

NOTICE OF REGULAR MEETING OF THE GUADALUPE TOWN COUNCIL

THURSDAY, MAY 11, 2023

6:00 P.M.

GUADALUPE TOWN HALL

9241 SOUTH AVENIDA DEL YAQUI, COUNCIL CHAMBERS
GUADALUPE, ARIZONA

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, May 11, 2023, at 6:00 P.M., at Guadalupe Town Hall, 9241 South Avenida del Yaqui, Council Chambers, Guadalupe, Arizona. Meetings are streamed live on Town of Guadalupe Facebook page.

Valerie Molina
Mayor

Ricardo Vital
Vice Mayor

Mary Bravo
Councilmember

Esteban F. V. Fuerte
Councilmember

Elvira Osuna
Councilmember

Joe Sánchez
Councilmember

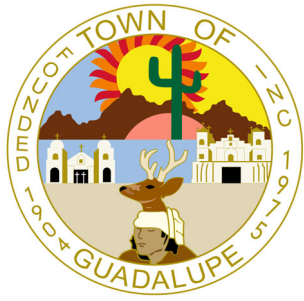
Anita Cota Soto
Councilmember

Agendas/Minutes:
www.guadalupezaz.org

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

AGENDA

- A. CALL TO ORDER
- B. ROLL CALL
- C. INVOCATION/PLEDGE OF ALLEGIANCE
- D. APPROVAL OF MINUTES
 1. Approval of the April 27, 2023, Town Council Regular Meeting Minutes.
- E. CALL TO THE PUBLIC: An opportunity is provided to the public to address the Council on items that are not on the agenda or included on the consent 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:
- G. DISCUSSION AND POSSIBLE ACTION ITEMS:
 1. **MARICOPA COUNTY SHERIFF'S OFFICE UPDATE:** Council will receive an update from representatives from the Maricopa County Sheriff's Office regarding public safety in the Town of Guadalupe. Council may provide direction to the Town Manager / Clerk. *(there is no material for this item)*
 2. **TERMINATION OF DECLARATION OF LOCAL EMERGENCY PROCLAMATION:** Council will consider and may take action to terminate the March 19, 2020 adopted Town proclamation declaring a local emergency to prevent the spread of COVID-19 and preserve public health. This declaration remains in effect until its declared termination. Council may provide direction to the Town Manager / Clerk.
 3. **PROPOSED TENTATIVE FISCAL YEAR 2023/2024 TOWN BUDGET INTRODUCTION:** Town staff will present the proposed Tentative Fiscal Year (FY) 2023/2024 Town Budget totaling \$18,405,409 for Town Council for review, consideration, and input. This is the introduction to the FY24 Annual Budget. Adoption of Tentative FY24 Budget and adoption of the Final FY24 Budget are respectively scheduled for May 25, 2023, and June 22, 2023 Town Council meetings. Council may provide direction to the Town Manager / Clerk.



H. TOWN MANAGER/CLERK'S COMMENTS

I. COUNCILMEMBERS' COMMENTS

J. ADJOURNMENT

Valerie Molina
Mayor

Ricardo Vital
Vice Mayor

Mary Bravo
Councilmember

Esteban F. V. Fuerte
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Elvira Osuna
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Joe Sánchez
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May 11, 2023

To: The Honorable Mayor and Town Council

From: Jeff Kulaga, Town Manager / Clerk

RE: May 11, 2023, Town Council Regular Meeting Information Report

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

Agenda Items:

D1. APRIL 27, 2023, REGULAR COUNCIL MEETING MINUTES (PAGES 5 – 9)

G1. MARICOPA COUNTY SHERIFF'S OFFICE UPDATE: Council will receive an update from representatives from the Maricopa County Sheriff's Office regarding public safety in the Town of Guadalupe. Council may provide direction to the Town Manager / Clerk. *(there is no material for this item)*

G2. TERMINATION OF DECLARATION OF LOCAL EMERGENCY PROCLAMATION (PAGE 10): Council will consider and may take action to terminate the March 19, 2020 adopted Town proclamation declaring a local emergency to prevent the spread of COVID-19 and preserve public health. This declaration as stated remains in effect until its declared termination. Given the current COVID-19 related public health conditions and the national termination, a declared local emergency is no longer applicable.

This coincides with planned national end of COVID-19 public health emergency declarations date. On January, 30, 2023, the Biden Administration announced its intent to end the national COVID-19 pandemic related public health emergency declarations on May 11, 2023. These national emergency declarations have been in place since early 2020. Council may provide direction to the Town Manager / Clerk.

G3. PROPOSED TENTATIVE FISCAL YEAR 2023/2024 BUDGET INTRODUCTION (PAGES 11 – 100): The purpose of this presentation is to introduce the proposed tentative FY 2023/2024 (FY 24) budget to Town Council for review, consideration, and input. The proposed Tentative FY 24 budget totals \$13,035,409 and consists of the General Fund, four special funds, three enterprise funds, the grant fund, the ARPA Covid fund, and the Capital Improvement Program. The overall the FY 24 budget is a 19.3% decrease compared to the FY 23 primarily due to reductions in grant and COVID19 related funds, as summarized in the following table:

Total FY24 All Expenses / All Funds								
Annual Comparative				FY 24 - FY 23 Comparison				
	Audited	Audited	Audited	Adopted	Proposed	FY24	FY24 - FY23	FY24 - FY23
	FY20	FY21	FY22	FY23	FY24	% of total	\$ change	% change
General Fund	\$4,093,337	\$4,847,105	\$4,318,075	\$6,391,020	\$7,357,810	56.40%	\$966,790	15.1%
LTAF	\$37,381	\$29,394	\$41,606	\$42,159	\$51,353	0.40%	\$9,194	21.8%
HURF	\$421,823	\$818,510	\$1,603,525	\$948,558	\$524,811	4.00%	(\$423,747)	-44.7%
Senior Center	\$231,351	\$248,907	\$259,959	\$280,929	\$319,708	2.50%	\$38,779	13.8%
CAP	\$151,501	\$117,001	\$148,689	\$275,999	\$200,601	1.50%	(\$75,398)	-27.3%
CDBG/Housing	\$46,259					0.00%		
Tianguis	\$142,247	\$134,311	\$200,629	\$190,757	\$192,626	1.50%	\$1,869	1.0%
Sewer	\$394,730	\$120,308	\$529,806	\$693,219	\$130,635	1.00%	(\$562,584)	-81.2%
Refuse	\$363,873	\$323,025	\$377,206	\$375,669	\$344,116	2.60%	(\$31,553)	-8.4%
MPC Bond	\$18,701	\$287,777	\$322,974	\$314,537	\$0	0.00%	(\$314,537)	-100.0%
Grant Fund	\$524,034	\$117,478	\$297,814	\$4,310,548	\$1,405,142	10.80%	(\$2,905,406)	-67.4%
AZ Cares COVID19 Relief		\$268,190	\$987,809	\$1,226,813	\$290,596	2.20%	(\$936,217)	-76.3%
PYT COVID19		\$2,058,138	\$2,125,268	\$1,107,288	\$0	0.00%	(\$1,107,288)	-100.0%
Capital Improvement Projects				0	\$2,218,011	17.00%	\$2,218,011	
Total Annual Exp	\$6,425,237	\$9,370,144	\$11,213,360	\$16,157,496	\$13,035,409	100.00%	(\$3,122,087)	-19.32%

The Proposed Tentative FY 24 Budget Report presents a summary, review and analysis of all Town funds proposed for FY 24 and a five-year forecast. In addition to the FY 24 report, the Proposed Tentative FY 24 line-item budget presenting actual FY21 and FY22 Town budget revenues, expenses, and fund balances; expected FY23 revenues, expenses, and fund balances; proposed FY24 revenues, expenses and fund balances and forecasted revenues, expenses, and fund balances for FY25 through FY29, and the Town Council Proposed Tentative FY 24 budget presentation for the April 27, 2023, Council Meeting.



Minutes

Town Council Regular Meeting

April 27, 2023

Minutes of the Guadalupe Town Council Regular Meeting held on April 27, 2023, at 5:00 p.m., at Guadalupe Town Hall, 9241 South Avenida del Yaqui, Council Chambers, Guadalupe, Arizona.

A. Mayor Molina called the meeting to order at 5:09 p.m.

B. ROLL CALL

Councilmembers Present: Mayor Valerie Molina, Vice Mayor Ricardo Vital, and Councilmember Esteban F. V. Fuerte

Councilmembers Present via Zoom: Councilmember Mary Bravo

Staff Present: Jeff Kulaga – Town Manager / Clerk, Dave Ledyard – Town Attorney and Rocio Ruiz – Deputy Town Clerk

C. INVOCATION/PLEDGE OF ALLEGIANCE

Councilmember Bravo provided the invocation. Mayor Molina then led the Pledge of Allegiance.

D. APPROVAL OF MINUTES

1. Approval of the April 13, 2023, Town Council Regular Meeting Minutes.

Motion by Councilmember Fuerte to approve agenda item D1; second by Vice Mayor Vital. Motion passed unanimously on a voice vote 4-0.

1. Councilmembers approved the April 13, 2023, Town Council Regular Meeting Minutes.

E. CALL TO THE PUBLIC: No members of the public spoke. Mayor Molina announced that Council Chambers is open and welcomed the public to attend.

F. MAYOR and COUNCIL PRESENTATION: None.

G. DISCUSSION AND POSSIBLE ACTION ITEMS:

Mayor Molina stated she would like to address item G1 as the last action item and start with item G2 as the first action item.

1. REQUEST TO CONTINUE TO MAY 11, 2023: PROPOSED TENTATIVE FISCAL YEAR 2023/2024 TOWN BUDGET INTRODUCTION

Mayor Molina stated that this agenda item is for Council to Town staff to present the proposed Tentative Fiscal Year (FY) 2023/2024 Town Budget totaling \$18,405,409 for Town Council for review, consideration, and input. This is the introduction to the FY24 Annual Budget. Adoption of Tentative FY24 Budget and adoption of the Final FY24 Budget are respectively scheduled for May 25, 2023, and June 22, 2023 Town Council meetings.

Jeff Kulaga, Town Manager/Clerk discussed various Town responsibilities, programs and services offered, and the number of Town employees. A majority of services are funded by the General Fund, which is the largest fund.

Mr. Kulaga stated there are eleven fund sources in this year's budget and discussed their purpose and balances.



Mr. Kulaga discussed COVID-19 funding in the budget and noted that receiving additional COVID-19 funding is not anticipated in the budget.

It costs approximately \$13 million annually to operate the Town. The Town's financial situation is returning to pre-COVID levels.

Mr. Kulaga discussed the sources of revenue for the town's general fund budget, which include local sales tax, state shared sales tax, urban revenue sharing, and vehicle license tax. The town is forecasting an 11% improvement in local sales tax. Transient occupancy tax has been a significant loss in local sales tax revenue due to hotel closures.

Mr. Kulaga discussed the revenue generated from billboards in the past few years, which was around \$65,000 to \$75,000 annually. However, the revenue is expected to increase to about \$125,000 in the first year, with an additional 3% increase every year for the next 25 years. As part of a new contract, there will be a one-time payment of \$300,000 in the upcoming fiscal year, which is a significant increase.

Mr. Kulaga discussed the impact of the state legislature's decision to provide cities and towns with increased urban revenue sharing as a cushion for the long-term effects of changing to a flat tax of 2.5%. However, the flat tax, combined with the fact that the town's population is not growing, will result in a decrease in urban revenue sharing, vehicle license tax, and state sales tax.

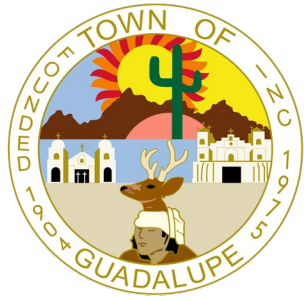
Mr. Kulaga discussed investment earnings, which are expected to increase slightly, although they are difficult to predict. The town's fund balance will be used to balance the budget, as expected expenditures exceed revenues by almost \$400,000.

Mr. Kulaga discussed General Fund expenditures. Police and fire is about 2/3 of the budget. The remaining 1/3 being Senior Center and CAP.

The town of Guadalupe is moving \$400,000 from the General Fund to capital projects. The money comes from multiple sources, including federal, county, and aesthetic funds, and will account for about 21.5% of the five-year program. The projects include repairing the cemetery, gate, and walls; replacing public works trucks; improving lighting and sidewalks in certain areas; and improving infrastructure. In addition, the town plans to spend \$150,000 on consulting services to examine the county sheriff's annual contract and ambulance service options, among other expenses. There will also be a 5% increase for all town employees across all funds. The town expects nearly \$7 million in revenue and a deficit of \$380,000 due to expenditures exceeding revenues.

Mr. Kulaga stated he will continue the remainder of the budget introduction at the May 11th meeting.

Continued to the May 11, 2023, Regular Council Meeting: Town staff will present the proposed Tentative Fiscal Year (FY) 2023/2024 Town Budget totaling \$18,405,409 for Town Council for review, consideration, and input. This is the introduction to the FY24 Annual Budget. Adoption of Tentative FY24 Budget and adoption of the Final FY24 Budget are respectively scheduled for May 25, 2023, and June 22, 2023 Town Council meetings. Council may provide direction to the Town Manager / Clerk.



2. PUBLIC HEARING – BILLBOARD SIGNS ZONING CODE TEXT AMENDMENT (ORDINANCE NO. O2023.01)

Mayor Molina stated that this agenda item is to hold a public hearing to receive public input regarding amending the Town of Guadalupe Zoning Code, Title XV, Land Usage, Chapter 154, Zoning, sections § 154.146 Definitions, § 154.147 Billboard Signs, and § 154.148 Fees for Billboard Signs; adopting a definition for Digital Billboard, establishing minimum distance between billboards; establishing minimum distance from a public park; establishing maximum billboard height; establishing development standards; use permit application criteria; maintenance standards; and related fees.

Motion by Councilmember Fuerte to open the public hearing; second by Vice Mayor Vital. Motion passed unanimously on a voice vote 4-0.

Jeff Kulaga, Town Manager/Clerk stated the proposed revised ordinance has been properly advertised and to date the Town has not received public comments in support of or opposition.

Motion by Councilmember Fuerte to close the public hearing; second by Vice Mayor Vital. Motion passed unanimously on a voice vote 4-0.

The public hearing was closed.

Councilmembers held a public hearing to receive public input regarding amending the Town of Guadalupe Zoning Code, Title XV, Land Usage, Chapter 154, Zoning, sections § 154.146 Definitions, § 154.147 Billboard Signs, and § 154.148 Fees for Billboard Signs; adopting a definition for Digital Billboard, establishing minimum distance between billboards; establishing minimum distance from a public park; establishing maximum billboard height; establishing development standards; use permit application criteria; maintenance standards; and related fees.

3. BILLBOARD SIGNS ZONING CODE TEXT AMENDMENT (ORDINANCE NO. O2023.01)

Mayor Molina stated that this agenda item is for Council to consider and may take action to adopt Ordinance No. O2023.01 that amends Town of Guadalupe Zoning Code, Title XV, Land Usage, Chapter 154, Zoning, sections § 154.146 Definitions, § 154.147 Billboard Signs, and § 154.148 Fees for Billboard Signs; adopting a definition for Digital Billboard, establishing minimum distance between billboards; establishing minimum distance from a public park; establishing maximum billboard height; establishing development standards; use permit application criteria; maintenance standards; and related fees.

Jeff Kulaga, Town Manager/Clerk stated this Ordinance is to amend the Town of Guadalupe Zoning Code to adopt a Digital Billboard definition, establishing minimum distance between billboards; establishing minimum distance from a public park; establishing maximum billboard height; establishing development standards; use permit application criteria; maintenance standards; and related fees.

Motion by Councilmember Fuerte to approve agenda item G3; second by Vice Mayor Vital. Motion passed unanimously on a voice vote 4-0.

Councilmembers adopted **ORDINANCE NO. O2023.01** to amend the Town of Guadalupe Zoning Code, Title XV, Land Usage, Chapter 154, Zoning, sections § 154.146 Definitions, § 154.147 Billboard Signs, and § 154.148 Fees for Billboard Signs; adopting a definition for Digital Billboard, establishing minimum distance between billboards; establishing minimum distance from a public park; establishing maximum billboard height; establishing development standards; use permit application criteria; maintenance standards; and related fees.



4. PUBLIC HEARING – PARK REGULATIONS; LA LOMITA TOWN CODE TEXT AMENDMENT (ORDINANCE NO. O2023.02)

Mayor Molina stated that this agenda item is to hold a public hearing to receive public input regarding amending the Town of Guadalupe Zoning Code, Title IX, General Regulations, Chapter 97, Park Regulations; La Lomita, sections § 97.01 Alcoholic Beverages In Parks, § 97.02 Hours Of Operation; Loitering, § 97.03 Riding Vehicles On Grounds, § 97.04 Damaging Facilities and adding Sections § 97.05, § 97.06, § 97.07, § 97.08 and § 97.09; Providing for repeal of conflicting ordinances, providing for severability, and providing for penalties.

Jeff Kulaga, Town Manager/Clerk stated the proposed revised ordinance has been properly advertised and to date the Town has not received public comments in support of or opposition.

Motion by Councilmember Bravo to open the public hearing; second by Vice Mayor Vital. Motion passed unanimously on a voice vote 4-0.

Motion by Councilmember Bravo to close the public hearing; second by Councilmember Fuerte. Motion passed unanimously on a voice vote 4-0.

The public hearing was closed.

Councilmembers held a public hearing to receive public input regarding amending the Town of Guadalupe Zoning Code, Title IX, General Regulations, Chapter 97, Park Regulations; La Lomita, sections § 97.01 Alcoholic Beverages In Parks, § 97.02 Hours Of Operation; Loitering, § 97.03 Riding Vehicles On Grounds, § 97.04 Damaging Facilities and adding Sections § 97.05, § 97.06, § 97.07, § 97.08 and § 97.09; Providing for repeal of conflicting ordinances, providing for severability, and providing for penalties.

5. PARK REGULATIONS; LA LOMITA TOWN CODE TEXT AMENDMENT (ORDINANCE NO. O2023.02)

Mayor Molina stated that this agenda item is for Council to consider and may take action to adopt Ordinance No. O2023.02 that amends Town of Guadalupe Zoning Code, Title IX, General Regulations, Chapter 97, Park Regulations; La Lomita, sections § 97.01 Alcoholic Beverages In Parks, § 97.02 Hours Of Operation; Loitering, § 97.03 Riding Vehicles On Grounds, § 97.04 Damaging Facilities and adding Sections § 97.05, § 97.06, § 97.07, § 97.08 and § 97.09; Providing for repeal of conflicting ordinances, providing for severability, and providing for penalties.

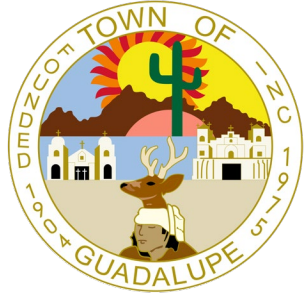
Dave Ledyard, Town Attorney stated new park signs have been ordered to reflect updated rules, and the purpose of this ordinance is to ensure that the signage is consistent with the town code.

In response to a question from Mayor Molina regarding when the signs will be installed, Jeff Kulaga, Town Manager/Clerk stated the signs are being fabricated and it could be two to three additional weeks to be installed. Mr. Kulaga confirmed the signs will be installed in Stottlemyre park, Biehn Park, the two basins and La Lomita.

Motion by Councilmember Fuerte to approve agenda item G5; second by Vice Mayor Vital. Motion passed unanimously on a voice vote 4-0.

Councilmembers adopted **ORDINANCE NO. O2023.02** to amend the Town of Guadalupe Zoning Code, Title IX, General Regulations, Chapter 97, Park Regulations; La Lomita, sections § 97.01 Alcoholic Beverages In Parks, § 97.02 Hours Of Operation; Loitering, § 97.03 Riding Vehicles On Grounds, § 97.04 Damaging Facilities and adding Sections § 97.05, § 97.06, § 97.07, § 97.08 and § 97.09; Providing for repeal of conflicting ordinances, providing for severability, and providing for penalties.

At 5:19 PM, Councilmember Elvira Osuna arrived at the meeting, having been absent from the start of the meeting and arriving after action item G5.



H. TOWN MANAGER/CLERK'S COMMENTS

Jeff Kulaga, Town Manager / Clerk – No Comments.

I. COUNCILMEMBERS' COMMENTS

Councilmember Bravo

- Thanked Staff for their work.

Councilmember Fuerte – No Comments.

Councilmember Osuna

- Thanked the community for a successful lent celebration.
- Thanked Law Enforcement for their work.
- Thanked Staff for their work.

Vice Mayor Vital

- Invited the community to attend Día Del Niño Friday, April 28th at the Mercado at 5 PM
- Invited the community to attend Walupe Bike Tour Saturday April 29th
- Thanked Staff for their work.

Mayor Molina

- Invited the community to attend the strategic planning meeting, April 27th at 6 PM at Frank Elementary School

J. ADJOURNMENT

Motion by Councilmember Fuerte to adjourn the Regular Council Meeting; second by Vice Mayor Vital Motion passed unanimously on a voice vote 5-0.

The meeting was adjourned at 5:50 p.m.

Valerie Molina, Mayor

ATTEST:

Jeff Kulaga, Town Manager / Town Clerk

CERTIFICATION

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the October 27, 2022, Town of Guadalupe, Town Council Regular Meeting. I further certify the meeting was duly called and held, and that a quorum was present.

Jeff Kulaga, Town Manager / Town Clerk



**PROCLAMATION
DECLARATION OF EMERGENCY
COVID-19**

WHEREAS, on January 31, 2020, Secretary Alex Azar of the United States Department of Health and Human Services, declared a public health emergency to address the 2019 novel coronavirus (COVID-19); and

WHEREAS, on March 11, 2020, the Governor of the State of Arizona, issued a declaration of Public Health Emergency due to the necessity to prepare for, prevent, respond to, and mitigate the spread of COVID-19; and

WHEREAS, cases of COVID-19 continue to spread in Arizona and it is likely that there will continue to be additional cases diagnosed; and

WHEREAS, COVID-19 is contagious and can be fatal; and

WHEREAS, the elderly population and those with serious underlying health conditions are most at risk from COVID-19; and

WHEREAS, it is critical to public health to reduce the spread of COVID-19 by implementing recommended protocols and practices by the Center for Disease Control and Prevention (CDC); and

WHEREAS, a declaration of emergency allows the Mayor to impose all, if necessary, regulations to preserve the peace and order of the town, including, but not limited to:

- (1) Imposition of a curfew in all or any portion of the town;
- (2) Ordering the closing of any business;
- (3) Closing to public access any public building, street, or other public place; and/or
- (4) Calling upon regular or auxiliary law enforcement agencies and organizations within or without the political subdivision for assistance.

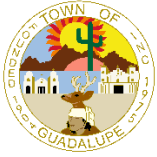
NOW, THEREFORE, I, Mayor Valerie Molina, of the Town of Guadalupe, Arizona, declare a COVID-19 local emergency in accordance with Town Code of Ordinances, Chapter 2, Mayor and Council, Section 2-2-4 Powers and Duties of the Mayor effective immediately, March 19, 2020 and remain in effect until its declared termination.

COVID-19 DECLARATION OF EMERGENCY

in the Town of Guadalupe of the State of Arizona.

Signed this 19th day of March, 2020

Valerie Molina, Mayor
Town of Guadalupe, Arizona



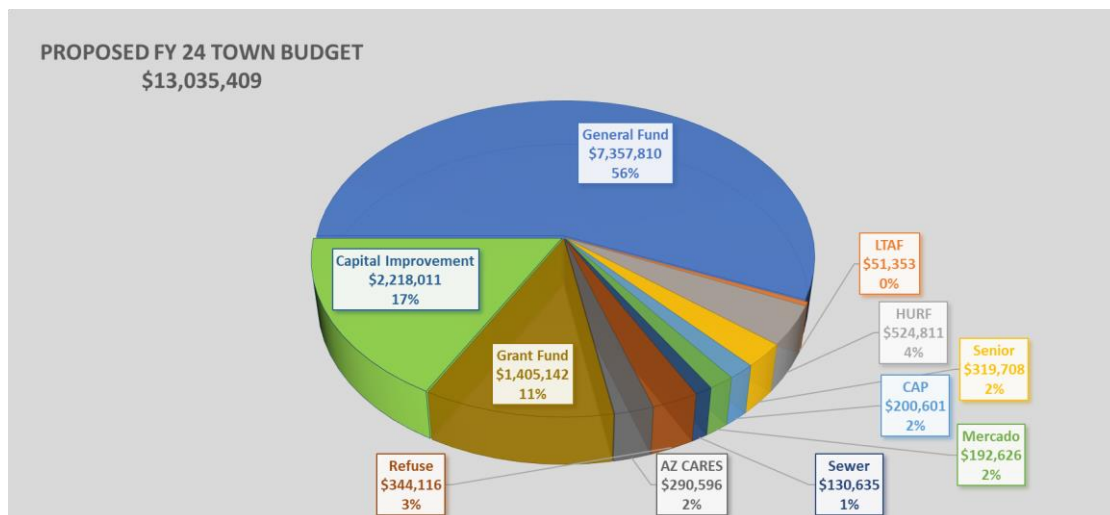
Town Manager's Budget Message

April 21, 2023

To The Honorable Mayor and Town Council:

It is my privilege to present the Proposed Tentative Fiscal Year FY 2023-2024 (FY 24) budget for the Town of Guadalupe. This budget continues the commitment of the Town Council and Town staff to deliver quality services and programs and capital improvements to our residents and business community in an efficient and fiscally responsible manner, utilizing our limited resources while remaining cognizant of our fund balances and reserves.

The proposed total FY 24 budget is \$13,035,409 as illustrated in the chart below. This proposed budget is a 19.3% decrease from the FY 23 budget of \$16,157,499. The proposed FY24 annual budget consists of the General Fund, four special funds, three enterprise funds, the grant fund, the ARPA Covid fund, and the Capital Improvement Program. The largest fund FY 24 is the General Fund, \$7,357,810 followed by the Capital Improvement Program, \$2,218,011 and Grant Fund, \$1,405,142 accounting for 56%, 17% and 11% of the total proposed FY 24 budget respectively.



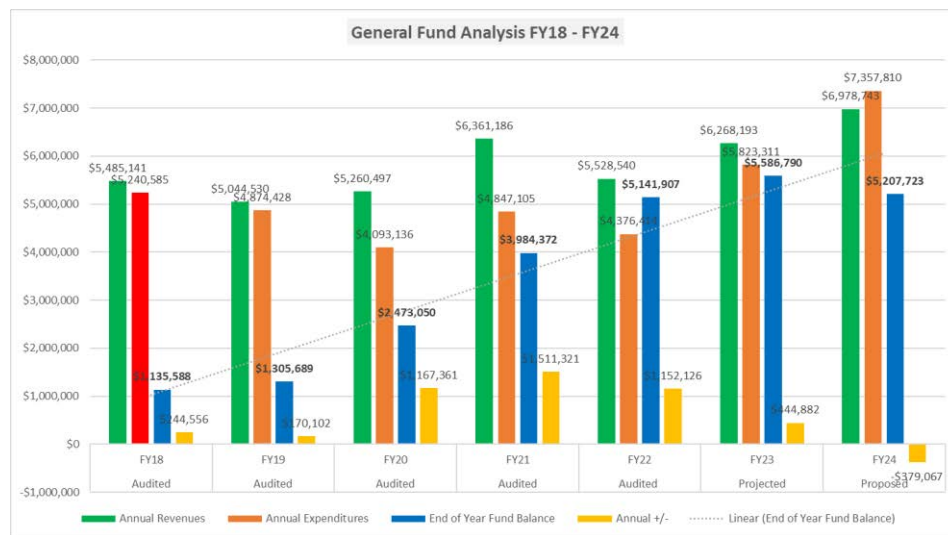
The overall the FY 24 budget 19.3% decrease compared to the FY 23 is due to a \$5,239,507 decrease in the grant fund and COVID19 related funds. The COVID19 related funds are expiring and are no longer available to State, Tribal and local governments. The grant fund budget decreased due to transferring various grant fund revenues to the Capital Improvement Program (CIP). Conversely, the General Fund increased by \$1,818,817 (32.7%) due to increased operational costs, matching local funds for grant funded capital projects costs, and COVID19 funds expiring. The Highway User Revenue Fund (HURF) decreased by \$423,747 (44.7%) due to the completion of the Avenida del Yaqui project and transferring projects to the CIP. The Community Action Program (CAP) decreased by \$75,398 (27.3%) due to the restructuring of the CAP staff by freezing the CAP Director position. The FY 24 budget includes \$290,596

of Arizona Cares COVID19 Relief funds as rollover from FY23 received through the State of Arizona. The COVID19 Relief funds from the Pascua Yaqui Tribe have been used over the two previous years to fund rehabilitation, repair and improvements to the Fire Station, Senior Center, Library, Town Hall, Mercado and to fund COVID19 eligible CAP and public safety services.

In development of the proposed FY 24 budget, Town staff have reviewed previous year expenses and revenues, assessed capital improvement and equipment replacement needs, considered the remaining COVID19 resources, and leveraged a variety of grant funded projects. Additionally, Town staff sought ways to reduce departmental expenditures and provide reasonable compensation to Town employees while not compromising Town service levels or jeopardizing long term fiscal conditions.

The proposed FY 24 General Fund budget will maintain FY23 levels of service and continue to fund needed capital improvements, replacement, and repairs through transfers to the CIP. However, Town expenses needed to maintain the existing service levels are increasing and this will require use of General Fund reserves to balance the FY 24 budget. Like previous years, the proposed FY 24 General Fund expenses exceed proposed FY 24 General Fund Revenues. Additionally, aging infrastructure and facility repairs and replacements that have been delayed due to past budgetary limitations are planned and funded. A priority of the FY 24 budget is the rehabilitation of Town infrastructure and capital replacement. This results in a proposed FY 24 General Fund expenditure of \$7,357,810, an increase of \$1,813,817 or 32.7% compared to FY 23.

Regarding the General Fund balance, the Town had a General Fund balance of \$5,141,907 as audited at the end of FY22. Based on revenue and expenditure estimates and transfers out to other funds, the FY23 year-end General Fund balance is projected to increase to \$5,586,790. This is the result of FY23 revenues exceeding expenditures by an estimated \$444,882. The table illustrates the General Fund performance since FY18:



The proposed FY 24 budget report includes:

- The Executive Summary providing a FY 24 budget briefing and five-year forecasts of all funds;
- The FY 24 line-item budget presenting actual Town budget revenues, expenses, and fund balances from FY2021 through FY2023; expected FY2023 revenues, expenses and fund balances; proposed FY2024 revenues, expenses and fund balances and forecasted revenues, expenses and fund balances from FY24 through FY27, and;

- The Town Council Proposed FY 24 Annual budget presentation for the April 27, 2023, Council Meeting.

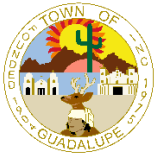
I would like to take this opportunity to thank the Mayor and Town Council for their guidance and support throughout the development of this proposed budget. With the Town Council's leadership and Town's staff's analysis, we were able to propose a balanced budget for FY 24. This FY 24 budget builds on the past five years of fiscal stewardship where Town services were maintained or enhanced, Town staff compensated, capital improvement projects funded and long-term financial stability improved resulting in an estimated FY 23 General Fund balance of \$5.5M.

Lastly, it is important 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 recognizing the importance of fiscal responsibility.

Sincerely,



Jeff Kulaga, Town Manager/Clerk



PROPOSED TENTATIVE FY 2024 Budget Report

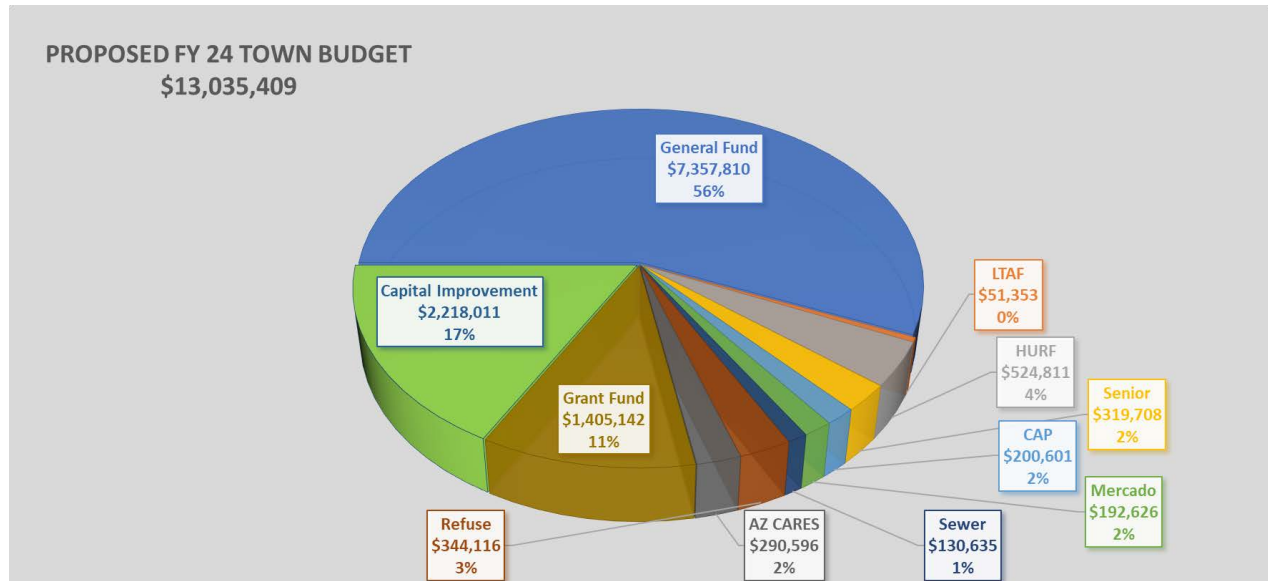
Preparation of the Proposed Tentative FY2024 Budget

The preparation of the Proposed Tentative FY 24 budget involved an in-depth analysis of the Town’s General Fund, four special funds, three enterprise funds, grant fund, ARPA Covid fund and Capital Improvement Program revenues and expenditures. This FY 24 budget proposes revenues and expenditures to provide municipal services, operations, and programs in service to the Town of Guadalupe given limited revenues. This FY 24 budget also provides a five-year budget forecast that projects future financial conditions.

In developing this Proposed Tentative FY 24 budget, every revenue source and expenditure line item in the entire budget was reviewed by examining the current FY23 Council adopted budget, the FY21 and FY22 revenues and expenditures, the year-to-date revenues and expenditures through January 2023, and the projected revenue and expenditures for the remaining FY23 months. The FY 24 proposed budget line-item amount increases, or decreases were established based on this review.

The Total FY 24 All Expenses / All Funds table summarizes annual expenditures and provides a comparison of the proposed FY 24 budget to the adopted FY 23 budget:

Total FY24 All Expenses / All Funds								
Annual Comparative				FY 24 - FY 23 Comparison				
	Audited FY20	Audited FY21	Audited FY22	Adopted FY23	Proposed FY24	FY24 % of total	FY24 - FY23 \$ change	FY24 - FY23 % change
General Fund	\$4,093,337	\$4,847,105	\$4,318,075	\$6,391,020	\$7,357,810	56.40%	\$966,790	15.1%
LTAf	\$37,381	\$29,394	\$41,606	\$42,159	\$51,353	0.40%	\$9,194	21.8%
HURF	\$421,823	\$818,510	\$1,603,525	\$948,558	\$524,811	4.00%	(\$423,747)	-44.7%
Senior Center	\$231,351	\$248,907	\$259,959	\$280,929	\$319,708	2.50%	\$38,779	13.8%
CAP	\$151,501	\$117,001	\$148,689	\$275,999	\$200,601	1.50%	(\$75,398)	-27.3%
CDBG/Housing	\$46,259					0.00%		
Tianguis	\$142,247	\$134,311	\$200,629	\$190,757	\$192,626	1.50%	\$1,869	1.0%
Sewer	\$394,730	\$120,308	\$529,806	\$693,219	\$130,635	1.00%	(\$562,584)	-81.2%
Refuse	\$363,873	\$323,025	\$377,206	\$375,669	\$344,116	2.60%	(\$31,553)	-8.4%
MPC Bond	\$18,701	\$287,777	\$322,974	\$314,537	\$0	0.00%	(\$314,537)	-100.0%
Grant Fund	\$524,034	\$117,478	\$297,814	\$4,310,548	\$1,405,142	10.80%	(\$2,905,406)	-67.4%
AZ Cares COVID19 Relief		\$268,190	\$987,809	\$1,226,813	\$290,596	2.20%	(\$936,217)	-76.3%
PYT COVID19		\$2,058,138	\$2,125,268	\$1,107,288	\$0	0.00%	(\$1,107,288)	-100.0%
Capital Improvement Projects				0	\$2,218,011	17.00%	\$2,218,011	
Total Annual Exp	\$6,425,237	\$9,370,144	\$11,213,360	\$16,157,496	\$13,035,409	100.00%	(\$3,122,087)	-19.32%



The proposed FY 24 budget totals \$13,035,409 comprised of 11 individual funds, with the General Fund totaling \$7,357,810 and the Capital Improvement Program totaling \$2,218,011. Overall, the proposed total FY 24 budget is a 19.3% decrease from the FY 23 budget of \$16,157,499.

FY24 proposed revenues and expenditures are presented in the following fund overviews. One proposed expenditure impacts all operational funds:

A 5% wage increase is proposed in this budget for the 23 full time, 17 part time Town employees and 35 reserve Firefighters beginning on July 1, 2023. This equates to a \$116,614 increase in townwide payroll expenses from FY 23 \$3,018,920 to FY 24 \$3,135,534. Historically, from 2017 to 2021, employees did not receive a wage increase. The FY 22 and FY 23 adopted budgets included a 5% and 3% annual increase respectively.

Summaries of the Town of Guadalupe FY 24 annual budget 11 funds and five-year forecasts are as follows:

FUND OVERVIEWS

GENERAL FUND

GENERAL FUND REVENUES

The FY 24 General Fund proposed and forecasted revenues are 6,978,743 and the proposed FY 24 General Fund expenditures are \$7,357,810. Because the proposed FY24 expenditures exceed the forecasted revenues, \$379,067 of the \$5.6M General Fund balance is proposed as a carry forward to balance the FY 24 budget. While this is not an optimal budget proposal, where funds balance monies are used when expenditures exceed revenues, much of the FY 24 General Fund expenditures are due to the amount of local funds needed for Capital Projects. However, the General Fund balance is estimated to grow to \$5.6M by June 2023, an increase of nearly \$4.1M since FY2018. Consequently, the General

Fund balance has capacity to absorb the FY 24 \$379,067 revenue shortfall. Overall, 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 in-lieu tax.

As Chart A depicts, local sales tax accounts for 46% of the Town's General Fund revenues of \$3,350,000 and three state shared revenues sources account collectively for 28% of the FY 24 projected revenues; State Sales Tax, \$767,270 (10%); Vehicle-in-lieu tax, \$271,879 (4%); and urban revenue sharing \$1,308,770 (18%).

As the FY 24 General Fund Revenues table presents, FY 24 local sales tax revenues have increased by 45.5% compared to FY23 and building permits have increased by 30.9%. Additionally, billboard revenues and urban revenue sharing increased significantly.

Billboard revenues increased by \$413,795 from FY23 because of a new 25-year license agreement with Clear Channel. FY24 marks the first year of the new agreement where the Town receives a one-time \$304,407 payment and \$175,285 as the annual lease payment. The annual lease payment will increase 3% annually over the 25-year term of the lease. This is an increase from the flat \$64,680 annual amount received from the previous lease agreement.

Urban Revenue Sharing (URS) increased by \$571,733 due to a move to a flat 2.5% individual income tax rate by the State Legislature. However, this is only a two-year short-term cushion with URS expected to decrease in future years. As reported, by the League of Arizona Cities and Towns:

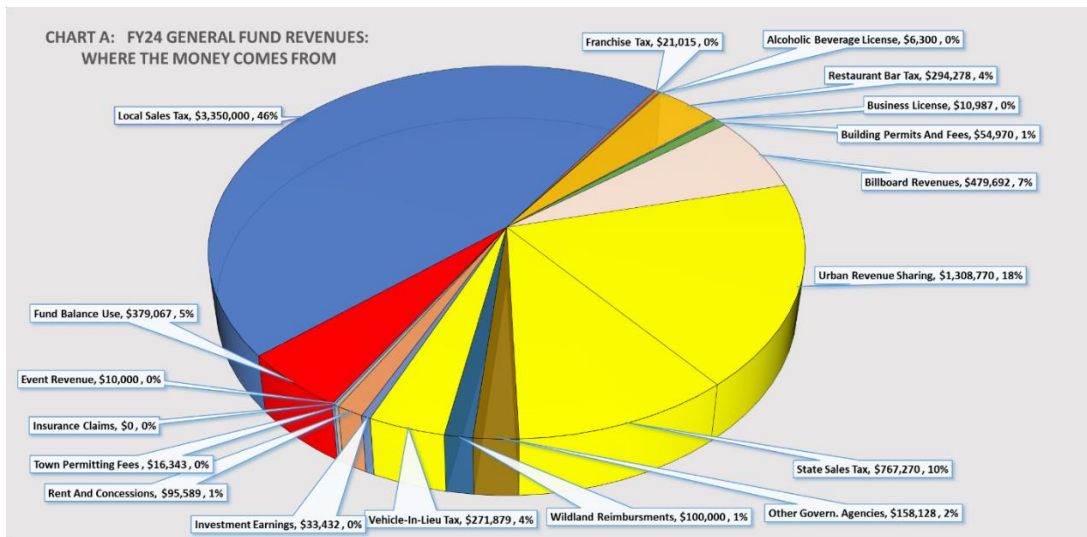
FY 2024 is the first year that the share of State income tax distributed to cities and towns under the URS program is increasing from 15% to 18%. The increased sharing percentage was negotiated in relation to the State moving to the flat 2.5% individual income tax rate, which became effective on January 1, 2023. This change from a progressive income tax system, with increasing tax rates for each bracket as income rises, to a new single rate that is lower than the previous lowest rate, will significantly reduce the State's total income tax collections in future years and in turn, reduce our URS distributions.

Increasing the sharing percentage from 15% to 18% serves to mitigate the impact the flat tax will have on revenues and URS but expect to see a net reduction in URS distributions in future years. In addition to the increased sharing percentage, we also negotiated to implement the increased percentage before the new flat tax rate and related annual income tax reductions begin to affect URS distributions. The purpose of this was to provide cities and towns with some additional funds for a brief time that can be used to ease the transition.

Accordingly, cities and towns will receive an increased amount of URS in FY24 and FY25 as a cushion against the expected drop in URS when the new income tax rate is in full effect (i.e., FY 2026).

In addition, vehicle in-lieu tax (VLT) decreased by 11.5%. It is expected that Town of Guadalupe state shared revenues will remain constant or decrease as the Town’s percentage of the State’s population decreases, as state shared revenues are based on census population counts.

Last, transient occupancy tax, or hotel bed tax is forecasted at \$0.00 as the remaining operating hotel may close.

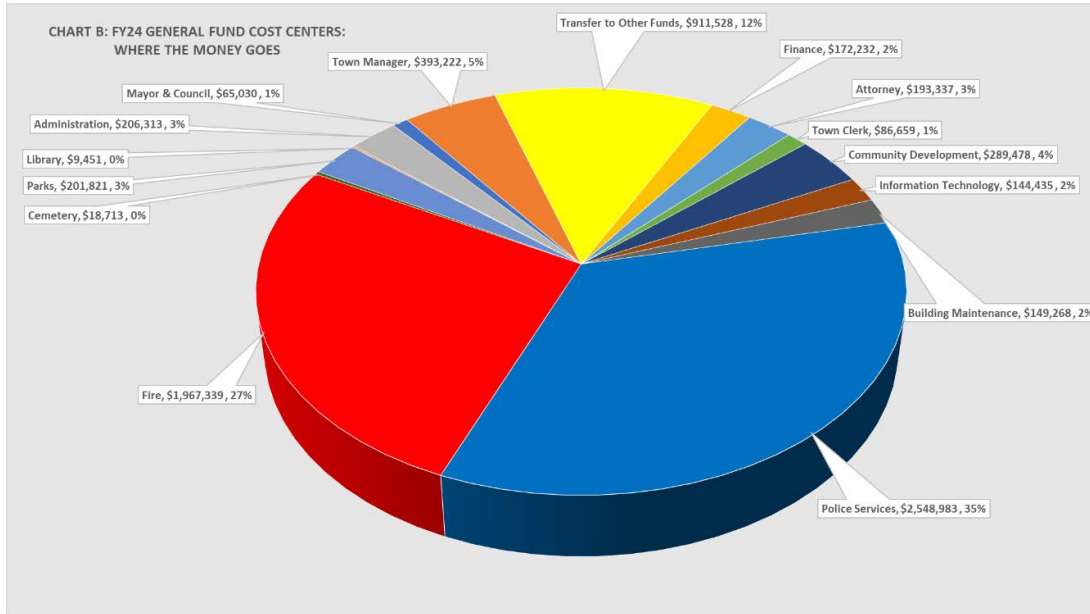


FY24 General Fund Revenues								
	Audited	Audited	Audited	Adopted	Proposed	FY24	FY24 - FY 23 Comparison	
	FY20	FY21	FY22	FY23	FY24	% of total	FY24-FY23	FY24-FY23
							\$ change	% change
Local Sales Tax	\$2,129,620	\$2,726,150	\$2,843,635	\$3,001,500	\$3,350,000	45.50%	\$348,500	11.60%
Franchise Tax	\$25,124	\$25,553	\$18,265	\$26,437	\$21,015	0.30%	(\$5,422)	-20.50%
Transient Occupancy Tax	\$340,727	\$182,883	\$48,284	\$0	\$0	0.00%	\$0	0.00%
Alcoholic Beverage License	\$4,800	\$6,400	\$6,100	\$6,592	\$6,300	0.10%	(\$292)	-4.40%
Restaurant Bar Tax	\$286,495	\$225,377	\$293,513	\$295,000	\$294,278	4.00%	(\$722)	-0.20%
Business License	\$9,880	\$10,190	\$11,380	\$10,815	\$10,987	0.10%	\$172	1.60%
Building Permits And Fees	\$46,178	\$31,097	\$84,651	\$42,000	\$54,970	0.70%	\$12,970	30.90%
Billboard Revenues	\$74,570	\$63,730	\$64,488	\$65,897	\$479,692	6.50%	\$413,795	627.90%
AZ Cares COVID19 Relief	\$0	\$761,282	\$0	\$0	\$0	0.00%	\$0	0.00%
Urban Revenue Sharing	\$853,088	\$947,663	\$729,101	\$736,997	\$1,308,770	17.80%	\$571,773	77.60%
State Sales Tax	\$681,696	\$786,656	\$765,141	\$727,200	\$767,270	10.40%	\$40,070	5.50%
Other Govern. Agencies	\$124,898	\$126,737	\$143,078	\$127,200	\$158,128	2.10%	\$30,928	24.30%
Wildland Reimbursements	\$58,755	\$0	\$0	\$60,000	\$100,000	1.40%	\$40,000	66.70%
Vehicle-In-Lieu Tax	\$279,535	\$313,853	\$309,628	\$307,212	\$271,879	3.70%	(\$35,333)	-11.50%
Traffic Fines	\$27,846	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%
Appearance Bonds	\$413	\$269	\$0	\$0	\$90	0.00%	\$90	0.00%
Jcef Revenues	\$60,155	\$21,657	\$0	\$0	\$0	0.00%	\$0	0.00%
Investment Earnings	\$12,795	\$2,759	\$13,142	\$2,232	\$33,432	0.50%	\$31,200	1397.90%
Rent And Concessions	\$93,880	\$103,229	\$101,606	\$109,956	\$95,589	1.30%	(\$14,367)	-13.10%
Town Permitting Fees	\$16,056	\$14,700	\$16,353	\$14,955	\$16,343	0.20%	\$1,388	9.30%
Insurance Claims	\$103,486	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%
Sale of Land & Other Assets	\$0	\$0	\$72,175	\$0	\$0	0.00%	\$0	0.00%
Event Revenue	\$30,500	\$11,000	\$3,000	\$10,000	\$10,000	0.10%	\$0	0.00%
Fund Balance Use	\$0	\$0	\$0	\$0	\$379,067	5.20%	\$379,067	-
General Fund Total Revenues	\$5,260,497	\$6,361,185	\$5,523,540	\$5,543,993	\$7,357,810	100.00%	\$1,813,817	32.70%

GENERAL FUND EXPENDITURES

The total FY24 General Fund expenditures total \$7,357,810 which is a 15.3% increase over the FY23 General Fund expenditure adopted budget.

The General Fund funds most Town services and programs, provided by 23 full time employees and 17 part time employees, not including a pool of 35 reserve firefighters. Chart B illustrates FY 24 General Fund expenditures by Town department/cost center, where police and fire services account for 61.3% of the total General Fund budget. The accompanying table summarizes general fund cost centers.



FY 24 GENERAL FUND EXPENSES BY DEPARTMENT								
Cost Center	Actual			Adopted FY23	Projected FY24	FY24-FY23 % of total	FY24 - FY23 Comparison	
	FY20	FY21	FY22				FY24-FY23 \$ change	FY24-FY23 % change
	Mayor & Council	\$65,192	\$60,572				\$64,607	\$65,075
Municipal Court	\$205,377	\$59,451	\$0	\$0	\$0	0.00%	\$0	0.00%
Town Manager	\$147,602	\$112,799	\$231,870	\$260,578	\$393,222	5.30%	\$132,644	50.90%
Transfer to Other Funds	\$178,696	\$1,397,233	\$663,036	\$1,187,570	\$911,528	12.40%	(\$276,042)	-23.20%
Finance	\$138,765	\$125,369	\$154,181	\$168,074	\$172,232	2.30%	\$4,158	2.50%
Attorney	\$106,402	\$79,144	\$69,062	\$111,541	\$193,337	2.60%	\$81,796	73.30%
Town Clerk	\$41,068	\$28,962	\$40,821	\$50,324	\$86,659	1.20%	\$36,335	72.20%
Community Development	\$36,191	\$120,987	\$154,571	\$216,721	\$289,478	3.90%	\$72,757	33.60%
Information Technology	\$55,305	\$124,545	\$123,712	\$137,920	\$144,435	2.00%	\$6,515	4.70%
Building Official	\$99,657	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%
Building Maintenance	\$113,355	\$135,175	\$147,655	\$116,011	\$149,268	2.00%	\$33,257	28.70%
Police Services	\$1,439,240	\$1,286,322	\$1,430,304	\$1,540,377	\$2,548,983	34.60%	\$1,008,606	65.50%
Fire	\$1,089,729	\$861,909	\$631,777	\$1,746,654	\$1,967,339	26.70%	\$220,685	12.60%
Cemetery	\$12,458	\$9,630	\$27,750	\$20,373	\$18,713	0.30%	(\$1,660)	-8.10%
Parks	\$163,288	\$151,097	\$175,288	\$199,872	\$201,821	2.70%	\$1,949	1.00%
Library	\$7,825	\$9,861	\$10,440	\$23,135	\$9,451	0.10%	(\$13,684)	-59.10%
Capital Outlay	\$0	\$42,806	\$206,334	\$346,848	\$0	0.00%	(\$346,848)	0.00%
Administration	\$691,047	\$241,243	\$186,667	\$199,949	\$206,313	2.80%	\$6,364	3.20%
General Fund Total Expenses	\$4,591,197	\$4,847,105	\$4,318,075	\$6,391,022	\$7,357,810	100.00%	\$966,788	15.13%

For the proposed FY 24 General Fund budget, key proposed expenditures are:

- \$150,000: professional public safety consultant services to examine:
 - Maricopa County Sheriff's Office annual contract,
 - ambulance service options and long-term fire services.
- \$20,000: reestablish tuition reimbursement for full time and part time employees.

- \$10,000: professional services contract to examine five-year budget forecast.
- \$25,000: special topic legal services i.e.: telecommunications, stormwater discharge, and zoning.
- \$20,000: Firefighter replacement turnout gear
- \$42,000: retain planning and development professional services consultant.
- \$55,000: added Community Development Planner I position.
- \$30,000: contractual building services for unexpected building repairs.
- \$567,476: transfer to CIP fund for local share and/or local grant match of capital projects.

Individual FY24 General Fund cost center expenditure additions/deletions are as follows:

- **Mayor & Council** – No changes, budget remains at \$65,030; 1% of total FY 24 General Fund budget.
- **Municipal Courts** – In FY21 Town of Guadalupe court services were contracted with the Cities of Goodyear and Tempe for three-year terms respectively, terminating June 30, 2023. These agreements are expected to be renewed beginning FY24. As a result, of these service agreements, Court operation expenses were eliminated from the General Fund.
- **Town Manager** – Increase of \$132,644 due to the proposed \$150,000 for public safety consultant services.
- **Administration** – Slight increase of \$6,364 due to the proposed \$20,000 for employee tuition reimbursement.
- **Transfer to Other Funds – Decrease of \$276,042** due to a reduction on fund transfers to HURF and the Community Action Program (CAP).
- **Finance** – No significant change. FY24 budget expenditure remains at \$172,232. This does include the proposed \$10,000: professional services contract to examine five-year budget forecast.
- **Town Attorney** – Increase of \$81,796 (73.3%) due to anticipated increase in billable hours to address Town legal needs, including the proposed \$25,000: special topic legal services such as telecommunications, stormwater discharge, and zoning.
- **Town Clerk** – Increase of \$36,335 (72.2%) due to transitioning the Deputy Clerk role from part-time to full-time. .
- **Community Development – Increase of \$72,757 (33.6%)** due to the Proposed \$42,000 to retain the planning and development professional services consultant and \$55,00 to add a full-time Community Development Planner I position.
- **Information Technology** – Increase of \$6,515 (4.7%) due to increased contractual software and computer security, support, maintenance, and services cost increases.
- **Building Maintenance** – Increase of \$33,257 (28.7%) due to increasing the budget for general building repairs, materials, and supplies.
- **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. FY24 MCSO increases by \$376,422 (17.3%) from FY23. Over the past five years, MCSO services have increased 43.6% from FY19 averaging an 8% annual increase, as illustrated in the table

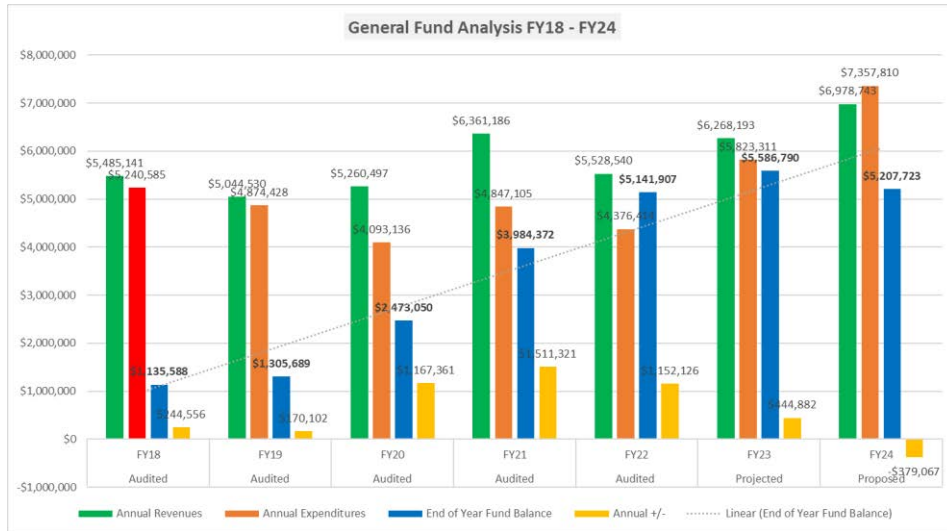
below. Additionally, approximately 30% of the annual MCSO's costs were eligible for COVID19 funding in FY 21, FY22 and FY23. COVID19 funds are no longer available, consequently, 100% of the MCSO annual contract costs return to the General Fund budget.

Year	MCSO Annual Contract Amount	\$ Increase from previous year	% increase from previous year	\$ increase form FY2019	% increase from FY2019
FY19	\$1,775,048.00				
FY20	\$1,875,114.00	\$100,066.00	5.6%	\$100,066.00	5.6%
FY21	\$2,055,943.00	\$180,829.00	9.6%	\$280,895.00	15.8%
FY22	\$2,007,570.00	-\$48,373.00	-2.4%	\$232,522.00	13.1%
FY23	\$2,172,085.00	\$164,515.00	8.2%	\$397,037.00	22.4%
FY24	\$2,548,507.00	\$376,422.00	17.3%	\$773,459.00	43.6%

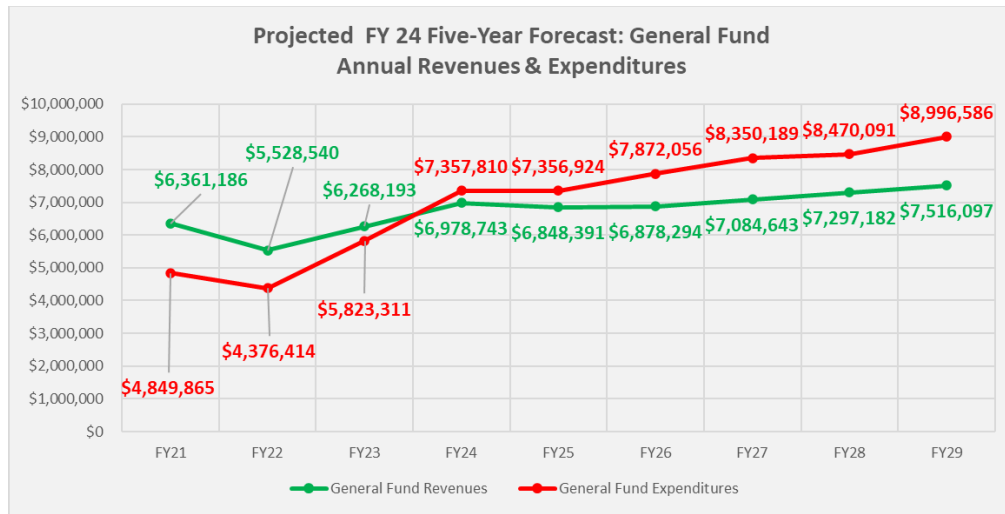
- **Fire Department** – Increase of \$220,685 (12.6%) due to \$99,500 for 911 regional dispatch services returning to the Fire Department cost center. Like 30% of the MCSO budget, this cost was eligible for COVID19 funds during FY22 and FY23. In addition, \$20,000 for replacement firefighter protective clothing and expected cost increases for fuel, EMS medical and response supplies.
- **Cemetery** – No significant change, with FY24 expenditures at \$18,713.
- **Parks** – No significant change, with FY24 expenditures at \$201,821.
- **Library** – **Decrease of \$13,684 (59.1%)** because the one-time cost to paint the library of \$14,000 was budgeted in FY23.
- **Capital Outlay** – Decrease of \$346,848 as capital projects will now be budgeted as part of the Capital Improvement Program budget beginning in FY24.

GENERAL FUND FIVE YEAR FORECAST

The year-end audited FY22 General Fund balance equaled \$5,141,907. Based on revenue and expenditure estimates and transfers out to other funds, the FY23 year-end General Fund balance is projected to increase to \$5,586,790. This is the result of FY23 projected revenues exceeding expenditures by \$444,882. The General Fund performance since FY18 is illustrated below:



The FY 24 General Fund projects expenditures exceeding revenues by \$379,067 and this begins a five-year trend of expenditures exceeding revenues, as illustrated by the following chart and table:



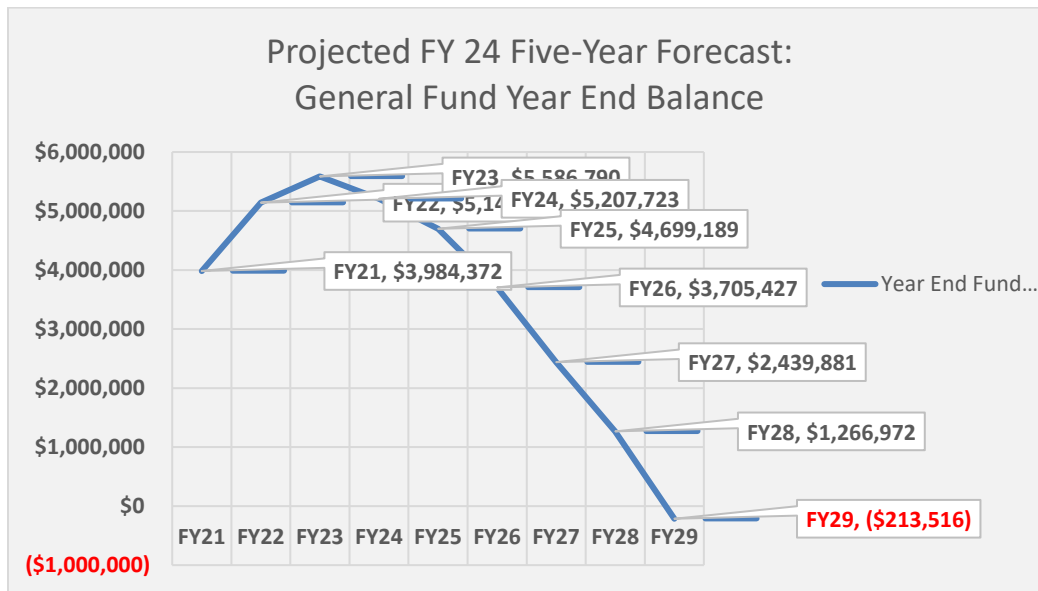
Proposed FY2024: Projected Five Year General Fund Forecast									
	Audited	Audited	Projected	Proposed	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
General Fund Revenues	\$6,361,186	\$5,528,540	\$6,268,193	\$6,978,743	\$6,848,391	\$6,878,294	\$7,084,643	\$7,297,182	\$7,516,097
General Fund Expenditures	\$4,849,865	\$4,376,414	\$5,823,311	\$7,357,810	\$7,356,924	\$7,872,056	\$8,350,189	\$8,470,091	\$8,996,586
Revenues (over/under) expenditures	\$1,511,321	\$1,152,126	\$444,882	(\$379,067)	(\$508,534)	(\$993,762)	(\$1,265,546)	(\$1,172,909)	(\$1,480,489)
Beginning Fund Balance	\$2,473,051	\$3,984,372	\$5,141,907	\$5,586,790	\$5,207,723	\$4,699,189	\$3,705,427	\$2,439,881	\$1,266,972
Ending Fund Balance	\$3,984,372	\$5,141,907	\$5,586,790	\$5,207,723	\$4,699,189	\$3,705,427	\$2,439,881	\$1,266,972	(\$213,516)
Year End Fund Balance	\$3,984,372	\$5,141,907	\$5,586,790	\$5,207,723	\$4,699,189	\$3,705,427	\$2,439,881	\$1,266,972	(\$213,516)

The FY 24 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.
- Use of fund balances does not establish a sustainable fiscal future where current levels of Town services can be maintained.

- Five 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.
- Economic investment where sustainable, recurring revenue streams can be realized are needed.
- Should continued use of year end fund balance monies be used to balance annual budgets, the five-year forecast projects a General Fund balance deficit in FY29.

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



HIGHWAY USER REVENUE FUND (HURF)

HURF REVENUES

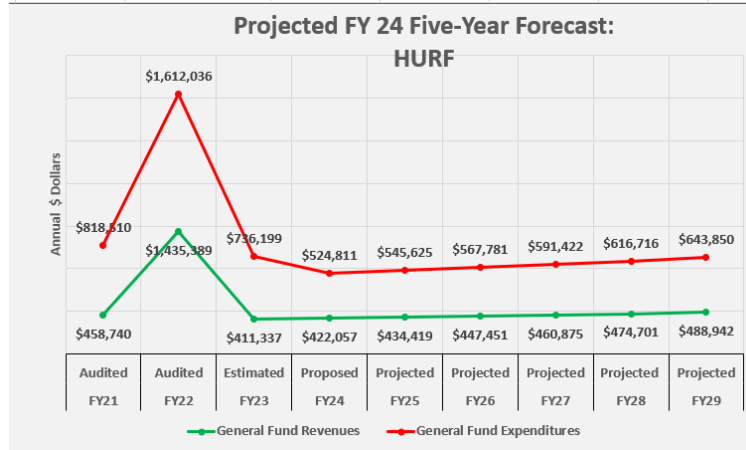
FY 24 HURF projected revenues of \$524,811 result from two key sources: HURF funds through a state shared revenue distribution based on Census populations and the transfers from the General Fund. HURF shared revenue funds for FY 24 are \$412,057. This is a 14% reduction compared to FY22 amount of \$479,559 and 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 24 budget, \$102,754 is transferred from the General Fund to HURF. Annually, the General Fund subsidizes the HURF.

HURF EXPENDITURES

The proposed FY 24 HURF \$524,811 expenses are a 44.7% decrease from the FY 23 \$948,558 adopted amount. This is primarily due to the completion of the Avenida del Yaqui renovation project and that capital street and transportation projects are budgeted in the FY 24 Capital Improvement Program rather than the HURF.

HURF FIVE YEAR FORECAST

HURF is one of four funds, HURF, LTAF, Senior Center and CAP, that rely on annual General Fund transfers. The HURF relies on a General Fund transfer to balance the HURF budget, because HURF expenditures exceed revenues. 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 \$0.0. The five-year forecast projects the expenditure exceeding revenue trend will continue resulting as illustrated in the following tables:



FY24 FIVE YEAR HURF FORECAST	FY21 Audited	FY22 Audited	FY23 Estimated	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
HURF Revenues	\$458,740	\$1,435,389	\$411,337	\$422,057	\$434,419	\$447,451	\$460,875	\$474,701	\$488,942
HURF Expenditures	\$818,510	\$1,612,036	\$736,199	\$524,811	\$545,625	\$567,781	\$591,422	\$616,716	\$643,850
Revenues (over/under) expenditures	-359,769	-176,647	-324,862	-102,754	-111,207	-120,329	-130,547	-142,015	-154,908

LOCAL TRANSPORTATION ASSISTANCE FUND (LTAF)

LTAF REVENUES

LTAF projected revenues of \$51,353 for FY 24 result from two key sources: HB 2565 Transit funds of \$13,397 and a transfer from the General Fund of \$37,956. The Transit Fund is a state shared revenue subject to Census population changes. The \$13,397 Transit Fund amount represents a 20.0% decrease from FY 21 of \$16,740. This is the result of the Census population changes. This decrease requires an increased transfer from the General Fund of \$28,717 to balance the LTAF budget.

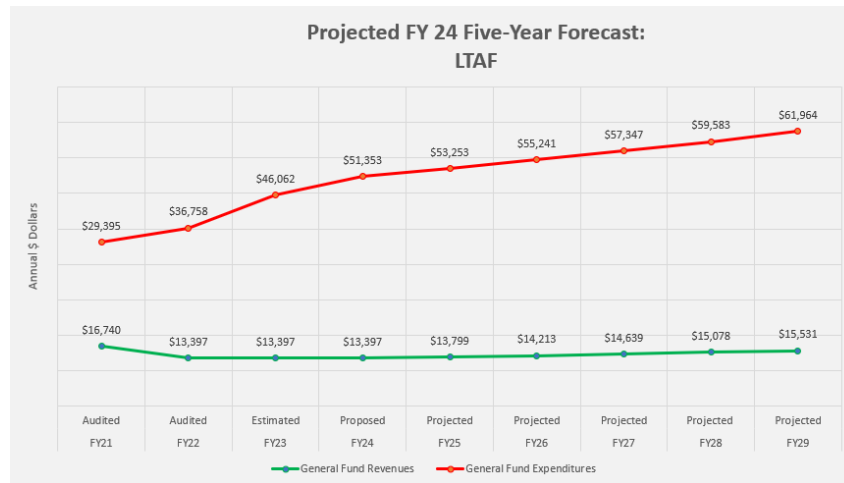
LTAF EXPENDITURES

The LTAF expenditure of \$51,353\$9,194 (21.8%) greater than FY23 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 \$0.0. The five-year forecast projects the expenditure exceeding revenue trend will continue as illustrated in the following chart and table:



FY24 FIVE YEAR LTAF FORECAST	FY21 Audited	FY22 Audited	FY23 Estimated	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
LTAF Revenues	\$16,740	\$13,397	\$13,397	\$13,397	\$13,799	\$14,213	\$14,639	\$15,078	\$15,531
LTAF Expenditures	\$29,395	\$36,758	\$46,062	\$51,353	\$53,253	\$55,241	\$57,347	\$59,583	\$61,964
Revenues (over/under) expenditures	-\$12,655	-\$23,361	-\$32,665	-\$37,956	-\$39,454	-\$41,028	-\$42,707	-\$44,505	-\$46,433

SENIOR CENTER FUND

SENIOR CENTER REVENUES

FY 24 Senior Center projected revenues of \$319,708 result from two key sources: an Area Agency for Aging grant of \$139,680 and a transfer from the General Fund of \$171,594. The Area Agency on Aging grant has remained consistent for the past four years. The FY 24 General Fund transfer increased by 29% from FY 23 \$132,942 to \$171,594 to balance the Senior Center budget. It is projected that Area Agency for the Aging contributions will remain constant at an estimated \$139,000 for the next five years.

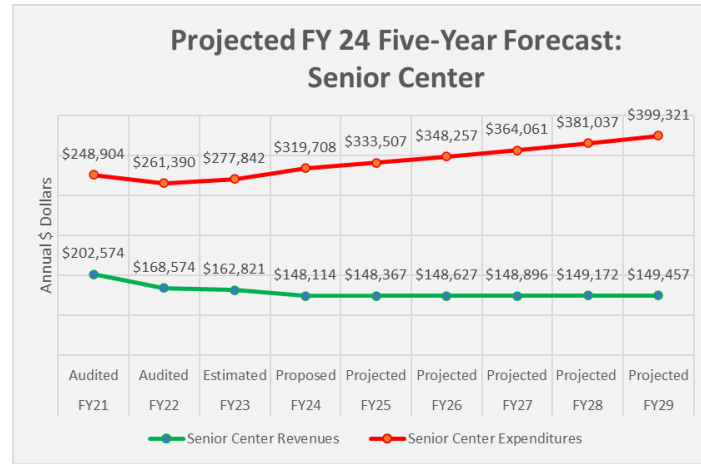
SENIOR CENTER EXPENDITURES

The FY 24 Senior Center \$319,708 expenditure accounts for four service programs: congregate meals, home delivered meals, center operations and programs and transportation. The FY 24 expenditure is an increase of 13.8% over FY23 primarily due to increased food and fuel costs and needed replacement of kitchen equipment.

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 contributed to the General Fund annual deficit. The five-year forecast projects the expenditure exceeding revenue trend will continue as illustrated in the following chart and table:



FY24 FIVE YEAR SENIOR CENTER FORECAST	FY21 Audited	FY22 Audited	FY23 Estimated	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
Senior Center Revenues	\$202,574	\$168,574	\$162,821	\$148,114	\$148,367	\$148,627	\$148,896	\$149,172	\$149,457
Senior Center Expenditures	\$248,904	\$261,390	\$277,842	\$319,708	\$333,507	\$348,257	\$364,061	\$381,037	\$399,321
Revenues (over/under) expenditures	-\$46,330	-\$92,816	-\$115,021	-\$171,594	-\$185,141	-\$199,630	-\$215,165	-\$231,865	-\$249,864

COMMUNITY ACTION PROGRAM FUND

COMMUNITY ACTION PROGRAM (CAP) REVENUES

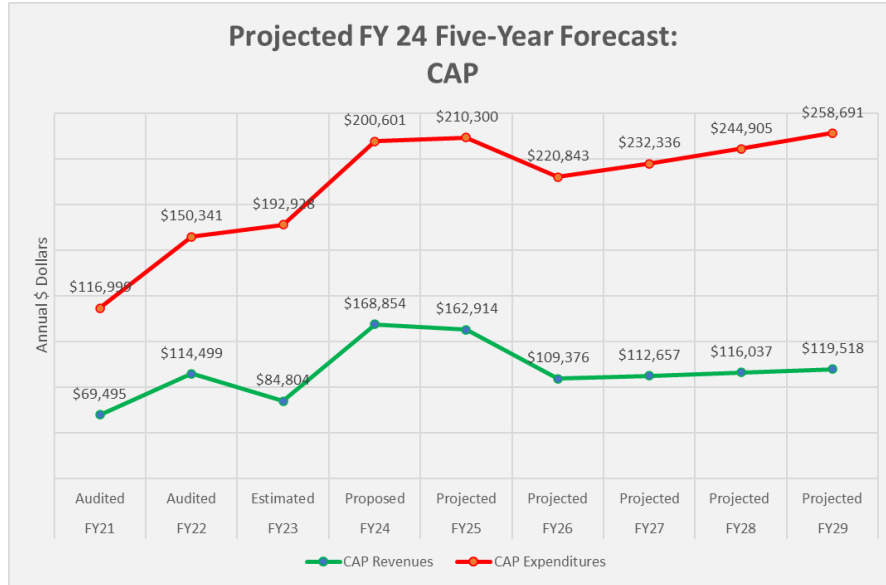
Community Action Program, CAP, projected revenues of \$200,601 for FY 24 result from four primary sources: Maricopa County Assistance funds \$107,154, a Supplemental Nutrition Assistance Program (SNAP) grant \$53,600, Wildfire Program reimbursement \$6,000 and a transfer from the General Fund \$31,747. 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 24 General Fund transfer of \$31,747 is a decrease of \$75,398 from the adopted FY23 \$163,745 transfer.

CAP EXPENDITURES

The CAP expenditure of \$200,601 is a 27.3% decrease from FY23 of \$275,999. This increase is the result of restructuring the CAP office and its positions by retaining two full-time coordinator positions, a part-time program assistant and freezing the full-time Director 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 revenues remaining constant and Wildfire and SNAP revenues possibly available if granted. Elimination of any of these three external revenue sources would increase the dependence on General Fund transfer revenues. As a result, these annual transfers contributed 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:



FY24 FIVE YEAR CAP FORECAST	FY21 Audited	FY22 Audited	FY23 Estimated	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
CAP Revenues	\$69,495	\$114,499	\$84,804	\$168,854	\$162,914	\$109,376	\$112,657	\$116,037	\$119,518
CAP Expenditures	\$116,999	\$150,341	\$192,928	\$200,601	\$210,300	\$220,843	\$232,336	\$244,905	\$258,691
Revenues (over/under) expenditures	-\$47,505	-\$35,842	-\$108,124	-\$31,747	-\$47,386	-\$111,467	-\$119,679	-\$128,868	-\$139,173

AMERICAN RESCUE PLAN ACT of 2021 (ARPA) COVID19 RELIEF FUND – PASCUA YAQUI TRIBE

ARPA – PYT REVENUES

In FY21 and FY 22, the Pascua Yaqui Tribe (PYT) awarded the Town \$2,002,00 and \$3,074,500 of ARPA federal funds, respectively, to assist the Town in recovery from the economic and public health effects of the COVID-19 pandemic. In the past three fiscal years, FY21, FY22 and Fy23, the total \$5,076,550 was expended in response to COVID19 recovery through assistance programs and services and capital improvements. The balance is now at \$0.00 and no future COVID9-related recovery funds are expected consequently a FY 24 budget nor a five-year forecast is not provided.

ARPA – PYT EXPENDITURES

For FY 24, no ARPA – PYT expenditures are budgeted since all funds have been expended. In previous years, ARPA funds funded homelessness outreach services, home rehabilitation assistance program, Promotora neighborhood services, firefighter life safety equipment, restroom facility renovations, Council Chamber renovations, Senior Center and library renovations, a new Town marquee and COVID 19 responsible community events.

AMERICAN RESCUE PLAN ACT of 2021 (ARPA) COVID19 RELIEF FUND – AZ CARES

ARPA - AZ CARES REVENUES

In FY22 and FY 23, the Town received annual ARPA federal fund allocation of \$1,107,311 per year through the State of Arizona to assist the Town in recovery from the economic and public health effects of the COVID-19 pandemic. In FY22, \$932,669 was expended in pandemic related response through assistance programs and services and capital improvements. The remaining \$290,596 will rollover to FY 24 for remaining COVID19 related recovery projects and services. Like the PYT COVID19 Relief funds, no future COVID19 related recovery funds are expected in the future.

ARPA - AZ CARES EXPENDITURES

For FY 24, the \$290,596 will provide the \$200,000 local contribution to a \$1,000,000 Maricopa County Human Services Department grant for home renovations to eligible Guadalupe families, Firefighter replacement equipment \$35,000 and Town Hall parking lot renovations \$55,596.

MERCADO FUND

MERCADO REVENUES

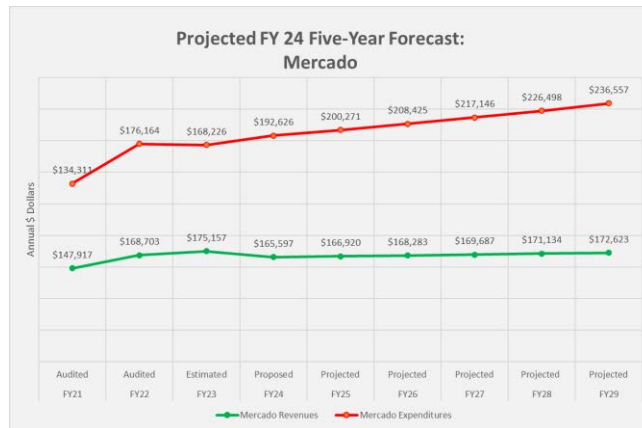
Mercado FY 24 projected revenues of \$192,626, 1.0% greater than adopted FY23 \$190,757. The primary source of annual revenues are tenant rents \$121,479, utility fees \$27,117 and a projected \$27,029 carry forward from the Mercado fund balance. For FY 24, patio rental revenues are expected to return to pre-COVID-19 reservations and use.

MERCADO EXPENDITURES

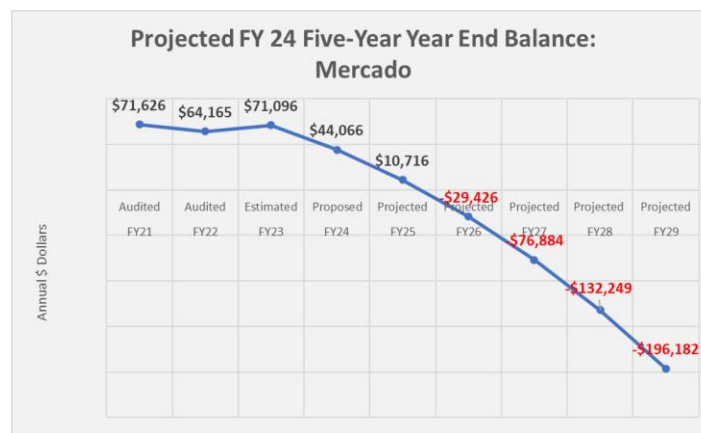
The Mercado expenditure of \$192,626 is a slight increase of \$1,869 or 1.0% compared FY 23. Key Mercado recurring expenses include: \$82,835 for salaries, \$50,000 for electricity, \$25,088 for building repairs, \$9,250 for water and sewer and \$5,441 waste disposal. Annual recurring utility costs of electricity, water and sewer service and waste disposal account for 33% of the annual expenditures. Additionally, the Mercado, built in 1982, needs roof, electrical, plumbing and HVAC repair.

MERCADO FIVE YEAR FORECAST

The FY24 Mercado annual budget projects expenditures exceeding revenues by \$27,029 requiring the use of Mercado fund balance monies. As forecasted, Mercado expenditures exceed revenues annually. Should this result, the Mercado fund balance is projected at \$17,645 at the end of FY2023 and a deficit of \$29,426 at the end of FY26. To note, this does include any amount reserved for capital replacement. Should a deficit result, a policy decision by Town Council would be required to decide on using General Fund monies to subsidize the Mercado fund projected fund deficit 2026. The five-year forecast projections illustrating a Mercado budget deficit in FY24 is as follows:



FY24 FIVE YEAR MERCADO FORECAST	FY21 Audited	FY22 Audited	FY23 Estimated	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
Mercado Revenues	\$147,917	\$168,703	\$175,157	\$165,597	\$166,920	\$168,283	\$169,687	\$171,134	\$172,623
Mercado Expenditures	\$134,311	\$176,164	\$168,226	\$192,626	\$200,271	\$208,425	\$217,146	\$226,498	\$236,557
Revenues (over/under) expenditures	-\$47,505	-\$35,842	-\$108,124	-\$31,747	-\$47,386	-\$111,467	-\$119,679	-\$128,868	-\$139,173
Beginning Fund Balance	98,020	71,626	64,165	71,096	44,066	10,716	-29,426	-76,884	-132,249
Ending Fund Balance	71,626	64,165	71,096	44,066	10,716	-29,426	-76,884	-132,249	-196,182



SEWER FUND

SEWER REVENUES

FY 24 sewer fund projected revenues of \$130,635 results from two key sources: user fees of \$85,215 and prior year earnings balance of \$45,420 . Notably, the \$5,215 user fee revenue is generated monthly \$6.00 fees from residents and businesses. This monthly fee has been consistent for more than 10 years.

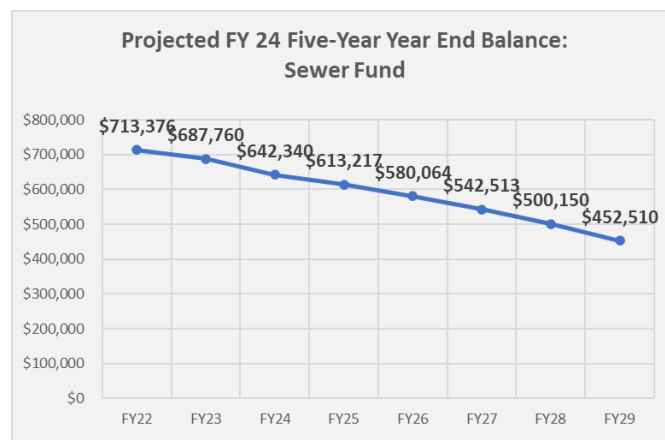
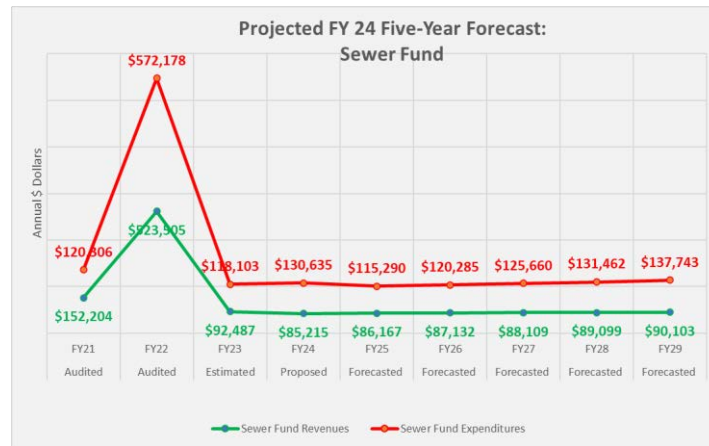
SEWER EXPENDITURES

The FY 24 sewer fund expenditure of \$130,635 Include salaries \$73,830, incidental system repairs \$30,000 and a \$20,000 transfer to the CIP for the Town’s local match of a grant. The FY 24 annual operating expenditures exceed the annual revenues by \$45,420 . FY 24 annual operations, maintenance

and administration sewer system costs exceed annual revenues by \$45,420 thereby relying on a carry forward to balance the annual budget.

SEWER FUND FIVE YEAR FORECAST

The five-year Sewer Fund forecast project expenditures exceeding revenues annually, requiring use of a forecasted \$45,420 earnings to balance the budget. As a result, it is forecasted that the sewer fund balance will decrease from \$642,340 to \$452,510 over the next five years. Continued use of the fund balance is not a sound or sustainable fiscal practice. The \$6.00 per month utility customer sewer fee which generates the \$82,920 annually must be reviewed. The charts and table illustrate the projected sewer fund five-year forecast and fund balance:



Projected FY 24 Five-Year Forecast: Sewer Fund									
	Audited FY21	Audited FY22	Estimated FY23	Proposed FY24	Forecasted FY25	Forecasted FY26	Forecasted FY27	Forecasted FY28	Forecasted FY29
Sewer Fund Revenues	\$152,204	\$223,905	\$92,487	\$85,215	\$86,167	\$87,132	\$88,109	\$89,099	\$90,103
Sewer Fund Expenditures	\$120,306	\$572,178	\$118,103	\$130,635	\$115,290	\$120,285	\$125,660	\$131,462	\$137,743
Revenues (over/under) expenditures	31,897	-48,673	-25,616	-45,420	-29,123	-33,153	-37,551	-42,363	-47,640
Beginning Fund Balance	730,152	762,049	713,376	687,760	642,340	613,217	580,064	542,513	500,150
Ending Fund Balance	762,049	713,376	687,760	642,340	613,217	580,064	542,513	500,150	452,510
Year End Fund Balance	\$762,049	\$713,376	\$687,760	\$642,340	\$613,217	\$580,064	\$542,513	\$500,150	\$452,510

SOLID WASTE FUND

SOLID WASTE REVENUES

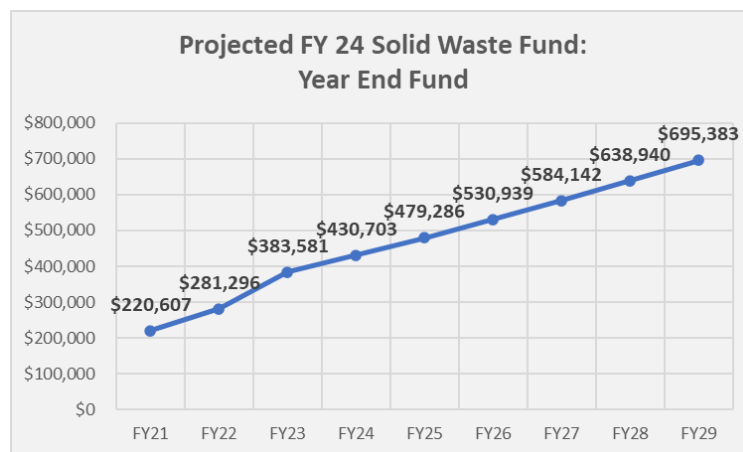
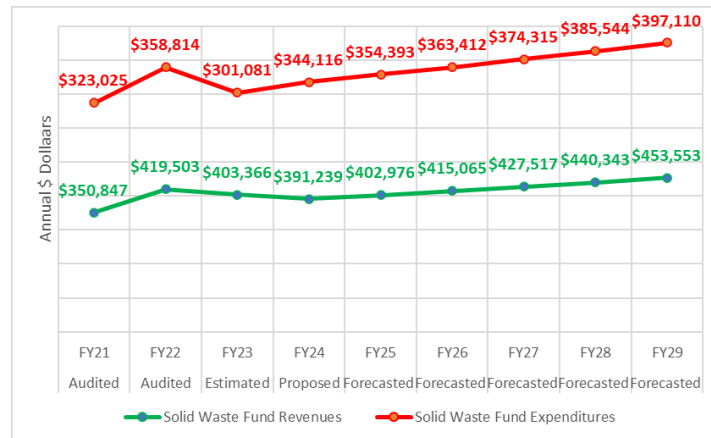
The solid waste fund projected revenues of \$391,239 for FY 24 result from two key sources: user fees of \$359,832 and contract revenue sharing of \$29,040.

SOLID WASTE EXPENDITURES

The Solid Waste fund FY 22 expenditure is \$344,166 which fund the residential and bulk refuse collection by the contracted service providers.

SOLID WASTE FIVE YEAR FORECAST

The Town Council approved 15% fee increase effective July 1, 2021, has stabilized the solid waste fund until FY27 with revenues forecasted to exceed revenues. This action stabilizes the fund at \$325,000 annually. The charts and table illustrate the projected solid waste fund five-year forecast and fund balance:

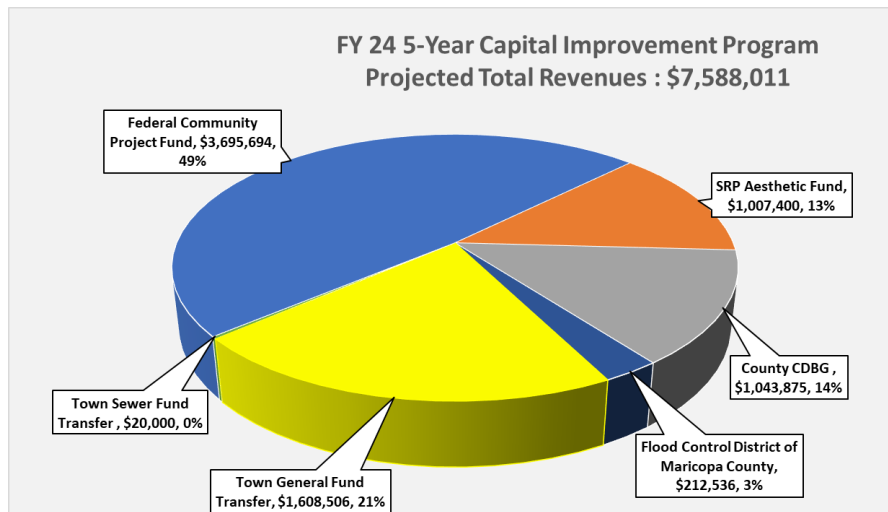


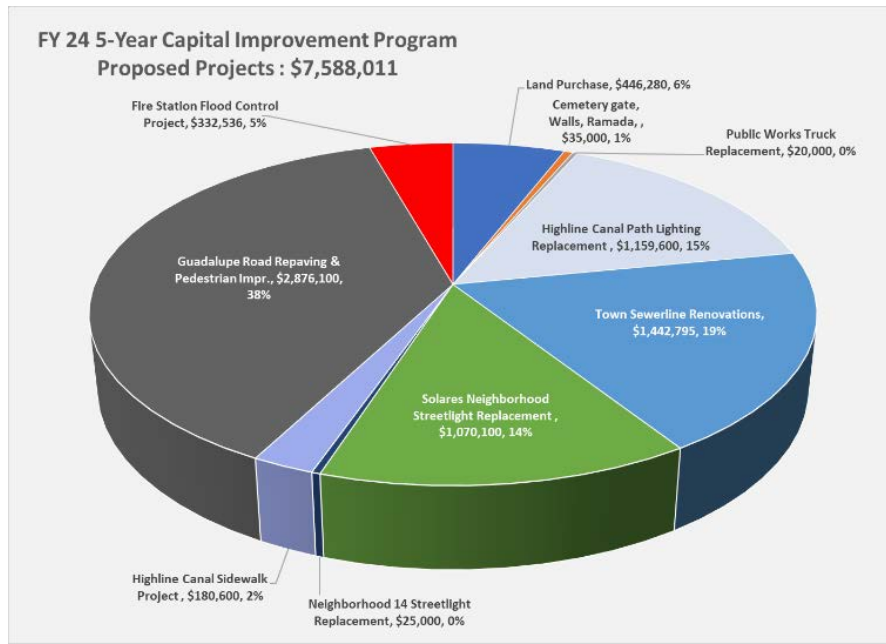
Projected FY 24 Five-Year Forecast: Solid Waste Fund									
	Audited	Audited	Estimated	Proposed	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Solid Waste Fund Revenues	\$350,847	\$419,503	\$403,366	\$391,239	\$402,976	\$415,065	\$427,517	\$440,343	\$453,553
Solid Waste Fund Expenditures	\$323,025	\$358,814	\$301,081	\$344,116	\$354,393	\$363,412	\$374,315	\$385,544	\$397,110
Revenues (over/under) expenditures	\$27,822	\$60,689	\$102,285	\$47,122	\$48,583	\$51,653	\$53,203	\$54,799	\$56,443
Beginning Fund Balance	\$192,784	\$220,607	\$281,296	\$383,581	\$430,703	\$479,286	\$530,939	\$584,142	\$638,940
Ending Fund Balance	\$220,607	\$281,296	\$383,581	\$430,703	\$479,286	\$530,939	\$584,142	\$638,940	\$695,383
	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Year End Fund Balance	\$220,607	\$281,296	\$383,581	\$430,703	\$479,286	\$530,939	\$584,142	\$638,940	\$695,383

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 24 CIP totals \$7,588,011 in projects. Of this amount, \$1,628,506 or 21.5% 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, Solares Neighborhood and Neighborhood 14 Streetlight Replacement, Highline Canal Sidewalk Replacement, Fire Station Flood Control Project and Guadalupe Road Repaving and Pedestrian Improvements. Additionally, an annual allocation is proposed for possible land purchases, a FY24 \$35,000 expenditure for cemetery gate, walls and ramada repair and a FY 24 \$20,000 expenditure for replacement public works vehicles. The charts and tables below illustrate the funding percentages and the total cost and revenue sources of each individual project.

Capital Improvement Program Revenues	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	5-Year Program Total	5-Year Program % of Total
Federal Community Project Fund	\$501,824	\$872,520	\$2,321,350	\$0	\$0	\$3,695,694	48.7%
SRP Aesthetic Fund	\$485,900	\$521,500	\$0	\$0	\$0	\$1,007,400	13.3%
County CDBG	\$550,275	\$493,600	\$0	\$0	\$0	\$1,043,875	13.8%
Flood Control District of Maricopa County	\$212,536	\$0	\$0	\$0	\$0	\$212,536	2.8%
Town General Fund Transfer	\$467,476	\$295,000	\$365,525	\$374,175	\$106,480	\$1,608,506	21.2%
Town Sewer Fund Transfer	\$0	\$20,000	\$0	\$0	\$0	\$20,000	0.3%
Total:	\$2,218,011	\$2,202,620	\$2,686,875	\$374,175	\$106,480	\$7,588,011	100.0%





Capital Improvement Program Expenditures	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	5-Year Program Total	5-Year Program % of Total
Land Purchase	\$75,000	\$80,000	\$88,000	\$96,800	\$106,480	\$446,280	5.9%
Cemetery gate, Walls, Ramada,	\$35,000	\$0	\$0	\$0	\$0	\$35,000	0.5%
Public Works Truck Replacement	\$20,000	\$0	\$0	\$0	\$0	\$20,000	0.3%
Highline Canal Path Lighting Replacement	\$1,059,600	\$100,000	\$0	\$0	\$0	\$1,159,600	15.3%
Town Sewerline Renovations	\$550,275	\$892,520	\$0	\$0	\$0	\$1,442,795	19.0%
Solares Neighborhood Streetlight Replacement	\$0	\$1,070,100	\$0	\$0	\$0	\$1,070,100	14.1%
Neighborhood 14 Streetlight Replacement	\$25,000	\$0	\$0	\$0	\$0	\$25,000	0.3%
Highline Canal Sidewalk Project	\$180,600	\$0	\$0	\$0	\$0	\$180,600	2.4%
Guadalupe Road Repaving & Pedestrian Impr.	\$0	\$0	\$2,598,725	\$277,375	\$0	\$2,876,100	37.9%
Fire Station Flood Control Project	\$272,536	\$60,000	\$0	\$0	\$0	\$332,536	4.4%
Total:	\$2,218,011	\$2,202,620	\$2,686,725	\$374,175	\$106,480	\$7,588,011	100.0%

CIP Project Detail	FY24	FY25	FY26	FY27	FY28	Project	Project		
Project	Funding Source(s)	Proposed	Projected	Projected	Projected	Projected	Total	% of Total	
Land Purchase									
	Town GF Transfer	\$75,000	\$80,000	\$88,000	\$96,800	\$106,480	\$446,280	100.0%	
	Total:	\$75,000	\$80,000	\$88,000	\$96,800	\$106,480	\$446,280	100.0%	
Cemetery Gate, Walls, Ramada									
	Town GF Transfer	\$35,000	\$0	\$0	\$0	\$0	\$35,000	100.0%	
	Total:	\$35,000	\$0	\$0	\$0	\$0	\$35,000	100.0%	
PW Truck Replacement									
	Town GF Transfer	\$20,000	\$0	\$0	\$0	\$0	\$20,000	100.0%	
	Total:	\$20,000	\$0	\$0	\$0	\$0	\$20,000	100.0%	
Highline Canal Path Lighting Replacement									
	FED CPF	\$501,824	\$0	\$0	\$0	\$0	\$501,824	43.3%	
	SRP Aesthetic Fund	\$305,300	\$0	\$0	\$0	\$0	\$305,300	26.3%	
	Town GF transfer	\$252,476	\$100,000	\$0	\$0	\$0	\$352,476	30.4%	
	Total:	\$1,059,600	\$100,000	\$0	\$0	\$0	\$1,159,600	100.0%	
Town Sewerline Renovations									
	FED CPF	\$0	\$872,520	\$0	\$0	\$0	\$872,520	60.5%	
	County CDBG	\$550,275	\$0	\$0	\$0	\$0	\$550,275	38.1%	
	Town GF transfer	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
	Town Sewer Fund Transfer	\$0	\$20,000	\$0	\$0	\$0	\$20,000	1.4%	
	Total:	\$550,275	\$892,520	\$0	\$0	\$0	\$1,442,795	100.0%	
Solares Neighborhood Streetlight Replacement									
	County CDBG	\$0	\$493,600	\$0	\$0	\$0	\$493,600	46.1%	
	SRP Aesthetic Fund	\$0	\$521,500	\$0	\$0	\$0	\$521,500	48.7%	
	Town GF transfer	\$0	\$55,000	\$0	\$0	\$0	\$55,000	5.1%	
	Total:	\$0	\$1,070,100	\$0	\$0	\$0	\$1,070,100	100.0%	
Neighborhood 14 Streetlight Replacement									
	Town GF Transfer	\$25,000	\$0	\$0	\$0	\$0	\$25,000	100.0%	
	Total:	\$25,000	\$0	\$0	\$0	\$0	\$25,000	100.0%	
Highline Canal Sidewalk Project									
	SRP Aesthetic Fund	\$180,600	\$0	\$0	\$0	\$0	\$180,600	100.0%	
	Total:	\$180,600	\$0	\$0	\$0	\$0	\$180,600	100.0%	
Guadalupe Road Repaving & Pedestrian Improvements									
	FED CPF	\$0	\$0	\$2,321,350	\$0	\$0	\$2,321,350	80.7%	
	Town GF Transfer	\$0	\$0	\$277,375	\$277,375	\$0	\$554,750	19.3%	
	Total:	\$0	\$0	\$2,598,725	\$277,375	\$0	\$2,876,100	100.0%	
Fire Station Flood Control Project									
	FCMCD	\$212,536	\$0	\$0	\$0	\$0	\$212,536	63.9%	
	Town GF Transfer	\$60,000	\$60,000	\$0	\$0	\$0	\$120,000	36.1%	
	Total:	\$272,536	\$60,000	\$0	\$0	\$0	\$332,536	100.0%	
Capital Improvement Program		Total:	\$2,218,011	\$2,202,620	\$2,686,725	\$374,175	\$106,480	\$7,588,011	100.0%

GRANT FUND

GRANT REVENUES

For FY 24, grant requests to five Native American entities for revenue sharing grants (gaming grants) total \$1,008,000 and two Maricopa County grants totaling \$310,000 were submitted to respective agencies in hopes of award. Grant revenues are based on award of grants. Grant applications for the individual grant requests for specific Town needs listed have been submitted to respective agency but have not yet been awarded.

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 24 line-item budget.

FY23 PROPOSED TENTATIVE ANNUAL BUDGET & FIVE-YEAR FORECAST TRENDS

Overall, the Town's fiscal position has improved specifically due to the \$5.6M General Fund balance; the municipal bond paid, a variety of grant funded capital projects and the stabilization of the Solid Waste Fund. While these improved the financial position, forecasted expenses continue to exceed forecasted revenues. 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.

Legend
↑: Good
↔: Challenge
↓: Trouble

FY24 Proposed Tentative Annual Budget & Five-Year Forecast Trends				
	FY 23 Balance	GF Reliance	Five Year Trend	Comment
General Fund	\$5,586,790	Yes	↓	Expenditures exceed revenues; fund balance stable
HURF	\$0	Yes	↔	Expenditures exceed revenues
LTAF	\$0	Yes	↔	Expenditures exceed revenues
Senior Center	\$0	Yes	↔	Expenditures exceed revenues
Community Action Program (CAP)	\$0	Yes	↔	Expenditures exceed revenues; additional grant support
Capital Improvement Program	\$0	Yes	↑	78.5% of current projects grant funded
Refuse/Solid Waste	\$383,581	No	↑	Fund stabilized
Sewer	\$687,760	No	↔	Expenditures exceed revenues
Mercado	\$71,096	Yes - In 2026	↓	Expenditures exceed revenues; minimal revenue & expensive repairs
MPC Bond	\$0	No	↑	Complete
Grant Fund	\$0	No	↑	\$1,318,000 submitted
AZ Cares COVID19 Relief	\$0	No	N/A	Expired
PYT COVID19 Relief	\$0	No	N/A	Expired

Following this Budget Report are:

- The Proposed Tentative FY 24 line-item budget presenting actual FY21 and FY22 Town budget revenues, expenses, and fund balances; expected FY23 revenues, expenses, and fund balances; proposed FY24 revenues, expenses and fund balances and forecasted revenues, expenses and fund balances for FY25 through FY29, and;
- The Town Council Proposed Tentative FY 24 budget presentation for the April 27, 2023, Council Meeting.

Proposed Tentative FY2023-2024 Budget & Five Year Forecast

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	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	
GENERAL FUND										
Revenues										
Revenues	4110 Local Sales Tax	2,726,150	2,843,635	3,386,309	3,350,000	3,450,500	3,554,015	3,660,635	3,770,455	3,883,568
Revenues	4120 Franchise Tax	25,553	18,265	19,227	21,015	21,645	22,295	22,964	23,653	24,362
Revenues	4180 Transient Occupancy Tax	182,883	48,284	24,878	0	0	0	0	0	0
Revenues	4210 Alcoholic Beverage License	6,400	6,100	6,400	6,300	6,489	6,684	6,884	7,091	7,303
Revenues	4220 Restaurant Bar Tax	225,377	293,513	295,044	294,278	303,106	312,200	321,566	331,212	341,149
Revenues	4230 Business License	10,190	11,380	11,390	10,987	11,316	11,656	12,005	12,366	12,737
Revenues	4250 Building Permits And Fees	31,097	84,651	49,163	54,970	56,619	58,318	60,068	61,870	63,726
Revenues	4260 Billboard Revenues	63,730	64,488	64,800	175,285	180,543	185,959	191,538	197,284	203,203
Revenues	4300 AZ-Cares Fund Allowance	761,282	0	0	0	0	0	0	0	0
Revenues	4340 Urban Revenue Sharing	947,663	729,101	1,006,746	1,308,770	1,321,858	1,185,965	1,221,544	1,258,190	1,295,936
Revenues	4360 State Sales Tax (TPT)	786,656	765,141	750,013	767,270	790,288	813,997	838,417	863,569	889,476
Revenues	4380 Other Revenue From Govern. Agencies	126,737	143,078	204,570	158,128	162,872	167,758	172,791	177,975	183,314
Revenues	4380 Wildland Reimbursements	0	0	0	100,000	103,000	106,090	109,273	112,551	115,927
Revenues	4390 Vehicle-In-Lieu Tax	313,853	309,628	251,749	271,879	280,035	288,436	297,090	306,002	315,182
Revenues	4810 Traffic Fines	0	0	0	0	0	0	0	0	0
Revenues	4840 Appearance Bonds	269	0	0	90	92	95	98	101	104
Revenues	4850 Jcef/FTG/Enhancement	21,657	0	0	0	0	0	0	0	0
Revenues	4910 Investment Earnings	2,759	13,142	84,395	33,432	34,435	35,468	36,532	37,628	38,757
Revenues	4920 Rent And Concessions	103,229	101,606	81,932	95,589	98,457	101,410	104,453	107,586	110,814
Revenues	4950 Town Permitting Fees	14,700	16,353	17,976	16,343	16,833	17,338	17,858	18,394	18,946
Revenues	4950 Insurance Claims Paid	0	0	0	0	0	0	0	0	0
Revenues	4950 Sale Of Land & Other Assets	0	72,175	0	0	0	0	0	0	0
Revenues	4960 Grant Event Revenue	0	5,000	0	0	0	0	0	0	0
Revenues	4960 Event Revenue / Sponsorships	11,000	3,000	13,600	10,000	10,300	10,609	10,927	11,255	11,593
Revenues	Fund Balance Carryforward-General Fund	0	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND REVENUES		6,361,186	5,528,540	6,268,193	6,674,336	6,848,391	6,878,294	7,084,643	7,297,182	7,516,098

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
8010 Mayor And Council									
Expenses 6020 Salaries	54,600	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800
Expenses 6110 Fica	4,178	4,499	4,284	4,499	4,499	4,499	4,499	4,499	4,499
Expenses 6140 Workmen'S Compensation	167	125	135	125	129	133	137	141	145
Sub-Total Personnel Costs	58,946	63,424	63,219	63,424	65,327	67,287	69,305	71,384	73,526
Expenses 6211 Office Supplies	13	110	206	110	113	116	120	123	127
Expenses 6212 Printing And Duplicating	362	0	0	121	124	128	132	136	140
Expenses 6228 Operating Expense	0	0	183	61	63	65	67	69	71
Expenses 6240 Small Tools & Equipment	0	0	0	0	0	0	0	0	0
Expenses 6410 Professional Services	0	0	0	0	0	0	0	0	0
Expenses 6451 Telephone Expense	1,180	759	503	814	839	864	890	916	944
Expenses 6452 Postage & Mailing	1	1	0	1	1	1	1	1	1
Expenses 6501 Travel Expense	0	0	0	0	0	0	0	0	0
Expenses 6502 Mileage Reimbursement	0	0	0	0	0	0	0	0	0
Expenses 6703 Dues, Subscriptions And Memberships	0	0	0	0	0	0	0	0	0
Expenses 6707 Meetings & Business Attraction	55	24	0	0	0	0	0	0	0
Expenses 6708 Miscellaneous Charges	10	10	0	0	0	0	0	0	0
Expenses 6750 Conferences And Training	6	0	0	500	515	530	546	563	580
Sub-Total Operating Supplies & Svcs	1,627	904	892	1,606	1,654	1,704	1,755	1,808	1,862
TOTALS FOR 8010 Mayor and Council	60,573	64,328	64,111	65,030	66,981	68,991	71,060	73,192	75,388

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	
8040 Town Manager										
Expenses	6020 Salaries	62,776	121,816	172,559	164,198	169,123	174,197	179,423	184,806	190,350
Expenses	6110 Fica	4,428	8,911	12,753	12,561	12,938	13,326	13,726	14,138	14,562
Expenses	6120 Pension	6,608	13,106	16,754	20,377	20,988	21,618	22,266	22,934	23,622
Expenses	6140 Workmen'S Compensation	191	260	366	665	685	705	727	748	771
Expenses	6150 Group Health Insurance	15,517	24,903	29,121	30,339	34,890	40,123	46,142	53,063	61,022
Expenses	6160 Unemployment Insurance	15	20	5	176	181	187	192	198	204
Expenses	6170 Life Insurance Expense	78	75	89	92	95	98	101	104	107
Sub-Total Personnel Costs		89,613	169,091	231,646	228,408	238,900	250,254	262,577	275,991	290,638
Expenses	6211 Office Supplies	326	241	0	189	195	201	207	213	219
Expenses	6212 Printing And Duplicating	296	885	1,039	740	762	785	809	833	858
Expenses	6213 Newsletters & Publishing	12	0	0	0	0	0	0	0	0
Expenses	6228 Operating Expense	138	469	630	400	412	424	437	450	464
Expenses	6235 Auto Repair Supplies/Vehicle Reg.	0	0	0	0	0	0	0	0	0
Expenses	6240 Small Tools & Equipment	199	0	0	0	0	0	0	0	0
Expenses	6411 Auditing Services	0	0	0	0	0	0	0	0	0
Expenses	6416 Professional Services	8,301	28,809	157	75,000	20,000	20,600	21,218	21,855	22,510
Expenses	6451 Telephone Expense	3,471	1,727	1,015	2,071	2,133	2,197	2,263	2,331	2,401
Expenses	6452 Postage & Mailing	138	32	4	0	0	0	0	0	0
Expenses	6501 Travel Expense	3	0	0	0	0	0	0	0	0
Expenses	6502 Mileage Reimbursement	6	32	0	0	0	0	0	0	0
Expenses	6510 Advertising Expense	0	0	0	0	0	0	0	0	0
Expenses	6532 Vehicle	477	113	50	213	220	226	233	240	247
Expenses	6703 Dues, Subscriptions And Memberships	8,862	9,218	9,721	11,000	11,330	11,670	12,020	12,381	12,752
Expenses	6706 Maintenance Contracts	0	0	0	0	0	0	0	0	0
Expenses	6707 Meetings & Business Attraction	38	3	374	200	206	212	219	225	232
Expenses	6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
Expenses	6709 Contractual Services	919	0	0	0	0	0	0	0	0
Expenses	6750 Conferences And Training	0	0	0	0	0	0	0	0	0
Sub-Total Operating Supplies & Services		23,187	41,530	12,991	89,814	35,258	36,316	37,406	38,528	39,684
TOTALS FOR 8040 Town Manager		112,800	210,621	244,637	318,222	274,159	286,570	299,982	314,519	330,322

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	
8050 Administration										
Expenses	6414 Public Defender	0	0	0	0	0	0	0	0	
Expenses	6531 Liability Insurance	46,638	39,856	54,418	46,971	48,380	49,831	51,326	52,866	54,452
Expenses	6708 Miscellaneous Charges	468	894	0	454	468	482	496	511	526
Expenses	6709 Covid19 Response Team	79,278	750	0	0	0	0	0	0	0
Expenses	6712 Prisoner Jail Expense	23,472	5,222	31,606	20,100	20,703	21,324	21,964	22,623	23,301
Expenses	6713 Animal Control Services	30,360	31,271	18,698	33,772	34,785	35,829	36,904	38,011	39,151
Expenses	6714 Dead Dog Removal	1,596	2,195	1,995	1,929	1,987	2,046	2,108	2,171	2,236
Expenses	6715 DOR Funding	17,074	0	0	0	0	0	0	0	0
Expenses	6716 Cart Removal Svcs	0	0	2,320	2,500	2,575	2,652	2,732	2,814	2,898
Expenses	6780 Recognition And Awards	0	429	2,789	1,500	1,545	1,591	1,639	1,688	1,739
Expenses	6781 Celebration Exp. Special Events	5,168	18,515	(11,247)	20,000	20,600	21,218	21,855	22,510	23,185
Expenses	6781 Celebration Exp. Sheriff	6,936	18,297	25,172	0	0	0	0	0	0
Expenses	6781 Celebration Exp. Guad Days	0	0	0	0	25,000	0	0	0	0
Expenses	6781 Celebration Exp. Christmas	30,253	5,163	(1,900)	25,000	25,750	26,523	27,318	28,138	28,982
Expenses	6782 Election Expense	0	0	0	0	0	0	0	0	0
Expenses	6782 Employee Tuition Expense	0	0	7,384	20,000	20,600	21,218	21,855	22,510	23,185
Expenses	6783 Census Count	0	0	0	0	0	0	0	0	0
Expenses	6784 Judgements & Damages	0	2,500	0	0	0	0	0	0	0
Expenses	6786 Contingency/Emergency	0	0	0	0	0	0	0	0	0
Expenses	6787 Operating Refunds	0	6,490	0	2,163	2,228	2,295	2,364	2,435	2,508
Expenses	6788 Old Town Hall Insurance	0	0	0	0	0	0	0	0	0
Expenses	6911 Lease Payment	0	0	0	0	0	0	0	0	0
Expenses	6860 Machinery & Equipment	0	8,973	0	2,725	2,807	2,891	2,978	3,067	3,159
Expenses	6452 Postage & Mailing				4,200	4,326	4,456	4,589	4,727	4,869
Expenses	6790 Court Services				25,000		20,000			
TOTALS FOR 8050 Administration		241,243	140,554	131,236	206,313	211,753	192,355	218,126	204,070	210,192

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	
8060 Finance Department										
Expenses	6020 Salaries	72,145	88,960	103,491	93,971	96,790	99,694	102,685	105,765	108,938
Expenses	6110 Fica	5,388	6,711	7,825	7,188	7,404	7,626	7,855	8,090	8,333
Expenses	6120 Pension	8,256	10,323	10,307	11,662	12,012	12,372	12,743	13,126	13,519
Expenses	6140 Workmen's Compensation	229	187	242	359	370	381	392	404	416
Expenses	6150 Group Health Insurance	12,106	15,634	14,150	19,792	22,761	26,175	30,101	34,616	39,809
Expenses	6160 Unemployment Insurance	7	7	0	112	115	119	122	126	130
Expenses	6170 Life Insurance Expense	80	82	82	85	88	90	93	96	99
Sub-Total Personnel Costs		98,212	121,905	136,098	133,169	139,539	146,456	153,991	162,223	171,243
Expenses	6211 Office Supplies	690	709	400	600	618	636	655	675	695
Expenses	6212 Printing And Duplicating	2,224	1,241	2,321	1,929	1,987	2,046	2,108	2,171	2,236
Expenses	6228 Operating Expense	0	0	0	0	0	0	0	0	0
Expenses	6240 Small Tools & Equipment	0	0	0	0	0	0	0	0	0
Expenses	6411 Auditing Services	16,541	16,440	23,161	18,714	19,275	19,854	20,449	21,063	21,694
Expenses	6416 Professional Services	0	0	6,695	10,000	10,300	10,609	10,927	11,255	11,593
Expenses	6451 Telephone Expense	377	241	150	256	264	272	280	288	297
Expenses	6452 Postage & Mailing	1,127	1,316	1,006	0	0	0	0	0	0
Expenses	6501 Travel Expense	0	0	0	0	0	0	0	0	0
Expenses	6502 Mileage Reimbursement	0	0	125	100	103	106	109	113	116
Expenses	6510 Advertising Expense	0	0	0	0	0	0	0	0	0
Expenses	6703 Dues, Subscriptions And Memberships	1,060	1,355	4,020	2,200	2,266	2,334	2,404	2,476	2,550
Expenses	6706 Maintenance Contracts	763	0	0	254	262	270	278	286	295
Expenses	6707 Meetings & Business Attraction	0	19	0	0	0	0	0	0	0
Expenses	6708 Miscellaneous Charges	0	13	197	0	0	0	0	0	0
Expenses	6708 Bank Charges	4,346	4,390	1,797	3,511	3,616	3,725	3,836	3,952	4,070
Expenses	6709 Contractual Services	0	1,172	8,296	0	0	0	0	0	0
Expenses	6750 Conferences & Training	30	310	300	1,500	1,545	1,591	1,639	1,688	1,739
Sub-Total Operating Supplies & Services		27,159	27,207	48,466	39,064	40,236	41,443	42,686	43,967	45,286
TOTALS FOR 8060 Finance Department		125,371	149,112	184,564	172,232	179,774	187,899	196,677	206,189	216,529

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	
8070 Town Attorney										
Expenses	6211 Office Supplies	143	686	182	337	347	358	368	379	391
Expenses	6414 Legal Services:	75,881	76,109	58,601	168,000	173,040	178,231	183,578	189,085	194,758
	6415 Special Topic Legal Services	3,120	4,983	4,085	25,000	25,750	26,523	27,318	28,138	28,982
Expenses	6416 Prosecution	0	0	0	0	0	0	0	0	0
TOTALS FOR 8070 Town Attorney		79,144	81,777	62,868	193,337	199,137	205,111	211,265	217,603	224,131
8080 Town Clerk										
Expenses	6020 Salaries	20,630	25,994	41,331	65,520	67,486	69,510	71,595	73,743	75,956
Expenses	6110 Fica	1,578	1,989	3,162	5,012	5,162	5,317	5,477	5,641	5,810
Expenses	6120 Pension	2,105	2,657	4,408	8,131	8,375	8,626	8,885	9,152	9,426
Expenses	6140 Workmen'S Compensation	63	56	139	140	144	149	153	158	162
Expenses	6150 Group Health Insurance	0	0	0	0	0	0	0	0	0
Expenses	6160 Unemployment Insurance	5	6	11	82	84	87	90	92	95
Expenses	6170 Life Insurance Expense	0	0	0	64	66	68	70	72	74
Sub-Total Personnel Costs		24,381	30,701	49,051	78,949	81,317	83,757	86,270	88,858	91,524
Expenses	6211 Office Supplies	75	216	0	97	100	103	106	109	112
Expenses	6212 Printing And Duplicating	2,400	2,495	1,959	2,285	2,353	2,424	2,497	2,572	2,649
Expenses	6228 Operating Expense	0	0	0	0	0	0	0	0	0
Expenses	6240 Small Tools & Equipment	0	0	0	0	0	0	0	0	0
Expenses	6416 Professional Services	0	0	0	0	0	0	0	0	0
Expenses	6451 Telephone Expense	172	110	98	127	130	134	138	142	147
Expenses	6452 Postage & Mailing	108	199	195	0	0	0	0	0	0
Expenses	6501 Travel Expense	0	0	0	0	0	0	0	0	0
Expenses	6502 Mileage Reimbursement	0	0	48	0	0	0	0	0	0
Expenses	6510 Advertising Expense	287	682	161	377	388	400	412	424	437
Expenses	6782 Election Expense	1,513	0	2,987	0	3,500	0	3,800	0	4,100
Expenses	6703 Dues, Subscriptions And Memberships	0	93	172	125	125	125	150	150	150
Expenses	6707 Meetings And Business Entertainment	0	0	0	0	0	0	0	0	0
Expenses	6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
Expenses	6709 Contractual Services	0	5,976	0	3,200	3,296	3,395	3,497	3,602	3,710
Expenses	6750 Conferences And Training	26	235	240	1,500	1,545	1,591	1,639	1,688	1,739
Sub-Total Operating Supplies & Services		4,581	10,007	5,860	7,710	11,438	8,172	12,239	8,687	13,043
TOTALS FOR 8080 Town Clerk		28,961	40,709	54,911	86,659	92,755	91,929	98,508	97,545	104,567

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	
8090 Community Development										
Expenses	6020 Salaries	21,690	23,235	28,729	89,696	92,387	95,158	98,013	100,954	103,982
Expenses	6110 Fica	1,629	1,742	2,162	6,862	7,068	7,280	7,498	7,723	7,955
Expenses	6120 Pension	2,651	2,885	3,385	11,131	11,465	11,809	12,163	12,528	12,904
Expenses	6140 Workmen'S Compensation	69	49	67	169	174	179	185	190	196
Expenses	6150 Group Health Insurance	3,995	5,928	6,463	23,326	26,825	30,849	35,476	40,798	46,917
Expenses	6160 Unemployment Insurance	3	3	0	48	49	51	52	54	56
Expenses	6170 Life Insurance Expense	31	31	31	32	33	34	35	36	37
Sub-Total Personnel Costs		30,067	33,873	40,838	131,264	138,001	145,360	153,423	162,283	172,047
Expenses	6211 Office Supplies	11	329	270	204	210	216	222	229	236
Expenses	6212 Printing And Duplicating	682	354	304	447	460	474	488	503	518
Expenses	6228 Operating Expense	464	0	0	155	159	164	169	174	179
Expenses	6240 Small Tools & Equipment	664	6,963	2,847	3,491	3,596	3,704	3,815	3,929	4,047
Expenses	6416 Professional Services	195	0	37,154	42,000	43,260	44,558	45,895	47,271	48,690
Expenses	6450 Cell Phone & Wifi Svcs	0	0	810	270	278	287	295	304	313
Expenses	6451 Telephone Expense	1,186	120	371	559	576	593	611	629	648
Expenses	6452 Postage & Mailing	547	976	930	0	0	0	0	0	0
Expenses	6502 Mileage Reimbursement	0	805	0	268	276	285	293	302	311
Expenses	6510 Advertising Expense	0	0	0	0	0	0	0	0	0
Expenses	6532 Vehicle Insurance	1,287	4	450	580	598	616	634	653	673
Expenses	6706 Maintenance Contracts	0	332	0	0	0	0	0	0	0
Expenses	6707 Meetings And Business Entertainment	0	0	0	0	0	0	0	0	0
Expenses	6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
Expenses	6709 Contractual Svcs-Bldg Insp.	84,389	86,037	76,114	47,840	49,275	50,753	52,276	53,844	55,460
Expenses	6709 Contractual Svcs-Code Enforc.	0	15,135	48,290	62,400	64,272	66,200	68,186	70,232	72,339
Expenses	6710 Grounds & Supplies	1,494	0	0	0	0	0	0	0	0
Sub-Total Operating Supplies & Services		90,920	111,054	167,541	158,214	162,960	167,849	172,885	178,071	183,413
TOTALS FOR 8090 Community Development		120,987	144,926	208,379	289,478	300,962	313,209	326,308	340,354	355,460

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	
8100 Information Technology										
Expenses										
Expenses	6040 Network (IT) Services	24,865	57,342	73,845	68,500	71,925	75,521	79,297	83,262	87,425
Expenses	6228 Internet & Software	52,051	20,227	22,775	27,500	28,325	29,175	30,050	30,951	31,880
Expenses	6240 Small Tools & Equipment	1,593	4,336	3,776	3,235	3,332	3,432	3,535	3,641	3,750
Expenses	6412 Consulting Services	851	1,050	0	0	0	0	0	0	0
Expenses	6413 Website Services	12,805	2,000	0	2,500	2,575	2,652	2,732	2,814	2,898
Expenses	6710 Equipment Repair Services	0	0	0	0	0	0	0	0	0
Expenses	6750 SpringBrook Maint. Contr.	32,380	32,453	34,705	42,700	43,981	45,300	46,659	48,059	49,501
Expenses	6860 Equipment & Machinery	0	0	0	0	0	0	0	0	0
TOTALS for 8100 Information Technology		124,546	117,407	135,101	144,435	150,138	156,081	162,274	168,728	175,455

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	
8130 Building Maintenance										
Expenses	6020 Salaries	14,712	18,445	24,481	27,667	28,497	29,352	30,232	31,139	32,074
Expenses	6110 Fica	969	1,412	1,862	2,116	2,179	2,245	2,312	2,382	2,453
Expenses	6120 Pension	646	909	1,148	1,157	1,192	1,227	1,264	1,302	1,341
Expenses	6140 Workmen'S Compensation	997	767	1,303	1,300	1,339	1,379	1,421	1,463	1,507
Expenses	6150 Group Health Insurance	1,458	1,749	1,929	2,121	2,439	2,805	3,226	3,710	4,266
Expenses	6160 Unemployment Insurance	8	6	1	39	40	41	43	44	45
Expenses	6170 Life Insurance Expense	8	9	9	9	9	10	10	10	10
Sub-Total Personnel Costs		18,798	23,297	30,734	34,409	35,696	37,059	38,508	40,050	41,697
Expenses	6211 Office Supplies	0	1,459	2,217	1,225	1,262	1,300	1,339	1,379	1,420
Expenses	6212 Printing And Duplicating	0	1	2	0	0	0	0	0	0
Expenses	6225 Fuel, Oil And Lubricants	27	32	0	19	20	21	21	22	23
Expenses	6226 Janitorial Supplies	2,829	2,872	2,722	2,808	2,892	2,979	3,068	3,160	3,255
Expenses	6227 Uniforms	149	52	104	102	105	108	111	115	118
Expenses	6228 Operating Expense	2,406	0	0	0	0	0	0	0	0
Expenses	6231 Building Repairs & Supplies	28,493	15,474	30,328	24,765	25,508	26,273	27,062	27,873	28,710
Expenses	6235 Auto Repair Supplies/Vehicle Reg.	0	127	0	0	0	0	0	0	0
Expenses	6240 Small Tools & Equipment	33	87	0	40	41	42	44	45	46
Expenses	6413 Engineering/Architectual Scvs	4,803	7,403	0	5,000	5,150	5,305	5,464	5,628	5,796
Expenses	6450 Cell Phone & Wifi Svcs	0	0	1,202	1,226	1,263	1,301	1,340	1,380	1,421
Expenses	6451 Telephone Expense	1,672	1,719	288	410	422	435	448	461	475
Expenses	6532 Vehicle Insurance	96	737	1,279	704	725	747	770	793	816
Expenses	6533 Property Insurance	1,701	694	950	1,115	1,148	1,183	1,218	1,255	1,292
Expenses	6551 Electricity	25,978	26,651	31,458	31,500	32,445	33,418	34,421	35,454	36,517
Expenses	6552 Water And Sewer	4,704	4,619	3,551	4,292	4,420	4,553	4,689	4,830	4,975
Expenses	6553 Natural Gas	0	0	0	0	0	0	0	0	0
Expenses	6554 Waste Disposal	1,360	1,176	860	1,132	1,166	1,201	1,237	1,274	1,312
Expenses	6706 Maintenance Contracts	4,848	10,093	13,741	9,561	9,848	10,143	10,448	10,761	11,084
Expenses	6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
Expenses	6709 Contractual Services	37,278	27,718	4,725	960	989	1,018	1,049	1,080	1,113
Expenses	6830 Contractual Building Construction	2,221	5,920	0	30,000	30,900	31,827	32,782	33,765	34,778
Expenses	6830 Buildings	0	0	0	0	0	0	0	0	0
Expenses	6860 Machinery And Equipment	0	0	0	0	0	0	0	0	0
Sub-Total Operating Supplies & Services		116,377	100,916	93,427	114,859	118,305	121,854	125,509	129,275	133,153
TOTALS FOR 8130 Building Maintenance		135,176	124,213	124,161	149,268	154,000	158,913	164,017	169,325	174,850

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
8210 Police Department									
Expenses	0	309	942	417	429	442	456	469	483
Expenses	0	0	0	0	0	0	0	0	0
Expenses	178	0	0	59	61	63	65	67	69
Expenses	0	0	0	0	0	0	0	0	0
Expenses	0	0	0	0	0	0	0	0	0
Expenses	1,286,144	1,430,328	1,796,990	2,548,507	2,752,388	2,972,579	3,210,385	3,467,216	3,744,593
TOTALS FOR 8210 Police Department	1,286,321	1,430,637	1,797,931	2,548,983	2,752,878	2,973,084	3,210,905	3,467,752	3,745,145

		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
		Audited	Audited	Expected	Proposed	Projected	Projected	Projected	Projected	Projected
8220 Fire Department										
Expenses	6020 Salaries	326,078	154,964	920,238	817,470	841,994	867,254	893,272	920,070	947,672
Expenses	6020 Overtime	108,746	111,281	88,947	120,766	124,389	128,121	131,964	135,923	140,001
	6020 Wildland Wages	0	0	113,578	51,000	52,530	54,106	55,729	57,401	59,123
	6110 Wildland Benefits	0	0	13,283	0	0	0	0	0	0
Expenses	6110 Fica	29,092	20,095	75,558	71,775	73,928	76,146	78,430	80,783	83,206
Expenses	6120 Pension	(5,032)	4,051	5,330	5,500	5,665	5,835	6,010	6,190	6,376
Expenses	6130 Public Safety Retirement	53,295	53,735	188,151	278,726	287,088	295,700	304,571	313,709	323,120
Expenses	6140 Workmen'S Compensation	19,073	29,497	94,182	95,000	97,850	100,786	103,809	106,923	110,131
Expenses	6150 Group Health Insurance	28,472	13,497	108,279	110,000	126,500	145,475	167,296	192,391	221,249
Expenses	6160 Unemployment Insurance	132	46	51	76	79	81	83	86	88
Expenses	6170 Life Insurance Expense	596	129	878	534	550	567	584	601	619
Sub-Total Personnel Costs		560,452	387,294	1,608,476	1,550,847	1,628,390	1,709,809	1,795,300	1,885,065	1,979,318
Expenses	6211 Office Supplies	756	3,108	546	1,470	1,514	1,560	1,607	1,655	1,704
Expenses	6212 Printing And Duplicating	0	339	598	312	322	331	341	352	362
Expenses	6224 Food	0	279	745	342	352	362	373	384	396
Expenses	6225 Fuel, Oil And Lubricants	14,396	25,069	28,051	28,000	29,400	30,870	32,414	34,034	35,736
Expenses	6226 Janitorial Supplies	1,285	1,712	739	1,800	1,854	1,910	1,967	2,026	2,087
Expenses	6227 Uniforms	2,588	2,644	4,230	3,154	3,249	3,346	3,447	3,550	3,656
Expenses	6228 Operating Expense	12,200	4,365	2,240	6,268	6,456	6,650	6,849	7,055	7,267
Expenses	6228 EMS Disposal Supplies	32,744	38,245	51,010	55,000	56,650	58,350	60,100	61,903	63,760
Expenses	6228 Wildland Training & Supplies	1,044	0	28,493	9,000	9,270	9,548	9,835	10,130	10,433
Expenses	6231 Building Materials	4,435	6,697	2,047	9,500	9,785	10,079	10,381	10,692	11,013
Expenses	6235 Auto Repair Supplies\Vehicle Reg.	29,844	34,513	49,849	38,069	39,211	40,387	41,599	42,847	44,132
Expenses	6240 Small Tools & Equipment	11,799	9,611	5,275	15,000	15,450	15,914	16,391	16,883	17,389
Expenses	6240 EMS Small Tools & Equipment	2,939	5,404	10,144	6,162	6,347	6,538	6,734	6,936	7,144
Expenses	6240 Small Tools & Equip. LaFrance	307	440	0	249	256	264	272	280	288
Expenses	6240 Protective clothing	2,767	7,581	0	20,000	20,600	21,218	21,855	22,510	23,185
Expenses	6410 Fire Prevention Program	0	162	1,886	2,500	2,575	2,652	2,732	2,814	2,898
Expenses	6450 Cell Phone & Wifi Svcs	0	0	1,093	2,500	2,575	2,652	2,732	2,814	2,898
Expenses	6451 Telephone Expense	3,924	4,041	1,209	1,500	1,545	1,591	1,639	1,688	1,739
Expenses	6452 Postage & Mailing	0	26	30	19	19	20	21	21	22
Expenses	6501 Travel Expense	0	0	0	0	0	0	0	0	0
Expenses	6510 Advertising Expense	0	0	0	0	0	0	0	0	0
Expenses	6531 Liability Insurance	608	444	608	553	570	587	605	623	642
Expenses	6532 Vehicle Insurance	8,130	15,053	24,282	15,822	16,296	16,785	17,289	17,807	18,341
Expenses	6551 Electricity	5,825	5,934	6,497	6,085	6,268	6,456	6,650	6,849	7,055
Expenses	6552 Water And Sewer	3,428	2,509	2,173	2,704	2,785	2,868	2,954	3,043	3,134
Expenses	6703 Dues, Subscriptions And Memberships	1,585	398	0	661	681	701	722	744	766
Expenses	6706 Maintenance Contracts	1,385	6,354	7,796	5,178	5,334	5,494	5,659	5,828	6,003
Expenses	6708 Miscellaneous Charges	76	0	0	25	26	27	28	28	29
Expenses	6709 Contractual Services	4,967	13,458	12,433	10,286	10,594	10,912	11,240	11,577	11,924
Expenses	6710 Equipment Repair Services	0	(1,102)	7,715	2,204	2,270	2,338	2,408	2,481	2,555
Expenses	6716 Fire Dispatch Service	88,258	23,399	0	99,500	104,475	109,699	115,184	120,943	126,990
Expenses	6750 Conferences And Training	196	199	698	1,500	1,545	1,591	1,639	1,688	1,739
Expenses	6860 Machinery And Equipment	0	15,470	0	5,157	5,311	5,471	5,635	5,804	5,978
Expenses	6901 Debt Service Interest	13,852	12,294	18,092	7,334	7,334	7,334	7,334	0	0
Expenses	6911/6901 Lease Payment & Interest	52,119	53,677	113,870	58,637	58,637	58,637	58,637	0	0
Sub-Total Operating Supplies & Services		301,456	292,324	382,349	416,492	429,557	443,142	457,269	405,989	421,268
TOTALS FOR 8220 Fire Department		861,907	679,619	1,990,825	1,967,339	2,057,947	2,152,951	2,252,568	2,291,053	2,400,586

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
8360 Cemetary									
Expenses 6020 Salaries	2,760	5,240	6,429	6,351	6,541	6,738	6,940	7,148	7,362
Expenses 6110 Fica	183	396	487	486	500	515	531	547	563
Expenses 6120 Pension	286	609	783	788	812	836	861	887	914
Expenses 6140 Workmen'S Compensation	166	183	299	382	393	405	417	430	443
Expenses 6150 Group Health Insurance	1,427	1,748	1,895	2,121	2,439	2,804	3,225	3,709	4,265
Expenses 6160 Unemployment Insurance	2	3	1	2	2	2	2	2	2
Expenses 6170 Life Insurance Expense	9	9	9	9	10	10	10	11	11
Sub-Total Personnel Costs	4,832	8,189	9,903	10,139	10,697	11,311	11,987	12,733	13,560
Expenses 6211 Office Supplies	0	286	0	0	0	0	0	0	0
Expenses 6227 Uniforms	0	0	0	0	0	0	0	0	0
Expenses 6228 Grounds Materials	0	0	0	0	0	0	0	0	0
Expenses 6231 Building Materials	1,898	422	1,358	1,226	1,263	1,301	1,340	1,380	1,421
Expenses 6240 Small Tools & Equipment	846	0	0	1,000	1,030	1,061	1,093	1,126	1,159
Expenses 6551 Electricity	398	401	2,560	450	464	477	492	506	522
Expenses 6552 Water And Sewer	1,457	1,653	1,443	1,518	1,563	1,610	1,658	1,708	1,759
Expenses 6554 Waste Disposal	0	0	0	0	0	0	0	0	0
Expenses 6706 Maintenance Contracts	0	0	170	57	58	60	62	64	66
Expenses 6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
Expenses 6709 Contractual Services	2,958	4,648	5,365	4,324	4,453	4,587	4,725	4,866	5,012
Expenses 6710 Equipment Repair Services	0	0	0	0	0	0	0	0	0
Sub-Total Operating Supplies & Services	7,557	7,410	10,896	8,574	8,831	9,096	9,369	9,650	9,940
TOTALS for 8360 Cemetary	12,389	15,599	20,799	18,713	19,529	20,407	21,356	22,383	23,500

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	
8550 Parks										
Expenses	6020 Salaries	52,308	64,144	74,582	86,225	88,812	91,476	94,220	97,047	99,958
Expenses	6110 Fica	3,442	4,853	5,658	6,595	6,793	6,997	7,207	7,423	7,645
Expenses	6120 Pension	2,043	2,778	3,466	5,542	5,708	5,879	6,055	6,237	6,424
Expenses	6140 Workmen'S Compensation	2,420	1,921	2,652	2,853	2,939	3,027	3,118	3,211	3,307
Expenses	6150 Group Health Insurance	5,595	8,195	8,892	9,896	11,380	13,087	15,051	17,308	19,904
Expenses	6160 Unemployment Insurance	38	29	8	25	26	26	27	28	29
Expenses	6170 Life Insurance Expense	42	40	44	42	43	45	46	47	49
Sub-Total Personnel Costs		65,888	81,959	95,302	111,177	115,700	120,537	125,723	131,301	137,317
Expenses	6211 Office Supplies	0	10	0	0	0	0	0	0	0
Expenses	6225 Fuel, Oil And Lubricants	0	34	0	11	12	12	12	13	13
Expenses	6226 Janitorial Supplies	1,679	1,646	1,422	1,582	1,630	1,678	1,729	1,781	1,834
Expenses	6227 Uniforms	523	700	1,166	796	820	845	870	896	923
Expenses	6228 Operating Expense	94	0	0	31	32	33	34	35	36
Expenses	6231 Building Materials	3,630	11,631	4,421	8,000	8,240	8,487	8,742	9,004	9,274
	6235 Auto Repairs & Supplies	0	0	760	253	261	269	277	285	294
Expenses	6240 Small Tools & Equipment	1,290	1,872	192	1,118	1,151	1,186	1,222	1,258	1,296
Expenses	6502 Mileage Reimbursement	0	0	0	0	0	0	0	0	0
Expenses	6551 Electricity	14,767	21,753	20,875	19,131	19,705	20,297	20,905	21,533	22,179
Expenses	6552 Water And Sewer	57,375	47,083	49,971	51,476	53,020	54,611	56,249	57,937	59,675
Expenses	6703 Dues, Subscriptions And Memberships	2,500	2,500	5,000	2,500	2,500	2,500	2,500	2,500	2,500
Expenses	6706 Maintenance Contracts	651	6,583	1,242	2,825	2,910	2,997	3,087	3,180	3,275
Expenses	6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
Expenses	6709 Retention Basin Maintenance	0	1,297	500	599	617	635	654	674	694
Expenses	6710 Equipment Repair Services	2,700	2,744	1,517	2,320	2,390	2,462	2,535	2,611	2,690
Sub-Total Operating Supplies & Services		85,208	97,851	87,066	90,644	93,288	96,012	98,817	101,707	104,683
TOTALS for 8550 Parks		151,096	179,810	182,368	201,821	208,989	216,549	224,541	233,008	242,000
8590 Library										
Expenses	6228 Operating Expense	11	0	0	0	0	0	0	0	0
Expenses	6231 Building Repairs & Supplies	2,056	1,522	296	1,291	1,330	1,370	1,411	1,453	1,497
Expenses	6533 Property Insurance	915	642	915	824	849	874	901	928	956
Expenses	6551 Electricity	5,180	5,333	5,606	5,373	5,534	5,700	5,871	6,047	6,229
Expenses	6552 Water And Sewer	672	745	674	697	718	739	762	784	808
Expenses	6554 Waste Disposal	339	402	229	323	333	343	353	364	375
Expenses	6706 Maintenance Contracts	688	719	1,421	943	971	1,000	1,030	1,061	1,093
Expenses	6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
Expenses	6830 Contractual Building Construction	0	0	0	0	0	0	0	0	0
TOTALS for 8590 Library		9,861	9,362	9,142	9,451	9,735	10,027	10,328	10,638	10,957

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
8052 Transfers to Other Funds									
6999 Transfer To HURF	121,752	176,647	0	0	0	0	0	0	0
6999 Transfer To LTAF	12,655	23,361	0	0	0	0	0	0	0
6999 Transfer To Senior Center	46,434	92,816	0	0	0	0	0	0	0
6999 Transfer To CAP	48,134	35,841	0	0	0	0	0	0	0
6999 Transfer to Capital Improvement Projects				315,000	195,000	365,525	374,175	106,480	117,128
6999 Transfer To PYT Covid	119,175	0	0	0	0	0	0	0	0
6999 Transfer To State CARES ACT	761,282	0	0	0	0	0	0	0	0
6999 Transfer To MPC-Bond	287,801	572,624	596	0	0	0	0	0	0
TOTALS for 8052 Transfer for Other Funds	1,397,232	901,288	596	315,000	195,000	365,525	374,175	106,480	117,128
GRAND TOTALS ALL DEPARTMENTS	4,849,865	4,849,865	4,849,865	4,849,865	4,849,865	4,849,865	4,849,865	4,849,865	4,849,865
General Fund Summary									
TOTAL GENERAL FUND REVENUES	6,361,186	5,528,540	6,268,193	6,674,336	6,848,391	6,878,294	7,084,643	7,297,182	7,516,098
TOTAL GENERAL FUND EXPENDITURES	(4,849,865)	(4,849,865)	(4,849,865)	(4,849,865)	(4,849,865)	(4,849,865)	(4,849,865)	(4,849,865)	(4,849,865)
REVENUES OVER (UNDER) EXPENDITURES	1,511,321	678,675	1,418,328	1,824,471	1,998,526	2,028,429	2,234,778	2,447,317	2,666,233
Beginning Fund Balance	2,473,051	3,984,372	5,141,907	6,560,235	8,384,707	10,383,232	12,411,661	14,646,439	17,093,756
Ending Fund Balance	3,984,372	5,141,907	6,560,235	8,384,707	10,383,232	12,411,661	14,646,439	17,093,756	19,759,989

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
25 Senior Center Revenues									
Revenues 4320 Governmental Grants	195,526	151,430	139,680	139,680	139,680	139,680	139,680	139,680	139,680
Revenues 4320 AAA Addtl. Retention Fundin	0	8,360	13,672	0	0	0	0	0	0
Revenues 4950 Other Miscellaneous Revenu	0	0	0	0	0	0	0	0	0
Revenues 4970 Program Income	7,048	8,784	9,469	8,434	8,687	8,947	9,216	9,492	9,777
Revenues 4999 Transfers From General Func	46,330	92,816	115,021	171,594	185,141	199,630	215,165	231,865	249,864
25 Senior Center Revenues Total	248,904	261,390	277,842	319,708	333,507	348,257	364,061	381,037	399,321
25 Congregate Meals 8421 Expenses									
Expenses 6020 Salaries	39,521	51,860	68,580	69,504	71,589	73,737	75,949	78,227	80,574
Expenses 6110 Fica	2,960	3,921	5,195	5,317	5,477	5,641	5,810	5,984	6,164
Expenses 6120 Pension	4,467	6,183	8,034	8,625	8,884	9,150	9,425	9,708	9,999
Expenses 6140 Workmen'S Compensation	739	589	780	810	834	859	885	912	939
Expenses 6150 Group Health Insurance	4,290	8,477	10,128	11,168	12,843	14,770	16,985	19,533	22,463
Expenses 6160 Unemployment Insurance	5	10	0	5	5	5	5	6	6
Expenses 6170 Life Insurance Expense	45	77	87	95	98	101	104	107	110
Sub-Total Personnel Costs	52,026	71,117	92,803	95,524	99,730	104,263	109,163	114,476	120,255
Expenses 6211 Office Supplies	24	24	0	16	16	17	17	18	18
Expenses 6212 Printing And Duplicating	123	50	0	58	59	61	63	65	67
Expenses 6224 Food	24,951	29,476	24,279	30,257	31,770	33,358	35,026	36,778	38,616
Expenses 6226 Janitorial Supplies	530	769	606	635	654	674	694	715	736
Expenses 6228 Operating Expense	3,744	4,938	6,035	4,905	5,053	5,204	5,360	5,521	5,687
Expenses 6231 Building Materials	9,954	2,164	576	4,231	4,358	4,489	4,623	4,762	4,905
Expenses 6240 Small Tools & Equipment	11,485	9,669	0	7,051	7,263	7,480	7,705	7,936	8,174
Expenses 6411 Auditing Services	668	664	936	756	779	802	826	851	876
Expenses 6414 Legal Services	400	400	333	378	389	401	413	425	438
Expenses 6416 Professional Services	0	0	2,125	0	0	0	0	0	0
Expenses 6450 Cell Phone & Wifi Svcs	0	0	0	500	515	530	546	563	580
Expenses 6451 Telephone Expense	173	108	90	124	127	131	135	139	143
Expenses 6452 Postage & Mailing	0	0	0	0	0	0	0	0	0
Expenses 6531 Liability Insurance	623	694	621	646	665	685	706	727	749
Expenses 6533 Property Insurance	192	214	192	199	205	211	217	224	231
Expenses 6551 Electricity	3,175	3,348	3,751	3,424	3,527	3,633	3,742	3,854	3,970
Expenses 6552 Water And Sewer	469	435	280	450	464	477	492	506	522
Expenses 6553 Natural Gas	500	605	429	511	526	542	559	575	593
Expenses 6554 Waste Disposal	344	370	400	400	412	424	437	450	464
Expenses 6703 Dues, Subscriptions And Mer	448	394	0	450	464	477	492	506	522
Expenses 6706 Maintenance Contracts	561	775	1,429	922	949	978	1,007	1,037	1,068
Expenses 6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
Expenses 6709 Contractual Services	232	270	126	209	216	222	229	236	243
Expenses 6710 Equipment Repair Services	1,371	316	703	797	821	845	871	897	924
Expenses 6750 Conferences And Training	29	90	0	500	515	530	546	563	580
Expenses 6830 Buildings	2,489	226	0	905	932	960	989	1,019	1,049
Expenses 6860 Machinery And Equipment	39,558	6,556	0	10,000	10,300	10,609	10,927	11,255	11,593
Sub-Total Operating Supplies & Services	102,041	62,554	42,908	68,324	70,979	73,743	76,623	79,622	82,746
TOTALS FOR 25 Congregate Meals 8421 Expen	154,067	133,671	135,711	163,848	170,708	178,006	185,786	194,098	203,001

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
25 Home Delivered Meals 8422 Expenses									
Expenses 6020 Salaries	24,925	36,562	50,195	45,841	47,216	48,633	50,092	51,594	53,142
Expenses 6110 Fica	1,893	2,754	3,792	3,507	3,612	3,721	3,832	3,947	4,066
Expenses 6120 Pension	2,884	4,351	5,863	5,689	5,860	6,035	6,217	6,403	6,595
Expenses 6140 Workmen'S Compensation	445	411	562	575	592	610	628	647	667
Expenses 6150 Group Health Insurance	3,165	7,884	9,481	10,461	12,030	13,835	15,910	18,296	21,041
Expenses 6160 Unemployment Insurance	4	8	0	4	4	4	5	5	5
Expenses 6170 Life Insurance Expense	30	55	65	68	70	72	74	77	79
Sub-Total Personnel Costs	33,346	52,024	69,959	66,145	69,385	72,910	76,757	80,969	85,594
Expenses 6211 Office Supplies	6	6	0	50	52	53	55	56	58
Expenses 6212 Printing And Duplicating	9	14	0	10	10	11	11	11	12
Expenses 6224 Food	7,059	10,799	11,953	15,000	15,750	16,538	17,364	18,233	19,144
Expenses 6226 Janitorial Supplies	141	204	160	168	173	178	184	189	195
Expenses 6228 Operating Expense	3,357	4,290	4,852	5,500	5,665	5,835	6,010	6,190	6,376
Expenses 6231 Building Materials	2,887	541	69	1,166	1,201	1,237	1,274	1,312	1,351
Expenses 6235 Auto Repair Supplies\Vehicle	0	0	0	0	0	0	0	0	0
Expenses 6240 Small Tools & Equipment	0	0	0	0	0	0	0	0	0
Expenses 6411 Auditing Services	0	0	0	0	0	0	0	0	0
Expenses 6414 Legal Services	400	400	267	356	366	377	388	400	412
Expenses 6416 Professional Services	0	0	0	0	0	0	0	0	0
Expenses 6450 Cell Phone & Wifi Svcs	0	0	0	500	515	530	546	563	580
Expenses 6451 Telephone Expense	335	217	144	232	239	246	254	261	269
Expenses 6531 Liability Insurance	155	173	155	161	166	171	176	181	187
Expenses 6532 Vehicle Insurance	0	0	0	0	0	0	0	0	0
Expenses 6533 Property Insurance	48	53	48	50	51	53	54	56	58
Expenses 6551 Electricity	794	837	938	950	979	1,008	1,038	1,069	1,101
Expenses 6552 Water And Sewer	118	103	70	125	129	133	137	141	145
Expenses 6553 Natural Gas	125	151	101	126	130	133	138	142	146
Expenses 6554 Waste Disposal	91	93	100	100	103	106	109	113	116
Expenses 6703 Dues, Subscriptions And Mei	362	394	0	400	412	424	437	450	464
Expenses 6706 Maintenance Contracts	561	778	1,310	883	910	937	965	994	1,024
Expenses 6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
Expenses 6709 Contractual Services	132	270	126	176	181	187	192	198	204
Expenses 6710 Equipment Repair Services	1,331	307	682	773	797	820	845	870	897
Expenses 6750 Conferences And Training	11	90	0	100	103	106	109	113	116
Expenses 6830 Buildings	2,000	0	0	0	0	0	0	0	0
Expenses 6860 Machinery And Equipment	0	8,089	0	2,500	2,575	2,652	2,732	2,814	2,898
Sub-Total Operating Supplies & Services	19,922	27,810	20,975	29,326	30,505	31,736	33,018	34,356	35,752
TOTALS FOR 25 Home Delivered Meals 8422 E:	53,269	79,834	90,934	95,471	99,890	104,646	109,776	115,326	121,346

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
25 Operation-Multiservices 8423 Expenses									
Expenses 6020 Salaries	18,068	21,464	26,348	31,551	32,498	33,473	34,477	35,511	36,576
Expenses 6110 Fica	1,360	1,635	1,990	2,414	2,486	2,561	2,638	2,717	2,798
Expenses 6120 Pension	2,117	2,588	3,049	3,915	4,032	4,153	4,278	4,406	4,539
Expenses 6140 Workmen'S Compensation	296	226	271	289	298	307	316	325	335
Expenses 6150 Group Health Insurance	4,366	4,577	4,957	5,513	6,340	7,291	8,385	9,642	11,089
Expenses 6160 Unemployment Insurance	4	3	1	3	3	3	3	3	3
Expenses 6170 Life Insurance Expense	30	31	31	30	31	32	33	34	35
Sub-Total Personnel Costs	26,241	30,525	36,647	43,715	45,688	47,820	50,129	52,639	55,375
Expenses 6211 Office Supplies	58	58	0	39	40	41	42	44	45
Expenses 6212 Printing And Duplicating	457	824	693	658	678	698	719	741	763
Expenses 6224 Food	18	0	0	0	0	0	0	0	0
Expenses 6226 Janitorial Supplies	890	1,289	1,015	1,065	1,097	1,130	1,164	1,199	1,235
Expenses 6228 Operating Expense	1,003	690	1,386	1,026	1,057	1,089	1,121	1,155	1,190
Expenses 6231 Building Materials	2,203	2,705	345	1,751	1,804	1,858	1,913	1,971	2,030
Expenses 6240 Small Tools & Equipment	0	0	0	0	0	0	0	0	0
Expenses 6414 Legal Services	400	400	333	378	389	401	413	425	438
Expenses 6416 Professional Services	0	0	0	0	0	0	0	0	0
Expenses 6451 Telephone Expense	334	217	144	232	239	246	253	261	269
Expenses 6452 Postage & Mailing	271	28	0	0	0	0	0	0	0
Expenses 6531 Liability Insurance	779	869	776	808	832	857	883	910	937
Expenses 6533 Property Insurance	240	268	240	249	256	264	272	280	289
Expenses 6551 Electricity	3,969	4,185	3,861	4,005	4,125	4,249	4,376	4,507	4,643
Expenses 6552 Water And Sewer	587	521	350	600	618	637	656	675	696
Expenses 6553 Natural Gas	625	756	480	620	639	658	678	698	719
Expenses 6554 Waste Disposal	457	462	501	473	487	502	517	533	549
Expenses 6703 Dues, Subscriptions And Mem	373	350	0	375	386	398	410	422	435
Expenses 6706 Maintenance Contracts	765	1,199	1,480	1,148	1,183	1,218	1,255	1,292	1,331
Expenses 6709 Contractual Services	38	483	0	174	179	184	190	196	201
Expenses 6710 Equipment Repair Services	1,331	307	682	773	797	820	845	870	897
Expenses 6750 Conferences And Training	17	0	0	0	0	0	0	0	0
Sub-Total Operating Supplies & Services	14,817	15,612	12,286	14,374	14,805	15,250	15,707	16,178	16,664
TOTALS FOR 25 Operation-Multiservices 8423	41,057	46,137	48,932	58,089	60,494	63,069	65,836	68,817	72,039

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
38 Covid Grant Funding									
Revenues 4380 CLFRP-PYT Funding	2,002,000	3,074,550	0	0		0%	0	0	0
Revenues 4910 Interest Income	572	0	0	0		0%			
Revenues 4999 Rollover From Prior Year	0	0	1,360,139	0		0%			
Revenues 6999 Transfers From General Fund	119,174	0	0	0		0%			
38 Covid Grant Funding Total	2,121,746	3,074,550	0	0	0	0	0	0	0
Expenses									
6020 Salaries & Wages	476,997	568,057	0	0	0	0	0	0	0
6110 FICA Expense	40,991	42,606	0	0	0	0	0	0	0
6120 Pension Expense	74,901	7,645	0	0	0	0	0	0	0
6130 Pension Expense-Fire	0	77,572	0	0	0	0	0	0	0
6140 Workman's Compensation	23,567	24,836	0	0	0	0	0	0	0
6150 Group Health Insurance	41,618	72,029	0	0	0	0	0	0	0
6160 Unemployment Insurance	300	135	0	0	0	0	0	0	0
6170 Life Insurance	78	658	0	0	0	0	0	0	0
Sub-Total Personnel Costs	658,453	793,539	0	0	0	0	0	0	0
6211 Office Expense	3,209	0	0	0	0	0	0	0	0
6212 Printing & Duplicating	1,566	0	0	0	0	0	0	0	0
6225 Fuel & Oil	51	0	0	0	0	0	0	0	0
6226 Janitorial Supplies	29,189	0	0	0	0	0	0	0	0
6228 Software/Internet/Email	959	0	0	0	0	0	0	0	0
6231 Building Repairs & Supplies	563	0	0	0	0	0	0	0	0
6235 Auto Repairs/Registration	(431)	0	0	0	0	0	0	0	0
6240 Small Tools & Equipment	28,042	0	0	0	0	0	0	0	0
6414 Legal Fees	11,308	0	0	0	0	0	0	0	0
6411 Auditing	0	0	0	0	0	0	0	0	0
6451 Telephone	872	0	0	0	0	0	0	0	0
6452 Postage & Mailing	2	0	0	0	0	0	0	0	0
6501 Travel, Lodging & Per Diem	0	0	0	0	0	0	0	0	0
6502 Mileage Reimbursements	0	0	0	0	0	0	0	0	0
6510 Advertising	6	0	0	0	0	0	0	0	0
6706 Maintenance Contracts	2,467	0	0	0	0	0	0	0	0
6707 Meetings & Business Expense	0	0	0	0	0	0	0	0	0
6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
6709 Homeless Team	0	8,123	171,993	0	0	0	0	0	0
6709 Home Rehab Assist.	0	316,778	60,366	0	0	0	0	0	0
6224 CARE Food Box	0	0	4,159	0	0	0	0	0	0
6224 CAP Pantry Food & Supplies	40,513	0	10,000	0	0	0	0	0	0
6781 Community Events	0	74,284	98,410	0	0	0	0	0	0
6709 Program Mgmt Contracted	141,099	209,770	174,374	0	0	0	0	0	0
6709 Promotora Program	0	22,681	50,483	0	0	0	0	0	0
6715 Sheriff Contract Salaries/Disp	501,609	0	0	0	0	0	0	0	0
6715 MCSO Vaccine POD Security	0	0	0	0	0	0	0	0	0
6830 Buildings-Touchless Fixtures	0	10,590	311,144	0	0	0	0	0	0
6860 Fire SCBA Cylinders	0	65,946	0	0	0	0	0	0	0
6720 Contract Labor	0	0	0	0	0	0	0	0	0
6830 Buildings-Fire Improvements	0	50,172	29,054	0	0	0	0	0	0
6240 Turnout Gear-Fire	0	57,445	13,859	0	0	0	0	0	0
6830 Buildings-Community Marquee	0	400	88,359	0	0	0	0	0	0
6830 Buildings-Council Chamber	0	104,683	347,938	0	0	0	0	0	0
6750 Conferences & Training	1,080	0	0	0	0	0	0	0	0
6830 Buildings	535,515	0	0	0	0	0	0	0	0
6860 Machinery & Equipment	142,580	0	0	0	0	0	0	0	0
Sub-Total Operating Supplies & Services	1,440,199	920,872	1,360,139	0	0	0	0	0	0
TOTALS FOR 38 Covid Grant Fund	2,098,652	1,714,411	1,360,139	0	0	0	0	0	0
Covid Grant Fund Summary									
TOTAL COVID FUND REVENUES	2,002,572	3,074,550	0	0	0	0	0	0	0
TOTAL COVID FUND EXPENDITURES	(2,098,652)	(1,714,411)	(1,360,139)	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	(96,080)	1,360,139	(1,360,139)	0	0	0	0	0	0
Transfers From General Fund	119,174	0	1,360,139	0	0	0	0	0	0
Beginning Fund Balance	(23,094)	0	1,360,139	0	0	0	0	0	0
Ending Fund Balance	0	1,360,139	0	0	0	0	0	0	0

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
46 America Recovery Plan Act-ARPA									
Revenues 4300 ARPA (Funding)	0	1,107,311	1,107,311	0	0	0	0	0	0
Revenues 4910 Investment Earnings	0	0	0	0	0	0	0	0	0
Revenues 4999 Rollover from Prior Year	0	0	115,954	290,596	0	0	0	0	0
Revenues 4999 Transfers From General Fund	761,282	0	0	0	0	0	0	0	0
46 American Recovery Plan Act Total Revenues	761,282	1,107,311	1,223,265	290,596	0	0	0	0	0

Expenses 6020 Hazard Pay Salaries	0	150,107	86,639	0	0	0	0	0	0
Expenses 6110 Hazard Pay FICA	0	10,912	6,504	0	0	0	0	0	0
Expenses 6120 Hazard Pay Pension	0	5,567	2,652	0	0	0	0	0	0
Expenses 6130 Hazard Pay Public Safety Pension	0	15,348	13,224	0	0	0	0	0	0
Expenses 6140 Hazard Pay Workman's Comp	0	6,804	3,194	0	0	0	0	0	0
Expenses 6150 Hazard Pay Group Health	0	377	0	0	0	0	0	0	0
Expenses 6160 Hazard Pay Umemploy Ins	0	41	12	0	0	0	0	0	0
Sub-Total Personnel Costs	0	189,156	112,225	0	0	0	0	0	0
Expenses 6715 Sheriff Contract-Salaries & Ere's	268,190	577,979	631,809	0	0	0	0	0	0
Expenses 6716 Dispatch Services-Fire	0	79,255	99,785	0	0	0	0	0	0
Expenses 6224 Utility Assistance /Food Asst. 6416 Business Assistance / GCDC County Home	0	28,017	0	0	0	0	0	0	0
Expenses Renovation FY 24 & 25	0	11,950	4,850	200,000	0	0	0	0	0
Expenses 6709 Covid Team-Promotoras / jessie	0	105,000	10,000	0	0	0	0	0	0
Expenses XXXX FD Equipment	0	0	0	35,000	0	0	0	0	0
Expenses 6830 Town Hall Parking Lot & ADY / council chamber	0	802,201	74,000	55,596	0	0	0	0	0
Sub-Total Operating Supplies & Services	0	991,357	820,444	290,596	0	0	0	0	0
TOTALS FOR 46 American Recovery Plan Act-ARPA	268,190	1,180,512	932,669	290,596	0	0	0	0	0

AZ-CARES Act Fund Summary

TOTAL AZ-CARES ACT FUND REVENUES	761,282	1,107,311	1,223,265	290,596	0	0	0	0	0
TOTAL AZ-CARES ACT FUND EXPENDITURES	(268,190)	(991,357)	(932,669)	(290,596)	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	493,092	115,954	290,596	0	0	0	0	0	0
Transfers from General Fund	0	0	0	0	0	0	0	0	0
Beginning Fund Balance	(493,092)	0	115,954	290,596	0	0	0	0	0
Ending Fund Balance	(0)	115,954	290,596	0	0	0	0	0	0

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
47 Tianguis Commercial Center Revenues									
Revenues 4920 Rent	118,593	120,083	125,762	121,479	121,479	121,479	121,479	121,479	121,479
Revenues 4980 Utilities Billed	24,992	27,562	28,798	27,117	27,931	28,769	29,632	30,521	31,437
Revenues 4980 Patio Rentals	4,269	15,134	17,840	17,000	17,510	18,035	18,576	19,134	19,708
Revenues 4980 Insurance & Security Reimb.	0	0	2,752	0	0	0	0	0	0
Revenues 4980 Miscellaneous	63	400	4	0	0	0	0	0	0
Past Due Rents Received	0	5,525	0	0	0	0	0	0	0
Fund Balance Carryforward-Tianguis	0	122	1,294	0	0	0	0	0	0
47 Tianguis Commercial Center Revenues	147,917	168,825	176,451	165,597	166,920	168,283	169,687	171,134	172,623
47 Tianguis Commercial Center Expenses									
Expenses 6020 Salaries	31,569	46,920	33,025	55,004	56,654	58,354	60,104	61,907	63,765
Expenses 6110 Fica	2,390	3,545	2,519	4,208	4,334	4,464	4,598	4,736	4,878
Expenses 6120 Pension	2,236	4,429	3,717	6,826	7,031	7,242	7,459	7,683	7,913
Expenses 6140 Workmen'S Compensation	1,425	1,320	934	1,226	1,263	1,301	1,340	1,380	1,421
Expenses 6150 Group Health Insurance	1,060	12,838	13,925	15,551	17,883	20,566	23,651	27,198	31,278
Expenses 6160 Unemployment Insurance	28	14	0	14	14	15	15	16	16
Expenses 6170 Life Insurance Expense	6	6	6	6	6	7	7	7	7
Sub-Total Personnel Costs	38,714	69,072	54,126	82,835	87,186	91,948	97,174	102,928	109,279
Expenses 6211 Office Supplies	0	10	90	33	34	35	36	37	39
Expenses 6212 Printing And Duplicating	23	0	30	18	18	19	19	20	20
Expenses 6226 Janitorial Supplies	1,958	3,171	3,386	2,839	2,924	3,011	3,102	3,195	3,291
Expenses 6227 Uniforms	0	77	173	150	155	159	164	169	174
Expenses 6228 Operating Expense	103	46	0	0	0	0	0	0	0
Expenses 6231 Building Materials & general repairs	25,496	17,570	32,200	25,088	25,841	26,616	27,415	28,237	29,084
Expenses 6240 Small Tools & Equipment	1,717	6	0	574	592	609	628	647	666
Expenses 6411 Auditing Services	684	680	958	774	797	821	846	871	897
Expenses 6416 Professional Services	0	4,942	1,356	2,099	2,162	2,227	2,294	2,363	2,434
Expenses 6510 Advertising Expense	0	0	0	0	0	0	0	0	0
Expenses 6531 Liability Insurance	1,287	1,224	1,287	1,266	1,304	1,343	1,383	1,425	1,467
Expenses 6533 Property Insurance	1,988	2,295	2,412	2,232	2,299	2,368	2,439	2,512	2,587
Expenses 6551 Electricity	44,964	42,803	49,701	50,000	51,500	53,045	54,636	56,275	57,964
Expenses 6552 Water And Sewer	9,466	10,736	7,549	9,250	9,528	9,814	10,108	10,411	10,724
Expenses 6554 Waste Disposal	5,716	5,786	4,822	5,441	5,604	5,772	5,945	6,124	6,308
Expenses 6703 Private Event Party Insurance	773	0	0	258	265	273	282	290	299
Expenses 6706 Maintenance Contracts	767	4,006	2,971	2,581	2,659	2,738	2,820	2,905	2,992
Expenses 6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
Expenses 6709 Contractual Services	655	5,829	7,167	4,550	4,687	4,827	4,972	5,121	5,275
Expenses 6720 Contract Labor	0	0	0	0	0	0	0	0	0
Expenses 1210 Past Due/Bad Debt	0	4,520	0	1,507	1,552	1,598	1,646	1,696	1,747
Expenses 6761 Rent Relief Amount	0	0	0	0	0	0	0	0	0
Expenses 6762 Bad Debt Expense	0	0	0	0	0	0	0	0	0
Expenses 6787 Patio Refunds	0	3,393	0	1,131	1,165	1,200	1,236	1,273	1,311
Sub-Total Operating Supplies & Services	95,597	107,092	114,100	109,791	113,084	116,477	119,971	123,570	127,278
TOTALS FOR 47 Tianguis Commercial Center	134,311	176,164	168,226	192,626	200,271	208,425	217,146	226,498	236,557

Tianguis Fund Summary

TOTAL TIANGUIS FUND REVENUES	147,917	168,703	175,157	165,597	166,920	168,283	169,687	171,134	172,623
TOTAL TIANGUIS FUND EXPENDITURES	(134,311)	(176,164)	(168,226)	(192,626)	(200,271)	(208,425)	(217,146)	(226,498)	(236,557)
REVENUES OVER (UNDER) EXPENDITURES	13,606	(7,461)	6,931	(27,029)	(33,351)	(40,142)	(47,458)	(55,364)	(63,934)
Beginning Fund Balance	58,020	71,626	64,165	71,096	44,066	10,716	(29,426)	(76,884)	(132,249)
Ending Fund Balance	71,626	64,165	71,096	44,066	10,716	(29,426)	(76,884)	(132,249)	(196,182)

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
50 Sewer Fund Revenues									
Revenues 4710 Sewer Use Fees	82,690	75,849	82,105	80,215	81,017	81,827	82,645	83,472	84,307
Revenues 4380 Sewer Repair-CDBG	68,297	445,776	0	0	0	0	0	0	0
Revenues 4711 Sewer Tap Fees	0	0	0	0	0	0	0	0	0
Revenues 4910 Investment Earnings	1,217	1,879	9,781	5,000	5,150	5,305	5,464	5,628	5,796
Revenues 4950 Miscellaneous Revenues	0	0	600	0	0	0	0	0	0
Revenues 4950 Prior Year Fund Balance Use	0	52,798	25,616	35,420	18,823	22,544	26,624	31,108	36,047
	0	0	0	0	0	0	0	0	0
50 Sewer Fund Revenues	152,204	576,303	118,103	120,635	104,990	109,676	114,733	120,207	126,150

50 Sewer Fund Expenses									
Expenses 6020 Salaries	58,948	70,770	83,425	50,913	52,440	54,013	55,634	57,303	59,022
Expenses 6110 Fica	4,210	4,964	6,036	3,894	4,011	4,131	4,255	4,383	4,514
Expenses 6120 Pension	5,202	7,541	8,793	6,318	6,508	6,703	6,904	7,111	7,324
Expenses 6140 Workmen'S Compensation	1,450	1,052	1,417	1,518	1,564	1,610	1,659	1,709	1,760
Expenses 6150 Group Health Insurance	12,012	14,130	11,217	11,134	12,804	14,725	16,933	19,473	22,394
Expenses 6160 Unemployment Insurance	5	7	1	4	4	5	5	5	5
Expenses 6170 Life Insurance Expense	52	52	42	49	50	52	53	55	57
Sub-Total Personnel Costs	81,878	98,518	110,932	73,830	77,381	81,239	85,443	90,038	95,076
Expenses 6211 Office Supplies	0	0	0	0	0	0	0	0	0
Expenses 6227 Uniforms	0	0	0	0	0	0	0	0	0
Expenses 6228 Operating Expense	0	0	0	0	0	0	0	0	0
Expenses 6231 Sewer Line Repairs	6,033	19,762	1,829	30,000	30,900	31,827	32,782	33,765	34,778
6231 Sewer Line Repairs (CDBG)	28,872	445,778	0	0	0	0	0	0	0
Expenses 6240 Small Tools & Equipment	0	0	0	0	0	0	0	0	0
Expenses 6411 Auditing Services	285	284	399	323	332	342	353	363	374
Expenses 6413 Engineering & Architectural Serv	2,295	6,824	3,952	5,500	5,665	5,835	6,010	6,190	6,376
Expenses 6531 Liability Insurance	526	600	632	586	604	622	640	660	680
Expenses 6551 Electricity	417	413	358	396	408	420	433	446	459
Expenses 6999 Transfer to CIP Program	0	0	0	20,000	0	0	0	0	0
Sub-Total Operating Supplies & Services	38,429	473,660	7,171	56,805	37,909	39,046	40,218	41,424	42,667
TOTALS FOR 50 Sewer Fund	120,306	572,178	118,103	130,635	115,290	120,285	125,660	131,462	137,743

SEWER FUND Summary									
TOTAL SEWER FUND REVENUES	152,204	523,505	92,487	85,215	86,167	87,132	88,109	89,099	90,103
TOTAL SEWER FUND EXPENDITURES	(120,306)	(572,178)	(118,103)	(130,635)	(115,290)	(120,285)	(125,660)	(131,462)	(137,743)
REVENUES OVER (UNDER) EXPENDITURES	31,897	(48,673)	(25,616)	(45,420)	(29,123)	(33,153)	(37,551)	(42,363)	(47,640)
Beginning Fund Balance	730,152	762,049	713,376	687,760	642,340	613,217	580,064	542,513	500,150
Ending Fund Balance	762,049	713,376	687,760	642,340	613,217	580,064	542,513	500,150	452,510

		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
		Audited	Audited	Expected	Proposed	Projected	Projected	Projected	Projected	Projected
51 Refuse Collection Revenue										
Revenues	4730 Waste Control Fees	326,772	377,293	375,431	359,832	370,627	381,746	393,198	404,994	417,144
	4731 Revenue Sharing	21,575	40,211	25,334	29,040	29,911	30,808	31,733	32,685	33,665
Revenues	4735 Refuse Truck Reservations	2,500	2,000	2,600	2,367	2,438	2,511	2,586	2,664	2,744
	Prior Year Retained Earnings Used	0	0	0	0	0	0	0	0	0
51 Refuse Collection Revenue		350,847	419,503	403,366	391,239	402,976	415,065	427,517	440,343	453,553
Expenses	Salaries & Wages	0	0	9,021	19,136	19,031				
Expenses	Fica Expense	0	0	1,464	1,464	1,464				
Expenses	Pension Expense	0	0	0	0	0				
Expenses	Workman's Compensation	0	0	75	75	75				
Expenses	Group Health-Dental Insurance	0	0	0	0	0				
Expenses	Unemployment Insurance	0	0	27	27	27				
Expenses	Life Insurance	0	0	0	0	0				
	6228 Clean Up Days									
Expenses	6411 Operating Expense	0	0	0	0	0	0	0	0	0
Expenses	6531 Liability Insurance	(1,100)	3,698	2,363	1,654	1,703	1,754	1,807	1,861	1,917
Expenses	6717 Residential Refuse Contract	324,124	329,295	262,556	305,325	314,485	323,920	333,637	343,646	353,956
Expenses	6718 Garbage Roll Off Contract	0	25,821	34,597	35,572	36,639	37,738	38,870	40,037	41,238
Total Operating Supplies & Services		323,025	358,814	301,081	344,116	354,393	363,412	374,315	385,544	397,110
REFUSE FUND Summary										
TOTAL REFUSE FUND REVENUES		350,847	419,503	403,366	391,239	402,976	415,065	427,517	440,343	453,553
TOTAL REFUSE FUND EXPENDITURES		(323,025)	(358,814)	(301,081)	(344,116)	(354,393)	(363,412)	(374,315)	(385,544)	(397,110)
REVENUES OVER (UNDER) EXPENDITURES		27,822	60,689	102,285	47,122	48,583	51,653	53,203	54,799	56,443
Beginning Fund Balance		192,784	220,607	281,296	383,581	430,703	479,286	530,939	584,142	638,940
Ending Fund Balance		220,607	281,296	383,581	430,703	479,286	530,939	584,142	638,940	695,383

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
Gila River Indian Community									
Revenues CAP Economic Asst.	0	0	0	0	0	0	0	0	0
Revenues CAP Family Asst.	25,000	0	0	0	0	0	0	0	0
Revenues PW Equipment	0	60,000	0	0	0	0	0	0	0
Revenues CAP food rescue\HD Support	0	0	31,000	31,000	0	0	0	0	0
Revenues FD - Replacement Turnout gear	0	0	0	72,000	0	0	0	0	0
Revenues FD - Command/Community Service Vehicle	0	0	0	95,000	0	0	0	0	0
Revenues SC - Elder Activity Programming	0	0	0	45,000	0	0	0	0	0
Revenues GRIC Fund Balance Carryover	302	7,302	844	11,142	21,440				
TOTAL REVENUES GRIC	25,302	67,302	31,844	254,142	21,440	0	0	0	0
Gila River Indian Community									
Expenses CAP Economic Asst.	0	6,459	0	0	0	0	0	0	0
Expenses CAP Family Asst.	18,000	0	0	0	0	0	0	0	0
Expenses PW Equipment	0	60,000	844	0	0	0	0	0	0
Expenses Cardiac Care-AED's-Fire	0	0	0	0	0	0	0	0	0
Expenses CAP food rescue\HD Support	0	0	0	0	0	0	0	0	0
Expenses Salaries & Wages-Food/Rescue	0	0	19,136	19,136	19,031				
Expenses Fica Expense	0	0	1,464	1,464	1,464				
Expenses Pension Expense	0	0	0	0	0				
Expenses Workman's Compensation	0	0	75	75	75				
Expenses Group Health-Dental Insurance	0	0	0	0	0				
Expenses Unemployment Insurance	0	0	27	27	27				
Expenses Life Insurance	0	0	0	0	0				
Expenses FD - Replacement Turnout gear	0	0	0	72,000	0	0	0	0	0
Expenses FD - Command/Community Service Vehicle	0	0	0	95,000	0	0	0	0	0
Expenses SC - Elder Activity Programming	0	0	0	45,000	0	0	0	0	0
TOTAL EXPENDITURES GRIC	18,000	66,459	21,546	232,702	20,597	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	7,000	843	10,298	21,440	843	0	0	0	0
Beginning Fund Balance	302	7,302	0	0	0	0	0	0	0
Ending Fund Balance	7,302	844	10,298	21,440	0	0	0	0	0

	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
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Fort McDowell-Salt River Pima-Maricopa Indian Community										
Revenues	Fire station roof repair	0	0	0	0	0	0	0	0	0
Revenues	Cultural heritage events programming	0	0	0	0	0	0	0	0	0
Revenues	Senior Center - entry patio remodel	0	0	0	62,000	0	0	0	0	0
Revenues	Maintenance Yard - warehouse, restroom	0	0	0	45,000	0	0	0	0	0
Revenues	Fort McDowell Fund Balance Carryover	0	0	0	0	0	0	0	0	0
TOTAL REVENUES FT. MCDOWEL		0	0	0	107,000	0	0	0	0	0

Fort McDowell-Salt River Pima-Maricopa Indian Community										
Expenses	Fire station roof repair	0	0	0	0	0	0	0	0	0
Expenses	Cultural heritage events programming	0	0	0	0	0	0	0	0	0
Expenses	Senior Center - entry patio remodel	0	0	0	62,000	0	0	0	0	0
Expenses	Maintenance Yard - warehouse, restroom	0	0	0	45,000	0	0	0	0	0
TOTAL EXPENDITURES FT. MCDOWEL		0	0	0	107,000	0	0	0	0	0

REVENUES OVER (UNDER) EXPENDITURES		0	0							
Beginning Fund Balance		0	0	0	0	0	0	0	0	0
Ending Fund Balance		0	0	0	0	0	0	0	0	0

Service Program Grants										
Revenues	Wildfire: Human Services: CAP	0	0	0	60,000	60,000	60,000	0	0	0
Revenues	County: Human Services: CAP homelessness services				250,000	0	0	0	0	0
Revenues	Prior Year carry forward					160,000	80,000			
TOTAL REVENUES		0	0	0	310,000	220,000	140,000	0	0	0

Expenses	(CAP WildFire) Appliances				54,000	54,000	54,000			
Expenses	County: Human Services: CAP homelessness services	0	0	0	90,000	80,000	80,000	0	0	0
Expenses	Wildfire Transfer to CAP				6,000	6,000	6,000			
TOTAL EXPENDITURES		0	0	0	150,000	140,000	140,000	0	0	0

REVENUES OVER (UNDER) EXPENDITURES		0	0		160,000	80,000	0			
Beginning Fund Balance		0	0	0	0	160,000	0	0	0	0
Ending Fund Balance		0	0	0	160,000	80,000	0	0	0	0

GAMING & SERVICE GRANT FUND Summary										
TOTAL GRANT FUND REVENUES		180,000	245,000	157,500	1,405,142	241,440	140,000	0	0	0
TOTAL GRANT FUND EXPENDITURES		-117,478	-323,150	-185,036	-1,178,702	-160,597	-140,000	0	0	0
REVENUES OVER (UNDER) EXPENDITURES		62,522	(78,150)	(27,536)	226,440	80,843	0	0	0	0

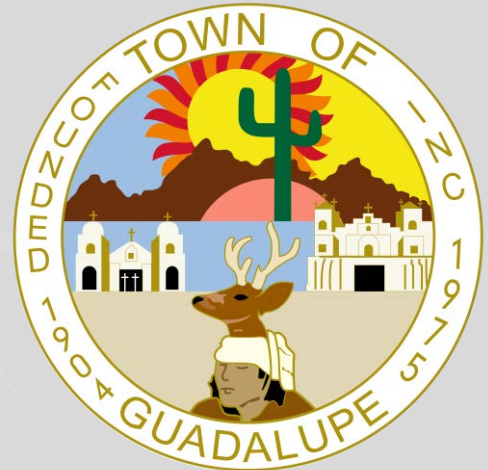
	FY21 Audited	FY22 Audited	FY23 Expected	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
CIP Project Detail									
Highline Canal Path Lighting Replacement									
FED CPF				501,824	0	0	0	0	0
SRP Aesthetic Fund				305,300	0	0	0	0	0
Town GF transfer				100,000	0	0	0	0	0
Total:				907,124	0	0	0	0	0
Town Sewerline Renovations									
FED CPF				0	872,520	0	0	0	0
County CDBG				550,275	0	0	0	0	0
Town GF transfer				0	0	0	0	0	0
Town Sewer Fund Transfer					20,000				
Total:				550,275	892,520	0	0	0	0
Solares Neighborhood Streetlight Replacement									
County CDBG				0	493,600	0	0	0	0
SRP Aesthetic Fund				0	521,500	0	0	0	0
Town GF transfer			0	0	55,000	0	0	0	0
Total:			0	0	1,070,100	0	0	0	0
Neighborhood 14 Streetlight Replacement									
Town GF Transfer			55,000	25,000	0	0	0	0	0
Total:			55,000	25,000	0	0	0	0	0
Highline Canal Sidewalk Project									
SRP Aesthetic Fund				180,600	0	0	0	0	0
Total:			0	180,600	0	0	0	0	0
Guadalupe Road Repaving & Pedestrian Improvements									
FED CPF			0	0	0	2,321,350	0	0	0
Town GF Transfer			0	0	0	277,375	277,375	0	0
Total:			0	0	0	2,598,725	277,375	0	0
Fire Station Flood Control Project									
FCMCD			0	212,536	0	0	0	0	0
Town GF Transfer			0	60,000	60,000	0	0	0	0
Total:			0	272,536	60,000	0	0	0	0
6840 Land Purchase W/GCDC									
Town GF Transfer				75,000	80,000	88,000	96,800	106,480	117,128
Total:			0	75,000	80,000	88,000	96,800	106,480	117,128
Capital Improvement Program	Total		55,000	2,010,535	2,022,620	2,598,725	277,375	0	0

Town of Guadalupe

Proposed Tentative Annual Budget Fiscal Year 2023-2024

Presented to Town Council

April 27, 2023



Snapshot: Town Responsibilities

70

General

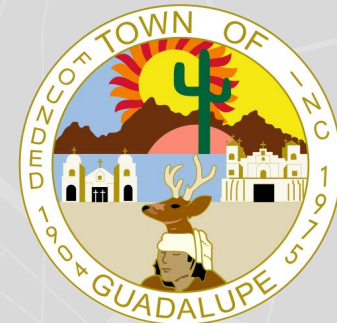
- 13 miles of streets
- 5 miles of alleys
- 1.3 miles of Highline Canal
- 11.5 miles of sewer lines
- 274** streetlights
- 450** street & traffic signs
- 18 acres of parks and basins
- 5-acre cemetery
- Senior Center
- Town Hall / Library
- Mercado
- Maintenance Yard
- Biehn Park
- Stottlemyre Park

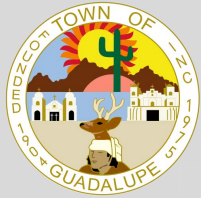
Programs and Services

- 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

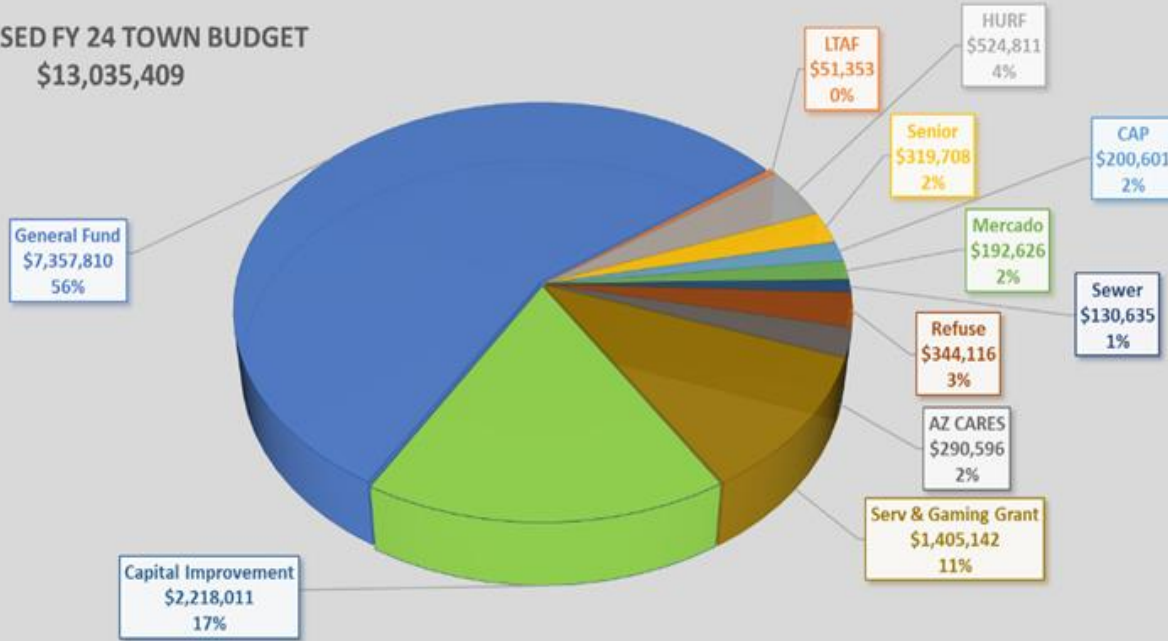
Employees

- 23 full time
- 17 part-time
- 35 reserve firefighters
- 1 contract
- \$2.3M annually





PROPOSED FY 24 TOWN BUDGET
\$13,035,409

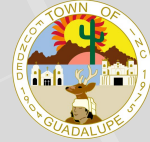


Proposed Total FY23-24 Budget

All Funds: \$13,035,409

Fund:	\$ Amount	% of Total Budget:
General Fund:	\$7,357,810	56%
CIP:	\$2,218,011	17%
Grant Fund:	\$1,405,142	11%

Proposed Tentative FY23-24 Budget Funds:



Funds:

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. General Fund: municipal services, operations 2. *HURF: transportation, street maintenance 3. *LTAF: Senior Center transportation services 4. *Senior Center: operations, programs, services 5. *Community Action Program (CAP): assistance 6. Grant Fund: awarded and requested grants 7. Mercado: operations, maintenance | <ol style="list-style-type: none"> 8. Solid Waste: refuse services 9. Sanitary Sewer: services, maintenance 10. Capital Improvement Program (CIP): large infrastructure projects 11. **AZ Cares COVID19 Relief Fund: ARPA programs |
|---|--|
-
- | |
|--|
| <ol style="list-style-type: none"> 1. *General Fund dependent 2. **Temporary Fund through 2024 |
|--|

Total FY24 All Expenses / All Funds

73

Annual Comparative				FY 24 - FY 23 Comparison				
	Audited	Audited	Audited	Adopted	Proposed	FY24	FY24 - FY23	FY24 - FY23
	FY20	FY21	FY22	FY23	FY24	% of total	\$ change	% change
General Fund	\$4,093,337	\$4,847,105	\$4,318,075	\$6,391,020	\$7,357,810	56.40%	\$966,790	15.1%
LTAf	\$37,381	\$29,394	\$41,606	\$42,159	\$51,353	0.40%	\$9,194	21.8%
HURF	\$421,823	\$818,510	\$1,603,525	\$948,558	\$524,811	4.00%	(\$423,747)	-44.7%
Senior Center	\$231,351	\$248,907	\$259,959	\$280,929	\$319,708	2.50%	\$38,779	13.8%
CAP	\$151,501	\$117,001	\$148,689	\$275,999	\$200,601	1.50%	(\$75,398)	-27.3%
CDBG/Housing	\$46,259					0.00%		
Tianguis	\$142,247	\$134,311	\$200,629	\$190,757	\$192,626	1.50%	\$1,869	1.0%
Sewer	\$394,730	\$120,308	\$529,806	\$693,219	\$130,635	1.00%	(\$562,584)	-81.2%
Refuse	\$363,873	\$323,025	\$377,206	\$375,669	\$344,116	2.60%	(\$31,553)	-8.4%
MPC Bond	\$18,701	\$287,777	\$322,974	\$314,537	\$0	0.00%	(\$314,537)	-100.0%
Grant Fund	\$524,034	\$117,478	\$297,814	\$4,310,548	\$1,405,142	10.80%	(\$2,905,406)	-67.4%
AZ Cares COVID19 Relief		\$268,190	\$987,809	\$1,226,813	\$290,596	2.20%	(\$936,217)	-76.3%
PYT COVID19		\$2,058,138	\$2,125,268	\$1,107,288	\$0	0.00%	(\$1,107,288)	-100.0%
Capital Improvement Projects				0	\$2,218,011	17.00%	\$2,218,011	
Total Expenses	\$6,425,237	\$9,370,144	\$11,213,360	\$16,157,496	\$13,035,409	100.00%	(\$3,122,087)	-19.32%



Proposed Total FY23-24 Budget

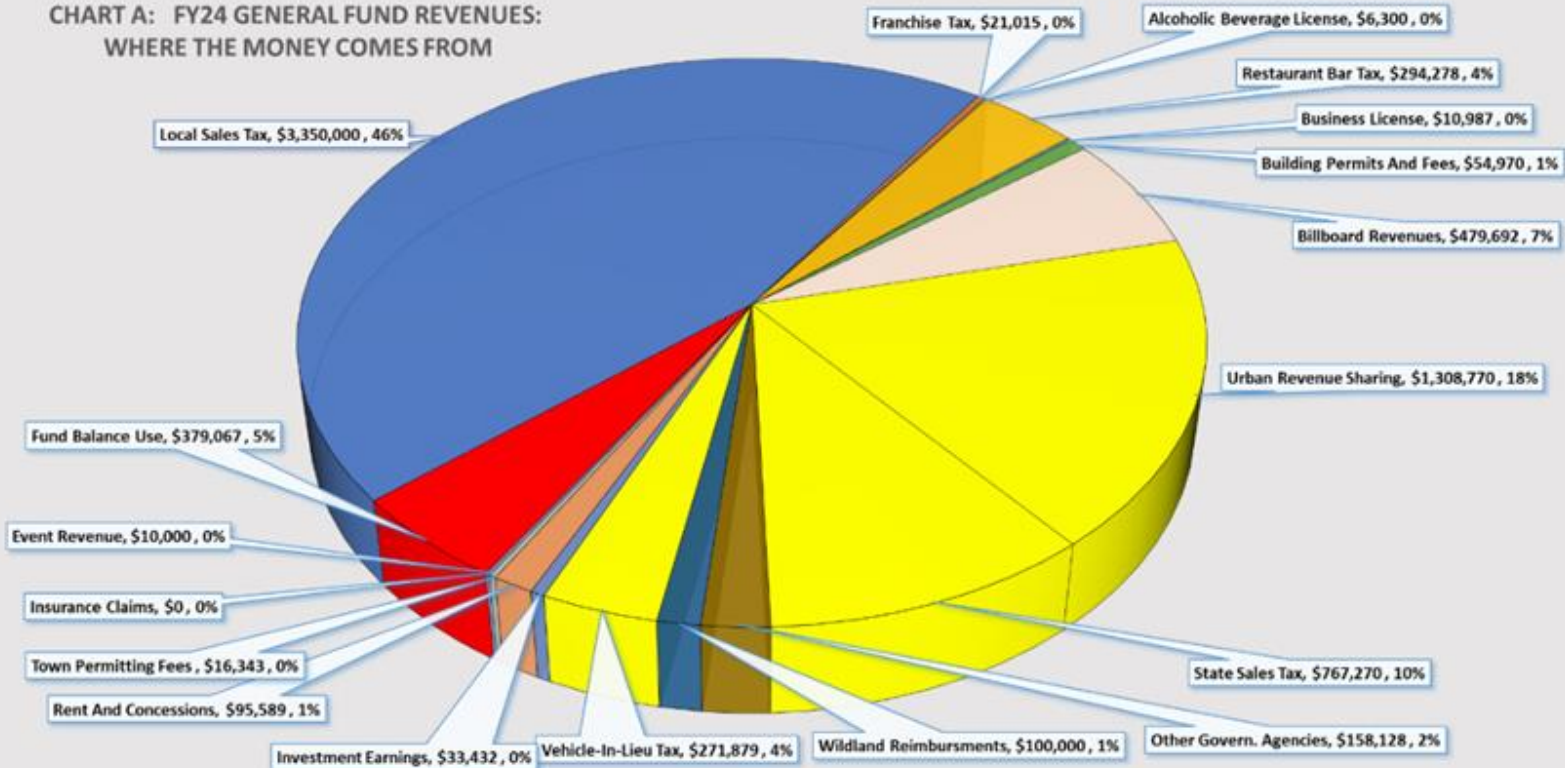
All Funds: \$13,035,409

Proposed FY23-24 General Fund

Where the money come from?



CHART A: FY24 GENERAL FUND REVENUES:
WHERE THE MONEY COMES FROM



FY23-24 Proposed Tentative General Fund Revenues



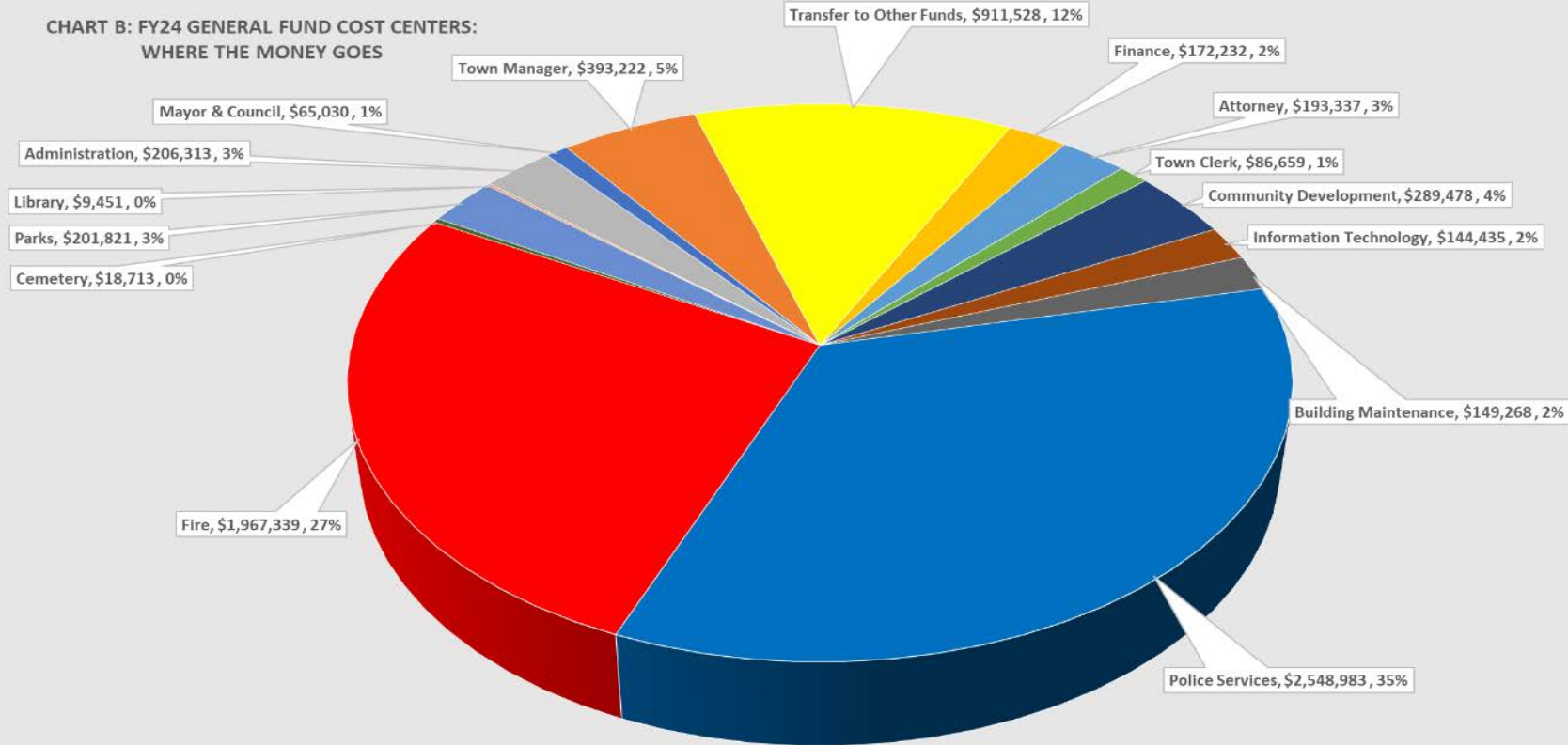
FY24 General Fund Revenues							75	
	Audited			Adopted			FY24 - FY 23 Comparison	
	Audited	Audited	Audited	Adopted	Proposed	FY24	FY24-FY23	FY24-FY23
	FY20	FY21	FY22	FY23	FY24	% of total	\$ change	% change
Local Sales Tax	\$2,129,620	\$2,726,150	\$2,843,635	\$3,001,500	\$3,350,000	45.50%	\$348,500	11.60%
Franchise Tax	\$25,124	\$25,553	\$18,265	\$26,437	\$21,015	0.30%	(\$5,422)	-20.50%
Transient Occupancy Tax	\$340,727	\$182,883	\$48,284	\$0	\$0	0.00%	\$0	0.00%
Alcoholic Beverage License	\$4,800	\$6,400	\$6,100	\$6,592	\$6,300	0.10%	(\$292)	-4.40%
Restaurant Bar Tax	\$286,495	\$225,377	\$293,513	\$295,000	\$294,278	4.00%	(\$722)	-0.20%
Business License	\$9,880	\$10,190	\$11,380	\$10,815	\$10,987	0.10%	\$172	1.60%
Building Permits And Fees	\$46,178	\$31,097	\$84,651	\$42,000	\$54,970	0.70%	\$12,970	30.90%
Billboard Revenues	\$74,570	\$63,730	\$64,488	\$65,897	\$479,692	6.50%	\$413,795	627.90%
AZ Cares COVID19 Relief	\$0	\$761,282	\$0	\$0	\$0	0.00%	\$0	0.00%
Urban Revenue Sharing	\$853,088	\$947,663	\$729,101	\$736,997	\$1,308,770	17.80%	\$571,773	77.60%
State Sales Tax	\$681,696	\$786,656	\$765,141	\$727,200	\$767,270	10.40%	\$40,070	5.50%
Other Govern. Agencies	\$124,898	\$126,737	\$143,078	\$127,200	\$158,128	2.10%	\$30,928	24.30%
Wildland Reimbursments	\$58,755	\$0	\$0	\$60,000	\$100,000	1.40%	\$40,000	66.70%
Vehicle-In-Lieu Tax	\$279,535	\$313,853	\$309,628	\$307,212	\$271,879	3.70%		-11.50%
Traffic Fines	\$27,846	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%
Appearance Bonds	\$413	\$269	\$0	\$0	\$90	0.00%	\$90	0.00%
Jcef Revenues	\$60,155	\$21,657	\$0	\$0	\$0	0.00%	\$0	0.00%
Investment Earnings	\$12,795	\$2,759	\$13,142	\$2,232	\$33,432	0.50%	\$31,200	1397.90%
Rent And Concessions	\$93,880	\$103,229	\$101,606	\$109,956	\$95,589	1.30%	(\$14,367)	-13.10%
Town Permitting Fees	\$16,056	\$14,700	\$16,353	\$14,955	\$16,343	0.20%	\$1,388	9.30%
Insurance Claims	\$103,486	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%
Sale of Land & Other Assets	\$0	\$0	\$72,175	\$0	\$0	0.00%	\$0	0.00%
Event Revenue	\$30,500	\$11,000	\$3,000	\$10,000	\$10,000	0.10%	\$0	0.00%
Fund Balance Use	\$0	\$0	\$0	\$0	\$379,067	5.20%	\$379,067	-
General Fund Total Revenues	\$5,260,497	\$6,361,185	\$5,523,540	\$5,543,993	\$7,357,810	100.00%	\$1,813,817	32.70%



Proposed FY23-24 General Fund

Where the money goes?

CHART B: FY24 GENERAL FUND COST CENTERS:
WHERE THE MONEY GOES



FY 24 GENERAL FUND EXPENSES BY DEPARTMENT

Cost Center							FY24 - FY23 Comparison	
	Actual	Actual	Actual	Adopted	Projected	FY24-FY23	FY24-FY23	FY24-FY23
	FY20	FY21	FY22	FY23	FY24	% of total	\$ change	% change
Mayor & Council	\$65,192	\$60,572	\$64,607	\$65,075	\$65,030	0.90%	(\$45)	-0.10%
Municipal Court	\$205,377	\$59,451	\$0	\$0	\$0	0.00%	\$0	0.00%
Town Manager	\$147,602	\$112,799	\$231,870	\$260,578	\$393,222	5.30%	\$132,644	50.90%
Transfer to Other Funds	\$178,696	\$1,397,233	\$663,036	\$1,187,570	\$911,528	12.40%	(\$276,042)	-23.20%
Finance	\$138,765	\$125,369	\$154,181	\$168,074	\$172,232	2.30%	\$4,158	2.50%
Attorney	\$106,402	\$79,144	\$69,062	\$111,541	\$193,337	2.60%	\$81,796	73.30%
Town Clerk	\$41,068	\$28,962	\$40,821	\$50,324	\$86,659	1.20%	\$36,335	72.20%
Community Development	\$36,191	\$120,987	\$154,571	\$216,721	\$289,478	3.90%	\$72,757	33.60%
Information Technology	\$55,305	\$124,545	\$123,712	\$137,920	\$144,435	2.00%	\$6,515	4.70%
Building Official	\$99,657	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%
Building Maintenance	\$113,355	\$135,175	\$147,655	\$116,011	\$149,268	2.00%	\$33,257	28.70%
Police Services	\$1,439,240	\$1,286,322	\$1,430,304	\$1,540,377	\$2,548,983	34.60%	\$1,008,606	65.50%
Fire	\$1,089,729	\$861,909	\$631,777	\$1,746,654	\$1,967,339	26.70%	\$220,685	12.60%
Cemetery	\$12,458	\$9,630	\$27,750	\$20,373	\$18,713	0.30%	(\$1,660)	-8.10%
Parks	\$163,288	\$151,097	\$175,288	\$199,872	\$201,821	2.70%	\$1,949	1.00%
Library	\$7,825	\$9,861	\$10,440	\$23,135	\$9,451	0.10%	(\$13,684)	-59.10%
Capital Outlay	\$0	\$42,806	\$206,334	\$346,848	\$0	0.00%	(\$346,848)	0.00%
Administration	\$691,047	\$241,243	\$186,667	\$199,949	\$206,313	2.80%	\$6,364	3.20%
General Fund Total Expenses	\$4,591,197	\$4,847,105	\$4,318,075	\$6,391,022	\$7,357,810	100.00%	\$966,788	15.13%

**FY23-24 Proposed Tentative
General Fund Expenditures**

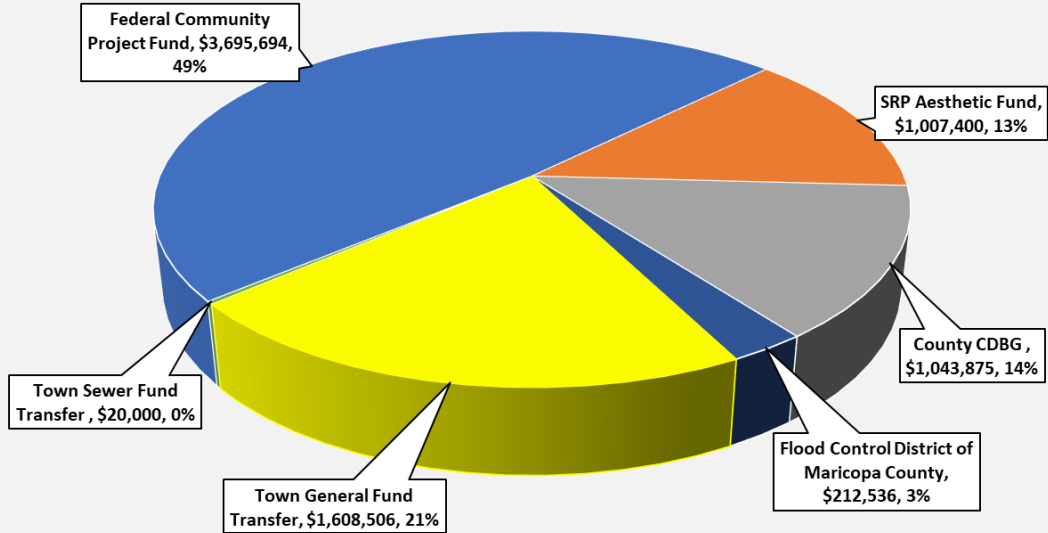


Maricopa County Sheriff's Office Annual Contract Cost FY19 – FY24

Year	MCSO Annual Contract Amount	\$ Increase from previous year	% increase from previous year	\$ increase form FY2019	% increase from FY2019
FY19	\$1,775,048.00				
FY20	\$1,875,114.00	\$100,066.00	5.6%	\$100,066.00	5.6%
FY21	\$2,055,943.00	\$180,829.00	9.6%	\$280,895.00	15.8%
FY22	\$2,007,570.00	-\$48,373.00	-2.4%	\$232,522.00	13.1%
FY23	\$2,172,085.00	\$164,515.00	8.2%	\$397,037.00	22.4%
FY24	\$2,548,507.00	\$376,422.00	17.3%	\$773,459.00	43.6%



**FY 24 5-Year Capital Improvement Program
Projected Total Revenues : \$7,588,011**



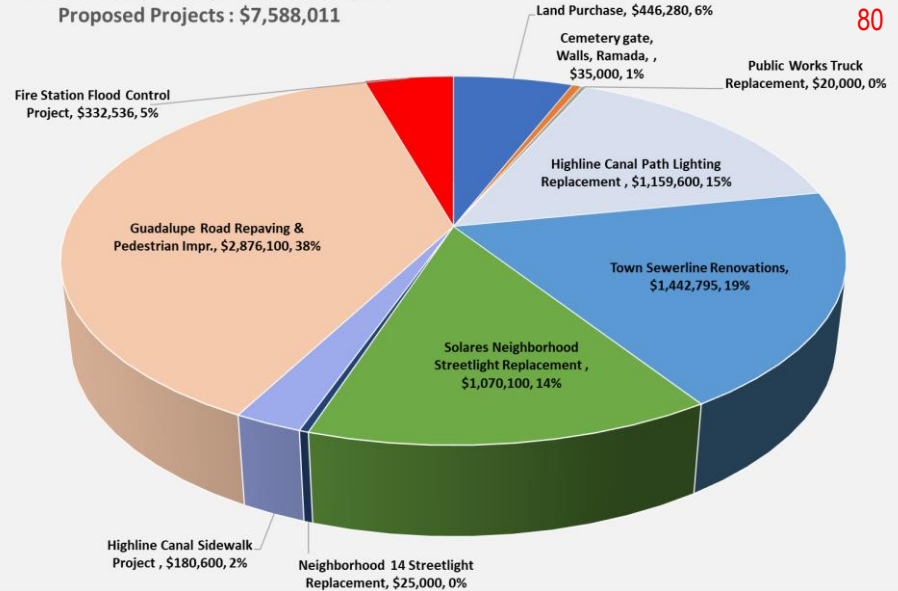
**FY 23-24 Five-Year Capital Improvement Projects:
Funding Sources:
\$7,588,011**

Capital Improvement Program Revenues	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	5-Year Program Total	5-Year Program % of Total
Federal Community Project Fund	\$501,824	\$872,520	\$2,321,350	\$0	\$0	\$3,695,694	48.7%
SRP Aesthetic Fund	\$485,900	\$521,500	\$0	\$0	\$0	\$1,007,400	13.3%
County CDBG	\$550,275	\$493,600	\$0	\$0	\$0	\$1,043,875	13.8%
Flood Control District of Maricopa County	\$212,536	\$0	\$0	\$0	\$0	\$212,536	2.8%
Town General Fund Transfer	\$467,476	\$295,000	\$365,525	\$374,175	\$106,480	\$1,608,506	21.2%
Town Sewer Fund Transfer	\$0	\$20,000	\$0	\$0	\$0	\$20,000	0.3%
Total:	\$2,218,011	\$2,202,620	\$2,686,875	\$374,175	\$106,480	\$7,588,011	100.0%



FY 24 5-Year Capital Improvement Program
Proposed Projects : \$7,588,011

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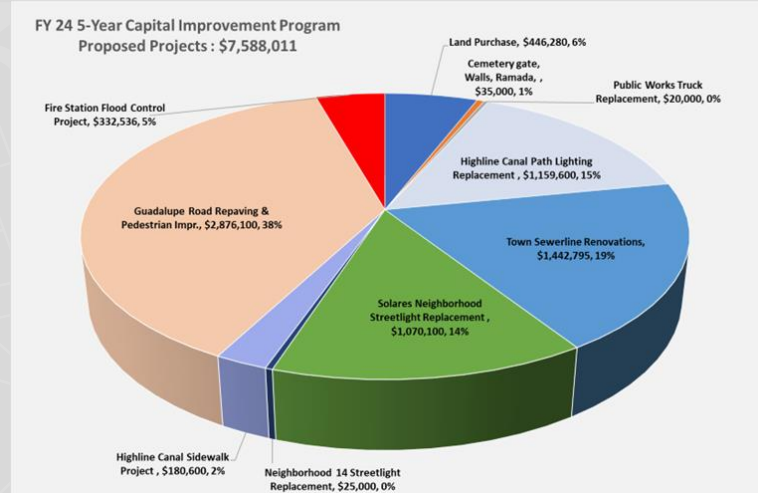
FY 23-24 Five-Year Capital Improvement Projects: \$7,588,011



Capital Improvement Program Expenditures	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	5-Year Program Total	5-Year Program % of Total
Land Purchase	\$75,000	\$80,000	\$88,000	\$96,800	\$106,480	\$446,280	5.9%
Cemetery gate, Walls, Ramada,	\$35,000	\$0	\$0	\$0	\$0	\$35,000	0.5%
Public Works Truck Replacement	\$20,000	\$0	\$0	\$0	\$0	\$20,000	0.3%
Highline Canal Path Lighting Replacement	\$1,059,600	\$100,000	\$0	\$0	\$0	\$1,159,600	15.3%
Town Sewerline Renovations	\$550,275	\$892,520	\$0	\$0	\$0	\$1,442,795	19.0%
Solares Neighborhood Streetlight Replacement	\$0	\$1,070,100	\$0	\$0	\$0	\$1,070,100	14.1%
Neighborhood 14 Streetlight Replacement	\$25,000	\$0	\$0	\$0	\$0	\$25,000	0.3%
Highline Canal Sidewalk Project	\$180,600	\$0	\$0	\$0	\$0	\$180,600	2.4%
Guadalupe Road Repaving & Pedestrian Impr.	\$0	\$0	\$2,598,725	\$277,375	\$0	\$2,876,100	37.9%
Fire Station Flood Control Project	\$272,536	\$60,000	\$0	\$0	\$0	\$332,536	4.4%
Total:	\$2,218,011	\$2,202,620	\$2,686,725	\$374,175	\$106,480	\$7,588,011	100.0%

FY 23-24 Five-Year Capital Improvement Projects: Project Funding Detail

CIP Project Detail	FY24	FY25	FY26	FY27	FY28	Project	Project	
Project	Funding Source(s)	Proposed	Projected	Projected	Projected	Total	% of Total	
Land Purchase								
Town GF Transfer		\$75,000	\$80,000	\$88,000	\$96,800	\$106,480	\$446,280	100.0%
Total:		\$75,000	\$80,000	\$88,000	\$96,800	\$106,480	\$446,280	100.0%
Cemetery Gate, Walls, Ramada								
Town GF Transfer		\$35,000	\$0	\$0	\$0	\$0	\$35,000	100.0%
Total:		\$35,000	\$0	\$0	\$0	\$0	\$35,000	100.0%
PW Truck Replacement								
Town GF Transfer		\$20,000	\$0	\$0	\$0	\$0	\$20,000	100.0%
Total:		\$20,000	\$0	\$0	\$0	\$0	\$20,000	100.0%
Highline Canal Path Lighting Replacement								
FED CPF		\$501,824	\$0	\$0	\$0	\$0	\$501,824	43.3%
SRP Aesthetic Fund		\$305,300	\$0	\$0	\$0	\$0	\$305,300	26.3%
Town GF transfer		\$252,476	\$100,000	\$0	\$0	\$0	\$352,476	30.4%
Total:		\$1,059,600	\$100,000	\$0	\$0	\$0	\$1,159,600	100.0%
Town Sewerline Renovations								
FED CPF		\$0	\$872,520	\$0	\$0	\$0	\$872,520	60.5%
County CDBG		\$550,275	\$0	\$0	\$0	\$0	\$550,275	38.1%
Town GF transfer		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Town Sewer Fund Transfer		\$0	\$20,000	\$0	\$0	\$0	\$20,000	1.4%
Total:		\$550,275	\$892,520	\$0	\$0	\$0	\$1,442,795	100.0%
Solares Neighborhood Streetlight Replacement								
County CDBG		\$0	\$493,600	\$0	\$0	\$0	\$493,600	46.1%
SRP Aesthetic Fund		\$0	\$521,500	\$0	\$0	\$0	\$521,500	48.7%
Town GF transfer		\$0	\$55,000	\$0	\$0	\$0	\$55,000	5.1%
Total:		\$0	\$1,070,100	\$0	\$0	\$0	\$1,070,100	100.0%
Neighborhood 14 Streetlight Replacement								
Town GF Transfer		\$25,000	\$0	\$0	\$0	\$0	\$25,000	100.0%
Total:		\$25,000	\$0	\$0	\$0	\$0	\$25,000	100.0%
Highline Canal Sidewalk Project								
SRP Aesthetic Fund		\$180,600	\$0	\$0	\$0	\$0	\$180,600	100.0%
Total:		\$180,600	\$0	\$0	\$0	\$0	\$180,600	100.0%
Guadalupe Road Repaving & Pedestrian Improvements								
FED CPF		\$0	\$0	\$2,321,350	\$0	\$0	\$2,321,350	80.7%
Town GF Transfer		\$0	\$0	\$277,375	\$277,375	\$0	\$554,750	19.3%
Total:		\$0	\$0	\$2,598,725	\$277,375	\$0	\$2,876,100	100.0%
Fire Station Flood Control Project								
FCMCD		\$212,536	\$0	\$0	\$0	\$0	\$212,536	63.9%
Town GF Transfer		\$60,000	\$60,000	\$0	\$0	\$0	\$120,000	36.1%
Total:		\$272,536	\$60,000	\$0	\$0	\$0	\$332,536	100.0%
Capital Improvement Program	Total:	\$2,218,011	\$2,202,620	\$2,686,725	\$374,175	\$106,480	\$7,588,011	100.0%



FY23-24 Proposed General Fund expenditures:



- a. **\$150,000: professional public safety consultant services to examine:**
 - **Maricopa County Sheriff's Office annual contract,**
 - **ambulance service options and long-term fire services.**
- b. **\$20,000: reestablish tuition reimbursement for full time and part time employees.**
- c. **\$10,000: professional services contract to examine five-year budget forecast.**
- d. **\$25,000: special legal services: telecommunications, stormwater discharge, and zoning.**
- e. **\$20,000: Firefighter replacement turnout gear**
- f. **\$42,000: retain planning and development professional services consultant.**
- g. **\$55,000: added Community Development Planner I position.**
- h. **\$30,000: contractual building services for unexpected building repairs.**
- i. **\$567,476: transfer to CIP fund for local share and/or local grant match of capital projects.**
- j. **\$116,000: 5% wages increase to all Town employees (cross funds)**

FY23-24 Proposed Tentative General Fund Revenues & Expenditures



Estimated FY23/24 Revenue:

- \$6,978,743 projected revenue
- \$3,350,000 local sales tax
- \$348,500 (11.6%) local sales tax increase
- \$413,795 billboard revenue
- \$571,733 URS two-year cushion
- \$379,067 fund balance carry forward

Difficult Assumptions:

- State Urban Revenue Sharing
 - flat tax 2.5%
- Food tax, State Sales Tax, VLT, HURF, Rental Tax
- Loss of hotel revenues

Estimated Expenses:

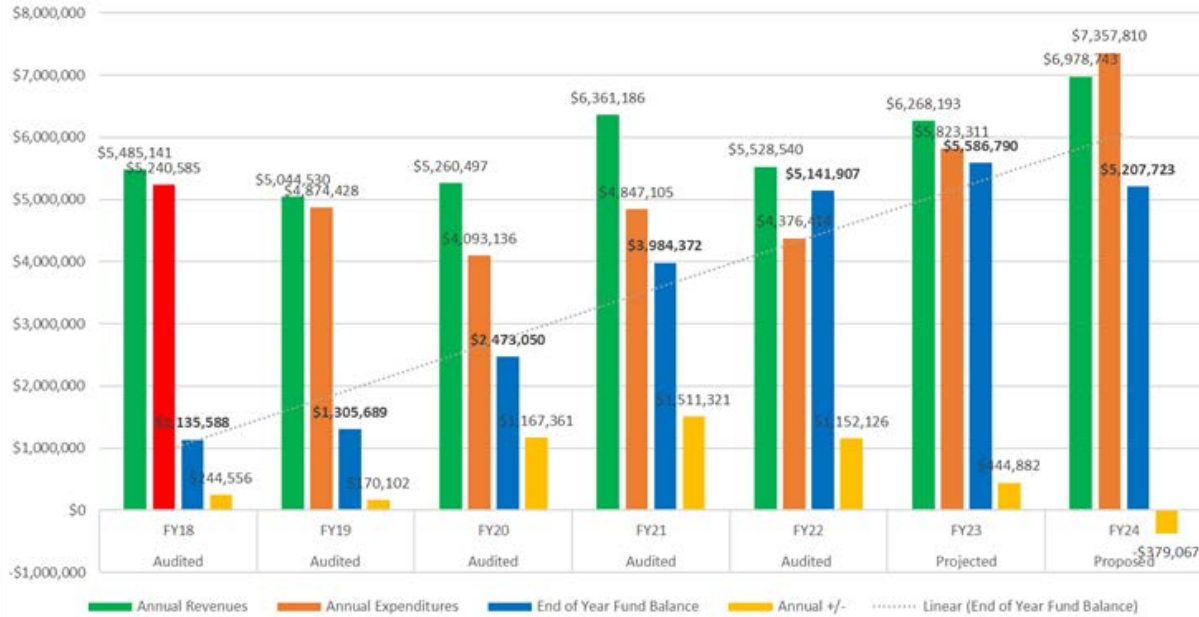
- \$7,357,810 total
- \$966,788 (15.1%) increase from prior year
- \$379,067 deficit spending- use of General Fund Balance
- Reduces General Fund Balance

Assessment:

- Able to manage due to General Fund
- Deficit spending is not an optimal long term budget approach
- Not fiscally sustainable over time
- Does not fully respond to town needs
- An annual financial condition



General Fund Analysis FY18 - FY24



**Proposed FY23-24
General Fund
Revenues:
\$6,978,743**

**Proposed FY23-24
General Fund
Expenditures:
\$7,357,810**

**Requires Fund
Balance:
\$379,067**

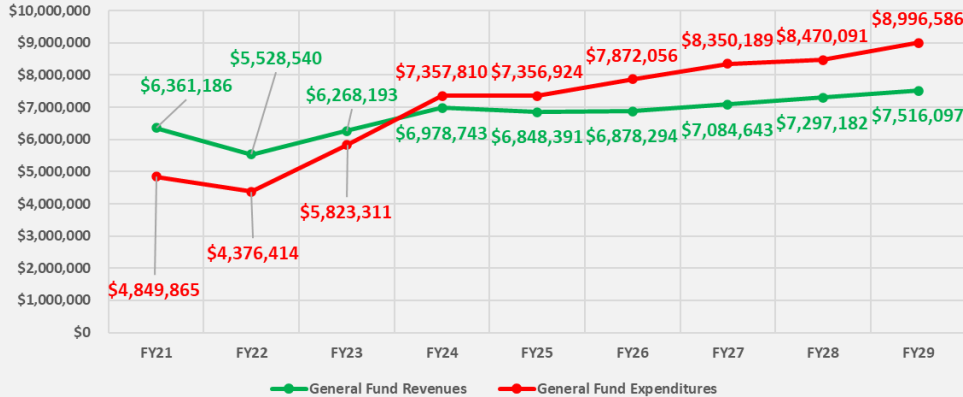
General Fund Analysis FY18-FY24

	Audited FY18	Audited FY19	Audited FY20	Audited FY21	Audited FY22	Projected FY23	Proposed FY24
Annual Revenues	\$5,485,141	\$5,044,530	\$5,260,497	\$6,361,186	\$5,528,540	\$6,268,193	\$6,978,743
Annual Expenditures	\$5,240,585	\$4,874,428	\$4,093,136	\$4,847,105	\$4,376,414	\$5,823,311	\$7,357,810
End of Year Fund Balance	\$1,135,588	\$1,305,689	\$2,473,050	\$3,984,372	\$5,141,907	\$5,586,790	\$5,207,723
Annual +/-	\$244,556	\$170,102	\$1,167,361	\$1,511,321	\$1,152,126	\$444,882	-\$379,067

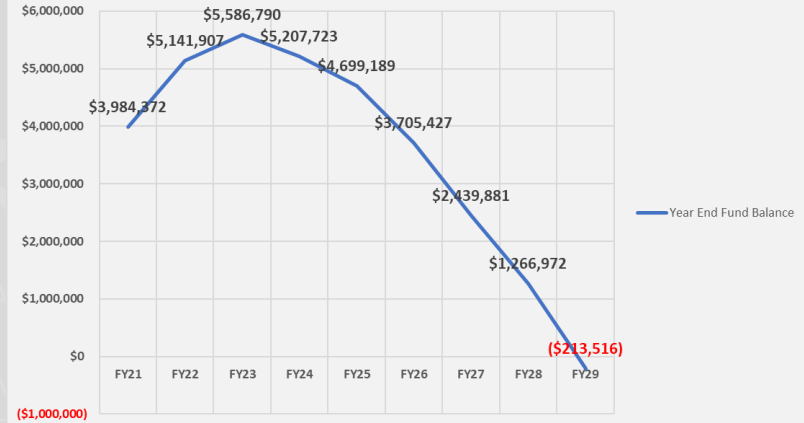


Proposed Tentative FY23-24 Projected Five Year General Fund Forecast

**Projected FY 24 Five-Year Forecast: General Fund
Annual Revenues & Expenditures**



**Projected FY 24 Five-Year Forecast:
General Fund Year End Balance**



Proposed FY2024: Projected Five Year General Fund Forecast

Proposed FY2024: Projected Five Year General Fund Forecast									
	Audited	Audited	Projected	Proposed	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
General Fund Revenues	\$6,361,186	\$5,528,540	\$6,268,193	\$6,978,743	\$6,848,391	\$6,878,294	\$7,084,643	\$7,297,182	\$7,516,097
General Fund Expenditures	\$4,849,865	\$4,376,414	\$5,823,311	\$7,357,810	\$7,356,924	\$7,872,056	\$8,350,189	\$8,470,091	\$8,996,586
Revenues (over/under) expenditures	\$1,511,321	\$1,152,126	\$444,882	(\$379,067)	(\$508,534)	(\$993,762)	(\$1,265,546)	(\$1,172,909)	(\$1,480,489)
Beginning Fund Balance	\$2,473,051	\$3,984,372	\$5,141,907	\$5,586,790	\$5,207,723	\$4,699,189	\$3,705,427	\$2,439,881	\$1,266,972
Ending Fund Balance	\$3,984,372	\$5,141,907	\$5,586,790	\$5,207,723	\$4,699,189	\$3,705,427	\$2,439,881	\$1,266,972	(\$213,516)
	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Year End Fund Balance	\$3,984,372	\$5,141,907	\$5,586,790	\$5,207,723	\$4,699,189	\$3,705,427	\$2,439,881	\$1,266,972	(\$213,516)

FY23-24

General Fund Five-Year Forecast



Observations:

- The five-year forecasts yield similar underlying budget messages as previous years:
- Financially regrouping from COVID19 fiscal impacts.
- 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.
- Use of fund balance does not establish a sustainable fiscal future where current levels of Town services can be maintained.

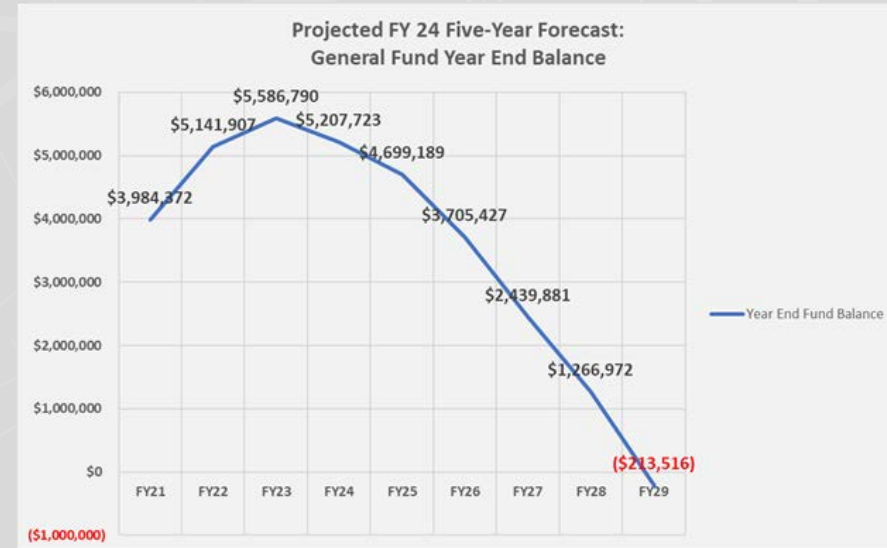
- Economic investment realizing sustainable, recurring revenue streams are needed.
- Success: Billboard license and dispensary are successful policy choices.**
- Success: Built an estimated \$5.6M General Fund balance.**

FY23-24 General Fund Five-Year Forecast



Cautious Outlook:

- Estimates \$5.6M General Fund balance > (20% = \$1.5M).
- Balance provides time.
- Analyze annual Town forecasted expenditures and revenues.
- Pursue future revenue generators.
- Remain thoughtful on expenditures.
- Leverage grant opportunities.
- Compensate Town employees with competitive wage



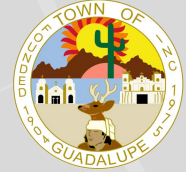
Proposed Tentative Five-Year Budget Trends

FY24 Proposed Tentative Annual Budget & Five-Year Forecast Trends				
	FY 23 Balance	GF Reliance	Five Year Trend	Comment
General Fund	\$5,586,790	Yes	↓	Expenditures exceed revenues; fund balance stable
HURF	\$0	Yes	↔	Expenditures exceed revenues
LTAF	\$0	Yes	↔	Expenditures exceed revenues
Senior Center	\$0	Yes	↔	Expenditures exceed revenues
Community Action Program (CAP)	\$0	Yes	↔	Expenditures exceed revenues; additional grant support
Capital Improvement Program	\$0	Yes	↑	78.5% of current projects grant funded
Refuse/ Solid Waste	\$383,581	No	↑	Fund stabilized
Sewer	\$687,760	No	↔	Expenditures exceed revenues
Mercado	\$71,096	Yes - In 2026	↓	Expenditures exceed revenues; minimal revenue & expensive repairs
MPC Bond	\$0	No	↑	Complete
Grant Fund	\$0	No	↑	\$1,318,000 submitted
AZ Cares COVID19 Relief	\$0	No	N/A	Expired
PYT COVID19 Relief	\$0	No	N/A	Expired

Legend
 ↑: Good
 ↔: Challenge
 ↓: Trouble

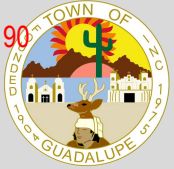


**FY 23-24 Proposed Tentative
AMERICAN RESCUE PLAN ACT of 2021 (ARPA)
COVID19 RELIEF FUND – AZ CARES Budget**

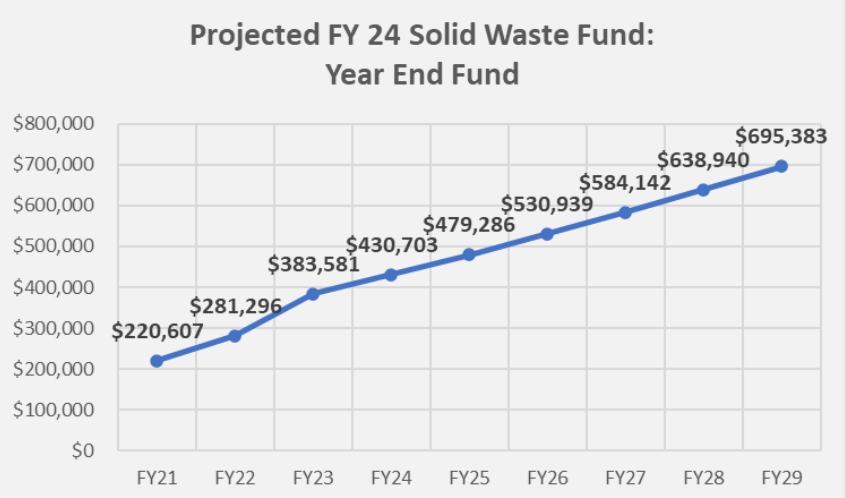
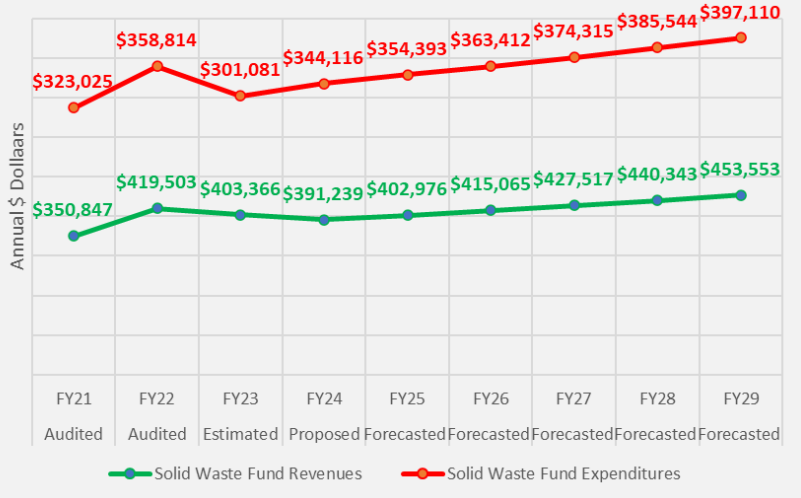


Status:

- Town received annual ARPA federal fund allocation of \$1,107,311 in FY22 & FY23 through the State of Arizona.
- In FY22, \$932,669 used for assistance programs and services and capital improvements.
- The remaining \$290,596 will rollover to FY 24 to fund:
 - \$200,000 local contribution to a \$1,000,000 Maricopa County Human Services Department grant for home renovations to eligible Guadalupe families.
 - \$35,000 Firefighter replacement equipment.
 - \$55,596 Town Hall parking lot renovations.



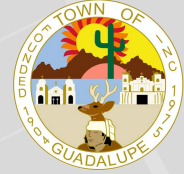
FY23-24 Proposed Tentative Refuse/Solid Waste Fund Budget & Five-Year Balance



Projected FY 24 Five-Year Forecast: Solid Waste Fund

	Audited FY21	Audited FY22	Estimated FY23	Proposed FY24	Forecasted FY25	Forecasted FY26	Forecasted FY27	Forecasted FY28	Forecasted FY29
Solid Waste Fund Revenues	\$350,847	\$419,503	\$403,366	\$391,239	\$402,976	\$415,065	\$427,517	\$440,343	\$453,553
Solid Waste Fund Expenditures	\$323,025	\$358,814	\$301,081	\$344,116	\$354,393	\$363,412	\$374,315	\$385,544	\$397,110
Revenues (over/under) expenditures	\$27,822	\$60,689	\$102,285	\$47,122	\$48,583	\$51,653	\$53,203	\$54,799	\$56,443
Beginning Fund Balance	\$192,784	\$220,607	\$281,296	\$383,581	\$430,703	\$479,286	\$530,939	\$584,142	\$638,940
Ending Fund Balance	\$220,607	\$281,296	\$383,581	\$430,703	\$479,286	\$530,939	\$584,142	\$638,940	\$695,383

FY23-24
Proposed Tentative Refuse/Solid Waste Fund
Budget & Five-Year Balance



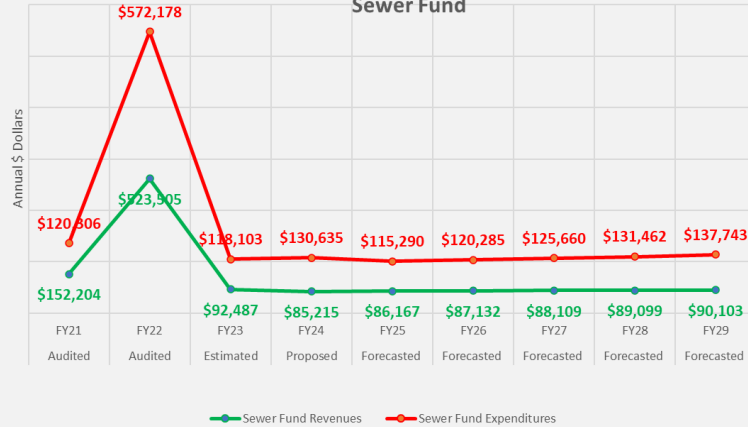
Observations:

- Stable fund due to the 15% fee increase.
- The five-year forecast projects revenues exceeding expenditures through FY2029.
- Forecast projects a growing fund balance.
- As intended, use balance to repair sidewalks, curb, restripe streets, & fill potholes.

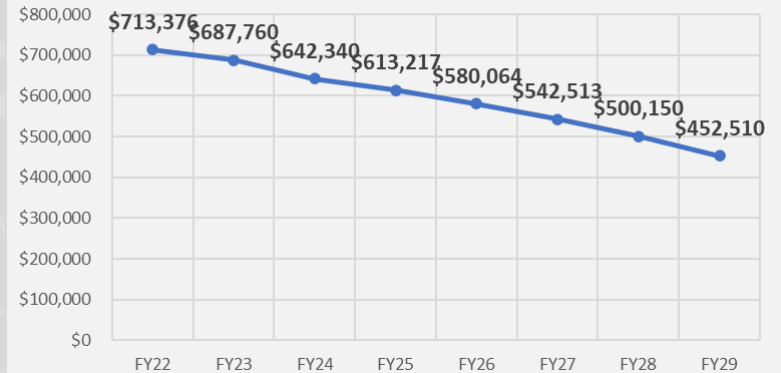
FY23-24 Proposed Tentative Sewer/Wastewater Fund Budget & Five-Year Balance



**Projected FY 24 Five-Year Forecast:
Sewer Fund**



**Projected FY 24 Five-Year Year End Balance:
Sewer Fund**



Projected FY 24 Five-Year Forecast: Sewer Fund

	Audited FY21	Audited FY22	Estimated FY23	Proposed FY24	Forecasted FY25	Forecasted FY26	Forecasted FY27	Forecasted FY28	Forecasted FY29
Sewer Fund Revenues	\$152,204	\$523,505	\$92,487	\$85,215	\$86,167	\$87,132	\$88,109	\$89,099	\$90,103
Sewer Fund Expenditures	\$120,306	\$572,178	\$118,103	\$130,635	\$115,290	\$120,285	\$125,660	\$131,462	\$137,743
Revenues (over/under) expenditures	31,897	-48,673	-25,616	-45,420	-29,123	-33,153	-37,551	-42,363	-47,640
Beginning Fund Balance	730,152	762,049	713,376	687,760	642,340	613,217	580,064	542,513	500,150
Ending Fund Balance	762,049	713,376	687,760	642,340	613,217	580,064	542,513	500,150	452,510

FY23-24

Proposed Tentative Sewer/Wastewater Fund Budget & Five-Year Balance



Observations:

- Capital sewer projects are now included in CIP budget.
- Budget now focused on operations and nuisance repair.
- The primarily reason for projected expenditures exceeding revenues is nuisance repairs and any associated design and engineering costs.

- The five-year forecast projects approximately \$30,000 annually for nuisance repairs.
- The five-year forecast projects an average annual \$35,000 deficit.
- The annual revenue of approximately \$83,500 has remained constant for years.

- The \$6.00 monthly fee for sewer utility accounts paid by Town residents and businesses has remained consistent for years is not sufficient to cover fund costs.
- Consideration of increasing the monthly \$6.00 fee requires a Town Council policy decision.



FY23-24 Proposed Tentative Mercado Fund Budget & Five-Year Balance

**Projected FY 24 Five-Year Forecast:
Mercado**



**Projected FY 24 Five-Year Year End Balance:
Mercado**



FY24 FIVE YEAR MERCADO FORECAST	FY21 Audited	FY22 Audited	FY23 Estimated	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
Mercado Revenues	\$147,917	\$168,703	\$175,157	\$165,597	\$166,920	\$168,283	\$169,687	\$171,134	\$172,623
Mercado Expenditures	\$134,311	\$176,164	\$168,226	\$192,626	\$200,271	\$208,425	\$217,146	\$226,498	\$236,557
Revenues (over/under) expenditures	-\$47,505	-\$35,842	-\$108,124	-\$31,747	-\$47,386	-\$111,467	-\$119,679	-\$128,868	-\$139,173
Beginning Fund Balance	58,020	71,626	64,165	71,096	44,066	10,716	-29,426	-76,884	-132,249
Ending Fund Balance	71,626	64,165	71,096	44,066	10,716	-29,426	-76,884	-132,249	-196,182

FY23-24

Proposed Tentative Mercado Fund Budget & Five-Year Balance



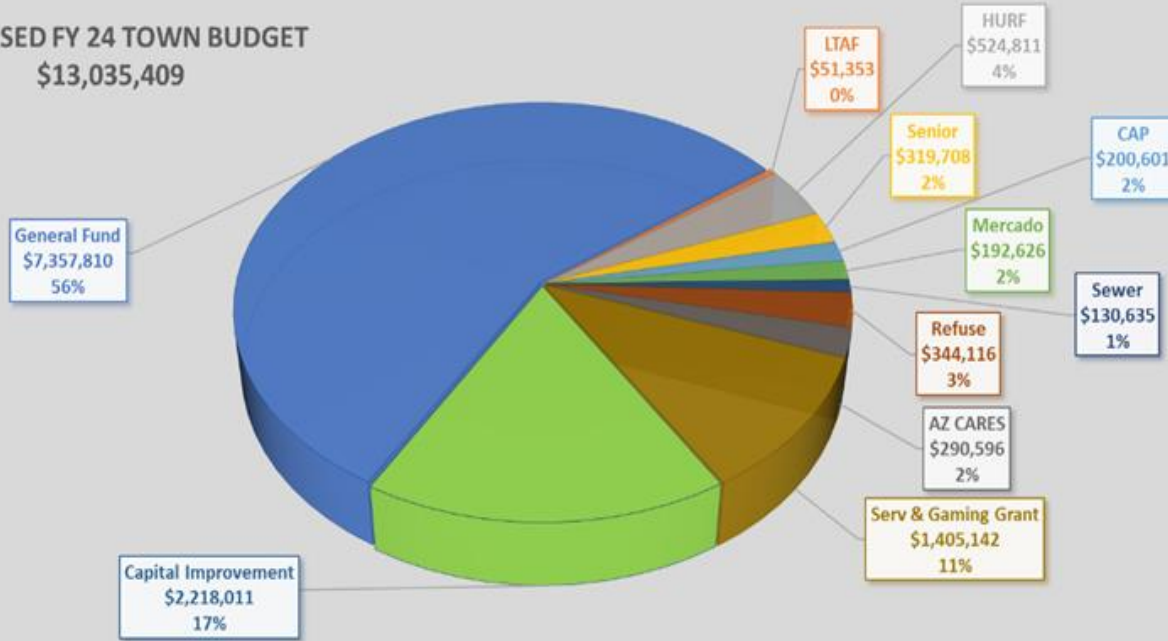
Observations:

- FY23 budget projects expenditures exceeding revenues by \$27,029 requiring the use fund balance.
- Five-year forecast projects expenditures exceeding revenue by an average of \$40,000 annually.
- Should this result, the Mercado fund balance is projected at a -\$29,429 at the end of FY2026.
- This would require a Town Council policy decision of using General Fund monies to subsidize the Mercado fund.
- The Mercado five year forecast only includes \$25,000 annually for building repairs. Presently, the Mercado, built in 1982, needs roof, electrical, plumbing and HVAC repairs.

- The future of the Mercado is dependent on the proposed development and development agreement underway.



PROPOSED FY 24 TOWN BUDGET
\$13,035,409

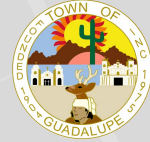


Proposed Tentative FY23-24 Budget

All Funds: \$13,035,409

Fund:	\$ Amount	% of Total Budget:
General Fund:	\$7,357,810	56%
CIP:	\$2,218,011	17%
Grant Fund:	\$1,405,142	11%

Proposed Tentative FY23-24 Budget Funds



Funds:

- | | |
|---|---|
| <p>1. General Fund: municipal services, operations</p> <p>2. *HURF: transportation, street maintenance</p> <p>3. *LTAF: Senior Center transportation services</p> <p>4. *Senior Center: operations, programs, services</p> <p>5. *Community Action Program (CAP): assistance</p> <p>6. Grant Fund: awarded and requested grants</p> <p>7. Mercado: operations, maintenance</p> <p>8. Solid Waste: refuse services</p> | <p>9. Sanitary Sewer: services, maintenance</p> <p>10. Capital Improvement Program (CIP): large infrastructure projects</p> <p>11. **AZ Cares COVID19 Relief Fund: ARPA programs</p> |
|---|---|
-
- | |
|---|
| <p>1. *General Fund dependent</p> <p>2. **Temporary Fund through 2024</p> |
|---|

Proposed Tentative FY23-24 Budget Considerations



Raise Revenues

- Economic Development / Commerce recurring revenue streams
- Pursue Town land development proposal
- Renewed billboard license agreement
- Extended dispensary operating hours
- Leased Town Hall offices
- Vigorously pursue grants – CIP, CAP
- Review various Town fees – underway

Examine Service Delivery

- Analyze MCSO contract
- Analyze ambulance service & long-term Fire and Life Safety service
- Analyze Five-Year Financial Forecasts
- Hire Town Building Inspector

FY23-24

**Proposed Tentative FY23-24 Budget
General Impacts & Projected Consequences**



Timeline:

- May 25, 2023:** Present Funds and seek to adopt Tentative FY2023/24 Budget
- June 8, 2023:** *Town Council Meeting: available date, if needed*
- June 22, 2023:** Town Council to Adopt Final FY23/24 Budget
- July 1, 2023:** Adopted FY23-24 Budget

Council Action:

- Seeking Council adoption of Proposed Tentative Fiscal Year 2023-2024 Budget

Town of Guadalupe

Proposed Tentative Annual Budget Fiscal Year 2023-2024

Thank you

