



NOTICE OF REGULAR MEETING OF THE GUADALUPE TOWN COUNCIL

THURSDAY, APRIL 25, 2024
6:00 P.M.

GUADALUPE TOWN HALL
9241 SOUTH AVENIDA DEL YAQUI, COUNCIL CHAMBERS
GUADALUPE, ARIZONA

Valerie Molina
Mayor

Ricardo Vital
Vice Mayor

Mary Bravo
Councilmember

Esteban F. V. Fuerte
Councilmember

Elvira Osuna
Councilmember

Joe Sánchez
Councilmember

Anita Cota Soto
Councilmember

Agendas/Minutes:
www.guadalupeaz.org

Town Council Chambers
9241 S. Avenida del Yaqui
Guadalupe, AZ 85283
Phone: (480) 730-3080
Fax: (480)-505-5368

Pursuant to A.R.S. 38-431.02, notice is hereby given to the members of the Guadalupe Town Council and to the public that the Guadalupe Town Council will hold a meeting, open to the public, on Thursday, April 25, 2024, at 6:00 P.M., at Guadalupe Town Hall, 9241 South Avenida del Yaqui, Council Chambers, Guadalupe, Arizona. Meetings are streamed live on the Town of Guadalupe Facebook page at <https://www.facebook.com/guadalupeaz.org>.

AGENDA

- A. CALL TO ORDER
- B. ROLL CALL
- C. INVOCATION/PLEDGE OF ALLEGIANCE
- D. APPROVAL OF MINUTES: None
- E. CALL TO THE PUBLIC: An opportunity is provided to the public to address the Council on items that are not on the agenda. A total of 3 minutes will be provided for the Call to the Audience agenda item unless the Council requests an exception to this limit. Please note that those wishing to comment on agenda items posted for action will be provided the opportunity at the time the item is heard.
- F. MAYOR and COUNCIL PRESENTATION:
 1. Dia del Niño Proclamation
- G. DISCUSSION AND POSSIBLE ACTION ITEMS:
 1. **BUILDING OFFICIAL AND INSPECTIONS CONTRACT (C2024-07):** Council will consider and may take action to award a professional services contract (C2024-07) to Willdan Engineering for building safety services, including but not limited to inspections in accordance with Town-adopted codes, regulations, procedures, and processes and with applicable state and federal codes by registered engineers and ICC-certified building officials. The term of this contract is two years from July 1, 2024, to June 30, 2026, totaling \$424,788 with an annual contract fee of \$212,394. This is a renewal contract as the current contract expires on June 30, 2024. Funds for this contract are available in the current FY24 adopted budget and are included in the proposed FY25 budget. Council may provide direction to the Town Manager / Clerk.



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Mayor

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2. **CONTRACT AMENDMENT NO. 8 TO A LEASE AGREEMENT WITH THE MARICOPA COUNTY HEAD START PROGRAM:** Council will consider and may take action to authorize the Mayor, or designee, to sign the Amendment No. 8 to a lease agreement (C2019-04B) between the Town of Guadalupe and Maricopa County for the County to lease 2,364 square feet of classroom, kitchen, and restroom space at 9401 South Avenida del Yaqui for Head Start Program use. Amendment No. 8 would extend the term of the lease for a five-year period ending May 31, 2029. Monthly rent will be \$1,576.00, totaling \$18,912 annually plus rental tax, and an additional \$216 monthly custodial fee. All other terms of the original lease agreement and previous amendments will remain in full force. Approval of this amendment authorizes the Mayor, or designee, to sign all necessary documents in furtherance of this agreement. Council may provide direction to the Town Manager / Clerk.

3. **HIGHLINE CANAL RECREATIONAL PATH LIGHTING REPLACEMENT PROJECT UPDATE:** Council will receive an update from staff regarding the construction schedule, beginning April 29, 2024, of the Highline Canal Recreational Path Lighting Replacement Project which replaces 76 inoperable path lights. This Council approved project is managed by the Arizona Department of Transportation (ADOT) and is funded through \$501,824 Federal Community Project grant, \$679,500 SRP neighborhood aesthetic fund allocation, and \$55,187 of Town Capital funds. The current estimated cost is \$1,235,936. Council may provide direction to the Town Manager / Clerk.

4. **PROPOSED TENTATIVE FISCAL YEAR 2024/2025 TOWN BUDGET INTRODUCTION:** Town staff will present the proposed Tentative Fiscal Year (FY) 2024/2025 Town Budget totaling \$17,186,847 and the Five-Year Financial Forecast for Town Council for review, consideration, and input. This is the introduction to the FY25 Annual Budget, where proposed FY25 General Fund expenditures exceed General Fund revenue collections. Additionally, the Five-Year Forecast projects expenditures to exceed revenue collections annually. Adoption of Tentative FY25 Budget and adoption of the Final FY25 Budget are respectively scheduled for May 23, 2024, and June 27, 2024, Town Council meetings. Council may provide direction to the Town Manager / Clerk.

H. TOWN MANAGER/CLERK'S COMMENTS

I. COUNCILMEMBERS' COMMENTS

J. ADJOURNMENT



April 19, 2024

To: The Honorable Mayor and Town Council

From: Jeff Kulaga, Town Manager / Clerk

RE: **April 25, 2024, Town Council Regular Meeting Information Report**

The purpose of this report is to provide brief information regarding each agenda item.

Agenda Items:

F1. DIA DEL NIÑO PROCLAMATION (PAGES 8 – 9).

G1. BUILDING OFFICIAL AND INSPECTIONS CONTRACT (C2024-07) (PAGES 10 – 12): Council will consider and may take action to award a professional services contract (C2024-07) to Willdan Engineering building safety services and inspections in accordance with Town-adopted codes, regulations, procedures, and processes and with applicable state and federal codes by registered engineers and ICC-certified building officials.

Building safety and inspection services will incorporate the following tools to expedite the plan check process and better serve the community:

- Online electronic plan review that allows for collaboration between the agency, designer, and plans examiner and reduces plan review times and shipping and printing costs.
- Collaboration with design professionals during reviews regarding issues and clarifications to expedite the review process.

For Inspection Services, Inspectors will:

- Perform assigned inspections in accordance with Town-adopted codes, regulations, procedures, and processes and with applicable state and federal codes.
- Review permit applications to verify on-site conditions are consistent, with the appropriate records for square footage, setbacks, heights, and other applicable requirements.
- Comply with the Town's procedures for reporting inspection results, use Town inspection forms, make appropriate entries onto the permit documents, and follow Town procedures prior to finalizing a building permit.
- Provide a thorough review and spend the necessary time with the applicant during the inspection process to explain any issues and what is needed to correct deficiencies.
- Perform multidisciplined inspections, depending upon the complexity of the project.

The term of this contract is two years from July 1, 2024, to June 30, 2026, totaling \$424,788 with an annual contract fee of \$212,394. This is a renewal contract as the current contract expires on June 30, 2024. Funds for this contract are available in the current FY24 adopted budget and are included in the proposed FY25 budget.

This contract is recommended for approval through Town Code of Ordinance: 32.26 PROFESSIONAL SERVICES:

Unless required by the Council, the bidding and other requirements of this subchapter shall not apply to professional services. Such services shall include, but not be limited to, the following: physicians; attorneys; engineers; and similar professions.

Council may provide direction to the Town Manager / Clerk.

G2. CONTRACT AMENDMENT NO. 8 TO A LEASE AGREEMENT WITH THE MARICOPA COUNTY HEAD START PROGRAM (PAGES 13 – 16): Council will consider and may take action to authorize the Mayor, or designee, to sign the Amendment No. 8 to a lease agreement (C2019-04B) between the Town of Guadalupe and Maricopa County for the County to lease 2,364 square feet of classroom, kitchen, and restroom space at 9401 South Avenida del Yaqui for Head Start Program use.

At the March 14, 2024, Regular Town Council Meeting, Town Council directed staff to consult with Maricopa County regarding the terms of the contract. In doing so, the following information, from the County, is provided:

County rental amounts for HeadStart vary by location where several locations rent is \$0.00. Rental amounts are specific to the location and often dependent on the number of classrooms and the contribution of improvements by Maricopa County at each location.

Summary of Guadalupe lease:

- Head Start leases approximately 2,364 s.f. from the Town of Guadalupe consisting of classroom, kitchen, and restroom space.
- The original lease agreement was signed June 2001. Maricopa County agreed to pay the Town of Guadalupe an amount not to exceed \$100,000 to assist in financing renovations of classrooms and playground. In this Agreement Maricopa County was responsible for their share in the payment of electricity, gas, water, trash service, janitorial and maintenance. With no additional amount due for rent. This Agreement was in place for 10-years.
- Amendment 1 - Signed March 2005, allowed Maricopa County to install an electrically operated lock on the front gate of the entrance to the Premises at no cost to Town of Guadalupe.
- Amendment 2 - The Agreement was extended for 5 years ending May 2016. One option to renew was included for an additional 3-year term. This amendment established the base rent @ \$1,576.00/month plus rental tax totaling \$18,912.00 plus rental tax per year. Town of Guadalupe is responsible for the payment of all utility services provided to the premises including but not limited to electricity, gas, water, trash services, janitorial and all maintenance to the Premises.
- Amendment 3 – Lease was amended to terminate May 30, 2013. Rent remained 1,576.00/month plus rental tax totaling \$18,912.00 plus rental tax per year.
- Amendment 4 – Lease was extended to May 30, 2015.
- Amendment 5 – Lease was extended to May 31, 2019. Town shall provide janitorial services to the two Premise restrooms twice weekly of no more than \$30.00 per week.
- Amendment 6 -Lease is extended to May 31, 2024. Town shall provide janitorial services to the two Premise restrooms twice weekly at a cost of \$40.00 per week. Town shall include the janitorial costs on the monthly invoice provided to Maricopa County and Maricopa County shall reimburse Town for said costs.
- Amendment 7 – Town grants Maricopa County permission to make improvements to the Premises to repair the playground at the expense of Maricopa County in an amount no greater than \$19,000.
- Amendment 8 – Under review.

As a result, town staff recommends approval of Amendment 8 to the Head Start Program as presented:

Amendment No. 8 would extend the term of the lease for a five-year period ending May 31, 2029. Monthly rent will be \$1576.00, totaling \$18,912 annually plus rental tax, and an additional \$216 monthly custodial fee. All other terms of the original lease agreement and previous amendments will remain in full force.

Through this lease agreement, the Town provides facility space for the County's Head Start program. This partnership began on June 20, 2001, with the original lease agreement and seven subsequent amendments extending the lease. As Head Start offers early education to ready children for kindergarten, staff recommends approval of this lease agreement amendment.

G3. HIGHLINE CANAL RECREATIONAL PATH LIGHTING REPLACEMENT PROJECT UPDATE (PAGES 17 – 27): Council will receive an update from staff regarding the Highline Canal Recreational Path Lighting Replacement Project which replaces 76 inoperable path lights. This Council approved project is managed by the Arizona Department of Transportation (ADOT), through an IGA, and is funded with a \$501,824 Federal Community Project grant, \$679,500 SRP neighborhood aesthetic fund allotment, and \$55,187 Town Capital funds. The current estimated cost is \$1,235,936 and construction is scheduled to begin April 29, 2024, with an anticipated completion date of December 2024.

Current Project Schedule:

- Construction is anticipated to start April 29; completion date December 2024.
- Work completed in two phases:
 - Phase 1: Avenida del Yaqui to Guadalupe: closed April 29, 2024.
 - Phase 2: Guadalupe Rd. to Mineral Road (Town limit): closure to be determined.

Phase I construction:

- Work will start at Avenida del Yaqui, the north end of the canal, with initial work of removal of poles, potholing, and trenching. Work will proceed south to Guadalupe Road.
- Installation of new poles and fixtures will follow initial work as poles require lead time for delivery.

Phase II will follow the same process.

Project Impacts:

- Path will be closed to all path users, pedestrians, and bicycles, during construction (north, south).
- Construction / staging yard will be located at the northeast corner of Avenida del Yaqui and Guadalupe Road.
- Warning / closure signage will be posted at both ends and along the path.

Project Information:

- Posted on Town webpage, Facebook, and marquee.
- Contacts:
 - **ADOT:** Jason Satterly, Contract Management: jsatterly@azdot.gov, 602.469.6149.
 - **Roadway Electric:** Anthony Carson, Project Manager, acarson@roadwayelectric.com, 602.810.2539.
 - **SRP:** Bryanna McHenry, Canal Construction Consultant, 480-290-2061.
 - **Guadalupe:** Vince Gibbons, Town Engineer, vince.gibbons@dibblecorp.com, 602.721.7721
 - **Guadalupe:** Livvy Ramirez, Community Outreach, lr Ramirez@guadalupeaz.org, 480-505-5363.

Overall Project Scope

- Remove existing light poles, batteries, and solar panels.
- Install new light poles, luminaires, and conduit.

Overall Project Status/Schedule:

- Design and Bidding - Complete
- Construction Administration - ADOT
- Construction Contract Awarded – Roadway Electric
- Contract Duration – 250 Calendar Days
- Notice to Proceed (NTP) – March 21, 2024
- On-Site Construction Start – April 29, 2024
- Anticipated Completion – December 2024

G4. PROPOSED TENTATIVE FISCAL YEAR 2024/2025 BUDGET INTRODUCTION AND FIVE-YEAR FORECAST (PAGES 28 – 135): The purpose of this presentation is to introduce the proposed tentative FY 2024/2025 (FY 25) budget to Town Council for review, consideration, and input. The proposed Tentative FY 25 budget totals \$17,173,847 and consists of 10 funds: the General Fund, five special funds, three enterprise funds, the grant fund, the ARPA Covid fund, and the Capital Project Fund. The overall the FY 25 budget is a 32% increase compared to the Adopted FY 24 primarily due to significant proposed increases in the grant fund (61%) and Capital Project Fund (87%), as summarized in the following table:

Proposed FY25 Town of Guadalupe Budget:

Fund	Unaudited FY 2023	Adopted FY 2024	Proposed FY 2025	FY 2025 % of Budget	FY 24-FY 25 \$ Change	FY 24-FY 25 % Change
General Fund	\$ 5,681,318	\$ 7,357,809	\$ 8,723,175	51%	\$ 1,365,366	19%
Local Trans Assistance Fund	41,104	51,353	56,883	0%	5,530	11%
Highway Users Revenue Fund	733,065	524,812	508,758	3%	(16,054)	-3%
Senior Center	287,180	319,708	341,599	2%	21,891	7%
Community Action Program	179,128	200,603	286,406	2%	85,803	43%
ARPA	1,171,936	290,596	-	0%	(290,596)	-100%
Tianguis	159,424	192,626	293,876	2%	101,250	53%
Sewer	133,730	130,635	96,761	1%	(33,874)	-26%
Refuse	373,684	344,117	465,223	3%	121,106	35%
Municipal Property Corporation	152	-	-	0%	-	-
Grant	257,252	1,405,142	2,257,023	13%	851,881	61%
Capital Projects Fund	-	2,218,011	4,144,144	24%	1,926,133	87%
Total Expenditures	\$ 10,239,601	\$ 13,035,412	\$ 17,173,847	100%	\$ 4,138,435	32%

The attached PowerPoint presentation provides detailed information and a summarized five-year forecast of funds.

Importantly, the proposed FY25 budget includes a structural deficit where estimated expenditures exceed projected revenue collections by \$2,349,853. To balance the FY25 budget, \$2,349,853 of the General Fund balance of \$6.37M will be used equating to approximately 37% of the General Fund balance.

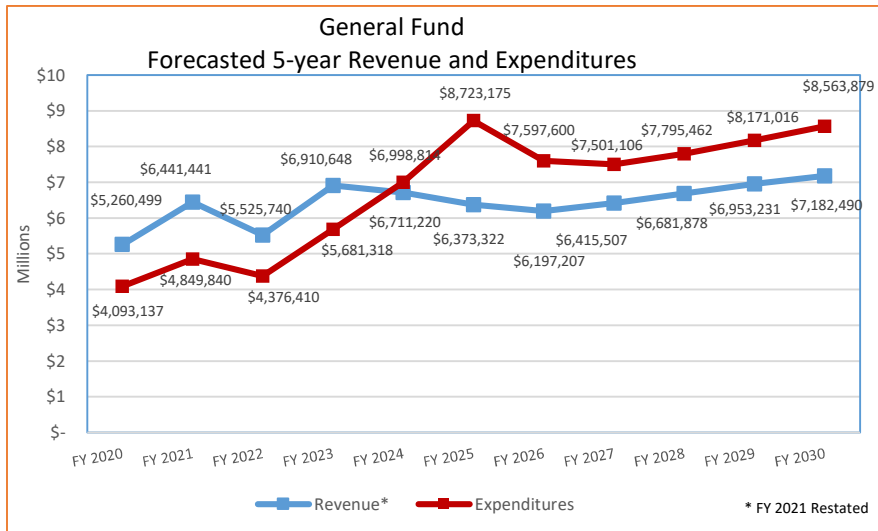
Unfortunately, the Five-Year Forecast projects expenditures exceeding revenues by more than \$1M annually without a revenue increase or expenditures decrease or a combination of both. As the following charts and table illustrate, without structural fiscal change, the Town’s General Fund balance is projected to be depleted in FY29, July 1, 2029.

As a result of this financial forecast, the sobering assessment is shared:

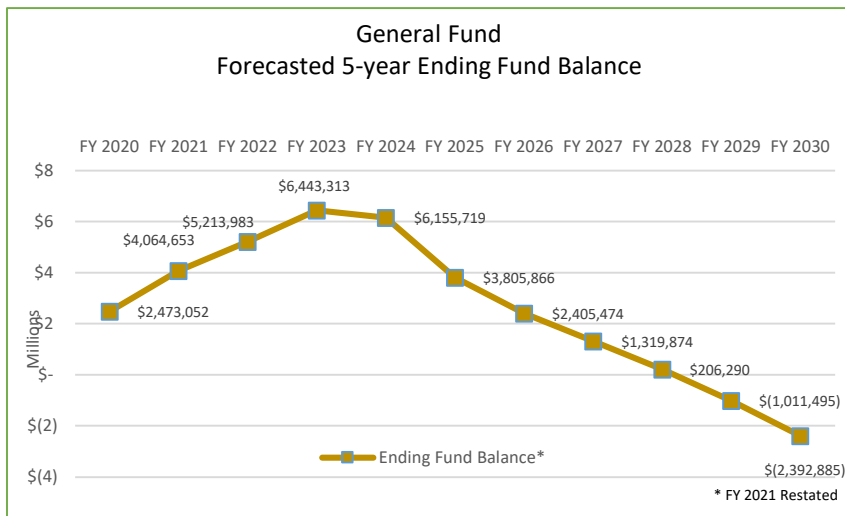
- If this forecast is realized, the General Fund structural deficit will continue to grow annually to an estimated \$1.4M by FY 2030.
- The General Fund balance would be depleted during FY 2029.
- Expenditure reductions of \$1.4M equate to approximately 19% of the forecasted General Fund operating budget.
- Without new recurring revenues, this suggests 19% of current service and program expenditures would be eliminated from the General Fund.

Conclusion: difficult policy decisions are necessary to prevent continued deficit spending, expenditures exceeding revenues, reliance on the General Fund balance.

Forecasted General Fund Revenues (red) and Expenditures (blue):



Forecasted General Fund Balance: under current conditions – depleted in FY29.



Forecasted General Fund Revenues, Expenditures, Balance:

General Fund	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED	FY 2026 FORECASTED	FY 2027 FORECASTED	FY 2028 FORECASTED	FY 2029 FORECASTED	FY 2030 FORECASTED
Beginning Fund Balance	\$ 1,305,690	\$ 2,473,052	\$ 4,064,653	\$ 5,213,983	\$ 6,443,313	\$ 6,155,719	\$ 3,805,866	\$ 2,405,474	\$ 1,319,874	\$ 206,290	\$(1,011,495)
Revenue*	\$ 5,260,499	\$ 6,441,441	\$ 5,525,740	\$ 6,910,648	\$ 6,711,220	\$ 6,373,322	\$ 6,197,207	\$ 6,415,507	\$ 6,681,878	\$ 6,953,231	\$ 7,182,490
Expenditures	\$ 4,093,137	\$ 4,849,840	\$ 4,376,410	\$ 5,681,318	\$ 6,998,814	\$ 8,723,175	\$ 7,597,600	\$ 7,501,106	\$ 7,795,462	\$ 8,171,016	\$ 8,563,879
Ending Fund Balance*	\$ 2,473,052	\$ 4,064,653	\$ 5,213,983	\$ 6,443,313	\$ 6,155,719	\$ 3,805,866	\$ 2,405,474	\$ 1,319,874	\$ 206,290	\$(1,011,495)	\$(2,392,885)
Change to Fund Balance	\$ 1,167,362	\$ 1,591,601	\$ 1,149,330	\$ 1,229,330	\$ (287,594)	\$ (2,349,853)	\$ (1,400,392)	\$ (1,085,600)	\$ (1,113,584)	\$ (1,217,785)	\$ (1,381,390)

Proclamation



Día del Niño

WHEREAS, on November 20, 1989 the United Nations General Assembly adopted the Declaration of the Rights of the Child, which outlines that every child is recognized, universally, as a human being who must be able to develop physically, mentally, socially, morally, and spiritually, with freedom and dignity; and

WHEREAS, the Town of Guadalupe, The Pascua Yaqui Tribe, and the Guadalupe Community Partnership have banded together to host this year's twenty-fifth annual "Día del Niño" to celebrate young children throughout the world; and

WHEREAS, the Guadalupe Mercado will be hosting an event offering creative activities for the whole family including traditional crafts, art projects, cultural entertainment, and lots of great resources; and

WHEREAS, Día del Niño is an opportunity for all members and the various agencies serving the community can celebrate the beauty of children and can experience and explore the Town's cultural diversity with interactive family friendly programming; and

WHEREAS, these entities recognize the value of inspiring creativity in children to celebrate this special day and will be offering drug and alcohol free activities and entertainment and

NOW, THEREFORE, be it resolved that on behalf of the Town Council of the Town of Guadalupe, Town of Guadalupe residents, and Town staff, I hereby declare

*April 26, 2024 as Día del Niño
in the Town of Guadalupe*

IN WITNESS THEREOF, I have set my hand and cause the Seal of the Town of Guadalupe to be affixed this 25th day of April 2024.



Valerie Molina, Mayor

Proclamation



Día del Niño

CONSIDERANDO QUE, el 20 de noviembre de 1989 la Asamblea General de las Naciones Unidas adoptó la Declaración de los Derechos del Niño, que establece que cada niño es reconocido universalmente como un ser humano que debe poder desarrollarse física, mental, social, moral y espiritualmente, con libertad y dignidad; y

CONSIDERANDO QUE, el Municipio de Guadalupe, la Tribu Pascua Yaqui y la Asociación Comunitaria de Guadalupe se han unido para organizar el vigésimo quinto "Día del Niño" anual de este año para celebrar a los niños pequeños de todo el mundo; y

CONSIDERANDO QUE, el Mercado de Guadalupe será el anfitrión de un evento que ofrecerá actividades creativas para toda la familia, incluyendo artesanías tradicionales, proyectos de arte, entretenimiento cultural y muchos recursos excelentes; y

CONSIDERANDO QUE, el Día del Niño es una oportunidad para que todos los miembros y las diversas agencias que sirven a la comunidad puedan celebrar la belleza de los niños y puedan experimentar y explorar la diversidad cultural del municipio con programación interactiva y familiar; y

CONSIDERANDO QUE, estas entidades reconocen el valor de inspirar la creatividad en los niños para celebrar este día especial y ofrecerán actividades y entretenimiento libres de drogas y alcohol; y

AHORA, POR LO TANTO, queda resuelto que, en nombre del Consejo Municipal del Municipio de Guadalupe, los residentes del Municipio de Guadalupe y el personal del Municipio, declaro por la presente que el

***26 de Abril de 2024 como el Día del Niño
en el pueblo de Guadalupe***

EN TESTIMONIO DE LO CUAL, he puesto mi firma y he causado que se afirme el Sello del Municipio de Guadalupe este 25 de abril de 2024.



Valerie Molina, Mayor



April 1, 2024

REVISED: 4.10.2024

Town of Guadalupe, Arizona
Mr. Jeff Kulaga

Project: On-Call Building Safety Services

Mr. Kulaga:

Thank you for allowing Willdan the opportunity to submit a proposal for Building Safety services. Willdan Engineering offers a full spectrum of building safety services. Our professional staff includes registered engineers and ICC-certified building officials, plan reviewers, inspectors and permit technician with municipal experience.

Term of Contract:

Beginning: 07/01/2024

Ending: 07/01/2026

Potential Renewals: 3, 1-Year Renewal Options

For our plan review, we utilize innovative tools to expedite the plan check process, including:

- Online electronic plan review that allows for collaboration between the agency, designer, and plans examiner and reduces plan review times and shipping and printing costs.
- Personal collaboration with design professionals during reviews regarding issues and clarifications to expedite the review process.
- Expedited plan review.

For Inspection Services:

- Willdan's inspectors will perform assigned inspections in accordance with Town-adopted codes, regulations, procedures, and processes and with applicable state and federal codes. Inspectors review the permit package to verify on-site conditions are consistent with the appropriate records for square footage, setbacks, heights, and other applicable requirements. Inspectors comply with the Town's procedures for reporting inspection results, use Town inspection correction forms, make appropriate entries onto the permit documents, and follow Town procedures prior to finalizing a building permit.
- Our inspectors are thorough and spend the necessary time with the applicant during the inspection process to explain any issues and what is needed to correct deficiencies. Depending upon the complexity of the project, the staff assigned may perform multi-disciplined inspections.

Willdan will assist the Town with the following in-house and remote professional building services. We are estimating 15 hours per week for plan review services, 2 hours per month for building official services, 15 hours per week for building inspection services and 2 hours per week for permit technician services.

FEE PROPOSAL

The following fees are described as unit rates for the associated services.

Description of Service	Price	Uni
On Call Building Inspection Rate	\$100.00	/hour
On Call Plan Review	\$120.00	/hour
On Call Permit Technician	\$95.00	/hour
On Call Building Official	\$200.00	/hour

*Onsite inspections minimum 4-hours

Fees subject to annual review

Our approach to each assignment is to provide the client with technical assistance and strong project management in a professional, efficient and economical manner. We look forward to the opportunity to work with you, please contact me by cell phone at (480) 404-8069 or by email at awollmann@willdan.com should you have any questions or require additional information. The terms of this proposal will be valid for a one-year period from the executed date below with an option for an annual renewals. Our invoice will be emailed to the Town representative monthly for services rendered.

Thank you,



Autumn Wollmann C.B.O. | Deputy Director

Willdan Engineering | *Comprehensive. Innovative. Trusted.*

1440 E. Missouri Ave, Suite C170 | Phoenix, Arizona 85014

T. 480.787.5526 | C. 480.404.8069 | F. 602.870-7601

awollmann@willdan.com

The parties hereby execute this Agreement upon the terms and conditions stated above,

Executed this day of 2024,
in the State of Arizona.

WILLDAN ENGINEERING

By
Signature
Title
Date

CLIENT

by
signature
title
date

April 1, 2024

Town of Guadalupe
Jeff Kulaga, Town Manager

Re: On-Call Professional Building Services Cost Estimate for 2-Year time Period (07/01/24 thru 07/01/26)

Mr. Kulaga:

Thank you for requesting a proposal for Willdan's professional building services. Willdan will assist the Town with the following services: The cost estimate is for a 2-Year time-period (07/01/2024 thru 01/01/26). Willdan will assist the Town with the following in-house and remote professional building services. We are estimating 15 hours per week for plan review services, 2 hours per month for building official services, 15 hours per week for building inspection services and 2 hours per week for permit technician services.

Building Official Services Hourly Rate*:	\$200.00
Plan Review Services Hourly Rate*:	\$120.00
Inspection Services Hourly Rate*:	\$100.00
Permit Technician Hourly Rate*:	\$95.00
Not to Exceed Amount for Stated Services Above for 2-Year Term:	\$404,560
Not to Exceed Amount for Special Assignments (5% contingency):	\$20,228
Total Not to Exceed Amount for Stated Services and Special Assignments 2-Year Term:	\$424,788

*Actual hours will be invoiced monthly.

Please email or call me with any questions or concerns.

Thank you,



Autumn Wollmann C.B.O. | Deputy Director

Willdan Engineering | *Comprehensive. Innovative. Trusted.*

1440 E. Missouri Ave, Suite C170 | Phoenix, Arizona 85014 T.

480.787.5526 | C. 480.404.8069 | F. 602.870-7601

awollmann@willdan.com

Town Authorization: _____

Notice to Proceed approved by: _____

Date: _____

**EIGHTH AMENDMENT TO LEASE AGREEMENT (L7309)
BETWEEN TOWN OF GUADALUPE AND MARICOPA COUNTY
9401 SOUTH AVENIDA DEL YAQUI, GUADALUPE, AZ
C-22-05-126-4-08**

RECITALS

- A. Maricopa County, a political subdivision of the state of Arizona (Lessee), and Town of Guadalupe, an Arizona municipal corporation (Lessor), are parties to that certain Lease Agreement dated June 20, 2001 (Lease) and subsequently amended by First Amendment dated July 1, 2004, Second Amendment dated May 11, 2011, Third Amendment dated August 31, 2011, Fourth Amendment dated July 17, 2013, Fifth Amendment dated June 24, 2015, Sixth Amendment dated March 27, 2019, and Seventh Amendment dated May 19, 2021 (collectively, Lease Agreement). The Lease Agreement is for premises located at 9401 South Avenida del Yaqui, Guadalupe, AZ consisting of 2,364 square feet of classroom, kitchen, and restroom space for Head Start Program use.
- B. The term of the Lease Agreement expires on May 31, 2024.
- C. Lessee and Lessor now mutually desire to enter into this Eighth Amendment to the Lease Agreement (Amendment) to: (a) extend the term; (b) state Lessee's base rent (c) revise janitorial services and costs; (d) add Lessee administration provision; and (e) provide counterpart signature language.

AGREEMENT

NOW THEREFORE, in consideration of the foregoing and other good and valuable consideration, receipt and sufficiency of which is hereby acknowledged, Lessee and Lessor agree as follows:

- 1. The Recitals, by this reference, are hereby incorporated into this Amendment.
- 2. Capitalized terms used in this Amendment without definition shall have the meanings assigned to such terms in the Lease Agreement, unless the context expressly requires otherwise.
- 3. The term of the Lease Agreement in the third paragraph of the Lease, as amended by Section 1 of the Second through Fifth Amendments and Section 2 of the Sixth Amendment to the Lease Agreement, is deleted in its entirety and replaced with the following:

Upon the effective date of this Amendment, the term of the Lease Agreement is hereby extended through May 31, 2029.

- 4. The monthly base rent in Section 3 of the Second Amendment and as amended by Section 2 of the Third Amendment to the Lease Agreement, is hereby deleted in its entirety and replaced with the following:

Lessee agrees to pay base rent, in equal monthly installments, in the amount of one thousand five hundred and seventy-six dollars 00/100 (\$1,576.00) plus rental tax.

- 5. Janitorial costs in Section 4 of the Sixth Amendment is hereby deleted in its entirety and replaced

with the following:

Lessor shall provide janitorial services to the two (2) Premises' restrooms twice weekly at the cost of forty dollars (\$40.00) per week. Lessor shall include the janitorial costs on the monthly invoice provided to Lessee and Lessee shall reimburse Lessor for said costs. Effective June 1, 2024, the weekly cost will increase to fifty dollars (\$50.00) per week for the remainder of the term.

6. Sections 6 and 7 of the Seventh Amendment of the Lease Agreement are deleted in their entirety. The Lease Agreement is hereby amended to include the additional paragraphs as follows:

Lessee Administration of Agreement. The Assistant County Manager for Maricopa County and/or the Real Estate Director for Maricopa County shall administer this Agreement, including executing documents necessary to administer this Lease Agreement.

Counterparts and Electronic Signatures. This Lease Agreement may be executed in two or more counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument. Electronic signatures shall have the same force and effect as original signatures.

7. The Lease Agreement is subject to cancellation pursuant to the provisions of A.R.S. § 38-511.
8. The foregoing paragraphs contain all the changes made by this Amendment. All other terms and conditions of the Lease Agreement remain the same and in full force and effect, except as herein amended.

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IN WITNESS WHEREOF, the Parties have executed this Amendment as of the last date written below.

LESSOR:

Town of Guadalupe, an Arizona municipal corporation

By: _____
Valerie Molina, Mayor

ATTEST:

Jeff Kulaga, Town Manager/Clerk

APPROVED as to FORM:

David E. Ledyard, Esq.
FAITH, LEDYARD & FAITH, PLC
Town Attorneys

LESSEE:

Maricopa County, a political subdivision of the State of Arizona

Chairman of the Board of Supervisors

ATTEST:

Clerk of the Board Date

APPROVED as to FORM:

Deputy County Attorney Date



Highline Canal Recreational Path Lighting Replacement Project

Project Scope

Replace 76 inoperable solar powered path lighting fixtures and poles to improve path safety along the 1.5-mile path.

Replace solar lights with conventional hard-wired lights involving:

- Remove existing pedestrian lighting poles, battery boxes, fixtures, solar panels.
- Install new pedestrian lighting poles, fixtures, new power conduit, pull boxes, trenches and electrical cabinets.

REVISED Estimated Project Cost: \$1,235,936





Highline Canal Recreational Path Lighting Replacement Project



Overall Project Status/Schedule:

- Design and Bidding – Complete
- Construction Administration – ADOT
- Construction Contract Awarded – Roadway Electric
- Outreach / Notification – Town of Guadalupe
- Contract Duration – 250 Calendar Days
- Notice to Proceed (NTP) – March 21, 2024
- **On-Site Construction Start – April 29, 2024**
- **Phase 1, Phase 2**
- Anticipated Completion – December 2024



Highline Canal Recreational Path Lighting Replacement Project



HIGHLINE CANAL

The scope of this project includes removing existing and installing new pedestrian lighting along the Highline Canal Multi-Use Path from the Guadalupe/Tempe border near Grove Parkway to Avenida del Yaqui

PROJECT START DATE: ~~APRIL 15, 2024~~ ²⁹ - ANTICIPATED COMPLETION DATE: DECEMBER 2024

THE CANAL PATH WILL BE CLOSED DURING CONSTRUCTION, WITH NO PUBLIC ACCESS ALONG THE CANAL TO ENSURE THE SAFETY OF THE PUBLIC AND WORKERS.

The project will be completed in two phases:

- Phase 1: Avenida del Yaqui to Guadalupe: closed ~~April 15, 2024~~ **April 29, 2024**
- Phase 2: Guadalupe Rd. to Mineral Road (Town limit): closure to be determined.
- Warning / closure signage will be posted at both ends and along the path.

FOR QUESTIONS OR INFORMATION CONTACT LIVVY RAMIREZ, COMMUNITY OUTREACH MANAGER, TOWN OF GUADALUPE.
(480)-505-5363 LRAMIREZ@GUADALUPEAZ.ORG



Highline Canal Recreational Path Lighting Replacement Project

Thank you



Town Council Meeting
April 25, 2024





Highline Canal Recreational Path Lighting Replacement Project

Project Background

In 2013, the Town of Guadalupe established the recreational path and beautified the Highline Canal by installing a concrete path, landscaping, security fence, benches, artwork, and installing solar lighting.

2013-2014: Design, Engineering, Planning

2014-2015: Construction, Completion

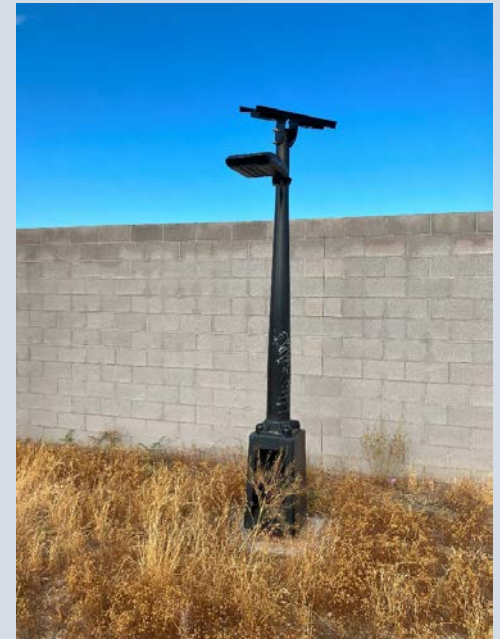
Total Cost: \$1,035,720



Highline Canal Recreational Path Lighting Replacement Project

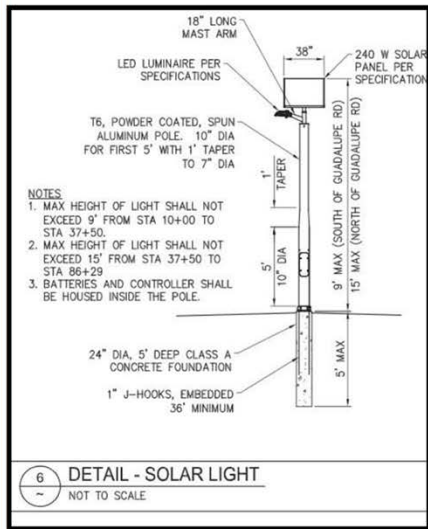


76 path lights in disrepair





Highline Canal Recreational Path Lighting Replacement Project



Original Plan Detail

Specifications called for: 24 Volt DC Battery pack with 10-year warranty that is charged by 240 watt solar panel. Aluminum poles of 9', 15', 25' & 30' were also called for?

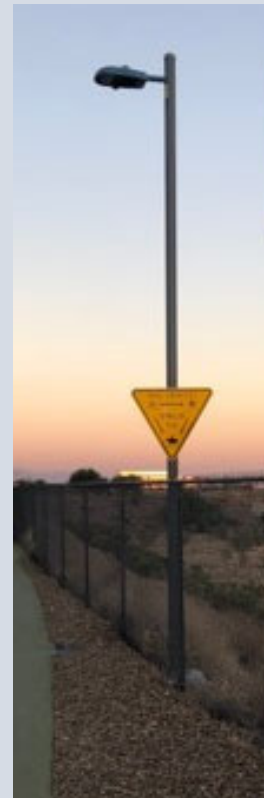
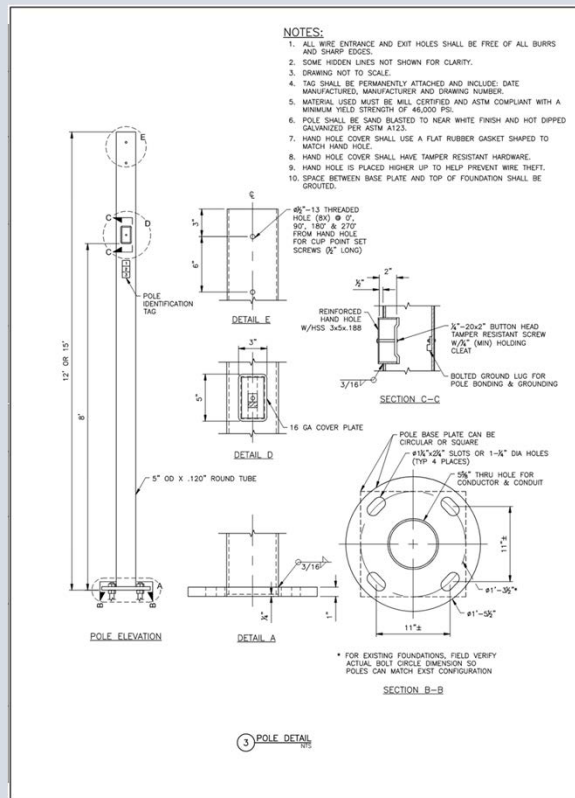


These low mounting heights Are not very effective or efficient For light delivery



Typical Installation "Solar Light" installation on the North Segment (North of Calle Guadalupe Rd.) – 48 such installations, only 4 of the installations are the taller poles.

Highline Canal Recreational Path Lighting Replacement Project



Example of new light,
fixture and pole

12' to 15' in height



Highline Canal Recreational Path Lighting Replacement Project

Project Purpose

The purpose of the project is to improve pedestrian and bicyclist safety.

- Since the 2015 completion, the solar lighting system has been subjected to repeated vandalism and theft.
- Replacement solar battery pack cost over \$500 each.
- These packs were continuously stolen, no longer affordable to replace.
- Path lighting has been abandoned, while funding sources were sought.



Town Council Meeting
April 25, 2024



Highline Canal Recreational Path Lighting Replacement Project

Project Outreach

Community Outreach letters sent 44 adjacent property owners and 12 neighboring agencies.

Three responses:

- City of Tempe – proposed lighting
- Maricopa County Parks & Recreation – Maricopa Trail
- Adjacent property owner and neighbor – several questions.





Town Manager's Budget Message

April 19, 2024

To The Honorable Mayor and Town Council:

This Proposed Fiscal Year 2025 (FY 2025) budget for the Town of Guadalupe is presented with reservations and concern because proposed expenditures exceed projected revenues collected and as a result it relies too heavily on the General Fund reserve to balance this annual budget. This proposed FY25 budget continues current Town of Guadalupe levels of services, programs, and investments in capital projects with the intent to deliver quality services to our residents and business community utilizing our limited resources. Unfortunately, the costs of providing current service levels exceed projected revenues.

Additionally, after consecutive years of revenues exceeding expenditures annually, the FY 25 proposed budget represents the first of a five-year forecast where this is no longer the condition. A structural deficit where on-going expenditures are exceeding on-going revenue is projected in the five-year forecast.

Without a significant increase in revenues collected and/or a significant reduction in service and program expenditure and/or a combination of both, it is projected that the General Fund balance will be depleted in FY29. The Town of Guadalupe's current budget and projected five-year forecast is not fiscally sustainable.

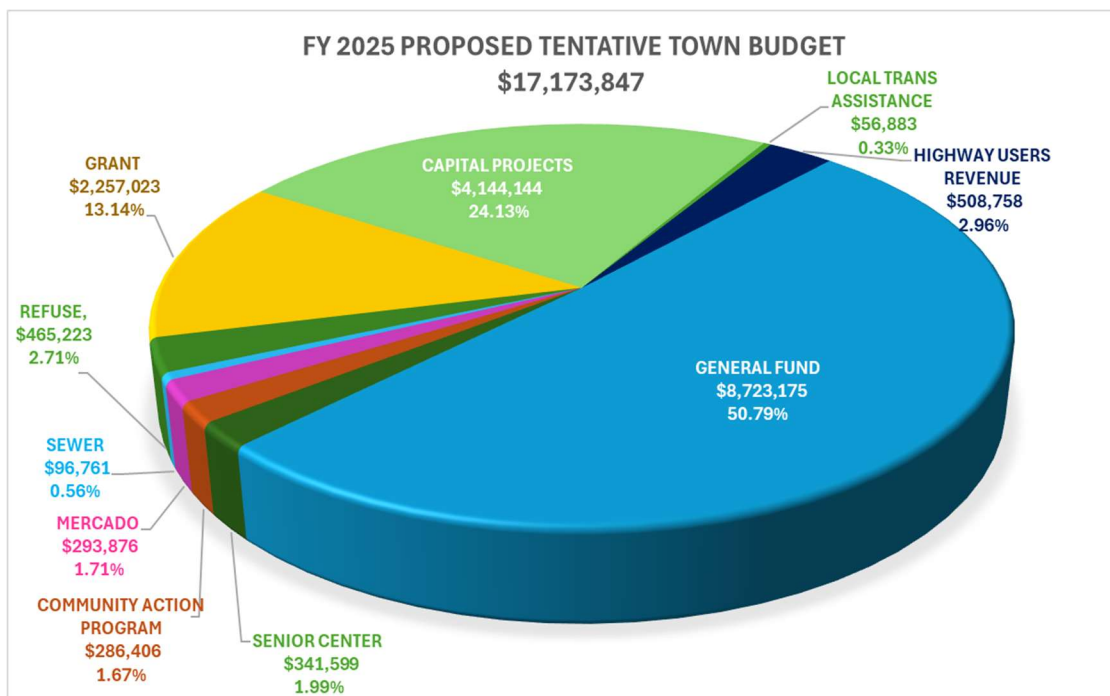
While cognizant of this projected unsustainable fiscal five-year forecast, and the realization that difficult policy and financial decisions are needed, the FY2025 is proposed as follows:

The proposed total FY 2025 budget is \$17,173,847 as illustrated in the chart below. This proposed budget is a 31.75% increase from the FY 2024 budget of \$13,035,412. The proposed FY 2025 annual budget consists of the General Fund, four special revenue funds, three enterprise funds, the grant fund, and the Capital Improvement Program. The overall the FY 2025 budget is a 32% increase compared to the FY 2024 Adopted budget primarily due to significant proposed increases in the grant fund (61%) and Capital Project Fund (87%), as summarized in the following table:

Proposed FY25 Town of Guadalupe Budget:

Fund	FY 2023	FY 2024	FY 2025	% of Budget	\$ Change	% Change
General Fund	\$ 5,681,318	\$ 7,357,809	\$ 8,723,175	51%	\$ 1,365,366	19%
Local Trans Assistance Fund	41,104	51,353	56,883	0%	5,530	11%
Highway Users Revenue Fund	733,065	524,812	508,758	3%	(16,054)	-3%
Senior Center	287,180	319,708	341,599	2%	21,891	7%
Community Action Program	179,128	200,603	286,406	2%	85,803	43%
ARPA	1,171,936	290,596	-	0%	(290,596)	-100%
Mercado	159,424	192,626	293,876	2%	101,250	53%
Sewer	133,730	130,635	96,761	1%	(33,874)	-26%
Refuse	373,684	344,117	465,223	3%	121,106	35%
Municipal Property Corporation	152	-	-	0%	-	
Grant	257,252	1,405,142	2,257,023	13%	851,881	61%
Capital Projects Fund	-	2,218,011	4,144,144	24%	1,926,133	87%
Total Expenditures	\$ 10,239,601	\$ 13,035,412	\$ 17,173,847	100%	\$ 4,138,435	32%

The largest fund FY 2025 is the General Fund, \$8,723,175 followed by the Capital Improvement Program, \$4,144,144 and Grant Fund, \$2,257,023 accounting for 51%, 24% and 13% of the total proposed FY 2025 budget respectively.



The overall increase of \$4,138,435 (31.75%) to the FY 2025 budget as compared to the FY 2024 budget is largely due to substantial increases in the Capital Improvement Program (CIP) and the Grant fund where expenditures are proposed to go up 87% and 61% respectively. The combined increase to these two funds totals just under \$2.8 million. In addition, the related General Fund transfer to support expenditures in these two funds is proposed at a total of \$1.1 million, or an increase of \$647,000 from the prior year.

- Included in the proposed budget is a recommended 5% increase to staff salaries, which when adding related benefits would cost \$109,269 across all funds.
- A 7.5% increase in employee health insurance costs is also factored into the proposed budget.

As part of the budget development process, a high-level review of the alignment of staff time and other costs was conducted. The FY 2025 proposed budget reflects a realignment of resources across the various departments and funds based on this initial review to more accurately reflect the efforts and costs of delivering services. As a result, the year-over-year change to the department budgets and line items reflect significant positive and negative variances. It is recommended this effort continue over the next year with a more in-depth review to align with best practices.

In addition to the transfers to the CIP and Grant funds discussed earlier, the FY 2025 budget includes other one-time expenditures of approximately \$142,000 and department operational expense increases. The largest areas of increase for the General Fund are in the Fire Department, where it is anticipated the costs will increase by \$308,000 FY 2025. About \$32,000 of the increase is one-time cost for an anticipated retirement payout and \$30,000 for a consultant to conduct a review related to ambulance services in the town. The balance of the fire department increase is primarily related to personnel, where the budget was adjusted to align closer with prior and current spending patterns.

Other new spending includes \$30,000 of one-time costs for the following areas: \$5,000 for expenses associated with the election and \$25,000 related to the town's 50th anniversary. The budget includes one-time and on-going increases to the finance area for personnel and assistance as the town transitions to a new finance director. A modest increase of \$28,317 is proposed for policing services provided by the Maricopa County Sheriff's Office.

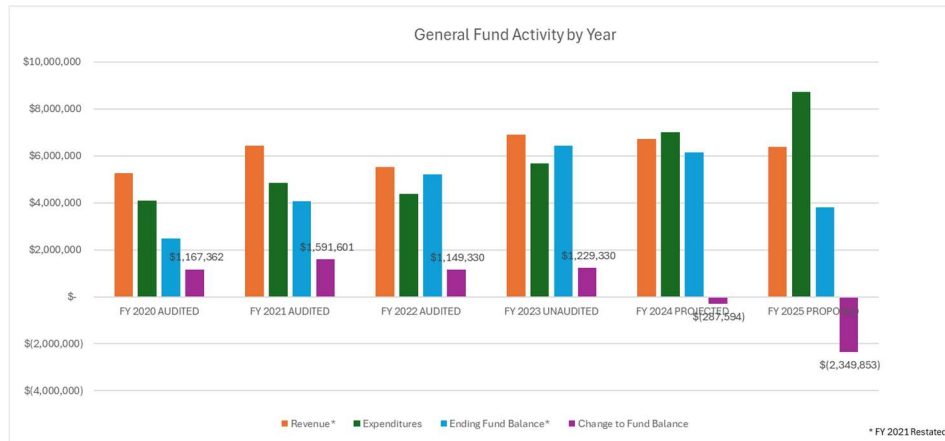
In addition, the General Fund transfer to support the operational costs in the special revenue funds is increasing \$75,387, for a total of \$419,438 in FY 2025. This is required due to the following changes to the special revenue fund budgets. The Highway User Revenue Fund (HURF) decreased slightly from \$524,812 to \$508,758 or a reduction of 3%. The Community Action Program (CAP) increased by 43%, or \$85,803, which is mostly due to an increase in personnel related to filling the director position. The Senior Center budget is proposed at \$341,599, which is up just under \$22,000 or 7% from FY 2024.

The Town's revenue is anticipated to decrease by almost \$605,000 in FY 2025. A significant part of this decrease is the change to Urban Revenue Sharing, which is tied to the State of Arizona's income tax and will be negatively impacted by the tax reduction policy changes enacted a few years ago. The change to the FY 2024 forecasted amount is over \$265,000. It is important to note that because the Town's FY 2024 budget wisely anticipated the impact of the State's policy change, the impact expected to the FY 2025 budget will only be a reduction of \$173,329. The Town is also seeing a slowing for its local sales tax. Recent months receipts are down year-over-year. Additionally, while state-shared sales tax and state-shared vehicle license tax receipts are growing, the rate is much more modest than in the prior year and the town's share is anticipated to shrink as the town's population percentage of the State is anticipated to get smaller.

The proposed FY 2025 General Fund budget assumes the Town will maintain the current level of service provided by the Town's departments and continue to fund needed capital improvements, replacement, and repairs through transfers to the CIP. As discussed above, the town's on-going resources are declining and the cost of delivering services continues to increase. This situation is causing a structural deficit where on-going expenditures are exceeding on-going revenue. In order to support the costs associated with the current services, fund balance from the General Fund is required to balance the FY 2025 budget. This is a less than ideal situation and is not sustainable over the long term.

Moreover, the FY 2023 audit is not complete. Based on the records as of today, it is estimated the Town’s General Fund balance for FY 2023 would be \$6,443,313. While the FY 2024 budget assumed a reduction of the General Fund balance \$379,066, forecasted revenue, expenditures and transfers out to other funds during FY 2024, would have the balance decline by \$287,594 to \$6,155,719.

Importantly, the proposed FY 2025 budget includes a structural deficit where estimated expenditures exceed projected revenue collections by \$2,349,853. To balance the FY 2025 budget, \$2,349,853 of the General Fund balance of \$6.37M will be used equating to approximately 37% of the General Fund balance. The table below illustrates the General Fund performance since FY 2020.



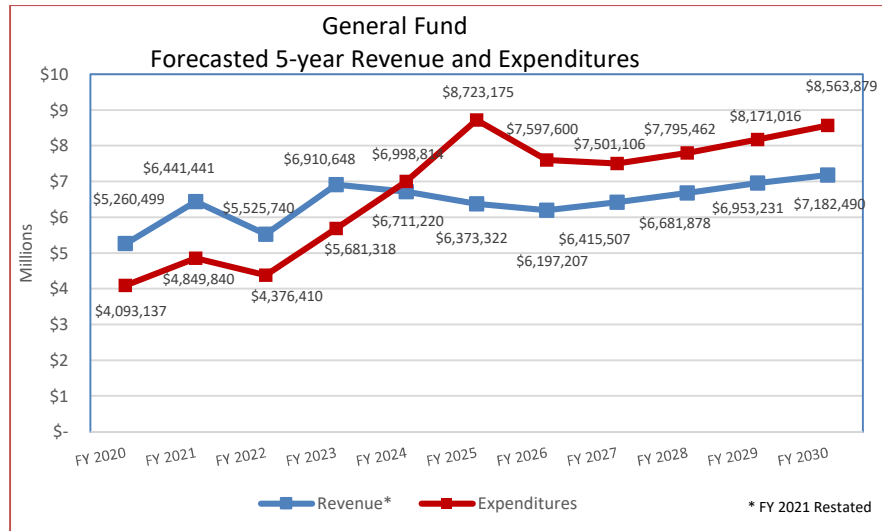
Unfortunately, the Five-Year Forecast projects expenditures exceeding revenues by more than \$1M annually without a revenue increase or expenditures decrease or a combination of both. As the following charts and table illustrate, without structural fiscal change, the Town’s General Fund balance is projected to be depleted in FY29, July 1, 2029.

As a result of this financial forecast, the sobering assessment is shared:

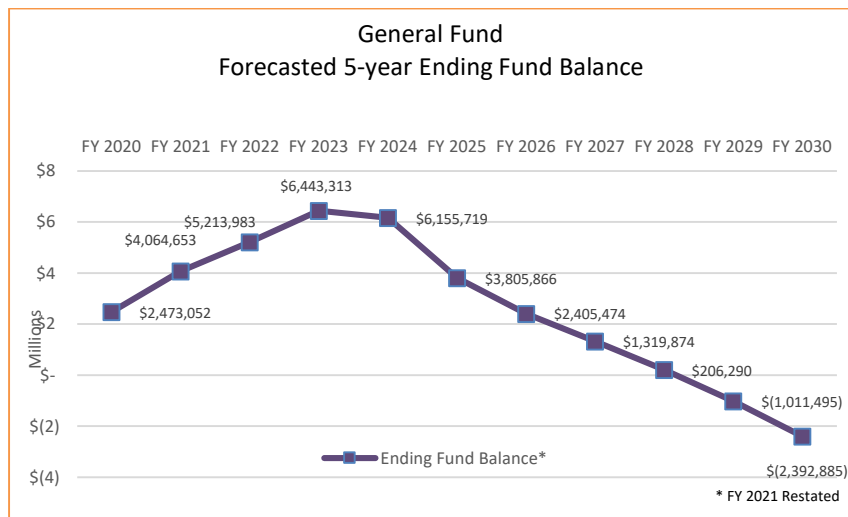
- If this forecast is realized, the General Fund structural deficit will continue to grow annually to an estimated \$1.4M by FY 2030.
- The General Fund balance would be depleted during FY 2029.
- Expenditure reductions of \$1.4M equate to approximately 19% of the forecasted General Fund operating budget.
- Without new recurring revenues, this suggests 19% of current service and program expenditures would be eliminated from the General Fund.

Conclusion: difficult policy decisions are necessary to prevent continued deficit spending, expenditures exceeding revenues, reliance on the General Fund balance.

Forecasted General Fund Revenues (red) and Expenditures (blue):



Forecasted General Fund Balance: under current conditions – depleted in FY29.



Forecasted General Fund Revenues, Expenditures, Balance:

General Fund	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED	FY 2026 FORECASTED	FY 2027 FORECASTED	FY 2028 FORECASTED	FY 2029 FORECASTED	FY 2030 FORECASTED
Beginning Fund Balance	\$ 1,305,690	\$ 2,473,052	\$ 4,064,653	\$ 5,213,983	\$ 6,443,313	\$ 6,155,719	\$ 3,805,866	\$ 2,405,474	\$ 1,319,874	\$ 206,290	\$ (1,011,495)
Revenue*	\$ 5,260,499	\$ 6,441,441	\$ 5,525,740	\$ 6,910,648	\$ 6,711,220	\$ 6,373,322	\$ 6,197,207	\$ 6,415,507	\$ 6,681,878	\$ 6,953,231	\$ 7,182,490
Expenditures	\$ 4,093,137	\$ 4,849,840	\$ 4,376,410	\$ 5,681,318	\$ 6,998,814	\$ 8,723,175	\$ 7,597,600	\$ 7,501,106	\$ 7,795,462	\$ 8,171,016	\$ 8,563,879
Ending Fund Balance*	\$ 2,473,052	\$ 4,064,653	\$ 5,213,983	\$ 6,443,313	\$ 6,155,719	\$ 3,805,866	\$ 2,405,474	\$ 1,319,874	\$ 206,290	\$ (1,011,495)	\$ (2,392,885)
Change to Fund Balance	\$1,167,362	\$ 1,591,601	\$ 1,149,330	\$ 1,229,330	\$ (287,594)	\$ (2,349,853)	\$ (1,400,392)	\$ (1,085,600)	\$ (1,113,584)	\$ (1,217,785)	\$ (1,381,390)

It is important to emphasize that these estimates are based on the current financial records. As the records are reviewed and audited, these estimates will change.

The proposed FY 2025 budget report includes:

- The Executive Summary, which provides a FY 2025 budget overview for all departments and funds along with forecasted balances for each fund through FY 2030.
- The FY 2025 line-item budget presenting anticipated final Town budget revenues, expenses, and fund balances for FY 2023; forecasted FY 2024 revenues, expenses, and fund balances; proposed FY 2025 revenues, expenses and fund balances and forecasted revenues, expenses and projected fund balances from FY 2026 through FY 2030. Again, caution is encouraged when reviewing these balances as they are based on the FY 2023 financial information as of today, which will change and will impact the future balance amounts.
- The Town Council Proposed FY 2025 Annual budget presentation for the April 25, 2024, Council Meeting.

While the FY 2025 proposed budget builds on the past five years of fiscal stewardship where Town services were maintained or enhanced, Town staff compensated, and capital improvement projects funded; it also brings to light the sobering reality that without significant policy decisions, the Town's General Fund is projected to be in jeopardy in FY 2029.

Lastly, I would like to take this opportunity to thank the Mayor and Town Council for their guidance and support throughout the development of this proposed budget and to recognize the Town employees for the remarkable job they do every day in delivering services to the citizens of Guadalupe with limited resources and recognize the importance of fiscal responsibility.

Sincerely,



Jeff Kulaga, Town Manager/Clerk



Proposed Tentative FY 2025 Budget Report

EXECUTIVE SUMMARY

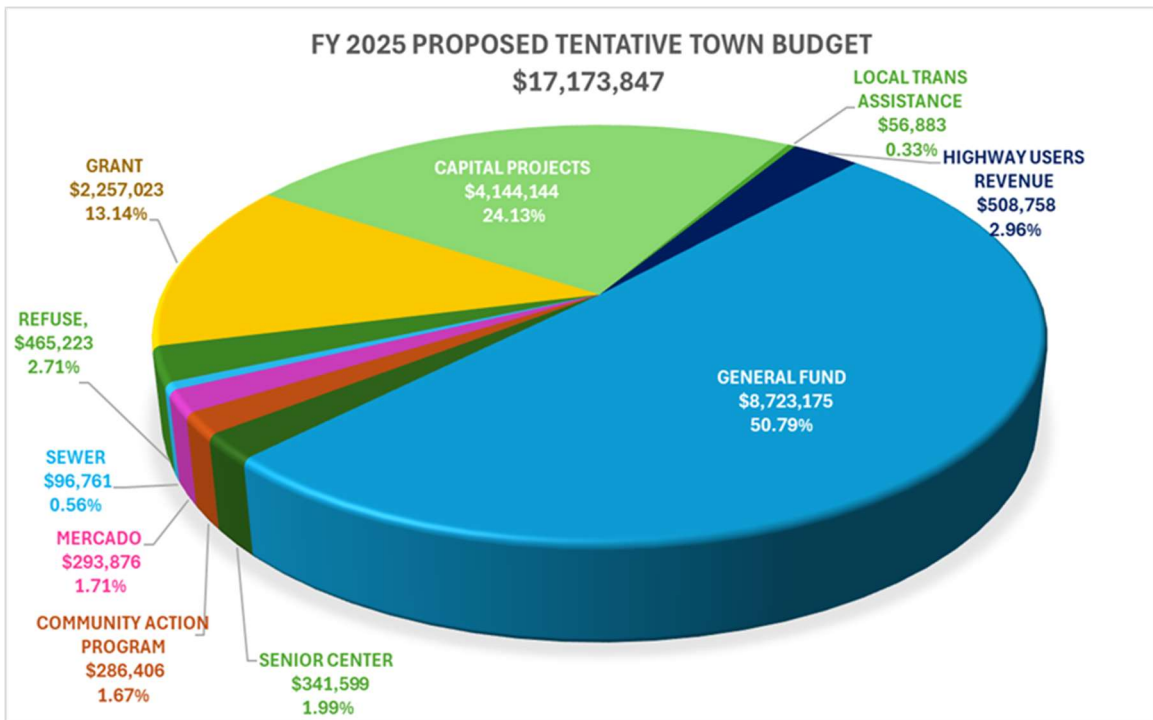
Preparation of the Proposed Tentative FY 2025 Budget

The preparation of the FY 2025 Proposed budget involved an in-depth analysis of the Town's General Fund, four special funds, three enterprise funds, grant fund, and Capital Improvement Program revenues and expenditures. This FY 2025 budget proposes revenues and expenditures to provide municipal services, operations, and programs in service to the Town of Guadalupe given limited revenues. This FY 2025 budget also provides a five-year budget forecast that projects future financial conditions.

In developing this FY 2025 Proposed budget, every revenue source and expenditure line item in the entire budget was reviewed by examining the receipts and spending, the year-to-date revenues and expenditures through February 2024 and the projected revenue and expenditures for the remaining months in FY 2024. The FY 2025 Proposed budget line-item amount increases or decreases were established based on this review. In addition, during the budget development process, a high-level review of the alignment of staff time and other costs was conducted. The FY 2025 proposed budget reflects a realignment of resources across the various departments and funds based on this initial review to more accurately reflect the efforts and costs of delivering services. As a result, the year-over-year change to the department budgets and line items reflect significant positive and negative variances. This effort is expected to continue during FY 2025 to align with best practices.

The table below summarizes the proposed budget by fund along with the FY 2023 unaudited activity, the FY 2024 budget and the variances from the FY 2024 budget.

Fund	Unaudited	Adopted	Proposed	FY 2025	FY 24-FY25	FY 24-FY25
	FY 2023	FY 2024	FY 2025	% of Budget	\$ Change	% Change
General Fund	\$ 5,681,318	\$ 7,357,809	\$ 8,723,175	51%	\$ 1,365,366	19%
Local Trans Assistance Fund	41,104	51,353	56,883	0%	5,530	11%
Highway Users Revenue Fund	733,065	524,812	508,758	3%	(16,054)	-3%
Senior Center	287,180	319,708	341,599	2%	21,891	7%
Community Action Program	179,128	200,603	286,406	2%	85,803	43%
ARPA	1,171,936	290,596	-	0%	(290,596)	-100%
Mercado	159,424	192,626	293,876	2%	101,250	53%
Sewer	133,730	130,635	96,761	1%	(33,874)	-26%
Refuse	373,684	344,117	465,223	3%	121,106	35%
Municipal Property Corporation	152	-	-	0%	-	-
Grant	257,252	1,405,142	2,257,023	13%	851,881	61%
Capital Projects Fund		2,218,011	4,144,144	24%	1,926,133	87%
Total Expenditures	\$ 10,239,601	\$ 13,035,412	\$ 17,173,847	100.00%	\$ 4,138,435	31.75%



The proposed FY 2025 budget totals \$17,173,847 and is comprised of 10 individual funds, with the General Fund totaling \$8,723,175 and the Capital Improvement Program totaling \$4,144,144. Overall, the FY 2025 proposed budget is a 31.75% increase from the FY 2024 budget of \$13,035,412.

A proposed expenditure which impacts all operational funds is a proposed 5% wage increase, at a cost of \$109,269, for the 22 full time, 15 part time Town employees and 35 reserve Firefighters beginning on July 1, 2024. Historically, from 2017 to 2021, employees did not receive a wage increase. The FY 2022, FY 2023, and FY 2024 adopted budgets included a 5%, 3%, and 5% annual increase respectively.

An overview of the FY 2025 proposed revenues and expenditures for each department and 10 funds follows, along with a 5-year forecast for each fund.

FUND OVERVIEWS

GENERAL FUND

GENERAL FUND SUMMARY

The FY 2025 General Fund proposed revenues total \$6,937,222, while proposed FY 2025 General Fund expenditures are \$8,723,175. This results in expenditures exceeding revenues by \$2,349,853, which will cause the General Fund balance to decline from the estimated \$6,155,719 at the beginning of the year to \$3,805,866 by year-end. This is a less than an optimal situation, and while the Town is fortunate to have a fund balance to offset this deficit, those funds are not a viable solution for the long-term. Of the \$2.3 million, approximately \$1.2 million is associated with the CIP, grant activity and certain other departmental costs which are one-time in nature. While those costs will not repeat the following year, about \$1.1 million of this shortfall is structural in nature. Without changes, this \$1.1 structural deficit will recur, and likely grow, which will further deplete the fund balance in the future. The annual recurring use of fund balance monies to balance annual budgets is not a sustainable fiscal approach.

GENERAL FUND REVENUES

The two primary revenue categories in the General Fund are a) local taxes, and b) state-shared revenues which are earned by cities and towns based on Census population data, consisting of shared-sales tax, urban revenue sharing (income tax), and vehicle license tax.

As the chart and table below indicate, local sales tax of \$3,067,200 accounts for 48% of the Town's General Fund. The three state shared revenues sources account collectively for 28% of the FY 2025 projected revenues; State Sales Tax, \$806,664 (13%); Vehicle License Tax, \$270,277 (4%); and urban revenue sharing \$1,135,441 (18%).

In FY 2025, local sales tax revenues are expected to decline based on current experience and a slowing of the economy. Billboard revenues are also anticipated to go down per the contractual agreement, which included a one-time boost in FY 2024.

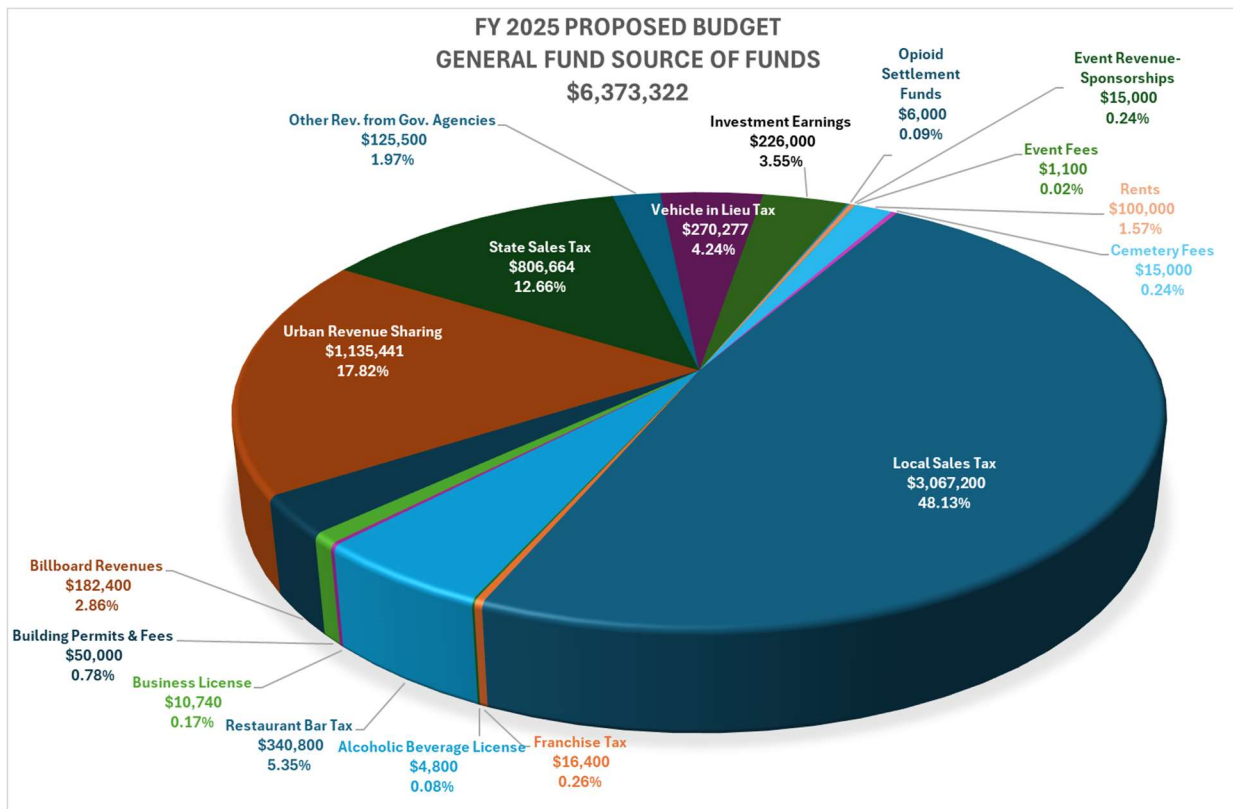
Based on information provided by the League of Cities and Town, Guadalupe's portion of State Urban Revenue Sharing (URS) will decrease \$265,569 from the allotment. Due to the Town's foresight in budgeting in FY 2024, this is a \$173,329 reduction from the current budget. The overall reduction is due to the State's move to a flat 2.5% individual income tax rate. As reported, by the League of Arizona Cities and Towns:

Beginning in FY 2024, cities and towns now receive 18% of the total state income tax collected. Note that the increased sharing percentage itself does not equate to ongoing increased URS distributions. The State's adoption of the 2.5% flat income tax rate will result in reduced income tax collections. The new sharing rate is the result of negotiations intended to minimize the negative impact on cities and towns due to this income tax collection reduction. The amount distributed is based on the total net income tax collections during the fiscal year two years prior to the distribution year. These funds are distributed monthly based on 1/12 of the total available and may be expended for any municipal public purpose. This money is allocated to an individual city or town based solely on its population (or the 1,500 minimum for the nine smallest

towns) in relation to the total population of all incorporated cities and towns. The FY 2025 ADOR estimate for URS is \$1,268,200,000, approximately (18.96%) less than last year's estimate of \$1,564,819,794. (Note: This is the only revenue type that is likely to remain unchanged because it is based on collections from two years ago, subject to slight changes due to various adjustments such as late refunds, court decisions, etc.)

Income tax collections continue to be lower than the amounts projected when the flat tax was passed. As such, our current long-term forecast for URS distributions indicates that FY 2026 will be roughly (10%) lower than FY 2025, and FY 2027 will be up slightly or flat compared to FY 2026.

Wildland fire reimbursements are going down as the Fire Chief indicated he did not anticipate participation during FY 2025. The offsetting expenses were also removed from the Fire department budget. Revenue from other government agencies is reduced to align with prior year and recent collection. Investment earnings are budgeted based on the current return and the restatement of interest that was budgeted to HURF to the General Fund. This is due to the HURF fund's continual negative cash balance. The HURF budgeted expenditures exceeds the HURF revenue and requires a General Fund subsidy. Cash goes out quicker than it comes in, so there is no balance to earn interest. This situation will be monitored and if there is a change, interest will be re-apportioned appropriately. Most other revenue sources are estimated flat or minor increase based on experience.



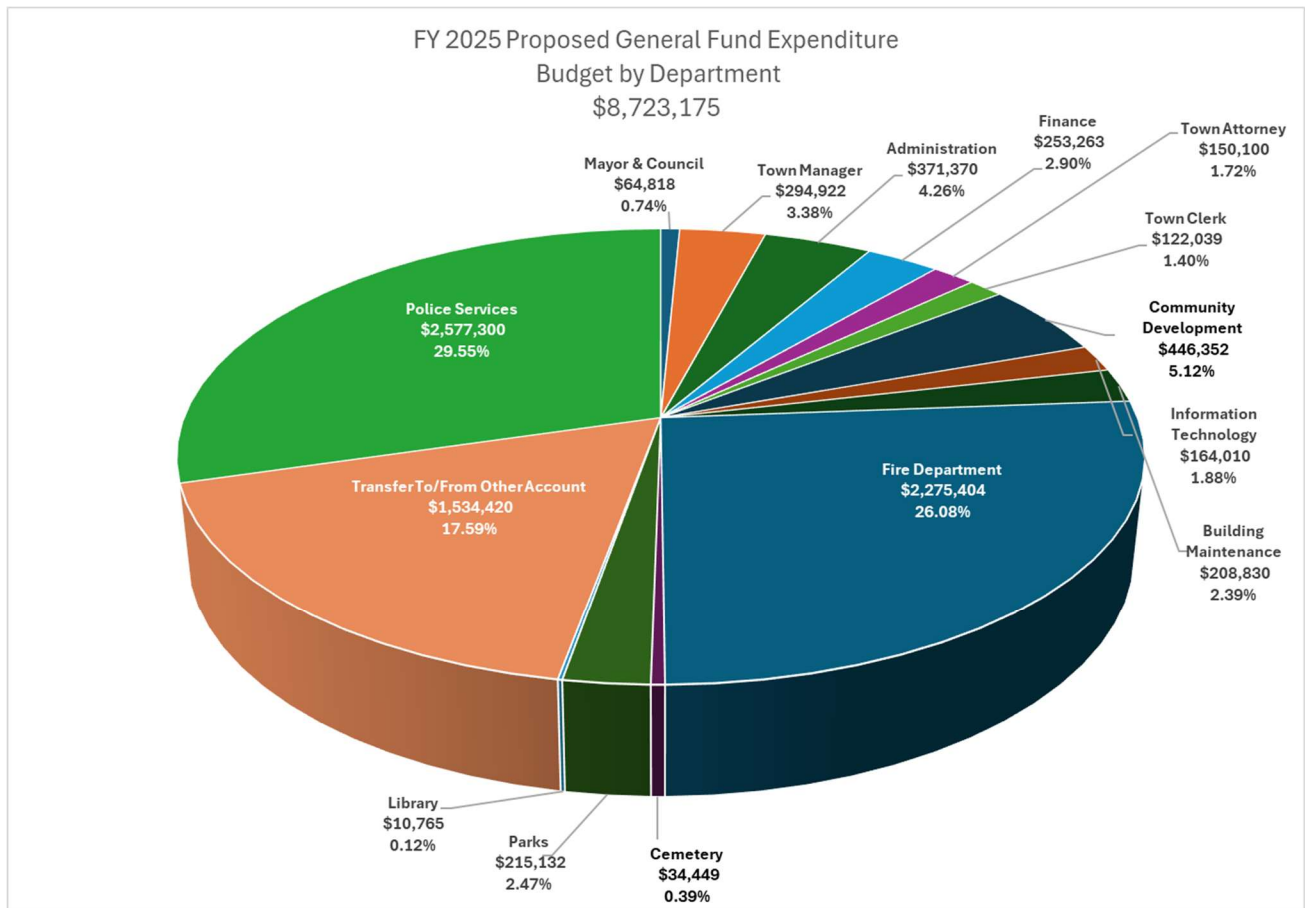
FY 2025 PROPOSED GENERAL FUND REVENUE

Source	Unaudited FY 2023	Adopted FY 2024	Proposed FY 2025	FY 2025 % of Budget	FY 24-FY 25 \$ Change	FY 24-FY 25 % Change
Local Sales Tax	\$ 3,577,302	\$ 3,350,000	\$ 3,067,200	48.13%	\$ (282,800)	-8.44%
Franchise Tax	17,755	21,015	16,400	0.26%	(4,615)	-21.96%
Transient Occupancy Tax	34,489	-	-	0.00%	-	-
Alcoholic Beverage License	4,800	6,300	4,800	0.08%	(1,500)	-23.81%
Restaurant Bar Tax	299,119	294,278	340,800	5.35%	46,522	15.81%
Business License	10,960	10,987	10,740	0.17%	(247)	-2.25%
Event Fees	27,543	-	1,100	0.02%	1,100	-
Easter Event Fees	350	-	-	0.00%	-	-
Building Permits & Fees	141,043	54,970	50,000	0.78%	(4,970)	-9.04%
Billboard Revenues	37,679	479,692	182,400	2.86%	(297,292)	-61.98%
Urban Revenue Sharing	1,006,746	1,308,770	1,135,441	17.82%	(173,329)	-13.24%
State Sales Tax	784,486	767,270	806,664	12.66%	39,394	5.13%
Other Rev. from Gov. Agencies	122,953	158,128	125,500	1.97%	(32,628)	-20.63%
Wild Land Reimbursements	116,776	100,000	-	0.00%	(100,000)	-100.00%
Vehicle in Lieu Tax	262,951	271,879	270,277	4.24%	(1,602)	-0.59%
Investment Earnings	182,647	33,522	226,000	3.55%	192,478	574.18%
Rents	125,516	95,589	100,000	1.57%	4,411	4.61%
Loss on State Investment Pool	20	-	-	0.00%	-	-
Misc. Fees	15,946	-	-	0.00%	-	-
Ballfield Fees	4,669	16,343	-	0.00%	(16,343)	-100.00%
Cemetery Fees	-	-	15,000	0.24%	15,000	-
Opioid Settlement Funds	-	-	6,000	0.09%	6,000	-
Sale of Land & Other Assets	130,099	-	-	0.00%	-	-
Event Revenue-Sponsorships	6,800	10,000	15,000	0.24%	5,000	50.00%
Total Revenues	\$ 6,910,648	\$ 6,978,743	\$ 6,373,322	100.00%	\$ (605,421)	-8.68%

GENERAL FUND EXPENDITURES

The total FY 2025 General Fund expenditures total \$8,723,175 which is an 18.56% increase over the FY 2024 General Fund adopted budget.

The General Fund supports most Town services and programs, provided by 22 full-time employees, 15 part-time employees, and a pool of 35 reserve firefighters as directed by the Mayor and 6 Town Council members. The chart and table below illustrate the FY 2025 Proposed General Fund expenditures by Town department/cost center, where police and fire services account for 56.3% of the total General Fund budget.



FY 2025 Proposed General Fund Expenditures by Department

Department	Unaudited FY 2023	Adopted FY 2024	Proposed FY 2025	FY 2025 % of Budget	FY 24-FY 25 \$ Change	FY 24-FY 25 % Change
Police Services	1,540,796	2,548,983	2,577,300	29.55%	28,317	1.11%
Fire Department	1,860,359	1,967,338	2,275,404	26.08%	308,066	15.66%
Transfer To/From Other Account	469,925	811,527	1,534,420	17.59%	722,893	89.08%
Community Development	224,232	389,478	446,352	5.12%	56,874	14.60%
Administration	209,300	206,313	371,370	4.26%	165,057	80.00%
Town Manager	246,952	393,221	294,922	3.38%	(98,299)	-25.00%
Finance	157,494	172,233	253,263	2.90%	81,030	47.05%
Parks	199,778	201,820	215,132	2.47%	13,312	6.60%
Building Maintenance	128,408	149,268	208,830	2.39%	59,562	39.90%
Information Technology	151,320	144,435	164,010	1.88%	19,575	13.55%
Town Attorney	70,092	193,337	150,100	1.72%	(43,237)	-22.36%
Town Clerk	80,262	86,660	122,039	1.40%	35,379	40.82%
Mayor & Council	\$ 63,501	\$ 65,031	\$ 64,818	0.74%	\$ (213)	-0.33%
Cemetery	16,406	18,714	34,449	0.39%	15,735	84.08%
Library	8,468	9,451	10,765	0.12%	1,314	13.90%
Total Expenditures	\$ 5,681,318	\$ 7,357,809	\$ 8,723,175	100.00%	\$ 1,365,366	18.56%

In addition to the salary and health care adjustment noted earlier and the offset for the Wildland Fire reimbursement, the FY 2025 Proposed General Fund budget includes the following key proposed expenditures changes:

Increases:

- \$141,792 of one-time spending for:
 - Election costs \$5,000.
 - Town 50th Anniversary in the amount of \$25,000.
 - Ambulance Service Consultant at \$30,000.
 - Retirement leave payout and associated taxes estimated at \$31,792.
 - Consulting for Financial Services for Finance Director transition at \$50,000.
- \$76,262: Adjust salary and benefits cost for current staff other than Fire Department.
- \$250,667: Adjust salary and benefits for current fire department staff/experience.
- \$43,816: Change based on contract cost for contractual services.
- \$100,860: Adjustment to Contractual Services based on current utilization and rate changes
- \$57,280: Adjustment to Auto Repairs and Fuel based on current experience.
- \$51,214: Adjustment to Insurance and utilities, both underbudgeted in FY 2024 plus a 5% increase
- \$75,387: Net change to subsidies of Special Revenue Funds
- \$647,506: Change of transfers to CIP and Grant funds going from \$467,476 to \$1,114,982

Decreases:

- \$10,000: Reduction to tuition reimbursement for employees.
- \$43,000: Net reduction to Legal Services based on utilization.
- \$25,000: One-time Goodyear Court payment removed for FY 2025.
- \$30,400: Right-sized Worker's Compensation costs based on prior year and current experience

Individual FY 2025 General Fund cost center expenditure additions/deletions are as follows:

- **Mayor & Council** – Slight reduction of \$213; .74% of total FY 2025 General Fund budget.
- **Town Manager** – Reduction due to reduction of consulting line to contingency line in Administration of \$150,000; set aside \$20,000 for other consulting services.; adjust personnel based on current positions.

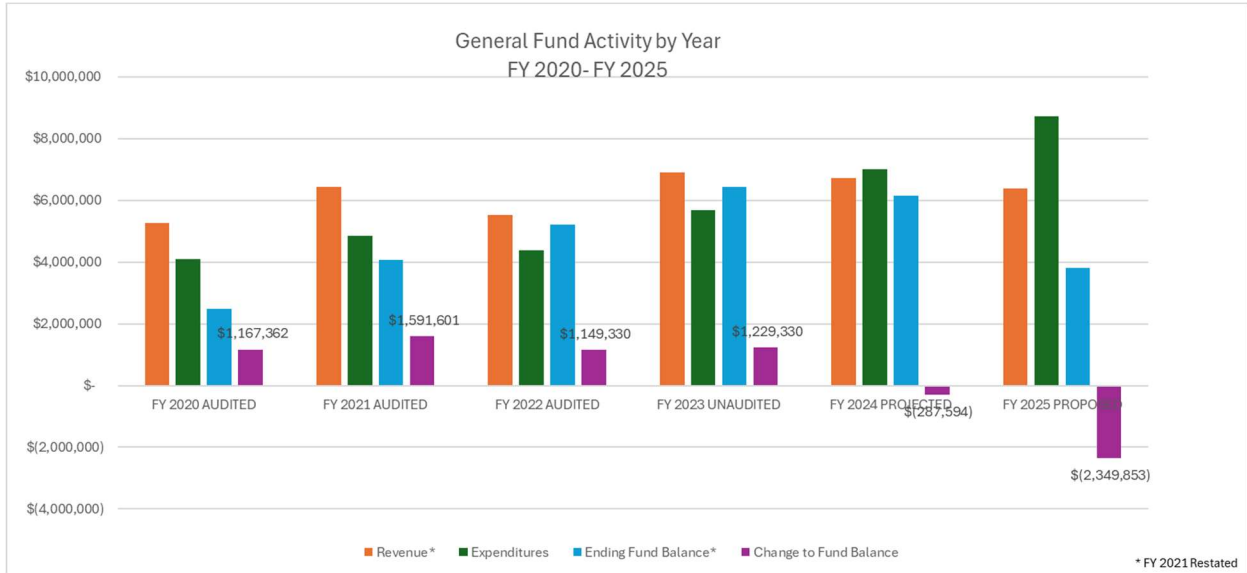
- **Administration** – Increase due to contingency shift from Town Manager of \$150,000; added \$25,000 in one-time cost for Town 50th anniversary; removed Goodyear Court payment of \$25,000; reduced tuition reimbursement by \$10,000.
- **Transfer to Other Funds:** Increased subsidies for LTAF/HURF and CAP and reduced subsidy for Senior Center for a net impact of \$75,387; Increased Grant/CIP transfers to \$1,114,982 for a net impact of \$647,506.
- **Finance** – Increased personnel cost for Finance Director and included one-time expenditure for a consultant of \$50,000, increased IT contractual services for assistance with financial system.
- **Town Attorney** – Decreased costs a net of \$43,000 based on utilization.
- **Town Clerk** – Adjusted benefits to reflect current staff eligibility; included costs for election.
- **Community Development** – Increase to contractual services based on current utilization and anticipated rates \$68,760.
- **Information Technology** – Increase of \$22,780 (13.55%) due to increased contractual software and computer security, support, maintenance, and services cost increases.
- **Building Maintenance** – Minimal change netting to \$7,213 based on shifts and change to supply costs.
- **Police Department** – The Maricopa County Sheriff’s Office (MCSO) provides public safety, police, and law enforcement services to the Town of Guadalupe through a contractual agreement. FY 2025 MCSO contract will increase by \$28,293 (1.11%) from FY 2024. Over the past six years, MCSO services have increased 45.17% from FY19 averaging a 6.6% annual increase, as illustrated in the table below.

Year	MCSO Annual Contract	Year-over-Year \$ Change	Year-over-Year % Change	\$ Change since FY2019	% Change since FY2019
FY 2019	\$ 1,775,048				
FY 2020	\$ 1,875,114	\$ 100,066	5.64%	\$ 100,066	5.64%
FY 2021	\$ 2,055,943	\$ 180,829	9.64%	\$ 280,895	15.82%
FY 2022	\$ 2,007,570	\$ (48,373)	-2.35%	\$ 232,522	13.10%
FY 2023	\$ 2,175,085	\$ 167,515	8.34%	\$ 400,037	22.54%
FY 2024	\$ 2,548,507	\$ 373,422	17.17%	\$ 773,459	43.57%
FY 2025	\$ 2,576,800	\$ 28,293	1.11%	\$ 801,752	45.17%

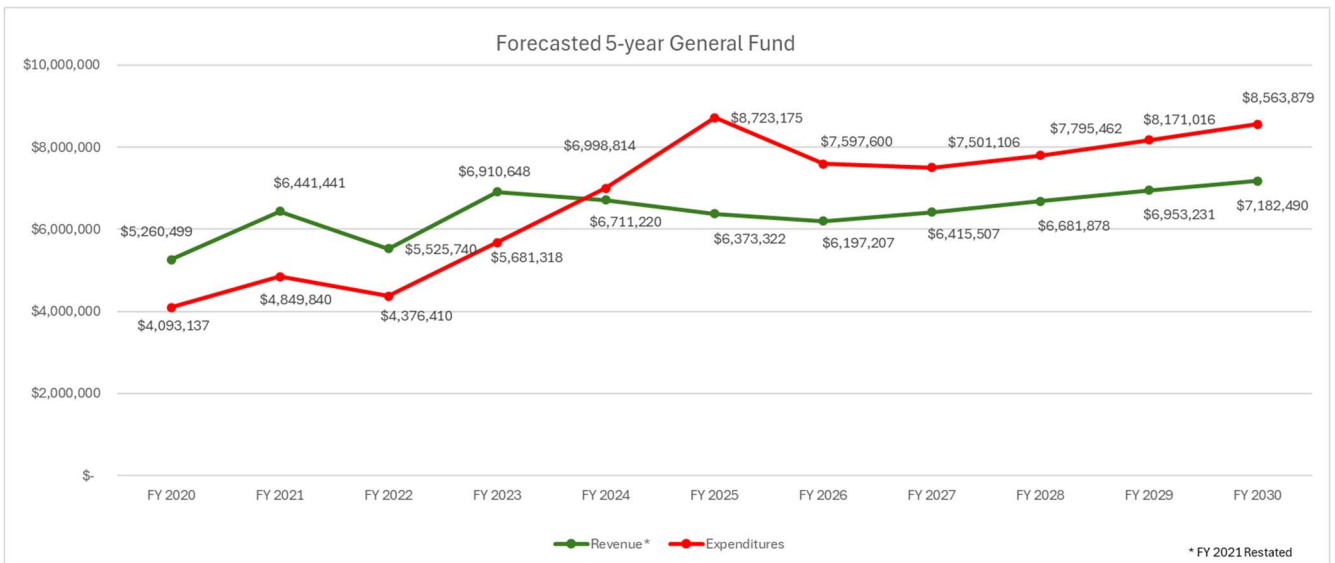
- **Fire Department** – Increase of \$308,066 (15.66%). The increase includes one-time expenditures for the Chief retirement leave payout estimated at \$31,792 and \$30,000 for a consultant for Ambulance Services. Salary and related benefit costs were also adjusted based on current and historical trends where the budget has been exceeded. The budget also includes additional capacity for vehicle repairs based on the current expenditure.
- **Cemetery** – Costs are anticipated to increase primarily due to the realignment of staff to this area.
- **Parks** – Expenditures are increasing due to the adjustment of benefits costs for individuals in supporting this area and for proper alignment of utility costs.
- **Library** – An increase of \$1,314 is due to an increase in utility costs.

GENERAL FUND FIVE YEAR FORECAST

The unaudited FY 2023 year-end General Fund balance is estimated to be \$6,443,313. Based on revenue and expenditure estimates and transfers out to other funds, the FY 2024 year-end General Fund balance is projected to decline to \$6,155,719. The FY 2025 proposed revenue and expenditures would result in a further decline, with a balance of \$3.8 million at the close of FY 2025. The General Fund performance since FY 2020 is illustrated below.



The FY 2025 General Fund proposed budget anticipated expenditures exceeding revenues by \$2,349,853. This trend is expected to continue into the future as illustrated below. This trend of expenditures exceeding revenues is forecasted to continue, as illustrated by the following chart and table.

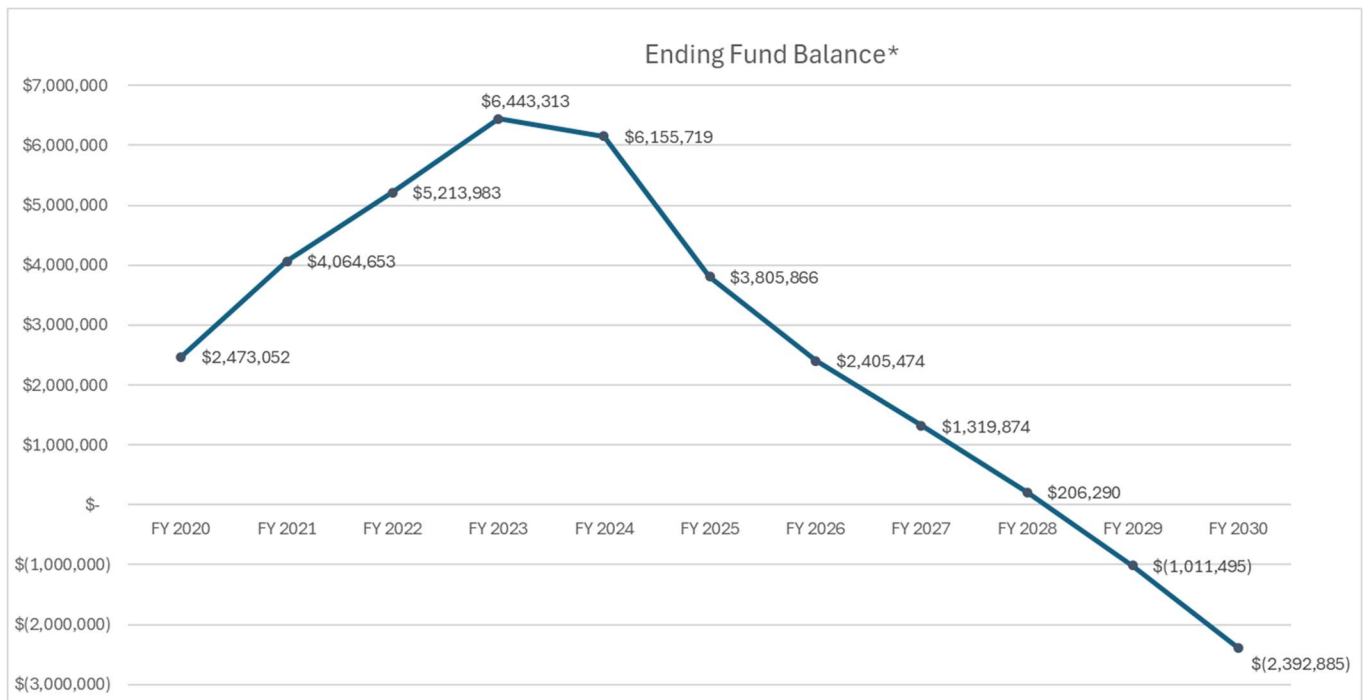


General Fund 5-Year Forecast								
General Fund	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	UNAUDITED	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
Beginning Fund Balance	\$ 5,213,983	\$ 6,443,313	\$ 6,155,719	\$ 3,805,866	\$ 2,405,474	\$ 1,319,874	\$ 206,290	\$ (1,011,495)
Revenue*	\$ 6,910,648	\$ 6,711,220	\$ 6,373,322	\$ 6,197,207	\$ 6,415,507	\$ 6,681,878	\$ 6,953,231	\$ 7,182,490
Expenditures	\$ 5,681,318	\$ 6,998,814	\$ 8,723,175	\$ 7,597,600	\$ 7,501,106	\$ 7,795,462	\$ 8,171,016	\$ 8,563,879
Ending Fund Balance*	\$ 6,443,313	\$ 6,155,719	\$ 3,805,866	\$ 2,405,474	\$ 1,319,874	\$ 206,290	\$ (1,011,495)	\$ (2,392,885)
Change to Fund Balance	\$ 1,229,330	\$ (287,594)	\$ (2,349,853)	\$ (1,400,392)	\$ (1,085,600)	\$ (1,113,584)	\$ (1,217,785)	\$ (1,381,390)

The FY 2025 five-year forecasts yield the same underlying budget message as previous years:

- Annual Town expenditures are forecasted to exceed revenues received.
- Continued use of fund reserves and fund balances to balance annual budgets is not financially sustainable.
- The use of fund balances does not establish a sustainable fiscal future where current levels of Town services can be maintained.
- Four Town departments rely on General Fund revenues through budget transfers: HURF, LTAF, Senior Center and Community Action Program (CAP) which, like General Fund departments, may be impacted by revenue shortfalls.
- Should continued use of fund balance be used to balance annual budgets, the five-year forecast projects a General Fund balance deficit in FY 2029.

The following chart illustrates the projected five-year General Fund year-end balance.



HIGHWAY USER REVENUE FUND (HURF)

HURF REVENUES

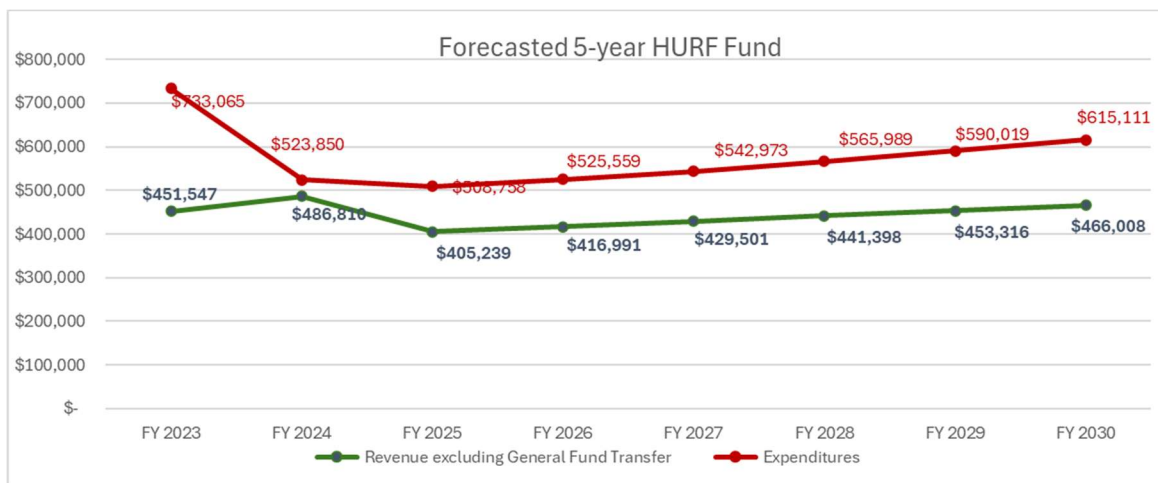
The FY 2025 HURF projected revenues of \$508,758 result from two key sources: HURF funds through a state shared revenue distribution based on Census populations and the transfers from the General Fund. HURF shared revenue funds for FY 2025 are budgeted at \$405,239. This is a 1.7% reduction compared to the FY 2024 budgeted amount of \$412,057. These funds have been steadily declining, which is a direct result of Guadalupe’s 2020 Census population decrease as compared to the rest of the State. Like the General Fund, HURF expenditures exceed HURF shared revenues. To balance the HURF FY 2025 budget, a transfer of \$103,519 from the General Fund is needed.

HURF EXPENDITURES

Proposed HURF expenditures in FY 2025 total \$508,758, which is 3% less than budgeted in FY 2025. This reduction is due to the realignment of staff time allocation and a review of other expenditures lines. The cost for engineering, insurance and utilities water are expected to increase by almost \$50,000. In addition, the budget includes an increase for equipment-related costs of \$15,000. These increases are offset by reductions to personnel of approximately \$78,000 which are the result of the staff time alignment.

HURF FIVE YEAR FORECAST

HURF is one of four funds, HURF, LTAF, Senior Center and CAP, which rely on annual General Fund transfers to balance the fund’s budget. HURF expenditures are forecasted to exceed revenues primarily due to operating cost increases including general street, streetlight, sidewalk and street sign repair; fuel; utilities and transportation engineering needs. As a result, these annual transfers contribute to the General Fund annual deficit and the HURF year-end balance remains at \$0.00. The five-year forecast projects the trend of expenditures exceeding revenue trend continuing, as illustrated in the following tables:



HURF Fund	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	UNAUDITED	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
Revenue excluding General Fund Transfer	\$ 451,547	\$ 486,810	\$ 405,239	\$ 416,991	\$ 429,501	\$ 441,398	\$ 453,316	\$ 466,008
Expenditures	\$ 733,065	\$ 523,850	\$ 508,758	\$ 525,559	\$ 542,973	\$ 565,989	\$ 590,019	\$ 615,111
Revenue (over/under) Expenditures	\$ (281,518)	\$ (37,040)	\$ (103,519)	\$ (108,568)	\$ (113,473)	\$ (124,591)	\$ (136,703)	\$ (149,103)

LOCAL TRANSPORTATION ASSISTANCE FUND (LTAF)

LTAF REVENUES

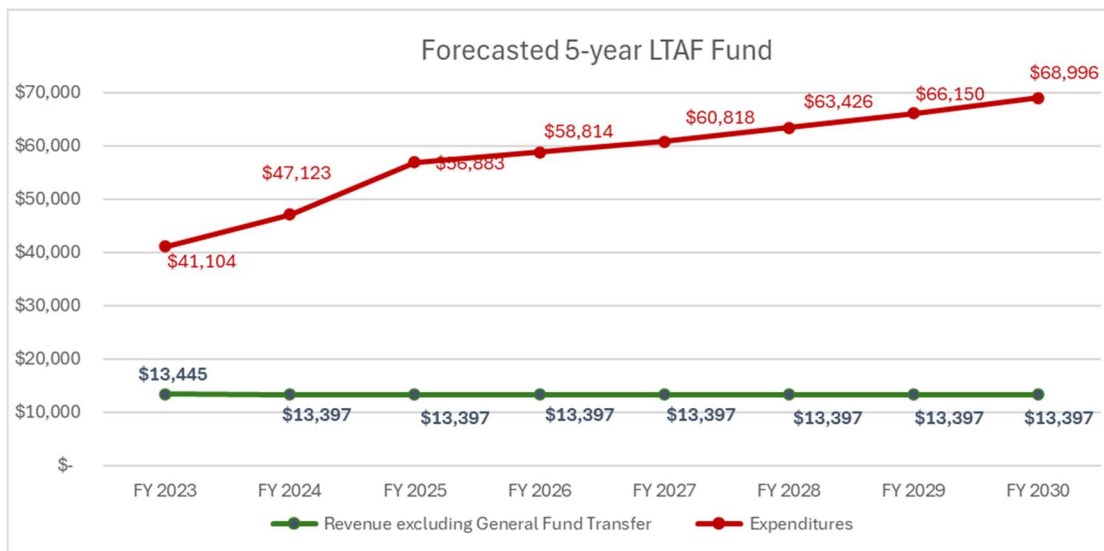
The LTAF projected revenues of \$56,883 for FY 2025 result from two key sources: HB 2565 Transit funds of \$13,397 and a transfer from the General Fund of \$43,486. The Transit Fund is a state shared revenue subject to Census population changes. The budget for FY 2025 assumes no change to the Transit Fund amount from FY 2024. Due to increasing expenditures, an increased transfer from the General Fund of \$43,486 is necessary to balance the LTAF budget.

LTAF EXPENDITURES

The LTAF expenditures of \$56,883 are \$5,530 (10.8%) greater than FY 2024 primarily due to increased salary and fuel costs.

LTAF FIVE YEAR FORECAST

Like HURF, the LTAF annually relies on a General Fund transfer to balance the LTAF budget, because LTAF expenditures exceed revenues. As a result, these annual transfers contribute to the General Fund annual deficit and the LTAF year-end balance remains at \$0.00. The five-year forecast projects the expenditures exceeding revenue trend will continue as illustrated in the following chart and table:



LTAF Fund	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	UNAUDITED	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
Revenue excluding General Fund Transfer	\$ 13,445	\$ 13,397	\$ 13,397	\$ 13,397	\$ 13,397	\$ 13,397	\$ 13,397	\$ 13,397
Expenditures	\$ 41,104	\$ 47,123	\$ 56,883	\$ 58,814	\$ 60,818	\$ 63,426	\$ 66,150	\$ 68,996
Revenue (over/under) Expenditures	\$ (27,659)	\$ (33,726)	\$ (43,486)	\$ (45,417)	\$ (47,421)	\$ (50,029)	\$ (52,753)	\$ (55,599)

SENIOR CENTER FUND

SENIOR CENTER REVENUES

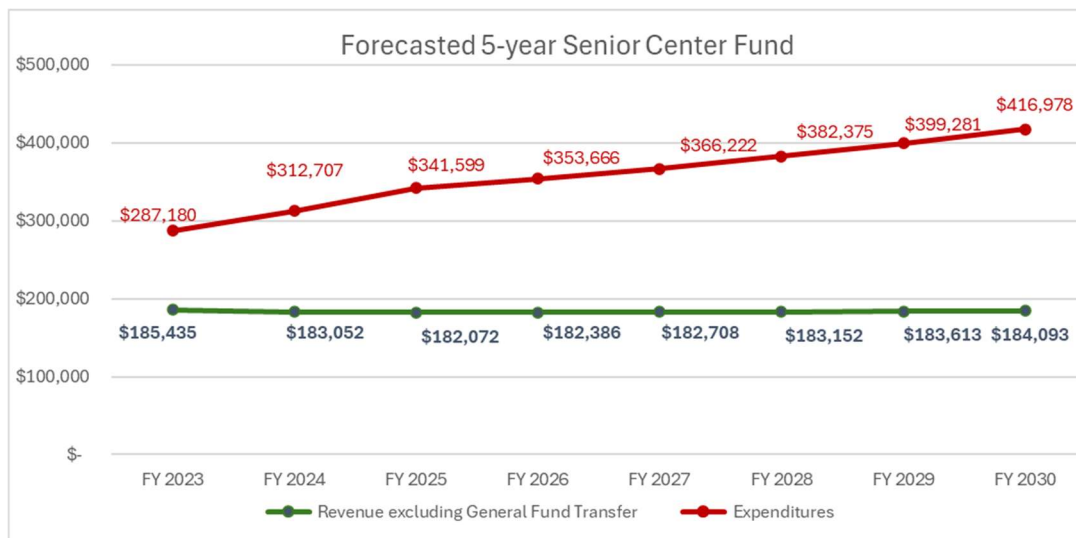
FY 2025 Senior Center projected revenues of \$341,599 result from two key sources: an Area Agency for Aging grant of \$171,622 and a transfer from the General Fund of \$159,527. The Area Agency on Aging grant has grown over the past year and will now fund a larger portion of the program. The General Fund will benefit from this increase and the transfer will decrease \$12,067 or 7% less in FY 2025. It is projected that Area Agency for the Aging contributions will remain constant for the next five years.

SENIOR CENTER EXPENDITURES

The FY 2025 Senior Center \$341,599 expenditure accounts for four service programs: congregate meals, home delivered meals, center operations and programs, and transportation. The FY 2025 expenditure is an increase of \$21,891 or 6.85% above FY 2024, primarily due to increased food and fuel costs realignment of personnel and other costs.

SENIOR CENTER FIVE YEAR FORECAST

Like HURF and LTAF, the Senior Center annually relies on a General Fund transfer to balance its budget, because Senior Center expenditures exceed revenues. It is projected that Senior Center operational costs will increase during the next five year, while revenues from Area Agency on Aging will remain constant. This will increase the dependence on General Fund transfer revenues. As a result, these annual transfers will contribute to the General Fund annual deficit. The five-year forecast projects expenditures will continue to exceed revenue as illustrated in the following chart and table:



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Senior Center Fund	UNAUDITED	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
Revenue excluding General Fund Transfer	\$ 185,435	\$ 183,052	\$ 182,072	\$ 182,386	\$ 182,708	\$ 183,152	\$ 183,613	\$ 184,093
Expenditures	\$ 287,180	\$ 312,707	\$ 341,599	\$ 353,666	\$ 366,222	\$ 382,375	\$ 399,281	\$ 416,978
Revenue (over/under) Expenditures	\$ (101,745)	\$ (129,655)	\$ (159,527)	\$ (171,281)	\$ (183,514)	\$ (199,223)	\$ (215,668)	\$ (232,886)

COMMUNITY ACTION PROGRAM FUND

COMMUNITY ACTION PROGRAM (CAP) REVENUES

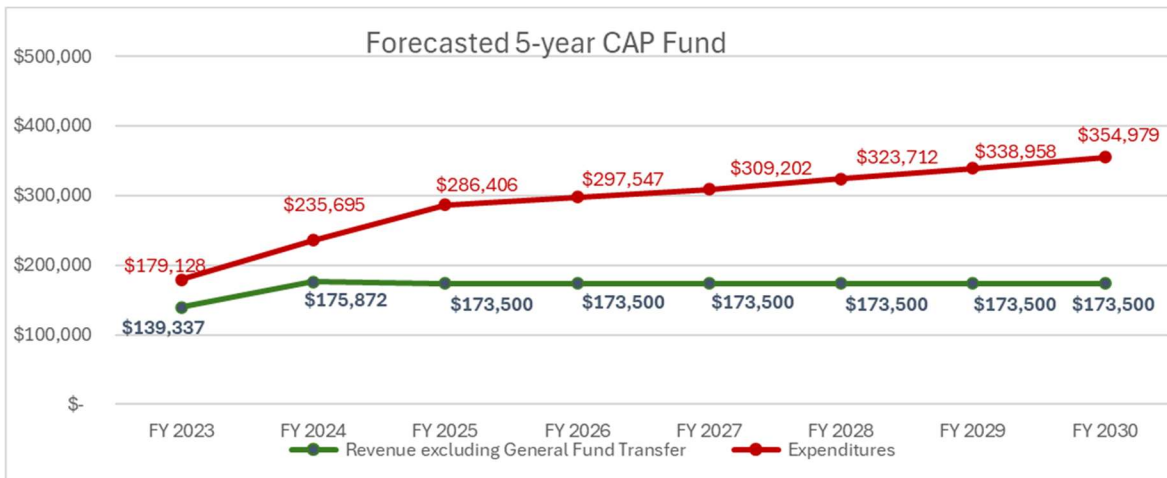
The Community Action Program (CAP) projected revenues of \$286,406 in FY 2025 are from three primary sources: \$100,000 in Maricopa County assistance funds, \$73,500 from a Supplemental Nutrition Assistance Program (SNAP) grant, and a transfer from the General Fund of \$112,906. Like HURF, LTAF and the Senior Center, a transfer from the General Fund is required to subsidize CAP expenses and balance the CAP budget. The FY 2025 General Fund transfer of \$112,906 is an increase of \$81,159 from the adopted FY 2024 amount of \$31,747.

CAP EXPENDITURES

The CAP expenditures of \$286,406 are 42.77% higher than the FY 2024 budget of \$200,603. This increase is the result of restructuring the CAP office to add back a full-time manager position.

CAP FIVE YEAR FORECAST

The CAP also relies on annual General Fund transfers. It is projected that CAP operational costs will increase during the next five years, with Maricopa County, Wildfire and SNAP revenues remaining constant and available. Elimination of any of these external revenue sources would increase the dependence on General Fund transfer revenues. As a result, these annual transfers will contribute to the General Fund annual deficit. The five-year CAP forecast projects the expenditure exceeding revenue trend will continue as illustrated in the following chart and table:



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
CAP Fund	UNAUDITED	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
Revenue excluding General Fund Transfer	\$ 139,337	\$ 175,872	\$ 173,500	\$ 173,500	\$ 173,500	\$ 173,500	\$ 173,500	\$ 173,500
Expenditures	\$ 179,128	\$ 235,695	\$ 286,406	\$ 297,547	\$ 309,202	\$ 323,712	\$ 338,958	\$ 354,979
Revenue (over/under) Expenditures	\$ (39,792)	\$ (59,823)	\$ (112,906)	\$ (124,047)	\$ (135,702)	\$ (150,212)	\$ (165,458)	\$ (181,479)

MERCADO FUND

MERCADO REVENUES

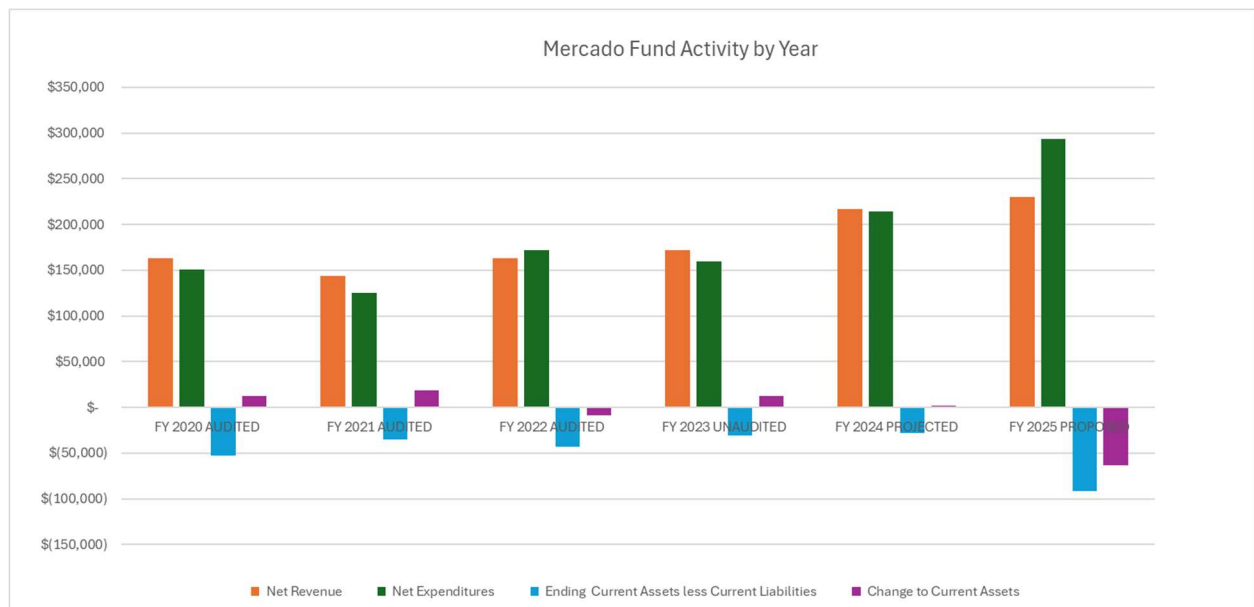
Mercado FY 2025 projected revenues of \$230,238 are 39% greater than adopted FY 2024 \$165,596. A large portion of this increase is due to the reclassification of revenue and expenditures from the General Fund to the Mercado for the reimbursement for the cost of security provided by MCSO at private events. The budget anticipates tenant payments of \$140,400 rent and \$33,978 for utilities. In addition, the patio rental revenue is projected to be \$35,861 based on the FY 2024 experience.

MERCADO EXPENDITURES

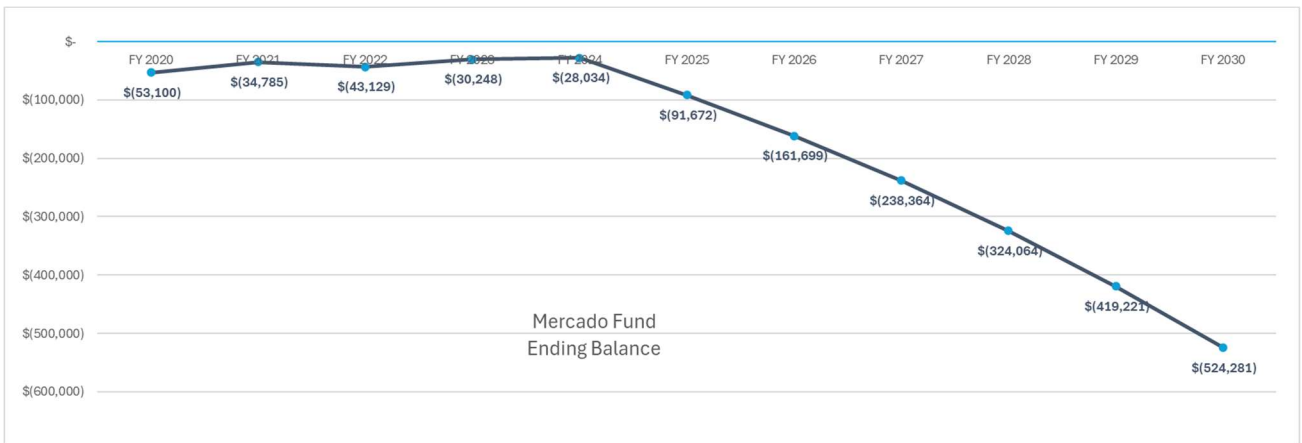
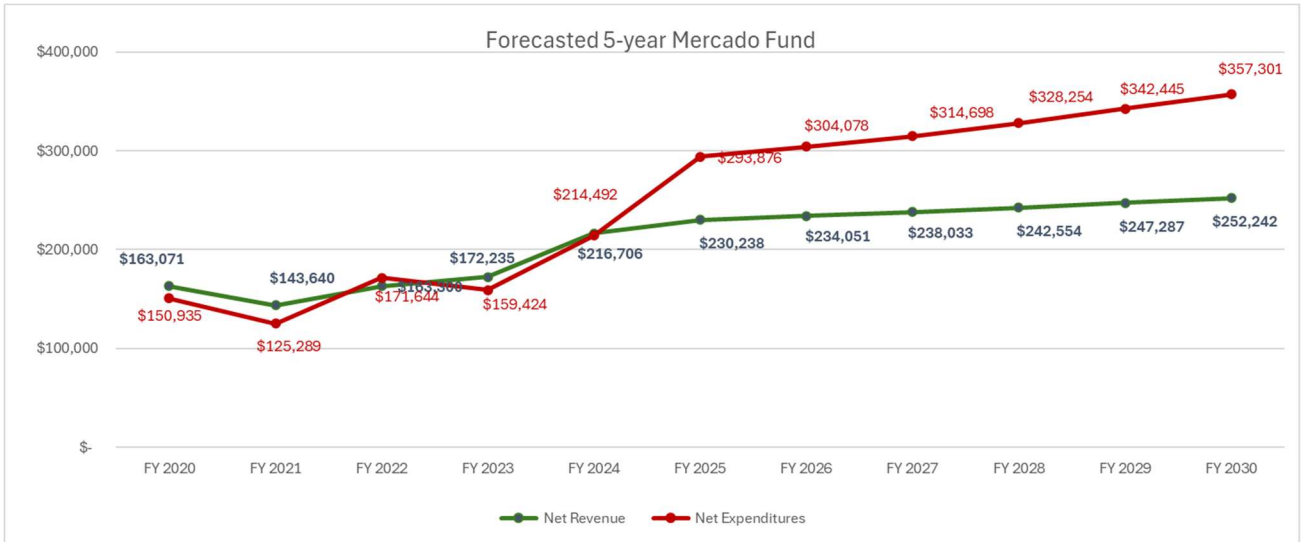
The FY 2025 Mercado expenditure of \$296,876 is a 52.56% increase or \$101,250 more than the FY 2024 budget. The increase is due to the realignment of a portion of two staff who support the activity at the Mercado. In addition, the costs of security for private events, such as the car show, which was previously reflected in the General Fund, has been moved to the Mercado fund. Contractual services has been increased to be reflective of the cost for security for patio rentals as a percentage of the estimated patio revenue. These costs were underbudgeted in this fund in FY 2024. The building repair budget is increasing to be in alignment with the costs that have been incurred during FY 2024.

MERCADO FIVE YEAR FORECAST

The FY 2025 Mercado annual budget projects expenditures exceeding revenues by \$63,638. This will exacerbate the current negative position in this fund. Without an influx of new revenue, this deficit position will continue to grow to a cumulative amount of over \$500K. The operation as currently structured is not sustainable. The General Fund has been indirectly subsidizing this operation as staff resources that support the Mercado were/are paid from the General Fund. In addition, since the Mercado’s current assets are not sufficient to meet its current liabilities, the General Fund at times must cover the deficit cash position. These circumstances present a policy decision by the Town Council on how to remedy the situation by increasing revenues or providing a transparent subsidy. The five-year forecast projections are as follows:



Mercado Fund	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED	FY 2026 FORECASTED	FY 2027 FORECASTED	FY 2028 FORECASTED	FY 2029 FORECASTED	FY 2030 FORECASTED
Beginning Current Assets less Current Liabilities	\$ (65,236)	\$ (53,136)	\$ (34,785)	\$ (43,060)	\$ (30,248)	\$ (28,034)	\$ (91,672)	\$ (161,699)	\$ (238,364)	\$ (324,064)	\$ (419,221)
Net Revenue	\$ 163,071	\$ 143,640	\$ 163,300	\$ 172,235	\$ 216,706	\$ 230,238	\$ 234,051	\$ 238,033	\$ 242,554	\$ 247,287	\$ 252,242
Net Expenditures	\$ 150,935	\$ 125,289	\$ 171,644	\$ 159,424	\$ 214,492	\$ 293,876	\$ 304,078	\$ 314,698	\$ 328,254	\$ 342,445	\$ 357,301
Ending Current Assets less Current Liabilities	\$ (53,100)	\$ (34,785)	\$ (43,129)	\$ (30,248)	\$ (28,034)	\$ (91,672)	\$ (161,699)	\$ (238,364)	\$ (324,064)	\$ (419,221)	\$ (524,281)



SEWER FUND

SEWER REVENUES

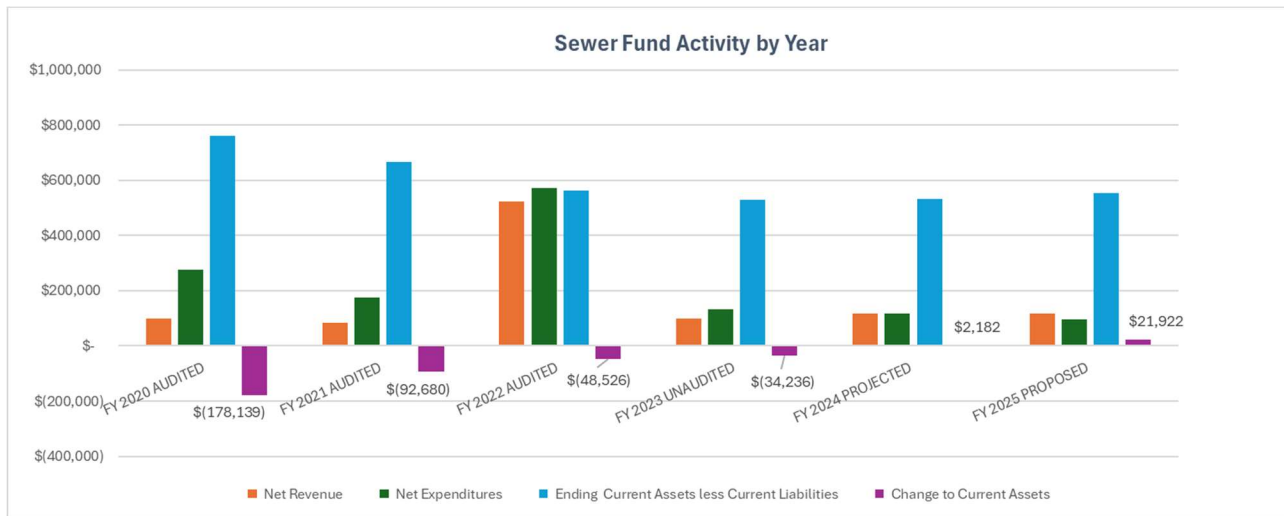
The FY 2025 sewer fund projected revenues of \$118,682 results from two key sources: user fees of \$82,000 and investment earnings of \$36,182. This is an increase of \$33,467 from the prior year’s budget of \$85,215 and is largely due to the increase in interest income which was budgeted at \$5,000 but is on track to exceed \$36,000.

SEWER EXPENDITURES

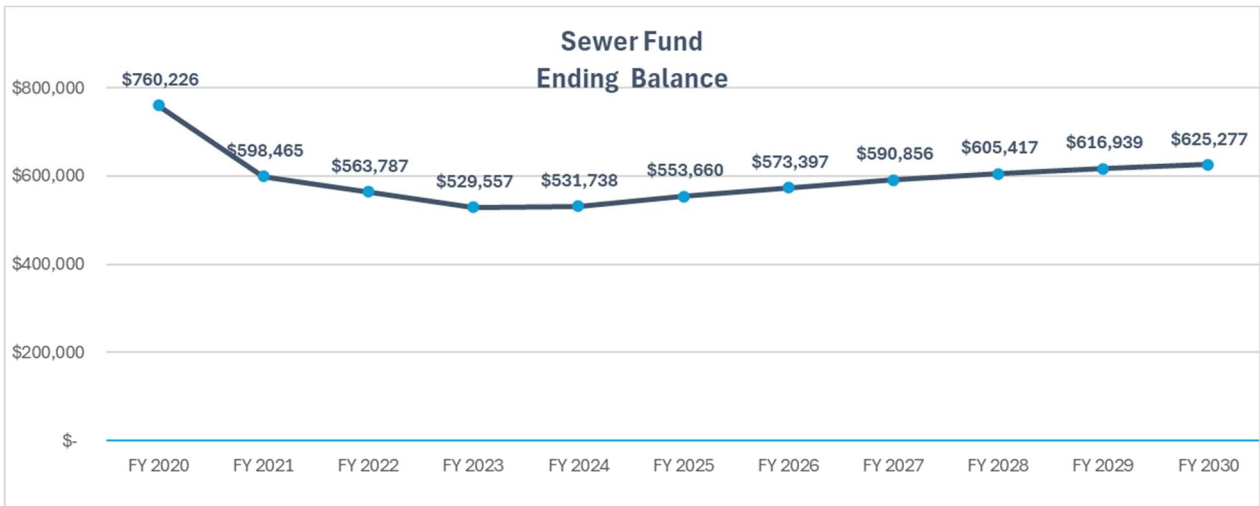
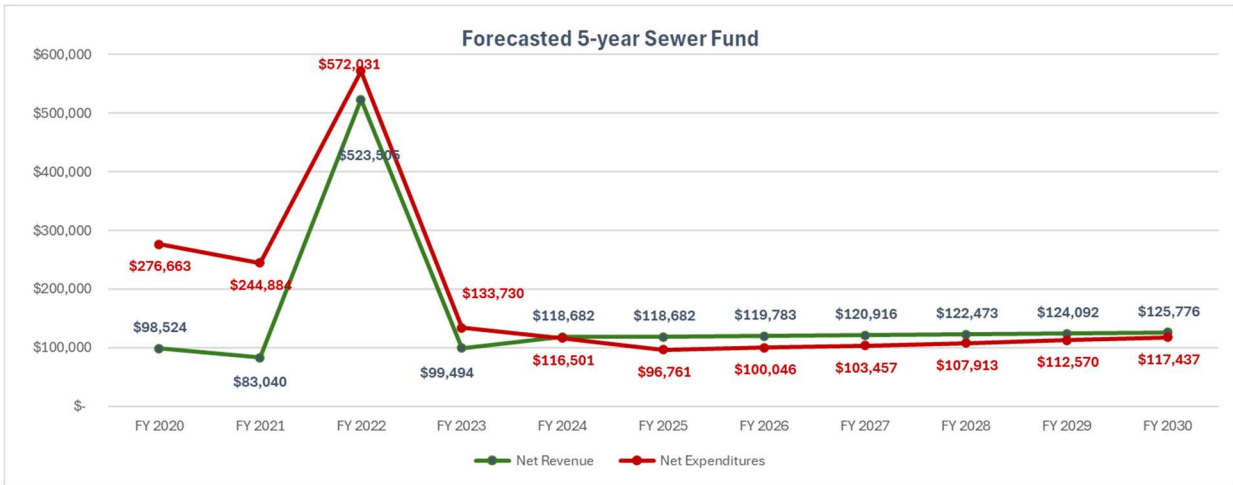
The FY 2025 proposed sewer fund expenditures of \$96,791 is 26% lower than the FY 2024 budget. This is due to the realignment of staff allocated to this activity and the removal of a \$20,000 transfer to the Capital Project Fund. This enterprise fund is structurally balanced in FY 2025.

SEWER FUND FIVE YEAR FORECAST

The five-year Sewer Fund forecast project revenues exceeding expenditures annually, which will increase the funds cash position each year. The charts and table illustrate sewer fund prior and forecasted financial activity for the next five years.



Sewer Fund	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED	FY 2026 FORECASTED	FY 2027 FORECASTED	FY 2028 FORECASTED	FY 2029 FORECASTED	FY 2030 FORECASTED
Beginning Current Assets less Current Liabilities	\$ 938,365	\$ 760,309	\$ 612,313	\$ 563,793	\$ 529,557	\$ 531,738	\$ 553,660	\$ 573,397	\$ 590,856	\$ 605,417	\$ 616,939
Net Revenue	\$ 98,524	\$ 83,907	\$ 523,505	\$ 99,494	\$ 118,682	\$ 118,682	\$ 119,783	\$ 120,916	\$ 122,473	\$ 124,092	\$ 125,776
Net Expenditures	\$ 276,663	\$ 176,587	\$ 572,031	\$ 133,730	\$ 116,501	\$ 96,761	\$ 100,046	\$ 103,457	\$ 107,913	\$ 112,570	\$ 117,437
Ending Current Assets less Current Liabilities	\$ 760,226	\$ 667,629	\$ 563,787	\$ 529,557	\$ 531,738	\$ 553,660	\$ 573,397	\$ 590,856	\$ 605,417	\$ 616,939	\$ 625,277



REFUSE (SOLID WASTE) FUND

SOLID WASTE REVENUES

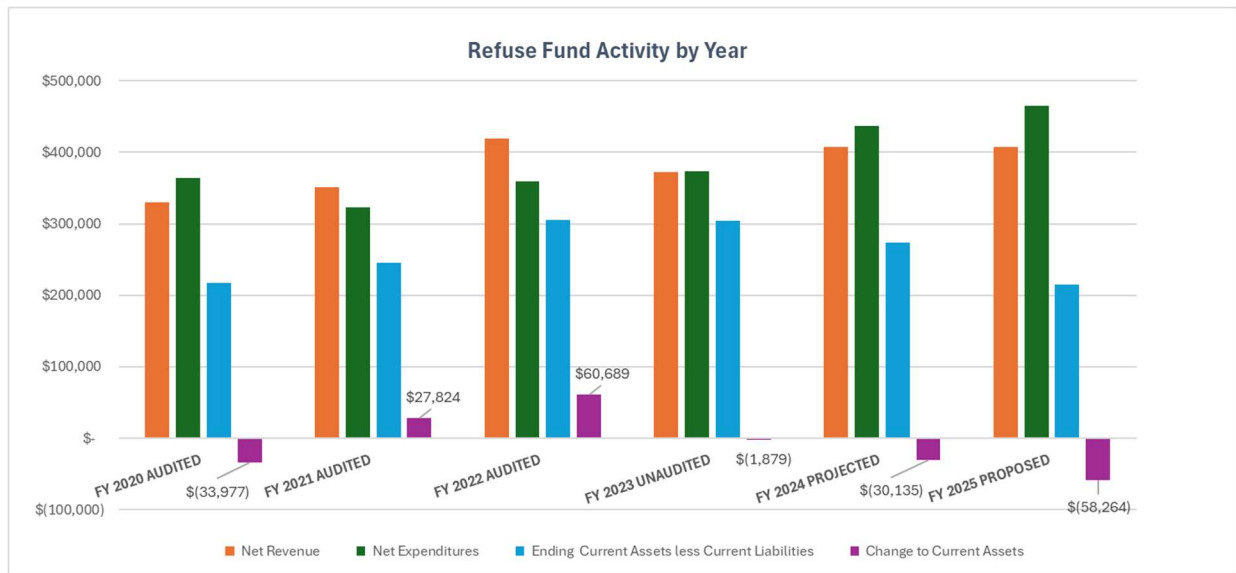
The solid waste fund projected revenues of \$406,959 for FY 2025 result from two key sources: user fees of \$378,659 and contract revenue sharing of \$27,600.

SOLID WASTE EXPENDITURES

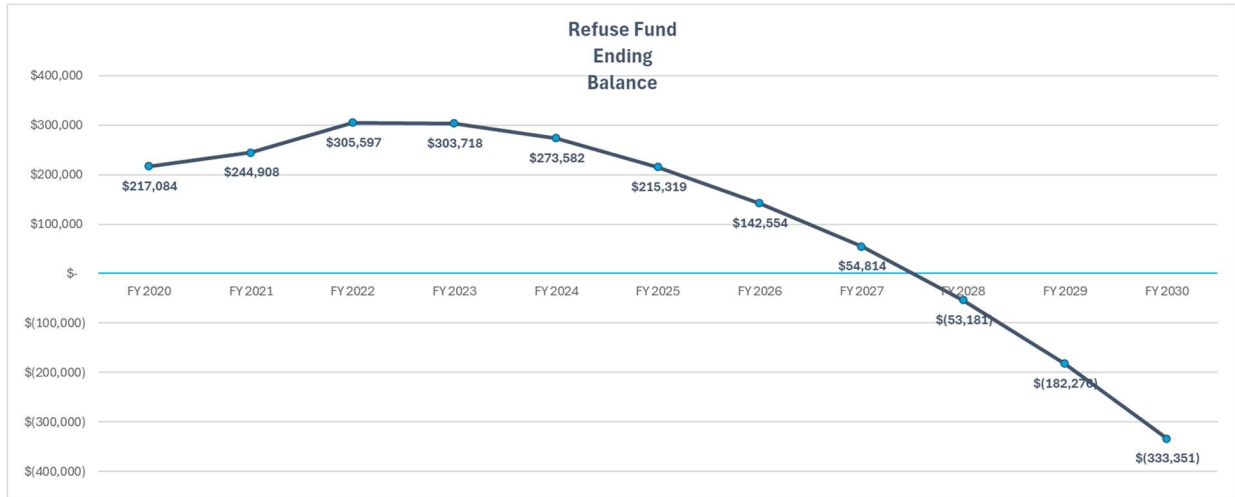
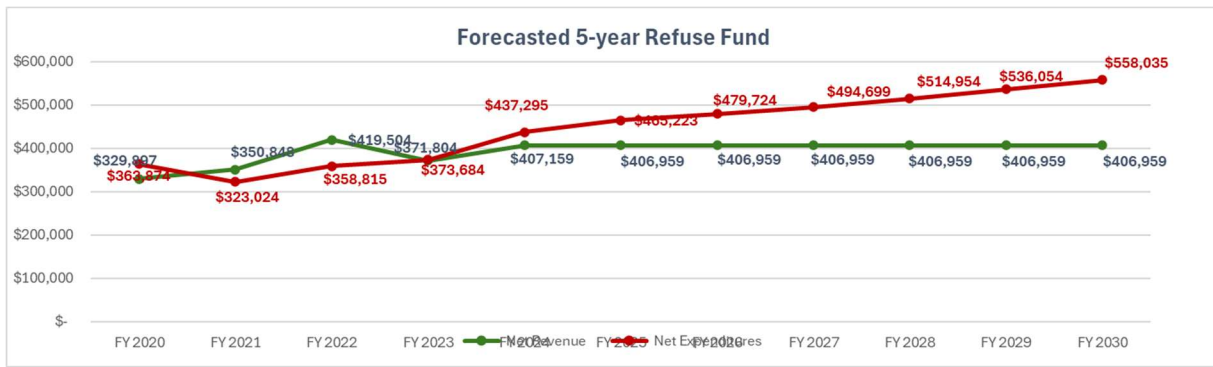
The Solid Waste Fund FY 2025 expenditures are proposed at \$465,223, which is an increase of \$121,106 from the prior year budget of \$344,117. The largest component of this increase is the cost of residential pick-up charges and roll off fees, which combine are almost \$79,000 greater than budgeted in FY 2024. The FY 2025 budget is reflective of current spending for these services. The balance of the increase is in the staff area as a result of the realignment of the allocation of staff time.

SOLID WASTE FIVE YEAR FORECAST

The revenue generated in this fund does not support the cost of delivering the services. Currently there is a positive cash position which will decline annually, and based on the forecast, will be depleted by FY 2028 if revenues remain flat as costs increase. The charts and tables below illustrate the prior and forecasted financial activity for this fund.



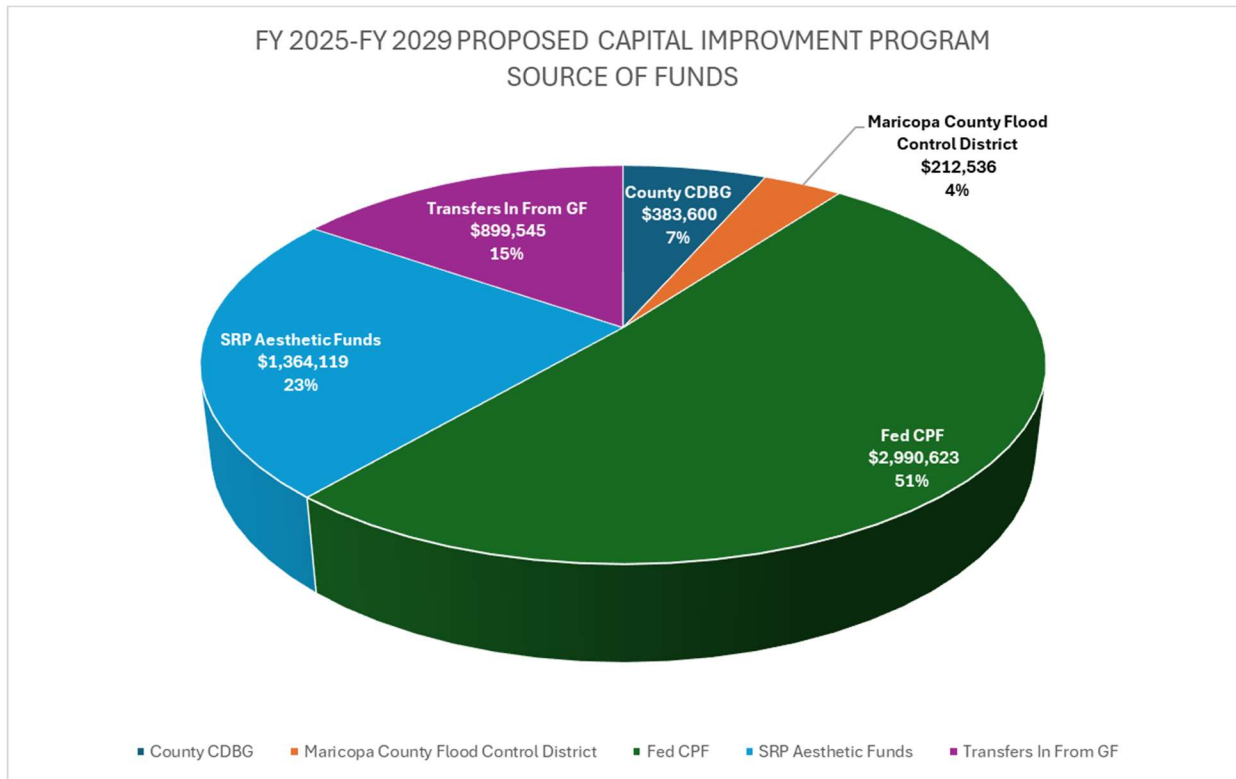
Refuse Fund	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED	FY 2026 FORECASTED	FY 2027 FORECASTED	FY 2028 FORECASTED	FY 2029 FORECASTED	FY 2030 FORECASTED
Beginning Current Assets less Current Liabilities	\$ 251,061	\$ 217,084	\$ 244,908	\$ 305,597	\$ 303,718	\$ 273,582	\$ 215,319	\$ 142,554	\$ 54,814	\$ (53,181)	\$ (182,276)
Net Revenue	\$ 329,897	\$ 350,848	\$ 419,504	\$ 371,804	\$ 407,159	\$ 406,959	\$ 406,959	\$ 406,959	\$ 406,959	\$ 406,959	\$ 406,959
Net Expenditures	\$ 363,874	\$ 323,024	\$ 358,815	\$ 373,684	\$ 437,295	\$ 465,223	\$ 479,724	\$ 494,699	\$ 514,954	\$ 536,054	\$ 558,035
Ending Current Assets less Current Liabilities	\$ 217,084	\$ 244,908	\$ 305,597	\$ 303,718	\$ 273,582	\$ 215,319	\$ 142,554	\$ 54,814	\$ (53,181)	\$ (182,276)	\$ (333,351)



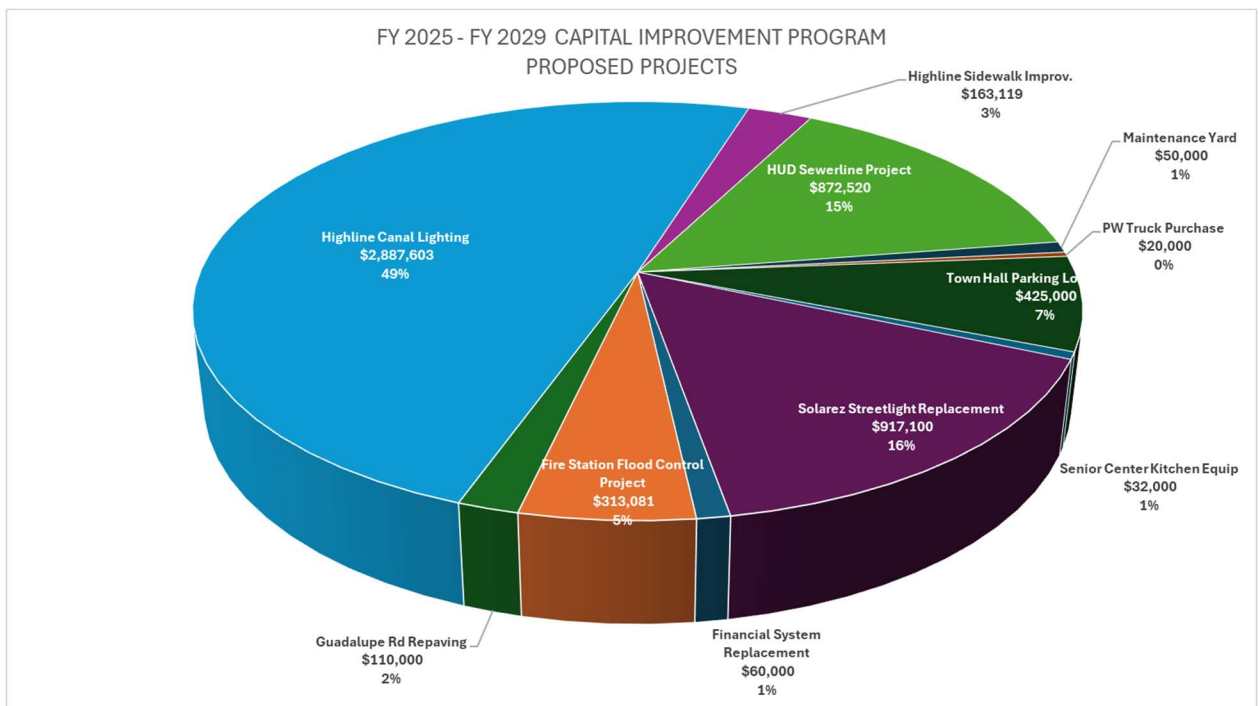
CAPITAL IMPROVEMENT PROGRAM FIVE-YEAR PROGRAM

The Capital Improvement Program (CIP) is new to the Town of Guadalupe budget and financial planning process. The FY 2025 5-year CIP totals \$5,850,423 in projects. Of this amount, \$899,545 or 15.38% is funded by the Town of Guadalupe with the majority funded through federal, county, and SRP grants. These projects include Highline Canal Lighting Replacement, Town sewer line renovations, Solarez Streetlight Replacement, Highline Canal Sidewalk Improvements, Fire Station Flood Control Project, Guadalupe Road Repaving, Town Hall Parking Lot Repaving, a Maintenance Yard, a Public Works truck and a replacement financial system. The charts and tables below illustrate the funding percentages and the total cost and revenue sources of each individual project over the next 5 years.

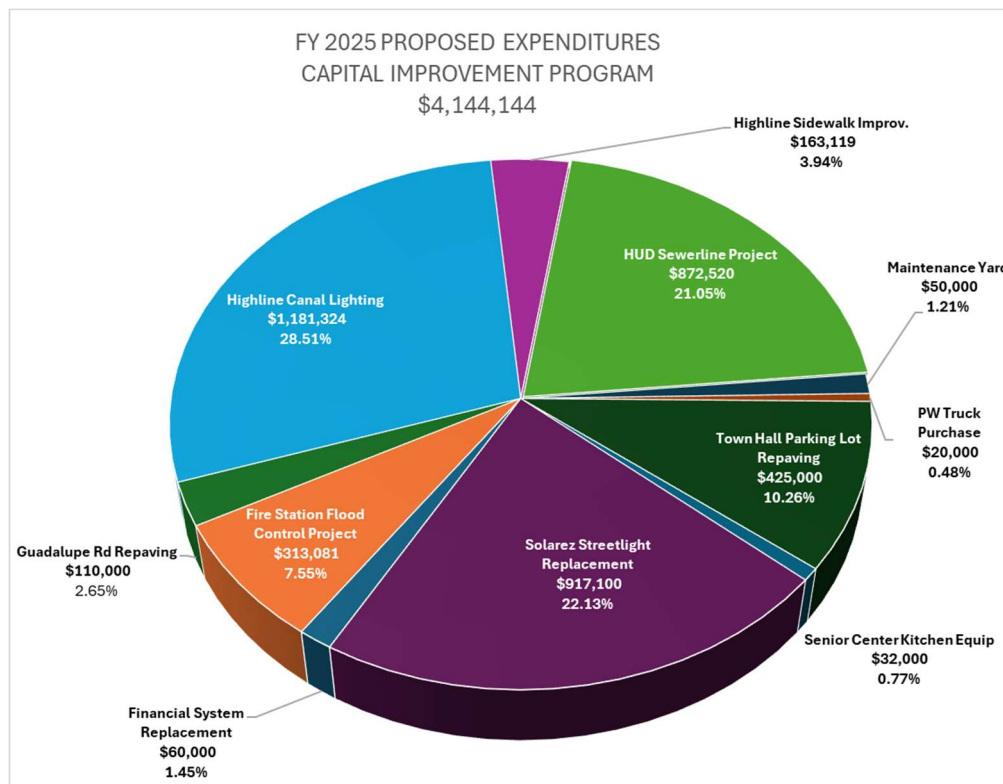
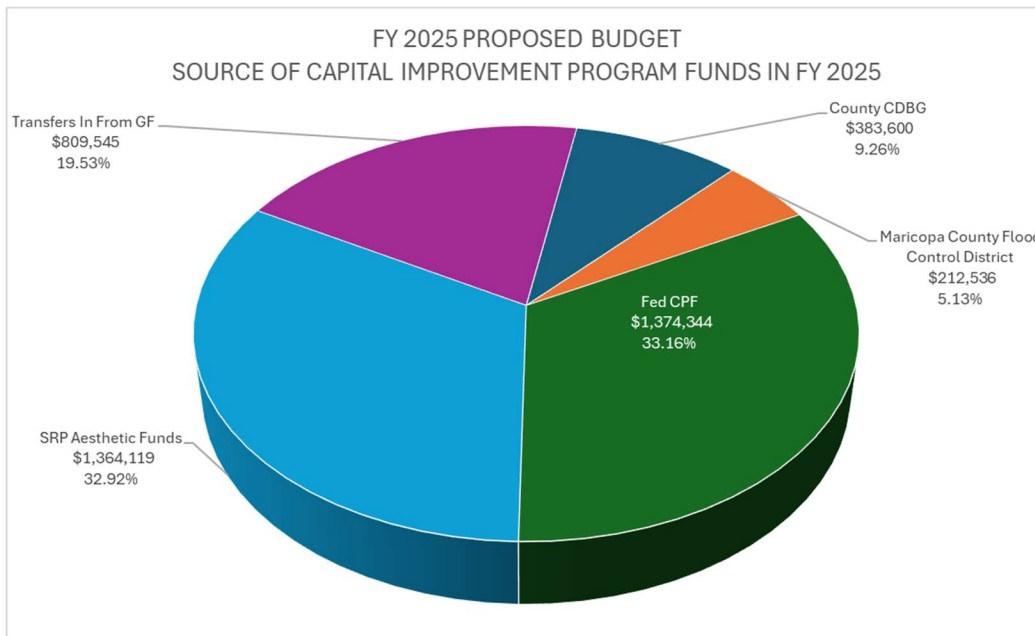
FY2025-FY 2029 5-Year Capital Improvement Program							
Source	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	5-YEAR TOTAL	5-YEAR PROGRAM % OF TOTAL
County CDBG	\$ 383,600					\$ 383,600	6.56%
Maricopa County Flood Control District	212,536					212,536	3.63%
Fed CPF	1,374,344	1,616,279				2,990,623	51.12%
SRP Aesthetic Funds	1,364,119					1,364,119	23.32%
Transfers In From GF	809,545	90,000				899,545	15.38%
Total	\$ 4,144,144	\$ 1,706,279	\$ -	\$ -	\$ -	\$ 5,850,423	100.00%



FY2025-FY 2029 5-Year Capital Improvement Program							
Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	5-YEAR TOTAL	5-YEAR PROGRAM % OF TOTAL
Financial System Replacement	60,000					60,000	1.03%
Fire Station Flood Control Pro	313,081					313,081	5.35%
Guadalupe Rd Repaving	110,000	1,706,279				1,816,279	31.05%
Highline Canal Lighting	1,181,324					1,181,324	20.19%
Highline Sidewalk Improv.	163,119					163,119	2.79%
HUD Sewerline Project	872,520					872,520	14.91%
Maintenance Yard	50,000					50,000	0.85%
PW Truck Purchase	20,000					20,000	0.34%
Town Hall Parking Lot Repaving	425,000					425,000	7.26%
Senior Center Kitchen Equip	32,000					32,000	0.55%
Solarez Streetlight Replacement	917,100					917,100	15.68%
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$ 4,144,144	\$ 1,706,279	\$ -	\$ -	\$ -	\$ 5,850,423	100.00%



The sources and expenditures anticipated during FY 2025 are presented in the following charts.



GRANT FUND

GRANT REVENUES

For FY 2025, grant requests to five Native American entities for revenue sharing grants (gaming grants) total \$1,282,000 and a \$30,000 request for a Utility Assistance from Wildfire. In addition, the budget includes spending prior year gaming grant awards totaling \$107,008 as well as \$688,015 from two Maricopa County grants. Grant applications for the individual grant requests for specific Town needs listed have been submitted to the respective agency but have not yet been awarded. The FY 2025 budget includes transfers from the General Fund to the Grant Fund in the amount of \$305,437 for a \$150,000 match to the County CDBG grant award and \$155,437 for prior year SAFER grant expenditures that were paid from this fund but not reimbursed.

GRANT EXPENDITURES

All grant expenditures align with grant revenues. Grants are awarded for specific purposes, approved by Council, and must be used accordingly. If awarded, grants are used solely for specific purposes as requested. Individual grants are listed in the accompanying proposed FY 2025 line-item budget. The total anticipated expenditures during FY 2025 are \$2,257,023.

FY2025 PROPOSED TENTATIVE BUDGET & FIVE-YEAR FORECAST TRENDS

While the Town’s General Fund balance has grown over the past several years, current economic factors have the trend reversing. Expenditures are anticipated to increase more rapidly than the revenues used to support them. In addition, special revenue resources are not expected to increase, requiring a larger burden on the General Fund to continue services at the current levels. Policy makers are faced with difficult decisions to ensure a sustainable financial future. This condition is an on-going struggle for the Town of Guadalupe and continued opportunities must be explored to increase recurring General Fund revenues and reduce expenses. The following table provides an assessment of the current condition of each fund.



FY 2025 Proposed Budget and 5-Year Forecast Trend					
Fund	FY 24 Estimated Year-End Balance	FY 25 Estimated Year-End Balance	General Fund Reliance	5-Year Trend	Comment
General Fund	\$6,155,719	\$ 3,805,866	Yes		Structural deficit; balance depleted during FY 2029
Sewer	\$ 531,738	\$ 553,660	No		Operating revenues exceed operating expenditures
Refuse/Solid Waste	\$ 273,582	\$ 215,319	No		Structural deficit; balance depleted during FY 2029
Mercado	\$ (28,034)	\$ (91,672)	Yes (Indirectly)		Structural deficit; Cash position is negative and floated by General Fund;
HURF	\$ -	\$ -	Yes		Structural deficit subsidized by General Fund
LTAF	\$ -	\$ -	Yes		Structural deficit subsidized by General Fund
Senior Center	\$ -	\$ -	Yes		Structural deficit subsidized by General Fund
Community Action Program	\$ -	\$ -	Yes		Structural deficit subsidized by General Fund
Grant Fund	\$ -	\$ -	Matching		Continue to seek grants to offset costs
Capital fund	\$ -	\$ -	Matching/ Projects		General Fund limited to match or specific projects

Following this Budget Overview are:

- The Proposed Tentative FY 2025 departmental line-item budget presenting actual (unaudited) FY 2023 Town budget revenues, expenses, and fund balances; budgeted and forecasted FY 2024 revenues, expenses, and fund balances; proposed FY 2025 revenues, expenses and fund balances for each department and fund.
- 5- Year forecasted revenues, expenses and fund balances for FY 2025 through FY 2030 for each fund.
- The Town Council Proposed Tentative FY 2025 budget presentation for the April 25, 2024, Council Meeting.
- The completed statutorily required budget forms from the Auditor General.

Departmental Revenue and Expenditures by Line Item

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
1-General Fund								
REVENUE								
		4110 Local Sales Tax	3,577,302	3,350,000	3,040,500	3,067,200	(282,800)	-8.44%
		4120 Franchise Tax	17,755	21,015	16,400	16,400	(4,615)	-21.96%
		4180 Transient Occupancy Tax	34,489	-	7,920	-	-	
		4210 Alcoholic Beverage License	4,800	6,300	5,650	4,800	(1,500)	-23.81%
		4220 Restaurant Bar Tax	299,119	294,278	300,700	340,800	46,522	15.81%
		4230 Business License	10,960	10,987	10,740	10,740	(247)	-2.25%
		4230 Event Fees	27,543	-	1,100	1,100	1,100	
		4230 Easter Event Fees	350	-	-	-	-	
		4250 Building Permits & Fees	141,043	54,970	50,000	50,000	(4,970)	-9.04%
		4260 Billboard Revenues	37,679	479,692	345,825	182,400	(297,292)	-61.98%
		4340 Urban Revenue Sharing	1,006,746	1,308,770	1,401,010	1,135,441	(173,329)	-13.24%
		4360 State Sales Tax	784,486	767,270	802,400	806,664	39,394	5.13%
		4380 Other Rev. from Gov. Agencies	122,953	158,128	134,753	125,500	(32,628)	-20.63%
		4380 Wild Land Reimbursements	116,776	100,000	-	-	(100,000)	-100.00%
		4390 Vehicle in Lieu Tax	262,951	271,879	273,700	270,277	(1,602)	-0.59%
		4910 Investment Earnings	182,647	33,522	174,522	226,000	192,478	574.18%
		4920 Rents	125,516	95,589	102,500	100,000	4,411	4.61%
		4950 Ballfield Fees	4,669	16,343	5,500	-	(16,343)	-100.00%
		4950 Cemetery Fees	-	-	-	15,000	15,000	
		4950 Opioid Settlement Funds	-	-	3,000	6,000	6,000	
		4950 Loss on State Investment Pool	20	-	-	-	-	
		4950 Misc. Fees	15,946	-	15,000	-	-	
		4950 Sale of Land & Other Assets	130,099	-	-	-	-	
	t	4960 Event Revenue-Sponsorships	6,800	10,000	20,000	15,000	5,000	50.00%
		Total Revenue	6,910,648	6,978,743	6,711,220	6,373,322	(605,421)	-8.68%

FUND	DEPT.	LINE ITEM	FY 23 UNAUDITED	FY 24 BUDGET	FY 24 FORECAST	FY 25 PROPOSED	25 BUDGET V 24 BUDGET \$	25 BUDGET V 24 BUDGET %
							CHANGE	CHANGE

1-General Fund								
MAYOR AND COUNCIL								
		6020 Salaries & Wages	57,400	58,800	58,800	58,800	-	0.00%
		6110 FICA Expense	4,391	4,499	4,498	4,498	(1)	-0.02%
		6140 Worker's Compensation	141	125	145	180	55	44.14%
		6211 Office Supplies	436	110	-	-	(110)	-100.00%
		6212 Printing & Duplicating	-	121	-	-	(121)	-100.00%
		6228 Other Operating Expenses	-	61	-	-	(61)	-100.00%
		6451 Telephone	758	814	767	840	26	3.19%
		6452 Postage & Mailing	-	1	-	-	(1)	-100.00%
		6707 Meetings & Business Expense	100	-	-	-	-	
		6750 Conferences & Training	275	500	-	500	-	0.00%
		8010-Mayor & Council Total	63,501	65,031	64,210	64,818	(213)	-0.33%

1-General Fund								
TOWN MANAGER								
		6020 Salaries & Wages	168,440	164,198	193,813	200,809	36,611	22.30%
		6110 FICA Expense	12,371	12,561	14,827	14,894	2,333	18.57%
		6120 Pension Expense	16,178	20,377	19,381	17,849	(2,528)	-12.41%
		6140 Worker's Compensation	387	665	422	353	(312)	-46.95%
		6150 Group Health & Dental Insurance	31,607	30,339	41,421	28,780	(1,559)	-5.14%
		6160 Unemployment Insurance	23	176	80	114	(62)	-35.15%
		6170 Life Insurance Expense	70	92	134	84	(8)	-8.33%
		6211 Office Expense	222	189	225	225	36	19.05%
		6212 Printing & Duplicating	554	740	700	700	(40)	-5.41%
		6213 Newsletters & Publishing	-	-	-	-	-	
		6228 Other Operating Expense	315	400	400	400	-	0.00%
		6240 Small Tools & Equipment	-	-	2,114	-	-	
		6416 Other Professional Services	-	150,000	20,000	20,000	(130,000)	-86.67%
		6451 Telephone	1,572	2,071	1,558	1,680	(391)	-18.88%
		6452 Postage & Mailing	10	-	-	-	-	
		6532 Vehicle Insurance	60	213	60	84	(129)	-60.56%
		6703 Dues & Subscriptions	8,368	11,000	8,735	8,750	(2,250)	-20.45%
		6707 Meetings & Business Expense	187	200	-	200	-	0.00%
		6709 Contractual Services	6,527	-	3,553	-	-	
		6750 Conferences & Training	61	-	-	-	-	
		8040-Town Manager Total	246,952	393,221	307,423	294,922	(98,299)	-25.00%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
			CHANGE	CHANGE				
1-General Fund								
ADMINISTRATION								
		6211 Office Supplies	552	-	1,250	1,250	1,250	
		6212 Printing & Duplicating	1,524	-	4,250	4,500	4,500	
		6240 Small Tools & Equipment	-	-	1,714	-	-	
		6414 Court Svcs Goodyear	-	25,000	6,500	-	(25,000)	-100.00%
		6452 Postage & Mailing	-	4,200	663	1,000	(3,200)	-76.19%
		6531 Liability/Vehicle/Prop Insurance	54,888	46,971	56,400	59,220	12,249	26.08%
		6708 Miscellaneous Charges	26	454	-	-	(454)	-100.00%
		6709 Covid19 Support Team	6,445	-	-	-	-	
		6712 Prisoner Jail Expense	31,370	20,100	28,300	30,600	10,500	52.24%
		6713 Animal Control	37,397	33,772	37,400	37,400	3,628	10.74%
		6714 Dead Dog Removal	2,527	1,929	2,100	2,500	571	29.60%
		6716 Cart Removal Svcs	2,552	2,500	2,800	2,900	400	16.00%
		6780 Recognition & Awards	2,443	1,500	-	-	(1,500)	-100.00%
		6781 Celebration Expense-Town 50th	-	-	-	25,000	25,000	
		6781 Celebration Expense-Navidad	1,051	25,000	33,157	25,000	-	0.00%
		6781 Celebration Exp-Town Events	8,952	20,000	20,000	20,000	-	0.00%
		6781 Celebration Expense-Sheriff	38,743	-	-	-	-	
		6782 Election Expense	-	-	5,000	-	-	
		6782 Employee Tuition Expense	18,330	20,000	5,000	10,000	(10,000)	-50.00%
		6784 Judgements & Damages	2,500	-	-	-	-	
		6787 Operating Refunds	-	2,162	-	-	(2,162)	-100.00%
		6860 Machinery & Equipment	-	2,725	-	2,000	(725)	-26.61%
		6786 Contingency	-	-	-	150,000	150,000	
		8050-Administration Total	209,300	206,313	204,534	371,370	165,057	80.00%
1-General Fund								
FINANCE								
		6020 Salaries & Wages	88,113	93,971	94,969	108,050	14,079	14.98%
		6110 FICA Expense	6,496	7,188	7,265	7,968	780	10.86%
		6120 Pension Expense	9,555	11,662	11,672	12,781	1,119	9.59%
		6140 Worker's Compensation	217	359	205	216	(143)	-39.91%
		6150 Group Health & Dental Insurance	17,081	19,792	24,311	27,811	8,019	40.52%
		6160 Unemployment Insurance	7	112	36	70	(42)	-37.61%
		6170 Life Insurance Expense	80	85	82	92	7	7.95%
		6211 Office Expense	719	600	100	200	(400)	-66.67%
		6212 Printing & Duplicating	2,078	1,929	1,200	1,500	(429)	-22.24%
		6411 Auditing	17,618	18,714	24,500	30,000	11,286	60.31%
		6416 Other Professional Services	4,538	10,000	80,000	50,000	40,000	400.00%
		6451 Telephone	235	256	225	250	(6)	-2.34%
		6452 Postage & Mailing	989	-	-	-	-	
		6502 Mileage Reimbursements	62	100	-	-	(100)	-100.00%
		6703 Dues-Subscriptions-Membershi	1,470	2,200	1,320	1,420	(780)	-35.45%
		6708 Bank Charges	1,735	3,511	3,100	3,255	(256)	-7.29%
		6708 Miscellaneous Charges	245	-	150	150	150	
		6706 Maintenance Contracts	-	254	-	-	(254)	-100.00%
		6709 Contractual Services	6,077	-	6,200	8,500	8,500	
		6750 Conferences & Training	180	1,500	-	1,000	(500)	-33.33%
		8060-Finance Total	157,494	172,233	255,335	253,263	81,030	47.05%
1-General Fund								
TOWN ATTORNEY								
		6211 Office Expense	91	337	100	100	(237)	-70.33%
		6414 Legal Services	66,481	168,000	73,000	100,000	(68,000)	-40.48%
		6415 Special Legal Services	3,521	25,000	10,000	50,000	25,000	100.00%
		8070-Town Attorney Total	70,992	193,337	83,100	150,100	(43,237)	-22.36%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
CHANGE								
1-General Fund								
TOWN CLERK								
		6020 Salaries & Wages	51,730	65,520	67,230	72,917	7,397	11.29%
		6110 FICA Expense	3,957	5,012	5,143	5,283	271	5.41%
		6120 Pension Expense	6,015	8,131	8,261	8,474	343	4.22%
		6140 Worker's Compensation	333	140	2,730	162	22	15.70%
		6150 Group Health & Dental Insurance	12,536	-	18,336	15,933	15,933	
		6160 Unemployment Insurance	11	82	4	53	(29)	-35.95%
		6170 Life Insurance Expense	26	64	52	67	3	5.42%
		6211 Office Expense	255	97	-	50	(47)	-48.45%
		6212 Printing & Duplicating	1,607	2,285	1,500	1,500	(785)	-34.35%
		6240 Small Tools & Equipment	132	-	-	-	-	
		6416 Other Professional Services	900	-	-	-	-	
		6451 Telephone	110	127	120	125	(2)	-1.57%
		6452 Postage & Mailing	184	-	-	-	-	
		6502 Mileage Reimbursements	24	-	-	-	-	
		6510 Advertising	315	377	328	350	(27)	-7.16%
		6703 Dues-Subscriptions-Membershi	43	125	125	125	-	0.00%
		6707 Meetings & Business Expense	258	-	100	100	100	
		6709 Contractual Services	-	3,200	9,900	9,900	6,700	209.38%
		6750 Conferences & Training	331	1,500	500	1,000	(500)	-33.33%
		6782 Election Expense	1,494	-	-	6,000	6,000	
		8080-Town Clerk Total	80,262	86,660	114,329	122,039	35,379	40.82%
1-General Fund								
COMMUNITY DEVELOPMENT								
		6020 Salaries & Wages	23,693	89,696	68,217	82,281	(7,415)	-8.27%
		6110 FICA Expense	1,783	6,862	5,219	6,006	(856)	-12.48%
		6120 Pension Expense	2,687	11,131	8,384	9,633	(1,498)	-13.46%
		6140 Worker's Compensation	58	169	179	230	61	36.18%
		6150 Group Health & Dental Insurance	6,785	23,326	11,863	22,863	(463)	-1.98%
		6160 Unemployment Insurance	3	48	18	60	12	24.37%
		6170 Life Insurance Expense	31	32	17	94	62	195.17%
		6211 Office Expense	395	204	200	200	(4)	-1.96%
		6212 Printing & Duplicating	235	447	315	325	(122)	-27.29%
		6228 Grounds & Supplies	1,718	-	-	-	-	
		6228 Other Operating Expense	-	155	-	-	(155)	-100.00%
		6235 Auto Repairs/Registration	50	-	-	-	-	
		6240 Small Tools & Equipment	130	3,491	-	-	(3,491)	-100.00%
		6413 Engineering/Architectural Svcs	10,619	-	11,175	-	-	
		6416 Other Professional Services	31,070	42,000	38,600	42,000	-	0.00%
		6450 Cell Phone & Wi-Fi Services	1,478	270	2,100	2,100	1,830	677.78%
		6451 Telephone	564	559	600	600	41	7.33%
		6452 Postage & Mailing	947	-	500	500	500	
		6502 Mileage Reimbursements	-	268	-	-	(268)	-100.00%
		6532 Vehicle Insurance	450	580	450	460	(120)	-20.69%
		6709 Contractual Services	98,237	147,840	176,600	212,000	64,160	43.40%
		6709 Contractual Svcs-Code Enforce	43,300	62,400	48,000	67,000	4,600	7.37%
		8090-Community Development Total	224,232	389,478	372,436	446,352	56,874	14.60%
1-General Fund								
INFORMATION TECHNOLOGY								
		6040 Fees for Services	75,751	68,500	80,300	84,300	15,800	23.07%
		6228 Software/Internet/Email	23,807	27,500	33,200	27,650	150	0.55%
		6240 Small Tools & Equipment	4,693	3,235	2,200	1,500	(1,735)	-53.63%
		6412 Consulting	3,437	-	5,200	2,500	2,500	
		6413 Web Site Expenses	2,433	2,500	2,915	3,060	560	22.40%
		6750 SB Maintenance Contract	41,199	42,700	43,400	45,000	2,300	5.39%
		8100-Information Technology Total	151,320	144,435	167,215	164,010	19,575	13.55%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
							CHANGE	CHANGE
1-General Fund								
BUILDING MAINTENANCE								
		6020 Salaries & Wages	22,362	27,667	23,729	52,383	24,716	89.34%
		6110 FICA Expense	1,700	2,116	1,815	3,923	1,807	85.40%
		6120 Pension Expense	1,048	1,157	1,020	3,508	2,351	203.16%
		6140 Worker's Compensation	1,265	1,300	1,316	1,611	311	23.96%
		6150 Group Health & Dental Insurance	2,006	2,121	2,018	7,491	5,370	253.20%
		6160 Unemployment Insurance	6	39	3	30	(9)	-22.10%
		6170 Life Insurance Expense	9	9	5	18	9	96.80%
		6225 Fuel & Oil	-	19	400	420	401	2110.53%
		6211 Office Expense	1,152	1,225	1,200	1,200	(25)	-2.04%
		6212 Printing & Duplicating	1	-	-	-	-	
		6226 Janitorial Supplies	5,251	2,808	6,000	6,300	3,492	124.36%
		6227 Uniform Expense	52	102	100	100	(2)	-1.96%
		6228 Other Operating Expense	157	-	-	-	-	
		6231 Building Repairs & Supplies	32,238	24,765	30,200	31,700	6,935	28.00%
		6235 Auto Repairs/Registration	543	-	5,000	5,250	5,250	
		6240 Small Tools & Equipment	150	40	4,000	150	110	275.00%
		6413 Engineering/Architectural Svcs	6,485	5,000	-	5,000	-	0.00%
		6450 Cell Phone & Wi-Fi Services	2,217	1,226	2,775	2,775	1,549	126.35%
		6451 Telephone	651	410	875	920	510	124.39%
		6532 Vehicle Insurance	1,279	704	1,275	1,350	646	91.76%
		6533 Property Insurance	950	1,115	950	1,000	(115)	-10.31%
		6551 Electricity Expense	28,374	31,500	28,650	30,100	(1,400)	-4.44%
		6552 Water & Sewer Expense	2,879	4,292	2,200	2,300	(1,992)	-46.41%
		6554 Waste Disposal Services	1,653	1,132	2,700	2,850	1,718	151.77%
		6706 Maintenance Contracts	13,115	9,561	13,900	14,600	5,039	52.70%
		6709 Contractual Services	2,794	960	3,850	3,850	2,890	301.04%
		6710 Equipment Repair	71	30,000	-	5,000	(25,000)	-83.33%
		6830 Buildings	-	-	22,500	25,000	25,000	
		8130-Building Maintenance Total	128,408	149,268	156,481	208,830	59,562	39.90%
1-General Fund								
POLICE SERVICES								
		6212 Printing & Duplicating	519	417	500	500	83	19.90%
		6451 Telephone	-	59	-	-	(59)	-100.00%
		6715 Police Contract	1,540,277	2,548,507	2,497,183	2,576,800	28,293	1.11%
		8210-Police Services Total	1,540,796	2,548,983	2,497,683	2,577,300	28,317	1.11%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
							CHANGE	CHANGE
1-General Fund								
FIRE DEPARTMENT								
		6020 Salaries & Wages	686,763	817,470	610,179	642,719	(174,751)	-21.38%
		6020 Reserve Firemen Salaries	291,003	120,766	388,408	390,000	269,234	222.94%
		6020 Fire Fighter Overtime	-	-	-	171,600	171,600	
		6020 Wildland Fire Salaries	56,789	51,000	-	-	(51,000)	-100.00%
		6110 FICA Expense	77,523	71,775	76,392	89,430	17,655	24.60%
		6120 Pension Expense	6,310	5,500	9,362	-	(5,500)	-100.00%
		6130 Public Safety Retirement	204,525	278,726	238,864	313,768	35,042	12.57%
		6140 Worker's Compensation	59,935	95,000	35,472	51,377	(43,623)	-45.92%
		6140 Worker's Compensation-Cancer	13,657	-	14,000	14,350	14,350	
		6150 Group Health & Dental Insuranc	116,485	110,000	50,235	127,731	17,731	16.12%
		6160 Unemployment Insurance	193	76	405	617	541	711.47%
		6170 Life Insurance Expense	878	534	449	944	410	76.71%
		6225 Fuel & Oil	35,580	28,000	34,000	35,700	7,700	27.50%
		6211 Office Expense	676	1,470	1,078	1,132	(338)	-22.99%
		6212 Printing & Duplicating	347	312	200	200	(112)	-35.90%
		6224 Food Supplies	470	342	300	350	8	2.34%
		6226 Janitorial Supplies	1,763	1,800	1,300	1,365	(435)	-24.17%
		6227 Uniform Expense	3,507	3,154	3,150	3,300	146	4.63%
		6228 EMS Disposal Supplies	43,070	55,000	43,250	45,500	(9,500)	-17.27%
		6228 Other Operating Expense	1,853	6,268	-	-	(6,268)	-100.00%
		6228 Opioid Crisis Funds	-	-	3,000	6,000	6,000	
		6228 Wild Land Supplies/Training	14,247	9,000	-	-	(9,000)	-100.00%
		6231 Building Repairs & Supplies	20,744	9,500	9,500	10,000	500	5.26%
		6235 Auto Repairs/Registration	60,991	38,069	61,150	64,200	26,131	68.64%
		6240 EMS Small Tools & Equipment	5,072	6,162	4,000	4,200	(1,962)	-31.84%
		6240 Protective Clothing	10,797	20,000	10,000	20,000	-	0.00%
		6240 Small Tools & Equipment	4,054	15,000	13,000	13,650	(1,350)	-9.00%
		6240 Small Tools & Equip-LaFrance	-	249	-	-	(249)	-100.00%
		6410 Fire Prevention Program	2,027	2,500	2,200	2,500	-	0.00%
		6450 Cell Phone & Wi-Fi Services	1,359	2,500	1,392	1,500	(1,000)	-40.00%
		6451 Telephone	1,705	1,500	1,920	2,000	500	33.33%
		6452 Postage & Mailing	49	19	50	50	31	163.16%
		6531 Property Insurance	608	553	612	650	97	17.54%
		6532 Vehicle Insurance	24,282	15,822	24,276	25,500	9,678	61.17%
		6551 Electricity Expense	5,975	6,085	7,100	7,500	1,415	23.25%
		6552 Water & Sewer Expense	2,271	2,704	2,500	2,625	(79)	-2.92%
		6703 Dues-Subscriptions-Membershi	445	661	500	500	(161)	-24.36%
		6708 Miscellaneous Charges	-	25	-	-	(25)	-100.00%
		6706 Maintenance Contracts	6,043	5,178	4,900	5,200	22	0.42%
		6709 Contractual Services	10,306	10,286	10,650	14,180	3,894	37.86%
		6710 Equipment Repair	4,556	2,204	-	2,200	(4)	-0.18%
		6716 Dispatch Services	(1,221)	99,500	99,500	100,196	696	0.70%
		6716 Professional Services Ambulance	-	-	-	30,000	30,000	
		6750 Conferences & Training	6,328	1,500	1,500	1,500	-	0.00%
		6860 Machinery & Equipment	12,422	5,157	5,200	5,200	43	0.83%
		6901 Debt Service-Interest	-	7,334	-	7,334	-	0.00%
		6911 Vehicle Lease Payments	65,971	58,637	65,971	58,637	-	0.00%
		8220-Fire Department Total	1,860,359	1,967,338	1,835,965	2,275,404	308,066	15.66%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %

1-General Fund								
CEMETERY								
		6020 Salaries & Wages	5,532	6,351	5,360	22,442	16,091	253.36%
		6110 FICA Expense	418	486	410	1,668	1,182	243.18%
		6120 Pension Expense	673	788	659	725	(63)	-8.05%
		6140 Worker's Compensation	274	382	263	764	382	99.97%
		6150 Group Health & Dental Insurance	1,985	2,121	4,595	1,593	(528)	-24.88%
		6160 Unemployment Insurance	1	2	2	11	9	460.30%
		6170 Life Insurance Expense	9	9	6	7	(2)	-25.04%
		6231 Building Repairs & Supplies	1,701	1,226	700	1,000	(226)	-18.43%
		6240 Small Tools & Equipment	32	1,000	-	-	(1,000)	-100.00%
		6551 Electricity Expense	389	450	400	440	(10)	-2.22%
		6552 Water & Sewer Expense	1,470	1,518	1,575	1,650	132	8.70%
		6706 Maintenance Contracts	85	57	85	100	43	75.44%
		6709 Contractual Services	3,836	4,324	3,872	4,050	(274)	-6.34%
		8360-Cemetery Total	16,406	18,714	17,927	34,449	15,735	84.08%

1-General Fund								
PARKS								
		6020 Salaries & Wages	65,326	86,225	72,085	83,259	(2,966)	-3.44%
		6110 FICA Expense	5,012	6,595	5,515	6,140	(455)	-6.91%
		6120 Pension Expense	2,593	5,542	3,243	5,064	(478)	-8.63%
		6140 Worker's Compensation	2,461	2,853	2,526	3,066	213	7.45%
		6150 Group Health & Dental Insurance	9,303	9,896	4,957	17,526	7,630	77.10%
		6160 Unemployment Insurance	24	25	30	53	28	113.04%
		6170 Life Insurance Expense	44	42	5	51	9	20.49%
		6225 Fuel & Oil	-	11	-	-	(11)	-100.00%
		6211 Office Expense	28	-	-	-	-	-
		6226 Janitorial Supplies	1,574	1,582	800	1,600	18	1.14%
		6227 Uniform Expense	1,086	796	500	1,100	304	38.19%
		6228 Grounds & Supplies	5,111	-	2,550	2,550	2,550	-
		6228 Other Operating Expense	-	31	-	-	(31)	-100.00%
		6231 Building Repairs & Supplies	2,440	8,000	2,500	2,500	(5,500)	-68.75%
		6235 Auto Repairs/Registration	5,874	253	6,000	6,000	5,747	2271.54%
		6240 Small Tools & Equipment	399	1,118	1,000	1,000	(118)	-10.55%
		6551 Electricity Expense	24,586	19,131	24,700	26,000	6,869	35.91%
		6552 Water & Sewer Expense	44,700	51,476	55,550	49,700	(1,776)	-3.45%
		6703 Dues-Subscriptions-Membershi	2,500	2,500	3,568	3,750	1,250	50.00%
		6706 Maintenance Contracts	2,115	2,825	1,925	2,025	(800)	-28.32%
		6709 Contractual Services	250	599	2,400	-	(599)	-100.00%
		6710 Equipment Repair	1,027	2,320	3,750	3,750	1,430	61.64%
		6850 Improvements	23,324	-	2,000	-	-	-
		8550-Parks Total	199,778	201,820	195,604	215,132	13,312	6.60%

1-General Fund								
LIBRARY								
		6231 Building Repairs & Supplies	484	1,291	500	500	(791)	-61.27%
		6533 Property Insurance	915	824	925	970	146	17.72%
		6551 Electricity Expense	5,092	5,373	7,250	7,625	2,252	41.91%
		6552 Water & Sewer Expense	665	697	700	735	38	5.45%
		6554 Waste Disposal Services	287	323	360	375	52	16.10%
		6706 Maintenance Contracts	1,025	943	535	560	(383)	-40.62%
		8590-Library Total	8,468	9,451	10,270	10,765	1,314	13.90%

1-General Fund								
CAPITAL OUTLAY								
		6830 Buildings-Town Hall Roof	195,901	-	-	-	-	-
		6840 Capital Outlay	1,976	-	-	-	-	-
		6850 Capital Improvements-Highline	56,149	-	-	-	-	-
		8620-Capital Outlay Total	254,026	-	-	-	-	-

FUND	DEPT.	LINE ITEM	FY 23 UNAUDITED	FY 24 BUDGET	FY 24 FORECAST	FY 25 PROPOSED	25 BUDGET V 24 BUDGET \$ CHANGE	25 BUDGET V 24 BUDGET % CHANGE
1-General Fund								
FUND TRANSFERS								
		6999 Transfer To CAP	73,208	31,747	59,823	112,906	81,159	255.64%
		6999 Transfer To Capital Projects	-	467,476	406,058	809,545	342,069	73.17%
		6999 Transfer To Grant Fund	-	-	50,000	305,437	305,437	
		6999 Transfer To HURF	278,870	102,754	37,040	103,519	765	0.74%
		6999 Transfer To LTAF	32,966	37,956	33,726	43,486	5,530	14.57%
		6999 Transfer To MPC-Bond	298	-	-	-	-	
		6999 Transfer To Senior Center	84,583	171,594	129,655	159,527	(12,067)	-7.03%
		8052-Transfer To Other Account Total	469,925	811,527	716,302	1,534,420	722,893	89.08%

FUND	DEPT.	LINE ITEM	FY 23 UNAUDITED	FY 24 BUDGET	FY 24 FORECAST	FY 25 PROPOSED	25 BUDGET V 24 BUDGET \$ CHANGE	25 BUDGET V 24 BUDGET % CHANGE
1-General Fund								
GENERAL FUND SUMMARY								
		Beginning Fund Balance	5,213,983	6,443,313	6,443,313	6,155,719	(287,594)	-4.46%
		Total Revenue	6,910,648	6,978,743	6,711,220	6,373,322	(605,421)	-8.68%
		Total Expenditures	5,681,318	7,357,809	6,998,814	8,723,175	1,365,366	18.56%
		Revenue Over/<Under> Expenditures	1,229,330	(379,066)	(287,594)	(2,349,853)	(1,970,787)	519.91%
		Ending Fund Balance	6,443,313	6,064,247	6,155,719	3,805,866	(2,258,381)	-37.24%

FUND	DEPT.	LINE ITEM	FY 23 UNAUDITED	FY 24 BUDGET	FY 24 FORECAST	FY 25 PROPOSED	25 BUDGET V 24 BUDGET \$	25 BUDGET V 24 BUDGET %
10-Local Trans Assistance Fund								
REVENUE								
		4311 HB 2565 Transit Funds	13,445	13,397	13,397	13,397	-	0.00%
		4999 Transfer In/Out	32,966	37,956	33,726	43,486	5,530	14.57%
		Total Revenue	46,411	51,353	47,123	56,883	5,530	10.77%
TRANSIT AND TRANSPORTATION								
		6020 Salaries & Wages	22,886	28,834	24,801	32,329	3,495	12.12%
		6110 FICA Expense	1,737	2,206	1,897	2,386	180	8.17%
		6120 Pension Expense	2,743	3,578	3,048	3,827	249	6.97%
		6140 Worker's Compensation	376	358	329	311	(47)	-12.99%
		6150 Group Health & Dental Insurance	2,714	2,827	2,981	3,288	461	16.30%
		6160 Unemployment Insurance	7	5	10	18	13	253.60%
		6170 Life Insurance Expense	12	12	7	13	1	12.45%
		6225 Fuel & Oil	791	1,000	2,580	2,725	1,725	172.50%
		6228 Other Operating Expense	-	-	-	-	-	-
		6235 Auto Repairs/Registration	2,784	4,900	4,220	4,350	(550)	-11.22%
		6411 Auditing	3,692	3,009	3,900	4,100	1,091	36.26%
		6416 Other Professional Services	-	127	-	-	(127)	-100.00%
		6531 Liability & Property Ins.	197	197	200	210	13	6.60%
		6532 Vehicle Insurance	3,165	3,300	3,150	3,325	25	0.76%
		6706 Maintenance Contracts	-	1,000	-	-	(1,000)	-100.00%
		8140-Transit & Transportation Total	41,104	51,353	47,123	56,883	5,530	10.77%

FUND	DEPT.	LINE ITEM	FY 23 UNAUDITED	FY 24 BUDGET	FY 24 FORECAST	FY 25 PROPOSED	25 BUDGET V 24 BUDGET \$	25 BUDGET V 24 BUDGET %
10-Local Trans Assistance Fund								
LTAF FUND SUMMARY								
		Beginning Fund Balance	-	-	-	-	-	-
		Total Revenue	46,411	51,353	47,123	56,883	5,530	10.77%
		Total Expenditures	41,104	51,353	47,123	56,883	5,530	10.77%
		Revenue Over/<Under> Expenditures	5,307	-	(0)	(0)	(0)	
		Ending Fund Balance		-	(0)	(0)	(0)	

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
18-Highway Users Revenue Fund								
REVENUE								
		4350 Highway Users Revenue Paymen	396,011	412,057	404,620	405,239	(6,818)	-1.65%
		4380 Other Revenue from Government	5,358	-	-	-	-	-
		4910 Interest Earnings	44,360	10,000	82,190	-	(10,000)	-100.00%
		4950 Miscellaneous Revenues	5,818	-	-	-	-	-
		4999 Transfers In	276,913	102,754	37,040	103,519	765	0.74%
		Total Revenue	728,460	524,811	523,850	508,758	(16,053)	-3.06%
STREETS AND RIGHT OF WAY								
		6020 Salaries & Wages	163,603	206,130	172,476	153,132	(52,998)	-25.71%
		6110 FICA Expense	12,235	15,769	13,194	11,284	(4,485)	-28.44%
		6120 Pension Expense	13,604	21,454	12,627	12,389	(9,065)	-42.25%
		6140 Worker's Compensation	5,544	6,020	5,747	3,831	(2,189)	-36.36%
		6150 Group Health & Dental Insuranc	36,371	38,583	38,861	28,680	(9,903)	-25.67%
		6160 Unemployment Insurance	33	31	72	102	71	230.27%
		6170 Life Insurance Expense	155	150	73	82	(68)	-45.01%
		6225 Fuel & Oil	14,762	22,000	17,100	20,000	(2,000)	-9.09%
		6211 Office Expense	81	144	100	100	(44)	-30.56%
		6212 Printing & Duplicating	-	47	-	-	(47)	-100.00%
		6226 Janitorial Supplies	1,827	1,278	1,500	1,600	322	25.20%
		6227 Uniform Expense	1,012	796	700	750	(46)	-5.78%
		6228 Grounds & Supplies	(999)	-	1,050	-	-	-
		6231 Building Repairs & Supplies	2,281	4,032	2,300	2,500	(1,532)	-38.00%
		6235 Auto Repairs/Registration	10,620	7,696	12,200	12,800	5,104	66.32%
		6236 Street, Lights-Sidewalk Repair	3,674	30,000	23,500	25,000	(5,000)	-16.67%
		6240 Small Tools & Equipment	96	3,962	2,000	4,000	38	0.96%
		6411 Auditing	3,851	5,940	7,675	8,075	2,135	35.94%
		6413 Engineering/Architectural Svcs	67,374	45,000	75,000	75,000	30,000	66.67%
		6531 Liability Insurance	6,006	2,660	6,000	6,300	3,640	136.84%
		6532 Vehicle Insurance	10,795	7,694	10,775	11,314	3,620	47.05%
		6533 Property Insurance	348	296	350	368	72	24.32%
		6551 Electricity Expense	32,346	30,901	33,800	35,500	4,599	14.88%
		6552 Water & Sewer Expense	35,453	42,229	78,700	50,000	7,771	18.40%
		6703 Dues-Subscriptions-Permits	1,500	2,000	1,500	1,575	(425)	-21.25%
		6706 Maintenance Contracts	5,719	7,500	6,550	6,875	(625)	-8.33%
		6710 Equipment Repair	2,491	15,000	-	30,000	15,000	100.00%
		6860 Machinery & Equipment	14,500	7,500	-	7,500	-	0.00%
		6880 ADY-DO NOT USE THIS ACCT	28,415	-	-	-	-	-
		6880 E Guad Underground Lines-SRP	7,645	-	-	-	-	-
		6880 Street Improvements-Vaou Naw	225,287	-	-	-	-	-
		6880 Street Lighting-Calle Carlos	23,884	-	-	-	-	-
		6880 Street Lights-Avenida del Yaqu	2,553	-	-	-	-	-
		8320-Streets & Right of Way Total	733,065	524,812	523,850	508,758	(16,054)	-3.06%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
18-Highway Users Revenue Fund								
HURF FUND SUMMARY								
		Beginning Fund Balance	-	-	-	-	-	-
		Total Revenue	728,460	524,811	523,850	508,758	(16,053)	-3.06%
		Total Expenditures	733,065	524,812	523,850	508,758	(16,054)	-3.06%
		Revenue Over/<Under> Expenditures	(4,604)	(1)	(0)	(0)	1	-96.29%
		Ending Fund Balance		(1)	(0)	(0)	1	-96.29%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
			CHANGE	CHANGE				
25-Senior Center								
REVENUE								
		4320 Congregate Meals Income	86,076	70,542	86,079	86,079	15,537	22.03%
		4320 Home Delivered Meals Income	48,696	41,159	52,700	52,700	11,541	28.04%
		4320 Senior Center Operations Income	12,000	12,000	12,000	12,000	-	0.00%
		4320 Transportation Income	20,844	15,979	20,873	20,843	4,864	30.44%
		4970 Program Income-Congregate Me	8,784	8,434	8,900	8,500	66	0.78%
		4970 Program Income-Home Delivere	1,243	-	1,500	1,200	1,200	
		4970 Program Income-Transportation	956	-	1,000	750	750	
		4999 Transfers from General Fund	86,540	171,594	129,655	159,527	(12,067)	-7.03%
		Total Revenue	271,975	319,708	312,707	341,599	21,891	6.85%
SENIOR CENTER CONGREGATE MEALS								
		6020 Salaries & Wages	62,979	69,504	72,240	77,543	8,039	11.57%
		6110 FICA Expense	4,758	5,317	5,526	5,598	281	5.28%
		6120 Pension Expense	7,361	8,625	8,878	8,978	353	4.09%
		6140 Worker's Compensation	842	810	908	905	95	11.67%
		6150 Group Health & Dental Insurance	10,698	11,168	11,914	13,133	1,965	17.60%
		6160 Unemployment Insurance	8	5	28	53	48	960.23%
		6170 Life Insurance Expense	87	95	51	94	(1)	-1.29%
		6211 Office Expense	10	16	-	-	(16)	-100.00%
		6212 Printing & Duplicating	-	58	-	-	(58)	-100.00%
		6224 Food Supplies	34,252	30,257	29,150	32,050	1,793	5.93%
		6226 Janitorial Supplies	303	635	500	500	(135)	-21.26%
		6228 Other Operating Expense	6,178	4,905	5,150	5,400	495	10.09%
		6231 Building Repairs & Supplies	2,180	4,231	1,375	1,500	(2,731)	-64.55%
		6240 Small Tools & Equipment	17	7,051	-	5,000	(2,051)	-29.09%
		6411 Auditing	712	756	975	1,025	269	35.58%
		6414 Legal Services	367	378	375	375	(3)	-0.79%
		6416 Other Professional Services	1,063	-	-	-	-	
		6450 Cell Phone & Wi-Fi Services	-	500	-	-	(500)	-100.00%
		6451 Telephone	108	124	110	115	(9)	-7.26%
		6531 Liability Insurance	621	646	625	650	4	0.62%
		6532 Vehicle Insurance	-	-	-	-	-	
		6533 Property Insurance	192	199	190	200	1	0.50%
		6551 Electricity Expense	3,862	3,424	3,400	3,575	151	4.41%
		6552 Water & Sewer Expense	316	450	375	400	(50)	-11.11%
		6553 Natural Gas Expense	615	511	825	875	364	71.23%
		6554 Waste Disposal Services	435	400	425	450	50	12.50%
		6703 Dues-Subscriptions-Membershi	-	450	-	-	(450)	-100.00%
		6706 Maintenance Contracts	1,291	922	1,800	1,900	978	106.07%
		6709 Contractual Services	250	209	1,020	1,020	811	388.04%
		6710 Equipment Repair	351	797	-	-	(797)	-100.00%
		6750 Conferences & Training	-	500	-	500	-	0.00%
		6830 Buildings	-	905	18,000	-	(905)	-100.00%
		6860 Machinery & Equipment	-	10,000	-	2,500	(7,500)	-75.00%
		6860 Machinery & Equipment <\$5000	-	-	-	-	-	
		8421-Congregate Meals Total	139,855	163,848	163,841	164,338	490	0.30%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
							CHANGE	CHANGE
25-Senior Center								
SENIOR CENTER HOME DELIVERED MEALS								
		6020 Salaries & Wages	45,848	45,841	43,786	55,814	9,973	21.75%
		6110 FICA Expense	3,451	3,507	3,350	4,027	520	14.83%
		6120 Pension Expense	5,353	5,689	5,381	6,459	770	13.54%
		6140 Worker's Compensation	604	575	641	639	64	11.06%
		6150 Group Health & Dental Insurance	10,026	10,461	11,161	12,311	1,850	17.69%
		6160 Unemployment Insurance	6	4	19	38	34	847.96%
		6170 Life Insurance Expense	65	68	38	70	2	3.18%
		6211 Office Expense	-	50	-	-	(50)	-100.00%
		6212 Printing & Duplicating	-	10	-	-	(10)	-100.00%
		6224 Food Supplies	16,787	15,000	14,800	16,300	1,300	8.67%
		6226 Janitorial Supplies	86	168	-	-	(168)	-100.00%
		6228 Other Operating Expense	5,319	5,500	4,450	4,700	(800)	-14.55%
		6231 Building Repairs & Supplies	3,577	1,166	1,475	1,625	459	39.37%
		6235 Auto Repairs/Registration	45	-	3,425	3,600	3,600	
		6414 Legal Services	400	356	350	350	(6)	-1.69%
		6416 Other Professional Services	1,063	-	-	-	-	
		6450 Cell Phone & Wi-Fi Services	-	500	-	-	(500)	-100.00%
		6451 Telephone	217	232	215	225	(7)	-3.02%
		6531 Liability Insurance	155	161	150	175	14	8.70%
		6533 Property Insurance	48	50	50	55	5	10.00%
		6551 Electricity Expense	965	950	850	900	(50)	-5.26%
		6552 Water & Sewer Expense	79	125	90	100	(25)	-20.00%
		6553 Natural Gas Expense	151	126	200	225	99	78.57%
		6554 Waste Disposal Services	109	100	425	450	350	350.00%
		6703 Dues-Subscriptions-Membershi	1,030	400	1,050	1,050	650	162.50%
		6706 Maintenance Contracts	1,072	883	1,350	1,425	542	61.38%
		6709 Contractual Services	128	176	775	800	624	354.55%
		6710 Equipment Repair	341	773	-	-	(773)	-100.00%
		6750 Conferences & Training	-	100	-	500	400	400.00%
		6860 Machinery & Equipment	-	2,500	-	2,500	-	0.00%
		8422-Home Delivered Meals Total	96,926	95,471	94,031	114,338	18,867	19.76%
SENIOR CENTER OPERATIONS								
		6020 Salaries & Wages	24,312	31,551	26,932	30,432	(1,119)	-3.55%
		6110 FICA Expense	1,828	2,414	2,060	2,203	(211)	-8.74%
		6120 Pension Expense	2,825	3,915	3,310	3,533	(382)	-9.75%
		6140 Worker's Compensation	302	289	346	348	59	20.32%
		6150 Group Health & Dental Insurance	5,277	5,513	5,938	6,557	1,044	18.94%
		6160 Unemployment Insurance	3	3	11	21	18	614.05%
		6170 Life Insurance Expense	31	30	18	33	3	10.20%
		6211 Office Expense	-	39	-	-	(39)	-100.00%
		6212 Printing & Duplicating	906	658	850	850	192	29.18%
		6226 Janitorial Supplies	508	1,065	500	1,050	(15)	-1.41%
		6228 Other Operating Expense	1,131	1,026	800	900	(126)	-12.28%
		6231 Building Repairs & Supplies	1,466	1,751	-	-	(1,751)	-100.00%
		6414 Legal Services	333	378	375	375	(3)	-0.79%
		6451 Telephone	217	232	215	225	(7)	-3.02%
		6531 Liability Insurance	776	808	775	825	17	2.10%
		6533 Property Insurance	239	249	240	250	1	0.40%
		6551 Electricity Expense	4,414	4,005	4,250	4,475	470	11.74%
		6552 Water & Sewer Expense	395	600	450	500	(100)	-16.67%
		6553 Natural Gas Expense	741	620	1,025	1,100	480	77.42%
		6554 Waste Disposal Services	544	473	525	550	77	16.28%
		6703 Dues-Subscriptions-Membershi	-	375	-	-	(375)	-100.00%
		6706 Maintenance Contracts	1,463	1,148	2,600	2,725	1,577	137.37%
		6709 Contractual Services	-	174	-	-	(174)	-100.00%
		6710 Equipment Repair	341	773	-	-	(773)	-100.00%
		8423-Senior Center Operations Total	48,052	58,089	51,220	56,953	(1,136)	-1.96%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
25-Senior Center								
SENIOR CENTER TRANSPORTATION								
		6225 Fuel & Oil	2,347	2,300	3,375	3,550	1,250	54.35%
		6235 Auto Repairs/Registration	-	-	-	2,000	2,000	
		6450 Cell Phone & Wi-Fi Services	-	-	240	420	420	
		8424-Senior Center Transportation Total	2,347	2,300	3,615	5,970	3,670	159.57%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
25-Senior Center								
SENIOR CENTER FUND SUMMARY								
		Beginning Fund Balance	-	-	-	-	-	
		Total Revenue	271,975	319,708	312,707	341,599	21,891	6.85%
		Total Expenditures	287,180	319,708	312,707	341,599	21,891	6.85%
		Revenue Over/<Under> Expenditures	(15,205)	-	(0)	0	0	
		Ending Fund Balance		-	(0)	0	0	

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
27-Community Action Program								
REVENUE								
		4320 Community Action Program	97,877	107,254	100,000	100,000	(7,254)	-6.76%
		4380 CAP PYT Grant	-	6,000	-	-	(6,000)	-100.00%
		4950 Miscellaneous Revenues	400	2,000	200	-	(2,000)	-100.00%
		4950 Wildfire - SNAP	41,059	53,600	73,522	73,500	19,900	37.13%
		4999 Transfers from General Fund	73,208	31,747	59,823	112,906	81,159	255.64%
		4999 CAP Wildfire Reimb-From Fund 90	-	-	2,150	-	-	
		Total Revenue	212,545	200,601	235,695	286,406	85,805	42.77%
COMMUNITY ACTION PROGRAM								
		6020 Salaries & Wages	114,882	125,106	145,822	184,839	59,733	47.75%
		6110 FICA Expense	8,657	9,571	11,155	13,601	4,030	42.10%
		6120 Pension Expense	13,353	15,526	17,922	21,259	5,733	36.92%
		6140 Worker's Compensation	666	240	658	556	316	131.47%
		6150 Group Health & Dental Insurance	28,409	30,677	38,108	47,174	16,497	53.78%
		6160 Unemployment Insurance	12	82	58	130	48	58.28%
		6170 Life Insurance Expense	152	27	51	184	157	579.67%
		6225 Fuel & Oil	193	267	750	1,200	933	349.44%
		6211 Office Expense	1,006	1,500	1,000	1,000	(500)	-33.33%
		6212 Printing & Duplicating	106	-	-	-	-	
		6224 Food Supplies	147	-	3,000	3,150	3,150	
		6226 Janitorial Supplies	53	404	-	-	(404)	-100.00%
		6228 Utility/Rental Assistance	810	-	-	-	-	
		6231 Building Repairs & Supplies	-	750	3,300	1,000	250	33.33%
		6235 Auto Repairs & Supplies	112	425	500	500	75	17.65%
		6240 Small Tools & Equipment	420	1,000	3,000	500	(500)	-50.00%
		6411 Auditing	343	365	475	500	135	36.99%
		6451 Telephone	550	603	550	600	(3)	-0.50%
		6452 Postage & Mailing	349	159	150	150	(9)	-5.66%
		6531 Liability Insurance	767	1,000	775	800	(200)	-20.00%
		6532 Vehicle Insurance	1,538	1,500	1,350	1,400	(100)	-6.67%
		6533 Property Insurance Expenses	1,087	1,100	1,100	1,150	50	4.55%
		6551 Electricity Expense	1,424	1,750	1,800	1,890	140	8.00%
		6552 Water & Sewer Expense	241	251	220	225	(26)	-10.36%
		6554 Waste Disposal Services	287	295	350	375	80	27.12%
		6703 Dues-Subscriptions-Membership	1,159	787	1,200	1,200	413	52.48%
		6707 Meetings & Business Expense	177	-	-	-	-	
		6706 Maintenance Contracts	1,537	1,618	1,400	1,525	(93)	-5.75%
		6709 Contractual Services	33	3,600	-	-	(3,600)	-100.00%
		6750 Conferences & Training	658	1,000	1,000	1,000	-	0.00%
		6781 Special Events Expenses	-	1,000	-	500	(500)	-50.00%
		8440-Community Action Program Total	179,128	200,603	235,695	286,406	85,803	42.77%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
27-Community Action Program								
COMMUNITY ACTION PROGRAM SUMMARY								
		Beginning Fund Balance	-	-	-	-	-	
		Total Revenue	212,545	200,601	235,695	286,406	85,805	42.77%
		Total Expenditures	179,128	200,603	235,695	286,406	85,803	42.77%
		Revenue Over/<Under> Expenditures	33,417	(2)	0	(0)	2	-79.02%
		Ending Fund Balance		(2)	0	(0)	2	-79.02%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
47-Mercado Fund								
REVENUE								
		4920 Mercado Rents	115,605	121,479	146,868	140,400	18,921	15.58%
		4980 Miscellaneous Revenues	5	-	-	-	-	
		4980 Patio Rentals	24,851	17,000	35,861	35,861	18,861	110.94%
		4980 Utilities Billed	27,233	27,117	33,978	33,978	6,861	25.30%
		4980 Private Event MCSO Security Reimburs	-	-	-	20,000	20,000	
		Total Revenue	172,235	165,596	216,706	230,238	64,642	39.04%
MERCADO BUILDING								
		6020 Salaries & Wages	29,124	55,004	29,827	77,855	22,851	41.54%
		6110 FICA Expense	2,121	4,208	2,282	5,686	1,478	35.12%
		6120 Pension Expense	3,199	6,826	3,666	5,891	(935)	-13.69%
		6140 Worker's Compensation	885	1,226	1,116	2,302	1,076	87.76%
		6150 Group Health & Dental Insurance	14,591	15,551	14,588	25,852	10,301	66.24%
		6160 Unemployment Insurance	6	14	14	62	48	340.61%
		6170 Life Insurance Expense	6	6	2	95	89	1488.31%
		6211 Office Expense	45	33	-	-	(33)	-100.00%
		6212 Printing & Duplicating	35	18	-	-	(18)	-100.00%
		6226 Janitorial Supplies	4,811	2,839	5,100	5,350	2,511	88.45%
		6227 Uniform Expense	87	150	-	-	(150)	-100.00%
		6231 Building Repair & Supplies	31,783	25,088	45,000	40,000	14,912	59.44%
		6240 Small Tools & Equipment	-	574	-	-	(574)	-100.00%
		6411 Auditing	729	774	1,000	1,050	276	35.66%
		6413 Engineering/Architectural Svcs	678	-	-	-	-	
		6416 Professional Services	-	2,099	-	-	(2,099)	-100.00%
		6531 Liability Insurance	1,287	1,266	1,300	1,375	109	8.61%
		6533 Property Insurance	2,412	2,232	2,400	2,500	268	12.01%
		6551 Electricity Expense	44,575	50,000	50,100	53,000	3,000	6.00%
		6552 Water & Sewer Expense	9,956	9,250	8,400	8,800	(450)	-4.86%
		6554 Waste Disposal Services	4,822	5,441	5,800	6,100	659	12.11%
		6703 Dues-Subscriptions-Membershi	260	258	-	-	(258)	-100.00%
		6706 Maintenance Contracts	2,662	2,581	2,625	2,750	169	6.55%
		6709 Contractual Services	5,350	4,550	28,700	28,700	24,150	530.77%
		6762 Bad Debt Expense	-	2,638	12,572	8,508	5,870	222.52%
		6781 Private Event MCSO Security Services	-	-	-	18,000	18,000	
		8800- Mercado Building	159,424	192,626	214,492	293,876	101,250	52.56%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
47-Mercado Fund								
MERCADO FUND SUMMARY								
		Beginning Current Assets less						
		Current Liabilities	(43,060)	(30,248)	(30,248)	(28,034)	2,215	-7.32%
		Net Revenue	172,235	165,596	216,706	230,238	64,642	39.04%
		Net Expenditures	159,424	192,626	214,492	293,876	101,250	52.56%
		Change to Current Assets	12,812	(27,030)	2,215	(63,638)	(36,608)	135.43%
		Ending Current Assets less						
		Current Liabilities	(30,248)	(57,278)	(28,034)	(91,672)	(34,393)	60.05%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
50-Sewer Fund								
REVENUE								
		4710 Sewer User Fees	75,174	80,215	82,000	82,000	1,785	2.23%
		4910 Investment Earnings	24,019	5,000	36,182	36,182	31,182	623.65%
		4950 Miscellaneous Revenues	300	-	500	500	500	
		Total Revenue	99,494	85,215	118,682	118,682	33,467	39.27%
SEWER ENTERPRISE								
		6020 Salaries & Wages	82,125	50,913	44,040	36,799	(14,114)	-27.72%
		6110 FICA Expense	5,558	3,894	3,369	2,684	(1,210)	-31.07%
		6120 Pension Expense	7,969	6,318	5,413	3,750	(2,568)	-40.65%
		6140 Worker's Compensation	1,334	1,518	1,304	78	(1,440)	-94.86%
		6150 Group Health & Dental Insurance	11,341	11,134	15,857	6,834	(4,300)	-38.62%
		6160 Unemployment Insurance	5	4	1	25	21	532.19%
		6170 Life Insurance Expense	42	49	42	16	(33)	-66.95%
		6231 Sewer Line Repairs & Supplies	5,757	30,000	40,000	40,000	10,000	33.33%
		6411 Auditing	304	323	425	450	127	39.32%
		6413 Engineering/Architectural Svcs	1,976	5,500	5,000	5,000	(500)	-9.09%
		6531 Liability Insurance	632	586	625	675	89	15.19%
		6551 Electricity Expense	417	396	425	450	54	13.64%
		6850 Sewer Line Improvements	16,271	-	-	-	-	
		6999 Transfer to CIP	-	20,000	-	-	(20,000)	-100.00%
		8370-Sewer Enterprise Total	133,730	130,635	116,501	96,761	(33,874)	-25.93%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
50-Sewer Fund								
SEWER FUND SUMMARY								
		Beginning Current Assets less						
		Current Liabilities	563,793	529,557	529,557	531,738	2,182	0.41%
		Net Revenue	99,494	85,215	118,682	118,682	33,467	39.27%
		Net Expenditures	133,730	130,635	116,501	96,761	(33,874)	-25.93%
		Change to Current Assets	(34,236)	(45,420)	2,182	21,922	67,342	-148.26%
		Ending Current Assets less						
		Current Liabilities	529,557	484,137	531,738	553,660	69,523	14.36%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
							CHANGE	CHANGE
51-Refuse Fund								
REVENUE								
		4730 Refuse Fees	344,542	359,832	378,659	378,659	18,827	5.23%
		4731 RAD Revenue Sharing	25,162	29,040	27,800	27,600	(1,440)	-4.96%
		4735 Refuse Truck Reservations	2,100	2,367	700	700	(1,667)	-70.43%
		Total Revenue	371,804	391,239	407,159	406,959	15,720	4.02%
SOLID WASTE SERVICES								
		6020 Salaries & Wages	-	-	8,231	26,420	26,420	
		6110 FICA Expense	-	1,464	630	1,950	486	33.23%
		6120 Pension Expense	-	-	1,012	3,128	3,128	
		6140 Worker's Compensation	-	75	26	888	813	1083.92%
		6150 Group Health & Dental Insurance	-	-	-	10,703	10,703	
		6160 Unemployment Insurance	-	27	4	21	(6)	-20.80%
		6170 Life Insurance Expense	-	-	-	31	31	
		6531 Liability Insurance	2,363	1,654	2,375	2,500	846	51.15%
		6717 Residential Pick Up Charges	323,277	305,325	361,430	352,800	47,475	15.55%
		6718 Roll Off Fees	48,044	35,572	63,587	66,780	31,208	87.73%
		8330-Solid Waste Services Total	373,684	344,117	437,295	465,223	121,106	35.19%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
38-Covid Emergency Relief Fund								
		REVENUE						
		Total Revenue	-	-	-	-	-	-
		COVID						
		6224 CAP Emergency Food Box	5,690	-	-	-	-	-
		6240 Protective Clothing	13,859	-	-	-	-	-
		6416 GCDC Administration	7,338	-	-	-	-	-
		6709 COVID-Program Mgmt Contracte	89,609	-	-	-	-	-
		6709 COVID-Promotora Program	52,611	-	-	-	-	-
		6709 GCDC-COVID Home Improvemen	22,846	-	-	-	-	-
		6709 Homeless Team	111,826	-	-	-	-	-
		6781 Community Events	64,851	-	-	-	-	-
		6830 Buildings-Community Marquee	88,359	-	-	-	-	-
		6830 Buildings-Council Chambers	449,531	-	-	-	-	-
		6830 Buildings-Fire Improvements	29,896	-	-	-	-	-
		6830 Buildings-Touchless Fixtures	285,212	-	-	-	-	-
		8211-Covid Total	1,221,628	-	-	-	-	-

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
46-ARPA								
		REVENUE						
		4320 American Recovery Plan	1,107,311	-	51,330	-	-	-
		Total Revenue	1,107,311	-	51,330	-	-	-
		ARPA						
		6020 Salaries & Wages (HP)	78,664	-	-	-	-	-
		6110 FICA Expense (HP)	5,894	-	-	-	-	-
		6120 Pension Expense	2,652	-	-	-	-	-
		6120 Pension Expense (HP)	(408)	-	-	-	-	-
		6130 Public Safety Retirement	13,224	-	-	-	-	-
		6140 Worker's Compensation (HP)	2,892	-	-	-	-	-
		6160 Unemployment Insurance (HP)	10	-	-	-	-	-
		6212 Printing & Duplicating	-	-	-	-	-	-
		6416 GCDC County Home Renovation	4,850	200,000	-	-	(200,000)	-100.00%
		6709 Contractual Services	115,186	-	-	-	-	-
		6715 Sheriff Contract-Salaries & Er	631,809	-	51,330	-	-	-
		6716 Do Not Use-Dispatch	130,759	-	-	-	-	-
		6830 Facility Improvement	186,403	90,596	-	-	(90,596)	-100.00%
		8700-ARPA Total	1,171,936	290,596	51,330	-	(290,596)	-100.00%

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
85-Municipal Property Corporation								
		REVENUE						
		4999 Transfer from General Fund	298	-	-	-	-	-
		Total Revenue	298	-	-	-	-	-
		MUNICIPAL PROPERTY CORPORATION						
		6940 Interest on Bonds	152	-	-	-	-	-
		8920-Municipal Property Corp. Total	152	-	-	-	-	-

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
90-Grant Fund								
Ak Chin Indian Community Grants								
REVENUE								
		4950 Ak Chin Grant	-	-	-	210,000	210,000	
		4380 Ak-Chin-FD Public Cardiac AED	-	50,000	75,000	-	(50,000)	-100.00%
		4380 Ak-Chin-Vehicle Shade Canopy	-	72,000	-	-	(72,000)	-100.00%
		4380 Ak-Chin-Cultural Events Prog.	-	32,000	-	-	(32,000)	-100.00%
		4380 Ak-Chin Portable Radio Replace	72,000	-	-	-	-	
		Total Ak-Chin Revenue	72,000	154,000	75,000	210,000	56,000	36.36%
EXPENDITURES								
		6860 Ak Chin Command Community S	-	-	-	95,000	95,000	
		6880 Ak Chin Vehicle Shade Canopy	-	72,000	-	85,000	13,000	18.06%
		6781 AK_Chin Cultural Events	-	32,000	-	30,000	(2,000)	-6.25%
		6860 Cardiac Care-AED's-Fire	-	50,000	75,000	-	(50,000)	-100.00%
		6860 Portable Radios-Fire	72,000	-	-	-	-	
		6860 Ak-Chin Active Shooter Gear	2,107	-	-	-	-	
		Total Ak-Chin Grant Expenditures	74,107	154,000	75,000	210,000		
		Revenue Over/<Under> Expenditure	(2,107)	-	-	-		
Gila River Indian Community Grants								
REVENUE								
		4950 Gila River Grants	-	-	-	207,000	207,000	
		4380 GRIC Food Rescue & Delivery	31,000	31,000	20,497	20,325	(10,675)	-34.44%
		4380 GRIC Food Rescue & Delivery Prior Year Unearned	-	11,142	-	-	-	
		4950 GRIC-CAP Utility Assistance	-	25,000	25,000	-	(25,000)	-100.00%
		4950 GRIC-Senior Center Activity Pr	-	45,000	45,000	-	(45,000)	-100.00%
		4284 GRIC Command/Community Scv Veh	-	95,000	-	-	(95,000)	-100.00%
		4284 GRIC Replacement Turnout Gear	-	72,000	-	-	(72,000)	-100.00%
		Total GRIC Revenue	31,000	279,142	90,497	227,325	(51,817)	-18.56%
EXPENDITURES								
		6880 GRIC Vehicle Shade Canopy	-	-	-	85,000	85,000	
		6830 GRIC CSR Ct Entry Patio Remodel	-	-	-	62,000	62,000	
		6716 GRIC Workforce Dev PT Position	-	-	-	60,000	60,000	
		6860 GRIC Command Community Svc'	-	95,000	-	-	(95,000)	-100.00%
		6860 GRIC Replacement T/O Gear	-	72,000	-	-	(72,000)	-100.00%
		6510 CAP Rental/Utility Assistance	-	25,000	25,000	-	(25,000)	-100.00%
		6510 GRIC- Senior Activity Prog.	3,885	45,000	41,115	-	(45,000)	-100.00%
		6510 Other Rental Food Assist.	4,826	-	-	-	-	
		6020 Salaries & Wages (CAP-Rescue)	8,208	-	18,972	18,833	18,833	
		6110 FICA Expense (CAP Rescue)	628	-	1,451	1,409	1,409	
		6140 Worman's Compensation (CAP F	-	-	66	-	-	
		6160 Unemployment Insurance (CAP F	6	-	8	14	14	
		6140 Worker's Compensation (CAP R)	30	-	-	68	68	
		6510 Gila River Utility Assist.	844	-	-	-	-	
		6510 CAP Food Rescue\HD Support - Carrying Forward	-	21,440	-	-	-	
		6510 CAP Food Rescue\HD Support	-	20,702	-	-	(20,702)	-100.00%
		Total GRIC Grant Expenditures	18,426	279,142	86,612	227,325	(51,817)	-18.56%
		Revenue Over/<Under> Expenditure	12,574	-	3,885	0		

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
Fort McDowell Yavapai Nation Grants								
REVENUE								
		4950 Fort McDowell Grant	-	-	-	187,000	187,000	
		4950 Fort McDowell Pass Through	-	-	-	50,000	50,000	
		4950 Fort McDowell-PW Restrooms	-	20,000	-	-	(20,000)	-100.00%
		4950 Fort McDowell		62,000				
		Total Fort McDowell Revenue	-	82,000	-	237,000	155,000	189.02%
EXPENDITURES								
		6719 Fort McDowell Bella Estrella	-	-	-	50,000	50,000	
		6240 Fort McDowell Turn-Out Gear	-	-	-	72,000	72,000	
		6880 Fort McDowell Maint Yard Renov	-	-	-	45,000	45,000	
		6830 Fort McDowell-SCPatio remodel	-	62,000	-	-	(62,000)	-100.00%
		6830 Fort McDowell PW Restrooms	-	20,000	-	-	(20,000)	-100.00%
		6860 Fire Station Repairs	-	-	-	70,000	70,000	
		Total Fort McDowell Grant Expenditu	-	82,000	-	237,000	155,000	189.02%
		Revenue Over/<Under> Expenditure:	-	-	-	-		
Pascua Yaqui Tribe Grants								
REVENUE								
		4950 PYT Grants	-	-	-	470,000	470,000	
		4950 PYT-Sheriff-Public Safety	54,500	45,000	45,000	86,683	41,683	92.63%
		4950 Cemetery Flag, Ramada, Gates	-	35,000	-	-	(35,000)	-100.00%
		4950 PYT-Sheriff-Public Safety -Prior Year Unearned	-	45,000	-	-	-	
		4950 Biehn Park Restrooms/Playgroui	-	225,000	-	-	(225,000)	-100.00%
		4950 Fire Station Repairs	-	120,000	-	-	(120,000)	-100.00%
		Total PYT Revenue	54,500	470,000	45,000	556,683	86,683	18.44%
EXPENDITURES								
		6781 PYT Town 50th Anniversary	-	-	-	25,000	25,000	
		6781 PYT PS Carryforward Exp	-	-	-	86,683	86,683	
		6850 PYT Fire Station Truck Bay Renovations	-	-	-	120,000	120,000	
		6840 PYT-Cemetery Flags, Gates, Ram	-	35,000	-	25,000	(10,000)	-28.57%
		6830 Fire Station Repairs	-	120,000	-	-	(120,000)	-100.00%
		6781 PYT Public Safety Events Carrying Forward	-	45,000	-	-	-	
		6840 PYT Biehn Park Restroom, Playground	-	225,000	-	225,000	-	0.00%
		6781 PYT Sheriff Events	35,813	-	-	-	-	
		6781 PYT Public Safety Events	435	45,000	45,000	75,000	30,000	66.67%
		Total PYT Grant Expenditures	36,248	470,000	45,000	556,683	86,683	18.44%
		Revenue Over/<Under> Expenditure:	18,253	-	-	-		
Tohono O'odhan Nation Grants								
REVENUE								
		4950 Tohono Grants	-	25,000	-	158,000	133,000	532.00%
		4950 Tohono Boys and Girls Club	-	-	275,000	-	-	
		4950 PW-Cleanup Events	-	30,000	-	-	(30,000)	-100.00%
		4950 Tohono-Command Vehicle	-	55,000	-	-	(55,000)	-100.00%
		Total Tohono Revenue	-	110,000	275,000	158,000	48,000	43.64%
EXPENDITURES								
		6840 Tohono O'odham Utility Vehicle for Event Safety	-	-	-	25,000	25,000	
		6830 Tohono O'odham Sr Center Kitchen Equip and Furniture	-	-	-	88,000	88,000	
		6510 Tohono O'odham Utility Assistance	-	-	-	45,000	45,000	
		6510 Tohono Boys and Girls Grant	-	-	275,000	-	-	
		6880 PW-@ Dump Trucks	-	55,000	-	-	(55,000)	-100.00%
		6228 Tohono-PW-Cleanup Events	-	30,000	-	-	(30,000)	-100.00%
		6510 Tohono-CAP Holiday Meals	-	25,000	-	-	(25,000)	-100.00%
		6830 SC Patio remodel	78,974	-	-	-	-	
		Total Tohono Grant Expenditures	78,974	110,000	275,000	158,000	48,000	43.64%
		Revenue Over/<Under> Expenditure	(78,974)	-	-	-		

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
90-Grant Fund								
Other Grants								
REVENUE								
		4950 County CAP Homeless Svcs.	26,715	250,000	120,000	120,000	(130,000)	-52.00%
		4382 CDBG Grant	-	-	444,315	568,015	568,015	
		4950 CAP-Wildfire Utility/Repair	9,859	60,000	29,000	30,000	(30,000)	-50.00%
		4950 Pulliam Trust	-	-	7,000	-	(62,000)	-100.00%
		4999 Transfer in from GF	-	-	50,000	150,000	150,000	
		4999 Transfer In from General Fund fo	-	-	-	155,437	155,437	
		Total Other Grants	36,574	310,000	650,315	1,023,452	713,452	230.15%
EXPENDITURES								
		6719 GCDC Rehab - Town Match	-	-	50,000	50,000	50,000	
		6719 GCDC Rehab - Town Match Proje	-	-	-	100,000	100,000	
		6719 GCDC Rehab Project	-	-	431,985	568,015	568,015	
		6511 County Homeless Svcs.	-	90,000	120,000	120,000	30,000	33.33%
		6511 County Homeless Svcs. - Carrying Forward	-	160,000	-	-	-	
		6510 Wildfire CAP Utility/Repair	10,452	54,000	26,850	30,000	(24,000)	-44.44%
		6999 Transfer To CAP Wildfire	-	6,000	2,150	-	(6,000)	-100.00%
		6510 Pulliam Trust	-	-	7,000	-	-	
		6851 CDBG Engineering	39,045	-	-	-	-	
		Total Other Grant Expenditures	49,497	310,000	637,985	868,015	558,015	180.00%
		Revenue Over/<Under> Expenditure	(12,923)	-	12,330	155,437		

FUND	DEPT.	LINE ITEM	FY 23	FY 24	FY 24	FY 25	25 BUDGET V	25 BUDGET V
			UNAUDITED	BUDGET	FORECAST	PROPOSED	24 BUDGET \$	24 BUDGET %
90-Grant Fund								
GRANT FUND SUMMARY								
		Total Grant Fund Revenue	194,074	1,405,142	1,135,812	2,412,460	1,007,318	71.69%
		Total Grant Fund Expenditures	257,252	1,405,142	1,119,597	2,257,023	851,881	60.63%
		Revenue Over/<Under> Expenditure	(63,178)	-	16,215	155,437		

FUND	DEPT.	LINE ITEM	FY 23			FY 24		FY 25		FY 26 CIP	FY 27 CIP	FY 28 CIP	FY 29 CIP	5-Year Total	Project Total
			UNAUDITED	FY 24 BUDGET	FORECAST	PROPOSED									
95-Capital Projects Fund															
	REVENUE														
		4950 County CDBG	-	550,275	621,230	383,600	-	-	-	-	-	-	383,600	1,004,830	
		4950 FCMCD	-	212,536	-	212,536	-	-	-	-	-	-	212,536	212,536	
		4950 Fed CPF	-	501,824	-	1,374,344	1,616,279	-	-	-	-	-	2,990,623	2,990,623	
		4950 SRP Aesthetic Funds	-	485,900	17,482	1,364,119	-	-	-	-	-	-	1,364,119	1,381,601	
		4999 Transfers In From GF	-	467,476	406,058	809,545	90,000	-	-	-	-	-	899,545	1,305,603	
		Total Revenue	-	2,218,011	1,044,770	4,144,144	1,706,279	-	-	-	-	-	5,850,423	6,895,193	
CAPITAL PROJECTS															
		6850 Highline Canal Lighting	-	1,059,600	154,612	1,181,324	-	-	-	-	-	-	1,181,324	1,335,936	
		6835 Solarez Streetlight Replacement	-	-	110,000	917,100	-	-	-	-	-	-	917,100	1,027,100	
		6840 Fire Station Flood Control Pro	-	272,536	40,000	313,081	-	-	-	-	-	-	313,081	353,081	
		6850 Highline Sidewalk Improv.	-	180,600	17,482	163,119	-	-	-	-	-	-	163,119	180,601	
		6850 HUD Sewerline Project	-	-	-	872,520	-	-	-	-	-	-	872,520	872,520	
		6880 Guadalupe Rd Repaving	-	-	-	110,000	1,706,279	-	-	-	-	-	1,816,279	1,816,279	
		6840 Town Hall Parking Lot Repaving	-	-	-	425,000	-	-	-	-	-	-	425,000	425,000	
		6860 PW Water Wagon	-	-	-	-	-	-	-	-	-	-	-	-	
		6830 PW Garage	-	-	-	50,000	-	-	-	-	-	-	50,000	50,000	
		6860 Senior Center Kitchen Equip	-	-	-	32,000	-	-	-	-	-	-	32,000	32,000	
		6840 Land Purchase W/GCDC	-	75,000	10,190	-	-	-	-	-	-	-	-	10,190	
		6835 Street Lights- Neighborhood 14	-	25,000	106,756	-	-	-	-	-	-	-	-	106,756	
		6850 Sewer line Renovations	-	550,275	511,230	-	-	-	-	-	-	-	-	511,230	
		6850 Cemetery gate, Walls Ramada	-	35,000	93,000	-	-	-	-	-	-	-	-	93,000	
		6830 Town Hall Roof	-	-	1,500	-	-	-	-	-	-	-	-	1,500	
		6860 Fire Truck	-	-	-	-	-	-	-	-	-	-	-	-	
		8900-Capitol Projects Fund Total	-	2,218,011	1,044,770	4,144,144	1,706,279	-	-	-	-	-	5,850,423	6,895,193	
		Revenue Over/<Under> Expenditure:	-	-	-	-	-	-	-	-	-	-	-	-	

Capital Improvement Program Project Detail

Project	FY 24 FORECAST	FY 25 PROPOSED	FY 26 CIP	FY 27 CIP	FY 28 CIP	FY 29 CIP	5-Year Total	Project Total
Highline Canal Lighting								
REVENUE								
4950 Fed CPF		501,824					501,824	501,824
4950 SRP Aesthetic Funds		679,500					679,500	679,500
4999 Transfers In From GF	154,612						-	154,612
Total Highline Canal Lighting Revenue	154,612	1,181,324	-	-	-	-	1,181,324	1,335,936
EXPENDITURES								
Total Highline Canal Lighting Expend	154,612	1,181,324					1,181,324	1,335,936
Revenue Over/<Under> Expenditure:	-	-	-	-	-	-	-	-
Solarez Streetlight Replacement								
REVENUE								
4950 County CDBG	110,000	383,600					383,600	493,600
4950 SRP Aesthetic Funds		499,700					499,700	499,700
4950 SRP Aesthetic Funds		21,800					21,800	21,800
4999 Transfers In From GF		12,000					12,000	12,000
Total Solarez Streetlight Replacement	110,000	917,100	-	-	-	-	917,100	1,027,100
EXPENDITURES								
Total Solarez Streetlight Replacement	110,000	917,100					917,100	1,027,100
Revenue Over/<Under> Expenditure:	-	-	-	-	-	-	-	-
Fire Station Flood Control Project								
REVENUE								
4950 FOMCD		212,536					212,536	212,536
4999 Transfers In From GF	40,000	100,545					100,545	140,545
Total Fire Station Flood Control Revenue	40,000	313,081	-	-	-	-	313,081	353,081
EXPENDITURES								
Total Fire Station Flood Control Expend	40,000	313,081					313,081	353,081
Revenue Over/<Under> Expenditure:	-	-	-	-	-	-	-	-
Highline Sidewalk Improvements								
REVENUE								
4950 SRP Aesthetic Funds	17,482	163,119					163,119	180,600
Total Highline Sidewalk Improvements	17,482	163,119	-	-	-	-	163,119	180,600
EXPENDITURES								
Total Highline Sidewalk Improvements	17,482	163,119					163,119	180,600
Revenue Over/<Under> Expenditures	-	-	-	-	-	-	-	-
HUD Sewerline Project								
REVENUE								
4950 Fed CPF		872,520					872,520	872,520
Total HUD Sewerline Project Revenue	-	872,520	-	-	-	-	872,520	872,520
EXPENDITURES								
Total HUD Sewerline Project Expenditures	-	872,520					872,520	872,520
Revenue Over/<Under> Expenditure:	-	-	-	-	-	-	-	-

Project	FY 24 FORECAST	FY 25 PROPOSED	FY 26 CIP	FY 27 CIP	FY 28 CIP	FY 29 CIP	5-Year Total	Project Total
Guadalupe Rd Repaving								
REVENUE								
4950 Fed CPF			1,616,279				1,616,279	1,616,279
4999 Transfers In From GF		110,000	90,000				200,000	200,000
Total Guadalupe Rd Repaving Revenue	-	110,000	1,706,279	-	-	-	1,816,279	1,816,279
EXPENDITURES								
Total Guadalupe Rd Repaving Expenditures		110,000	1,706,279				1,816,279	1,816,279
Revenue Over/<Under> Expenditures	-	-	-	-	-	-	-	-
Town Hall Parking Lot Repaving								
REVENUE								
4999 Transfers In From GF		425,000					425,000	425,000
Total Town Hall Parking Lot Repaving Re	-	425,000	-	-	-	-	425,000	425,000
EXPENDITURES								
Total Town Hall Parking Lot Repaving Expenditures		425,000					425,000	425,000
Revenue Over/<Under> Expenditures	-	-	-	-	-	-	-	-
Financial System Replacement								
REVENUE								
4999 Transfers In From GF		60,000					60,000	60,000
Total Financial System Replacement R	-	60,000	-	-	-	-	60,000	60,000
EXPENDITURES								
Total Financial System Replacement Expenditures		60,000					60,000	60,000
Revenue Over/<Under> Expenditures	-	-	-	-	-	-	-	-
Maintenance Yard								
REVENUE								
4999 Transfers In From GF		50,000					50,000	50,000
Total Public Works Garage Revenue	-	50,000	-	-	-	-	50,000	50,000
EXPENDITURES								
Total Public Works Garage Expenditures		50,000					50,000	50,000
Revenue Over/<Under> Expenditures	-	-	-	-	-	-	-	-
Senior Center Kitchen Equipment								
REVENUE								
4999 Transfers In From GF		32,000					32,000	32,000
Total Senior Center Kitchen Equipment Revenue		32,000	-	-	-	-	32,000	32,000
EXPENDITURES								
Total Senior Center Kitchen Equipment Expenditures		32,000					32,000	32,000
Revenue Over/<Under> Expenditures	-	-	-	-	-	-	-	-

Five-Year Forecast by Fund

The 5-year forecast was developed using a set of assumptions consistently applied to each revenue and expenditure line item. Any anticipated variances from the assumptions were incorporated as required.

Revenues subject to economic activity were adjusted annually based upon an inflator of 3% to 4%, similar to the inflator used for expenditures. Information from the League of Cities and Towns was the source for the forecasted Urban Revenue Sharing amounts. State-Shared Sales Tax and State-Shared Vehicle License Tax was adjusted based on an analysis of forecast data from the AZ Joint Legislative Budget Committee. Interest was removed as an on-going source of funds as the Town’s fund balance is anticipated to decline over time.

Most expenditures lines were adjusted annually based on an inflationary factor of 3% to 4%. The forecast includes increases for retirement at an average rate of 5% annually which would cover the increase to wages as well as any change to the required employer contribution rates. The cost for health insurance is adjusted by 7.5% to align with the Town’s recent experience. The MCSO contract for police services is adjusted by the inflationary factor and also is adjusted for an anticipated decrease in the retirement cost based on the County’s current and anticipated employer PSPRS rate change resulting from their paying down their plan’s unfunded liability. One-time expenditures in the FY 2025 budget were removed from the future year forecast.

The tables that follow reflect the line-item forecast through FY 2030 for each of the Town’s funds.

	2023			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Unaudited	2024 Forecast	2025 Proposed	Forecast	Forecast	Forecast	Forecast	Forecast
GENERAL FUND								
Beginning Fund Balance	5,213,983	6,443,313	6,155,719	3,805,866	2,405,474	1,319,875	206,290	(1,011,494)
REVENUE								
4110 Local Sales Tax	3,577,302	3,040,500	3,067,200	3,159,216	3,253,992	3,384,152	3,519,518	3,625,104
4120 Franchise Tax	17,755	16,400	16,400	16,400	16,400	16,400	16,400	16,400
4180 Transient Occupancy Tax	34,489	7,920	-	-	-	-	-	-
4210 Alcoholic Beverage License	4,800	5,650	4,800	4,800	4,800	4,800	4,800	4,800
4220 Restaurant Bar Tax	299,119	300,700	340,800	351,024	361,555	376,017	391,058	402,789
4230 Business License	10,960	10,740	10,740	10,740	10,740	10,740	10,740	10,740
4230 Event Fees	27,543	1,100	1,100	1,100	1,100	1,100	1,100	1,100
4230 Easter Event Fees	350	-	-	-	-	-	-	-
4250 Building Permits & Fees	141,043	50,000	50,000	52,500	54,075	56,238	58,488	60,242
4260 Billboard Revenues	37,679	345,825	182,400	188,749	194,411	200,244	200,244	200,244
4340 Urban Revenue Sharing	1,006,746	1,401,010	1,135,441	1,022,087	1,069,155	1,124,298	1,184,722	1,232,111
4360 State Sales Tax	784,486	802,400	806,664	842,157	880,896	916,132	952,778	994,700
4380 Other Rev. from Gov. Agencies	122,953	134,753	125,500	129,265	133,143	138,469	144,007	148,328
4380 Wild Land Reimbursements	116,776	-	-	-	-	-	-	-
4390 Vehicle in Lieu Tax	262,951	273,700	270,277	282,169	295,149	306,955	319,233	333,279
4910 Investment Earnings	182,647	174,522	226,000	-	-	-	-	-
4920 Rents	125,516	102,500	100,000	103,000	106,090	110,334	113,644	117,053
4950 Loss on State Investment Pool	20	-	-	-	-	-	-	-
4950 Misc. Fees	15,946	15,000	-	-	-	-	-	-
4950 Ballfield Fees	4,669	5,500	-	-	-	-	-	-
4950 Cemetery Fees	-	-	15,000	15,000	15,000	15,000	15,000	15,000
4950 Opioid Settlement Funds	-	3,000	6,000	4,000	4,000	6,000	6,500	5,600
4950 Sale of Land & Other Assets	130,099	-	-	-	-	-	-	-
4960 Event Revenue-Sponsorships	6,800	20,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Revenue	6,910,648	6,711,220	6,373,322	6,197,207	6,415,507	6,681,878	6,953,231	7,182,490

	2023			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Unaudited	2024 Forecast	2025 Proposed	Forecast	Forecast	Forecast	Forecast	Forecast
GENERAL FUND								
EXPENDITURES								
6020 Salaries & Wages	1,169,359	1,194,382	1,323,660	1,330,624	1,370,543	1,425,364	1,482,379	1,541,674
6020 Fire Fighter Overtime	-	-	171,600	176,748	182,050	189,332	196,906	204,782
6020 Reserve Firemen Salaries	291,003	388,408	390,000	401,700	413,751	430,301	447,513	465,414
6020 Wildland Fire Salaries	56,789	-	-	-	-	-	-	-
6040 Fees for Services	75,751	80,300	84,300	86,829	89,434	93,011	96,732	100,601
6110 FICA Expense	113,652	121,083	139,810	144,004	148,324	154,257	160,427	166,845
6120 Pension Expense	45,058	61,981	58,032	60,934	63,980	67,179	70,538	74,065
6130 Public Safety Retirement	204,525	238,864	313,768	347,421	364,792	383,031	402,183	422,292
6140 Worker's Compensation	65,069	43,259	57,959	59,697	61,488	63,948	66,506	69,166
6140 Worker's Compensation-Cance	13,657	14,000	14,350	14,781	15,224	15,833	16,466	17,125
6150 Group Health & Dental Insuran	197,788	157,735	249,729	268,459	288,593	310,238	333,506	358,519
6160 Unemployment Insurance	268	578	1,008	1,038	1,069	1,112	1,156	1,203
6170 Life Insurance Expense	1,148	751	1,357	1,397	1,439	1,497	1,557	1,619
6211 Office Expense	3,539	2,903	3,107	3,200	3,296	3,428	3,565	3,708
6211 Office Supplies	988	1,250	1,250	1,288	1,326	1,379	1,434	1,492
6212 Printing & Duplicating	6,864	8,665	9,225	9,502	9,787	10,178	10,585	11,009
6224 Food Supplies	470	300	350	361	371	386	402	418
6225 Fuel & Oil	35,580	34,400	36,120	37,204	38,320	39,852	41,447	43,104
6226 Janitorial Supplies	8,588	8,100	9,265	9,543	9,829	10,222	10,631	11,057
6228 Opioid Crisis Funds	-	3,000	6,000	4,000	4,000	6,000	6,000	6,000
6227 Uniform Expense	4,645	3,750	4,500	4,635	4,774	4,965	5,164	5,370
6228 EMS Disposal Supplies	43,070	43,250	45,500	46,865	48,271	50,202	52,210	54,298
6228 Grounds & Supplies	6,829	2,550	2,550	2,627	2,705	2,814	2,926	3,043
6228 Other Operating Expense	2,325	400	400	412	424	441	459	477
6228 Software/Internet/Email	23,807	33,200	27,650	28,480	29,334	30,507	31,728	32,997
6228 Wild Land Supplies/Training	14,247	-	-	-	-	-	-	-
6231 Building Repairs & Supplies	57,607	43,400	45,700	47,071	48,483	50,422	52,439	54,537
6240 Small Tools & Equipment	9,590	24,028	16,300	16,789	17,293	17,984	18,704	19,452
6235 Auto Repairs/Registration	67,458	72,150	75,450	77,714	80,045	83,247	86,577	90,040
6240 EMS Small Tools & Equipment	5,072	4,000	4,200	4,326	4,456	4,634	4,819	5,012
6240 Protective Clothing	10,797	10,000	20,000	20,600	21,218	22,067	22,949	23,867
6410 Fire Prevention Program	2,027	2,200	2,500	2,575	2,652	2,758	2,869	2,983
6411 Auditing	17,618	24,500	30,000	30,900	31,827	33,100	34,424	35,801
6412 Consulting	3,437	5,200	2,500	2,575	2,652	2,758	2,869	2,983
6416 Other Professional Services	36,508	138,600	112,000	63,860	65,776	68,407	71,143	73,989
6413 Engineering/Architectural Svcs	17,104	11,175	5,000	5,150	5,305	5,517	5,737	5,967
6413 Web Site Expenses	2,433	2,915	3,060	3,152	3,246	3,376	3,511	3,652
6414 Court Svcs Goodyear	-	6,500	-	-	-	-	-	-
6414 Legal Services	66,481	73,000	100,000	103,000	106,090	110,334	114,747	119,337
6415 Special Legal Services	3,521	10,000	50,000	51,500	53,045	55,167	57,373	59,668
6450 Cell Phone & Wi-Fi Services	5,054	6,267	6,375	6,566	6,763	7,034	7,315	7,608
6451 Telephone	5,596	6,065	6,415	6,607	6,806	7,078	7,361	7,655
6452 Postage & Mailing	2,178	1,213	1,550	1,597	1,644	1,710	1,779	1,850
6502 Mileage Reimbursements	86	-	-	-	-	-	-	-
6510 Advertising	315	328	350	361	371	386	402	418
6531 Liability/Vehicle/Prop Insuranc	54,888	56,400	59,220	60,997	62,826	65,340	67,953	70,671
6531 Property Insurance	608	612	650	670	690	717	746	776
6532 Vehicle Insurance	26,071	26,061	27,394	28,216	29,062	30,225	31,434	32,691
6533 Property Insurance	1,865	1,875	1,970	2,029	2,090	2,174	2,261	2,351
6551 Electricity Expense	64,416	68,100	71,665	73,815	76,029	79,071	82,233	85,523
6552 Water & Sewer Expense	51,985	62,525	57,010	58,720	60,482	62,901	65,417	68,034
6554 Waste Disposal Services	1,940	3,060	3,225	3,322	3,421	3,558	3,701	3,849
6703 Dues & Subscriptions	8,368	8,735	8,750	9,013	9,283	9,654	10,040	10,442
6703 Dues-Subscriptions-Membersh	2,945	4,068	4,250	4,378	4,509	4,689	4,877	5,072
6703 Dues-Subscriptions-Membersh	1,513	1,445	1,545	1,591	1,639	1,705	1,773	1,844
6706 Maintenance Contracts	22,384	21,345	22,485	23,160	23,854	24,809	25,801	26,833
6707 Meetings & Business Expense	545	100	300	309	318	331	344	358
6708 Bank Charges	1,735	3,100	3,255	3,353	3,453	3,591	3,735	3,884
6708 Miscellaneous Charges	271	150	150	155	159	166	172	179

	2023			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Unaudited	2024 Forecast	2025 Proposed	Forecast	Forecast	Forecast	Forecast	Forecast
GENERAL FUND								
EXPENDITURES (Continued)								
6709 Contractual Services	128,027	217,025	252,480	260,054	267,856	278,570	289,713	301,302
6709 Contractual Svcs-Code Enforce	43,300	48,000	67,000	69,010	71,080	73,924	76,880	79,956
6709 Covid19 Support Team	6,445	-	-	-	-	-	-	-
6710 Equipment Repair	5,654	3,750	10,950	11,279	11,617	12,082	12,565	13,067
6712 Prisoner Jail Expense	31,370	28,300	30,600	31,518	32,464	33,762	35,113	36,517
6713 Animal Control	37,397	37,400	37,400	38,522	39,678	41,265	42,915	44,632
6714 Dead Dog Removal	2,527	2,100	2,500	2,575	2,652	2,758	2,869	2,983
6715 Police Contract	1,540,277	2,497,183	2,576,800	2,390,640	2,195,172	2,304,931	2,420,177	2,541,186
6716 Cart Removal Svcs	2,552	2,800	2,900	2,987	3,077	3,200	3,328	3,461
6716 Dispatch Services	(1,221)	99,500	100,196	103,202	106,298	110,550	114,972	119,571
6781 Celebration Expense-Town 50t	-	-	25,000	25,750	26,523	27,583	28,687	29,834
6716 Professional Services Ambulan	-	-	30,000	-	-	-	-	-
6750 Conferences & Training	7,176	2,000	4,000	4,120	4,244	4,413	4,590	4,773
6750 SB Maintenance Contract	41,199	43,400	45,000	46,350	47,741	49,650	51,636	53,702
6780 Recognition & Awards	2,443	-	-	-	-	-	-	-
6781 Celebration Expense-Navidad	1,051	33,157	25,000	25,750	26,523	27,583	28,687	29,834
6781 Celebration Expense-Sheriff	38,743	-	-	-	-	-	-	-
6840 Capital Outlay	1,976	-	-	-	-	-	-	-
6781 Celebration Exp-Town Events	8,952	20,000	20,000	20,600	21,218	22,067	22,949	23,867
6782 Election Expense	1,494	5,000	6,000	6,180	6,365	6,620	6,885	7,160
6782 Employee Tuition Expense	18,330	5,000	10,000	10,300	10,609	11,033	11,475	11,934
6784 Judgements & Damages	2,500	-	-	-	-	-	-	-
6830 Buildings	-	22,500	25,000	25,750	26,523	27,583	28,687	29,834
6830 Buildings-Town Hall Roof	195,901	-	-	-	-	-	-	-
6850 Capital Improvements-Highline	56,149	-	-	-	-	-	-	-
6850 Improvements	23,324	2,000	-	-	-	-	-	-
6860 Machinery & Equipment	12,422	5,200	7,200	7,416	7,638	7,944	8,262	8,592
6901 Debt Service-Interest	-	-	7,334	7,334	7,334	-	-	-
6911 Vehicle Lease Payments	65,971	65,971	58,637	58,637	58,637	-	-	-
6999 Transfer To LTAF	32,966	33,726	43,486	45,417	47,421	50,029	52,753	55,599
6999 Transfer to HURF	278,870	37,040	103,519	108,568	113,473	124,591	136,703	149,103
6999 Transfer To Senior Center	84,583	129,655	159,527	171,281	183,514	199,223	215,668	232,886
6999 Transfer To CAP	73,208	59,823	112,906	124,047	135,702	150,212	165,458	181,479
6999 Transfer To MPC-Bond	298	-	-	-	-	-	-	-
6999 Transfer to Grant Fund	-	50,000	305,437	-	-	-	-	-
6999 Transfer To Capital Projects	-	406,058	809,545	90,000	-	-	-	-
6786 Contingency	-	-	150,000	154,500	159,135	165,500	172,120	179,005
Total Expenditures	5,681,318	6,998,814	8,723,175	7,597,600	7,501,106	7,795,462	8,171,016	8,563,879
Revenue Vs. Expenditures	1,229,330	(287,594)	(2,349,853)	(1,400,392)	(1,085,600)	(1,113,584)	(1,217,785)	(1,381,390)
Ending Fund Balance	6,443,313	6,155,719	3,805,866	2,405,474	1,319,875	206,290	(1,011,494)	(2,392,884)

	2023 Unaudited	2024 Forecast	2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
LTAF								
Beginning Fund Balance	-	-	(0)	(0)	(0)	(0)	(0)	(0)
REVENUE								
4311 HB 2565 Transit Funds	13,445	13,397	13,397	13,397	13,397	13,397	13,397	13,397
4999 Transfer In/Out	32,966	33,726	43,486	45,417	47,421	50,029	52,753	55,599
Total Revenue	46,411	47,123	56,883	58,814	60,818	63,426	66,150	68,996
EXPENDITURES								
6020 Salaries & Wages	22,886	24,801	32,329	33,299	34,298	35,670	37,097	38,581
6110 FICA Expense	1,737	1,897	2,386	2,458	2,531	2,633	2,738	2,848
6120 Pension Expense	2,743	3,048	3,827	4,019	4,220	4,430	4,652	4,885
6140 Worker's Compensation	376	329	311	321	330	344	357	372
6150 Group Health & Dental Insurance	2,714	2,981	3,288	3,534	3,800	4,085	4,391	4,720
6160 Unemployment Insurance	7	10	18	18	19	20	20	21
6170 Life Insurance Expense	12	7	13	14	14	15	15	16
6225 Fuel & Oil	791	2,580	2,725	2,807	2,891	3,007	3,127	3,252
6235 Auto Repairs/Registration	2,784	4,220	4,350	4,481	4,615	4,800	4,991	5,191
6411 Auditing	3,692	3,900	4,100	4,223	4,350	4,524	4,705	4,893
6531 Liability & Property Ins.	197	200	210	216	223	232	241	251
6532 Vehicle Insurance	3,165	3,150	3,325	3,425	3,527	3,669	3,815	3,968
Total Expenditures	41,104	47,123	56,883	58,814	60,818	63,426	66,150	68,996
Revenue Vs. Expenditures	5,307	(0)	(0)	-	-	-	-	-
Ending Fund Balance	5,307	(0)	(0)	(0)	(0)	(0)	(0)	(0)

	2023 Unaudited	2024 Forecast	2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
HURF								
Beginning Fund Balance	-	-	(0)	(0)	(0)	(0)	(0)	(0)
REVENUE								
4350 Highway Users Revenue Payme	396,011	404,620	405,239	416,991	429,501	441,398	453,316	466,008
4380 Other Revenue from Governme	5,358	-	-	-	-	-	-	-
4910 Interest Earnings	44,360	82,190	-	-	-	-	-	-
4950 Miscellaneous Revenues	5,818	-	-	-	-	-	-	-
4999 Transfers In	276,913	37,040	103,519	108,568	113,473	124,591	136,703	149,103
Total Revenues	728,460	523,850	508,758	525,559	542,973	565,989	590,019	615,111
EXPENDITURES								
6020 Salaries & Wages	163,603	172,476	153,132	157,726	162,457	168,956	175,714	182,742
6110 FICA Expense	12,235	13,194	11,284	11,623	11,971	12,450	12,948	13,466
6120 Pension Expense	13,604	12,627	12,389	13,009	13,659	14,342	15,059	15,812
6140 Worker's Compensation	5,544	5,747	3,831	3,946	4,065	4,227	4,396	4,572
6150 Group Health & Dental Insuran	36,371	38,861	28,680	30,831	33,143	35,629	38,301	41,174
6160 Unemployment Insurance	33	72	102	105	109	113	117	122
6170 Life Insurance Expense	155	73	82	85	88	91	95	98
6211 Office Expense	81	100	100	103	106	110	115	119
6225 Fuel & Oil	14,762	17,100	20,000	20,600	21,218	22,067	22,949	23,867
6226 Janitorial Supplies	1,827	1,500	1,600	1,648	1,697	1,765	1,836	1,909
6227 Uniform Expense	1,012	700	750	773	796	828	861	895
6228 Grounds & Supplies	(999)	1,050	-	-	-	-	-	-
6231 Building Repairs & Supplies	2,281	2,300	2,500	2,575	2,652	2,758	2,869	2,983
6235 Auto Repairs/Registration	10,620	12,200	12,800	13,184	13,580	14,123	14,688	15,275
6236 Street, Lights-Sidewalk Repair	3,674	23,500	25,000	25,750	26,523	27,583	28,687	29,834
6240 Small Tools & Equipment	96	2,000	4,000	4,120	4,244	4,413	4,590	4,773
6411 Auditing	3,851	7,675	8,075	8,317	8,567	8,909	9,266	9,636
6413 Engineering/Architectural Svcs	67,374	75,000	75,000	77,250	79,568	82,750	86,060	89,503
6531 Liability Insurance	6,006	6,000	6,300	6,489	6,684	6,951	7,229	7,518
6532 Vehicle Insurance	10,795	10,775	11,314	11,653	12,003	12,483	12,982	13,502
6533 Property Insurance	348	350	368	379	390	406	422	439
6551 Electricity Expense	32,346	33,800	35,500	36,565	37,662	39,168	40,735	42,365
6552 Water & Sewer Expense	35,453	78,700	50,000	51,500	53,045	55,167	57,373	59,668
6703 Dues-Subscriptions-Permits	1,500	1,500	1,575	1,622	1,671	1,738	1,807	1,880
6706 Maintenance Contracts	5,719	6,550	6,875	7,081	7,294	7,585	7,889	8,204
6710 Equipment Repair	2,491	-	30,000	30,900	31,827	33,100	34,424	35,801
6860 Machinery & Equipment	14,500	-	7,500	7,725	7,957	8,275	8,606	8,950
6880 ADY-DO NOT USE THIS ACCT	28,415	-	-	-	-	-	-	-
6880 E Guad Underground Lines-SRP	7,645	-	-	-	-	-	-	-
6880 Street Improvements-Vaou Na	225,287	-	-	-	-	-	-	-
6880 Street Lighting-Calle Carlos	23,884	-	-	-	-	-	-	-
6880 Street Lights-Avenida del Yaqu	2,553	-	-	-	-	-	-	-
Total Expenditures	733,065	523,850	508,758	525,559	542,973	565,989	590,019	615,111
Revenue Vs. Expenditures	(4,604)	(0)	(0)	-	-	-	-	-
Ending Fund Balance	(4,604)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

	2023			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Unaudited	2024 Forecast	2025 Proposed	Forecast	Forecast	Forecast	Forecast	Forecast
SENIOR CENTER								
Beginning Fund Balance	-	-	(0)	0	0	0	0	0
REVENUE								
4320 ARRA-Congregate Meals	-	-	-	-	-	-	-	-
4320 Congregate Meals Income	86,076	86,079	86,079	86,079	86,079	86,079	86,079	86,079
4320 Home Delivered Meals Income	48,696	52,700	52,700	52,700	52,700	52,700	52,700	52,700
4320 Senior Center Operations Incor	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
4320 Transportation Income	20,844	20,873	20,843	20,843	20,843	20,843	20,843	20,843
4950 Employee Retention Reimb.	6,836	-	-	-	-	-	-	-
4970 Program Income-Congregate M	8,784	8,900	8,500	8,755	9,018	9,378	9,753	10,144
4970 Program Income-Home Deliver	1,243	1,500	1,200	1,236	1,273	1,324	1,377	1,432
4970 Program Income-Transportatio	956	1,000	750	773	796	828	861	895
4999 Transfers from General Fund	86,540	129,655	159,527	171,281	183,514	199,223	215,668	232,886
Total Revenue	271,975	312,707	341,599	353,666	366,222	382,375	399,281	416,978
EXPENDITURES								
6020 Salaries & Wages	133,139	142,958	163,789	168,702	173,763	180,714	187,943	195,460
6110 FICA Expense	10,037	10,936	11,828	12,183	12,548	13,050	13,572	14,115
6120 Pension Expense	15,540	17,570	18,971	19,919	20,915	21,961	23,059	24,212
6140 Worker's Compensation	1,748	1,895	1,891	1,948	2,006	2,086	2,170	2,256
6150 Group Health & Dental Insuran	26,001	29,013	32,001	34,401	36,981	39,755	42,737	45,942
6160 Unemployment Insurance	16	58	112	116	119	124	129	134
6170 Life Insurance Expense	183	107	197	203	209	217	226	235
6211 Office Expense	10	-	-	-	-	-	-	-
6212 Printing & Duplicating	906	850	850	876	902	938	975	1,014
6224 Food Supplies	51,039	43,950	48,350	49,801	51,295	53,346	55,480	57,699
6225 Fuel & Oil	2,347	3,375	3,550	3,657	3,766	3,917	4,074	4,236
6226 Janitorial Supplies	897	1,000	1,550	1,597	1,644	1,710	1,779	1,850
6228 Other Operating Expense	12,629	10,400	11,000	11,330	11,670	12,137	12,622	13,127
6231 Building Repairs & Supplies	7,223	2,850	3,125	3,219	3,315	3,448	3,586	3,729
6235 Auto Repairs/Registration	45	3,425	5,600	5,768	5,941	6,179	6,426	6,683
6240 Small Tools & Equipment	17	-	5,000	5,150	5,305	5,517	5,737	5,967
6411 Auditing	712	975	1,025	1,056	1,087	1,131	1,176	1,223
6414 Legal Services	1,100	1,100	1,100	1,133	1,167	1,214	1,262	1,313
6416 Other Professional Services	2,125	-	-	-	-	-	-	-
6450 Cell Phone & Wi-Fi Services	-	240	420	433	446	463	482	501
6451 Telephone	542	540	565	582	599	623	648	674
6531 Liability Insurance	1,551	1,550	1,650	1,700	1,750	1,821	1,893	1,969
6533 Property Insurance	479	480	505	520	536	557	579	603
6551 Electricity Expense	9,241	8,500	8,950	9,219	9,495	9,875	10,270	10,681
6552 Water & Sewer Expense	791	915	1,000	1,030	1,061	1,103	1,147	1,193
6553 Natural Gas Expense	1,506	2,050	2,200	2,266	2,334	2,427	2,524	2,625
6554 Waste Disposal Services	1,087	1,375	1,450	1,494	1,538	1,600	1,664	1,730
6703 Dues-Subscriptions-Membersh	1,030	1,050	1,050	1,082	1,114	1,159	1,205	1,253
6706 Maintenance Contracts	3,826	5,750	6,050	6,232	6,418	6,675	6,942	7,220
6709 Contractual Services	378	1,795	1,820	1,875	1,931	2,008	2,088	2,172
6710 Equipment Repair	1,033	-	-	-	-	-	-	-
6750 Conferences & Training	-	-	1,000	1,030	1,061	1,103	1,147	1,193
6830 Buildings	-	18,000	-	-	-	-	-	-
6860 Machinery & Equipment	-	-	5,000	5,150	5,305	5,517	5,737	5,967
Total Expenditures	287,180	312,707	341,599	353,666	366,222	382,375	399,281	416,978
Revenue Vs. Expenditures	(15,205)	(0)	0	-	-	-	-	-
Ending Fund Balance	(15,205)	(0)	0	0	0	0	0	0

	2023			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Unaudited	2024 Forecast	2025 Proposed	Forecast	Forecast	Forecast	Forecast	Forecast
COMMUNITY ACTION PROGRAM								
Beginning Fund Balance	-	-	0	(0)	(0)	(0)	(0)	(0)
REVENUE								
4320 Community Action Program	97,877	100,000	100,000	100,000	100,000	100,000	100,000	100,000
4950 Miscellaneous Revenues	400	200	-	-	-	-	-	-
4950 Wildfire - SNAP	41,059	73,522	73,500	73,500	73,500	73,500	73,500	73,500
4999 CAP Wildfire Reimb-From Func	-	2,150	-	-	-	-	-	-
4999 Transfers from General Fund	73,208	59,823	112,906	124,047	135,702	150,212	165,458	181,479
Total Revenue	212,545	235,695	286,406	297,547	309,202	323,712	338,958	354,979
EXPENDITURES								
6020 Salaries & Wages	114,882	145,822	184,839	190,384	196,095	203,939	212,097	220,581
6110 FICA Expense	8,657	11,155	13,601	14,009	14,429	15,006	15,606	16,231
6120 Pension Expense	13,353	17,922	21,259	22,322	23,438	24,610	25,840	27,132
6140 Worker's Compensation	666	658	556	572	589	613	637	663
6150 Group Health & Dental Insuran	28,409	38,108	47,174	50,712	54,516	58,604	63,000	67,725
6160 Unemployment Insurance	12	58	130	134	138	143	149	155
6170 Life Insurance Expense	152	51	184	189	195	202	211	219
6211 Office Expense	1,006	1,000	1,000	1,030	1,061	1,103	1,147	1,193
6212 Printing & Duplicating	106	-	-	-	-	-	-	-
6224 Food Supplies	147	3,000	3,150	3,245	3,342	3,476	3,615	3,759
6225 Fuel & Oil	193	750	1,200	1,236	1,273	1,324	1,377	1,432
6226 Janitorial Supplies	53	-	-	-	-	-	-	-
6228 Utility/Rental Assistance	810	-	-	-	-	-	-	-
6231 Building Repairs & Supplies	-	3,300	1,000	1,030	1,061	1,103	1,147	1,193
6235 Auto Repairs & Supplies	112	500	500	515	530	552	574	597
6240 Small Tools & Equipment	420	3,000	500	515	530	552	574	597
6411 Auditing	343	475	500	515	530	552	574	597
6451 Telephone	550	550	600	618	637	662	688	716
6452 Postage & Mailing	349	150	150	155	159	166	172	179
6531 Liability Insurance	767	775	800	824	849	883	918	955
6532 Vehicle Insurance	1,538	1,350	1,400	1,442	1,485	1,545	1,606	1,671
6533 Property Insurance Expenses	1,087	1,100	1,150	1,185	1,220	1,269	1,320	1,372
6551 Electricity Expense	1,424	1,800	1,890	1,947	2,005	2,085	2,169	2,255
6552 Water & Sewer Expense	241	220	225	232	239	248	258	269
6554 Waste Disposal Services	287	350	375	386	398	414	430	448
6703 Dues-Subscriptions-Membersh	1,159	1,200	1,200	1,236	1,273	1,324	1,377	1,432
6706 Maintenance Contracts	1,537	1,400	1,525	1,571	1,618	1,683	1,750	1,820
6707 Meetings & Business Expense	177	-	-	-	-	-	-	-
6709 Contractual Services	33	-	-	-	-	-	-	-
6750 Conferences & Training	658	1,000	1,000	1,030	1,061	1,103	1,147	1,193
6781 Special Events Expenses	-	-	500	515	530	552	574	597
Total Expenditures	179,128	235,695	286,406	297,547	309,202	323,712	338,958	354,979
Revenue Vs. Expenditures	33,417	0	(0)	-	-	-	-	-
Ending Fund Balance	33,417	0	(0)	(0)	(0)	(0)	(0)	(0)

	2023			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Unaudited	2024 Forecast	2025 Proposed	Forecast	Forecast	Forecast	Forecast	Forecast
MERCADO								
Beginning Spendable Balance								
(Current Assets - Current)	(43,060)	(30,248)	(28,034)	(91,672)	(161,699)	(238,364)	(324,064)	(419,221)
REVENUE								
4920 Mercado Rents	115,605	146,868	140,400	140,400	140,400	140,400	140,400	140,400
4980 Insurance & Security Reimb.	4,541	-	-	-	-	-	-	-
4980 Miscellaneous Revenues	5	-	-	-	-	-	-	-
4980 Private Event MCSO Security Re	-	-	20,000	21,000	22,050	23,153	24,310	25,526
4980 Patio Rentals	24,851	35,861	35,861	37,654	39,536	41,513	43,589	45,768
4980 Utilities Billed	27,233	33,978	33,978	34,997	36,047	37,489	38,988	40,548
Total Revenue	172,235	216,706	230,238	234,051	238,033	242,554	247,287	252,242
EXPENDITURES								
6020 Salaries & Wages	29,124	29,827	77,855	80,190	82,596	85,900	89,336	92,909
6110 FICA Expense	2,121	2,282	5,686	5,856	6,032	6,273	6,524	6,785
6120 Pension Expense	3,199	3,666	5,891	6,186	6,495	6,820	7,161	7,519
6140 Worker's Compensation	885	1,116	2,302	2,371	2,442	2,540	2,641	2,747
6150 Group Health & Dental Insuran	14,591	14,588	25,852	27,791	29,875	32,116	34,525	37,114
6160 Unemployment Insurance	6	14	62	64	65	68	71	74
6170 Life Insurance Expense	6	2	95	98	101	105	109	114
6211 Office Expense	45	-	-	-	-	-	-	-
6212 Printing & Duplicating	35	-	-	-	-	-	-	-
6226 Janitorial Supplies	4,811	5,100	5,350	5,511	5,676	5,903	6,139	6,385
6227 Uniform Expense	87	-	-	-	-	-	-	-
6231 Building Repair & Supplies	31,783	45,000	40,000	41,200	42,436	44,133	45,899	47,735
6411 Auditing	729	1,000	1,050	1,082	1,114	1,159	1,205	1,253
6413 Engineering/Architectural Svcs	678	-	-	-	-	-	-	-
6531 Liability Insurance	1,287	1,300	1,375	1,416	1,459	1,517	1,578	1,641
6533 Property Insurance	2,412	2,400	2,500	2,575	2,652	2,758	2,869	2,983
6551 Electricity Expense	44,575	50,100	53,000	54,590	56,228	58,477	60,816	63,249
6552 Water & Sewer Expense	9,956	8,400	8,800	9,064	9,336	9,709	10,098	10,502
6554 Waste Disposal Services	4,822	5,800	6,100	6,283	6,471	6,730	7,000	7,280
6703 Dues-Subscriptions-Membersh	260	-	-	-	-	-	-	-
6706 Maintenance Contracts	2,662	2,625	2,750	2,833	2,917	3,034	3,156	3,282
6709 Contractual Services	5,350	28,700	28,700	29,561	30,448	31,666	32,932	34,250
6762 Bad Debt Expense	-	12,572	8,508	8,508	8,508	8,508	8,508	8,508
6781 Private Event MCSO Security Se	-	-	18,000	18,900	19,845	20,837	21,879	22,973
Total Expenditures	159,424	214,492	293,876	304,078	314,698	328,254	342,445	357,301
Revenue Vs. Expenditures	12,812	2,215	(63,638)	(70,028)	(76,664)	(85,700)	(95,158)	(105,059)
Ending Fund Balance	(30,248)	(28,034)	(91,672)	(161,699)	(238,364)	(324,064)	(419,221)	(524,281)

	2023 Unaudited	2024 Forecast	2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
SEWER								
Beginning Spendable Balance (Current Assets - Current)	563,793	529,557	531,738	553,660	573,397	590,856	605,417	616,939
REVENUE								
4710 Sewer User Fees	75,174	82,000	82,000	82,000	82,000	82,000	82,000	82,000
4910 Investment Earnings	24,019	36,182	36,182	37,268	38,386	39,921	41,518	43,179
4950 Miscellaneous Revenues	300	500	500	515	530	552	574	597
Total Revenue	99,494	118,682	118,682	119,783	120,916	122,473	124,092	125,776
EXPENDITURES								
6020 Salaries & Wages	82,125	44,040	36,799	37,903	39,040	40,601	42,225	43,914
6110 FICA Expense	5,558	3,369	2,684	2,765	2,848	2,962	3,080	3,203
6120 Pension Expense	7,969	5,413	3,750	3,937	4,134	4,341	4,558	4,786
6140 Worker's Compensation	1,334	1,304	78	80	83	86	90	93
6150 Group Health & Dental Insurance	11,341	15,857	6,834	7,346	7,897	8,489	9,126	9,810
6160 Unemployment Insurance	5	1	25	26	27	28	29	30
6170 Life Insurance Expense	42	42	16	17	17	18	19	19
6231 Sewer Line Repairs & Supplies	5,757	40,000	40,000	41,200	42,436	44,133	45,899	47,735
6411 Auditing	304	425	450	464	477	497	516	537
6413 Engineering/Architectural Svcs	1,976	5,000	5,000	5,150	5,305	5,517	5,737	5,967
6531 Liability Insurance	632	625	675	695	716	745	775	806
6551 Electricity Expense	417	425	450	464	477	497	516	537
6850 Sewer Line Improvements	16,271	-	-	-	-	-	-	-
Total Expenditures	133,730	116,501	96,761	100,046	103,457	107,913	112,570	117,437
Revenue Vs. Expenditures	(34,236)	2,182	21,922	19,737	17,460	14,560	11,522	8,338
Ending Fund Balance	529,557	531,738	553,660	573,397	590,856	605,417	616,939	625,277

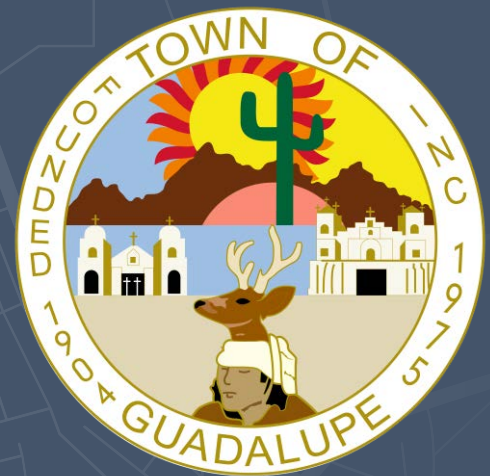
	2023 Unaudited	2024 Forecast	2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
REFUSE								
Beginning Spendable Balance (Current Assets - Current)	305,597	303,718	273,582	215,319	142,554	54,814	(53,181)	(182,276)
REVENUE								
4730 Refuse Fees	344,542	378,659	378,659	378,659	378,659	378,659	378,659	378,659
4731 RAD Revenue Sharing	25,162	27,800	27,600	27,600	27,600	27,600	27,600	27,600
4735 Refuse Truck Reservations	2,100	700	700	700	700	700	700	700
Total Revenue	371,804	407,159	406,959	406,959	406,959	406,959	406,959	406,959
EXPENDITURES								
6020 Salaries & Wages	-	8,231	26,420	27,213	28,029	29,151	30,317	31,529
6110 FICA Expense	-	630	1,950	2,009	2,069	2,152	2,238	2,328
6120 Pension Expense	-	1,012	3,128	3,285	3,449	3,621	3,802	3,993
6140 Worker's Compensation	-	26	888	915	942	980	1,019	1,060
6150 Group Health & Dental Insurance	-	-	10,703	11,506	12,369	13,297	14,294	15,366
6160 Unemployment Insurance	-	4	21	22	23	24	25	26
6170 Life Insurance Expense	-	-	31	32	33	34	36	37
6531 Liability Insurance	2,363	2,375	2,500	2,575	2,652	2,758	2,869	2,983
6717 Residential Pick Up Charges	323,277	361,430	352,800	363,384	374,286	389,257	404,827	421,020
6718 Roll Off Fees	48,044	63,587	66,780	68,783	70,847	73,681	76,628	79,693
Total Expenditures	373,684	437,295	465,223	479,724	494,699	514,954	536,054	558,035
Revenue Vs. Expenditures	(1,879)	(30,135)	(58,264)	(72,765)	(87,740)	(107,995)	(129,095)	(151,075)
Ending Fund Balance	303,718	273,582	215,319	142,554	54,814	(53,181)	(182,276)	(333,351)

Town of Guadalupe

Proposed Tentative Annual Budget Fiscal Year 2025

Presented to Town Council

April 25, 2024



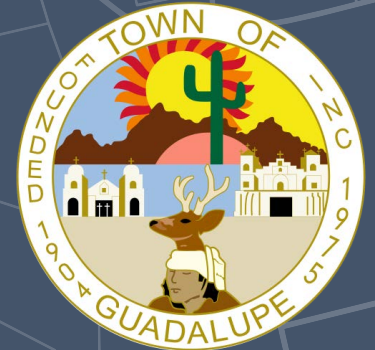
Snapshot: Town Responsibilities

- 13 miles of streets
- 5 miles of alleys
- 1.3 miles of Highline Canal
- 11.5 miles of sewer lines
- **274** streetlights
- **450** street & traffic signs
- 18 acres of parks and basins
- 5-acre cemetery
- Senior Center
- Town Hall / Library
- Mercado
- Maintenance Yard
- Biehn Park
-

Programs and Services

- Homelessness Services
- Senior Center
- CAP
- Public Safety: Fire and Life Safety
- Public Safety: MCSO
- Mercado
- Code Enforcement
- Building Inspections
- Finance/Accounts
- Clerk and elections
- Administration
- Public Works
- Planning and zoning
- Community Service Resources
- Community Events

- Mayor and 6 Town Council Members
- 22 full time
- 15 part-time
- 35 reserve firefighters
- \$2.6M salary annually
- \$3.7 M staff cost annually
- 5 contracts = \$546K



FY 2025

Proposed Tentative Budget All Funds

Proposed Total FY 2025 Budget

All Funds: \$17,173,847

Focus:

General Fund:

\$8,723,175

51% of Proposed FY 2025 Budget

Capital Improvement Program

\$4,144,144

24% of Proposed FY 2025 Budget

Grant Fund:

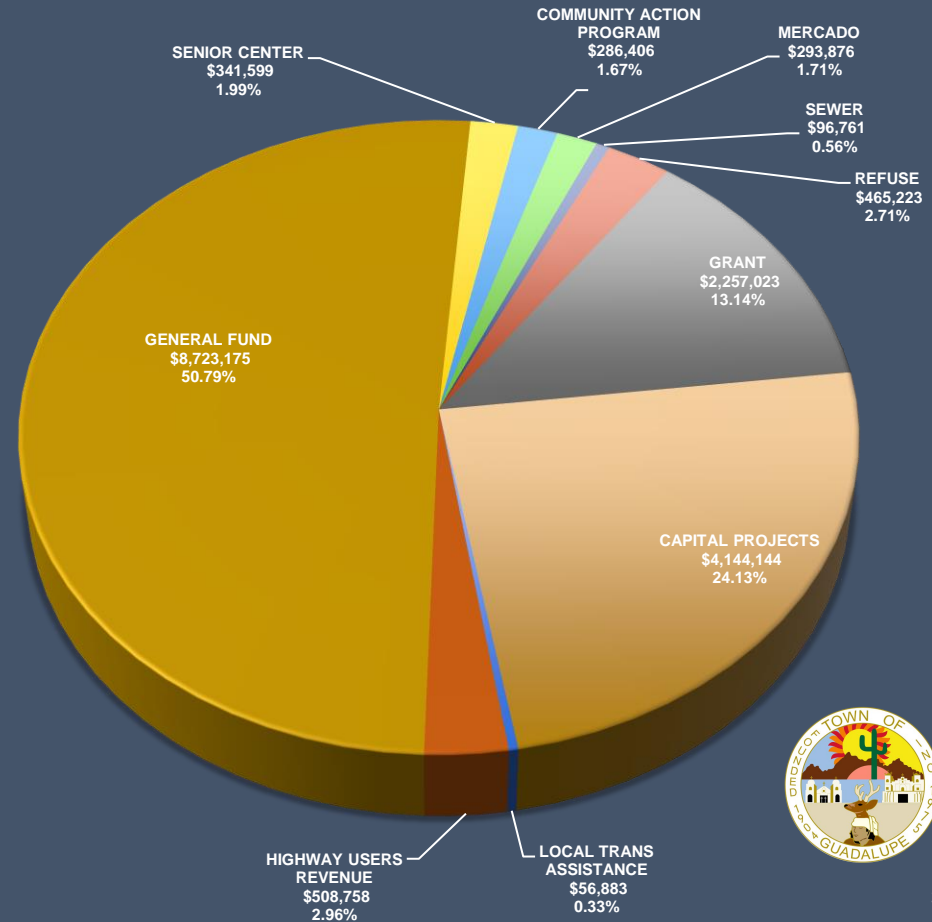
\$2,257,023

13% of Proposed FY 2025 Budget

FY 2025 PROPOSED TOWN BUDGET

\$17,173,847

95



FY 2025

Proposed Tentative Budget (without CIP/Grants)

Proposed FY 2025 Departmental Budgets

\$9,657,698

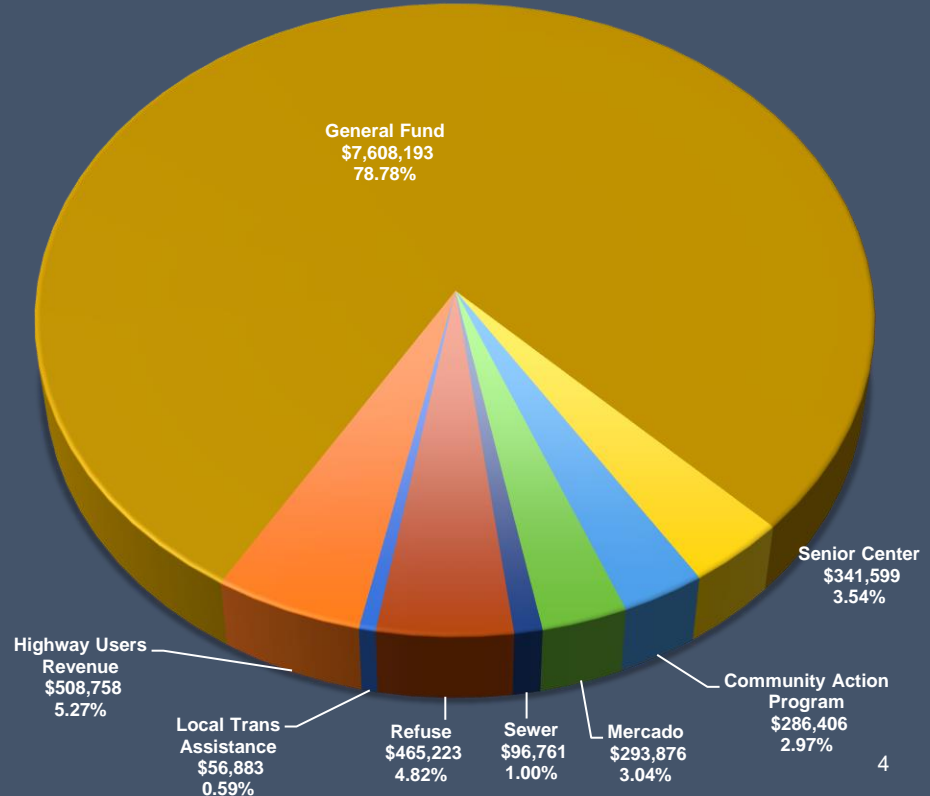
Focus:

General Fund:

\$7,608,193 (excludes transfers for grants and capital)



FY 2025 PROPOSED DEPARTMENTAL BUDGETS (No Grants/No CIP/No Related Transfers) \$9,657,698



FY 2025

Proposed Tentative Town Budget by Fund

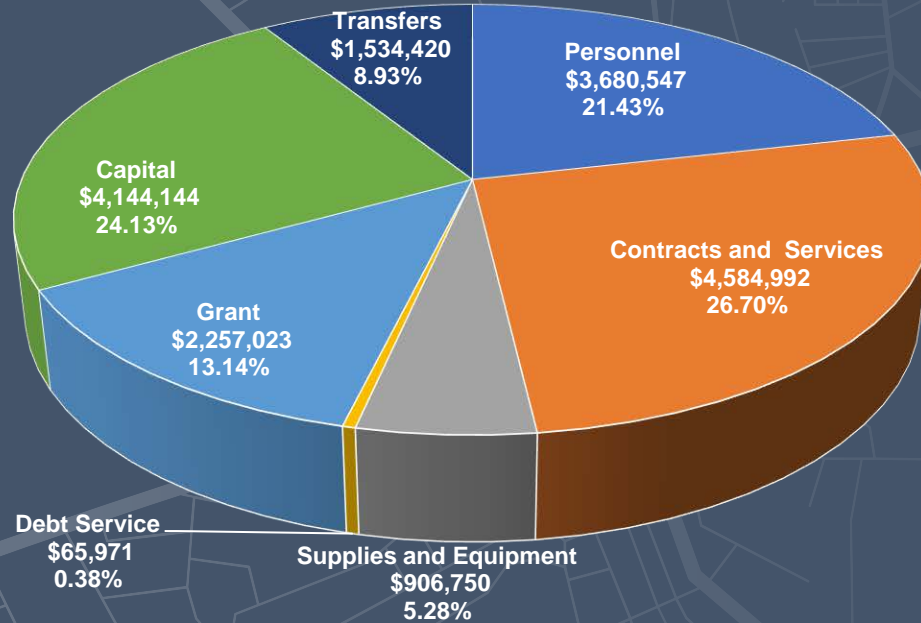
\$17,173,847

Fund	Unaudited FY 2023	Adopted FY 2024	Proposed FY 2025	FY 2025 % of Budget	FY 24-FY 25 \$ Change	FY 24-FY 25 % Change
General Fund	\$ 5,681,318	\$ 7,357,809	\$ 8,723,175	51%	\$ 1,365,366	19%
Local Trans Assistance Fund	41,104	51,353	56,883	0%	5,530	11%
Highway Users Revenue Fund	733,065	524,812	508,758	3%	(16,054)	-3%
Senior Center	287,180	319,708	341,599	2%	21,891	7%
Community Action Program	179,128	200,603	286,406	2%	85,803	43%
ARPA	1,171,936	290,596	-	0%	(290,596)	-100%
Mercado	159,424	192,626	293,876	2%	101,250	53%
Sewer	133,730	130,635	96,761	1%	(33,874)	-26%
Refuse	373,684	344,117	465,223	3%	121,106	35%
Municipal Property Corporation	152	-	-	0%	-	
Grant	257,252	1,405,142	2,257,023	13%	851,881	61%
Capital Projects Fund	-	2,218,011	4,144,144	24%	1,926,133	87%

FY 2025 Proposed Budget by Expenditure Type

All Funds

Total: \$17,173,847



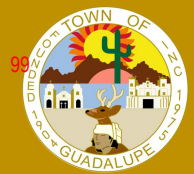
Personnel

Contracts and Services

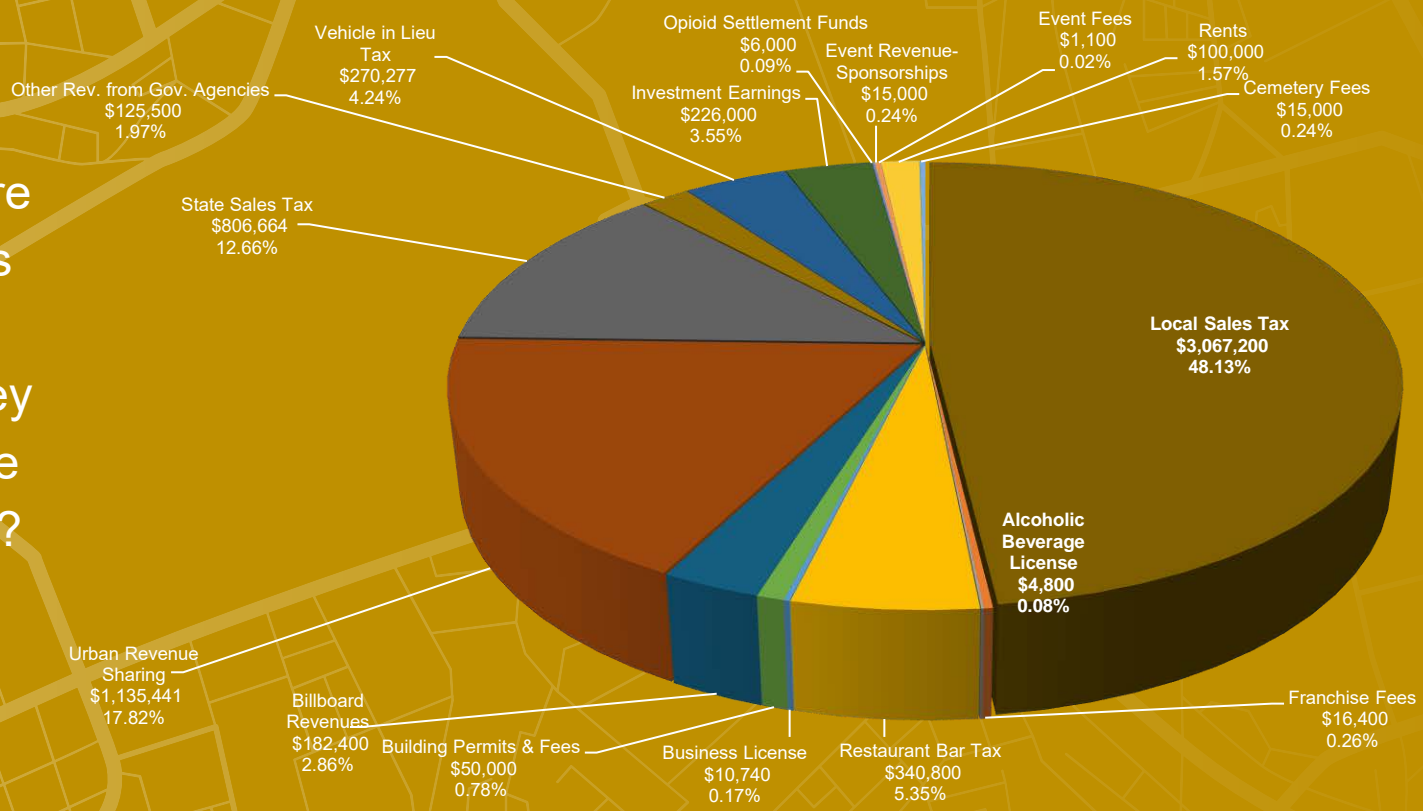
Supplies and Equipment



FY 2025 Proposed Budget General Fund Source of Funds: \$6,373,322



Where
does
the
money
come
from?



FY 2025 Proposed General Fund Revenues

100

**FY 2025
Proposed
General
Fund
Revenues**

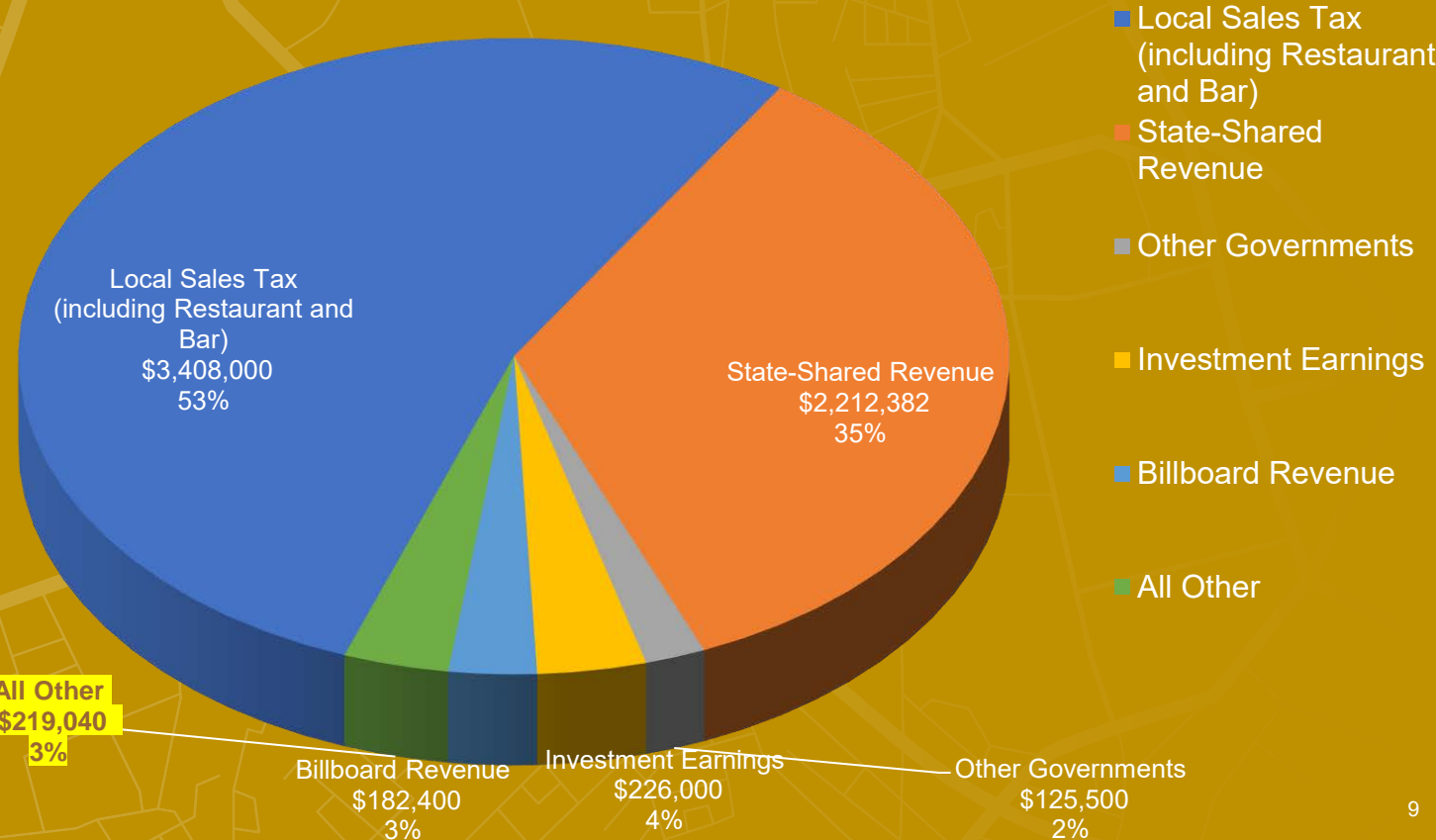
	Unaudited	Adopted	Proposed	FY 2025	FY 24-FY 25	FY 24-FY 25
	FY 2023	FY 2024	FY 2025	% of Budget	\$ Change	% Change
Local Sales Tax	\$ 3,577,302	\$ 3,350,000	\$ 3,067,200	48.13%	\$ (282,800)	-8.44%
Franchise Fees	17,755	21,015	16,400	0.26%	(4,615)	-21.96%
Transient Occupancy Tax	34,489	-	-	0.00%	-	
Alcoholic Beverage License	4,800	6,300	4,800	0.08%	(1,500)	-23.81%
Restaurant Bar Tax	299,119	294,278	340,800	5.35%	46,522	15.81%
Business License	10,960	10,987	10,740	0.17%	(247)	-2.25%
Event Fees	27,893	-	1,100	0.02%	1,100	
Building Permits & Fees	141,043	54,970	50,000	0.78%	(4,970)	-9.04%
Billboard Revenues	37,679	479,692	182,400	2.86%	(297,292)	-61.98%
Urban Revenue Sharing	1,006,746	1,308,770	1,135,441	17.82%	(173,329)	-13.24%
State Sales Tax	784,486	767,270	806,664	12.66%	39,394	5.13%
Other Rev. from Gov. Agencies	122,953	158,128	125,500	1.97%	(32,628)	-20.63%
Wild Land Reimbursements	116,776	100,000	-	0.00%	(100,000)	-100.00%
Vehicle in Lieu Tax	262,951	271,879	270,277	4.24%	(1,602)	-0.59%
Investment Earnings	182,647	33,522	226,000	3.55%	192,478	574.18%
Rents	125,516	95,589	100,000	1.57%	4,411	4.61%
Loss on State Investment Pool	20	-	-	0.00%	-	
Misc. Fees	15,946	-	-	0.00%	-	
Ballfield Fees	4,669	16,343	-	0.00%	(16,343)	-100.00%
Cemetery Fees	-	-	15,000	0.24%	15,000	
Opioid Settlement Funds	-	-	6,000	0.09%	6,000	
Sale of Land & Other Assets	130,099	-	-	0.00%	-	
Event Revenue-Sponsorships	6,800	10,000	15,000	0.24%	5,000	50.00%
Total Revenues	\$ 6,910,648	\$ 6,978,743	\$ 6,373,322	100.00%	\$ (605,421)	-8.68%



FY 2025 Proposed Budget

General Fund Source of Funds: \$6,373,322

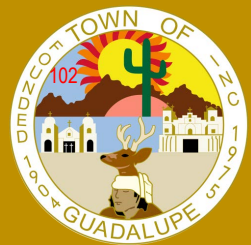
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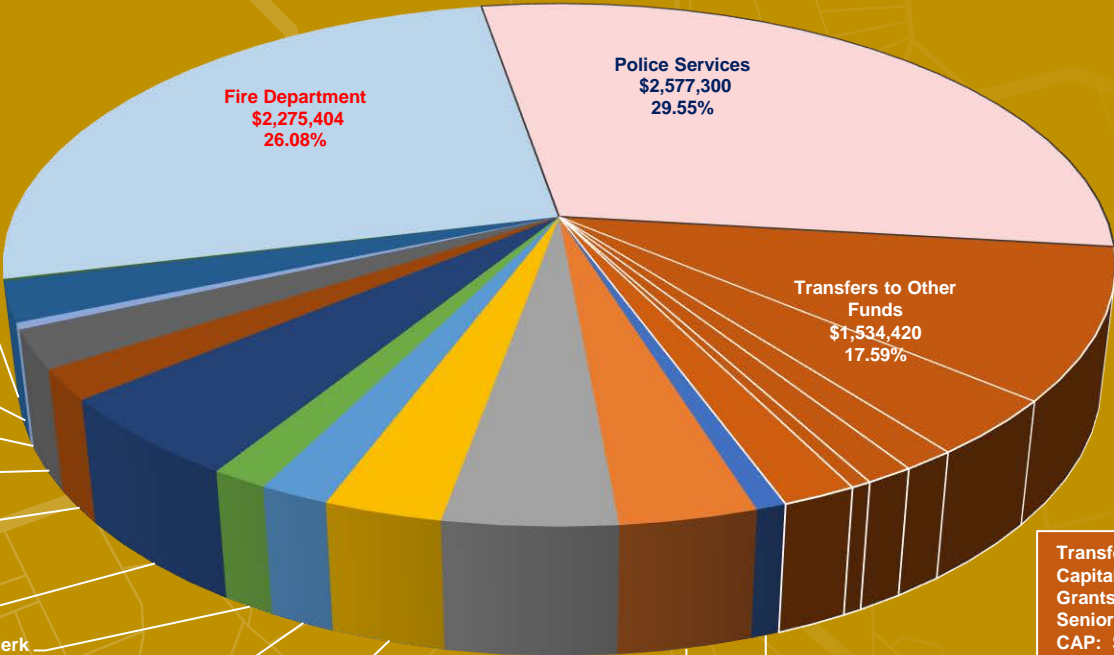
FY2025 Proposed General Fund Budget: \$8,723,175

Expenditures by Department

Where does the money go?



All Other:
\$2,336,051
26.78%



Transfers to
 Capital: \$809,545 (9.28%)
 Grants: \$305,437 (3.50%)
 Senior Center: \$159,527 (1.83%)
 CAP: \$112,906 (1.29%)
 HURF: \$103,519 (1.19%)
 LTAF: \$43,486 (.50%)

FY 2025 Proposed General Fund Expenditures

Proposed
FY 2025
General
Fund
Expenditures



Department	Unaudited FY 2023	Adopted FY 2024	Proposed FY 2025	FY 2025 % of Budget	FY 24-FY 25 \$ Change	FY 24-FY 25 % Change
Police Services	1,540,796	2,548,983	2,577,300	29.55%	28,317	1.11%
Fire Department	1,860,359	1,967,338	2,275,404	26.08%	308,066	15.66%
Transfer To/From Other Account	469,925	811,527	1,534,420	17.59%	722,893	89.08%
Community Development	224,232	389,478	446,352	5.12%	56,874	14.60%
Administration	209,300	206,313	371,370	4.26%	165,057	80.00%
Town Manager	246,952	393,221	294,922	3.38%	(98,299)	-25.00%
Finance	157,494	172,233	253,263	2.90%	81,030	47.05%
Parks	199,778	201,820	215,132	2.47%	13,312	6.60%
Building Maintenance	128,408	149,268	208,830	2.39%	59,562	39.90%
Information Technology	151,320	144,435	164,010	1.88%	19,575	13.55%
Town Attorney	70,092	193,337	150,100	1.72%	(43,237)	-22.36%
Town Clerk	80,262	86,660	122,039	1.40%	35,379	40.82%
Mayor & Council	\$ 63,501	\$ 65,031	\$ 64,818	0.74%	\$ (213)	-0.33%
Cemetery	16,406	18,714	34,449	0.39%	15,735	84.08%
Library	8,468	9,451	10,765	0.12%	1,314	13.90%
Total Expenditures	\$ 5,681,318	\$ 7,357,809	\$ 8,723,175	100.00%	\$ 1,365,366	18.56%

FY 2025 Proposed General Fund Budget

Not Sustainable and relies on General Fund balance

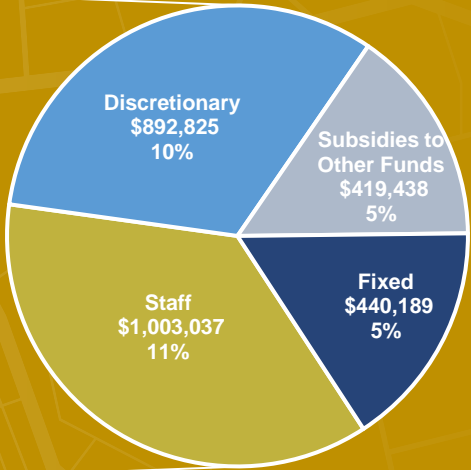
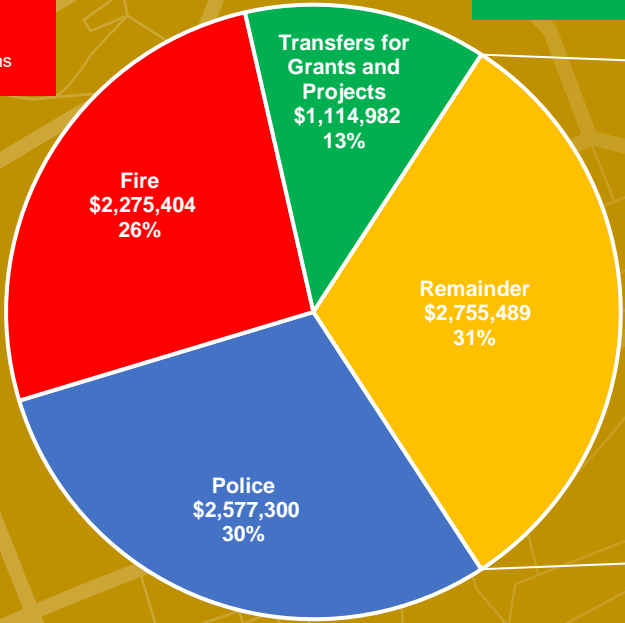
FY 2025 Proposed Budget	Operating	Non Recurring	Total
General Fund Revenue	\$6,147,322	\$226,000	\$6,373,322
General Fund Expenditures	\$7,466,401	\$1,256,774	\$8,723,175
Expenditures Exceeding Revenue	\$(1,319,079) Structural Deficit	\$(1,030,774)	\$(2,349,853)

General Fund Budget Distribution

- Staff:**
- Reduce/Eliminate Services and Programs
 - Salary Reductions

Transfers for Grants and Projects:
Next Slide

- Discretionary Items:**
- Celebrations
 - Conferences
 - Contractual Services
 - Dues/Memberships
 - Equipment Repair
 - Maintenance Contracts
 - Supplies
 - Tuition Reimbursement



- Staff:**
- Reduce/Eliminate Services and Programs
 - Salary Reductions

- Fixed Costs**
- Insurance
 - IT
 - Contracts
 - Legal Services
 - Audit
 - Utilities

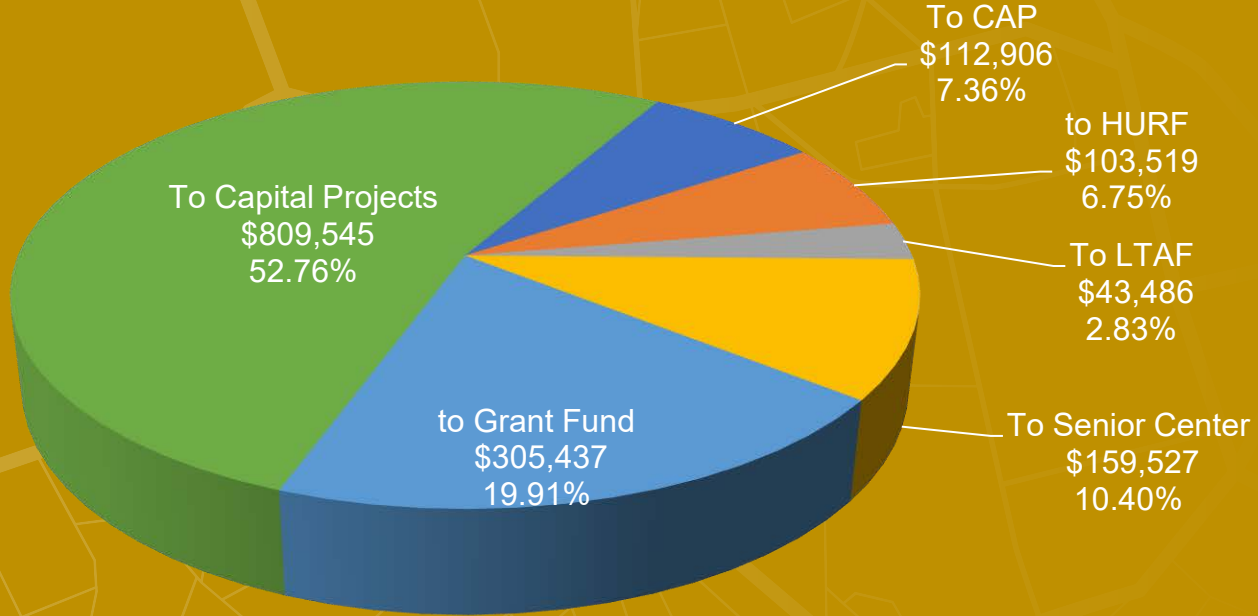
■ Police
 ■ Fire
 ■ Transfers for Grants and Projects
 ■ Remainder
 ■ Staff
 ■ Discretionary
 ■ Subsidies to Other Funds
 ■ Fixed

FY 2025 Proposed Tentative Budget

General Fund Transfers to Other Funds: \$1,534,420

- Transfers for Project Match: \$222,545**
 - Solarez Streetlight Replacement: \$12,000
 - Fire Station Flood Control: \$100,545
 - Guadalupe Road Repaving: \$110,000
- Transfers for General Fund Projects: \$587,000**
 - Town Hall Parking Lot Repaving: \$425,000
 - Financial System: \$60,000
 - Maintenance Yard: \$50,000
 - Senior Center Kitchen Equipment: \$32,000
 - Public Works Truck: \$20,000

General Fund Transfers



FY 2025 General Fund Expenditures

Transfer to Other Funds

	Unaudited FY 2023	Adopted FY 2024	Proposed FY 2025	FY 2025 % of Budget	FY 24-FY 25 \$ Change	FY 24-FY 25 % Change
Transfer To CAP	\$ 73,208	\$ 31,747	\$ 112,906	7.36%	\$ 81,159	255.64%
Transfer to HURF	278,870	102,754	103,519	6.75%	765	0.74%
Transfer To LTAF	32,966	37,956	43,486	2.83%	5,530	14.57%
Transfer To Senior Center	84,583	171,594	159,527	10.40%	(12,067)	-7.03%
Transfer To MPC-Bond	298	-	-	0.00%	-	
Transfer to Grant Fund	-	-	305,437	19.91%	305,437	
Transfer To Capital Projects	-	467,476	809,545	52.76%	342,069	73.17%
Total	\$ 469,925	\$ 811,527	\$ 1,534,420	100.00%	\$ 722,893	89.08%



FY 2025 Proposed Tentative General Fund: Revenues & Expenditures Summary

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Estimated FY 2025 Revenue:

- \$6.37M General Fund
- \$605K projected reduction in revenue due to
 - Slowing of Local Sales Tax
 - Reduction to Urban Revenue Sharing
 - One-time Billboard Revenue in FY 2024

Current Reality:

- Declining local sales tax
- Reduced State Shared revenues due to flat tax and population decline
- Limited growth of the remaining 17% of revenue sources

Proposed FY 2025 Expenses:

- \$8.72M General Fund
- \$1,365,366 increase from prior year
- Structural Deficit of \$1.1M
- \$2,349,853 deficit spending = use of General Fund Balance
- Reduces General Fund Balance to estimated \$3.8M (from estimated \$6.44M at close of FY2023)

Assessment:

- Troubled financial outlook
- Not fiscally sustainable, familiar condition
- No capital replacement investment
- Current levels of service maintained

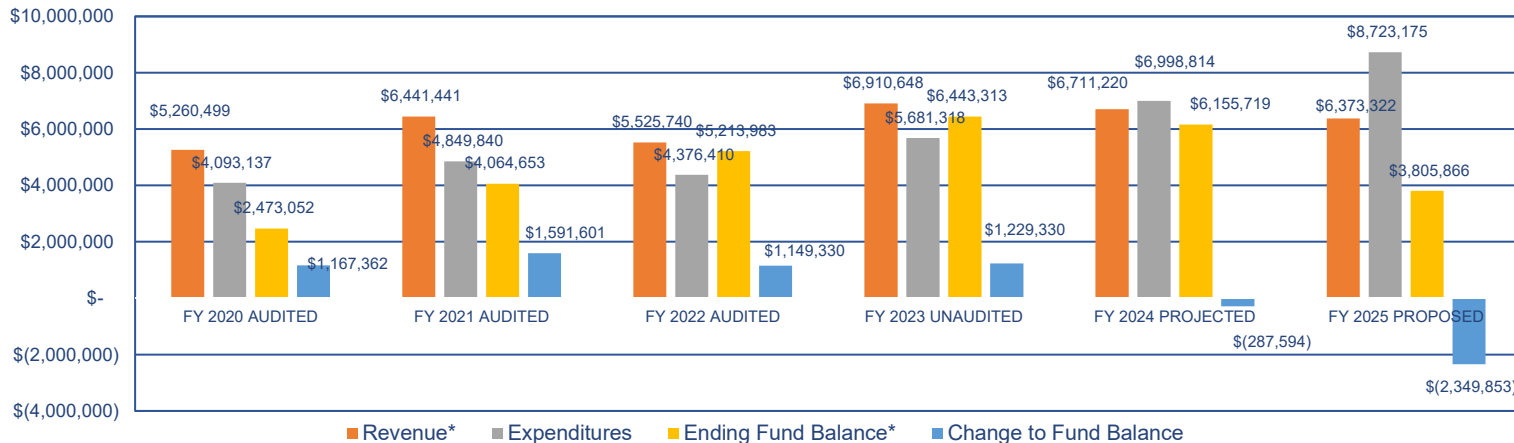


Proposed Tentative General Fund Expenditures

- Proposed 5% wage increase for all employees effective July 1, 2024
 - Total Cost including taxes/retirement: \$109.3K
 - 1%= \$21K
 - Wages lag behind industry comparable
- **Significant Increases:**
 - Transfers to Grants and Capital: \$647K
 - Fire Department: \$308K
 - Building Maintenance/Cemetery/Parks: \$89K
 - Finance: \$81K
 - Transfers to CAP: \$81K
 - Administration (net): \$67K
 - Community Development: \$57K
 - Town Clerk: \$35K
 - Police Department: \$28K
 - Information Technology: \$20K
- Transfers to other funds: \$1.53M
 - \$43K to LTAF
 - \$113K to CAP
 - \$160K to Senior Center
 - \$104K to HURF
 - \$305 to Grant Fund for GCDC rehab program and prior year SAFER deficit
 - \$809K to Capital Project Fund
- **\$809K General Fund Capital Outlay**
 - Guadalupe Road Repaving: \$110K
 - Fire Station Flood Control Project: \$100K
 - Solarez Streetlight Replacement: \$12K
 - Public Works Garage: \$50K
 - Senior Center Kitchen Equipment: \$32K
 - Truck Purchase: \$20K
 - Town Hall Parking Lot Repaving: \$425K
 - Financial System: \$60K



General Fund Activity By Year



Proposed FY 2025 General Fund Revenues: \$6,373,322

Proposed FY 2025 General Fund Expenditures: \$8,723,175

Requires Fund Balance: \$2,349,853

General Fund	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED
Revenue*	\$ 5,260,499	\$ 6,441,441	\$ 5,525,740	\$ 6,910,648	\$ 6,711,220	\$ 6,373,322
Expenditures	\$ 4,093,137	\$ 4,849,840	\$ 4,376,410	\$ 5,681,318	\$ 6,998,814	\$ 8,723,175
Ending Fund Balance*	\$ 2,473,052	\$ 4,064,653	\$ 5,213,983	\$ 6,443,313	\$ 6,155,719	\$ 3,805,866
Change to Fund Balance	\$ 1,167,362	\$ 1,591,601	\$ 1,149,330	\$ 1,229,330	\$ (287,594)	\$ (2,349,853)

FY 2025 Proposed General Fund 5-Year Forecast

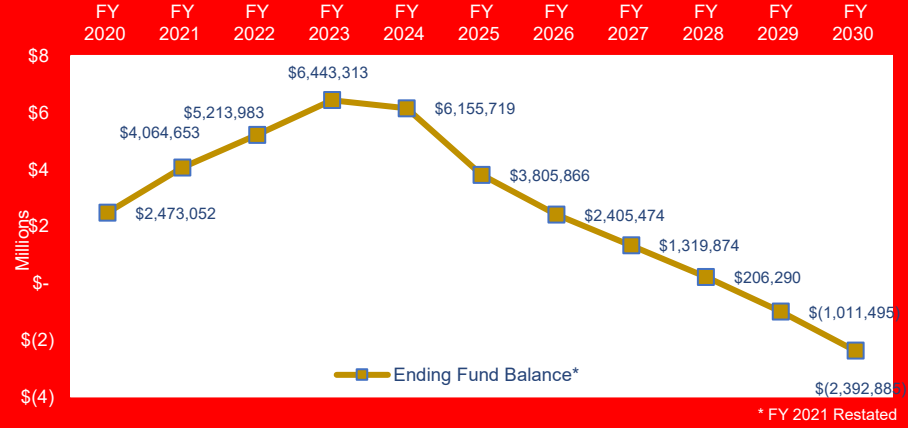
No Expansion of CIP



General Fund Forecasted 5-year Revenue and Expenditures



General Fund Forecasted 5-year Ending Fund Balance



	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED	FY 2026 FORECASTED	FY 2027 FORECASTED	FY 2028 FORECASTED	FY 2029 FORECASTED	FY 2030 FORECASTED
General Fund Beginning Fund Balance	\$ 1,305,690	\$ 2,473,052	\$ 4,064,653	\$ 5,213,983	\$ 6,443,313	\$ 6,155,719	\$ 3,805,866	\$ 2,405,474	\$ 1,319,874	\$ 206,290	\$ (1,011,495)
Revenue*	\$ 5,260,499	\$ 6,441,441	\$ 5,525,740	\$ 6,910,648	\$ 6,711,220	\$ 6,373,322	\$ 6,197,207	\$ 6,415,507	\$ 6,681,878	\$ 6,953,231	\$ 7,182,490
Expenditures	\$ 4,093,137	\$ 4,849,840	\$ 4,376,410	\$ 5,681,318	\$ 6,998,814	\$ 8,723,175	\$ 7,597,600	\$ 7,501,106	\$ 7,795,462	\$ 8,171,016	\$ 8,563,879
Ending Fund Balance*	\$ 2,473,052	\$ 4,064,653	\$ 5,213,983	\$ 6,443,313	\$ 6,155,719	\$ 3,805,866	\$ 2,405,474	\$ 1,319,874	\$ 206,290	\$ (1,011,495)	\$ (2,392,885)
Change to Fund Balance	\$1,167,362	\$ 1,591,601	\$ 1,149,330	\$ 1,229,330	\$ (287,594)	\$ (2,349,853)	\$ (1,400,392)	\$ (1,085,600)	\$ (1,113,584)	\$ (1,217,785)	\$ (1,381,390)

Observations:

The five-year forecast reflects the same underlying budget message as previous years:

- Annual Town expenditures are forecasted to exceed revenues received starting in FY 2024.
- A structural deficit supported by fund balances is not financially sustainable in the long term.
- The current level of Town services cannot be maintained without adjustments to the operating budget.
- Recurring revenues, investment in efficiencies are recommended to mitigate the operating deficit.
- **To balance the budget, on-going recurring revenues and/or elimination or reduction of Town services and programs are required.**

FY 2025 General Fund Five-Year Forecast

Sobering Outlook:

If this forecast is realized, the General Fund structural deficit will continue to grow annually to an estimated \$1.4M by FY 2030. In addition, the balance in the General Fund would be depleted during FY 2029.

Expenditure reductions of \$1.4M equate to approximately 19% of the forecasted General Fund operating budget. This suggests 19% of service, and program expenditures would be eliminated from the General Fund.



FY 2025

General Fund Impacts & Projected Consequences

Raise Revenues

- Economic Development: Billboards, dispensary, RFP
- Town Property: Sold Calle Milagros, Avenida
- Leased Town Hall offices
- Pursue grants – \$972K, \$963K, \$1.5M
- Sell 4 acres property – development
- Reinvest Mercado property – redevelop
- Increase Town Fees
- Property Tax – 2019 analysis

Seek Alternative Service Delivery

- Attorney
- Audit & Financial Services
- Building Inspector / Code Enforcement/Planning
- Fire and Life Safety
- Food Distribution and Rental Assistance: CAP
- Senior Center Services

Essential Services: Few Choices



General Fund Reduction Options

- Wages and Benefits
- Staffing
- Contracted Services
- Events
- Subsidies to Services
- Transfers to Capital
- Departments
- Contracts



General Fund Reduction Options



Wages and Benefits		\$ 472,936
5% Wage Adjustment	\$ 100,801	
PTO Buyback	\$ 51,691	
Holiday Bonus	\$ 26,444	
Tuition Reimbursement	\$ 10,000	
OT and Related Taxes/Retirement (Other than Fire Department)	\$ 16,000	
Fire OT and Related Taxes/Retirement	\$ 268,000	
Increase Benefits Cost Share		
Staffing		\$ 89,745
Projects	\$ 26,990	
Assistance	\$ 62,755	

Contracted Services		\$ 526,000
Ambulance Consultant (One-time)	\$ 30,000	
Finance (One-time)	\$ 50,000	
Legal (Special Topics)	\$ 50,000	
Planning	\$ 42,000	
Code Enforcement	\$ 67,000	
Building Inspection	\$ 212,000	
Dibble	\$ 75,000	
Discretionary		\$ 24,370
Conferences	\$ 6,000	
Memberships/Dues	\$ 18,370	



Options to Mitigate Deficit

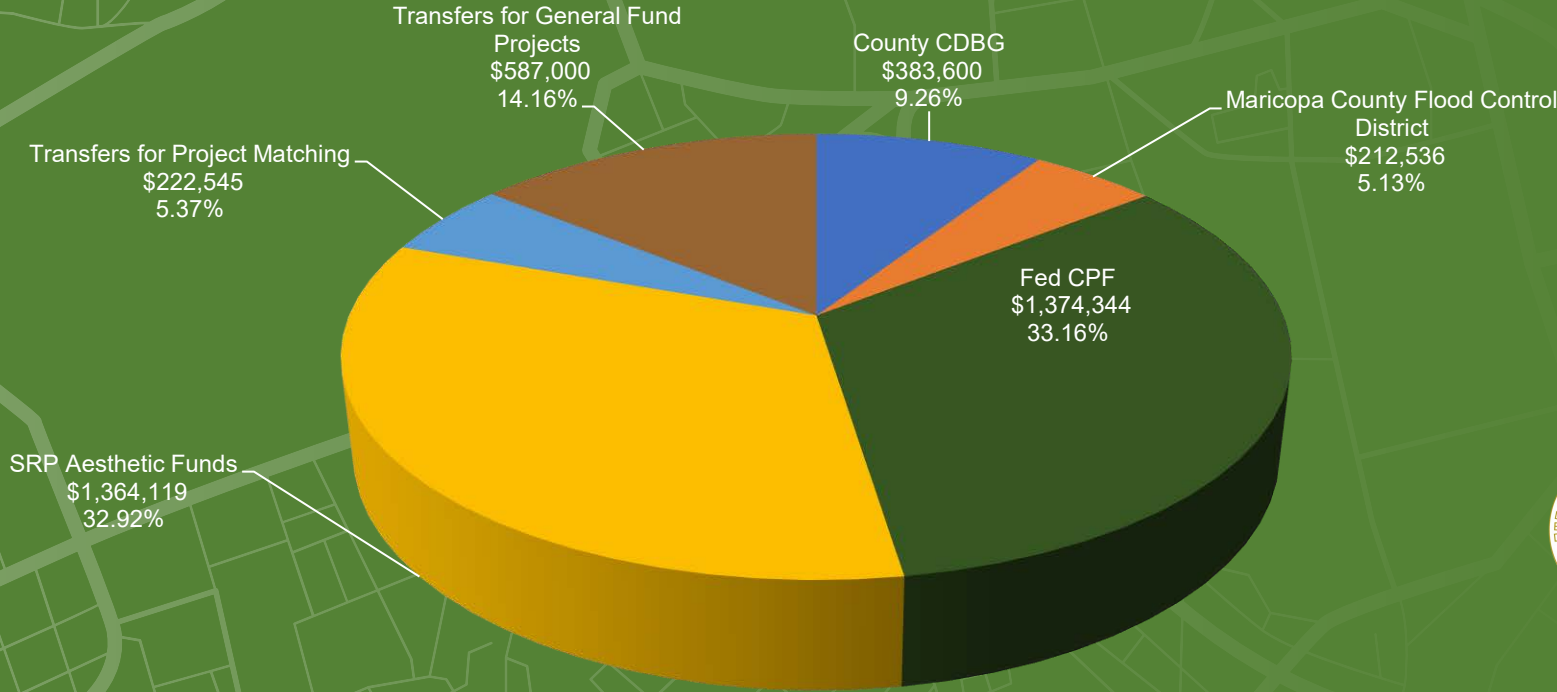
Events		\$ 55,000
Community Events - 50th Anniversary	\$ 25,000	
Community Events - Navidad	\$ 25,000	
Community Events - Others	\$ 20,000	
Event Sponsorship Revenue	\$ (15,000)	
Subsidies to Services		\$ 419,438
Senior Center	\$ 159,527	
CAP	\$ 112,906	
HURF	\$ 103,519	
LTAf	\$ 43,486	

Transfers to Capital		\$ 587,000
Town Hall Parking Lot	\$ 425,000	
Financial System	\$ 60,000	
Maintenance Yard	\$ 50,000	
Senior Center	\$ 32,000	
PW Trucks	\$ 20,000	

FY 2025 Proposed Source of Funds: \$4,144,144

Capital Projects Sources of Funds

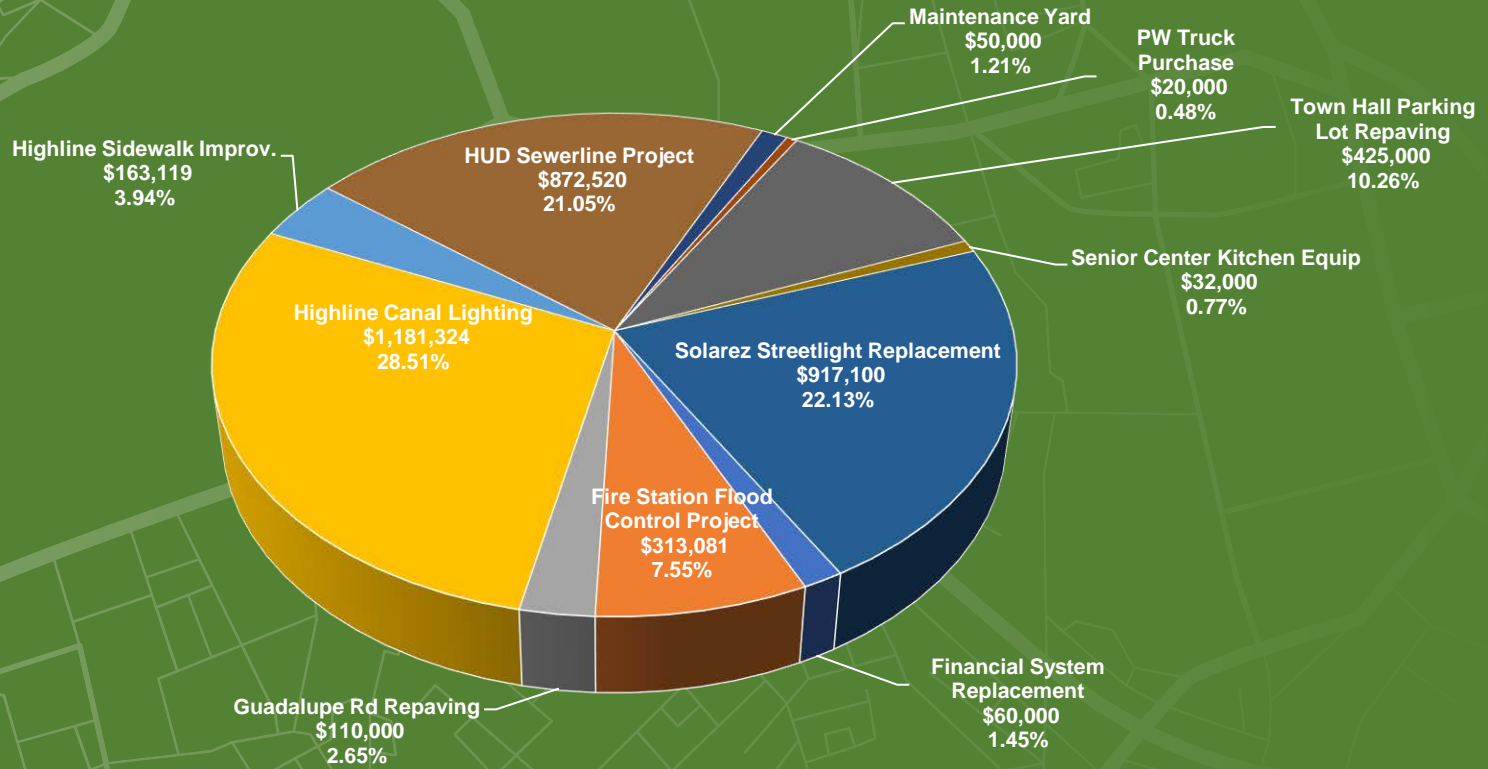
Where does the money come from?













FY 2025 Proposed Expenditures: \$4,144,144

Capital Projects Uses of Funds

Where does the money go?



Proposed Budget and Five-Year Trend by Fund

FY 2025 Proposed Budget and 5-Year Forecast Trend					
Fund	FY 24 Estimated Year-End Balance	FY 25 Estimated Year-End Balance	General Fund Reliance	5-Year Trend	Comment
General Fund	\$6,155,719	\$ 3,805,866	Yes		Structural deficit; balance depleted during FY 2029
Sewer	\$ 531,738	\$ 553,660	No		Operating revenues exceed operating expenditures
Refuse/Solid Waste	\$ 273,582	\$ 215,319	No		Structural deficit; balance depleted during FY 2029
Mercado	\$ (28,034)	\$ (91,672)	Yes (Indirectly)		Structural deficit; Cash position is negative and floated by General Fund;
HURF	\$ -	\$ -	Yes		Structural deficit subsidized by General Fund
LTAf	\$ -	\$ -	Yes		Structural deficit subsidized by General Fund
Senior Center	\$ -	\$ -	Yes		Structural deficit subsidized by General Fund
Community Action Program	\$ -	\$ -	Yes		Structural deficit subsidized by General Fund
Grant Fund	\$ -	\$ -	Matching		Continue to seek grants to offset costs
Capital fund	\$ -	\$ -	Matching/ Projects		General Fund limited to match or specific projects

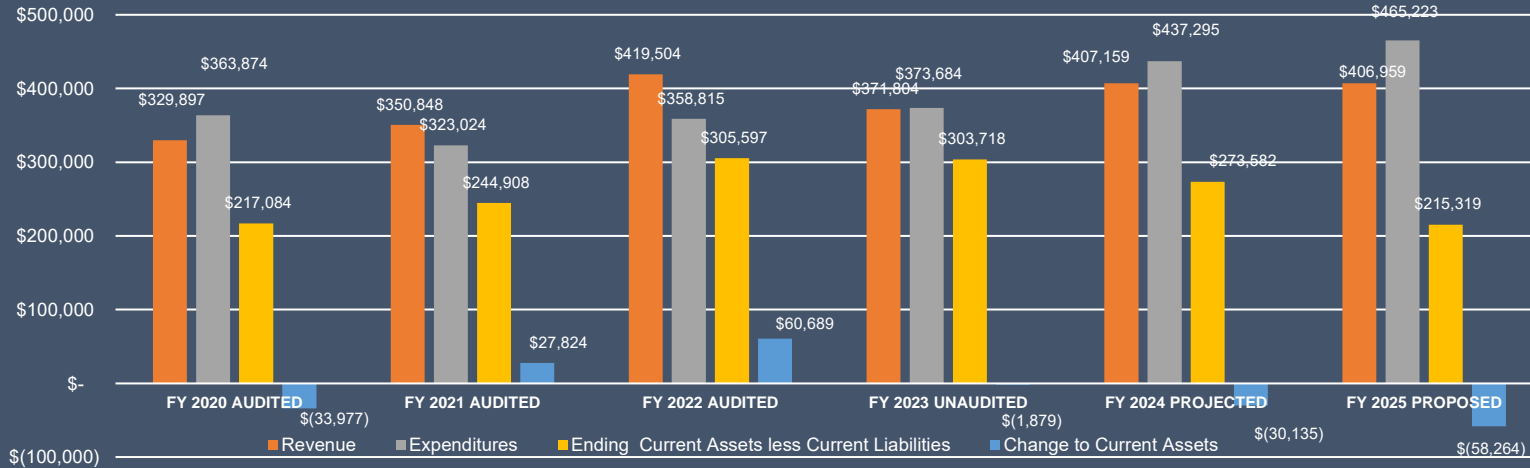
: Good
: Challenge
: Trouble

Summary of Fund Balances

Fund	Beginning Balance	Revenue	Expenditures	Change to Balance	Ending Balance
General	\$ 6,155,719	\$ 6,373,322	\$ 8,723,175	\$ (2,349,853)	\$ 3,805,866
LTAf	\$ -	\$ 56,883	\$ 56,883	\$ -	\$ -
HURF	\$ -	\$ 508,758	\$ 508,758	\$ -	\$ -
Senior Center	\$ -	\$ 341,599	\$ 341,599	\$ -	\$ -
Community Action Program	\$ -	\$ 286,406	\$ 286,406	\$ -	\$ -
Mercado*	\$ (28,034)	\$ 230,238	\$ 293,876	\$ (63,638)	\$ (91,672)
Sewer*	\$ 531,738	\$ 118,682	\$ 96,761	\$ 21,922	\$ 553,660
Refuse*	\$ 273,582	\$ 406,959	\$ 465,223	\$ (58,264)	\$ 215,319

*Current Revenue less Current Expenses

Refuse Fund Activity By Year

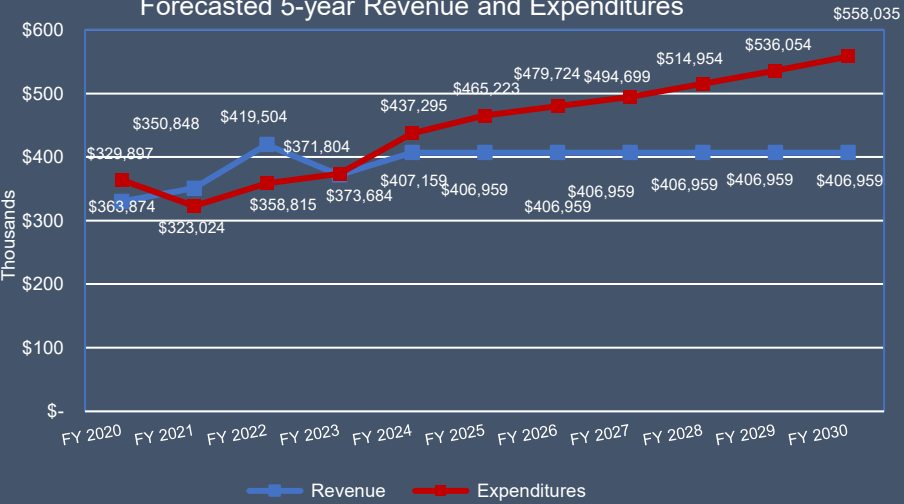


Refuse Fund	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED
Revenue	\$329,897	\$350,848	\$419,504	\$371,804	\$407,159	\$406,959
Expenditures	\$363,874	\$323,024	\$358,815	\$373,684	\$437,295	\$465,223
Ending Current Assets less Current Liabilities	\$217,084	\$244,908	\$305,597	\$303,718	\$273,582	\$215,319
Change to Current Assets	\$(33,977)	\$27,824	\$60,689	\$(1,879)	\$(30,135)	\$(58,264)

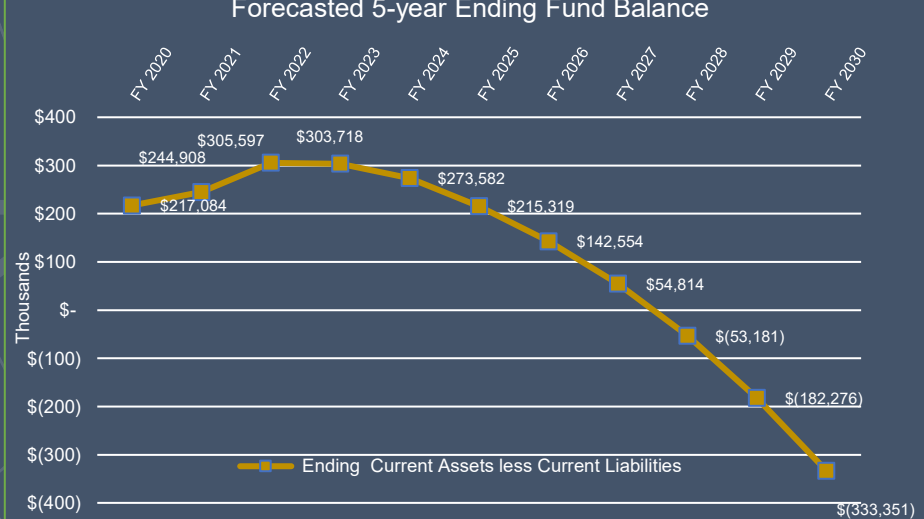
FY 2025 Proposed Refuse Fund 5-Year Forecast



Refuse Fund Forecasted 5-year Revenue and Expenditures



Refuse Fund Forecasted 5-year Ending Fund Balance



	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED	FY 2026 FORECASTED	FY 2027 FORECASTED	FY 2028 FORECASTED	FY 2029 FORECASTED	FY 2030 FORECASTED
Beginning Current Assets less Current Liabilities	\$ 251,061	\$ 217,084	\$ 244,908	\$ 305,597	\$ 303,718	\$ 273,582	\$ 215,319	\$ 142,554	\$ 54,814	\$ (53,181)	\$ (182,276)
Revenue	\$ 329,897	\$ 350,848	\$ 419,504	\$ 371,804	\$ 407,159	\$ 406,959	\$ 406,959	\$ 406,959	\$ 406,959	\$ 406,959	\$ 406,959
Expenditures	\$ 363,874	\$ 323,024	\$ 358,815	\$ 373,684	\$ 437,295	\$ 465,223	\$ 479,724	\$ 494,699	\$ 514,954	\$ 536,054	\$ 558,035
Ending Current Assets less Current Liabilities	\$ 217,084	\$ 244,908	\$ 305,597	\$ 303,718	\$ 273,582	\$ 215,319	\$ 142,554	\$ 54,814	\$ (53,181)	\$ (182,276)	\$ (333,351)
Change to Current Assets	\$ (33,977)	\$ 27,824	\$ 60,689	\$ (1,879)	\$ (30,135)	\$ (58,264)	\$ (72,765)	\$ (87,740)	\$ (107,995)	\$ (129,095)	\$ (151,075)

FY 2025 Refuse Fund Five-Year Forecast

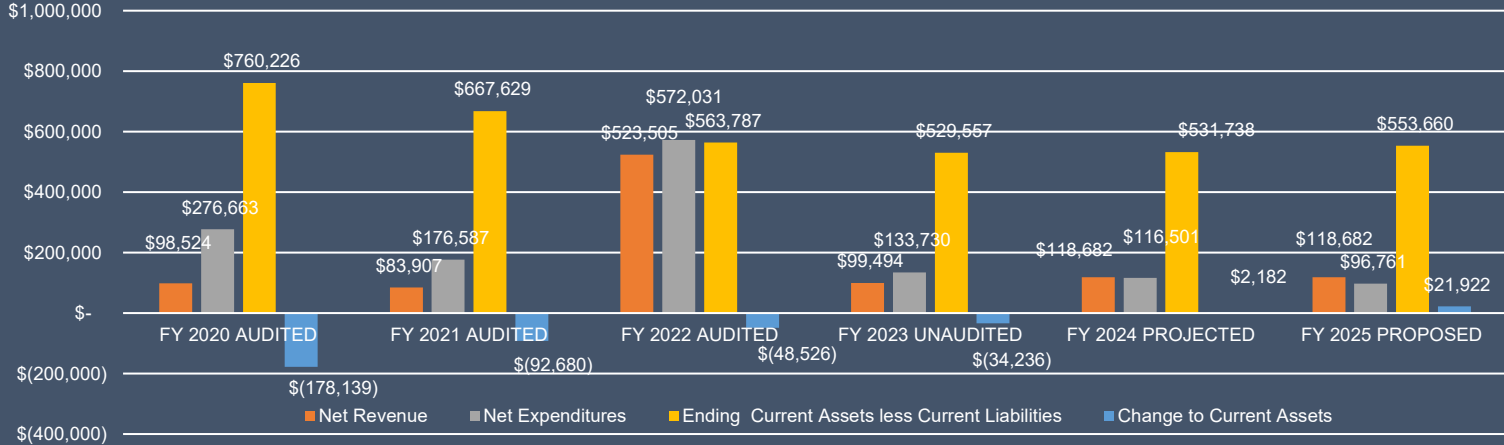
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Observations:

- Cost have increased significantly.
- The five-year forecast projects expenditures exceed revenues each year.
- Fund Balance will be depleted during FY 2028.
- A comprehensive financial analysis is necessary to recommendations to address projected deficits.



Sewer Fund Activity By Year



Sewer Fund	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED
Net Revenue	\$ 98,524	\$ 83,907	\$ 523,505	\$ 99,494	\$ 118,682	\$ 118,682
Net Expenditures	\$ 276,663	\$ 176,587	\$ 572,031	\$ 133,730	\$ 116,501	\$ 96,761
Ending Current Assets less Current Liabilities	\$ 760,226	\$ 667,629	\$ 563,787	\$ 529,557	\$ 531,738	\$ 553,660
Change to Current Assets	\$ (178,139)	\$ (92,680)	\$ (48,526)	\$ (34,236)	\$ 2,182	\$ 21,922

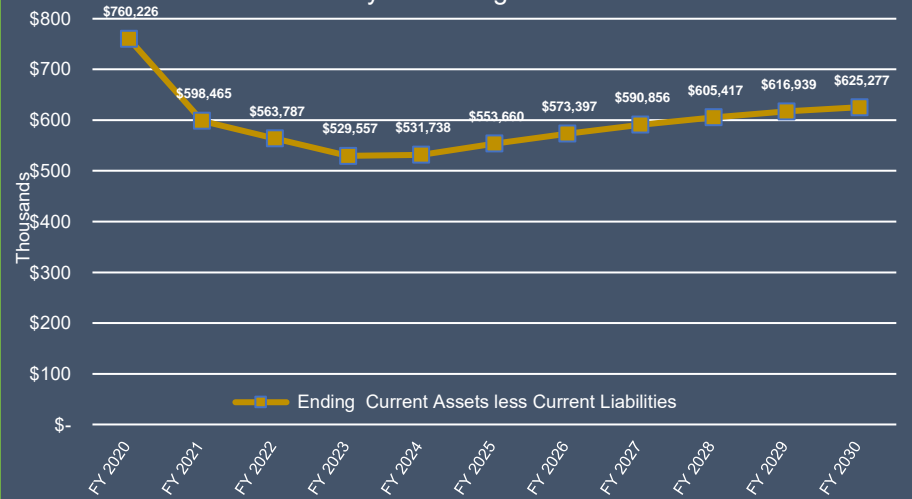
FY 2025 Proposed Sewer Fund 5-Year Forecast



Sewer Fund Forecasted 5-year Revenue and Expenditures



Sewer Fund Forecasted 5-year Ending Fund Balance



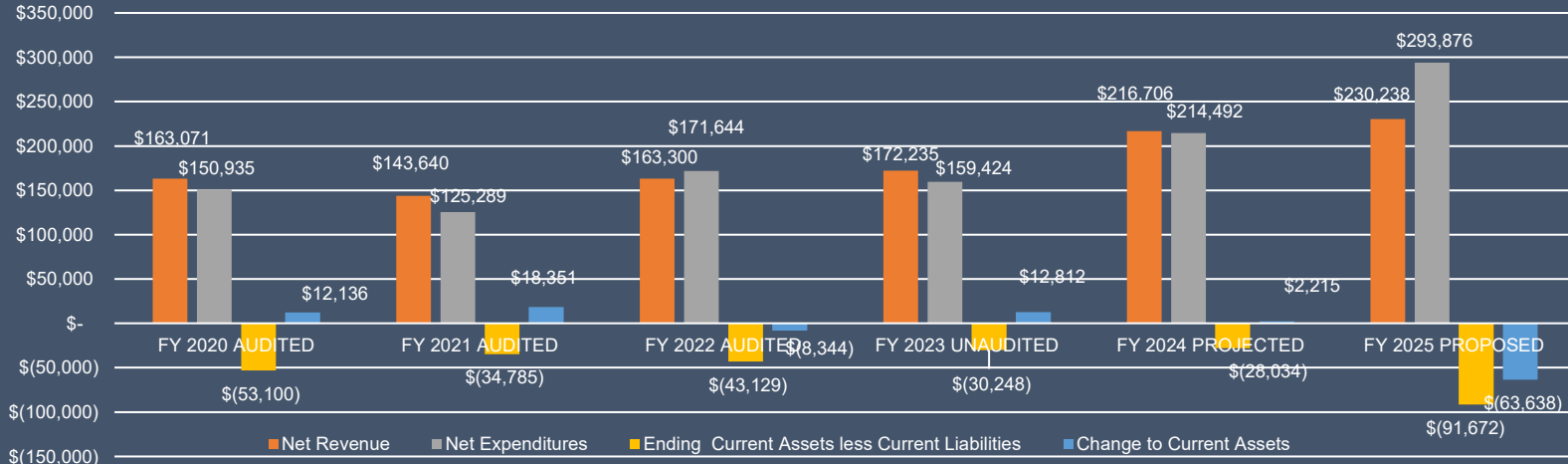
	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED	FY 2026 FORECASTED	FY 2027 FORECASTED	FY 2028 FORECASTED	FY 2029 FORECASTED	FY 2030 FORECASTED
Sewer Fund											
Beginning Current Assets less Current Liabilities	\$ 938,365	\$ 760,309	\$ 612,313	\$ 563,793	\$ 529,557	\$ 531,738	\$ 553,660	\$ 573,397	\$ 590,856	\$ 605,417	\$ 616,939
Net Revenue	\$ 98,524	\$ 83,907	\$ 523,505	\$ 99,494	\$ 118,682	\$ 118,682	\$ 119,783	\$ 120,916	\$ 122,473	\$ 124,092	\$ 125,776
Net Expenditures	\$ 276,663	\$ 176,587	\$ 572,031	\$ 133,730	\$ 116,501	\$ 96,761	\$ 100,046	\$ 103,457	\$ 107,913	\$ 112,570	\$ 117,437
Ending Current Assets less Current Liabilities	\$ 760,226	\$ 667,629	\$ 563,787	\$ 529,557	\$ 531,738	\$ 553,660	\$ 573,397	\$ 590,856	\$ 605,417	\$ 616,939	\$ 625,277
Change to Current Assets		\$									
	(178,139)	(92,680)	(48,526)	(34,236)	\$ 2,182	\$ 21,922	\$ 19,737	\$ 17,460	\$ 14,560	\$ 11,522	\$ 8,338

FY 2025 Sewer Fund Five-Year Forecast

Observations:

- Improvements funded by grants and other sources have preserved the Sewer Fund balance.
- The five-year forecast projects revenues exceeding expenditures each year.

Mercado Fund Activity By Year

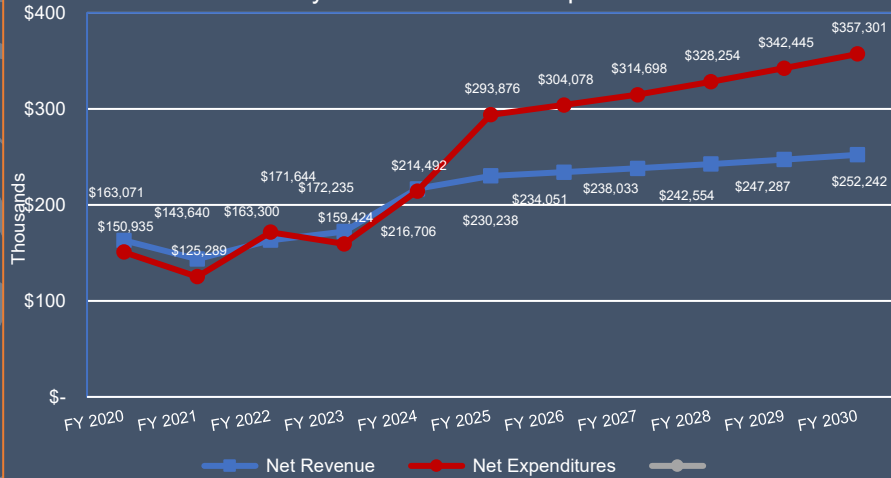


Mercado Fund	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED
Net Revenue	\$ 163,071	\$ 143,640	\$ 163,300	\$ 172,235	\$ 216,706	\$ 230,238
Net Expenditures	\$ 150,935	\$ 125,289	\$ 171,644	\$ 159,424	\$ 214,492	\$ 293,876
Ending Current Assets less Current Liabilities	\$ (53,100)	\$ (34,785)	\$ (43,129)	\$ (30,248)	\$ (28,034)	\$ (91,672)
Change to Current Assets	\$ 12,136	\$ 18,351	\$ (8,344)	\$ 12,812	\$ 2,215	\$ (63,638)

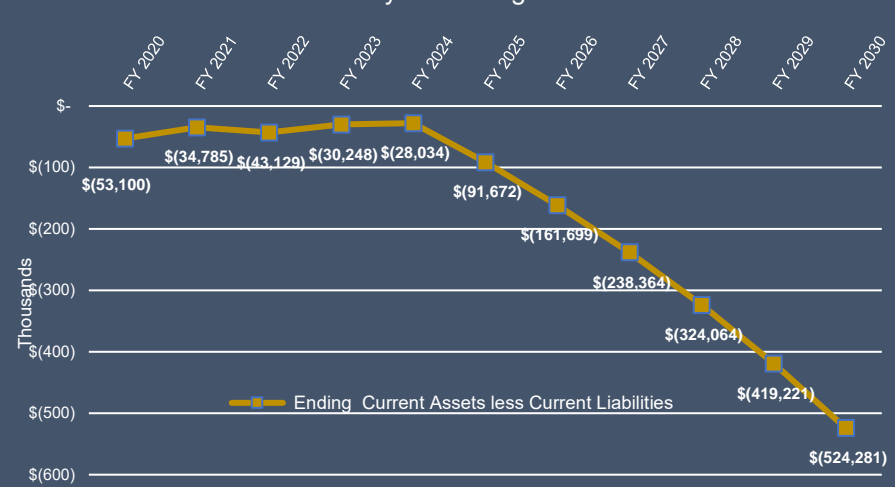
FY 2025 Proposed Mercado Fund 5-Year Forecast



Mercado Fund Forecasted 5-year Revenue and Expenditures



Mercado Fund Forecasted 5-year Ending Fund Balance



	FY 2020 AUDITED	FY 2021 AUDITED	FY 2022 AUDITED	FY 2023 UNAUDITED	FY 2024 PROJECTED	FY 2025 PROPOSED	FY 2026 FORECASTED	FY 2027 FORECASTED	FY 2028 FORECASTED	FY 2029 FORECASTED	FY 2030 FORECASTED
Mercado Fund											
Beginning Current Assets less Current Liabilities	\$ (65,236)	\$ (53,136)	\$ (34,785)	\$ (43,060)	\$ (30,248)	\$ (28,034)	\$ (91,672)	\$ (161,699)	\$ (238,364)	\$ (324,064)	\$ (419,221)
Net Revenue	\$ 163,071	\$ 143,640	\$ 163,300	\$ 172,235	\$ 216,706	\$ 230,238	\$ 234,051	\$ 238,033	\$ 242,554	\$ 247,287	\$ 252,242
Net Expenditures	\$ 150,935	\$ 125,289	\$ 171,644	\$ 159,424	\$ 214,492	\$ 293,876	\$ 304,078	\$ 314,698	\$ 328,254	\$ 342,445	\$ 357,301
Ending Current Assets less Current Liabilities	\$ (53,100)	\$ (34,785)	\$ (43,129)	\$ (30,248)	\$ (28,034)	\$ (91,672)	\$ (161,699)	\$ (238,364)	\$ (324,064)	\$ (419,221)	\$ (524,281)
Change to Current Assets	\$ 12,136	\$ 18,351	\$ (8,344)	\$ 12,812	\$ 2,215	\$ (63,638)	\$ (70,028)	\$ (76,664)	\$ (85,700)	\$ (95,158)	\$ (105,059)

FY 2025 Mercado Five-Year Forecast

Observations:

- The General Fund has been indirectly subsidizing the Mercado Fund by providing cash flow, interfund loans as well as paying for staff resources to support the activity at the Mercado.
- The FY 2025 budget and 5-year forecast aligns staffing to more accurately reflect the cost of services at the Mercado.
- This fund has both an annual structural deficit as well as a cash deficit .
- By the end of FY 2030, the cash deficit will exceed a \$500K.
- Increased fees and rents are needed to balance the fund.

FY 2025 Proposed Tentative Budget

Proposed Total FY 2025 Budget

All Funds: \$17,173,847

Focus:

General Fund:

\$8,723,175

51% of Proposed FY 2025 Budget

Capital Improvement Program

\$4,144,144

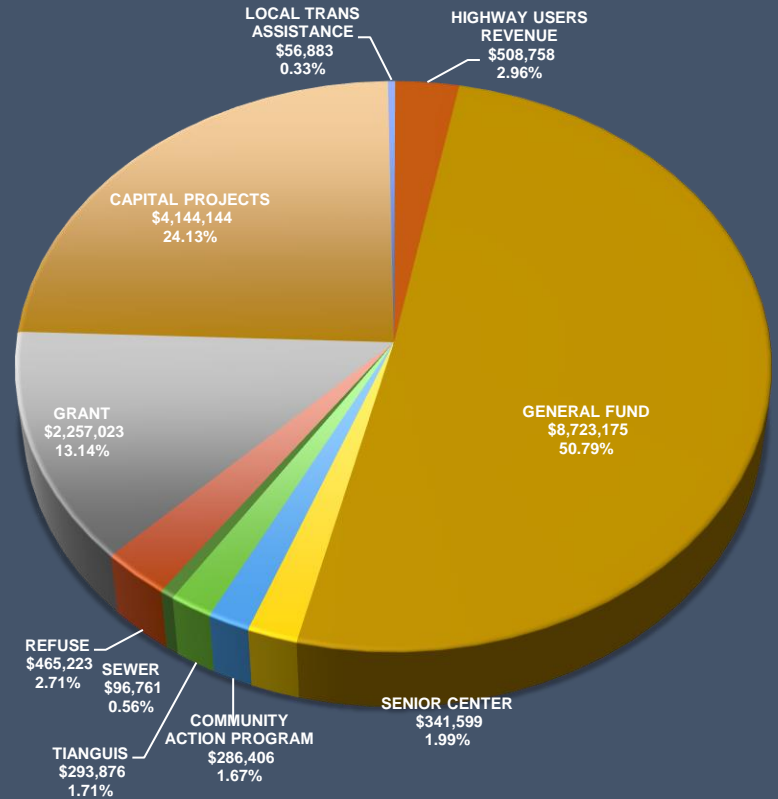
24% of Proposed FY 2025 Budget

Grant Fund:

\$2,257,023

13% of Proposed FY 2025 Budget

FY 2025 PROPOSED TOWN BUDGET \$17,173,847



FY 2025 Proposed General Fund Budget

Not Sustainable and relies on General Fund balance

FY 2025 Proposed Budget	Operating	Non Recurring	Total
General Fund Revenue	\$6,147,322	\$226,000	\$6,373,322
General Fund Expenditures	\$7,466,401	\$1,256,774	\$8,723,175
Expenditures Exceeding Revenue	\$(1,319,079) Structural Deficit	\$(1,030,774)	\$(2,349,853)

FY 2025
Proposed Tentative Annual Budget



Proposed Total FY 2025 Budget (All Funds): \$17,173,847

General Fund structural deficit of \$1.2M annually requires policy decisions:

- A. Consideration of Property Tax
- B. Increase Fees
- C. Reduce Programs and Services upwards of 19%
- D. General Fund balance depleted by FY 2029 under current conditions

Mercado structural deficit:

- A. Raise revenues: Increase rents and fees
- B. Close the Mercado
- C. Rely on a General Fund transfers which exacerbates above challenge

Solid Waste Fund review:

Needs attention and comprehensive analysis; more review needed

These financial challenges require difficult policy and fiscal decisions

FY 2025 Proposed Tentative Budget

Timeline:

May 9, 2024: Continued Discussion of Proposed Tentative FY 2025 Budget

May 23, 2024: Present Funds and seek to adopt Tentative FY 2025 Budget

June 13, 2024: *Town council Meeting: available date, if needed*

June 27, 2024: Town Council to Adopt Final FY 2025 Budget

Council Action:

Seeking Council adoption of Proposed Tentative Annual Budget for Fiscal Year 2025



Town of Guadalupe *Arizona*
WHERE THREE CULTURES FLOURISH

Town of Guadalupe

Proposed Tentative Annual Budget Fiscal Year 2025

Thank you

