

OFFICIAL BUDGET FORMS

TOWN OF PAYSON

Fiscal Year 2019

TOWN OF PAYSON
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Fiscal Year 2019

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

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

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

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

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

TOWN OF PAYSON
Tax Levy and Tax Rate Information
Fiscal Year 2019

	2018	2019
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>761,757</u>	\$ <u>789,856</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>669,758</u>	\$ <u>680,871</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>669,758</u>	\$ <u>680,871</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>645,000</u>	
(2) Prior years' levies	<u>5,000</u>	
(3) Total primary property taxes	\$ <u>650,000</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u> </u>	
(2) Prior years' levies	<u> </u>	
(3) Total secondary property taxes	\$ <u> </u>	
C. Total property taxes collected	\$ <u>650,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.3807</u>	<u>0.3731</u>
(2) Secondary property tax rate	<u> </u>	<u> </u>
(3) Total city/town tax rate	<u>0.3807</u>	<u>0.3731</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u> No </u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2019

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

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2019

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

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
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* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2019

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

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2019

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

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2019

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

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF PAYSON
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2019

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

TOWN OF PAYSON
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Central Services	\$ 1,523,600	\$	\$ 1,422,600	\$ 1,580,900
Town Clerk	221,700		219,400	251,900
Elections	16,000		1,500	51,000
Town Manager	220,400		217,900	227,300
Human Resources	238,100		238,500	311,200
Financial Services	531,600		478,600	525,800
Information Technology	803,500		779,800	1,175,000
Tourism & Economic Vitality	129,400		128,600	81,000
Town Council	102,500		96,500	120,100
Magistrate Court	213,100		187,600	213,100
Town Attorney	448,700		439,100	471,000
Police	6,525,100		5,918,300	6,844,200
Fire	3,804,100		3,754,600	4,506,200
Parks & Recreation	1,345,900		1,406,525	1,473,500
Community Development	989,900		884,900	1,151,100
Total General Fund	\$ 17,113,600	\$	\$ 16,174,425	\$ 18,983,300
SPECIAL REVENUE FUNDS				
HURF	\$ 2,715,600	\$	\$ 2,602,400	\$ 3,213,700
Recreation Facility Impr Fund	62,000			
Gifts & Grants Fund				517,000
Bed Tax Fund	176,400		176,400	166,400
Police Dept of Justice Fund	102,300		61,500	80,000
Police Impound Fund				23,000
Library Fund	428,300		388,300	441,000
Airport Fund	1,472,300		1,127,500	1,398,500
Event Center Fund	222,200		289,600	322,900
Health Insurance Fund	1,953,700		1,953,700	2,056,300
Council Contingency Fund				200,000
Total Special Revenue Funds	\$ 7,132,800	\$	\$ 6,599,400	\$ 8,418,800
DEBT SERVICE FUNDS				
Westerly Road ID Debt Service	\$ 78,900	\$	\$ 83,900	\$ 85,100
Excise Tax Obligation DS	128,000		127,900	
GO Bonds Debt Service	331,600		331,600	333,800
Timber Ridge ID Debt Service	40,000			
Total Debt Service Funds	\$ 578,500	\$	\$ 543,400	\$ 418,900
CAPITAL PROJECTS FUNDS				
Grant Capital Projects Fund	\$ 1,105,000	\$	\$ 163,100	\$ 334,700
Public Safety Bond Project Fund	114,500		15,000	105,000
American Gulch Improve. Dist	150,000			275,000
CAP Trust Fund	128,271		60,000	58,200
Timber Ridge ID Construction	2,060,000			
Total Capital Projects Funds	\$ 3,557,771	\$	\$ 238,100	\$ 772,900
PERMANENT FUNDS				
Not Applicable	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 31,489,600	\$	\$ 25,332,800	\$ 17,111,150
Total Enterprise Funds	\$ 31,489,600	\$	\$ 25,332,800	\$ 17,111,150
INTERNAL SERVICE FUNDS				
Not Applicable	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 59,872,271	\$	\$ 48,888,125	\$ 45,705,050

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

TOWN OF PAYSON
Expenditures/Expenses by Department
Fiscal Year 2019

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

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

TOWN OF PAYSON
Full-Time Employees and Personnel Compensation
Fiscal Year 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	125	\$ 8,419,500	\$ 3,218,600	\$ 1,271,100	\$ 1,052,600	\$ 13,961,800
SPECIAL REVENUE FUNDS						
HURF	19	\$ 891,500	\$ 103,100	\$ 81,100	\$ 188,000	\$ 1,263,700
Bed Tax		5,000			400	5,400
Library	6	262,000	26,300	11,300	24,000	323,600
Airport	2	68,600	8,000	9,700	11,700	98,000
Event Center	3	121,874	12,265	14,750	13,611	162,500
Total Special Revenue Funds	30	\$ 1,348,974	\$ 149,665	\$ 116,850	\$ 237,711	\$ 1,853,200
DEBT SERVICE FUNDS						
None		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
None		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
Not Applicable		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water	20	\$ 1,183,100	\$ 134,100	\$ 110,400	\$ 166,600	\$ 1,594,200
Total Enterprise Funds	20	\$ 1,183,100	\$ 134,100	\$ 110,400	\$ 166,600	\$ 1,594,200
INTERNAL SERVICE FUND						
Not Applicable		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	175	\$ 10,951,574	\$ 3,502,365	\$ 1,498,350	\$ 1,456,911	\$ 17,409,200