760	100,942	261,880	210,930
PERSONNEL BENEFITS					
661-5-5451-02-5501	FICA	14,758	6,688	19,232	15,464
661-5-5451-02-5504	Pensions	18,275	7,769	23,457	20,128
661-5-5451-02-5700	Health/Life Insurance	36,523	22,646	55,141	12,961
661-5-5451-02-5800	Workers Compensation	6,139	-	8,745	7,118
661-5-5451-02-5701	Disability Insurance	1,001	435	1,075	589
	Total Personnel Benefits	76,696	37,538	107,650	56,260
SUPPLIES					
661-5-5451-02-6008	Chemicals	19,085	12,256	20,000	22,000
661-5-5451-02-6200	Hydrants R&M	10,185	8,778	15,000	15,000
661-5-5451-02-6202	Other R&M Materials	370	315	500	500
661-5-5451-02-6501	Pumps R&M	9,219	14,288	20,000	15,000
661-5-5451-02-6201	Storage Facility R&M	139,643	147,192	152,000	155,000
661-5-5451-02-6502	Mains R&M	64,014	75,025	50,000	40,000
661-5-5451-02-6503	Meters R&M	3,930	9,708	20,000	23,500
661-5-5451-02-6507	Existing Service R&M	12,886	21,063	19,000	65,000
661-5-5451-02-6508	New Service R&M	29,486	38,385	20,000	15,000
661-5-5451-02-6504	Customer Install R&M	5,447	7,241	70,000	20,000
661-5-5451-02-6099	Tonto Apache Tribe Retrofit	-	168	-	200
	Total Supplies	294,265	334,419	386,500	371,200
OTHER SERVICES & CHARGES					
661-5-5451-02-7300	Electricity	40,303	31,889	40,000	40,000
	Total Other Svcs & Charges	40,303	31,889	40,000	40,000
CAPITAL OUTLAY					
661-5-5451-08-8528	Vehicles	23,050	27,396	67,500	67,500
	Total Capital Outlay	23,050	27,396	67,500	67,500
TOTAL WATER-TRANSMISSION/DISTRIB		636,074	532,184	863,530	745,890

OPERATIONS & MAINTENANCE

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
661-5-5451-03-5001	Full Time Employees	71,996	211,528	41,055	60,010
661-5-5451-03-5006	Standby Pay	3,640	4,480	6,100	5,000
661-5-5451-03-5200	Overtime	858	5,029	5,900	1,000
	Total Salaries & Wages	76,494	221,037	53,055	66,010
PERSONNEL BENEFITS					
661-5-5451-03-5501	FICA	5,814	16,135	3,015	4,431
661-5-5451-03-5004	Pensions	6,905	19,461	3,677	5,767
661-5-5451-03-5700	Health/Life Insurance	12,712	46,107	8,644	3,714
661-5-5451-03-5800	Workers Compensation	1,085	-	1,371	2,040
661-5-5451-03-5701	Disability Insurance	394	1,087	168	169
	Total Personnel Benefits	26,910	82,790	16,875	16,121
SUPPLIES					
661-5-5451-03-6001	Office Supplies	431	1,018	1,000	1,200
661-5-5451-03-6003	Cleaning/Sanitary Supplies	390	1,304	2,500	1,500
661-5-5451-03-6008	Chemicals	1,991	1,181	2,500	3,000
661-5-5451-03-6100	Medical/Lab Supplies	963	577	800	1,000
661-5-5451-03-6005	Safety Supplies	5,929	2,797	6,000	-
661-5-5451-03-6006	Clothing/Uniform Reimb	4,156	4,276	4,500	4,500
661-5-5451-03-6011	Small Tools/Minor Equip	3,311	5,199	5,000	7,500
661-5-5451-03-6300	Vehicle Fuel	21,544	21,471	25,000	23,000
661-5-5451-03-6301	Tires & Wheels	4,155	1,705	7,500	5,000
661-5-5451-03-6302	Vehicle R & M Parts	1,465	1,366	7,500	5,000
661-5-5451-03-6400	Shop Supplies	375	12	800	6,800
661-5-5451-03-6201	Building R&M Materials	7,770	7,494	7,000	8,000
661-5-5451-03-6202	Other R&M Materials	4,723	12,116	5,000	6,000
661-5-5451-03-6600	Public Relations	23,718	19,441	50,000	-
661-5-5451-03-6904	Contingency	-	400,991	-	20,000
661-5-5451-03-6901	Taxes	89	-	500	500
661-5-5451-03-6990	Other Supplies	265	-	1,200	1,000
	Total Supplies	81,275	480,948	126,800	94,000
OTHER SERVICES & CHARGES					
661-5-5451-03-7900	Other Professional Services	0	0	1,000	400,000
661-5-5451-03-7300	Electricity	23,936	22,299	25,000	30,000
661-5-5451-03-7301	Propane Gas	11,825	7,320	10,000	6,000
661-5-5451-03-7302	Water	1,697	1,480	1,500	1,800
661-5-5451-03-7304	Sewage	1,184	1,229	1,300	1,400
661-5-5451-03-7305	Refuse Disposal	2,946	1,903	3,500	2,500
661-5-5451-03-7401	Building R&M Supplies	19,353	4,863	15,000	12,000
661-5-5451-03-7404	Radio Equipment R&M	3,914	8,207	12,000	12,000

OPERATIONS & MAINTENANCE

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
661-5-5451-03-7405	Vehicles R&M	4,667	4,613	5,000	5,000
661-5-5451-03-7306	Telephone	10,900	10,828	11,000	13,000
661-5-5451-03-7950	Debt Serv-Prinicpal	0	0	430,000	0
661-5-5451-03-7951	Debt Serv-Interest	7,125	13,750	55,800	0
661-5-5451-03-8100	Depreciation-Buildings	19,611	19,943	18,380	19,943
661-5-5451-03-8101	Depr-Other than Buildings	827,359	1,268,811	801,800	1,268,811
661-5-5451-03-8104	Depr-Office Furn & Equip	6,010	19,944	3,910	19,944
661-5-5451-03-8103	Depreciation-Vehicles	62,873	5,508	118,400	5,508
661-5-5451-03-8102	Depreciation-Machinery & Eq	41,520	26,139	32,250	26,139
661-5-5451-03-8200	Amort-Goodwill	0	0	2,720	0
661-5-5451-03-8201	Amort-License Permit	0	0	3,290	0
	Total Other Svcs & Charges	1,044,920	1,416,837	1,551,850	1,824,045
CAPITAL OUTLAY					
661-5-5451-08-8530	Bobcat Equipment	0	-	10,000	-
	Total Capital Outlay	0	-	10,000	-
TOTAL WATER-OPERATIONS & MTCE		1,229,599	2,201,612	1,758,580	2,000,176

RESOURCES

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
661-5-5451-04-5001	Full Time Employees	288,167	261,859	237,343	251,000
460-5-5451-00-5990	Full Time Employees	-	-	-	-
661-5-5451-04-5200	Overtime	1,696	-	-	-
661-5-5451-04-5400	Stipend	-	-	-	-
	Total Salaries & Wages	289,863	261,859	237,343	251,000
PERSONNEL BENEFITS					
661-5-5451-04-5501	FICA	21,319	18,415	17,430	18,600
661-5-5451-04-5504	Pensions	25,565	22,309	21,259	24,100
661-5-5451-04-5700	Health/Life Insurance	41,357	33,512	49,974	9,600
661-5-5451-04-5800	Workers Compensation	6,487	-	7,926	8,400
661-5-5451-04-5701	Disability Insurance	1,450	1,246	974	700
	Total Personnel Benefits	96,178	75,482	97,563	61,400
SUPPLIES					
661-5-5451-04-6001	Office Supplies	6,645	5,606	5,000	4,000
661-5-5451-04-6005	Safety Supplies	582	1,144	2,500	2,000
661-5-5451-04-6006	Clothing/Uniform Reimb	664	674	1,000	2,000
661-5-5451-04-6011	Small Tools/Minor Equip	2,051	4,079	4,500	2,500
661-5-5451-04-6013	Computer Equipment Supplies	3,765	-	-	-
661-5-5451-04-6300	Vehicle Fuel	4,048	2,974	4,500	3,500
661-5-5451-04-6301	Tires & Wheels	1,214	97	1,500	1,500
661-5-5451-04-6302	Vehicle R & M Parts	439	135	1,500	1,500
661-5-5451-04-6202	Other R&M Materials	104	77	100	-
661-5-5451-04-6600	Public Relations	14,659	4,739	20,000	43,500
661-5-5451-04-6700	Dues & Memberships	2,140	3,904	3,000	2,000
	Total Supplies	36,311	23,429	43,600	62,500
OTHER SERVICES & CHARGES					
661-5-5451-04-7004	Lab Analysis	26,957	22,804	105,000	75,000
661-5-5451-04-7306	Utilities-Telephone	294	0	0	0
661-5-5451-04-7900	Other Professional Services	40,098	13,903	30,000	25,000
661-5-5451-04-7404	Radio Equipment R&M	0	392	700	2,000
661-5-5451-04-7405	Vehicles R&M	3,194	211	2,500	2,000
661-5-5451-04-7907	Advertising	10,417	6,051	5,000	1,000
661-5-5451-04-7910	Printing & Binding	6,811	6,812	4,000	4,000
661-5-5451-04-7307	Postage	5,056	2,136	2,500	2,500
661-5-5451-04-7600	Travel	6,417	832	3,500	2,000
661-5-5451-04-7601	Training & Registrations	5,008	995	5,000	5,000
	Total Other Svcs & Charges	104,252	54,136	158,200	118,500
TOTAL WATER-RESOURCES		526,604	414,906	536,706	493,400

PRODUCTION O&M

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
661-5-5451-05-5001	Full Time Employees	149,609	107,789	160,594	143,531
661-5-5451-05-5200	Overtime	225	-	-	500
	Total Salaries & Wages	149,834	107,789	160,594	144,031
PERSONNEL BENEFITS					
661-5-5451-05-5501	FICA	11,084	7,386	11,794	10,598
661-5-5451-05-5504	Pensions	13,680	8,912	14,385	13,795
661-5-5451-05-5700	Health/Life Insurance	17,361	10,079	33,814	8,882
661-5-5451-05-5800	Workers Compensation	4,062	-	5,363	4,879
661-5-5451-05-5701	Disability Insurance	750	498	659	404
	Total Personnel Benefits	46,937	26,875	66,015	38,558
SUPPLIES					
661-5-5451-05-6202	Other R&M Materials	4,204	7,846	25,000	20,000
661-5-5451-05-6500	Wells R&M	9,364	-	30,000	30,000
661-5-5451-05-6501	Pumps R&M	5,267	2,513	17,000	20,000
661-5-5451-05-6505	Pump Booster R&M	-	577	5,000	5,000
661-5-5451-05-6502	Elec Equip R&M	6,402	4,796	12,000	12,000
	Total Supplies	25,237	15,732	89,000	87,000
OTHER SERVICES & CHARGES					
661-5-5451-05-7300	Electricity	220,956	226,711	260,000	275,000
661-5-5451-05-7301	Propane Gas	1,242	1,233	2,000	2,000
661-5-5451-05-7306	Telephone	3,194	3,188	4,000	4,000
	Total Other Svcs & Charges	225,392	231,132	266,000	281,000
CAPITAL OUTLAY					
661-5-5451-08-8528	SCADA Equipment	73,732	80,341	115,000	100,000
661-5-5451-08-8002	Machinery & Equipment	0	-	-	-
	Total Capital Outlay	73,732	80,341	115,000	100,000
TOTAL WATER-PRODUCTION O&M		521,132	461,869	696,609	650,589

GREEN VALLEY PARK MAINT.

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
661-5-5451-06-5001	Full Time Employees	11,907	59,407	2,962	6,902
	Total Salaries & Wages	11,907	59,407	2,962	6,902
PERSONNEL BENEFITS					
661-5-5451-06-5501	FICA	876	4,286	217	510
661-5-5451-06-5504	Pensions	1,243	5,200	265	663
661-5-5451-06-5700	Health/Life Insurance	1,342	10,958	624	427
661-5-5451-06-5800	Workers Compensation	130	-	99	235
661-5-5451-06-5701	Disability Insurance	59	291	12	19
	Total Personnel Benefits	3,650	20,735	1,217	1,854
SUPPLIES					
661-5-5451-06-6202	Other R&M Materials	17,623	4,008	7,500	7,500
661-5-5451-06-6990	Other Expense	19,063	18,335	15,000	15,000
	Total Supplies	36,686	22,343	22,500	22,500
TOTAL WATER-GV PARK MAINTENANCE		52,243	102,485	26,679	31,256

WQARF SITE O&M

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SALARIES & WAGES					
661-5-5451-07-5001	Full Time Employees	13,140	7,926	2,866	6,727
	Total Salaries & Wages	13,140	7,926	2,866	6,727
PERSONNEL BENEFITS					
661-5-5451-07-5501	FICA	963	558	210	497
661-5-5451-07-5004	Pensions	1,204	669	257	647
661-5-5451-07-5700	Health/Life Insurance	1,541	2,321	603	416
661-5-5451-07-5800	Workers Compensation	43	-	96	229
661-5-5451-07-5701	Disability Insurance	66	37	12	18
	Total Personnel Benefits	3,817	3,585	1,178	1,807
SUPPLIES					
661-5-5451-07-6008	Chemicals	-	-	30,000	30,000
661-5-5451-07-6202	Other R&M Materials	7,365	941	15,000	15,000
661-5-5451-07-6500	Wells R&M	-	-	20,000	20,000
661-5-5451-07-6501	Pumps R&M	18	-	2,000	2,000
661-5-5451-07-6502	Elec Equip R&M	353	3,289	12,000	12,000
	Total Supplies	7,736	4,230	79,000	79,000
OTHER SERVICES & CHARGES					
661-5-5451-07-7001	Admin/Program Oversight	32,833	39,994	40,000	0
661-5-5451-07-7004	Compliance Sampling	13,304	13,056	18,000	18,000
661-5-5451-07-7300	Electricity	27,530	30,552	35,000	36,000
661-5-5451-07-7305	Refuse Disposal	2,531	563	1,000	1,000
661-5-5451-07-7306	Telephone	2,174	1,961	2,000	2,000
	Total Other Svcs & Charges	78,372	86,126	96,000	57,000
TOTAL WATER-WQARF SITE O&M		103,065	101,867	179,044	144,534

CAP TRUST FUND

		2007/08 ACTUAL	2008/09 ACTUAL	2009/10 BUDGET	2010/11 PROPOSED
SUPPLIES					
460-5-5451-00-5990	Taxes & Fees	5,954	1,502	6,000	6,000
460-5-5451-00-5990	Other Expense				
	Total Supplies	5,954	1,502	6,000	6,000
OTHER SERVICES & CHARGES					
460-5-5451-00-7100	Legal Fees	36,211	36,012	12,000	100,000
460-5-5451-00-8592	Consulting	26,711	-	891,700	731,700
460-5-5451-00-8002	Machinery & Equip	-	-	-	-
	Total Other Svcs & Charges	62,922	36,012	903,700	831,700
TOTAL WATER-CAP TRUST FUND		68,876	37,514	909,700	837,700

ORDINANCE NO. 785

AN ORDINANCE OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF PAYSON, ARIZONA, LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE TOWN OF PAYSON SUBJECT TO TAXATION, A CERTAIN SUM UPON EACH ONE HUNDRED DOLLARS ($100.00) OF VALUATION SUFFICIENT TO RAISE THE AMOUNT ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET, LESS THE AMOUNT ESTIMATED TO BE RECEIVED FROM OTHER SOURCES OF REVENUE; PROVIDING FUNDS FOR VARIOUS BOND REDEMPTION FOR THE PURPOSE OF PAYING INTEREST UPON BONDED INDEBTEDNESS; AND PROVIDING FUNDS FOR GENERAL MUNICIPAL EXPENDITURES, ALL FOR THE FISCAL YEAR ENDING JUNE 30, 2011, AND PROVIDING FOR IMMEDIATE OPERATION AND EFFECT OF THIS ORDINANCE (TAX LEVY).

WHEREAS, pursuant to A.R.S. § 42-17151, the ordinance levying taxes for the fiscal year 2010/2011 is required to be finally adopted no later than the third Monday in August of 2010; and

WHEREAS, Gila County is the assessing and collecting authority for the Town of Payson, and a certified copy of this Ordinance Number 785 will be transmitted to the Gila County Assessor and the Gila County Board of Supervisors,

NOW, THEREFORE, THE MAYOR AND COMMON COUNCIL OF THE TOWN OF PAYSON, ARIZONA, DO HEREBY ORDAIN AS FOLLOWS:

Section 1. There is hereby levied on each One Hundred Dollars ($100.00) of the assessed valuation of all property, both real and personal, within the corporate limits of the Town of Payson, except such property as may by law be exempt from taxation, a primary tax rate of $0.2560 for the Fiscal Year ending June 30, 2011.

Section 2. In addition to the rate set in Section 1 hereof, there is hereby levied on each One Hundred Dollars ($100.00) of the assessed valuation of all property, both real and personal, within the corporate limits of the Town of Payson, except such property as may by law be exempt from taxation, a secondary property tax rate sufficient to raise the sum of One Hundred Forty-Five Thousand Dollars ($145,000.00), and not more than the actual general bond debt service due during the year for the purpose of providing a bond and redemption fund for the Town of Payson for the Fiscal Year ending June 30, 2011.

Section 3. Failure of Gila County officials to properly return the delinquent list, any irregularity in assessments or omissions in the same, or any irregularity in any proceedings, shall not invalidate such proceedings or invalidate any title conveyed by any tax deed; failure or neglect of any officer or officers to timely perform any of the duties assigned to him/her or them shall not invalidate any

Certifiable - CFD
assessor
Board
Page 1 Supervisors
Council Legal
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post 3 places
ordinance

Prepared by Town of Payson Legal Department
TMW'dev June 22, 2010 (9:01am)
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First Reading - Public Hearing JUL 01 2010 SP.1
7/16/10
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proceedings or any deed or sale pursuant thereto, the validity of any assessment or levy of taxes or of the judgment of sale by which the collections of the same may be enforced, shall not affect the lien of the Town of Payson upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for the collection of taxes or the foreclosure; and all acts of officers *de facto* shall be valid as if performed by officers *de jure*.

Section 4. If the sum or rate set forth in Section 1 or the sum set forth in Section 2 exceeds the maximum levy allowed by law, the Gila County Board of Supervisors is hereby authorized to reduce the levy to the maximum amount allowed by law after notice to the Town of Payson.

Section 5. The Town Clerk is hereby directed to transmit a certified copy of this Ordinance Number 785 to the Gila County Assessor and the Gila County Board of Supervisors.

Section 6. All ordinances and parts of ordinances in conflict with the provisions of this Ordinance Number 785 are hereby repealed to the extent of such conflict.

Section 7. Whereas the establishment of a levy upon assessed valuation is administrative in nature, this Ordinance Number 785 shall be in full force and effect from and after its passage and adoption by the Mayor and Common Council of the Town of Payson; this Ordinance Number 785 shall be and is hereby made exempt from the referendum provisions of the Constitution and laws of the State of Arizona.

PASSED AND ADOPTED BY THE MAYOR AND COMMON COUNCIL OF THE TOWN OF PAYSON this 1st day of July, 2010, by the following vote:

AYES 7 NOES 0 ABSTENTIONS 0 ABSENT 0

Kenny J. Evans, Mayor

ATTEST:

Silvia Smith, Town Clerk

APPROVED AS TO FORM:

Timothy M. Wright, Town Attorney

Prepared by Town of Payson Legal Department
TMW:drs June 22, 2010 (9:01am)
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RESOLUTION NO. 2560

A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF PAYSON, ARIZONA, ADOPTING ESTIMATES OF REVENUES AND EXPENDITURES/EXPENSES, AND ADOPTING THE SAME AS THE FINAL BUDGET OF THE TOWN OF PAYSON FOR THE FISCAL YEAR 2010-2011.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes, the Mayor and Common Council did, on June 3, 2010, make an estimate of the different amounts required to meet public expenses for the ensuing year; and

WHEREAS, the Mayor and Common Council have also made an estimate of receipts from sources other than direct taxation and of the amount to be raised by taxation upon real and personal property within the Town of Payson, Arizona; and

WHEREAS, in accordance with said Chapter of said Title, and following due public notice, the Mayor and Common Council met on June 17, 2010, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses and tax levies; and

WHEREAS, it appears, and the Mayor and Common Council find, that publication has been duly made as required by law of said estimates together with a notice that the Mayor and Common Council would meet on July 1, 2010, in the Town Council Chambers at Town Hall, 303 North Beeline Highway, Payson, Arizona, for the purpose of making tax levies as set forth in the estimates; and

WHEREAS, it appears that the sums to be raised by taxation as specified therein do not, in aggregate, exceed that amount as computed pursuant to A.R.S. § 42-17051(A),

NOW, THEREFORE, THE MAYOR AND COMMON COUNCIL OF THE TOWN OF PAYSON, ARIZONA, DO HEREBY RESOLVE AS FOLLOWS:

Section 1. That the said estimates of revenue and expenditures/expenses shown on the Schedules attached hereto, marked Schedules A through F, respectively, and made a part hereof by this reference, as now increased, reduced or changed, be and the same are hereby adopted as the budget for the Town of Payson, Arizona, for the fiscal year 2010-2011.

Section 2. That the Town of Payson be and hereby is authorized to take such other and further actions as are necessary or appropriate to carrying out the purposes of this Resolution Number 2560.

PASSED AND ADOPTED BY THE MAYOR AND COMMON COUNCIL OF THE TOWN OF PAYSON, ARIZONA, this 17th day of June, 2010, by the following vote:

cc: CFO Smith

Prepared by Town of Payson Legal Department
SJS:drs June 9, 2010 (11:20am)
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AYES 7 NOES 0 ABSTENTIONS 0 ABSENT 0

Kenny J. Evans, Mayor

ATTEST:

Silvia Smith, Town Clerk

APPROVED AS TO FORM:

Samuel I. Streichman, Town Attorney

Prepared by Town of Payson Legal Department
SIS:dra June 9, 2010 (11:20am)
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FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2009	ACTUAL EXPENDITURES/ EXPENSES ** 2009	FUND BALANCE/ NET ASSETS*** July 1, 2009**	PROPERTY TAX REVENUES 2010	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2010	OTHER FINANCING 2010 SOURCES	OTHER FINANCING 2010 <USES>	INTERFUND TRANSFERS 2010 IN	INTERFUND TRANSFERS 2010 <OUT>	TOTAL FINANCIAL RESOURCES AVAILABLE 2010	BUDGETED EXPENDITURES/ EXPENSES 2010
1. General Fund	$ 13,291,661	$ 11,997,000	$	Primary: $ 606,315	$ 11,917,900	$	$	$ 42,100	$ 553,300	$ 12,013,015	$ 11,875,800
2. Special Revenue Funds	7,994,300	5,044,000		Secondary: 145,000	8,255,301			384,200	124,200	8,660,301	10,324,400
3. Debt Service Funds Available	1,627,800	1,297,200			655,200			381,900		1,037,100	1,174,200
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	1,627,800	1,297,200			655,200			381,900		1,037,100	1,174,200
6. Capital Projects Funds	11,554,300	2,976,700			28,955,500				88,600	26,866,900	31,610,400
7. Permanent Funds											
8. Enterprise Funds Available	18,880,250	6,651,000			16,103,900				42,100	16,061,800	19,779,845
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	18,880,250	6,651,000			16,103,900				42,100	16,061,800	19,779,845
11. Internal Service Funds											
12. TOTAL ALL FUNDS	$ 53,348,311	$ 27,876,500	$	$ 751,315	$ 65,887,801	$	$	$ 808,200	$ 808,200	$ 66,639,116	$ 74,764,645

EXPENDITURE LIMITATION COMPARISON	2009	2010
1. Budgeted expenditures/expenses	$ 53,348,311	$ 74,764,645
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	53,348,311	74,764,645
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	$ 53,348,311	$ 74,764,645
6. EEC or voter-approved alternative expenditure limitation	$	$

☐ 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 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 in this column represent Fund Balance/Net Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

TOWN OF PAYSON
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2010

	2009	2010
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	$ 590,264	$ 606,315
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	$ 531,910	$ 606,315
B. Secondary property taxes	258,444	145,000
C. Total property tax levy amounts	$ 790,354	$ 751,315
4. Property taxes collected*		
A. Primary property taxes		
(1) **Current** year's levy	$ 522,100	
(2) Prior years' levies	15,000	
(3) Total primary property taxes	$ 537,100	
B. Secondary property taxes		
(1) **Current** year's levy	$ 240,000	
(2) Prior years' levies		
(3) Total secondary property taxes	$ 240,000	
C. Total property taxes collected	$ 777,100	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.2215	0.2560
(2) Secondary property tax rate	0.0986	0.0590
(3) Total city/town tax rate	0.3201	0.3150

B. Special assessment district tax rates

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating one 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.

4/08 SCHEDULE B

TOWN OF PAYSON
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2010

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
GENERAL FUND			
Local taxes			
Sales Tax - Town	$ 6,000,000	$ 5,300,000	$ 5,300,000
Licenses and permits			
Franchise Fees	356,600	333,800	341,600
Business Licenses	53,000	64,000	65,000
Liquor Licenses	500	1,500	1,000
ROW Permits	1,000	2,500	2,200
Animal Control Licenses	15,000	20,000	20,000
Building Permits	100,000	110,000	170,000
Intergovernmental			
State Shared Revenue	3,093,000	2,993,000	2,659,200
Property Taxes	530,087	537,100	616,300
Vehicle License Tax	950,600	925,700	900,000
Tonto Apache Tribe	111,500	67,200	81,500
Fire Services IGA	230,000	230,000	276,600
FAA Reimbursement			120,000
Gila County			150,000
Grants	404,300	141,700	504,400
Charges for services			
Procesution Fees	29,500	36,500	34,500
Law Enforcement Charges	38,500	44,000	47,000
Fire Service Charges	5,000	9,000	17,500
Emergency Services Fees			60,000
Zoning Charges	10,000	21,000	20,000
Building Inspections	5,000	2,000	2,500
Engineering Review	10,500	7,000	10,000
Plan Review	50,000	50,000	60,000
Fines and forfeits			
Court Fines & Fees	200,000	186,000	180,000
Interest on investments			
Interest	15,000	10,000	10,000
Contributions			
Voluntary contributions	136,300	400	
Miscellaneous			
Other Revenue	18,700	116,000	20,500
Recreation Fees	164,400	97,400	90,000
Enterprise Overhead	66,900	66,900	74,100
Insurance Recoveries	95,000	97,700	49,000
Surplus Sales	30,000	35,000	35,000
Total General Fund	$ 12,720,387	$ 11,505,400	$ 11,917,900

* 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
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2010

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway Users Gas Tax	$ 1,400,000	$ 1,300,000	$ 1,446,300
Grants			280,100
Inspection Fees	40,000	5,000	50,000
Impact Fees	60,000	30,000	32,700
Other Revenue	4,000	20,000	10,000
Interest	5,000		
Contibutions	10,000	4,500	5,000
Total Highway User Revenue Fund	$ 1,519,000	$ 1,359,500	$ 1,824,100
Local Transportation Assistance Fund			
LTAF	$ 74,000	$ 34,400	$
LTAF - VLT	25,000	30,100	
Total Local Transportation Assistance Fund	$ 99,000	$ 64,500	$
Housing Trust fund			
Contributions	$ 100,000	$	$ 25,000
Interest	300		
Total Housing Trust Fund	$ 100,300	$	$ 25,000
Gifts & Grants Fund			
Grants	$ 777,600	$ 136,300	$ 581,900
Contributions	21,000	10,800	18,500
Interest	1,000		
Total Gifts & Grants Fund	$ 799,600	$ 147,100	$ 600,400
Wildlands/Urban Program			
Wildlands/Urban Program	$ 70,000	$ 40,000	$ 100,000
Interest	1,500		
Total Wildlands/Urban Program	$ 71,500	$ 40,000	$ 100,000
Festivals & Events Fund			
Event Revenue	$ 85,600	$ 72,600	$ 21,400
Total Festivals & Events Fund	$ 85,600	$ 72,600	$ 21,400
Bed Tax Fund			
Bed Tax	$ 150,000	$ 120,000	$ 210,000
Interest	1,000		
Total Bed Tax Fund	$ 151,000	$ 120,000	$ 210,000
Police Dept of Justice Fund			
Defense 1033 Revenue	$ 14,000	$ 5,000	$ 5,000
Interest	100		
Total Police Dept of Justice Fund	$ 14,100	$ 5,000	$ 5,000
LE Property Program			
Intergovernmental	$ 750,000	$	$ 500,000
Total LE Property Program	$ 750,000	$	$ 500,000
Library Fund			
Gila County Library District	$ 229,200	$ 229,200	$ 229,200
Fines	16,000	16,000	16,800
Contributions	15,000	15,000	20,000
Interest			
Total Library Fund	$ 260,200	$ 260,200	$ 266,000
Magistrate Court - JCEF Fund			
Contributions	$ 5,000	$ 3,000	$ 3,000
Interest	100		100
Total Magistrate Court JCEF Fund	$ 5,100	$ 3,000	$ 3,100

TOWN OF PAYSON
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2010

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
Magistrate Court - FTG Fund			
Contributions	$ 3,000	$ 1,000	$ 1,000
Interest			
Total Magistrate Court FTG Fund	$ 3,000	$ 1,000	$ 1,000
Airport Fund			
Grants	$ 997,800	$ 107,500	$ 3,458,100
PRAA Lease	1	1	1
Hanager Leases	11,300	7,600	10,000
Interest	2,000		
Other			70,000
Total Airport Fund	$ 1,011,101	$ 115,101	$ 3,538,101
Event Center Fund			
Event Revenue	$ 17,500	$ 15,100	$ 11,400
Interest			
Total Event Center Fund	$ 17,500	$ 15,100	$ 11,400
Self Funded Insurance Fund			
Interest	$	$	$
Employee Contribution	360,000	377,300	428,600
Employer Contribution	1,604,000	1,298,200	550,600
Retiree Contribution	90,600	99,400	170,600
Employer Contribution	126,100	344,400	
Other		33,400	
Total Self Funded Insurance Fund	$ 2,180,700	$ 2,152,700	$ 1,149,800
Total Special Revenue Funds	$ 7,067,701	$ 4,355,801	$ 8,255,301

* 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
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2010

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
DEBT SERVICE FUNDS			
General Debt Service Fund			
Interest	$	$	$
Total General Debt Service Fund	$	$	$
ELRID Debt Service Fund			
Assessment - Principal	$ 84,500	$ 80,800	$ 84,500
Assessment - Interest	13,400	13,400	7,700
Interest	5,000		
Total ELRID Debt Service Fund	$ 102,900	$ 94,200	$ 92,200
Westerly Rd ID Debt Service Fund			
Assessment - Principal	$ 39,850	$ 27,700	$ 31,200
Assessment - Interest	41,550	28,400	26,800
Interest	4,000		
Total Westerly Rd ID Debt Service Fund	$ 85,400	$ 56,100	$ 58,000
Rumsey Park COPs Debt Service Fund			
Interest	$	$	$
Total Rumsey Park COPs Debt Svc Fund	$	$	$
Green Valley Park Debt Service Fund			
Property Tax - Secondary	$ 150,000	$ 240,000	$ 145,000
Contributions	60,000	60,000	60,000
Interest	1,300		
Total Green Valley Park Debt Service Fund	$ 211,300	$ 300,000	$ 205,000
Excise Tax Obligation 2003			
Interest	$ 1,600	$	$
Total Excise Tax Obligation DS Fund	$ 1,600	$	$
General Obligation Bond Debt Service Fund			
Sales Tax - Town	$ 300,000	$ 300,000	$ 300,000
Interest	7,000		
Total General Obligation Bonds DS Fund	$ 307,000	$ 300,000	$ 300,000
Cedar Lane ID Debt Service Fund			
Assessment - Principal	$ 5,000	$	$
Assessment - Interest	137,250		
Total Cedar Lane ID Debt Service Fund	$ 142,250	$	$
Rancho del Tonto ID Debt Service Fund			
Assessment - Principal	$ 305,000	$	$
Assessment - Interest	137,250		
Total Rancho del Tonto ID DS Fund	$ 442,250	$	$
	$	$	$
	$	$	$
	$	$	$

TOWN OF PAYSON
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2010

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
	$	$	$
Total Debt Service Funds	$ 1,292,700	$ 150,300	$ 655,200
CAPITAL PROJECTS FUNDS			
Capital Projects Fund			
Lease Purchase	$ 100,000	$ 100,000	$ 100,000
Interest			
Total Capital Projects Fund	$ 100,000	$ 100,000	$ 100,000
Grant Capital Projects Fund			
Grants	$ 2,355,200	$ 297,600	$ 21,654,900
Interest			
Total Grant Capital Projects Fund	$ 2,355,200	$ 297,600	$ 21,654,900
Park Development Fund			
Impact Fees	$ 80,000	$ 27,000	$ 30,000
Interest	2,200		
Total Park Development Fund	$ 82,200	$ 27,000	$ 30,000
Public Safety Development Fund			
Impact Fees	$ 40,000	$ 14,500	$ 20,500
Interest	700		
Total Public Safety Development Fund	$ 40,700	$ 14,500	$ 20,500
Green Valley Redevelopment Fund			
Grants	$ 315,000	$	$
Interest	200		
Other			
Total Green Valley Redevelopment Fund	$ 315,200	$	$
Public Safety Bond Project			
Interest	$ 2,800	$	$
Total Public Safety Bond Fund	$ 2,800	$	$
Bonita Street Construction Fund			
HELP Loan	$	$	$
Interest	300		
Other	10,000		900,000
Total Bonita Street Construction Fund	$ 10,300	$	$ 900,000
Cedar Lane Improvement District Fund			
Debt Proceeds	$ 200,000	$	$
Total Cedar Lane Improvement District Fund	$ 200,000	$	$

TOWN OF PAYSON
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2010

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
Rancho del Tonto Improvement District Fund			
Debt Proceeds	$ 1,500,000	$	$
Total Rancho del Tonto ID Fund	$ 1,500,000	$ -	$
Fire Station #3 Construction			
Grants	$ 3,800,000	$	$
Debt Proceeds	1,525,000	1,522,800	
Total Fire Station #3 Construction Fund	$ 5,325,000	$ 1,522,800	$
Montezuma Castle Land Exchange Fund			
Grants	$	$	$
Debt Proceeds			6,250,000
Total Montezuma Castle Land Exchange Fund	$	$	$ 6,250,000
	$	$	$
	$	$	$
CAP Trust Fund			
Interest	$ 10,000	$	$ 100
Other	6,500	200,000	
Total CAP Trust Fund	$ 16,500	$ 200,000	$ 100
Total Capital Projects Funds	$ 9,947,900	$ 624,600	$ 28,955,500

* 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
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2010

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
PERMANENT FUNDS			
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total Permanent Funds	$	$	$
ENTERPRISE FUNDS			
Water Fund			
Charges For Service	$ 3,616,800	$ 3,635,900	$ 4,073,600
Facilities Recaputure Fees	2,500	2,000	2,000
Interest	65,000		10,000
Facilities leases	30,000	50,000	35,000
Grants	1,800,000		1,800,000
Impact Fees	45,000	62,000	100,000
Other	155,000	61,000	167,300
	$ 5,714,300	$ 3,810,900	$ 6,187,900
CC Cragin Development Fund			
Grants	$ 10,585,000	$ 320,900	$ 9,835,000
Impact Fees	80,000	60,700	81,000
Interest	40,000		
	$ 10,705,000	$ 381,600	$ 9,916,000
Water Development Fund			
Impact Fees	$ 5,000	$	$
	$ 5,000	$	$
Total Enterprise Funds	$ 16,424,300	$ 4,192,500	$ 16,103,900

* 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
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2010

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
INTERNAL SERVICE FUNDS			
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total Internal Service Funds	$	$	$
TOTAL ALL FUNDS	$ 47,452,988	$ 20,828,601	$ 65,887,801

* 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
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2010

FUND	OTHER FINANCING 2010 SOURCES	OTHER FINANCING 2010 <USES>	INTERFUND TRANSFERS 2010 IN	INTERFUND TRANSFERS 2010 <OUT>
GENERAL FUND				
Water Fund	$	$	$ 42,100	$
Airport Fund				62,600
Gifts & Grants Fund				47,100
General Debt Service Fund				139,000
Westerly Rd. Debt Service Fund				26,200
Excise Tax Bonds DS Fund				128,100
Library Fund				146,300
Event Center Fund				4,000
Total General Fund	$	$	$ 42,100	$ 553,300
SPECIAL REVENUE FUNDS				
Gifts & Grants Fund	$	$	$ 47,100	$
Festivals & Events Fund			56,000	
Library Fund			146,300	
Airport Fund			62,600	
Event Center Fund			72,200	
Bed Tax				124,200
Total Special Revenue Funds	$	$	$ 384,200	$ 124,200
DEBT SERVICE FUNDS				
General Debt Service Fund	$	$	$ 139,000	$
Westerly Rd Debt Service Fund			26,200	
Rumsey Park COPs DS Fund			88,600	
Excise Tax Bonds DS Fund			128,100	
Total Debt Service Funds	$	$	$ 381,900	$
CAPITAL PROJECTS FUNDS				
Park Development Fund	$	$	$	$ 88,600
Total Capital Projects Funds	$	$	$	$ 88,600
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
General Fund	$	$	$	$ 42,100
Total Enterprise Funds	$	$	$	$ 42,100
INTERNAL SERVICE FUNDS				
	$	$	$	$

4/08 SCHEDULE D

TOWN OF PAYSON
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2010

FUND	OTHER FINANCING 2010 SOURCES	OTHER FINANCING 2010 <USES>	INTERFUND TRANSFERS 2010 IN	INTERFUND TRANSFERS 2010 <OUT>
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$	$ -	$ 808,200	$ 808,200

4/08 SCHEDULE D

TOWN OF PAYSON
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2010

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009	ACTUAL EXPENDITURES/ EXPENSES* 2009	BUDGETED EXPENDITURES/ EXPENSES 2010
GENERAL FUND				
Central Services	$ 1,271,800	$	$ 1,149,100	$ 1,066,200
Town Clerk	280,800		257,400	251,100
Elections	84,900		35,950	42,100
Town Manager	184,900		169,200	215,900
Human Resources	97,600		107,900	181,000
Financial Services	410,000		344,800	284,800
Information Technology	562,900		508,700	545,200
Tourism & Economic Vitality	116,000		105,600	102,500
Town Council	135,800		128,800	86,400
Magistrate Court	227,500		237,400	273,000
Town Attorney	504,900		478,500	453,700
Police	4,645,361		4,136,350	4,274,700
Fire	2,872,500		2,667,400	2,558,700
Public Works	614,700		558,200	476,000
Parks & Recreation	459,800		379,100	358,200
Community Development	842,200		733,200	706,300
Total General Fund	$ 13,291,661	$	$ 11,997,600	$ 11,875,800
SPECIAL REVENUE FUNDS				
HURF	$ 2,233,100	$	$ 1,937,900	$ 1,941,100
Housing Trust Fund	100,000			25,000
Gifts & Grants Fund	818,500		187,900	658,600
Wildlands/Urban Program Fund	162,700		125,500	185,800
Festivals & Events Fund	89,300		72,600	77,400
Bed Tax Fund	86,300		88,000	86,000
Police Dept of Justice Fund	14,000			
LE Property Program Fund	750,000			500,000
Library Fund	462,500		426,700	412,300
Magistrate Court Fund	6,500		6,500	6,500
Airport Fund	1,025,300		303,500	3,600,700
Event Center Fund	86,100		82,400	83,600
Self Funded Insurance Fund	2,160,000		1,813,000	2,747,400
Total Special Revenue Funds	$ 7,994,300	$	$ 5,044,000	$ 10,324,400
DEBT SERVICE FUNDS				
General Debt Service Fund	$ 146,900	$	$ 146,900	$ 139,000
ELRID Debt Service Fund	231,900		231,900	235,400
Westerly Rd ID Debt Service	82,100		82,100	84,900
Rumsey Park COPs	92,200		92,500	88,600
Green Valley Park Debt Service	202,700		202,700	205,400
Excise Tax Obligation DS	211,300		211,300	131,600
GO Bonds Debt Service	376,200		239,800	289,300
Cedar Lane ID Debt Service	142,250			
Rancho del Tonto ID DS	142,250			
Total Debt Service Funds	$ 1,627,800	$	$ 1,207,200	$ 1,174,200
CAPITAL PROJECTS FUNDS				
Capital Improvement Fund	$ 207,000	$	$ 197,000	$ 110,000
Grant Capital Projects Fund	2,400,000		588,700	21,654,900
Park Development Fund				
Green Valley Redevelopment	332,600			
Public Safety Bond Project Fund	250,000		250,000	187,000
Bonita Street Construction	10,000		10,000	910,000
Cedar Lane Imp District	200,000			
Rancho del Tonto Imp District	1,500,000			
Fire Station #3 Construction	5,325,000		1,525,000	1,195,800

4/08 SCHEDULE E

CAP Trust Fund	1,329,700		406,000	1,302,700
Montezuma Land Exchange ID				6,250,000
Total Capital Projects Funds	$ 11,554,300	$	$ 2,976,700	$ 31,610,400
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
Water Fund	$ 8,215,250	$	$ 4,826,400	$ 7,974,745
CC Cragin Development	10,660,000		1,824,600	11,790,000
Water Impact Fees Fund	5,000			15,100
Total Enterprise Funds	$ 18,880,250	$	$ 6,651,000	$ 19,779,845
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 53,348,311	$	$ 27,876,500	$ 74,764,645

* 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.

4/08 SCHEDULE E

TOWN OF PAYSON
Summary by Department of Expenditures/Expenses
Fiscal Year 2010

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009	ACTUAL EXPENDITURES/ EXPENSES * 2009	BUDGETED EXPENDITURES/ EXPENSES 2010
General Government:				
General Fund	$ 1,271,800	$	$ 1,149,100	$ 1,066,200
General Debt Service Fund	146,900		146,900	139,000
Self Funded Insurance	2,160,000		1,813,000	2,747,400
Department Total	$ 3,578,700	$	$ 3,109,000	$ 3,952,600
Town Clerk/Elections:				
General Fund	$ 365,700	$	$ 293,350	$ 293,200
Department Total	$ 365,700	$	$ 293,350	$ 293,200
Town Manager:				
General Fund	$ 164,900	$	$ 169,200	$ 215,900
Department Total	$ 164,900	$	$ 169,200	$ 215,900
Human Resources:				
General Fund	$ 97,600	$	$ 107,900	$ 181,000
Department Total	$ 97,600	$	$ 107,900	$ 181,000
Financial Services:				
General Fund	$ 410,000	$	$ 344,800	$ 284,800
Capital Imp Fund	97,000		97,000	
Department Total	$ 507,000	$	$ 441,800	$ 284,800
Information Technology:				
General Fund	$ 562,900	$	$ 508,700	$ 545,200
Department Total	$ 562,900	$	$ 508,700	$ 545,200
Town Council:				
General Fund	$ 135,800	$	$ 128,800	$ 86,400
Department Total	$ 135,800	$	$ 128,800	$ 86,400
Magistrate Court:				
General Fund	$ 227,500	$	$ 237,400	$ 273,000
Magistrate Court - JCEF Fund	5,000		5,000	5,000
Magistrate Court - FTG Fund	1,500		1,500	1,500
Department Total	$ 234,000	$	$ 243,900	$ 279,500
Town Attorney:				
General Fund	$ 504,900	$	$ 478,500	$ 453,700
Department Total	$ 504,900	$	$ 478,500	$ 453,700
Police:				
General Fund	$ 4,645,361	$	$ 4,136,350	$ 4,274,700
Gifts & Grants Fund	154,500		58,300	59,800
Dept of Justice Fund	14,000			
LE Property Program	750,000			500,000
Capital Imp Fund	100,000		100,000	100,000
Grant Capital Project Fund	240,000			113,000
Public Safety Bond Project	250,000		250,000	187,000
GO Bonds Debt Service	376,200		239,800	289,300
Department Total	$ 6,530,061	$	$ 4,784,450	$ 5,523,800
Fire:				
General Fund	$ 2,872,500	$	$ 2,667,400	$ 2,558,700
Gifts & Grants Fund	342,000		128,600	482,700
Wildland/Urban Program	162,700		125,500	185,800
Capital Imp Fund	10,000			

4/08 SCHEDULE F

Grant Capital Project Fund	1,250,000		175,000	440,000
Fire Station #3 Construction	5,325,000		1,525,000	1,195,800
Department Total	$ 9,962,200	$	$ 4,621,500	$ 4,863,000
Public Works:				
General Fund	$ 614,700	$	$ 558,200	$ 476,000
HURF	2,233,100		1,937,900	1,941,100
Gifts & Grants Fund	70,000			
Bonita St Construction	10,000		10,000	910,000
Airport Fund	1,025,300		303,500	3,600,700
ELRID Debt Service Fund	231,900		231,900	235,400
Westerly Rd ID Debt Svc Fund	82,100		82,100	84,900
Excise Tax Debt Service	211,300		211,300	131,600
Cedar Lane ID Debt Service	142,250			
Rancho del Tonto ID Debt Svc	142,250			
Grant Capital Project Fund				20,818,700
Montezuma Castle Land Exch				6,250,000
Cedar Lane Imp District	200,000			
Rancho del Tonto ID	1,500,000			
Department Total	$ 6,462,900	$	$ 3,334,900	$ 34,448,400
Parks, Recreation & Tourism:				
General Fund	$ 575,800	$	$ 484,700	$ 460,700
Gifts & Grants Fund	2,000		1,000	1,000
Festivals & Events	89,300		72,600	77,400
Bed Tax Fund	86,300		88,000	86,000
Event Center Fund	86,100		82,400	83,600
Rumsey Park COPs	92,200		92,500	88,600
Department Total	$ 931,700	$	$ 821,200	$ 797,300
Community Development:				
General Fund	$ 842,200	$	$ 733,200	$ 706,300
Housing Trust Fund	100,000			25,000
Gifts & Grants Fund	250,000			115,100
Green Valley Redevelopment	332,600			
Grant Capital Project Fund	910,000		413,700	283,200
Capital Improvement Fund				10,000
Department Total	$ 2,434,800	$	$ 1,146,900	$ 1,139,600
Water:				
Water Fund	$ 8,215,250	$	$ 4,826,400	$ 7,974,745
CC Cragin Development	10,660,000		1,824,600	11,790,000
CAP Trust Fund	1,329,700		406,000	1,302,700
Green Valley Park Debt Svc	202,700		202,700	205,400
Water Impact Fees Fund	5,000			15,100
Department Total	$ 20,412,650	$	$ 7,259,700	$ 21,287,945
Library:				
Library Fund	$ 462,500	$	$ 426,700	$ 412,300
Department Total	$ 462,500	$	$ 426,700	$ 412,300

* 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.

4/08 SCHEDULE F

Introduction

The Town of Payson, Arizona financial policies set forth the basic framework for the fiscal management of the Town. These policies were developed within the parameters established by applicable provisions of the Town of Payson Ordinances. The policies are to be reviewed on an annual basis and modified to accommodate changing circumstances or conditions.

ANNUAL BUDGET

1. The adoption of the budget is one of the Town Council's most important activities. State of Arizona Statutes includes some specific requirements regarding the adoption of the annual budget. The following policies are consistent with these statutes.

2. The fiscal year of the Town shall begin on the first day of July each year and shall end on the thirtieth day of June of each year.

3. BUDGET CALENDAR. The budget calendar will follow the specific dates set forth by State of Arizona Statutes for completion of each task necessary to prepare and adopt the annual budget.

4. DECENTRALIZED BUDGET PROCESS. The budget process is intended to weigh all competing requests for Town resources, within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process are not allowed.

   The Town will utilize a decentralized budget process. All departments will be given an opportunity to participate in this budget process.

5. ALLOCATING BUDGET RESOURCES. The Town will utilize a "zero-based" resource allocation approach. Each department will have an opportunity to request personnel, goods, capital items and services needed to carry on its responsibility in an exemplary manner.

   Special one-time revenue sources will be used to purchase non-recurring items like capital goods. One-time revenues will not be used to support items that will have a long-term operational impact on future Town expenditures.

   For those special revenue funds supported by intergovernmental revenues and special purpose taxes, expenditures are limited strictly to the mandates of the funding source. These resources are not to be used to subsidize other funds, except as required or permitted by program regulations.

   Addition of personnel will only be requested to meet program initiatives and policy directives after service needs have been thoroughly examined, and it is substantiated that additional staffing will result in increased revenues or enhanced operating efficiencies. To the extent possible, personnel cost reductions will be achieved through attrition.

   Capital expenditures will be determined using the 5-year Capital Improvement Plan process (FIN 106), if funds are available. The expense amount attributable to equipment depreciation will be transferred into the Equipment Reserve fund and "Pay-as-you-go" funding will be used for equipment purchases under $100,000, if funds are available, before considering lease/purchase debt service financing.

   A contingency fund equal to five percent (5%) of the combined General & Streets Fund expenditure budget will be maintained annually in a Contingency budget. This fund will be available for unanticipated, unbudgeted expenditures and will require the Town Council's approval to expend. The purpose of this account is to provide some flexibility for unforeseen events without the necessity to spend from the Town's reserves.

   As a component of the budget process and when fiscal resources permit, the Town Council may allocate funds to Outside Agency Providers for business, social, recreational or economic development, or promotional services. Outside Agency Providers must provide a service consistent with an existing recognized Town need, policy, goal, or objective.

6. BUDGETED FUNDS. Annual budgets are adopted for all funds except certain trust and agency funds, if applicable. Controls for trust and agency funds are achieved through stipulations in the trust agreements or by State or Federal agency requirements.

7. BALANCED BUDGET. The budget must be balanced for all budgeted funds. Total estimated expenditures for each of the governmental fund

types must equal total anticipated revenues plus that portion of beginning of the year unreserved fund balance, in excess of the required fund balance reserve. Estimated expenses for proprietary fund types must equal total anticipated revenues and unreserved retained earnings.

8. FUND RESERVES. The Town will maintain a fund reserve for the general fund to pay expenditures caused by unforeseen emergencies, for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes. This reserve shall be maintained at an amount that represents 5% of total General Fund operating budgeted revenues. Annual contribution will be budgeted from General Fund resources as available to maintain the target reserve level. This is in addition to the carryover balance discussed below.

   The Town's general fund will maintain a year-to-year "carryover balance" in an amount necessary to maintain adequate cash flow and to reduce the demand for short-term borrowing. The carryover balance will equal 90 days operating expenditures from the prior year. All other funds must never incur a negative fund balance. Reserve funds in the Water utility operating fund should equal 5% of prior year total operating expenses and have a carry-over balance equal to 90 days prior year operating expenses.

   The Town will establish an equipment reserve fund and when fiscal resources permit, will appropriate funds to it annually to provide for the timely replacement of equipment.

   All expenditures drawn from reserve accounts shall require prior Town Council approval unless previously specifically authorized by the Town Council for expenditure in the annual budget.

9. THE BUDGETARY BASIS OF ACCOUNTING. Budgets for governmental fund types will be adopted on a basis of accounting consistent with generally accepted accounting principles (GAAP). Revenues are recognized when they become measurable and available, and expenditures are encumbered against the budget when they become measurable, or a liability has been incurred, and the liability will be liquidated with current resources. All outstanding expenditures are charged to the budget in the year initially incurred.

10. APPROPRIATIONS AT YEAR-END. All budgeted expenditures not authorized by a purchase order lapse at year-end. Expenditures placed with an authorized purchase order before year-end must be invoiced by June 30 and must be paid within 30 calendar days of the close of the fiscal year. Expenditures not paid within this time frame are then charged against the new year's budget.

11. THE LEGAL LEVEL OF BUDGETARY CONTROL. The budget shall be adopted at the fund level.

    The State of Arizona Expenditure Limitation statute requires that the budget cannot be increased after final adoption. Expenditures may not exceed the budgeted total of the fund without the Town Council's approval. If approved, an additional Town Council approval is needed for payment from the Contingency fund to cover the overage.

    The budgeted amount for salaries and benefits for each department may not be increased without the approval of the Town Council.

    Department heads may request the reallocation of appropriations within a department from one item to another (other than increasing salaries, benefits, and capital improvement projects), subject to the approval of the Town Manager.

    The Town Manager, subject to Town Council approval, may reallocate appropriations between departments.

    The adopted budget cannot be amended in any way without the approval of Town Council.

12. BUDGETARY REPORTING SYSTEM. The Town will maintain a budgetary control system to ensure adherence to the budget and will prepare timely monthly financial reports comparing actual revenues and expenditures with budgeted amounts. These reports will be distributed to the Town Manager, department heads and will be included in one Council agenda packet per month.

    The budgetary reporting system will conform to the Government Finance Officer's Association standards for financial reporting and budgeting, the Governmental Accounting Standards Board as well as any other professional standards as required.

FINANCIAL REPORTING POLICY

The town is required to have an annual audit for its financial statements.

The following provides policy guidance regarding accounting, general audit and financial reporting.

1. ACCOUNTING AND REPORTING STANDARDS. The Financial Services Department will establish and maintain a high standard of accounting practices. Accounting standards will conform to current generally accepted accounting practices (GAAP) as promulgated by the Governments Accounting Standards Board (GASB) and will follow industry best practices as applicable.

2. ANNUAL AUDIT. An annual audit will be conducted and budgeted for in the general fund and any other fund requiring intensive auditing work as part of the creation of the Town financial statements.

   All general purpose, combining and individual fund, and account group statements and schedules shall be subject to a full scope audit.

   All Town departments are subject to audit for compliance with the laws and statutes of the State of Arizona and the policies of the Town of Payson.

   All state, federal and local grant funding is subject to a financial and compliance audit.

   Every five (5) years, the Town will issue a request for audit services to all qualified audit firms located within the state of Arizona.

   The award of auditing services will be made solely on the response to the request for proposal.

   After an auditing firm has been chosen, an auditing services contract will be approved by the Town Council.

3. FINANCIAL STATEMENTS. The Comprehensive Annual Financial Report (CAFR) will be prepared by Town staff and will be used by the auditors during the audit process.

   Each year, the CAFR will be submitted to the Government Finance Officer's Association national award program.

4. POPULAR REPORT. Town staff will create and publish an annual Popular Report (PAFR). The PAFR is a condensed, easy to read financial statement.

   Each year, the PAFR will be submitted to the Government Finance Officer's Association national award program.

5 BUDGETARY REPORTING. The budgetary reporting system will conform to the Government Finance Officer's Association standards for financial reporting and budgeting, the Governmental Accounting Standards Board (GASB) and other professional standards

6. MONTHLY REPORTS. The Town will maintain a budgetary control system to ensure adherence to the budget and will prepare timely monthly financial reports comparing actual revenues and expenditures with budgeted amounts. These reports will be distributed to the Town Manager, department heads and will be included in one Council agenda packet per month.

7. ANNUAL BUSINESS PLAN. A Town-wide annual business plan will be completed each year after the Corporate Strategic Plan has been updated by the Town Council. The annual business plan will provide a statement as to what is anticipated to be accomplished toward the strategic goals based on the allocation of estimated resources in the budget for the new fiscal year.

   The business plan helps determine the departmental budgets, sets the direction for staff focus in the upcoming fiscal year and creates performance measures that can be used to evaluate the effectiveness of the business plan.

8. ANNUAL BUDGET DOCUMENT. Following the adoption of the annual budget, staff will create and publish the annual budget document.

   Each year, the budget document will be submitted to the Government Finance Officer's Association national award program.

9. HISTORICAL TREND ANALYSIS. Town staff will update the Historical Trend Analysis after the financial statements and the audit is completed. This analysis is based on the International City/County Management Association (ICMA) Financial Trend Monitoring System (FTMS).

   The Historical Trend Analysis document will be distributed to the Town Council and available to

the public upon completion.

FISCAL STABILITY POLICY

The Town levies a sales tax, assesses business license fees, receives state shared revenues and franchise fees and, collects assessments on real property within certain improvement districts. In addition, the Town assesses user charges for the water utility, building and code services, public works services and recreation programs and services. The Town has many expenditures as well.

The following policies provide guidance regarding the assessing and collecting of these revenues, using those revenues to pay expenditures and maintaining a healthy balance between them.

1. REVENUES. The Town will attempt to maintain a diversified and stable revenue stream to shelter it from short-run fluctuations in any single revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of economic downturns.

   The Town will strive to keep the revenue system simple, which will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay.

   The revenue system of the Town will strive to maintain equity in its structure to avoid a disproportionate burden levied on a particular taxpayer group. The Town will seek to minimize or eliminate all forms of subsidization between entities, funds, services, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances.

   The Town will strive to structure its tax base to retain and promote business and industry.

2. REVENUE DECLINES For short-term (anticipated less than one year) economic downturns and temporary gaps in cash flow, expenditure reductions or restrictions may be imposed. Council may approve a contribution from reserves, inter-fund loans and/or, transfers from the Rainy Day fund to address temporary downturns in Town revenue. Inter-fund loans may be utilized to cover temporary gaps in cash flow.

   Deficit financing and borrowing to support on-going operations is not the policy of the Town as a response to long-term (greater than one year) revenue shortfalls. Revenue projections will be revised. Expenses will be reduced to conform to the revised long-term revenue forecast or revenue increases will be considered.

3. USER CHARGES. The Town will establish fees and user charges at a level related to the total cost of providing that service, although fees may be set at a rate that does not recover the total cost of the program.

   When establishing user charges, the following issues must be considered:

   1) Cost of service
   2) Pricing to encourage or limit demand
   3) Identifiable benefits
   4) Discourage waste

   When imposing new fees and/or charges, the proposed fee/charge should be examined using the following criteria:

   1) Sufficiency – Fees/charges should recover the full cost of issuance, administration, and enforcement, recognizing that adjustments may be necessary for the benefit of the public.

   2) Efficiency – Fees/charges should be designed for easy, inexpensive administration by the Town and easy, inexpensive compliance by the individual/business paying the fee/charge.

      - A minimum of the revenue raised through collection of a fee/charge should be consumed in the process of raising it.

   3) Simplicity – Fees/charges will be developed for easy understanding by the payee and Town officials, leaving as small a margin as possible for subjective interpretations.

   Town staff will review all fees and charges annually in order to keep pace with the cost of providing that service.

4. UTILITY RATES. Utility user charges for the water utility will reflect the cost of service and will be established so that operating revenues are at least equal to operating expenditures. A portion of

the user rates will cover the replacement of the utility facilities.

The utility will periodically conduct a comprehensive rate study. In each of the intervening years, the staff will review and update the current study.

The overhead fee is a payment from all Enterprise funds to the General Fund for the cost of overhead charges attributed to that Enterprise fund.

The amount of each year's overhead fee will be based on the estimated General Fund expenditures that represent the direct and indirect services provided to the Enterprise fund, less those that are billed directly to those funds.

The utility will maintain a reserve to meet unforeseen emergencies. This reserve shall be separate from the carryover balance. The carryover balance should be sufficient to maintain adequate cash flow and to reduce the demand for short-term borrowing. (See Financial Policy 1-101 Section 1.1.7 (d) Fund Reserves).

5. REVENUE COLLECTION. The Town will follow an aggressive, but humane policy of collecting revenues. Unpaid billings will be sent to a collection agency or collected through the Town's own efforts after proper notice is given. Liens or credit report filings may also be used as a means of collections. All adjusted uncollectible accounts will be pursued to the limit of collector ability to maintain a goal of no more than .5% of 1% of the total revenue being adjusted for bad debt annually.

   An understanding of the revenue sources increases the reliability of the revenue system. The Town will review its revenue sources and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budget.

6. REVENUE HANDBOOK. A revenue handbook may be maintained annually. This handbook will be utilized to adjust for fees and user charges. The handbook will include at least the following information:

   1) Revenue sources
   2) Legal authorization
   3) Method of collection
   4) Rate or charge history
   5) Total revenue history

7. GRANT/DEVELOPER FUNDING. The Town will seek state/federal grants and developer contributions for funding projects. Grants and contributions will not be budgeted unless the funding source has been identified and an application is contemplated to be submitted.

   All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified or obtained. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted, unless the Town has the ability to continue to fund the program with available revenues.

8. EXPENDITURES. The Town will only propose operating expenditures that can be supported from on-going operating revenues. Before the Town undertakes any agreements that would create fixed on-going expenses, the cost implications of such agreements will be fully determined for current and future years with the aid of strategic planning models.

   Capital expenditures may be funded from one-time revenues, but the operating budget expenditure impact of capital expenditures will be reviewed for compliance with this policy provision.

   Department heads are responsible for managing their budgets within the total appropriation for their department.

   The Town may assess funds for services provided internally by other funds. The estimated direct and indirect costs of service will be budgeted and charged to the fund performing the service. Inter-fund service fees charged to recover these costs will be recognized as revenue to the providing fund. A review of the method for determining the amount of the inter-fund assessment will be reviewed as least every 3 years.

9. ADDITIONS TO PERSONNEL. Emphasis is placed on improving individual and work group productivity rather than adding to the work force. The Town will invest in technology and other efficiency tools to maximize productivity. The town will hire additional staff only after the need of such positions has been demonstrated and documented.

   All compensation planning will focus on the total

cost of compensation that includes direct salary, health care benefits, pension contributions, and other benefits of a non-salary nature that are a cost to the Town.

10. BUDGETED CAPITAL ASSET MAINTENANCE. The Town shall continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet.

    The Town will maintain its physical assets at a level adequate to protect the Town's capital investment and minimize future maintenance and replacement costs. The adopted operating budget will provide sufficient resources for the regular repair and maintenance of capital assets.

11. FINANCIAL PROJECTIONS. Financial projects for both revenue and expenditures are established in accordance with the policies set forth in Financial Policy 101.

    The Town reviews the prior and current years' revenue/expenditures by line item to prepare the next year annual budget projections.

    Revenue projections for major revenues (those which represent at least 10% of the General Fund) will present conservative, optimistic and best estimate projections. The projections shall be based on the best information available at the time.

    Revenue projections will assess the full spectrum of resources that can be allocated for public services. Each year the Council shall review potential sources of revenue as part of the annual budget process.

INVESTMENT POLICY

1. BANKING SERVICES. Every five (5) years, the Town will issue a request for banking services to all qualified banks located within the Town's geographic boundaries.

   The award of banking services will be made solely on the response to the request for proposal.

   After a depository has been chosen, a banking services contract will be approved by the Town Council.

2. INVESTMENTS. The Town's investment policy is to minimize credit and market risk while maintaining a competitive yield on its portfolio. Cash temporarily idle is invested in the Local Government Investment Pool (LGIP) established pursuant to Section 35-326 Arizona Revised Statutes and operated by the Arizona State Treasurer.

3. INVESTMENT REQUIREMENTS. The Town invests all idle funds in the Local Government Investment Pool (LGIP) established by the by the state pursuant to A.R.S. 35-326.

   Other eligible investments are: (A.R.S. 35-323)

   1) Certificates of deposit in eligible depositories.

   2) Certificates of deposit in one or more federally insured banks or savings and loan associations in accordance with the procedures prescribed in section A.R.S. 35-323.01.

   3) Interest bearing savings accounts in banks and savings and loan institutions doing business in this state whose accounts are insured by federal deposit insurance for their industry, but only if deposits in excess of the insured amount are secured by the eligible depository to the same extent and in the same manner as required under this article.

   4) Repurchase agreements with a maximum maturity of one hundred eighty days.

   5) The pooled investment funds established by the state treasurer pursuant to section A.R.S. 35-326.

   6) Obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations or instrumentalities.

   7) Bonds or other evidences of indebtedness of this state or any of its counties, incorporated cities or towns or school districts.

   8) Bonds, notes or evidences of indebtedness of any county, municipal district, municipal utility or special taxing district within this state that are payable from revenues, earnings or a special tax specifically pledged for the payment of the

principal and interest on the obligations, and for the payment of which a lawful sinking fund or reserve fund has been established and is being maintained, but only if no default in payment on principal or interest on the obligations to be purchased has occurred within five years of the date of investment, or, if such obligations were issued less than five years before the date of investment, no default in payment of principal or interest has occurred on the obligations to be purchased nor any other obligations of the issuer within five years of the investment.

9) Bonds, notes or evidences of indebtedness issued by any county improvement district or municipal improvement district in this state to finance local improvements authorized by law, if the principal and interest of the obligations are payable from assessments on real property within the improvement district. An investment shall not be made if:

(a) The face value of all such obligations, and similar obligations outstanding, exceeds fifty per cent of the market value of the real property, and if improvements on which the bonds or the assessments for the payment of principal and interest on the bonds are liens inferior only to the liens for general ad valorem taxes.

(b) A default in payment of principal or interest on the obligations to be purchased has occurred within five years of the date of investment, or, if the obligations were issued less than five years before the date of investment, a default in the payment of principal or interest has occurred on the obligations to be purchased or on any other obligation of the issuer within five years of the investment.

10) Commercial paper of prime quality that is rated "P1" by Moody's investor's service or rated "A1" or better by Standard and Poor's rating service or their successors. All commercial paper must be issued by corporations organized and doing business in the United States.

11) Bonds, debentures and notes that are issued by corporations organized and doing business in the United States and that are rated "A" or better by Moody's investor service or Standard and Poor's rating service or their successors.

4. ELIGIBLE DEPOSITORY REQUIREMENTS. Certificates of deposit shall be purchased from the eligible depository bidding the highest permissible rate of interest. No monies over one hundred thousand dollars may be awarded at any interest rate less than one hundred three per cent of the equivalent bond yield of the offer side of United States treasury bills having a similar term. If the eligible depository offering to pay the highest rate of interest has bid only for a portion of the monies to be awarded, the remainder of the monies shall be awarded to eligible depositories bidding the next highest rates of interest.

An eligible depository is not eligible to receive total aggregate deposits from this state and all its subdivisions in an amount exceeding twice its capital structure as outlined in the last call of condition of the superintendent of financial institutions.

If two or more eligible depositories submit bids of an identical rate of interest for all or any portion of the monies to be deposited, the award of the deposit of the monies shall be made to the eligible depository among those submitting identical bids having, at the time of the bid opening, the lowest ratio of total public deposits in relation to its capital structure.

Each bid submitted, and not withdrawn prior to the time specified, constitutes an irrevocable offer to pay interest as specified in the bid on the deposit, or portion bid for, and the award of a deposit in accordance with this section obligates the depository to accept the deposit and pay interest as specified in the bid pursuant to which the deposit is awarded.

The treasurer shall maintain a record of all bids received and shall make available to the board of deposit at its next regularly scheduled meeting a correct list showing the bidders, the bids received and the amount awarded. These records shall be available to the public and shall be kept in the possession of the treasurer for not less than two years from the date of the report.

Any eligible depository, before receiving a deposit in excess of the insured amount under this article, shall deliver collateral for the purposes of this subsection equal to at least one hundred one per

cent of the deposit. The collateral shall be any of the following:

1). A bond executed by a surety company that is approved by the treasury department of the United States and authorized to do business in this state. The bond shall be approved as to form by the legal advisor of the treasurer.

2). Securities or instruments of the following character:

(a) United States government or agency obligations.

(b) State, county, school district and other district municipal bonds.

(c) Registered warrants of this state, a county or other political subdivisions of this state, when offered as security for monies of the state, county or political subdivision by which they are issued.

(d) First mortgages and trust deeds on improved, unencumbered real estate located in this state. No single first mortgages or trust deeds may represent more than ten per cent of the total collateral. The treasurer may require that the first mortgages or trust deeds comprising the total collateral security be twice the amount the eligible depository receives on deposit. First mortgages or trust deeds qualify as collateral subject to the following limitations:

(i) The promissory note or other evidences of indebtedness secured by such first mortgage or trust deed shall have been in existence for at least three years and shall not have been in default during this period.

(ii) An eligible depository shall at its own expense execute, deposit with the treasurer and record with the appropriate county recorder a complete sale and assignment with recourse in a form approved by the attorney general, together with an unconditional assumption of obligation to promptly pay to the entitled parties public monies in its custody upon lawful demand and tender of resale and assignment.

Eligible depositories may deposit the security described in this subdivision with the state treasurer, and county, city or town treasurers may accept the security described in this subdivision at their option.

The safekeeping receipt of a federal reserve bank or any bank located in a reserve city, or any bank authorized to do business in this state, whose combined capital, surplus and outstanding capital notes and debentures on the date of the safekeeping receipt are ten million dollars or more, evidencing the deposit therein of any securities or instruments described in this section. A safekeeping receipt shall not qualify as security, if issued by a bank to secure its own public deposits, unless issued directly through its trust department. The safekeeping receipt shall show upon its face that it is issued for the account of the treasurer and shall be delivered to the treasurer. The safekeeping receipt may provide for the substitution of securities or instruments which qualify under this section with the affirmative act of the treasurer.

The securities, instruments or safekeeping receipt for the securities, instruments or warrants shall be accepted at market value if not above par, and, if at any time their market value becomes less than the deposit liability to that treasurer, additional securities or instruments required to guarantee deposits shall be deposited immediately with the treasurer who made the deposit and deposited by the eligible depository in which the deposit was made.

The condition of the surety bond, or the deposit of securities, instruments or a safekeeping receipt, must be such that the eligible depository will promptly pay to the parties entitled public monies in its custody, upon lawful demand, and will, when required by law, pay the monies to the treasurer making the deposit.

Notwithstanding the requirements of this section, any institution qualifying as an eligible depository may accept deposits of public monies to the total then authorized insurance of accounts, insured by federal deposit insurance, without depositing a surety bond or

securities in lieu of the surety bond.

An eligible depository shall report monthly to the treasurer the total deposits of that treasurer and the par value and the market value of any pledged collateral securing those deposits.

When a security or instrument pledged as collateral matures or is called for redemption, the cash received for the security or instrument shall be held in place of the security until the depository has obtained a written release or provided substitute securities or instruments.

The surety bond, securities, instruments or safekeeping receipt of an eligible depository shall be deposited with the treasurer making the deposit, and he shall be the custodian of the bond, securities, instruments or safekeeping receipt. The treasurer may then deposit with the depository public monies then in his possession in accordance with this article, but not in an amount in excess of the surety bond, securities, instruments or safekeeping receipt deposited, except for federal deposit insurance.

The following restrictions on investments are applicable:

1) An investment of public operating fund monies shall not be invested for a duration of longer than three years.

2) The board of deposit may order the treasurer to sell any of the securities, and any order shall specifically describe the securities and fix the date upon which they are to be sold. Securities so ordered to be sold shall be sold for cash by the treasurer on the date fixed in the order, at the then current market price. The treasurer and the members of the board are not accountable for any loss occasioned by sales of securities at prices lower than their cost. Any loss or expense shall be charged against earnings received from investment of public funds.

If the total amount of subdivision monies available for deposit at any time is less than one hundred thousand dollars, the subdivision board of deposit shall award the deposit of the funds to an eligible depository in accordance with an ordinance or resolution of the governing body of the subdivision.

5. CERTIFICATE OF DEPOSIT CONDITIONS. If an investing entity invests in certificates of deposit pursuant to section 9-492, subsection C, section 15-1025, subsection B, paragraph 7, section 35-313, subsection A, paragraph 13 or section 35-323, subsection A, paragraph 2, the investing entity in each case shall invest those monies in accordance with all of the following conditions:

   1) The monies are initially invested through an eligible depository in this state selected by the investing entity.

   2) The selected eligible depository arranges for the deposit of the monies in certificates of deposit in one or more federally insured banks or savings and loan associations wherever located, for the account of the investing entity.

   3) The full amount of principal and any accrued interest of each certificate of deposit are insured by the federal deposit insurance corporation.

   4) The selected eligible depository acts as custodian for the investing entity with respect to the certificates of deposit issued for its account.

   5) At the same time that the investing entity's monies are deposited and the certificates of deposit are issued, the selected eligible depository receives an amount of deposits from customers of other federally insured financial institutions equal to or greater than the amount of the monies initially invested by the investing entity through the selected eligible depository.

   Monies invested in accordance with all of the conditions prescribed in this section are not subject to any security or collateral requirements.

6. INVESTMENT IN SINKING FUNDS. The governing body of a municipality may invest its sinking funds in United States, state, or county bonds or in bonds, debentures or other obligations issued by the federal land banks, the federal intermediate credit banks or the banks for cooperatives. (A.R.S. 9-492)

   The governing body of a municipality may invest

its surplus or idle funds in United States treasury bills, notes or bonds which have a maturity date of not more than one year from the date of investment and in accounts of any savings and loan association insured by an agency of the government of the United States, up to the amount of such insurance. (A.R.S. 9-492)

The governing body of a municipality may invest its surplus or idle funds in accordance with the procedures prescribed in section 35-323.01. (A.R.S. 9-492)

All sinking funds of this state, or a county, city, town or school district, or hospital, irrigation or drainage district organized as provided by law may be invested and reinvested by the governing body or officer in charge of the sinking funds. The investment shall be made for the best interests of the state or political subdivision described in this subsection. (A.R.S.35-328)

In the absence of specific direction in the bond indenture, the funds may be invested or reinvested in any of the investment securities allowed for trust funds. (A.R.S.35-328)

Definitions

Agency pool participant - a subdivision or an entity of a subdivision that has monies maintained by the treasurer and that has the authority to draw negotiable instruments on the treasurer or make other disbursements from monies that the treasurer holds for the subdivision or entity. (A.R.S. 35-321)

Board of Deposit - Common Council. (A.R.S. 35-321)

Capital Structure - amount of the capital of the eligible depository shown by the latest call statement of condition as defined by rule of the superintendent of financial institutions for the purpose of administration of this article. (A.R.S. 35-321)

Collecting Entity - entity from which the treasurer receives general funding including the county for collections performed by a county treasurer, the city for collections performed by a city treasurer or the district for collections performed by a district treasurer. (A.R.S. 35-321)

Elastic Revenue – Revenue types that are highly responsive to changes in the economic base and inflation. Example: Sales taxes.

Eligible Depository - any: (a) Commercial or savings bank or savings and loan association having either a branch in this state or its principal place of business in this state and insured by the federal deposit insurance corporation or its successor or any other insuring instrumentality of the United States according to the applicable federal law. (b) Credit union that is insured by the national credit union administration or its successor. (A.R.S. 35-321)

Inelastic Revenue – Revenues types that are not affected by changes in economic base and inflation. Example: Permit fees.

Investing Entity - the state, a political subdivision, the governing body of a municipality or the governing body of a school district. (A.R.S. 35-323.01)

Involuntary Pool Participant - subdivision that only receives the principal ratio of the monies collected, for which the principal monies are mandated to be distributed on a specific date and for which the interest earned on the monies between the time of collection and other statutory requirements reverts to the general fund of the collecting entity. (A.R.S. 35-321)

Permissible Rate of Interest - rate of interest which an eligible financial institution is permitted to pay by state or federal law or valid state rules or federal regulations. (A.R.S. 35-321)

Public Deposit - public monies deposited in an eligible depository pursuant to this article. (A.R.S. 35-321)

Public Monies - includes subdivision monies. (A.R.S. 35-321)

State Monies - all monies in the treasury of this state or coming lawfully into the possession or custody of the state treasurer. (A.R.S. 35-321)

Subdivision - any county, non-charter city or town. Cities governed by charter have the option of operating under this article. (A.R.S. 35-321)

Subdivision monies - all monies in the treasury of a subdivision or coming lawfully into the possession or custody of the treasurer. (A.R.S. 35-321)

Treasurer - includes the treasurer or officer exercising the functions of treasurer of any subdivision but excludes the state treasurer. (A.R.S. 35-321)

Trust Funds - those monies entrusted to a public body or official for preservation and investment, as prescribed by the instrument establishing such funds. (A.R.S. 35-321)

References

Arizona Revised Statutes:
9 - 492 Cities and Towns
15 -1025 Education
35 – 313; 35 – 323; 35 – 326; 35 - 328 Public Finances

DEBT POLICY

The Debt Management Policy establishes the framework for overall planning and execution for Town debt management. It sets forth guidelines against which current debt issuance planning can be measured and proposals for future debt issues can be evaluated.

1. INTRODUCTION. When authorized by the Council, the Town will issue long-term debt for high cost, long-lived capital projects/assets. The Town will issue short-term debt only when it is impossible to fund a project/asset initially through long-term debt. Debt issuance will conform to the debt limitations as set by State statutes.

2. ISSUING DEBT.

   a) The issuance of short-term debt is limited to projects/assets that cannot be funded initially through long-term debt.

   b) The issuance of long-term debt is limited to capital projects and assets that the Town cannot finance from current revenues or resources.

   c) For purposes of this policy, current resources are defined as that portion of fund balance in excess of the required reserves (see Policy FIN 101 Section 1.1.7 Fund Reserves).

   d) Every effort will be made to limit the payback period of the bonds to the estimated useful life of the capital projects or assets.

   e) The Town will use long-term debt financing when the following conditions exist:

      - Non-continuous capital improvements are desired
      - Future citizens will receive a benefit from the improvement

   f) When the Town utilizes long-term debt financing, it will ensure that the debt is financed soundly by:

      - Conservatively projecting the revenue sources that will be utilized to repay the debt.
      - Financing the improvement over a period of not greater than the useful life of the improvement.
      - Determining the cost benefit of the improvement, including the interest cost, is positive.

   g) Capital leases may be used to finance equipment purchases, rather than an outright purchase if funding is not available and the lease rate is less than the rate attained from investment return. In no case shall the Town lease/purchase equipment whose useful life is not greater than the term of the lease.

3. THE AMOUNT OF DEBT ISSUANCE.

   a) The Town will use debt ratios based on debt per assessed value, debt per capita, and debt per capita as a percentage of per capita income as guides. These ratios will assist in guiding amounts that the Town will permit in debt issuance.

   b) The Town will conform to the debt limitations as set forth by the State statutes. Compliance with state law and this policy will be documented each year in the Town's Comprehensive Annual Financial Report.

   c) Individual percentages, as defined by state law, shall not exceed in any specific debt category:

      - General Debt 6% of secondary net assessed valuation
      - Utility Debt 20% of secondary net assessed valuation
      - Open Space & Park Facilities 20% of secondary net assessed valuation

   d) No debt shall be issued for which the Town is not confident that a sufficient, specifically identified revenue source is available for repayment. The Chief Fiscal Officer shall prepare an analytical review for this purpose prior to the issuance of any debt.

4. DEBT MATURITIES.

   a) The Town will keep the average maturity of general obligation bonds at twenty years or less.

b) All efforts will be made to limit the long-term debt maturity schedule to the estimated useful life of the capital asset constructed or purchased.

5. OTHER POLICIES.

a) Annual budget appropriations shall include debt service payments and reserve requirements for all long-term debt outstanding, as set forth in the bond covenants.

b) Debt issues will be sold on a competitive basis, except when conditions make a negotiated sale preferable, and awarded to the bidder who produces the lowest interest cost. Revenue bonds can be issued through a negotiated sale when the issue is unusually large, the project is speculative or complex, the issue is a refunding or the market is unstable.

c) Debt service costs (GO, MPC, Revenue Bond and Contractual Debt) shall not exceed 25% of the Town's operating revenue. Improvement District (ID) debt is not included in this calculation because it is paid by the property owners of the district.

d) General obligation debt that is supported by property tax revenues and grows in proportion to the Town's assessed valuation or community acceptable property tax rates will be utilized as authorized by voters. Other types of voter-approved debt may also be utilized when they are supported by dedicated revenue sources (e.g., fees and user charges).

e) The following considerations will be made to the question of pledging of project (facility) revenues towards debt service requirements:

- The project requires moneys not available from other sources.
- Matching fund moneys are available, which may be lost if not applied for in a timely manner.
- Catastrophic conditions
- The project to be financed will generate net positive revenues (i.e., the additional tax revenues generated by the project will be greater than the debt service requirements). The net revenues should not simply be positive over the life of the bonds, but must be positive each year within a reasonably short period (e.g., by the third year of debt service payments).

f) Improvement District (ID) bonds shall be issued only when there is a general Town benefit. ID bonds will be utilized only when it is expected that they will be issued for their full term. It is intended that Improvement District bonds will be used primarily for neighborhoods desiring improvements to their property such as roads, streetlights, public utilities and storm drainage.

Improvement District debt will be permitted only when the full cash value of the property-to-debt ratio (prior to improvements being installed) is a minimum of 3/1 prior to issuance of debt. and 5/1 or higher after construction of improvements. In addition, the Town's cumulative improvement district debt will not exceed 5% of the Town's secondary assessed valuation.

g) Utility rates will be set, as a minimum, to ensure the ratio of revenue-to debt service meets bond indenture requirements of 1:2. The Town goal will be to maintain a minimum ratio of utility revenue-to-debt service of 1:6 to ensure debt coverage in times of utility revenue fluctuations attributable to weather or other causes and to ensure a balanced, pay-as-you-go Capital Improvement Plan.

h) The Town may issue inter-fund loans.

i) Reserve accounts shall be maintained as required by bond covenants or as advisable by the Town Council. The Town shall structure such debt service reserves so that they do not violate IRS arbitrage regulations.

6. PROFESSIONAL SERVICES.

a) All professional service providers (underwriters, financial advisors, bond insurer's etc) selected in connection with the Town's debt issues will be selected in accordance with the Town's procurement policies. In most cases this will require a request for proposal process.

b) The Town shall maintain an open line of communication with the rating agencies (Moody's and Standard & Poor's etc.), informing them of major financial events in the town as they occur. The Comprehensive

Annual Financial Report (CAFR) shall be distributed to the rating agencies no later than January 31 of the following year of the CAFR.

CAPITAL IMPROVEMENT POLICY

This policy establishes the framework for overall planning and execution for Town capital improvements. It sets forth guidelines against which current planning and performance can be measured and proposals for future projects can be evaluated.

INFRASTRUCTRE AND CAPITAL NEEDS

1. INTRODUCTION. A capital improvement program (CIP) is a long-range plan of purchasing, constructing and maintaining the Town's capital assets. A capital budget is the portion of the operating budget that funds capital costs.

2. DEVELOPING A CAPITAL IMPROVEMENT PROGRAM (CIP). A capital improvement program (CIP) will be developed for a period of five years. As resources are available, the most current year of the CIP will be incorporated into the current year's operating budget. The CIP will be reviewed and updated annually.

3. DEFINING CAPITAL ASSETS FOR A CIP. For the CIP, all land and land improvements, building projects and equipment which results in a capitalized asset costing more than $5,000 and having a useful life (depreciable life) of five years or more.

4. PRIORITIZING PROJECTS. Capital projects and/or capital asset purchases will receive a higher priority if they meet some or most of the following criteria:

    - Project/asset is mandatory
    - Project/asset is regulatory or environmentally driven
    - Project/asset spurs economic development
    - Project/asset improves efficiency
    - Project/asset provides a needed service
    - Project/asset will have a high usage
    - Project/asset will have a useful life of longer than two years
    - Project/asset will reduce operating and maintenance costs
    - Project/asset has available state/federal grants
    - Project/asset eliminates a hazard
    - Project/asset is a prior commitment

5. ALLOCATING RESOURCES TO CIP. The Town will maintain an equipment reserve fund to pay for equipment capital assets. Each annual budget, budgetary resources allowing, will set aside an amount equal to the depreciation of the equipment capital assets.

    Capital projects will be funded through a combination of allocated revenues, state/federal grants, and authorized debt.

    Capital projects must meet the following criteria:

    - If debt funded, the term of the debt should not exceed the
    - Useful life of the project.
    - Capital projects shall be built to specifications which enable them to be self-sustaining whenever possible.
    - Long-term debt will be funded through revenue bond issues whenever feasible, to maximize the general obligation debt limitation.

    Capital improvement life cycle costs will be coordinated with the development of the Operating Budget. Future operating, maintenance and replacement costs associated with new capital improvements will be forecast, matched to available revenue sources, and included in the Operating budget.

6. REPORTING. With the exception of "on-going projects", each project shall be described such that development phases are delineated as separate stages of the project. Examples include land acquisition, design and construction. "On-going projects" represent annual capital programs such as street overlay, sidewalk expansion or traffic signal rebuild.

    An estimate of the operating budget impact of each proposed project shall be identified and incorporated into the Town Corporate Strategic Financial Plan.

    The adopted CIP shall constitute the Town's long-range plan for capital expenditures and shall be consistent with the Payson Corporate Strategic Plan.

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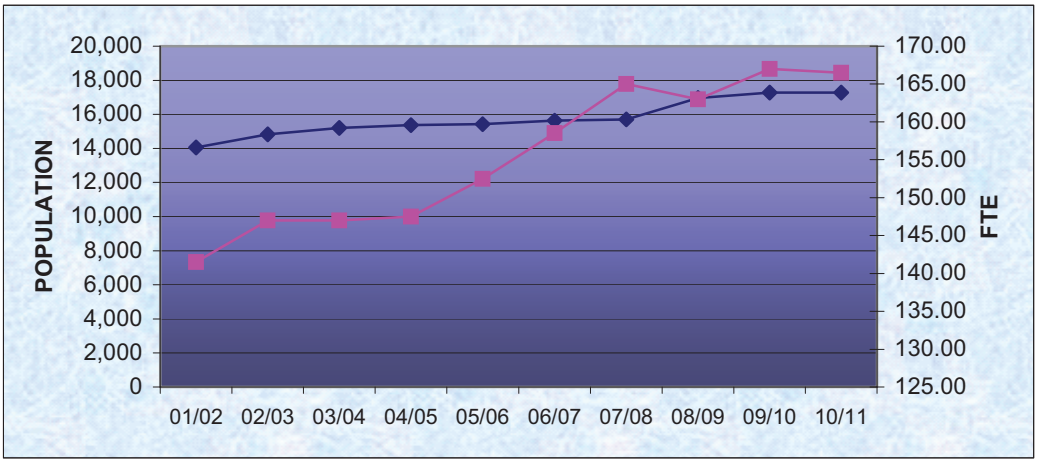
STAFFING HISTORY

Historical Approved Staffing Levels/Population Growth



Full-Time Equivalent (FTE) Position Summary: 2001/02 to 2010/11

Department	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11
Town Manager	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00
Town Attorney	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.50	4.50	4.00
Town Clerk	4.00	5.00	5.00	5.00	5.00	5.00	7.00	6.00	4.00	4.00
Admin Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Financial Services	6.00	6.00	6.00	6.00	8.00	8.00	6.00	7.00	7.00	7.00
Police	39.00	39.00	39.00	40.00	42.00	45.00	49.00	49.00	49.00	49.00
Fire	24.00	24.00	24.00	24.00	25.00	25.00	25.00	25.00	27.00	27.00
Human Resources	3.00	3.50	3.50	3.50	3.50	3.50	3.50	1.00	2.00	2.00
Com. Development	12.00	12.50	12.50	12.00	12.00	12.00	13.00	13.00	13.00	13.00
Airport	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Public Works	16.00	16.50	16.50	16.50	16.50	16.50	17.00	17.00	22.50	22.50
Water Department	15.00	17.00	17.00	17.00	17.00	17.00	17.00	19.00	19.00	19.00
Library	5.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00	8.00	8.00
Parks, Rec & Touris	9.50	9.50	9.50	9.50	9.50	11.50	11.50	11.50	7.00	7.00
Total City FTEs	141.50	147.00	147.00	147.50	152.50	158.50	165.00	163.00	167.00	166.50
Population	14,052	14,819	15,200	15,375	15,430	15,620	15,700	16,965	17,281	17,281

PRINCIPAL EMPLOYERS

Employer	2010 Employees	2001 Employees
Mazatzal Casino	354	272
Payson Regional Medical Center	340	300
Payson Unified School District	336	335
Wal-mart	293	340
Gila County	176	158
Town of Payson	166	140
Rim Country Health	140	90
Payson Care Center	133	127
Safeway Supermarket	116	102
Home Depot	109	n/a
US Forest Service	90	95
Chaparral Pines	80	n/a
Bashas' Supermarket	58	79
Rim Club	46	n/a
Total	2,437	2,038

Source: Human Resource and Personnel Departments of the above-mentioned businesses

DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Median Family Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2000	13,180	26,464	19,383	48.9	2,817	2.6%
2001	13,665	29,625	n/a	49.7	2,814	2.5%
2002	14,052	31,500	n/a	48.9	2,874	3.9%
2003	14,819	38,713	n/a	48.9	2,800	3.8%
2004	15,200	38,713	n/a	48.9	2,599	3.4%
2005	15,375	39,500	n/a	48.9	2,613	3.2%
2006	15,430	39,973	n/a	48.9	2,806	3.2%
2007	16,742	39,973	n/a	49.1	2,812	4.1%
2008	16,965	39,973	n/a	50.5	2,712	4.6%
2009	17,281	40,993	n/a	49.3	2,657	7.3%
2010	17,281	40,993	n/a	49.3	2,352	7.9%

Sources: Town of Payson, US Census, ESRI Zip Code Report, DES Poptech(draft), PREDC

OPERATING INDICATORS

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
	Fiscal Years Ending June 30									
Function/Program										
Building Permits										
Permits Issued	213	249	207	202	374(a)	283	201	103	115	37
Value of Buildings in $	29,166,090	30,218,533	37,637,997	29,178,927	55,123,657	68,105,715	45,006,009	41,597,955	20,388,596	9,358,003
Police										
Average Response Time			5.57	6.56	6.28	5.54	3.47	9.20	7.23	5.00
Number of Sworn Officers			26	26	27	29	30	31	31	31
Total Calls			18,850	19,500	20,085	18,944	24,398	20,726	24,233	26,233
Calls per Sworn Officer			725	750	744	653	813	669	782	846
Officers per 1000 of Population			1.755	1.711	1.756	1.880	1.875	1.938	1.824	1.824
Total of Index Crimes	844	743	691	608	587	577	527	440	635	617
Index Crimes per Capita	0.062	0.053	0.047	0.040	0.038	0.037	0.031	0.026	0.037	0.036
Number of Drug Arrests			367	582	486	410	275	156	78	126
Drug Arrests per Capita			0.025	0.038	0.032	0.027	0.016	0.009	0.005	0.007
Fire										
Average Response Time			4.18	4.47	5.09	5.40	5.06	4.09	4.20	4.06
Total Calls			2,101	2,003	2,106	2,197	2,236	2,280	2,788	2,387
Calls per Capita			0.142	0.132	0.137	0.142	0.134	0.136	0.161	0.138
Fire Personnel per 1000 of Pop.			1.552	1.513	1.561	1.490	1.434	1.374	1.562	1.562
Fire Safety Inspections			580	401	486	453	396	418	576	535
Event Center										
Number of Events						28.0	22.0	21.0	25.0	30.0
Number of Days Used						77.0	104.0	101.0	120.0	127.0
Other public works										
Street slurry sealed *(miles)*						15.0	13.6	14.2	0	0
Parks and recreation										
Use of Facilities-# of Activities						30	39	90	115	118
Program Registrations						2,040	1,951	3,241	3,756	3,464
Ramada Reservations						372	232	276	250	264
Swim Lessons						201	207	395	325	n/a
Pool Passes						2,498	2,420	2,450	2,500	n/a

OPERATING INDICATORS

Function/Program	Fiscal Years Ending June 30									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Library										
Number of Patrons			12,148	13,950	15,257	17,136	14,432	15,712	16,674	13,474
Number of Internet Users			17,504	18,725	20,305	18,423	15,095	15,342	15,532	14,838
Number of New Cards Issued			1,684	1,731	1,605	1,562	1,415	1,400	1,200	1,143
Circulation per Capita			11.07	11.41	11.71	9.23	9.07	9.07	9.71	9.53
Patrons as % of Population			82.0%	91.8%	99.2%	111.1%	86.2%	93.8%	99.9%	96.5%
Water										
Number of Water Taps	6,572	6,758	6,948	7,122	7,399	7,609	7,728	7,777	7,827	7,854
Average daily consumption *(thousands of gallons)*	1,494.6	1,633.6	1,523.9	1,462.3	1,533.7	1,561.7	1,502.3	1,534.3	1,468.8	1,490.6
Peak daily consumption *(thousands of gallons)*	2,172.4	2,302.3	2,349.6	2,117.9	2,094.1	2,169.4	2,055.1	2,384.2	2,467.5	2,044.3
Elections										
Number of Registered Voters	8,197	8,983	9,272	7,117	7,117	8,828	8,828	8,913	8,913	9,304
Number Voting in Last Election	2,891	3,150	3,482	4,149	4,149	5,479	5,479	5,123	5,123	5,123
% of Participation of Voters	35.27%	35.07%	37.55%	58.30%	58.30%	62.06%	62.06%	57.48%	57.48%	55.06%

Source: Town of Payson

Notes: (a) Starting in 2005 Multi-Family Residential is reflected in the total number of permits and building valuation.

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Town of Payson, Arizona

Glossary of Terms

Budget

ACCOUNTING SYSTEM The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

ACCOUNTS PAYABLE A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

ACCOUNTS RECEIVABLE An asset account reflecting amounts owed by private individuals or organizations for goods and services furnished by a government.

ACCRUAL BASIS Refers to the accounting of revenues and expenditures on the basis of when they are incurred or committed, rather than when they are made or received.

ADOPTED As used in fund, summaries, department and program summaries within the budget, represents the budgets as approved by Council.

ADOPTION A formal action taken by Council that sets the spending limits for the fiscal year.

APPROPRIATION Legal authorization adopted annually, by the legislative body (City Council) to make expenditures and obligate money for specific purposes. An appropriation is limited in the amount and the period of time in which it may be expended.

APPROPRIATED BUDGET The expenditures authority created by the appropriation resolution/ordinance, which is signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized and executive changes.

ARBITRAGE The investment of bond proceeds in higher yielding securities, resulting in interest revenue in excess of interest costs.

ARRA American Recovery and Reinvestment Act of 2009

ASSESSED VALUATION A determination of the value of real or personal property as a basis for levying taxes.

ASSET Resources owned or held by a government, which have monetary value.

AVAILABLE (UNDESIGNATED) FUND BALANCE Refers to funds remaining from the prior year that are available for appropriation and expenditure in the current year.

BALANCE SHEET The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

BALANCED BUDGET The expenses/expenditures do not exceed the budgeted revenue plus the unreserved fund balance.

BARS Budgeting, Accounting and Reporting System. Refers to the accounting rules established by the State Auditor's office.

BEGINNING FUND BALANCE An account used to record estimated and actual resources available for expenditure in one fiscal year because of revenues collected in excess of the budget and/or under-expenditure of the prior years' budgets.

BENEFITS The City provided employee benefits such as retirement, worker's compensation, life insurance, medical insurance and dental insurance.

BOND A certificate obligating the payment of a specified sum of money which includes the principal or face value, plus interest, to be computed at a specified rate on a specified date or dates in the future or the maturity date(s).

BONDED DEBT That portion of indebtedness represented by outstanding bonds.

BUDGET A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed revenue, or means of financing the expenditures.

BUDGET CALENDAR The schedule of key dates or events, which the City follows in the preparation, adoption and administration of the budget.

BUDGETARY BASIS This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of two forms: cash or modified accrual

BUDGETARY CONTROL The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

BUDGET MESSAGE A written general dialogue of the budget, presented by the budget making authority. It provides Council with a general summary of the most important budget issues, changes from recent fiscal years and recommendations regarding the financial policy for the coming year.

CAPITAL ASSET Tangible assets having a life over one year obtained or controlled as a result of financial transactions, events or circumstances. Capital assets include buildings, equipment, improvements other than buildings and land.

CAPITAL EXPENDITURES/OUTLAYS Expenditures that result in the acquisition of or addition to fixed assets that are priced more than $5,000.

CAPITAL IMPROVEMENT PLAN (CIP) A plan which prioritizes and schedules proposed capital construction projects and major equipment acquisition.

CAPITAL OUTLAY Expenditures resulting in the acquisition or addition to the government's general capital assets. These assets usually have a useful life of more than one year.

CAPITAL PROJECTS Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

CAPITAL PROJECT CONSTRUCTION FUNDS A type of fund that accounts for major general government construction projects financed by long-term general obligations or other financing.

CASH BASIS ACCOUNTING The method of accounting where revenues are recorded when received and expenditures are recorded when paid.

CDBG An acronym for Community Development Block Grant, which is an annual federal grant that can be used to revitalize neighborhoods and expand affordable housing.

CERTIFICATES OF OBLIGATIONS (CO's) Similar to general obligation bonds except the certificates require no voter approval.

Town of Payson, Arizona

Glossary of Terms

Budget

CHARTER CODE CITY A city having at least 10,000 residents that is run under an adopted charter or rules and regulations.

COMPREHENSIVE PLAN A plan required by the state for the future growth and development of the City.

CONTRACTUAL SERVICES The costs related to services performed for the Town by individuals, business, or utilities.

COST The amount of money or other consideration exchanged for goods or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

COST-OF-LIVING ADJUSTMENT (COLA) An increase in salaries to offset the adverse effect of inflation on compensation.

COUNCILMANIC BONDS Intermediate to long-term debt instruments issued by City Council authorization. By state law, the maximum amount of councilmanic bonds that may be sold is equal to 1.5 percent of the City's assessed valuation.

CURRENT ASSESTS Those assets, which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets that will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable, which will be collected within one year.

CURRENT LIABILITIES Debt or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded within one year.

DEBT SERVICE The process of accumulating resources for and making payment of long-term debt principal and interest.

DEBT SERVICE FUND A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEBT SERVICE/LEASE A cost category which typically reflects the repayment of short-term (less than 5 years) debt associated with the acquisition of capital equipment

DEPARTMENT An organizational or budgetary unit. Each department serves a specific function as a distinct organizational unit of government, having budget accountability.

DEPRECIATION Consumption of the service life of capital assets, due to normal ware, deterioration, environmental elements, passage of time and obsolescence. The portion of the cost of a capital asset charged as an expense during a specified period based on service life of the asset and ultimately expending the entire cost of the asset.

DEVELOPMENT-RELATED FEES Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

DISTINGUSHED BUDGET PRESENTATION AWARD A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

ENCUMBRANCES Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed

ENTERPRISE FUNDS A type of proprietary fund that contains activities which are operated in a manner similar to private businesses. In Mukilteo, the only Enterprise Fund is the Surface Water Management Fund.

EXEMPT Personnel who are not eligible to receive overtime pay and are expected to put in whatever hours are necessary to complete their job assignments. The respective department head, as partial compensation for overtime hours worked, may allow compensatory time off.

EXPENDITURE An outlay of current resources for goods and services. Expenditures reduce the remaining budget authorization (appropriation) available.

FAA Federal Aviation Administration.

FISCAL YEAR A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED ASSETS Assets of significant value which have a useful life of several years.

FRANCHISE A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FUND Governmental accounting systems are organized and operated on a fund basis. A fund is an independent financial and accounting entity with a self-balancing set of accounts in which financial transactions relating to revenues, expenditures, assets and liabilities are recorded. Funds are established to account for the use of restricted revenue sources and to carry on specific activities or pursue specific objectives. Funds may be established by State constitution, State statute, or City ordinances.

FRANCHISE FEE A fee paid by public service businesses for the special privilege to use City streets, alleys and property in providing their services to the citizens of the community.

FULL TIME EQUIVALENT (FTE) Apart-time position converted to the decimal equivalent of a full time position based on 2080 hours per year, or a full value of one full time position.

FUNCTION Activity, which is performed by one or more organizational units for the purpose of accomplishing a goal.

FUND An accounting entity having a set of self-balancing accounts and records for all financial transactions for specific activities or government functions in attaining certain objectives governed by special regulations, restrictions or limitations.

FUND BALANCE Generally thought of as fund equity. In the budget, part of fund balance may be designated and appropriated as a resource to support the fund expenditures.

GAAP Generally accepted accounting principals as determined through common practice or as promulgated by accounting standard setting bodies.

GENERAL FUND The fund used to account for the receipt and expenditure of general governmental revenues such as taxes, fees for service and state-shared revenues that are not earmarked for specific functions. The General Fund accounts for services customarily

provided by general purpose local governments, including fire and police protection, park and recreation facilities, land use planning and the administrative and support services associated with these activities.

GENERAL OBLIGATION BONDS Bonds backed by the full faith and credit of the issuing government. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

GFOA Government Finance Officers Association. A professional association of state/provincial and local finance officers dedicated to the sound management of government financial resources.

GOAL The end toward which an endeavor is directed. A City department may have several goals in the accomplishing of its mission

GOVERNMENTAL FUNDSThose funds through which most governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service funds).

GRANTS A contribution of assets (usually cash) by one governmental unit or other organization to be used or spent for a specified purpose, activity, or facility. Typically, these contributions are made to local governments from the State and Federal governments.

HURF Highway Users Revenue Fund

MPACT FEE Fees charged to developers or individuals to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

INFRASTRUCTURE The underlying permanent foundation or basic framework e.g. streets, water, sewer, public buildings, and parks).

INTERFUND TRANSFERS Amounts transferred from one City fund to another.

INTERGOVERNMENTAL Referring to activities or transactions (contracts, grants, etc.) occurring between government jurisdictions (e.g., cities and counties) such as "intergovernmental revenue'.

INTRAGOVERNMENTAL Referring to activities or transactions occurring within a single government jurisdiction.

INTERNAL SERVICE FUNDS A type of proprietary fund which accounts for the goods and services which are provided as internal services of the City; such as equipment rental.

LEOFF Law enforcement officers and firefighters retirement system.

LEVY To impose a tax, special assessment or service charge for the support of government activities. The total amount of taxes, special assessments or service charges imposed by a government. The term most commonly refers to the real and personal property tax levy.

LEVY RATE The rate at which taxes, special assessments or service charges are imposed. For example, the real and personal property tax levy is the rate at which property is taxed per $1,000 assessed valuation.

LIABILITY Debt or other legal obligation arising out of transactions in the past that must be liquidated renewed or refunded at some future date. Does not include encumbrances.

LICENSES AND PERMITS Charges for the issuance of licenses and permits. Licenses are required by municipalities for selected trades, occupations and other activities for regulatory purposes. Permits are issued to aid regulation of new business activities.

LID Local Improvement District.

LINE-ITEM BUDGET A budget prepared along departmental lines that focuses on what is to be bought.

MAINTENANCE The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

MISSION The overall purpose for which a unit of Government exists.

MODIFIED ACCRUAL ACCOUNTING The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred except for: inventories, prepaid insurance, unpaid benefit amounts or principal and interest.

NON-CHARTER CODE CITY A City, regardless of population, that has elected to not run a city charter.

NON-EXEMPT Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

OBJECT (OF EXPENDITURE) The budget accounting term for the previously used “line item budget” level. The lowest level of detail used in the budget to designate the item or service to be purchased

or obtained as the result of an expenditure, e.g., postage, printing, etc.

OBJECTIVE In a budgetary context, an objective is some event, activity or opinion poll result, which can be evaluated to measure progress towards defined goals.

OPERATING BUDGET A budget which includes all expenditures and revenues expected to be made during a year for ongoing operations of a government entity. The operating budgets carry on the traditional services of a governmental entity. Such a budget generally excludes amounts budgeted for major capital projects.

OPERATING TRANSFER IN/OUT Specifically identifies the transfer of resources from one fund to another made to support the normal level of operations of the receiving fund.

OPTIONAL CODE CITY A City that runs under the optional state statute 35A, which does not require a charter for cities with a population of over 10,000.

ORDINANCE A law passed by the legislative authority of a local jurisdiction (city or county).

PERFORMANCE INDICATORS Measurable means of evaluating the effectiveness of a department or cost center in accomplishing its defined objectives.

PERS Public Employees Retirement System.

PERSONNEL SERVICES Costs related to compensating employees, including wages, insurance, payroll taxes, retirement contributions, and allowances for clothing and automobiles.

PRELIMINARY BUDGET The recommended and unapproved City budget submitted to the City Council and public in October or November of each year.

PROPRIETARY FUND A fund used to account for operations that are financed and operating in a manner similar to business enterprises. Such a fund is established as a self-supporting operation with revenues provided principally from fees, charges or contracts for services.

PURCHASE ORDER A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

REGULAR LEVY The portion of the property tax which supports the General Fund.

RESERVE An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

RESOLUTION A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

RESOURCES The dollars available for appropriation, including estimated revenues, interfund transfers and in some cases, a beginning fund balance.

REVENUE Income received by the City to support programs or services to the community. It includes such items as taxes, fees, user charges, grants, fines, forfeits, interest income and miscellaneous revenue.

RFP Request for Proposal.

RISK MANAGEMENT An organized attempt to protect a government's assets against accidental loss in the most economical method.

SALARIES AND WAGES Amounts paid for services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary help.

SCADA-Supervisory Control and Data Acquisition

SPECIAL ASSESSMENT A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL LEVY Separate property tax levies authorized by the voters for specific purposes.

SPECIAL REVENUE FUND A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

SUPPLIES A cost category for minor items (individually priced at less than $5,000) required by departments to conduct their operations.

TAXES Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does nit include specific charges made against particular persons or property for current of permanent benefit, such as special assessments.

TAX BASE The wealth of the community available to be taxed by various forms of City taxes. Commonly thought of as the assessed value of the community.

TRUST AND AGENCY FUNDS A type of fiduciary fund which accounts for funds held by the City as a trustee.

UNRESERVED FUND BALANCE Undesignated monies available for appropriations.

USER CHARGES The payment of a fee for direct receipt of a public service by the party who benefits from the service.

WIFA Water infrastructure Financing Authority

WORKLOAD INDICATORS Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned).