

RESOLUTION NO. 2728

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 2013-2014.

(2013-2014 FINAL BUDGET)

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Arizona Revised Statutes, the Mayor and Common Council did, on June 6, 2013, 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 6, 2013, 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, 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 June 20, 2013, 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 primary property 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 estimates of revenue and expenditures/expenses shown on Schedules A through F attached hereto, as now increased, reduced or changed, are hereby adopted as the budget for the Town of Payson, for the fiscal year 2013-2014.

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.

PASSED AND ADOPTED BY THE MAYOR AND COMMON COUNCIL OF THE TOWN OF PAYSON, ARIZONA, this 20th day of June, 2013, by the following vote:

AYES _____ NOES _____ ABSTENTIONS _____ ABSENT _____

Kenny J. Evans, Mayor

ATTEST:

APPROVED AS TO FORM:

Silvia Smith, Town Clerk



Timothy M. Wright Town Attorney

TOWN OF PAYSON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2013	ACTUAL EXPENDITURES/ EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013***	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/ EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 12,650,400	\$ 11,377,700	\$ 573,782	Primary: 633,680 Secondary:	\$ 12,219,920	\$	\$	\$ 119,510	\$ (360,500)	\$ 13,907,392	\$ 12,792,200
2. Special Revenue Funds	7,774,300	6,884,500	666,438		4,740,600			245,300	(174,400)	5,826,738	5,069,600
3. Debt Service Funds Available	1,015,400	1,013,700	590,059		405,100			302,400	(141,510)	1,439,069	656,100
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	1,015,400	1,013,700	590,059		405,100			302,400	(141,510)	1,439,069	656,100
6. Capital Projects Funds	2,033,700	308,400	778,822		831,200			9,200		1,619,222	1,375,366
7. Permanent Funds											
8. Enterprise Funds Available	13,167,800	8,244,900	5,333,689		8,668,500					14,002,189	11,300,200
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	13,167,800	8,244,900	5,333,689		8,668,500					14,002,189	11,300,200
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 36,641,600	\$ 27,829,200	\$ 7,942,790	\$ 633,680	\$ 26,865,320	\$	\$	\$ 676,410	\$ (676,410)	\$ 36,794,610	\$ 31,193,466

EXPENDITURE LIMITATION COMPARISON

	2013	2014
1. Budgeted expenditures/expenses	\$ 36,641,600	\$ 31,193,466
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	36,641,600	31,193,466
4. Less: estimated exclusions	\$ 36,641,600	\$ 31,193,466
5. Amount subject to the expenditure limitation		
6. EEC or voter-approved alternative expenditure limitation	\$ 36,641,600	\$ 31,193,466

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 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 2014

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 642,416	\$ 665,794
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	\$ 623,792	\$ 633,680
B. Secondary property taxes	\$ _____	\$ _____
C. Total property tax levy amounts	\$ 623,792	\$ 633,680
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 605,000	
(2) Prior years' levies	20,000	
(3) Total primary property taxes	\$ 625,000	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ 625,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3502	0.3828
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	0.3502	0.3828
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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
Sales Tax - Town	\$ 5,700,000	\$ 5,600,000	\$ 5,800,000
Licenses and permits			
Franchise Fees	343,400	348,000	357,400
Business Licenses	72,000	71,000	72,000
Liquor Licenses	1,200	2,000	1,500
ROW Permits	3,600	1,700	2,000
Animal Control Licenses	20,000	16,000	15,000
Building Permits	415,000	140,000	150,000
Intergovernmental			
State Shared Revenue	2,842,300	2,812,800	3,029,200
Property Taxes	637,300	625,000	20,020
Vehicle License Tax	875,600	790,000	861,800
Tonto Apache Tribe	15,000	13,100	13,000
Fire Services IGA	325,200	325,200	327,500
Rim Country Educ. Alliance			100,000
Grants	868,800	446,100	707,800
Charges for services			
Prosecution Fees	44,500	47,000	45,000
Law Enforcement Charges	37,000	15,900	11,400
Fire Service Charges	23,600	5,000	6,100
Zoning Charges	28,000	18,000	20,000
Building Inspections	1,600	3,000	3,000
Engineering Review	36,800	2,000	2,000
Plan Review	61,000	64,000	65,000
Fines and forfeits			
Court Fines & Fees	120,000	100,000	110,000
Interest on investments			
Interest	2,000	1,000	2,000
In-lieu property taxes			
Contributions			
Voluntary contributions	1,500	11,700	700
Miscellaneous			
Other Revenue	15,000	19,000	17,500
Recreation Fees	119,600	77,600	80,500
Enterprise Overhead	303,300	303,300	303,300
Insurance Recoveries	82,000	93,500	80,000
Surplus Sales	35,000	15,000	5,000
Sale of Fixed Assets	50,000	3,000	
Facilities Lease Fees	11,200	11,200	11,200
Total General Fund	\$ 13,091,500	\$ 11,981,100	\$ 12,219,920

* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway Users Gas Tax	\$ 1,396,900	\$ 1,360,100	\$ 1,421,300
Grants	140,000		140,000
Inspection Fees	10,000		3,500
Impact Fees	50,000	25,000	12,000
Other Revenue	1,000	2,000	4,000
Enterprise Fund Overhead	25,800	25,800	25,800
Total Highway User Revenue Fund	\$ 1,623,700	\$ 1,412,900	\$ 1,606,600
Housing Trust Fund			
Contributions	\$ 25,000		
Total Housing Trust Fund	\$ 25,000		
Gifts & Grants Fund			
Grants	\$ 74,500	\$ 14,500	\$ 16,600
Contributions	11,300	24,000	11,500
Total Gifts & Grants Fund	\$ 85,800	\$ 38,500	\$ 28,100
Bed Tax Fund			
Bed Tax	\$ 225,000	\$ 240,000	\$ 230,000
Donations		4,100	
Total Bed Tax Fund	\$ 225,000	\$ 244,100	\$ 230,000
Police Dept. of Justice Fund			
Defense 1033 Revenue	\$ 30,000	\$ 20,000	\$ 30,000
Local RICO Revenue			3,500
Total Police Dept. of Justice Fund	\$ 30,000	\$ 20,000	\$ 33,500
LE Property Program			
Intergovernmental	\$ 2,000,000	\$ 2,000,000	
Total LE Property Program Fund	\$ 2,000,000	\$ 2,000,000	
Library Fund			
Gila County Library District Tax	\$ 229,200	\$ 229,200	\$ 230,400
Fines	15,500	15,500	15,500
Contributions	21,600	5,000	
Total Library Fund	\$ 266,300	\$ 249,700	\$ 245,900
Magistrate Court - JCEF Fund			
Contributions	\$ 3,000		
Total Magistrate Court - JCEF Fund	\$ 3,000		
Magistrate Court - FTG Fund			
Contributions	\$ 1,600	\$ 1,600	\$ 1,000
Total Magistrate Court - FTG Fund	\$ 1,600	\$ 1,600	\$ 1,000
Airport Fund			
Grants	\$ 453,500	\$ 216,200	\$ 573,900
Advertising Sign Fee	900	200	
Tie Down Fee	12,200	13,400	13,400
Gate Fees	4,500	9,600	9,600
Ground Leases	18,600	14,600	14,600
Hanger Leases	56,700	53,000	49,800
Fuel Sales	2,000	2,000	2,000
Other	20,300	18,700	5,800
Total Airport Fund	\$ 568,700	\$ 327,700	\$ 669,100

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

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
Event Center Fund			
Event Revenue	\$ 71,000	\$ 70,000	\$ 70,000
Total Event Center Fund	\$ 71,000	\$ 70,000	\$ 70,000
Health Insurance Fund			
Employee Contribution	\$ 456,800	\$ 605,900	\$ 487,900
Employer Contribution	1,208,000	879,700	731,800
Retiree Contribution	158,000	181,700	141,600
Employer Retiree Contribution	409,000	266,700	495,100
Other			
Total Health Insurance Fund	\$ 2,231,800	\$ 1,934,000	\$ 1,856,400
Total Special Revenue Funds	\$ 7,131,900	\$ 6,298,500	\$ 4,740,600
DEBT SERVICE FUNDS			
Westerly Rd ID Debt Service Fund			
Assessment - Principal	\$ 34,700	\$ 34,700	\$ 34,100
Assessment - Interest	23,300	23,300	21,000
Total Westerly Rd ID Debt Service Fund	\$ 58,000	\$ 58,000	\$ 55,100
General Obligation Bond Debt Service Fund			
Sales Tax - Town	350,000	350,000	350,000
Total General Obligation Bond DS Fund	\$ 350,000	\$ 350,000	\$ 350,000
Total Debt Service Funds	\$ 408,000	\$ 408,000	\$ 405,100
CAPITAL PROJECTS FUNDS			
Grant Capital Projects Fund			
Grants	\$ 468,700	\$ 115,000	\$ 457,200
Total Grant Capital Projects Fund	\$ 468,700	\$ 115,000	\$ 457,200
Park Development Fund			
Impact Fees	\$ 35,000	\$ 18,000	\$ 9,000
Total Park Development Fund	\$ 35,000	\$ 18,000	\$ 9,000
Public Safety Development Fund			
Impact Fees	\$ 18,500	\$ 10,000	\$ 5,000
Total Public Safety Development Fund	\$ 18,500	\$ 10,000	\$ 5,000
Bonita Street Construction Fund			
Grant Revenue	\$ 370,000	\$	\$ 360,000
Total Bonita Street Construction Fund	\$ 370,000	\$	\$ 360,000
Montezuma Castle Land Exchange ID Fund			
Debt Proceeds	\$ 450,000	\$	\$
Total Montezuma Castle Land Ex. ID Fund	\$ 450,000	\$	\$
CAP Trust Fund			
Other Revenue	\$ 155,000	\$	\$
Total CAP Trust Fund	\$ 155,000	\$	\$
Total Capital Projects Funds	\$ 1,497,200	\$ 143,000	\$ 831,200

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

TOWN OF PAYSON
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
PERMANENT FUNDS			
Not Applicable	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Water Fund			
Charges for Services	\$ 3,987,500	\$ 4,308,200	\$ 4,480,800
Facilities Recapture Fees	2,000		
Interest	500	2,000	4,000
Facilities Leases	45,000	45,000	45,000
Impact Fees	644,170	15,000	90,000
Debt Proceeds			4,000,000
Other	45,700	63,700	48,700
Total Water Fund	\$ 4,724,870	\$ 4,433,900	\$ 8,668,500
CC Cragin Development Fund			
Grants	\$ _____	\$ _____	\$ _____
Impact Fees	726,830	72,000	
Debt Proceeds	6,250,000	2,637,400	
Total CC Cragin Development Fund	\$ 6,976,830	\$ 2,709,400	\$ _____
Total Enterprise Funds	\$ 11,701,700	\$ 7,143,300	\$ 8,668,500
INTERNAL SERVICE FUNDS			
Not Applicable	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 33,830,300	\$ 25,973,900	\$ 26,865,320

* 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 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	⟨USES⟩	IN	⟨OUT⟩
GENERAL FUND				
Bed Tax Fund	\$	\$	\$ 83,700	\$
Festivals & Events				
Wildlands/Urban Program Fund				
HURF				
Library				(88,500)
Airport Fund				(66,100)
Equipment Replacement Fund				
Bonita Street Construction				(9,200)
General Debt Service Fund				(39,400)
ELRID Debt Service Fund			6,489	
Westerly Rd. Debt Service Fund				(27,100)
Rumsey Park COPs DS Fund				
Excise Bonds DS Fund				(130,200)
Green Valley Park Debt Service Fund			29,321	
Total General Fund	\$	\$	\$ 119,510	\$ (360,500)
SPECIAL REVENUE FUNDS				
Festivals & Events	\$	\$	\$	\$
Library			88,500	
Event Center Fund			90,700	
Bed Tax Fund				(174,400)
Airport Fund			66,100	
Total Special Revenue Funds	\$	\$	\$ 245,300	\$ (174,400)
DEBT SERVICE FUNDS				
General Debt Service Fund	\$	\$	\$ 145,100	\$
East Loop Debt Service Fund				(6,489)
Westerly Rd. Debt Service Fund			27,100	
Green Valley Park DS Fund				(29,321)
Rumsey Park COPs DS Fund				
GO Bonds Debt Service Fund				(105,700)
Excise Tax Rev Ob DS Fund			130,200	
Total Debt Service Funds	\$	\$	\$ 302,400	\$ (141,510)
CAPITAL PROJECTS FUNDS				
Equipment Replacement Fund	\$	\$	\$	\$
Park Development Fund				
Fire Station #3 Fund				
Bonita Street Construction			9,200	
Total Capital Projects Funds	\$	\$	\$ 9,200	\$
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$	\$	\$	\$
Water Impact Fees Fund				
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 676,410	\$ (676,410)

TOWN OF PAYSON
Expenditures/Expenses by Fund
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Central Services	\$ 919,400	\$	\$ 920,600	\$ 1,225,900
Town Clerk	256,100		250,500	192,900
Elections	38,200			38,300
Town Manager	198,100		191,900	177,000
Human Resources	180,300		156,800	224,300
Financial Services	331,800		319,600	332,300
Information Technology	532,500		537,900	570,400
Tourism & Economic Vitality	107,900		103,700	110,200
Town Council	118,300		98,200	102,300
Magistrate Court	219,000		197,400	213,100
Town Attorney	348,900		338,400	361,600
Police	4,375,500		3,856,800	4,539,500
Fire	3,571,500		2,985,300	3,237,800
Public Works	410,500		385,500	523,200
Parks & Recreation	346,300		330,600	327,100
Community Development	696,100		704,500	616,300
Total General Fund	\$ 12,650,400	\$	\$ 11,377,700	\$ 12,792,200
SPECIAL REVENUE FUNDS				
HURF	\$ 1,655,800	\$	\$ 1,455,700	\$ 1,678,700
Housing Trust Fund	25,000			
Gifts & Grants Fund	85,800		32,500	28,100
Bed Tax Fund	90,000		97,100	90,400
Police Dept. of Justice Fund	31,000		22,500	31,000
LE Property Program Fund	2,000,000		2,000,000	
Library Fund	373,800		321,700	334,400
Magistrate Court Fund	4,600			25,000
Airport Fund	717,400		433,100	864,900
Event Center Fund	159,100		156,900	160,700
Health Insurance Fund	2,631,800		2,365,000	1,856,400
Total Special Revenue Funds	\$ 7,774,300	\$	\$ 6,884,500	\$ 5,069,600
DEBT SERVICE FUNDS				
General Debt Service Fund	\$ 252,900	\$	\$ 252,900	\$ 145,100
Westerly Rd. ID Debt Service	85,200		85,200	82,400
Rumsey Park COPs	47,500		46,000	
Green Valley Park Debt Service	204,300		204,100	
Excise Tax Obligation DS	130,400		130,400	131,100
GO Bonds Debt Service	295,100		295,100	297,500
Total Debt Service Funds	\$ 1,015,400	\$	\$ 1,013,700	\$ 656,100
CAPITAL PROJECTS FUNDS				
Capital Improvement Fund	\$	\$	\$	\$
Equipment Replacement Fund	12,000		12,600	
Grant Capital Projects Fund	468,700		115,000	464,500
Public Safety Bond Proj. Fund	160,000		32,000	160,000
Green Valley Park Redevel.				34,866
Bonita Street Construction	380,000			381,000
Fire Station #3 Construction	13,000		43,800	
Montezuma Castle ID Fund	450,000			
CAP Trust Fund	550,000		105,000	335,000
Total Capital Projects Funds	\$ 2,033,700	\$	\$ 308,400	\$ 1,375,366
PERMANENT FUNDS				
Not Applicable	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 6,404,700	\$	\$ 5,217,300	\$ 11,300,200
CC Cragin Development	6,763,100		3,027,600	
Total Enterprise Funds	\$ 13,167,800	\$	\$ 8,244,900	\$ 11,300,200
INTERNAL SERVICE FUNDS				
Not Applicable	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 36,641,600	\$	\$ 27,829,200	\$ 31,193,466

* 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 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
General Government				
General Fund	\$ 919,400		920,600	\$ 1,225,900
General Debt Service Fund	252,900		252,900	145,100
Health Insurance Fund	2,631,800		2,365,000	1,856,400
Department Total	\$ 3,804,100		3,538,500	\$ 3,227,400
Town Clerk				
General Fund	\$ 294,300		250,500	\$ 231,200
Department Total	\$ 294,300		250,500	\$ 231,200
Town Manager				
General Fund	\$ 198,100		191,900	\$ 177,000
Department Total	\$ 198,100		191,900	\$ 177,000
Human Resources				
General Fund	\$ 180,300		156,800	\$ 224,300
Department Total	\$ 180,300		156,800	\$ 224,300
Financial Services				
General Fund	\$ 331,800		319,600	\$ 332,300
Capital Improvement Fund				
Department Total	\$ 331,800		319,600	\$ 332,300
Information Technology				
General Fund	\$ 532,500		537,900	\$ 570,400
Department Total	\$ 532,500		537,900	\$ 570,400
Town Council				
General Fund	\$ 118,300		98,200	\$ 102,300
Department Total	\$ 118,300		98,200	\$ 102,300
Magistrate Court				
General Fund	\$ 219,000		197,400	\$ 213,100
Magistrate Court - JCEF Fund	3,000			25,000
Magistrate Court - FTG Fund	1,600			
Department Total	\$ 223,600		197,400	\$ 238,100
Town Attorney				
General Fund	\$ 348,900		144,800	\$ 361,600
Equipment Replacement Fund				
Department Total	\$ 348,900		144,800	\$ 361,600
Police				
General Fund	\$ 4,375,500		3,856,800	\$ 4,539,500
Gifts & Grants Fund	20,300		25,000	20,100
Dept of Justice Fund	31,000		22,500	31,000
LE Property Program Fund	2,000,000		2,000,000	
Capital Improvement Fund				
Equipment Replacement Fund				
Grant Capital Project Fund	60,700		25,000	77,200