



*****DUE TO COVID-19, SEATING CAPACITY IS LIMITED TO NO MORE THAN 10 ATTENDEES*****

*****MEETING BROADCAST LIVE ON TOWN OF GUADALUPE FACEBOOK PAGE*****

Valerie Molina
Mayor

Ricardo Vital
Vice Mayor

Mary Bravo
Councilmember

Gloria Cota
Councilmember

Elvira Osuna
Councilmember

Joe Sánchez
Councilmember

Anita Cota Soto
Councilmember

Agendas/Minutes:

www.guadalupeaz.org

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

NOTICE OF SPECIAL MEETING OF THE GUADALUPE TOWN COUNCIL

THURSDAY, JUNE 23, 2022

IMMEDIATELY FOLLOWING THE REGULAR COUNCIL MEETING WHICH BEGINS AT 6:00 PM

GUADALUPE TOWN HALL
9241 SOUTH AVENIDA DEL YAQUI, MUSEUM ROOM
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 Special Meeting, open to the public, on Thursday, June 23, 2022, immediately following the Regular Council Meeting which begins at 6:00 P.M., at Guadalupe Town Hall, 9241 South Avenida del Yaqui, Museum Room, Guadalupe, Arizona.

AGENDA

- A. CALL TO ORDER
- B. ROLL CALL
- C. 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.
- D. DISCUSSION AND POSSIBLE ACTION ITEMS:
 1. **PUBLIC HEARING – FINAL BUDGET ADOPTION (RESOLUTION NO. R2022.20):** Hold a public hearing to receive public input on the Fiscal Year 2022/23 Town of Guadalupe budget in the amount of \$16,157,499, as tentatively adopted by the Town Council on May 26, 2022. Council may provide direction to the Town Manager / Clerk. *(related to G2)*
 2. **FISCAL YEAR 2022/23 FINAL BUDGET ADOPTION (RESOLUTION NO. R2022.20):** Council will consider and may take action to adopt a resolution approving the Fiscal Year 2022/23 Town of Guadalupe budget in the amount of \$16,157,499, which includes funding for a general fund budget of \$6,391,021; \$2,807,292 for enterprise and special funds; \$314,537 for municipal bond debt service; \$1,226,813 for AZ Cares Covid relief; \$1,107,288 for COVID relief and recovery and a \$4,310,548 grant fund. Council may provide direction to the Town Manager / Clerk. *(related to G1)*
- E. TOWN MANAGERS' COMMENTS
- F. COUNCILMEMBERS' COMMENTS
- G. ADJOURNMENT

RESOLUTION NO. R2022.20

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GUADALUPE, ARIZONA, ADOPTING THE FISCAL YEAR 2022/2023 TOWN BUDGET WHICH TOTALS \$16,157.499.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Guadalupe Town Council did, on May 26, 2022, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount if any to be raised by taxation upon real and personal property of the Town of Guadalupe; and

WHEREAS, the Town of Guadalupe does not impose a primary property tax and no new taxes are proposed; and,

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Town Council met on June 23, 2022, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses; and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Guadalupe Town Council would meet on June 23, 2022, at the office of the Council for the purpose of hearing taxpayers; and

WHEREAS, it appears that the sums if any to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A) and the proposed budget is in compliance with Arizona law.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GUADALUPE, ARIZONA AS FOLLOWS:

That said estimates of revenues and expenditures/expenses shown on the accompanying schedules (Exhibit A), have decreased in the amount of \$7,407,117 as compared to the FY22 adopted annual budget, are hereby adopted as the annual budget (Exhibit B) of the Town of Guadalupe for fiscal year 2022/2023.

PASSED AND ADOPTED by the Town Council of the Town of Guadalupe, Arizona, this 23th day of June, 2022.

Valerie Molina, Mayor

Approved as to Form:

ATTEST:

Jeff Kulaga
Town Manager/Clerk

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

Exhibit A

Official Budget Forms

Town of Guadalupe-Final Budget

Fiscal year 2023

Town of Guadalupe-Final Budget

Table of Contents

Fiscal year 2023

Resolution for the adoption of the budget

Schedule A—Summary Schedule of estimated revenues and expenditures/expenses

Schedule B—Tax levy and tax rate information (not applicable)

Schedule C—Revenues other than property taxes

Schedule D—Other financing sources/(uses) and interfund transfers

Schedule E—Expenditures/expenses by fund

Schedule F—Expenditures/expenses by department (not applicable)

Schedule G—Full-time employees and personnel compensation

**Town of Guadalupe-Final Budget
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023**

Fiscal year	S c h	Funds								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds	
2022	Adopted/adjusted budgeted expenditures/expenses*	E 1	5,934,244	14,114,988	322,974	0	0	695,053	0	21,067,259
2022	Actual expenditures/expenses**	E 2	4,269,852	5,306,664	322,974	0	0	1,107,641	0	11,007,131
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		5,214,973	1,325,338	0	0	0	1,042,451	0	7,582,762
2023	Primary property tax levy	B 4	0							0
2023	Secondary property tax levy	B 5								0
2023	Estimated revenues other than property taxes	C 6	5,543,993	5,993,927	0	0	0	1,213,146	0	12,751,066
2023	Other financing sources	D 7	0	0	0	0	0	0	0	0
2023	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2023	Interfund transfers in	D 9	0	873,032	314,537	0	0	0	0	1,187,569
2023	Interfund Transfers (out)	D 10	1,187,569	0	0	0	0	0	0	1,187,569
2023	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement									0
	Maintained for future capital projects									0
	Maintained for future financial stability									0
										0
2023	Total financial resources available		9,571,397	8,192,297	314,537	0	0	2,255,597	0	20,333,828
2023	Budgeted expenditures/expenses	E 13	6,391,020	8,192,297	314,537	0	0	1,259,645	0	16,157,499

Expenditure limitation comparison

	<u>2022</u>	<u>2023</u>
1 Budgeted expenditures/expenses	\$ 21,067,259	\$ 16,157,499
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	21,067,259	16,157,499
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 21,067,259	\$ 16,157,499
6 EEC expenditure limitation	\$	\$

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

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

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

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**Town of Guadalupe-Final Budget
Revenues other than property taxes
Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
Privilege Tax	\$ 2,336,185	\$ 3,243,986	\$ 3,296,500
Occupancy Tax	105,274	50,000	
Franchise Tax	26,415	25,782	26,437
Licenses and permits			
Operating Licenses	17,391	17,210	17,407
Permits	31,210	60,000	42,000
Billboard Revenues	65,757	64,225	65,897
Intergovernmental			
State Sales Tax, Income & Vehicle License	1,951,272	1,781,786	1,771,409
Other Revenue from Government Agencies	137,227 az	126,272	127,200
Wildland Fires	51,265		60,000
Charges for services			
Rents & Concessions	94,113	110,278	109,956
Permitting Fees	23,470	14,339	14,955
Event Revenue	10,500	5,000	10,000
Fines and forfeits			
Interest on investments			
Interest Earnings	3,088	1,575	2,232
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous			
Total General Fund	\$ 4,853,167	\$ 5,500,453	\$ 5,543,993

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

**Town of Guadalupe-Final Budget
Revenues other than property taxes
Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
HURF Allocation and Interest	\$ 800,501	\$ 1,603,525	\$ 400,930
LTAF Allocation	37,508	41,606	13,445
Senior Center Grant (Area Agency on Aging)	254,599	259,959	147,986
CAP Grant (Marcopa County Human Services)	130,397	148,689	112,255
PYT/Covid Grant Funding		3,074,550	
AZ Cares	1,107,311	1,107,311	1,107,311
Other Grants	11,717,665	295,000	4,212,000
Total Special Revenue Funds	\$ 14,047,981	\$ 6,530,640	\$ 5,993,927

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

Enterprise funds

Sewer Enterprise Fees	\$ 84,920	\$ 503,961	\$ 633,644
Tianguis Enterprise Rents	140,994	168,245	169,160
Refuse Collection Fees	354,820	423,606	410,342
Total Enterprise Funds	\$ 580,734	\$ 1,095,812	\$ 1,213,146
Total all funds	\$ 19,481,882	\$ 13,126,905	\$ 12,751,066

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

Town of Guadalupe-Final Budget
Other financing sources/(uses) and interfund transfers
Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
Senior Center (Area Agency on Aging)	\$	\$	\$	\$ 132,943
Community Action Program				163,745
Highway Users Revenue Fund				547,627
Local Transportation Asst. Fund				28,717
Municipal Property Corporation				314,537
Grant Fund				
Total General Fund	\$	\$	\$	\$ 1,187,569
Special revenue funds				
Senior Center (Area Agency on Aging)	\$	\$	\$ 132,943	\$
Community Action Program			163,745	
Highway Users Revenue Fund			547,627	
Local Transportation Asst. Fund			28,717	
Grant Fund				
Total special revenue funds	\$	\$	\$ 873,032	\$
Debt service funds				
				az leaaz
Municipal Property Corporation	\$	\$	\$ 314,537	\$
Total debt service funds	\$	\$	\$ 314,537	\$
Total all funds	\$	\$	\$ 1,187,569	\$ 1,187,569

**Town of Guadalupe-Final Budget
Expenditures/expenses by fund
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
Mayor & Council	\$ 65,854	\$	\$ 64,607	\$ 65,074
Municipal Court				
Town Manager	163,345		231,870	260,578
Finance Department	150,535		154,181	168,074
Town Clerk	41,514		40,821	50,324
Community Development	238,112		154,571	216,721
Building Inspection				
Building Maintenance	169,442		147,655	116,012
Fire Department	1,619,977		631,777	1,746,654
Cemetery Department	24,380		27,750	20,373
Parks Department	189,173		175,288	199,872
Library Building Maintenance	10,100		10,440	23,135
Administration	248,161		186,667	199,949
Transfers to Other Funds	693,554		663,036	1,187,569
Town Attorney	74,495		69,062	111,541
Information Technology	120,646	az leaaz	123,712	137,919
Police Department	1,494,956		1,430,304	1,540,377
Capital Outlay	630,000		158,111	346,848
Contingency				
Total General Fund	\$ 5,934,244	\$	\$ 4,269,852	\$ 6,391,020
Special revenue funds				
Highway User Revenue Fund	\$ 800,501	\$	\$ 1,603,525	\$ 948,558
Local Transportation Asst. Fund	37,508		41,606	42,162
Senior Center Operations	254,599		259,959	280,929
Community Action Program	130,397		148,689	275,999
Community Development	67,007			
PYT/Covid Grant Funding			1,967,262	1,107,288
AZ Cares	1,107,311		987,809	1,226,813
Other Grants	11,717,665		297,814	4,310,548
Total special revenue funds	\$ 14,114,988	\$	\$ 5,306,664	\$ 8,192,297
Debt service funds				
MPC Bond Payments	\$ 322,974	\$	\$ 322,974	\$ 314,537
Total debt service funds	\$ 322,974	\$	\$ 322,974	\$ 314,537
Enterprise funds				
Sewer Enterprise	\$ 161,818	\$	\$ 529,806	\$ 693,219
Tianguis Enterprise	182,848		200,629	190,757
Refuse Collection	350,387		377,206	375,669
Total enterprise funds	\$ 695,053	\$	\$ 1,107,641	\$ 1,259,645
Total all funds	\$ 21,067,259	\$	\$ 11,007,131	\$ 16,157,499

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

Town of Guadalupe-Final Budget
Full-time employees and personnel compensation
Fiscal year 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	17	\$ 793,628	\$ 172,322	\$ 114,119	\$ 93,187	\$ 1,173,256
Special Revenue Funds						
Highway Users Revenue Fund	4	\$ 191,223	\$ 19,800	\$ 38,583	\$ 26,896	\$ 276,502
Local Trans. Assistance Fund	1	28,040	3,480	2,827	2,916	37,264
Senior Center	4	126,145	15,655	27,143	11,860	180,803
Comm. Action Program	3	176,845	21,945	44,815	15,033	258,637
Grant Fund		544,351	146,049	100,782	76,647	867,828
Total Special Revenue Funds	12	\$ 1,066,604	\$ 206,929	\$ 214,149	\$ 133,351	\$ 1,621,033
Enterprise Funds						
Tianguis Commercial Center	1	\$ 50,051	\$ 6,211	\$ 15,551	\$ 5,721	\$ 77,535
Waste Water/Sewer	1	45,701	5,672	11,135	5,451	67,959
Total Enterprise Funds	2	\$ az leaaz	\$ 11,883	\$ 26,686	\$ 11,172	\$ 145,493
Total all Funds	31	\$ #VALUE!	\$ 391,134	\$ 354,954	\$ 237,711	\$ 2,939,783

Exhibit B

Fiscal Year 23 Final Annual Budget & Five Year Forecast

Index

General Fund Revenues.....	Page 1
Mayor/Council.....	Page 1
Municipal Court.....	Page 2
Town Manager.....	Page 2
Administration.....	Page 3
Finance	Page 3
Town Attorney.....	Page 4
Town Clerk.....	Page 4
Community Development.....	Page 5
Information Technology.....	Page 5
Building Official.....	Page 5
Building Maintenance.....	Page 6
Police Department.....	Page 7
Fire Department.....	Page 8
Cemetery.....	Page 9
Parks.....	page 10
Library.....	Page 11
General Fund Transfers to Other Funds.....	Page 11
Capital Outlay.....	Page 12
General Fund Summary.....	Page 12
LTAF (Local Transportation).....	Page 13
HURF (Highway Users Revenue Fund).....	Page 14
Senior Center (Congregate Meals).....	Page 15
Senior Center (Home Delivered Meals).....	Page 16
Senior Center (Multiservices Operations).....	Page 17
Senior Center (Transportation).....	Page 17
CAP (Community Action Program).....	Page 18
ARPA Covid19 Relief Funds - Pascua Yaqui Tribe.....	Page 19
ARPA Covid19 Relief Funds - AZ CARES.....	Page 20
Mercado.....	Page 21
Sewer.....	Page 22
Refuse.....	Page 23
Municipal Property Corporation (Municipal Bond).....	Page 23
Grant Fund (Ak-Chin) (GRIC).....	Page 24
Grant Fund (PYT) (Tohono O'dham).....	Page 25
Grant Fund (Fort McDowell) (Miscellaneous).....	Page 26
Grant Fund Summary	Page 26

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
General Fund Revenues										
01 General Fund	4110 Local Sales Tax	2,127,077	2,129,620	2,726,150	2,943,986	3,001,500	3,091,545	3,184,291	3,279,820	3,378,215
01 General Fund	4120 Franchise Tax	26,303	25,124	25,553	25,782	26,437	27,231	28,047	28,889	29,756
01 General Fund	4180 Transient Occupancy Tax	364,824	340,727	182,883	50,000	0	0	0	0	0
01 General Fund	4210 Alcoholic Beverage License	6,450	4,800	6,400	6,400	6,592	6,790	6,993	7,203	7,419
01 General Fund	4220 Restaurant Bar Tax	292,579	286,495	225,377	300,000	295,000	303,850	312,966	322,354	332,025
01 General Fund	4230 Business License	10,425	9,880	10,190	10,810	10,815	11,139	11,474	11,818	12,172
01 General Fund	4250 Building Permits And Fees	21,474	46,178	31,097	60,000	42,000	43,260	44,558	45,895	47,271
01 General Fund	4260 Billboard Revenues	64,174	74,570	63,730	64,225	65,897	67,874	69,910	72,007	74,167
01 General Fund	4300 AZ-Cares Act Fund Allowance	0	0	761,282	0	0	0	0	0	0
01 General Fund	4340 Urban Revenue Sharing	790,177	853,088	947,663	729,100	736,997	759,107	781,880	805,337	829,497
01 General Fund	4360 State Sales Tax	656,929	681,696	786,656	754,422	727,200	749,016	771,486	794,631	818,470
01 General Fund	4380 Other Revenue From Govern. Agencies	157,035	124,898	126,737	126,272	127,200	131,016	134,946	138,995	143,165
	4380 Wildland Reimbursements	75,176	58,755	0	0	60,000	61,800	63,654	65,564	67,531
01 General Fund	4390 Vehicle-In-Lieu Tax	280,769	279,535	313,853	298,264	307,212	316,428	325,921	335,699	345,770
01 General Fund	4810 Traffic Fines	19,922	27,846	0	0	0	0	0	0	0
01 General Fund	4840 Appearance Bonds	1,450	413	269	0	0	0	0	0	0
01 General Fund	4850 Jcef Revenues	6,144	60,155	21,657	0	0	0	0	0	0
01 General Fund	4910 Investment Earnings	20,161	12,795	2,759	1,575	2,232	2,299	2,368	2,439	2,512
01 General Fund	4920 Rent And Concessions	89,475	93,880	103,229	110,278	109,956	113,255	116,652	120,152	123,757
01 General Fund	4950 Town Permitting Fees	16,722	16,056	14,700	14,339	14,955	15,404	15,866	16,342	16,832
	4950 Insurance Claims	0	103,486	0	0	0	0	0	0	0
	4960 Grant Event Revenue	0	20,000	0	0	0	0	0	0	0
01 General Fund	4960 Event Revenue	17,264	10,500	11,000	5,000	10,000	10,000	10,000	10,000	10,000
	Fund Balance Forward	0	0	0	0	-847,029	-1,808,337	-1,378,565	-1,281,278	-1,311,468
TOTAL GENERAL FUND REVENUES		5,044,530	5,260,497	6,361,186	5,500,453	5,543,993	5,710,013	5,881,014	6,057,144	6,238,558
Mayor & Council										
8010 Mayor And Council	6020 Salaries	59,500	58,800	54,600	58,800	58,800	58,800	58,800	58,800	58,800
8010 Mayor And Council	6110 Fica	4,552	4,498	4,178	4,498	4,468	4,602	4,740	4,882	5,029
8010 Mayor And Council	6120 Pension	0	0	0	0	0	0	0	0	0
8010 Mayor And Council	6140 Workmen'S Compensation	287	227	167	158	167	172	178	183	188
8010 Mayor And Council	6150 Group Health Insurance	0	0	0	0	0	0	0	0	0
	Sub-Total Personnel Costs	64,339	63,525	58,945	63,456	63,436	63,575	63,718	63,865	64,017
8010 Mayor And Council	6211 Office Supplies	445	47	13	221	187	193	198	204	210
8010 Mayor And Council	6212 Printing And Duplicating	94	261	362	0	185	190	196	202	208
8010 Mayor And Council	6228 Operating Expense	0	0	0	0	0	0	0	0	0
8010 Mayor And Council	6240 Small Tools & Equipment	0	0	0	0	0	0	0	0	0
8010 Mayor And Council	6451 Telephone Expense	1,111	1,135	1,180	759	1,078	1,110	1,143	1,178	1,213
8010 Mayor And Council	6452 Postage & Mailing	0	0	1	1	1	1	1	1	1
8010 Mayor And Council	6501 Travel Expense	0	0	0	0	0	0	0	0	0
8010 Mayor And Council	6502 Mileage Reimbursement	0	0	0	0	0	0	0	0	0
8010 Mayor And Council	6703 Dues, Subscriptions And Memberships	0	0	0	0	0	0	0	0	0
8010 Mayor And Council	6707 Business Meetings	234	154	55	150	153	157	162	167	172
8010 Mayor And Council	6708 Miscellaneous Charges	0	70	10	20	0	0	0	0	0
8010 Mayor And Council	6750 Conferences And Training	135	0	6	0	36	37	39	40	41
	Sub-Total Operating Supplies & Svcs	2,019	1,667	1,627	1,151	1,639	1,688	1,739	1,791	1,844
TOTALS FOR 8010 Mayor And Council		66,358	65,192	60,572	64,607	65,074	65,262	65,456	65,656	65,862

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
8030 Municipal Court		198,550	205,377	59,451	0	0	0	0	0	0
Town Manager										
8040 Town Manager	6020 Salaries	81,971	78,421	62,776	131,530	158,521	163,277	168,175	173,221	178,417
8040 Town Manager	6040 Fees For Services	0	0	0	0	0	0	0	0	0
8040 Town Manager	6110 Fica	5,891	5,551	4,428	10,062	12,127	12,491	12,866	13,252	13,649
8040 Town Manager	6120 Pension	7,939	8,628	6,608	15,310	19,673	20,263	20,871	21,497	22,142
8040 Town Manager	6140 Workmen'S Compensation	412	312	191	631	631	650	670	690	711
8040 Town Manager	6150 Group Health Insurance	18,739	20,281	15,517	33,732	33,732	34,744	35,786	36,860	37,966
8040 Town Manager	6160 Unemployment Insurance	164	40	15	762	762	785	808	833	858
8040 Town Manager	6170 Life Insurance Expense	77	81	78	70	76	79	81	83	86
	Sub-Total Personnel Costs	115,193	113,314	89,613	192,097	225,522	232,288	239,257	246,435	253,828
8040 Town Manager	6211 Office Supplies	737	199	326	344	414	426	439	452	465
8040 Town Manager	6212 Printing And Duplicating	1,260	866	296	536	762	785	808	832	857
8040 Town Manager	6213 Newsletters & Publishing	0	0	12	0	3	3	3	3	3
8040 Town Manager	6228 Operating Expense	476	308	138	939	479	494	508	524	539
8040 Town Manager	6240 Small Tools & Equipment	0	272	0	0	0	0	0	0	0
8040 Town Manager	6411 Auditing Services	0	71	199	0	70	72	74	76	78
8040 Town Manager	6416 Professional Services	25,000	1,156	8,301	25,555	20,000	20,000	20,000	20,000	20,000
8040 Town Manager	6451 Telephone Expense	2,505	2,612	3,471	1,868	2,692	2,773	2,856	2,942	3,030
8040 Town Manager	6452 Postage & Mailing	472	300	138	42	245	252	260	268	276
8040 Town Manager	6501 Travel Expense	0	0	3	0	0	0	0	0	0
8040 Town Manager	6502 Mileage Reimbursement	201	0	6	65	0	0	0	0	0
8040 Town Manager	6510 Advertising Expense	10	0	0	0	0	0	0	0	0
8040 Town Manager	6532 Vehicle	477	477	477	199	420	432	445	459	472
8040 Town Manager	6703 Dues, Subscriptions And Memberships	8,611	10,062	8,862	10,218	9,721	10,013	10,313	10,623	10,942
8040 Town Manager	6706 Maintenance Contracts	0	0	0	0	0	0	0	0	0
8040 Town Manager	6707 Meetings & Business Expense	344	85	38	7	0	0	0	0	0
8040 Town Manager	6708 Miscellaneous Charges	220	0	0	0	0	0	0	0	0
8040 Town Manager	6709 Contractual Services	14,534	17,874	919	0	0	0	0	0	0
8040 Town Manager	6710 Equipment Repair Services	0	0	0	0	0	0	0	0	0
8040 Town Manager	6750 Conferences And Training	189	6	0	0	250	250	250	250	250
8040 Town Manager	6760 Equipment Replacement Reserve	0	0	0	0	0	0	0	0	0
8040 Town Manager	6860 Machinery And Equipment	0	0	0	0	0	0	0	0	0
8040 Town Manager	6911 Lease Payment	0	0	0	0	0	0	0	0	0
	Sub-Total Operating Supplies & Services	55,036	34,288	23,186	39,773	35,056	35,500	35,957	36,429	36,914
	TOTALS FOR 8040 Town Manager	170,229	147,602	112,799	231,870	260,578	267,788	275,214	282,863	290,742

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Administration										
8050 Administration	6414 Legal Services	24,404	16,605	0	0	0	0	0	0	0
8050 Administration	6531 Liability Insurance	30,796	52,886	46,638	54,364	47,556	48,983	50,452	51,966	53,525
8050 Administration	6708 Miscellaneous Charges	0	1,001	468	1,787	838	864	890	916	944
8050 Administration	6709 Covid Support Team	0	2,810	79,278	1,500	1,500	1,500	1,500	1,500	1,500
8050 Administration	6712 Prisoner Jail Expense	41,107	24,370	23,472	25,000	29,342	30,222	31,129	32,063	33,024
8050 Administration	6713 Animal Control Services	27,600	30,360	30,360	31,271	37,397	38,519	39,674	40,865	42,091
8050 Administration	6714 Dead Dog Removal	1,995	2,660	1,596	3,059	2,850	2,936	3,024	3,114	3,208
8050 Administration	6715 DOR Funding	15,653	17,253	17,074	0	4,266	5,062	4,988	5,036	4,857
8050 Administration	6780 Recognition And Awards	435	0	0	0	0	0	0	0	0
8050 Administration	6781 Celebration Exp. Special Events	4,950	2,334	5,168	4,316	6,200	6,386	6,578	6,775	6,978
8050 Administration	6781 Celebration Exp. Sheriff	50,995	15,639	6,936	40,000	45,000	46,350	47,741	49,173	50,648
8050 Administration	6781 Celebration Exp. Guad Days	7,855	7,191	0	0	0	8,025	8,266	8,514	8,769
8050 Administration	6781 Celebration Exp. Christmas	15,174	17,310	30,253	2,407	20,000	20,000	20,000	20,000	20,000
8050 Administration	6782 Election Expense	198	0	0	0	0	0	0	0	0
8050 Administration	6784 Judgements & Damages	0	0	0	7,500	5,000	2,500	2,500	2,500	2,500
8050 Administration	6786 Contingency/Emergency	0	0	0	0	0	0	0	0	0
8050 Administration	6787 Operating Refunds Bus. Lic.	0	0	0	6,490	0	0	0	0	0
8050 Administration	6788 Old Town Hall Insurance	1,608	1,268	0	0	0	0	0	0	0
8050 Administration	6911 Lease Payment	1,520	1,500	0	0	0	0	0	0	0
8050 Administration	6860 Machinery & Equipment	0	0	0	8,973	0	0	0	0	0
TOTALS FOR 8050 Administration Total		224,290	193,187	241,243	186,667	199,949	211,346	216,740	222,421	228,044
Finance										
8060 Finance Department	6020 Salaries	82,056	84,218	72,145	92,470	92,748	95,530	98,396	101,348	104,388
8060 Finance Department	6110 Fica	6,259	6,352	5,388	6,983	7,095	7,308	7,527	7,753	7,986
8060 Finance Department	6120 Pension	9,359	9,836	8,256	10,939	11,510	11,855	12,211	12,577	12,955
8060 Finance Department	6140 Workmen'S Compensation	405	336	229	251	405	417	430	443	456
8060 Finance Department	6150 Group Health Insurance	11,658	13,615	12,106	15,200	18,520	19,075	19,647	20,237	20,844
8060 Finance Department	6160 Unemployment Insurance	80	33	7	330	174	179	184	190	195
8060 Finance Department	6170 Life Insurance Expense	74	85	80	82	83	86	89	91	94
Sub-Total Personnel Costs		109,891	114,475	98,211	126,255	130,534	134,450	138,484	142,638	146,917
8060 Finance Department	6211 Office Supplies	710	496	690	828	701	722	744	766	789
8060 Finance Department	6212 Printing And Duplicating	2,184	546	2,224	1,674	2,126	2,190	2,255	2,323	2,393
8060 Finance Department	6228 Operating Expense	1	26	0	0	0	0	0	0	0
8060 Finance Department	6411 Auditing Services	14,561	16,440	16,541	18,103	26,208	26,994	27,804	28,638	29,497
8060 Finance Department	6451 Telephone Expense	340	469	377	252	370	381	393	405	417
8060 Finance Department	6452 Postage & Mailing	985	944	1,127	1,756	1,239	1,276	1,315	1,354	1,395
8060 Finance Department	6703 Dues, Subscriptions And Memberships	60	1,060	1,060	1,060	1,060	1,092	1,125	1,158	1,193
8060 Finance Department	6706 Maintenance Contracts	537	537	763	0	0	0	0	0	0
8060 Finance Department	6707 6707 Meetings & Business Expense	0	28	0	39	0	0	0	0	0
8060 Finance Department	6708 Miscellaneous Charges	0	0	0	0	50	52	53	55	56
8060 Finance Department	6708 Bank Charges	3,148	3,744	4,346	2,684	3,535	3,589	3,697	3,808	3,922
8060 Finance Department	6709 Contractual Services	208	0	0	1,000	1,700	1,751	1,804	1,858	1,913
8060 Finance Department	6750 Conferences And Training	0	0	30	530	550	550	550	600	600
Sub-Total Operating Supplies & Services		22,734	24,290	27,158	27,926	37,540	38,597	39,739	40,965	42,175
TOTALS FOR 8060 Finance Department		132,625	138,765	125,369	154,181	168,074	173,048	178,223	183,603	189,093

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Town Attorney										
8070 Town Attorney	6211 Office Supplies	564	226	143	391	341	351	362	373	384
8070 Town Attorney	6414 Legal Services	42,283	47,565	75,881	58,671	96,200	99,086	102,059	105,120	108,274
8070 Town Attorney	6415 Special Legal Services	0	0	3,120	10,000	15,000	15,450	15,914	16,391	16,883
8070 Town Attorney	6416 Professional Services	77,297	58,611	0	0	0	0	0	0	0
TOTALS FOR 8070 Town Attorney		120,144	106,402	79,144	69,062	111,541	114,887	118,334	121,884	125,540
Town Clerk										
8080 Town Clerk	6020 Salaries	21,912	25,213	20,630	24,325	30,000	30,900	31,827	32,782	33,765
8080 Town Clerk	6110 Fica	1,703	1,929	1,578	1,861	2,295	2,364	2,435	2,508	2,583
8080 Town Clerk	6120 Pension	2,344	2,625	2,105	2,486	3,723	3,835	3,950	4,068	4,190
8080 Town Clerk	6140 Workmen'S Compensation	109	101	63	64	101	104	107	110	114
8080 Town Clerk	6150 Group Health Insurance	0	0	0	0	0	0	0	0	0
8080 Town Clerk	6160 Unemployment Insurance	61	25	5	252	132	136	140	145	149
8080 Town Clerk	6170 Life Insurance Expense	0	0	0	0	0	0	0	0	0
Sub-Total Personnel Costs		26,129	29,893	24,381	28,988	36,251	37,339	38,459	39,613	40,801
8080 Town Clerk	6211 Office Supplies	121	49	75	161	105	108	111	114	118
8080 Town Clerk	6212 Printing And Duplicating	4,678	6,006	2,400	2,500	2,700	2,781	2,864	2,950	3,039
8080 Town Clerk	6228 Operating Expense	0	0	0	0	0	0	0	0	0
8080 Town Clerk	6240 Small Tools & Equipment	0	0	0	0	0	0	0	0	0
8080 Town Clerk	6416 Professional Services	83	0	0	0	0	0	0	0	0
8080 Town Clerk	6451 Telephone Expense	160	164	172	111	135	139	143	148	152
8080 Town Clerk	6452 Postage & Mailing	326	710	108	263	362	373	384	396	408
8080 Town Clerk	6501 Travel Expense	0	0	0	0	0	0	0	0	0
8080 Town Clerk	6502 Mileage Reimbursement	0	55	0	0	100	100	100	100	100
8080 Town Clerk	6510 Advertising Expense	534	530	287	282	420	282	290	534	282
8080 Town Clerk	6703 Dues, Subscriptions And Memberships	195	180	1,513	0	1,500	1,545	1,591	1,639	1,688
8080 Town Clerk	6706 Maintenance Contracts	0	0	0	0	0	0	0	0	0
8080 Town Clerk	6707 Meetings & Business Expense	154	0	0	0	0	0	0	0	0
8080 Town Clerk	6708 Miscellaneous Charges	108	0	0	0	0	0	0	0	0
8080 Town Clerk	6709 Contractual Services	3,940	53	0	5976	5,000	5,150	5,305	5,464	5,628
8080 Town Clerk	6710 Equipment Repair Services	0	0	0	0	0	0	0	0	0
8080 Town Clerk	6750 Conferences And Training	350	90	26	500	550	550	550	600	600
8080 Town Clerk	6782 Election Expense	1467	3,338	0	2040	3,200	1,500	3,200	1,500	3,200
8080 Town Clerk	6860 Machinery And Equipment	0	0	0	0	0	0	0	0	0
Sub-Total Operating Supplies & Services		12,116	11,175	4,581	11,833	14,072	12,528	14,539	13,445	15,214
TOTALS FOR 8080 Town Clerk		38,245	41,068	28,962	40,821	50,324	49,867	52,998	53,058	56,015

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Community Development										
8090 Community Development Administration	6020 Salaries	23,610	23,818	21,690	25,264	26,539	27,335	28,155	29,000	29,870
8090 Community Development Administration	6110 Fica	1,791	1,786	1,629	1,897	2,030	2,091	2,154	2,218	2,285
8090 Community Development Administration	6120 Pension	2,714	2,831	2,651	3,132	3,293	3,392	3,494	3,598	3,706
8090 Community Development Administration	6140 Workmen'S Compensation	116	95	69	69	71	73	75	78	80
8090 Community Development Administration	6150 Group Health Insurance	5,824	5,124	3,995	5,526	7,069	7,281	7,500	7,724	7,956
8090 Community Development Administration	6160 Unemployment Insurance	30	13	3	0	32	33	34	35	36
8090 Community Development Administration	6170 Life Insurance Expense	27	31	31	31	32	33	34	35	36
	Sub-Total Personnel Costs	34,112	33,698	30,068	35,919	39,066	40,238	41,445	42,688	43,969
8090 Community Development Administration	6211 Office Supplies	17	0	11	320	320	330	339	350	360
8090 Community Development Administration	6212 Printing And Duplicating	673	494	682	452	800	824	849	874	900
8090 Community Development Administration	6228 Operating Expense	628	1,086	464	0	239	246	254	261	269
8090 Community Development Administration	6240 Small Tools & Equipment	0	34	664	1350	1,037	1,068	1,100	1,133	1,167
8090 Community Development Administration	6416 Professional Services	1,500	0	195	0	10,000	10,000	10,000	10,000	10,000
8090 Community Development Administration	6451 Telephone Expense	485	491	1,186	866	1,275	1,313	1,353	1,393	1,435
8090 Community Development Administration	6452 Postage & Mailing	113	218	547	854	627	646	665	685	706
8090 Community Development Administration	6532 Vehicle	28	5	1,287	456	457	471	485	500	515
8090 Community Development Administration	6709 Contractual Svsc Bldg. Inspector	852	165	84,389	73,354	98,500	101,455	104,499	107,634	110,863
8090 Community Development Administration	6709 Contractual Svsc Code Enforcement	0	0	0	40,000	62,400	64,272	66,200	68,186	70,232
8090 Community Development Administration	6710 Equipment Repair Services	239	0	1,494	0	0	0	0	0	0
8090 Community Development Administration	6760 Equipment Replacement Reserve	0	0	0	0	0	0	0	0	0
8090 Community Development Administration	6860 Machinery And Equipment	0	0	0	1000	2,000	2,060	2,122	2,185	2,251
	Sub-Total Operating Supplies & Services	4,535	2,493	90,919	118,652	177,655	182,685	187,866	193,202	198,698
	TOTALS FOR 8090 Community Development	38,647	36,191	120,987	154,571	216,721	222,923	229,311	235,890	242,667
Info & Tech										
8100 Information Technology	6040 Network (IT) Services	10,611	14,670	24,865	56,364	58,628	60,387	62,198	64,064	65,986
8100 Information Technology	6228 Internet & Software	4,815	5,019	52,051	20,099	26,881	27,687	28,518	29,374	30,255
8100 Information Technology	6240 Small Tools & Equipment	4,169	4,298	1,593	2669	3,278	3,376	3,477	3,582	3,689
8100 Information Technology	6412 Consulting Services	0	0	851	1500	1,000	1,030	1,061	1,093	1,126
8100 Information Technology	6413 Website Services	4,015	3,305	12,805	10,627	12,805	13,189	13,585	13,992	14,412
8100 Information Technology	6710 Equipment Repair Services	0	0	0	0	0	0	0	0	0
8100 Information Technology	6750 Springbrook Maint Contr	16,560	19,179	32,380	32,453	31,174	32,109	33,072	34,065	35,087
8100 Information Technology	6860 Machinery And Equipment	7,299	8,834	0	0	4,154	4,279	4,407	4,539	4,676
	TOTALS FOR 8100 Information Technology	47,469	55,305	124,545	123,712	137,920	142,057	146,319	150,709	155,230
8120 Building Safety										
		89,946	99,657	0	0	0	0	0	0	0

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Building Maintenance										
8130 Building Maintenance	6020 Salaries	16,570	17,311	14,712	18,912	25,328	26,087	26,870	27,676	28,507
8130 Building Maintenance	6110 Fica	1,284	1,324	969	1,459	1,938	1,996	2,056	2,117	2,181
8130 Building Maintenance	6120 Pension	754	810	646	942	910	937	965	994	1,024
8130 Building Maintenance	6140 Workmen'S Compensation	1,903	1,602	997	1,205	1,721	1,773	1,826	1,881	1,937
8130 Building Maintenance	6150 Group Health Insurance	1,396	1,486	1,458	1,599	2,121	2,185	2,250	2,318	2,387
8130 Building Maintenance	6160 Unemployment Insurance	86	43	8	2	39	40	41	43	44
8130 Building Maintenance	6170 Life Insurance Expense	8	9	8	9	9	9	9	10	10
8130 Building Maintenance	Sub-Total Personnel Costs	22,001	22,585	18,798	24,128	32,065	33,027	34,018	35,038	36,089
8130 Building Maintenance	6211 Office Supplies	111	184	0	750	650	670	690	710	732
8130 Building Maintenance	6212 Printing And Duplicating	164	0	0	0	0	0	0	0	0
8130 Building Maintenance	6225 Fuel, Oil And Lubricants	164	0	27	64	66	68	70	72	74
8130 Building Maintenance	6226 Janitorial Supplies	1,341	2,986	2,829	3,266	3,466	3,570	3,677	3,787	3,901
8130 Building Maintenance	6227 Uniforms	0	0	149	105	125	129	133	137	141
8130 Building Maintenance	6228 Operating Expense	1,601	770	2,406	0	500	515	530	546	563
8130 Building Maintenance	6231 Building Materials	11,387	40,692	28,493	15,539	24,749	25,491	26,256	27,043	27,855
8130 Building Maintenance	6235 Auto Repair Supplies	507	25	0	105	164	169	174	179	185
8130 Building Maintenance	6240 Small Tools & Equipment	77	383	33	154	167	172	177	182	188
8130 Building Maintenance	6413 Engineering & Architectural Serv	0	0	4,803	1170	1,538	1,584	1,632	1,681	1,731
8130 Building Maintenance	6451 Telephone Expense	1,121	1,154	1,672	1,432	1,385	1,427	1,469	1,514	1,559
8130 Building Maintenance	6452 Postage & Mailing	0	0	0	0	0	0	0	0	0
8130 Building Maintenance	6501 Travel Expense	0	0	0	0	0	0	0	0	0
8130 Building Maintenance	6502 Mileage Reimbursement	0	0	0	0	0	0	0	0	0
8130 Building Maintenance	6510 Advertising Expense	0	0	0	0	0	0	0	0	0
8130 Building Maintenance	6531 Liability Insurance	0	0	0	0	0	0	0	0	0
8130 Building Maintenance	6532 Vehicle	97	97	96	885	741	763	786	810	834
8130 Building Maintenance	6533 Property Insurance	950	950	1,701	950	1,172	1,207	1,243	1,281	1,319
8130 Building Maintenance	6551 Electricity	26,828	26,078	25,978	30,309	32,209	33,175	34,171	35,196	36,252
8130 Building Maintenance	6552 Water And Sewer	4,892	8,108	4,704	4,825	5,801	5,975	6,155	6,339	6,529
8130 Building Maintenance	6553 Natural Gas	564	363	0	0	0	0	0	0	0
8130 Building Maintenance	6554 Waste Disposal	1,222	1,212	1,360	918	1,213	1,250	1,287	1,326	1,366
8130 Building Maintenance	6703 Dues, Subscriptions And Memberships	0	0	0	0	0	0	0	0	0
8130 Building Maintenance	6706 Maintenance Contracts	5,115	4,609	4,848	8,314	7,502	7,727	7,959	8,198	8,444
8130 Building Maintenance	6707 Meetings & Business Expense	0	0	0	0	0	0	0	0	0
8130 Building Maintenance	6708 Miscellaneous Charges	0	190	0	0	0	0	0	0	0
8130 Building Maintenance	6709 Contractual Services	751	2,872	37,278	54,741	2,500	2,575	2,652	2,732	2,814
8130 Building Maintenance	6710 Equipment Repair Services	0	97	0	0	0	0	0	0	0
8130 Building Maintenance	6750 Conferences And Training	0	0	0	0	0	0	0	0	0
8130 Building Maintenance	6860 Machinery And Equipment	8,740	0	0	0	0	0	0	0	0
	Sub-Total Operating Supplies & Services	65,632	90,770	116,377	123,527	83,947	86,466	89,060	91,732	94,484
	TOTALS FOR 8130 Building Maintenance	87,633	113,355	135,175	147,655	116,012	119,493	123,078	126,770	130,573

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Police										
8210 Police Department	6212 Printing And Duplicating	107	40	0	0	100	100	103	106	109
8210 Police Department	6228 Operating Expense	0	0	0	0	0	0	0	0	0
8210 Police Department	6240 Small Tools & Equipment	0	0	0	0	0	0	0	0	0
8210 Police Department	6451 Telephone Expense	317	324	178	0	0	330	340	350	361
8210 Police Department	6706 Maintenance Contracts	0	0	0	0	0	0	0	0	0
8210 Police Department	6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
8210 Police Department	6709 Contractual Services	200	600	0	0	0				
8210 Police Department	6715 Police Contract	1,775,048	1,438,276	1,286,144	1,430,304	1,540,277	2,345,853	2,533,521	2,736,203	2,818,289
TOTALS FOR 8210 Police Department		1,775,672	1,439,240	1,286,322	1,430,304	1,540,377	2,346,283	2,533,964	2,736,659	2,818,759

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Fire										
8220 Fire Department	6020 Salaries	593,835	480,718	326,078	101,028	742,591	764,869	787,815	811,450	835,793
	6020 Overtime	73,261	101,538	108,746	126,632	124,389	128,121	131,964	135,923	140,001
	6020 Wildland Wages	25,569	28,544	0	0	28,500	29,355	30,236	31,143	32,077
8220 Fire Department	6110 Fica	53,189	48,692	29,092	17,502	68,504	70,559	72,676	74,856	77,102
8220 Fire Department	6120 Pension	8,611	-22,908	-5,032	1,438	8,611	8,869	9,135	9,409	9,692
8220 Fire Department	6130 Public Safety Retirement	153,048	147,267	53,295	48,322	261,992	269,852	277,947	286,286	294,874
8220 Fire Department	6140 Workmen'S Compensation	54,053	31,196	19,073	46,550	52,386	53,958	55,576	57,244	58,961
8220 Fire Department	6150 Group Health Insurance	39,036	44,555	28,472	2,620	134,376	138,407	142,559	146,836	151,241
8220 Fire Department	6160 Unemployment Insurance	3,280	1,048	132	26	4,864	5,010	5,160	5,315	5,474
8220 Fire Department	6170 Life Insurance Expense	675	596	596	42	978	1,007	1,038	1,069	1,101
	Sub-Total Personnel Costs	1,004,557	861,246	560,452	344,160	1,427,191	1,470,007	1,514,107	1,559,530	1,606,316
8220 Fire Department	6211 Office Supplies	21	176	756	3388	4,056	4,178	4,303	4,432	4,565
8220 Fire Department	6212 Printing And Duplicating	232	525	0	200	246	254	261	269	277
8220 Fire Department	6224 Food	79	0	0	0	500	515	530	546	563
8220 Fire Department	6225 Fuel, Oil And Lubricants	16,870	15,998	14,396	19,119	22,175	22,840	23,525	24,231	24,958
8220 Fire Department	6226 Janitorial Supplies	1,783	2,794	1,285	801	1,716	1,767	1,820	1,875	1,931
8220 Fire Department	6227 Uniforms	11,157	1,184	2,588	3,598	6,500	6,695	6,896	7,103	7,316
8220 Fire Department	6228 Operating Expense	3,781	3,894	12,200	7,737	8,649	8,908	9,176	9,451	9,735
	6228 EMS Disposal Supplies	13,685	20,001	32,744	37,842	45,000	46,350	47,741	49,173	50,648
	6228 Wildland Training & Supplies	5,450	2,394	1,044	0	5,450	2,500	2,575	2,652	2,732
8220 Fire Department	6231 Building Materials	5,395	2,930	4,435	8,258	5,412	5,574	5,742	5,914	6,091
8220 Fire Department	6235 Auto Repair Supplies	43,834	25,746	29,844	30,832	33,541	34,547	35,584	36,651	37,751
8220 Fire Department	6240 Small Tools & Equipment	2,985	2,371	11,799	14,339	11,869	9,452	9,736	10,028	10,328
8220 Fire Department	6240 EMS Small Tools & Equipment	1,287	5,910	2,939	12,025	6,000	6,180	6,365	6,556	6,753
8220 Fire Department	6240 Small Tools & Equipment LaFrance	0	929	307	0	0	0	0	0	0
8220 Fire Department	6240 Protective Clothing	4,938	2,343	2,767	75	10,000	10,300	10,609	10,927	11,255
8220 Fire Department	6410 Fire Prevention Program	453	570	0	0	500	515	530	546	563
8220 Fire Department	6451 Telephone Expense	3,819	4,224	3,924	3,905	4,087	4,210	4,336	4,466	4,600
8220 Fire Department	6531 Liability Insurance	608	608	608	608	626	645	664	684	705
8220 Fire Department	6532 Vehicle	8,231	8,130	8,130	18,898	24,282	25,010	25,761	26,534	27,330
8220 Fire Department	6551 Electricity	5,487	5,534	5,825	6,802	6,089	6,272	6,460	6,654	6,854
8220 Fire Department	6552 Water And Sewer	2,866	2,889	3,428	2,090	2,903	2,990	3,080	3,172	3,267
8220 Fire Department	6703 Dues, Subscriptions And Memberships	4,192	3,596	1,585	77	3,500	3,605	3,713	3,825	3,939
8220 Fire Department	6706 Maintenance Contracts	1,897	557	1,385	6083	6,083	6,265	6,453	6,647	6,846
8220 Fire Department	6707 Meetings & Business Expense	0	0	0	0	0	0	0	0	0
8220 Fire Department	6708 Miscellaneous Charges	0	591	76	0	0	0	0	0	0
8220 Fire Department	6709 Contractual Services	18,110	0	4,967	13,632	13,400	13,802	14,216	14,643	15,082
8220 Fire Department	6710 Equipment Repair Services	2,807	471	0	0	1,800	1,854	1,910	1,967	2,026
8220 Fire Department	6716 Fire Dispatch Service	82,856	82,314	88,258	0	0	92,013	94,773	97,617	100,545
8220 Fire Department	6750 Conferences And Training	225	0	196	397	10,500	10,815	11,139	11,474	11,818
8220 Fire Department	6860 Machinery And Equipment	0	13,915	0	30,941	18,607	19,165	19,740	20,332	20,942
8220 Fire Department	6901 Debt Service Interest	0	0	13,852	10,690	9,036	7,334	5,580	3,775	1,915
8220 Fire Department	6911 Lease Payment	0	17,889	52,119	55,280	56,935	58,637	60,390	62,196	64,056
	Sub-Total Operating Supplies & Services	243,048	228,483	301,457	287,617	319,463	413,194	423,610	434,340	445,391
	TOTALS FOR 8220 Fire Department	1,247,605	1,089,729	861,909	631,777	1,746,654	1,883,201	1,937,718	1,993,870	2,051,707

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Cemetery										
8360 Cemetery Department	6020 Salaries	5,317	5,342	2760	5,987	6,094	6,277	6,465	6,659	6,859
8360 Cemetery Department	6110 Fica	403	404	183	454	466	480	494	509	524
8360 Cemetery Department	6120 Pension	594	616	286	658	756	779	802	826	851
8360 Cemetery Department	6140 Workmen'S Compensation	512	425	166	331	369	381	392	404	416
8360 Cemetery Department	6150 Group Health Insurance	1,392	1,486	1,427	1,638	2,121	2,184	2,250	2,317	2,387
8360 Cemetery Department	6160 Unemployment Insurance	9	4	2	4	9	9	10	10	10
8360 Cemetery Department	6170 Life Insurance Expense	8	9	9	9	9	10	10	10	10
	Sub-Total Personnel Costs	8,235	8,286	4,833	9,081	9,824	10,119	10,423	10,735	11,057
8360 Cemetery Department	6211 Office Supplies	0	80	0	0	0	0	0	0	0
8360 Cemetery Department	6212 Printing And Duplicating	0	0	0	286	250	250	250	250	250
8360 Cemetery Department	6225 Fuel, Oil And Lubricants	0	0	0	0	0	0	0	0	0
8360 Cemetery Department	6227 Uniforms	0	0	0	0	0	0	0	0	0
8360 Cemetery Department	6228 Grounds Materials	0	34	0	0	0	0	0	0	0
8360 Cemetery Department	6231 Building Materials	0	92	1,898	10,000	3,087	3,882	4,858	5,621	4,493
8360 Cemetery Department	6240 Small Tools & Equipment	294	6	846	0	500	515	530	546	563
8360 Cemetery Department	6413 Engineering & Architectural Serv	0	0	0	0	0	0	0	0	0
8360 Cemetery Department	6510 Advertising Expense	0	0	0	0	0	0	0	0	0
8360 Cemetery Department	6551 Electricity	349	391	398	405	612	630	649	669	689
8360 Cemetery Department	6552 Water And Sewer	1,203	1,243	1,457	1,349	1,424	1,467	1,511	1,556	1,603
8360 Cemetery Department	6554 Waste Disposal	0	0	0	0	0	0	0	0	0
8360 Cemetery Department	6706 Maintenance Contracts	63	0	0	0	0	0	0	0	0
8360 Cemetery Department	6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
8360 Cemetery Department	6709 Contractual Services	1,928	2,326	2,958	6,629	4,675	4,815	4,960	5,108	5,262
8360 Cemetery Department	6710 Equipment Repair Services	0	0	0	0	0	0	0	0	0
8360 Cemetery Department	6750 Conferences And Training	0	0	0	0	0	0	0	0	0
8360 Cemetery Department	6860 Machinery And Equipment	0	0	0	0	0	0	0	0	0
	Sub-Total Operating Supplies & Services	3,837	4,172	7,557	18,669	10,548	11,560	12,759	13,750	12,859
	TOTALS FOR 8360 Cemetery Total	12,072	12,458	12,390	27,750	20,373	21,679	23,181	24,486	23,917

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Parks										
8550 Parks Department	6020 Salaries	54,972	71,513	52,308	68,277	76,731	79,033	81,404	83,846	86,361
8550 Parks Department	6110 Fica	4,259	5,468	3,442	5,213	5,870	6,046	6,227	6,414	6,607
8550 Parks Department	6120 Pension	3,719	4,448	2,043	2,875	4,609	4,747	4,890	5,036	5,187
8550 Parks Department	6140 Workmen'S Compensation	4,072	4,171	2,420	2,697	4,186	4,312	4,441	4,574	4,711
8550 Parks Department	6150 Group Health Insurance	1,858	4,924	5,595	7,667	9,896	10,193	10,499	10,814	11,138
8550 Parks Department	6160 Unemployment Insurance	322	201	38	18	225	232	239	246	253
8550 Parks Department	6170 Life Insurance Expense	38	44	42	37	41	42	43	44	46
	Sub-Total Personnel Costs	69,240	90,769	65,888	86,784	101,558	104,604	107,742	110,975	114,304
8550 Parks Department	6225 Fuel, Oil And Lubricants	0	0	0	0	0	0	0	0	0
8550 Parks Department	6226 Janitorial Supplies	1,146	2,115	1,679	1,038	1,150	1,185	1,220	1,257	1,294
8550 Parks Department	6227 Uniforms	692	551	523	961	877	903	930	958	987
8550 Parks Department	6228 Operating Expense	5,050	4,720	94	0	0	0	0	0	0
8550 Parks Department	6231 Building Materials	571	652	3,630	5,984	12,000	6,000	6,180	6,365	6,556
8550 Parks Department	6240 Small Tools & Equipment	1,425	2,063	1,290	2,032	1,754	1,806	1,860	1,916	1,974
8550 Parks Department	6413 Engineering & Architectural Serv	0	0	0	0	0	0	0	0	0
8550 Parks Department	6451 Telephone Expense	0	0	0	0	0	0	0	0	0
8550 Parks Department	6502 Mileage Reimbursement	10	0	0	0	0	0	0	0	0
8550 Parks Department	6510 Advertising Expense	0	0	0	0	0	0	0	0	0
8550 Parks Department	6551 Electricity	20,576	19,914	14,767	21,125	21,550	22,197	22,862	23,548	24,255
8550 Parks Department	6552 Water And Sewer	39,119	37,139	57,375	42,957	45,472	46,836	48,241	49,688	51,179
8550 Parks Department	6703 Dues, Subscriptions And Memberships	2,500	2,500	2,500	2,500	2,500	2,500	2,500	3,000	3,000
8550 Parks Department	6706 Maintenance Contracts	700	604	651	8817	10,117	10,421	10,733	11,055	11,387
8550 Parks Department	6707 Meetings & Business Expense	0	0	0	0	0	0	0	0	0
8550 Parks Department	6708 Miscellaneous Charges	0	0	0	0	0	0	0	0	0
8550 Parks Department	6709 Contractual Services	0	521	0	0	0	0	0	0	0
8550 Parks Department	6710 Equipment Repair Services	2,634	1,740	2,700	3,090	2,895	2,982	3,071	3,163	3,258
8550 Parks Department	6750 Conferences And Training	0	0	0	0	0	0	0	0	0
8550 Parks Department	6760 Equipment Replacement Reserve	0	0	0	0	0	0	0	0	0
8550 Parks Department	6830 Contractual Building Construction	0	0	0	0	0	0	0	0	0
8550 Parks Department	6850 Capital Improvements	0	0	0	0	0	0	0	0	0
8550 Parks Department	6860 Machinery And Equipment	0	0	0	0	0	0	0	0	0
	Sub-Total Operating Supplies & Services	74,423	72,519	85,209	88,504	98,315	94,829	97,599	100,952	103,890
	TOTALS FOR 8550 Parks	143,663	163,288	151,097	175,288	199,872	199,433	205,341	211,926	218,194

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Library										
8590 Library	6228 Operating Expense	0	0	11	0	3	3	3	3	3
8590 Library	6231 Building Materials	461	162	2,056	2,000	14,000	1,015	1,045	1,077	1,109
8590 Library	6451 Telephone Expense	0	0	0	0	0	0	0	0	0
8590 Library	6531 Liability Insurance	0	0	0	0	0	0	0	0	0
8590 Library	6533 Property Insurance	915	915	915	915	942	971	1,000	1,030	1,061
8590 Library	6551 Electricity	4,891	5,091	5,180	6,019	6,432	6,625	6,824	7,028	7,239
8590 Library	6552 Water And Sewer	597	719	672	652	680	700	721	743	765
8590 Library	6554 Waste Disposal	713	276	339	229	341	351	362	373	384
8590 Library	6706 Maintenance Contracts	946	461	688	625	737	759	782	805	829
8590 Library	6710 Equipment Repair Services	0	0	0	0	0	0	0	0	0
8590 Library	6830 Contractual Building Construction	6,000	0	0	0	0	0	0	0	0
TOTALS FOR 8590 Library		14,523	7,624	9,861	10,440	23,135	10,424	10,737	11,059	11,391
Transfer To Other Funds										
6999 Grant Fund		0	0	0	0	0	0	0	0	0
6999 HURF		32,205	0	121,752	169,278	547,627	760,811	714,092	467,971	471,449
6999 LTAF		16,742	20,641	12,655	24,866	28,717	29,982	31,284	32,626	34,008
6999 Senior Center		66,357	87,034	46,434	111,973	132,943	141,359	150,027	159,006	168,202
6999 CAP		59,208	52,320	48,134	33,945	163,745	172,007	179,517	188,332	197,360
6999 COVID/FEMA-PYT		0	0	119,175	0	0	0	0	0	0
6999 State CARES ACT		0	0	761,282	0	0	0	0	0	0
6999 Tianguis-See Tianguis		0	0	0	0	0	0	0	0	0
6999 MPC-Bond		292,245	18,701	287,801	322,974	314,537	0	0	0	0
TOTALS FOR 8052 Transfers T/F		466,757	178,696	1,397,233	663,036	1,187,569	1,104,159	1,074,920	847,935	871,019

FY23 Final Annual Budget & Five-Year Forecast of All Funds									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
LTAF									
4310 Local Transportation Assistance Fund	0	0	0	0	0	0	0	0	0
4311 Hb 2565 Transit Funds	16,740	16,740	16,740	16,740	13,445	13,445	13,445	13,445	13,445
4312 Rpta Transit Payments	0	0	0	0	0	0	0	0	0
4950 Other Miscellaneous Revenue	0	0	0	0	0	0	0	0	0
4999 Transfers From General Fund	16,742	20,641	12,655	24,866	28,717	29,982	31,284	32,626	34,008
Total LTAF Revenues	33,482	37,381	29,395	41,606	42,162	43,427	44,729	46,071	47,453
6020 Salaries	20,467	22,809	19,629	24,003	28,040	28,881	29,748	30,640	31,559
6110 Fica	1,535	1,735	1,478	1,836	2,145	2,209	2,276	2,344	2,414
6120 Pension	2,332	2,762	2,366	2,794	3,480	3,584	3,692	3,803	3,917
6140 Workmen'S Compensation	568	521	390	551	640	659	679	699	720
6150 Group Health Insurance	1,909	2,052	2,121	2,380	2,827	2,912	3,000	3,090	3,182
6160 Unemployment Insurance	109	33	5	228	120	124	127	131	135
6170 Life Insurance Expense	11	8	12	12	12	13	13	14	14
Sub-Total Personnel Costs	26,931	29,920	26,001	31,804	37,265	38,383	39,534	40,720	41,942
6211 Office Supplies	0	0	0	0	0	0	0	0	0
6212 Printing And Duplicating	0	0	0	0	0	0	0	0	0
6225 Fuel, Oil And Lubricants	417	396	163	379	349	359	370	381	393
6227 Uniforms	0	0	0	0	0	0	0	0	0
6228 Operating Expense	457	234	885	0	406	418	431	443	457
6235 Auto Repair Supplies\Vehicle Reg.	2,589	324	191	4,000	1,829	1,884	1,941	1,999	2,059
6240 Small Tools & Equipment	0	0	0	0	0	0	0	0	0
6411 Auditing Services	2,341	2,655	2,659	1,700	300	309	318	328	338
6413 Engineering & Architectural Serv	0	0	0	0	0	0	0	0	0
6531 Liability Insurance	197	197	197	197	203	209	215	222	228
6532 Vehicle	550	3,655	-1,978	3,328	1,430	1,473	1,518	1,563	1,610
6706 Maintenance Contracts	0	0	1,276	198	380	391	403	415	427
6710 Equipment Repair Services	0	0	0	0	0	0	0	0	0
6860 Machinery And Equipment	0	0	0	0	0	0	0	0	0
Sub-Total Operating Supplies & Services	6,551	7,461	3,393	9,802	4,897	5,044	5,195	5,351	5,511
TOTALS FOR 8140 Transportation	33,482	37,381	29,394	41,606	42,162	43,427	44,729	46,071	47,453
Transportation Fund Summary									
TOTAL TRANSPORTATION FUND REVENUES	16,740	16,740	16,740	16,740	13,445	13,445	13,445	13,445	13,445
TOTAL TRANSPORTATION FUND EXPENDITURES	-33,482	-37,381	-29,394	-41,606	-42,162	-43,427	-44,729	-46,071	-47,453
REVENUES OVER (UNDER) EXPENDITURES	-16,742	-20,641	-12,654	-24,866	-28,717	-29,982	-31,284	-32,626	-34,008
General Fund Transfer	16,742	20,641	12,655	24,866	28,717	29,982	31,284	32,626	34,008
Beginning Fund Balance	0	0	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0	0	0

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
HURF										
4350 Highway Users Revenue Fund		444,501	430,573	458,127	481,000	395,751	407,624	419,852	432,448	445,421
4380 Other Revenue From Govern. Agencies		0	197,802	0	953,000	0	0	0	0	0
4910 Investment Earnings		6,725	12,527	613	247	5,179	5,334	5,494	5,659	5,829
4950 Other Miscellaneous Revenue		0	2,227	0	0	0	0	0	0	0
4999 Transfers From General Fund		132,903	0	114,625	169,278	547,628	760,811	714,092	467,971	471,449
Fund Balance Carryforward		0	0	221,306	0	0	0	0	0	0
Total HURF Revenues		584,129	643,129	794,671	1,603,525	948,558	1,173,769	1,139,438	906,078	922,699
18 Highway Users Revenue Fund	6020 Salaries	123,864	138,350	142,626	147,311	191,223	196,960	202,869	208,955	215,223
18 Highway Users Revenue Fund	6110 Fica	9,265	10,389	10,767	11,269	14,629	15,068	15,520	15,986	16,465
18 Highway Users Revenue Fund	6120 Pension	11,934	12,132	12,463	14,706	19,800	20,394	21,006	21,636	22,285
18 Highway Users Revenue Fund	6140 Workmen'S Compensation	8,357	7,636	6,618	9,144	11,353	11,693	12,044	12,405	12,778
18 Highway Users Revenue Fund	6150 Group Health Insurance	18,546	22,855	23,555	29,171	38,583	39,740	40,932	42,160	43,425
18 Highway Users Revenue Fund	6160 Unemployment Insurance	343	216	50	1,142	762	784	808	832	857
18 Highway Users Revenue Fund	6170 Life Insurance Expense	129	149	147	149	152	157	162	167	172
Sub-Total Personnel Costs		172,438	191,727	196,226	212,892	276,502	284,797	293,341	302,141	311,205
6211 Office Supplies		52	283	150	69	143	147	151	156	161
6225 Fuel, Oil And Lubricants		9,913	10,662	9,174	13,194	15,000	15,450	15,914	16,391	16,883
6226 Janitorial Supplies		1,495	2,182	1,252	1,282	1,599	1,647	1,697	1,748	1,800
6227 Uniforms		692	609	523	961	717	739	761	784	807
6228 Operating Expense		8,590	6,141	10,752	0	6,562	6,759	6,961	7,170	7,385
6231 Building Materials		15	2,516	3,484	6,414	3,200	3,296	3,395	3,497	3,602
6235 Auto Repair Supplies\Vehicle Reg.		5,818	6,788	6,639	9,094	7,297	7,516	7,742	7,974	8,213
6236 Street & Sidewalk Repair		2,789	3,381	2,520	0	25,000	25,750	26,523	27,318	28,138
6240 Small Tools & Equipment		7,465	1,919	9,803	4,300	6,048	6,229	6,416	6,609	6,807
6411 Auditing Services		4,622	5,241	5,250	4,746	5,114	5,267	5,425	5,588	5,756
6413 Engineering & Architectural Serv		2,670	6,705	6,955	36,500	45,000	46,350	47,741	49,173	50,648
6531 Liability Insurance		-594	5,373	-1,344	6,006	5,500	5,665	5,835	6,010	6,190
6532 Vehicle Insurance		6,998	6,998	6,997	9,510	7,855	8,090	8,333	8,583	8,840
6533 Property Insurance		348	348	348	348	358	369	380	392	403
6551 Electricity		32,810	32,369	32,995	28,673	32,663	33,643	34,652	35,692	36,763
6552 Water And Sewer		34,248	37,347	41,071	53,150	42,698	43,979	45,298	46,657	48,057
6703 Dues, Subscriptions And Memberships		3,000	0	1,500	1,500	1,500	1,500	1,500	2,000	2,000
6706 Maintenance Contracts		2,455	4,840	3,070	5,225	4,014	4,135	4,259	4,387	4,518
6709 Contractual Services		4,040	0	2,350	44,766	5,000	5,150	5,305	5,464	5,628
6710 Equipment Repair Services		15,136	4,189	16,464	23,474	15,260	15,718	16,190	16,675	17,176
6750 Conferences And Training		440	0	0	0	1,500	1,545	1,591	1,639	1,688
6840 Land Purchase		0	0	5,578	0	0	0	0	0	0
6860 Machinery And Equipment		3,360	3,000	0	0	5,000	0	0	0	0
6880 Street Improvements		263,194	89,194	0	0	0	0	0	0	0
6880 AdY CMAQ Project				456,716	1,141,413	250,000				
6880 Guadalupe Road Resurfacing							650,000	600,000		
6880 Street Lighting - Calle Carlos					50,000	55,000			350,000	350,000
6880 Calle Vaou Nawi					100,000	130,000				
Sub-Total Operating Supplies & Services		411,874	230,096	622,284	1,540,633	672,055	888,972	846,098	603,937	611,494
TOTALS FOR 8320 HURF		584,312	421,823	818,510	1,753,525	948,557	1,173,769	1,139,439	906,078	922,699
HURF Fund Summary										
TOTAL HURF FUND REVENUES		584,129	643,129	458,740	1,434,247	400,930	412,958	425,346	438,107	451,250
TOTAL HURF FUND EXPENDITURES		-584,312	-421,823	-818,510	-1,603,525	-948,557	-1,173,769	-1,139,439	-906,078	-922,699
REVENUES OVER (UNDER) EXPENDITURES		-133,086	221,306	-359,770	-169,278	-547,627	-760,811	-714,093	-467,971	-471,449
General Fund Transfer		133,086	0	138,463	169,278	547,627	760,811	714,092	467,971	471,449
Beginning Fund Balance		0	0	221,306	-1	0	0	0	0	0
Ending Fund Balance		0	221,306	-1	0	0	0	0	0	0

FY23 Final Annual Budget & Five-Year Forecast of All Funds									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
SENIOR CENTER									
4320 Governmental Grants	146,173	136,689	195,526	138,872	138,872	138,872	138,872	138,872	138,872
4380 Other Revenue From Govern. Agencies	0	0	0	0	0	0	0	0	0
4950 Other Miscellaneous Revenue	698	0	0	0	0	0	0	0	0
4970 Program Income	8,208	7,956	7,048	9,114	9,114	9,114	9,114	9,114	9,114
4999 Transfers From General Fund	66,357	87,033	46,330	111,973	132,943	141,359	150,027	159,006	168,202
Total Senior Center Revenues	221,436	231,678	248,904	259,959	280,929	289,345	298,013	306,992	316,188
6020 Salaries	34,199	48,693	39,521	52,328	59,267	61,046	62,877	64,763	66,706
6110 Fica	2,538	3,700	2,960	2,684	4,534	4,670	4,810	4,954	5,103
6120 Pension	3,798	5,925	4,467	6,091	7,355	7,576	7,803	8,037	8,278
6140 Workmen'S Compensation	888	1,082	739	755	769	792	816	841	866
6150 Group Health Insurance	5,186	5,482	4,290	9,401	11,168	11,503	11,848	12,204	12,570
6160 Unemployment Insurance	77	35	5	571	297	306	315	324	334
6170 Life Insurance Expense	29	34	45	60	54	56	57	59	61
Sub-Total Personnel Costs	46,715	64,951	52,027	71,890	83,445	85,948	88,527	91,183	93,918
6211 Office Supplies	101	32	24	19	45	47	48	50	51
6212 Printing And Duplicating	42	64	123	71	77	80	82	84	87
6224 Food	26,103	27,555	24,951	27,337	32,500	33,475	34,479	35,514	36,579
6226 Janitorial Supplies	906	834	530	739	775	798	822	847	872
6228 Operating Expense	2,524	2,966	3,744	4,791	3,611	3,720	3,831	3,946	4,065
6231 Building Materials	1,228	2,556	9,954	2,664	4,224	4,350	4,481	4,615	4,754
6240 Small Tools & Equipment	0	469	11,485	2,609	2,000	2,060	2,122	2,185	2,251
6411 Auditing Services	588	667	668	731	683	704	725	747	769
6414 Legal Services	367	400	400	333	386	398	410	422	435
6416 Professional Services	0	0	0	0	0	0	0	0	0
6451 Telephone Expense	162	183	173	108	161	166	171	176	181
6452 Postage & Mailing	0	0	0	0	0	0	0	0	0
6501 Travel Expense	0	0	0	0	0	0	0	0	0
6502 Mileage Reimbursement	0	0	0	0	0	0	0	0	0
6510 Advertising Expense	0	0	0	0	0	0	0	0	0
6515 Bond Issuance Cost	0	0	0	0	0	0	0	0	0
6531 Liability Insurance	621	621	623	624	641	660	680	700	721
6532 Vehicle	0	0	0	192	49	51	52	54	56
6533 Property Insurance	192	192	192	0	148	153	157	162	167
6551 Electricity	3,889	3,521	3,175	3,816	3,708	3,820	3,934	4,052	4,174
6552 Water And Sewer	656	505	469	358	512	527	543	559	576
6553 Natural Gas	264	362	500	480	414	426	439	452	465
6554 Waste Disposal	313	355	344	308	340	350	361	371	383
6703 Dues, Subscriptions And Memberships	399	362	448	376	408	420	433	446	459
6706 Maintenance Contracts	569	706	561	433	584	602	620	638	658
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 Contractual Services	1,534	91	232	174	523	539	555	571	589
6710 Equipment Repair Services	467	1,515	1,371	208	917	944	973	1,002	1,032
6750 Conferences And Training	0	110	29	0	400	400	400	450	450
6830 Contractual Building Construction	0	8,570	2,489	0	2,848	2,933	3,021	3,112	3,205
6860 Machinery And Equipment	7,395	0	39,558	8,050	5,000	5,150	5,305	5,464	5,628
Sub-Total Operating Supplies & Services	48,320	52,636	102,043	54,421	60,956	62,772	64,643	66,621	68,606
TOTALS FOR 8421 Congregate Meals	95,035	117,587	154,070	126,311	144,400	148,720	153,170	157,803	162,524

FY23 Final Annual Budget & Five-Year Forecast of All Funds									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
SENIOR CENTER									
25 Home Delivered Meals 8422 Expenses									
6020 Salaries	32,616	34,671	24,925	37,342	43,815	45,129	46,483	47,877	49,314
6110 Fica	2,424	2,611	1,893	2,857	3,352	3,452	3,556	3,663	3,773
6120 Pension	3,642	4,170	2,884	4,347	5,437	5,601	5,769	5,942	6,120
6140 Workmen'S Compensation	847	759	445	513	612	630	649	669	689
6150 Group Health Insurance	5,192	5,470	3,165	8,806	10,461	10,775	11,099	11,431	11,774
6160 Unemployment Insurance	77	26	4	6	26	27	28	28	29
6170 Life Insurance Expense	29	34	30	45	45	46	48	49	51
Sub-Total Personnel Costs	44,827	47,741	33,346	53,916	63,748	65,661	67,631	69,659	71,749
6211 Office Supplies	51	8	6	5	50	52	53	55	56
6212 Printing And Duplicating	12	18	9	20	25	26	27	27	28
6224 Food	8,684	7,357	7,059	8,174	8,850	9,116	9,389	9,671	9,961
6225 Fuel, Oil And Lubricants	0	0	0	0	0	0	0	0	0
6226 Janitorial Supplies	240	221	141	196	205	212	218	225	231
6228 Operating Expense	2,267	2,619	3,357	4,015	3,156	3,251	3,349	3,449	3,553
6231 Building Materials	283	639	2,887	666	1,152	1,187	1,222	1,259	1,297
6240 Small Tools & Equipment	0	410	0	0	0	0	0	0	0
6414 Legal Services	367	400	400	333	386	398	410	422	435
6416 Professional Services	0	0	0	0	0	0	0	0	0
6451 Telephone Expense	317	324	335	217	307	316	326	336	346
6531 Liability Insurance	155	155	155	155	160	164	169	174	180
6533 Property Insurance	48	48	48	48	49	51	52	54	56
6551 Electricity	972	880	794	954	927	955	983	1,013	1,043
6552 Water And Sewer	164	127	118	88	128	132	136	140	144
6553 Natural Gas	66	90	125	120	103	106	110	113	116
6554 Waste Disposal	78	89	91	77	86	89	92	94	97
6703 Dues, Subscriptions And Memberships	399	362	362	376	386	398	409	422	434
6706 Maintenance Contracts	569	706	561	610	630	649	668	688	709
6709 Contractual Services	1,345	91	132	174	449	462	476	490	505
6710 Equipment Repair Services	453	1,470	1,331	3,157	1,651	1,700	1,751	1,804	1,858
6750 Conferences And Training	0	44	11	0	0	0	0	0	0
6830 Buildings	0	0	2,000	10,089	3,113	3,206	3,302	3,402	3,504
Sub-Total Operating Supplies & Services	16,470	16,058	19,922	29,474	21,814	22,469	23,143	23,837	24,552
TOTALS FOR 8422 Home Delivered Meals	61,297	63,799	53,268	83,390	85,563	88,130	90,774	93,497	96,302

FY23 Final Annual Budget & Five-Year Forecast of All Funds									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
SENIOR CENTER									
25 Operation-Multiservices 8423 Expenses									
6020 Salaries	35,091	19,632	18,068	21,367	23,063	23,755	24,467	25,201	25,957
6110 Fica	2,579	1,458	1,360	1,635	1,764	1,817	1,871	1,928	1,985
6120 Pension	3,759	2,338	2,117	2,487	2,862	2,948	3,036	3,127	3,221
6140 Workmen'S Compensation	919	396	296	305	310	319	328	338	348
6150 Group Health Insurance	8,074	8,514	4,366	4,641	5,513	5,678	5,849	6,024	6,205
6160 Unemployment Insurance	86	12	4	125	66	68	70	73	75
6170 Life Insurance Expense	46	53	30	31	31	32	33	34	35
Sub-Total Personnel Costs	50,554	32,403	26,241	30,591	33,609	34,617	35,656	36,726	37,827
6211 Office Supplies	233	85	58	46	109	112	115	119	122
6212 Printing And Duplicating	689	671	457	661	638	657	677	697	718
6224 Food	118	0	18	0	0	0	0	0	0
6226 Janitorial Supplies	1,519	1,399	890	1,238	1,299	1,338	1,378	1,420	1,462
6228 Operating Expense	818	907	1,003	653	871	897	924	951	980
6231 Building Materials	1,416	3,195	2,203	3,330	2,612	2,690	2,771	2,854	2,940
6240 Small Tools & Equipment	0	63	0	0	16	17	17	18	18
6414 Legal Services	367	400	400	333	386	398	410	422	435
6451 Telephone Expense	317	326	334	217	307	317	326	336	346
6452 Postage & Mailing	14	2	271	56	88	91	94	97	99
6531 Liability Insurance	-137	776	779	780	566	583	600	618	637
6533 Property Insurance	239	239	240	240	247	254	262	270	278
6551 Electricity	4,861	4,401	3,969	4,770	4,635	4,774	4,918	5,065	5,217
6552 Water And Sewer	820	632	587	447	640	659	679	700	720
6553 Natural Gas	330	452	625	600	517	532	548	565	582
6554 Waste Disposal	392	443	457	385	432	445	458	472	486
6703 Dues, Subscriptions And Memberships	411	373	373	0	298	307	316	326	335
6706 Maintenance Contracts	524	806	765	807	747	770	793	817	841
6709 Contractual Services	23	0	38	966	264	272	281	289	298
6710 Equipment Repair Services	453	1,470	1,331	3,000	1,610	1,659	1,708	1,760	1,813
6750 Conferences And Training	0	60	19	0	20	21	22	22	23
Sub-Total Operating Supplies & Services	13,407	16,700	14,817	18,529	16,304	16,793	17,297	17,816	18,350
TOTALS FOR 8423 Operations	63,961	49,103	41,058	49,120	49,913	51,411	52,953	54,541	56,178
25 Transportation 8424 Expenses									
6225 Fuel, Oil And Lubricants	1,250	1,189	511	1,138	1,053	1,084	1,117	1,150	1,185
Sub-Total Operating Supplies & Services	1,250	1,189	511	1,138	1,053	1,084	1,117	1,150	1,185
Total Senior Center Operations	221,543	231,678	248,907	259,959	280,929	289,345	298,013	306,992	316,188
Senior Center Fund Summary									
TOTAL SENIOR CENTER FUND REVE	155,079	144,645	202,574	147,986	147,986	147,986	147,986	147,986	147,986
TOTAL SENIOR CENTER FUND EXPE	-221,543	-231,678	-248,907	-259,959	-280,929	-289,345	-298,013	-306,992	-316,188
REVENUES OVER (UNDER) EXPENDI	-66,464	-87,033	-46,333	-111,973	-132,943	-141,359	-150,027	-159,006	-168,202
Transfers From General Fund	66,357	87,033	46,330	111,973	132,943	141,359	150,027	159,006	168,202
Beginning Fund Balance	0	0	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0	0	0

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Community Action Program										
4320 Governmental Grants		35,000	40,000	66,010	107,254	107,254	107,254	107,254	107,254	107,254
4380 Other Revenue From Govern. Agencies		80,000	4,936	0	0	0	0	0	0	0
4950 Other Miscellaneous Revenue		479	14,205	3,485	7,490	5,000	5,000	6,000	6,000	6,000
4999 Transfers From General Fund		59,209	52,320	47,505	33,945	163,745	172,007	179,517	188,332	197,360
Total Community Action Revenues		174,688	111,461	117,000	148,689	275,999	284,261	292,771	301,586	310,614
Sub-Total Personnel Costs										
27 Community Action Program	6020 Salaries	63,828	69,821	68,706	90,131	176,845	182,150	187,615	193,243	199,041
27 Community Action Program	6110 Fica	4,881	5,328	4,980	7,122	13,529	13,935	14,353	14,784	15,227
27 Community Action Program	6120 Pension	5,831	6,351	7,222	10,348	21,946	22,604	23,283	23,981	24,700
27 Community Action Program	6140 Workmen'S Compensation	849	726	567	703	1,345	1,385	1,427	1,470	1,514
27 Community Action Program	6150 Group Health Insurance	10,541	11,219	3,564	14,576	44,815	46,159	47,544	48,970	50,439
27 Community Action Program	6160 Unemployment Insurance	176	82	33	27	82	84	87	90	92
27 Community Action Program	6170 Life Insurance Expense	62	71	79	70	77	79	81	84	86
Sub-Total Personnel Costs		86,168	93,598	85,151	122,977	258,638	266,397	274,389	282,621	291,100
6211 Office Supplies		638	383	4,054	941	1,549	1,596	1,643	1,693	1,744
6212 Printing And Duplicating		1,274	875	574	2,523	1,351	1,391	1,433	1,476	1,520
6224 Food		1,000	1,254	0	0	1,200	1,236	1,273	1,311	1,351
6225 Fuel, Oil And Lubricants		271	557	322	242	358	369	380	392	403
6226 Janitorial Supplies		26	125	652	500	336	346	356	367	378
6228 Operating Expense		486	524	898	204	544	560	577	594	612
6231 Building Materials		0	181	1,234	93	388	400	412	424	437
6235 Auto Repair Supplies\Vehicle Reg.		769	77	398	470	441	455	468	482	497
6240 Small Tools & Equipment		370	-120	7,191	10,756	2,400	2,472	2,546	2,623	2,701
6411 Auditing Services		284	322	322	353	330	340	350	360	371
6451 Telephone Expense		799	853	877	550	793	817	841	866	892
6452 Postage & Mailing		181	71	37	334	160	165	170	175	181
6502 Mileage Reimbursement		124	0	0	0	125	129	133	137	141
6510 PYT Grant		41,714	41,271	0	0	0	0	0	0	0
6531 Liability Insurance		767	767	768	767	790	814	838	864	889
6532 Vehicle		482	482	1,516	1,364	990	1,020	1,050	1,082	1,114
6533 Property Insurance		130	1,087	-708	1,087	411	423	436	449	463
6551 Electricity		1,223	1,723	1,295	1,505	1,480	1,524	1,570	1,617	1,665
6552 Water And Sewer		218	249	223	254	243	250	258	266	274
6554 Waste Disposal		326	303	340	229	308	318	327	337	347
6703 Dues, Subscriptions And Memberships		0	86	295	361	500	515	530	546	563
6706 Maintenance Contracts		1,386	1,292	1,625	1,498	1,494	1,539	1,585	1,632	1,681
6709 Contractual Services		0	3,818	7,726	1,600	0	0	0	0	0
6750 Conferences And Training		0	0	0	81	600	600	600	650	650
6781 Special Events		0	0	2,211	0	569	586	604	622	641
Sub-Total Operating Supplies & Services		52,468	56,180	31,850	25,712	17,361	17,864	18,382	18,965	19,515
TOTALS FOR 8424 COMMUNITY ACTION PROGRAM		138,636	149,778	117,001	148,689	275,999	284,261	292,771	301,586	310,614
Community Action Program Fund Summary										
TOTAL CAP FUND REVENUES		115,479	59,141	69,495	114,744	112,254	112,254	113,254	113,254	113,254
TOTAL CAP FUND EXPENDITURES		-138,636	-149,778	-117,001	-148,689	-275,999	-284,261	-292,771	-301,586	-310,614
REVENUES OVER (UNDER) EXPENDITURES		-23,157	-90,637	-47,506	-33,945	-163,745	-172,007	-179,517	-188,332	-197,360
Transfers From General Fund		59,209	52,320	47,505	33,945	163,745	172,007	179,517	188,332	197,360
Beginning Fund Balance		0	0	0	0	0	0	0	0	0
Ending Fund Balance		0	0	0	0	0	0	0	0	0

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
		2019	2020	2021	2022	2023	2024	2025	2026	2027
		Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
PYT Covid Funding -- Fund 38										
38 PYT Covid	4380 Other Revenue From Govern. Agencies	0	0	2,002,000	3,074,550	0	0	0	0	0
38 PYT Covid	4910 Investment Earnings	0	0	572		0	0	0	0	0
38 PYT Covid	4999 Rollover from prior year					1,107,288				
38 PYT Covid	4999 Transfers From General Fund	0	0	119,174		0	0	0	0	0
Total PYT Covid Revenues		0	0	2,121,746	3,074,550	1,107,288	0	0	0	0
6020 Salaries				476,997	647,573	0	0	0	0	0
6110 Fica				40,991	48,767	0	0	0	0	0
6120 Pension				15,862	4,318	0	0	0	0	0
6130 Public Safety Retirement				59,039	84,618	0	0	0	0	0
6140 Workmen'S Compensation				23,566	29,751	0	0	0	0	0
6150 Group Health Insurance				41,618	70,268	0	0	0	0	0
6160 Unemployment Insurance				300	115	0	0	0	0	0
6170 Life Insurance Expense				78	698	0	0	0	0	0
Sub-Total Personnel Costs		0	0	658,451	886,108	0	0	0	0	0
6211 Office Supplies				3,209	1,063	0	0	0	0	0
6212 Printing And Duplicating				1,567		0	0	0	0	0
6225 Fuel, Oil And Lubricants				51		0	0	0	0	0
6226 Janitorial Supplies				29,189		0	0	0	0	0
6228 Software/Internet/Email				959	5,022	0	0	0	0	0
6231 Building Materials				563	45,000	0	0	0	0	0
6235 Auto Repair Supplies\Vehicle Reg.				-431	0	0	0	0	0	0
6240 Protective Clothing-Fire				0	85,000	0	0	0	0	0
6414 Legal Services			9,832	11,308	0	0	0	0	0	0
6451 Telephone Expense				872	0	0	0	0	0	0
6706 Maintenance Contracts			0	2,467	0	0	0	0	0	0
6709 Homeless Team			0	0	0	314,495	0	0	0	0
6709 Home Rehab Assist.			0	0	296,961	189,922	0	0	0	0
6781 Community Events			0	0	61,269	0	0	0	0	0
6709 Program Mgmt Contracted Staff			0	0	0	106,016	0	0	0	0
6709 Promotora Program			13,261	181,613	285,000	98,321	0	0	0	0
6715 Police Contract				501,609	0	0	0	0	0	0
6830 Buildings-Touchless Restroom Fixtures				0	0	22,500	0	0	0	0
6860 Fire SCBA Cylinders & Equipment				0	0	67,066	0	0	0	0
6830 Buildings-Fire Improvements				0	50,000	50,000	0	0	0	0
6240 Turnout Gear-Fire				28,042	9,702	38,496	0	0	0	0
6830 Buildings-Community Marquee				0	0	0	0	0	0	0
6830 Buildings-Council Chambers				0	0	220,472	0	0	0	0
6750 Conferences And Training				1,080	140	0	0	0	0	0
6830 Buildings				535,515	400,000	0	0	0	0	0
6860 Machinery And Equipment				142,580	0	0	0	0	0	0
Sub-Total Operating Supplies & Services		0	23,093	1,440,201	1,239,160	1,107,288	0	0	0	0
TOTALS FOR 8211 PYT COVID		0	23,093	2,098,652	2,125,268	1,107,288	0	0	0	0
Covid Grant Fund Summary										
TOTAL COVID FUND REVENUES		0	0	2,002,572	3,074,550	0	0	0	0	0
TOTAL COVID FUND EXPENDITURES		0	-23,093	-2,098,652	-2,125,268	-1,107,288	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES		0	-23,093	-96,080	949,282	-1,107,288	0	0	0	0
Transfers From General Fund		0	0	119,174	0	0	0	0	0	0
Beginning Fund Balance		0	0	-23,093	0	1,107,288	0	0	0	0
Ending Fund Balance		0	-23,093	0	949,282	0	0	0	0	0

FY23 Final Annual Budget & Five-Year Forecast of All Funds											
			2019	2020	2021	2022	2023	2024	2025	2026	2027
			Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
CDBG/HOUSING Fund-CLOSED											
TOTAL CDBG/HOUSING FUND REVENUES			609,025	86,737	4,800						
TOTAL CDBG/HOUSING FUND EXPENDITURES			-699,980	-46,259	0						
AZ Cares - ARPA											
4999 Transfers From General Fund			0	0	761,282	0	0	0	0	0	0
ROLLOVER FROM PRIOR YEAR							119,502				
4300 ARRA Funding			0	0	0	1,107,311	1,107,311	0	0	0	0
Total AZ Cares Revenues			0	0	761,282	1,107,311	1,226,813	0	0	0	0
6715 Police Contract			0	493,092	268,190	577,266	631,809	0	0	0	0
6716 Dispatch Service-Fire			0	0	0	91,258	92,500	0	0	0	0
6020 Hazard Pay			0	0	0	180,848	116,903	0	0	0	0
6224 Utility Assistance			0	0	0	28,000	30,000	0	0	0	0
6416 Business Assistance			0	0	0	0	20,000	0	0	0	0
6709 Covid Team			0	0	0	110,437	0	0	0	0	0
8620 Parking lot & Ave del Yaqui			0	0	0		335,601	0	0	0	0
Total AZ Cares Expenses			0	493,092	268,190	987,809	1,226,813	0	0	0	0
AZ-CARES Act Fund Summary											
TOTAL AZ-CARES ACT FUND REVENUE			0	0	761,282	1,107,311	1,107,311	0	0	0	0
TOTAL AZ-CARES ACT FUND EXPENDITURES			0	-493,092	-268,190	-987,809	-1,226,813	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES			0	-493,092	493,092	119,502	-119,502	0	0	0	0
Beginning Fund Balance				0	-493,092	0	119,502	0	0	0	0
Ending Fund Balance				-493,092	0	119,502	0	0	0	0	0

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	
	Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected	
Tianguis Fund Summary										
4380 Other Revenue From Govern. Agencies	0	4	63	0	0	0	0	0	0	0
4920 Rent	110,149	115,769	118,593	118,410	123,185	123,185	123,185	123,185	123,185	123,185
4920 Utilities Billed	28,183	27,673	24,992	26,218	27,569	27,412	27,344	27,950	28,396	28,396
Patio Rentals	29,687	19,623	4,269	17,897	18,405	18,957	19,526	20,112	20,715	20,715
Rents not Received	6,275	2,180	0	5,720	0	0	0	0	0	0
Fund Balance Carryforward	0	0	0	36,183	0	0	0	0	0	0
Total Tianguis Revenues	174,294	165,249	147,917	204,428	169,160	169,554	170,055	171,247	172,296	
6020 Salaries	22,984	28,407	31,569	48,540	50,051	51,553	53,099	54,692	56,333	56,333
6110 Fica	1,725	2,212	2,390	3,713	3,829	3,944	4,062	4,184	4,310	4,310
6120 Pension	1,915	3,530	2,236	5,650	6,211	6,398	6,590	6,787	6,991	6,991
6140 Workmen'S Compensation	1,289	1,463	1,425	2,100	1,815	1,870	1,926	1,984	2,043	2,043
6150 Group Health Insurance	953	1,025	1,060	13,366	15,551	16,017	16,498	16,993	17,503	17,503
6160 Unemployment Insurance	110	37	28	110	71	73	75	78	80	80
6170 Life Insurance Expense	5	6	6	6	6	6	7	7	7	7
Sub-Total Personnel Costs	28,981	36,680	38,714	73,485	77,535	79,861	82,257	84,725	87,266	87,266
6212 Printing And Duplicating	3	19	23	0	25	26	27	27	28	28
6226 Janitorial Supplies	2,814	2,518	1,958	3,936	2,891	2,977	3,067	3,159	3,254	3,254
6227 Uniforms	60	135	0	153	90	92	95	98	101	101
6228 Operating Expense	605	115	103	0	212	218	225	232	239	239
6231 Building Materials	27,933	23,952	25,496	41,055	30,497	31,412	32,355	33,325	34,325	34,325
6240 Small Tools & Equipment	2,015	517	1,717	1,717	1,536	1,582	1,630	1,679	1,729	1,729
6411 Auditing Services	602	683	684	749	700	721	743	765	788	788
6411 Professional Services	0	0	0	904	0	0	0	0	0	0
6531 Liability Insurance	1,287	1,287	1,287	1,287	1,326	1,365	1,406	1,449	1,492	1,492
6533 Property Insurance	1,199	2,412	1,988	2,412	2,063	2,125	2,188	2,254	2,322	2,322
6551 Electricity	45,414	45,214	44,964	49,315	47,614	49,042	50,513	52,029	53,589	53,589
6552 Water And Sewer	8,408	9,807	9,466	10,334	9,789	10,083	10,385	10,697	11,017	11,017
6554 Waste Disposal	4,900	5,081	5,716	4,822	5,284	5,442	5,605	5,774	5,947	5,947
6703 Private Event Party Insurance	1,963	1,567	773	400	3,755	3,868	3,984	4,103	4,226	4,226
6706 Maintenance Contracts	0	0	767	3,860	1,191	1,227	1,264	1,302	1,341	1,341
6708 Miscellaneous Charges	808	0	0	0	0	0	0	0	0	0
6709 Contractual Services	14,353	12,260	655	6,200	6,250	6,438	6,631	6,830	7,034	7,034
6720 Contract Labor	6,189	0	0	0	0	0	0	0	0	0
6762 Bad Debt Expense	12,841	0	0	0	0	0	0	0	0	0
6787 Patio Deposit Refunds COVID				4,500	0	0	0	0	0	0
Sub-Total Operating Supplies & Services	131,394	105,567	95,597	127,144	113,222	116,618	120,117	123,720	127,432	127,432
TOTALS FOR 8800 Tianguis	160,375	142,247	134,311	200,629	190,757	196,479	202,374	208,445	214,698	
Tianguis Fund Summary										
TOTAL TIANGUIS FUND REVENUES	174,294	165,249	147,917	168,245	169,160	169,554	170,055	171,247	172,296	
TOTAL TIANGUIS FUND EXPENDITURES	-160,375	-142,247	-134,311	-200,629	-190,757	-196,479	-202,374	-208,445	-214,698	
REVENUES OVER (UNDER) EXPENDITURE	13,919	23,002	13,606	-32,384	-21,597	-26,926	-32,319	-37,198	-42,402	
Transfers Unfunded	0	0	0	0	0	0	0	0	0	
Beginning Fund Balance	21,099	35,018	58,020	71,626	39,242	17,645	-9,281	-41,599	-78,798	
Ending Fund Balance	35,018	58,020	71,626	39,242	17,645	-9,281	-41,599	-78,798	-121,200	

FY23 Final Annual Budget & Five-Year Forecast of All Funds									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Sewer									
4380 Sewer Repair-CDBG	0	0	68,297	420,587	550,275	525,000	0	0	0
4710 Sewer Use Fees	80,514	81,521	82,690	82,938	82,944	83,004	83,064	83,124	83,184
4910 Investment Earnings	24,416	17,002	1,217	436	425	438	451	464	478
4950 Other Miscellaneous Revenue	0	0	0	0	0	0	0	0	0
Balance Carryforward	136,719	301,855	0	25,845	59,575	14,641	17,510	20,468	23,515
Total Sewer Revenues	241,649	400,378	152,204	529,806	693,219	623,083	101,025	104,056	107,178
6020 Salaries	58,196	56,860	58,948	60,673	45,701	47,072	48,484	49,939	51,437
6110 Fica	4,007	3,924	4,210	5,560	3,496	3,601	3,709	3,820	3,935
6120 Pension	4,448	7,028	5,202	8,459	5,672	5,842	6,017	6,197	6,383
6140 Workmen'S Compensation	2,082	1,745	1,450	1,938	1,745	1,797	1,851	1,907	1,964
6150 Group Health Insurance	10,072	10,992	12,012	12,563	11,135	11,469	11,813	12,167	12,532
6160 Unemployment Insurance	55	21	5	202	157	162	167	172	177
6170 Life Insurance Expense	44	50	52	50	53	54	56	57	59
Sub-Total Personnel Costs	78,904	80,620	81,879	89,445	67,958	69,997	72,096	74,259	76,487
6211 Office Supplies	147	0	0	0	0	0	0	0	0
6228 Operating Expense	0	1,250	0	0	0	0	0	0	0
6231 Sewer Line Repairs	60,863	1,864	6,033	3,910	18,713	19,274	19,852	20,448	21,061
6231 Sewer Line Repairs (CDBG)	0	309,678	28,872	420,587	550,275	525,000	0	0	0
6240 Small Tools & Equipment	0	0	0	0	0	0	0	0	0
6411 Auditing Services	251	290	285	312	293	302	311	320	330
6413 Engineering & Architectural Serv	0	0	2,295	14,500	55,000	7,500	7,725	7,957	8,195
6510 Advertising Expense	0	0	0	0	0	0	0	0	0
6531 Liability Insurance	398	632	526	632	563	580	598	616	634
6551 Electricity	388	396	418	420	418	430	443	456	470
Transfers out	100,698	0	0	0	0	0	0	0	0
Sub-Total Operating Supplies & Services	162,745	314,110	38,429	440,361	625,262	553,086	28,929	29,797	30,691
TOTALS FOR 8370 Sewer	241,649	394,730	120,308	529,806	693,219	623,083	101,025	104,056	107,178
SEWER FUND Summary									
TOTAL SEWER FUND REVENUES	104,930	98,523	152,204	503,961	633,644	608,442	83,515	83,588	83,662
TOTAL SEWER FUND EXPENDITURES	-241,649	-394,730	-120,308	-529,806	-693,219	-623,083	-101,025	-104,056	-107,178
REVENUES OVER (UNDER) EXPENDITURES	-136,719	-296,207	31,896	-25,845	-59,575	-14,641	-17,510	-20,468	-23,515
Beginning Fund Balance	1,163,078	1,026,359	730,152	762,048	736,203	676,628	661,987	644,476	624,009
Ending Fund Balance	1,026,359	730,152	762,048	736,203	676,628	661,987	644,476	624,009	600,493

FY23 Final Annual Budget & Five-Year Forecast of All Funds									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
Refuse									
4730 Waste Control Fees	327,250	304,494	326,772	378,109	378,190	378,190	378,190	378,190	378,190
4731 Revenue Sharing	0	0	21,575	43,697	29,938	30,836	31,761	32,714	33,695
4735 Refuse Truck Reservations	1,050	1,100	2,500	1,800	2,215	2,281	2,349	2,420	2,492
Prior Year Retained Used	25,436	35,366	0	0	0	0	0	0	8,441
Total Refuse Revenues	353,736	340,960	350,847	423,606	410,342	411,307	412,300	413,324	422,819
Refuse Expenses									
6228 Operating Expense	755	580	0	0	0	0	0	0	0
6411 Auditing Services	0	0	0	0	0	0	0	0	0
6531 Liability Insurance	1,165	2,363	-1,100	2,363	1,446	1,490	1,534	1,580	1,628
6717 Residential Refuse Service	275,961	308,531	324,125	345,008	340,674	350,894	361,421	372,264	383,432
6718 Garbage Roll Off Service	75,855	52,399	0	29,835	33,549	34,556	35,592	36,660	37,760
Total Refuse Expenses	353,736	363,873	323,025	377,206	375,669	386,939	398,548	410,504	422,819
REFUSE FUND Summary									
TOTAL REFUSE FUND REVENUE	328,300	305,594	350,847	423,606	410,342	411,307	412,300	413,324	414,378
TOTAL REFUSE FUND EXPENDITURE	-353,736	-363,873	-323,025	-377,206	-375,669	-386,939	-398,548	-410,504	-422,819
REVENUES OVER (UNDER) EXPENSES	-25,436	-58,279	27,822	46,400	34,673	24,367	13,753	2,820	-8,441
Beginning Fund Balance	276,499	251,063	192,784	220,606	267,006	301,679	326,046	339,799	342,619
Ending Fund Balance	251,063	192,784	220,606	267,006	301,679	326,046	339,799	342,619	334,177
BOND Fund									
4999 Transfers From General Fund	292,245	18,701	287,777	322,974	314,537	0	0	0	0
Total Bond Revenues	292,245	18,701	287,777	322,974	314,537	0	0	0	0
Expenses									
6901 Debt Service Interest	245,000	0	255,000	290,000	280,675	0	0	0	0
6940 Interest On Bonds	47,245	18,701	32,777	32,974	33,862	0	0	0	0
Total Bond Expenses	292,245	18,701	287,777	322,974	314,537	0	0	0	0
MPC-BOND FUND Summary									
TOTAL MPC-BOND FUND REVENUE	292,245	18,701	287,777	322,974	314,537	0	0	0	0
TOTAL MPC-BOND FUND EXPENDITURE	-292,245	-18,701	-287,777	-322,974	-314,537	0	0	0	0
REVENUES OVER (UNDER) EXPENSES	0	0	0	0	0	0	0	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

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	
	Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected	
Grant Fund										
Ak-Chin Indian Community										
Active Shooter	0	0	70,000	0	0	0	0	0	0	0
Fire-SCBA	0	0	0	100,000	0	0	0	0	0	0
Turn-Out Gear	0	60,000	0	0	0	0	0	0	0	0
Senior Center Roof	80,000	0	0	0	0	0	0	0	0	0
Portable radio replacement				0	72,000	0	0	0	0	0
CAP family Rental/Utility Asst.				0	40,000	0	0	0	0	0
PW-Roof replacement for barricade Storage/Street signs				0	15,000	0	0	0	0	0
Senior Center renovation - flooring replacement				0	70,000	0	0	0	0	0
		71,662	38,538	36,199	24,246	0	0	0	0	0
TOTAL REVENUES	80,000	131,662	108,538	136,199	221,246	0	0	0	0	0
Ak-Chin Active Shooter	0	0	45,755	0	0	0	0	0	0	0
Ak-Chin Fire-SCBA	0	0	0	100,000	0	0	0	0	0	0
Ak-Chin Turn-Out Gear	0	21,462	26,584	11,953	24,246	0	0	0	0	0
AK-Chin Senior Center Roof	8,338	71,662	0	0	0	0	0	0	0	0
Portable radio replacement			0	0	72,000	0	0	0	0	0
CAP family Rental/Utility Asst.			0	0	40,000	0	0	0	0	0
PW-Roof replacement for barricade Storage/Street signs			0	0	15,000	0	0	0	0	0
Senior Center renovation - flooring replacement			0	0	70,000	0	0	0	0	0
TOTAL EXPENDITURES	8,338	93,124	72,339	111,953	221,246	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	71,662	-33,124	-2,339	-11,953	-24,246	0	0	0	0	0
Beginning Fund Balance	0	71,662	38,538	36,199	24,246	0	0	0	0	0
Ending Fund Balance	71,662	38,538	36,199	24,246	0	0	0	0	0	0
Gila River Indian Community										
Cultural Heritage Events	0	31,000	0	0	0	0	0	0	0	0
CAP Economic Asst.	0	70,000	0	0	0	0	0	0	0	0
CAP Family Asst.	0	0	25,000	0	0	0	0	0	0	0
PW Equipment	0	0	0	60,000	0	0	0	0	0	0
Cardiac Care-AED's-Fire	0	0	0	0	50,000	0	0	0	0	0
CAP food rescue\HD Support	0	0	0	0	62,000	0	0	0	0	0
PW-Two dump trucks (used) \$20k ea.	0	0	0	0	40,000	0	0	0	0	0
	0	0	302	7,302	40,302	0	0	0	0	0
TOTAL REVENUES	0	101,000	25,302	67,302	192,302	0	0	0	0	0
Cultural Heritage Events	0	30,699	0	0	0	0	0	0	0	0
CAP Econominic Asst.	0	69,999	0	0	0	0	0	0	0	0
CAP Family Asst.	0	0	18,000	7,000	0	0	0	0	0	0
PW Equipment	0	0	0	20,000	40,302	0	0	0	0	0
Cardiac Care-AED's-Fire	0	0	0	0	50,000	0	0	0	0	0
CAP food rescue\HD Support	0	0	0	0	62,000	0	0	0	0	0
PW-Two dump trucks (used) \$20k ea.	0	0	0	0	40,000	0	0	0	0	0
TOTAL EXPENDITURES	0	100,698	18,000	27,000	192,302	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	0	302	7,000	33,000	-40,302	0	0	0	0	0
Beginning Fund Balance	0	0	302	7,302	40,302	0	0	0	0	0
Ending Fund Balance	0	302	7,302	40,302	0	0	0	0	0	0

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	
	Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected	
Pascua Yaqui Tribe										
CAP Assistance	80,000	0	0	0	0	0	0	0	0	0
CAP Assistance	0	0	60,000	0	0	0	0	0	0	0
Public Safety Events	37,000	55,000	25,000	55,000	0	0	0	0	0	0
PW Utility Trucks	15,000	0	0	0	0	0	0	0	0	0
Fire station repairs			0	0	120,000	0	0	0	0	0
Biehn Park restrooms, playground renovations			0	0	225,000	0	0	0	0	0
Cemetery flagpoles, ramada, gates			0	0	25,000	0	0	0	0	0
PW-Cleanup events			0	0	50,000	0	0	0	0	0
	0	0	0	57,861	0	0	0	0	0	0
TOTAL REVENUES	132,000	55,000	85,000	112,861	420,000	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES										
	0	0	57,861	-57,861	0	0	0	0	0	0
Beginning Fund Balance	0	0	0	57,861	0	0	0	0	0	0
Ending Fund Balance	0	0	57,861	0	0	0	0	0	0	0
Tohono O'odham Nation										
Fire Truck Pymnt	62,500	0	0	0	0	0	0	0	0	0
SC Elder Activity Programming	0	0	0	80,000	0	0	0	0	0	0
Command/community service vehicle					95,000					
CAP holiday family meals: Thanks/Christmas					28,000					
PW-maintenance yard restroom renovation					20,000					
					34,000					
TOTAL REVENUES	62,500	0	0	80,000	177,000	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES										
	0	0	0	34,000	-34,000	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	34,000	0	0	0	0	0
Ending Fund Balance	0	0	0	34,000	0	0	0	0	0	0

FY23 Final Annual Budget & Five-Year Forecast of All Funds										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	
	Actual	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected	
Fort McDowell Yavapai Nation										
Fire station roof repair	0	0	0	0	20,000	0	0	0	0	0
Cultural heritage events programming	0	0	0	0	31,000	0	0	0	0	0
					0	0				
TOTAL REVENUES	0	0	0	0	51,000					
Fire station roof repair	0	0	0	0	20,000	0	0	0	0	0
Cultural heritage events programming	0	0	0	0	31,000	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	51,000					
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	0	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0	0	0	0
Miscellaneous Grants										
FED REQUEST : Streetlight Renovations	0	0	0	0	750,000	0	0	0	0	0
FED REQUEST : Sewer line renovation					550,000					
FED REQUEST: Highline Canal lighting					501,824					
Misc. Grant Opportunties	0	0	0	0	1,498,176	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL REVENUES	0	0	0	0	3,300,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
FED REQUEST : Streetlight Renovations	0	0	0	0	750,000	0	0	0	0	0
FED REQUEST : Sewer line renovation					550,000					
FED REQUEST: Highline Canal lighting					501,824					
Misc. Grant Opportunties	0	0	0	0	1,498,176	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL EXPENDITURES	0	0	0	0	3,300,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	0	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0	0	0	0
GRANT FUND Summary										
TOTAL GRANT FUND REVENUES	274,500	216,000	180,000	295,000	4,212,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL GRANT FUND EXPENDITURES	-202,838	-248,822	-117,478	-297,814	-4,310,548	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000
REVENUES OVER (UNDER) EXPENDITURES	71,662	-32,822	62,522	-2,814	-98,548	0	0	0	0	0
Beginning Fund Balance		71,662	38,840	101,362	98,548	0	0	0	0	0
Ending Fund Balance	71,662	38,840	101,362	98,548	0	0	0	0	0	0



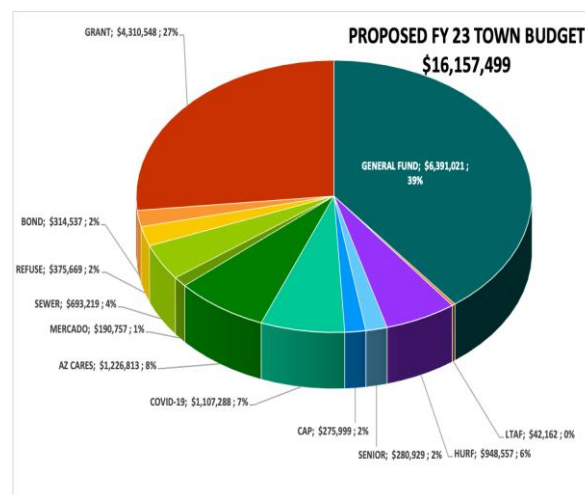
Town Manager's Budget Message

June 16, 2022

To The Honorable Mayor and Town Council:

It is my privilege to present the proposed final fiscal year (FY) 2022-2023 (FY 23) annual budget for the Town of Guadalupe. This budget continues the commitment of the Town Council and Town staff to deliver quality services to our citizens and business community in an efficient and fiscally responsible manner utilizing our limited resources, leveraging opportunities, all while remaining cognizant of our fund balances and reserves.

The proposed final total FY 23 budget is \$16,157,499 as illustrated in the chart below. The proposed budget is a 23.3 % decrease compared to the FY 22 budget of \$21,067,259. This budget is comprised of the General Fund and 11 Special Revenue Funds, including two COVID-19 relief temporary funds. The largest fund in FY 23 is the General Fund totaling \$6,391,021, followed by the Grant Fund accounting for 39% and 27% of the FY 23 total budget respectively.

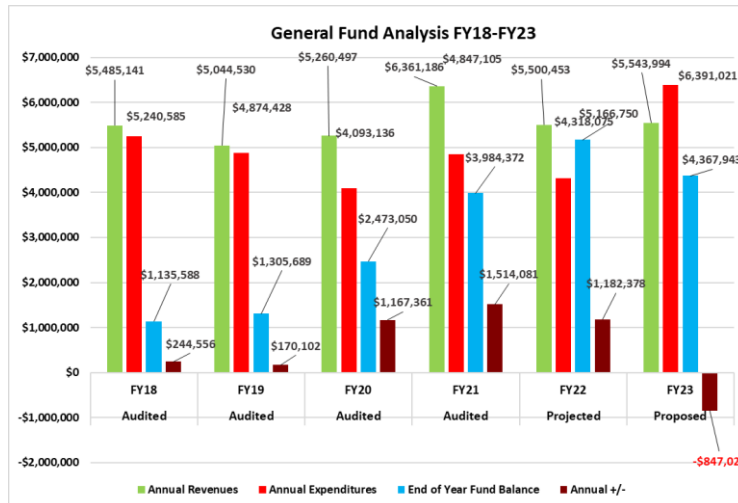


The overall FY 23 budget decrease of 23.3% is primarily due to a \$7,407,117 or a 63.2% decrease in the grant fund. While the grant fund budget significantly decreased as a result of fewer grant opportunities, the General Fund increased by \$456,779 (7.7%) due to an increase in operational costs and capital projects costs of \$346,848. The Highway User Revenue Fund (HURF) increased by \$148,057 (18.5%) primarily due to fund Calle Vaou Nawi sidewalk project, Calle Carlos neighborhood streetlighting project, and the Avenida del Yaqui street rehabilitation project. The Community Action Program budget increased by \$145,602 (111.7%) primarily due to increased salary and wage costs. The FY 23 budget includes \$1,226,813 in Arizona Cares COVID-19 Relief funds and \$1,107,288 in COVID-19 Relief Funds as a rollover from FY 22 that was received from the Pascua Yaqui Tribe. Both COVID-19 funds received in FY 22 provide continued funds for needed assistance and programs related to COVID-19 recovery. It is unlikely any future COVID-19 funds will be available.

During the development of this budget, Town staff have reviewed previous year expenses and revenues, assessed capital improvement and equipment replacement needs, considered COVID-19 budgetary impacts, and sought ways to reduce departmental expenditures while not compromising Town service levels. The proposed FY 23 General Fund budget will maintain FY 22 levels of service and fund needed

capital improvements, equipment replacement, and facility/equipment repairs. However, Town expenses to maintain the existing service levels are increasing and this will require the use of General Fund reserves to balance the FY 23 budget. Like previous years, the proposed FY 23 General Fund expenses exceed proposed FY 23 General Fund revenues. Additionally, aging infrastructure and municipal facility repairs and equipment replacements have been delayed due to past budgetary limitations and can no longer be ignored. The FY 23 budget begins to address capital replacement needs. Overall, the General Fund expenditures increased by \$456,779 or 7.7% over FY 22.

Regarding the General Fund balance, the Town had a General Fund balance of \$3,984,372 at the end of FY 21. Based on revenue and expenditure estimates and transfers to other funds, the FY 22 year-end General Fund balance is projected to increase to \$5.1M. This is the result of a FY 22 revenues exceeding expenditures by \$1.1M. The table below illustrates the General Fund performance since FY 18:



This FY23 budget report includes the following attachments:

- The Executive Summary providing a FY 23 budget briefing and five-year forecast of all funds;
- The FY 23 line-item budget presenting actual Town budget revenues, expenses, and fund balances from FY 2019 through FY 2021; projected FY 2022 revenues, expenses, and fund balances for FY 2022; proposed FY 2023 revenues, expenses, and fund balances; and, forecasted revenues, expenses, and fund balances from FY 24 through FY 27;
- The Town Council proposed FY 23 annual budget presentation for the April 28, 2022, Council meeting, and;
- The Town Council Tentative FY Annual Budget presentation for the May 26, 2022, 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 the proposed budget. With the Town Council’s leadership and Town’s staff’s analysis, staff was able to propose a balanced budget for FY 23. The FY 23 budget builds on the FY 22 budget where capital improvement projects were funded, and long-term financial stability was addressed by increasing the General Fund balance to an estimated \$5.1M.

Lastly, it is important to recognize the Town employees for the remarkable job they do every day in delivering services to Guadalupe residents, given our limited funds and resources.

Sincerely,

Jeff Kulaga, Town Manager/Clerk



FY 2023 Executive Budget Summary

Preparation of the FY 2023 Budget

The preparation of the FY 23 budget involved careful consideration of COVID-19 recovery and relief funds, the ability to provide municipal services and programs given limited revenues, and the development of a five-year budget forecast. Over the past few months, every revenue source and expenditure line item in the budget was reviewed by examining the current FY 22 approved budget, the FY 20 and FY 21 expenditures, the year-to-date revenues, expenditures through April 2022, and the projected revenue and expenditures for the remaining FY 22 three months. The FY 23 proposed line-item budget amount increases, or decreases were established based on this review.

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

Total FY23 All Expenses / All Funds								
Annual Comparative				FY 23 - FY 22 Comparison				
	Audited	Audited	Audited	Adopted	Proposed	FY23	FY23 - FY22	FY23 - FY22
	FY19	FY20	FY21	FY22	FY23	% of total	\$ change	% change
General Fund	\$4,874,228	\$4,093,337	\$4,849,864	\$5,934,244	\$6,391,023	39.6%	\$456,779	7.7%
LTAf	\$33,482	\$37,381	\$29,394	\$37,508	\$42,159	0.3%	\$4,651	12.4%
HURF	\$584,313	\$421,823	\$818,510	\$800,501	\$948,558	5.9%	\$148,057	18.5%
Senior Center	\$221,543	\$231,678	\$248,907	\$254,599	\$280,929	1.7%	\$26,330	10.3%
CAP	\$138,636	\$149,777	\$116,999	\$130,397	\$275,999	1.7%	\$145,602	111.7%
CDBG/Housing	\$699,980	\$46,259	\$70,994	\$67,007	\$0	0.0%	-\$67,007	0.0%
Tianguis	\$160,375	\$142,247	\$134,311	\$182,848	\$190,757	1.2%	\$7,909	4.3%
Sewer	\$241,649	\$394,730	\$120,308	\$161,818	\$693,219	4.3%	\$531,401	328.4%
Refuse	\$353,736	\$363,873	\$323,025	\$350,387	\$375,669	2.3%	\$25,282	7.2%
MPC Bond	\$292,245	\$18,701	\$287,777	\$322,974	\$314,537	1.9%	-\$8,437	-2.6%
Grant Fund	\$448,922	\$904,777	\$307,377	\$11,717,665	\$4,310,548	26.7%	-\$7,407,117	-63.2%
AZ Cares COVID19 Relief		\$493,092	\$268,190	\$1,107,311	\$1,226,813	7.6%	\$119,502	10.8%
COVID19		\$23,094	\$2,098,652	\$0	\$1,107,288	6.9%	\$1,107,288	0.0%
Total Annual Expenses	\$8,049,109	\$7,320,769	\$9,674,308	\$21,067,259	\$16,157,499	100%	-\$4,909,760	-23.3%

The FY 23 budget totals \$16,157,499 through 12 individual funds, with the General Fund totaling \$6,391,023. Overall, the FY 23 budget is a 23.3% decrease compared to the \$21,067,258 adopted FY 22 budget.

A 3% wage increase is proposed in this budget for all full time and part time Town employees beginning on July 1, 2022. This equates to a new expenditure of \$33,000. This is only the second wage increase since 2017, where employees received a 5% increase effective January 1, 2022, as part of the FY22 adopted budget.

Summaries of the Town of Guadalupe FY 23 annual budget 12 funds and related five-year forecasts are as follows:

FUND OVERVIEW

GENERAL FUND

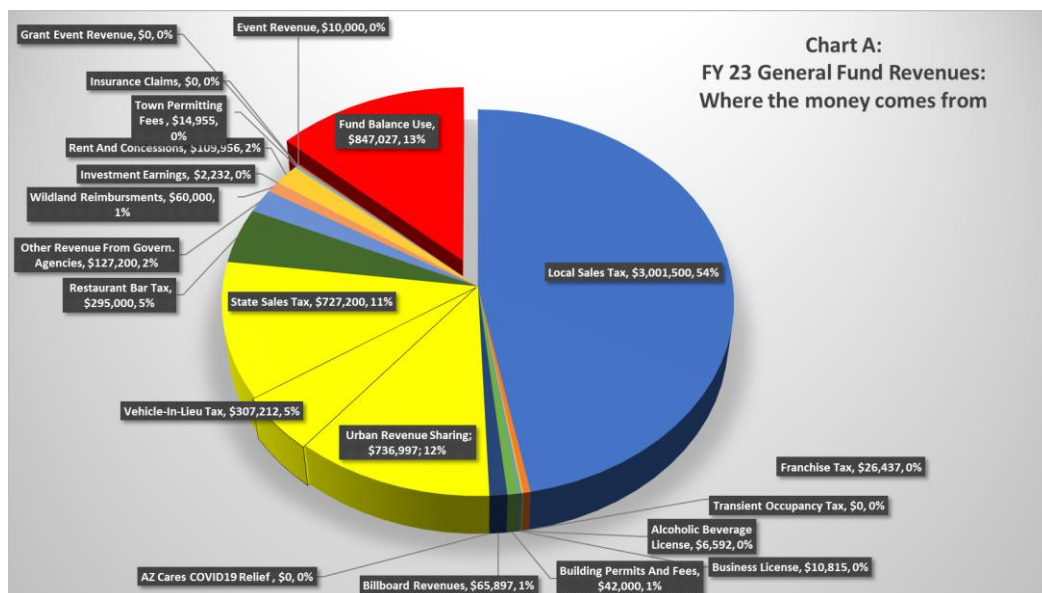
GENERAL FUND REVENUES

The FY 23 General Fund revenues are projected to be \$4,853,167. To meet projected FY 23 General Fund expenditures of \$6,391,021; \$847,027 in carry forward fund balance from FY 22 will be used in FY 23 to balance the budget. This is not an optimal budget proposal, where funds balance monies are used when expenditures exceed revenues. However, the General Fund balance will grow to an estimated \$5.1M by June 2022, an increase of nearly \$4.0M since FY 2018. Consequently, the fund balance has capacity to close the \$847,027 revenue shortfall. Overall, recurring use of fund balance monies to balance the annual budget is not a sustainable fiscal approach.

The primary revenue categories in the General Fund are local taxes, including sales taxes for retail, restaurant, construction, and hotel bed taxes. State shared revenues earned by cities and towns are based on Census population data. State shared revenues include shared sales tax, urban revenue sharing (income tax), and vehicle in-lieu tax all of which contribute to General Fund revenues.

As Chart A illustrates, local sales tax accounts for 54% of the Town’s General Fund revenues of \$3,001,500. Three state shared revenues sources account for a collective 28% of the FY 23 projected revenues; State Sales Tax, \$727,200 (11%); Vehicle-in-lieu tax, \$307,212 (5%); and urban revenue sharing \$736,997 (12%).

As presented on the FY 23 General Fund Revenues table, FY 23 local sales tax revenues have increased by 42.0% compared to FY 22, building permits have increased by 34.6%, and restaurant sales tax has increased by 24.9%. These three revenue sources indicate positive local economic recovery from the pandemic. Conversely, due to the 2020 Census count, where the Town of Guadalupe’s population decreased in relation to the State’s total population, state shared revenues are forecasted to decrease by 18% compared to FY 22. Additionally, transient occupancy tax (hotel bed tax) is forecasted at \$0.0 in FY 23. It is expected that the remaining hotel in Guadalupe will close and be converted to apartments.

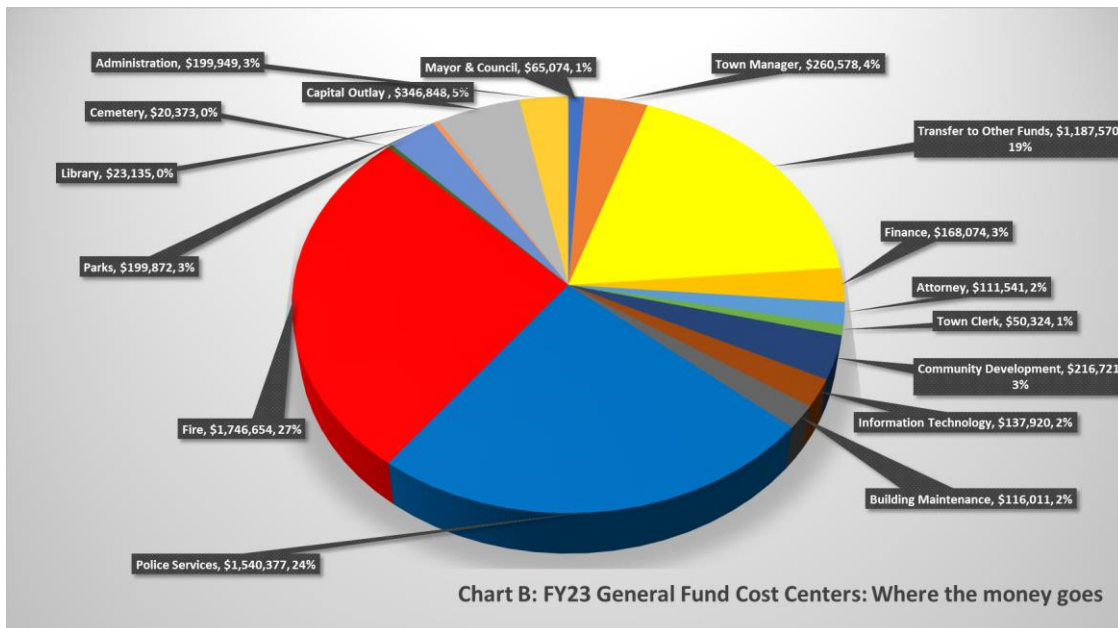


FY23 General Fund Revenues								
					FY23 - FY22 Comparison			
	Actual	Actual	Actual	Adopted	Projected	FY23 - FY22	FY23 - FY22	FY23 - FY22
	FY19	FY20	FY21	FY22	FY23	% of total	\$ change	% change
Local Sales Tax	\$2,127,077	\$2,129,620	\$2,726,150	\$2,099,914	\$3,001,500	54.1%	\$901,586	42.9%
Franchise Tax	\$26,303	\$25,124	\$25,553	\$26,415	\$26,437	0.5%	\$22	0.1%
Transient Occupancy Tax	\$364,824	\$340,727	\$182,883	\$105,274	\$0	0.0%	-\$105,274	-100.0%
Alcoholic Beverage License	\$6,450	\$4,800	\$6,400	\$6,500	\$6,592	0.1%	\$92	1.4%
Restaurant Bar Tax	\$292,579	\$286,495	\$225,379	\$236,271	\$295,000	5.3%	\$58,729	24.9%
Business License	\$10,425	\$9,880	\$10,190	\$10,891	\$10,815	0.2%	-\$76	-0.7%
Building Permits And Fees	\$21,474	\$46,178	\$31,097	\$31,210	\$42,000	0.8%	\$10,790	34.6%
Billboard Revenues	\$64,174	\$74,570	\$63,730	\$65,757	\$65,897	1.2%	\$140	0.2%
AZ Cares COVID19 Relief	\$0	\$0	\$761,282	\$0	\$0	0.0%	\$0	0.0%
Urban Revenue Sharing	\$790,177	\$853,088	\$947,663	\$865,186	\$736,997	13.3%	-\$128,189	-14.8%
State Sales Tax	\$656,929	\$681,696	\$786,656	\$778,581	\$727,200	13.1%	-\$51,381	-6.6%
Other Revenue From Govern. Agencies	\$157,035	\$124,898	\$126,737	\$137,227	\$127,200	2.3%	-\$10,027	-7.3%
Wildland Reimbursements	\$75,176	\$58,755	\$0	\$51,265	\$60,000	1.1%	\$8,735	17.0%
Vehicle-In-Lieu Tax	\$280,769	\$279,535	\$313,853	\$307,505	\$307,212	5.5%	-\$293	-0.1%
Traffic Fines	\$19,922	\$27,846	\$0	\$0	\$0	0.0%	\$0	0.0%
Appearance Bonds	\$1,450	\$413	\$269	\$0	\$0	0.0%	\$0	0.0%
Jcef Revenues	\$6,144	\$60,155	\$21,657	\$0	\$0	0.0%	\$0	0.0%
Investment Earnings	\$20,161	\$12,795	\$2,759	\$3,088	\$2,232	0.0%	-\$856	-27.7%
Rent And Concessions	\$89,475	\$93,880	\$103,229	\$94,113	\$109,956	2.0%	\$15,843	16.8%
Town Permitting Fees	\$16,722	\$16,056	\$14,700	\$23,470	\$14,955	0.3%	-\$8,515	-36.3%
Insurance Claims	\$0	\$103,486	\$0	\$0	\$0	0.0%	\$0	0.0%
Grant Event Revenue	\$0	\$20,000	\$0	\$0	\$0	0.0%	\$0	0.0%
Event Revenue	\$17,264	\$10,500	\$11,000	\$10,500	\$10,000	0.2%	-\$500	-4.8%
Fund Balance Use	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
General Fund Total Expenses	\$5,044,530	\$5,260,497	\$6,361,187	\$4,853,167	\$5,543,993	100.0%	\$690,826	14.2%

GENERAL FUND EXPENDITURES

The total General Fund expenditures total \$6,391,021 which is an 7.7% increase over the FY 22 General Fund adopted budget.

The General Fund funds most Town services and programs, provided by 18 full time employees and 14 part time employees, not including the 25 reserve firefighters. Chart B illustrates FY 22 General Fund expenditures by Town department/cost center, where police and fire services account for 54% of the total General Fund budget and the accompanying table summarizes General Fund cost centers.



FY 23 GENERAL FUND EXPENSES BY DEPARTMENT								
Cost Center				FY23 - FY22 Comparison				
	Actual	Actual	Actual	Adopted	Projected	FY23-FY22	FY23-FY22	FY23-FY22
	FY19	FY20	FY21	FY22	FY23	% of total	\$ change	% change
Mayor & Council	\$66,358	\$65,192	\$60,572	\$65,854	\$65,074	1.0%	-\$780	-1.2%
Municipal Court	\$198,550	\$205,377	\$59,451	\$0	\$0	0.0%	\$0	0.0%
Town Manager	\$170,229	\$147,602	\$112,799	\$163,345	\$260,578	4.1%	\$97,233	59.5%
Transfer to Other Funds	\$466,757	\$178,696	\$1,397,233	\$693,554	\$1,187,570	18.6%	\$494,016	71.2%
Finance	\$132,625	\$138,765	\$125,369	\$150,535	\$168,074	2.6%	\$17,539	11.7%
Attorney	\$120,144	\$106,402	\$79,144	\$74,495	\$111,541	1.7%	\$37,046	49.7%
Town Clerk	\$38,245	\$41,068	\$28,962	\$41,514	\$50,324	0.8%	\$8,810	21.2%
Community Development	\$38,647	\$36,191	\$120,987	\$238,112	\$216,721	3.4%	-\$21,391	-9.0%
Information Technology	\$47,469	\$55,305	\$124,545	\$120,646	\$137,920	2.2%	\$17,274	14.3%
Building Official	\$89,948	\$99,657	\$0	\$0	\$0	0.0%	\$0	0.0%
Building Maintenance	\$87,633	\$113,355	\$135,175	\$169,442	\$116,011	1.8%	-\$53,431	-31.5%
Police Services	\$1,776,258	\$1,439,240	\$1,286,322	\$1,494,956	\$1,540,377	FALSE	\$45,421	3.0%
Fire	\$1,247,605	\$1,089,729	\$861,909	\$1,619,977	\$1,746,654	27.3%	\$126,677	7.8%
Cemetery	\$12,072	\$12,458	\$12,389	\$24,380	\$20,373	0.3%	-\$4,007	-16.4%
Parks	\$143,663	\$163,288	\$151,097	\$189,173	\$199,872	3.1%	\$10,699	5.7%
Library	\$14,323	\$7,825	\$9,861	\$10,100	\$23,135	0.4%	\$13,035	129.1%
Capital Outlay	\$0	\$0	\$42,806	\$630,000	\$346,848	5.4%	-\$283,152	-4.0%
Administration	\$224,290	\$193,187	\$241,243	\$248,161	\$199,949	3.1%	-\$48,212	-19.4%
General Fund Total Expenses	\$4,874,816	\$4,093,337	\$4,849,864	\$5,934,244	\$6,391,021	100.0%	\$456,777	7.7%

The major additions/deletions to expenditures in the General Fund in the FY 23 budget compared to the FY 22 budget are as follows:

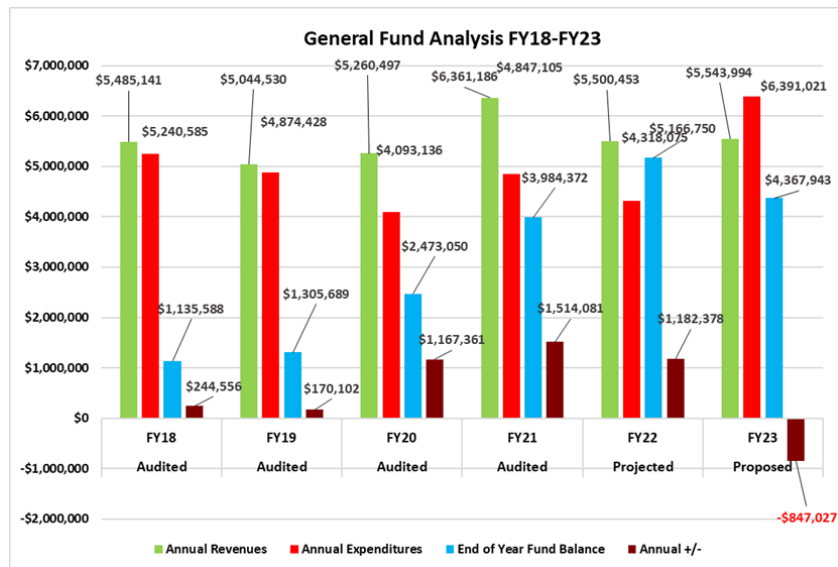
Overall: A 3% wage increase to all full time, part time, and reserve employees beginning July 1, 2022, representing an increase of \$33,000 to the General Fund.

- **Mayor & Council** – No changes, budget remains at \$65,074; 1% of total FY 23 General Fund budget.
- **Municipal Courts** – In FY 21 Town of Guadalupe court services were contracted with the Cities of Goodyear and Tempe for three-year terms respectively. As a result, Court operation expenses were eliminated from the General Fund.
- **Town Manager** – Increase of \$97,233 primarily due to reallocating 15% of the Town Manager annual salary from the Sewer Fund to the General Fund. This reallocation represents the amount of time spent by the Town Manager on duties within each fund.
- **Administration** – Decrease of \$48,212 primarily lesser liability insurance and jail fee expenses.
- **Transfer to Other Funds** – Increase of \$494,016 primarily due to transferring funds to HURF and the Community Action Program (CAP). HURF transfers fund the Calle Carlos neighborhood streetlighting and Calle Vaou Nawi sidewalk projects and any Avenida del Yaqui street renovation project needs to complete the projects that are not eligible for Federal funding. CAP transfers fund an increase in personnel costs as result of reorganizing the CAP services in FY 22.
- **Finance** – Increase of \$17,539 (11.7%) primarily due to increased group health insurance and a reallocation of salary wage costs.
- **Town Attorney** – Increase of \$37,046 (49.7%) due to an anticipated increase in billable hours to address the Towns' legal needs.
- **Town Clerk** – Increase of \$8,810 (21.2%) due to August and November 2022 election costs and \$5,000 annually for social media archiving of Town website and social media as required by State Statute.
- **Community Development** – Decrease of \$21,391 (9.0%) due to adjusting Code Enforcement Officer contract.
- **Information Technology** – Increase of \$17,274 (14.3%) primarily due to software and computer security, support, and services cost increases.

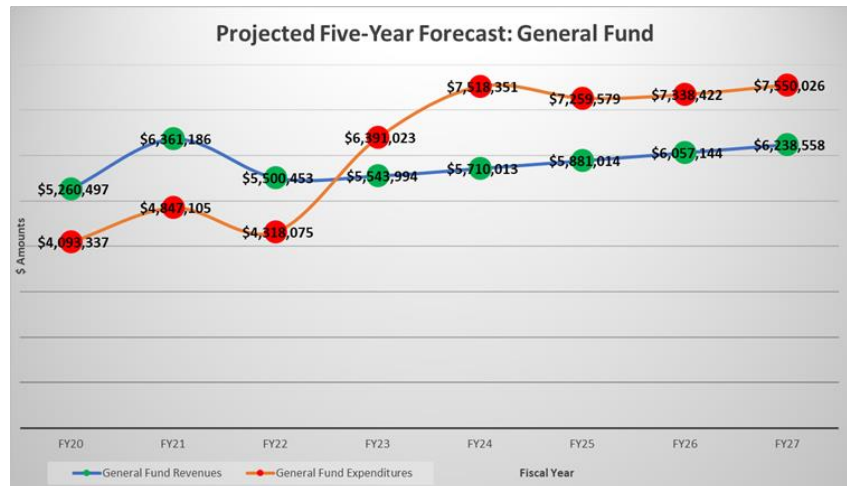
- **Building Safety** – The building safety cost center is eliminated as the Building Inspector costs are included in the Community Development cost center.
- **Building Maintenance** – Decrease of \$53,431 (31.5%) due to the one-time demolition cost of the Gaud Building in FY 22.
- **Police Department** – Increase of \$45,421 (3.0%) due annual MCSO contractual services cost increases. The total FY 23 MCSO contract totals \$2,172,085.68. Of this total amount, \$1,540,377 (70%) is budgeted to the General Fund and \$631,809 (30%) is budgeted to the AZ Cares COVID-19 Relief fund. It is anticipated that FY 23 marks the final year of COVID-19 related funding. Consequently, 100% of the MCSO annual contract will be budgeted to the General Funds in future years.
- **Fire Department** – Increase of \$126,677 primarily due to absorbing 100% of salaries of SAFER grant funded firefighters. The SAFER grant funding expired at the end of FY 22.
- **Cemetery** – Decrease of \$4,007 (16.4%) primarily due a reduction in building material costs, as a \$35,000 cemetery renovation project is included in the capital outlay cost center.
- **Parks** – Increase of \$10,699 (5.7%) primarily due to building material cost increases to repair Biehn Park restrooms because of vandalism.
- **Library** – Increase of \$13,035 (129.1%) for the one-time cost of painting the library interior.
- **Capital Outlay** – Decrease of \$283,152 (4.0%) receiving a \$501,000 Federal grant to fund the construction costs of the Highline Canal Lighting Replacement Project. FY 23 Capital Outlay projects include: \$145,000 Town Hall Roof replacement; \$35,000 Cemetery gate, walls, ramada repair and flagpole installation; \$86,848 Highline Canal project design costs; \$30,000 Public Works replacement flatbed truck; and \$50,000 for land purchases.

GENERAL FUND FIVE YEAR FORECAST

The Town had a General Fund balance of \$3,984,372 at the end of FY 21. Based on revenue and expenditure estimates and transfers out to other funds, the FY 22 year-end General Fund balance is projected to increase to \$5.1M. This is the result of a FY 22 revenues exceeding expenditures by \$1.1M. The table illustrates the General Fund performance since FY 18:



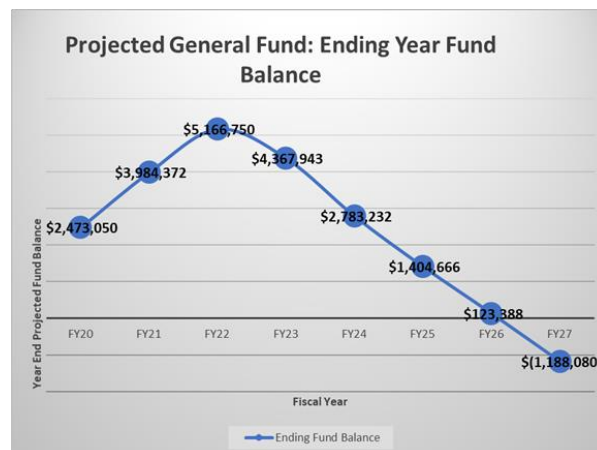
The FY 23 budget projects expenditures exceeding revenues by \$847,027 and this begins a five-year trend of expenditures exceeding revenues, as illustrated by the following chart:



The five-year forecasts yields 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 the Community Action Program (CAP) which, like General Fund departments, may be impacted by revenue shortfalls.
- Economic investment with sustainable recurring revenue streams 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 FY 27.

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



HIGHWAY USER REVENUE FUND (HURF)

HURF REVENUES

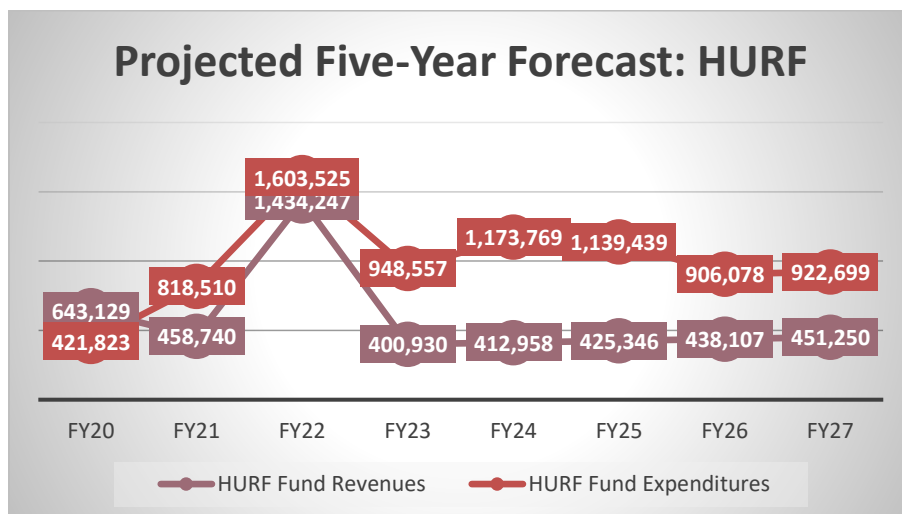
HURF projected revenues of \$948,558 for FY 23 result from two key sources: HURF funds through a state shared revenue distribution based on Census populations and the transfers from the General Fund. HURF shared revenue funds for FY 23 are \$395,751. This is an 18% reduction compared to the FY 22 amount of \$441,112 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 23 budget, \$547,628 will be transferred from the General Fund to HURF. Annually, the General Fund subsidizes the HURF fund.

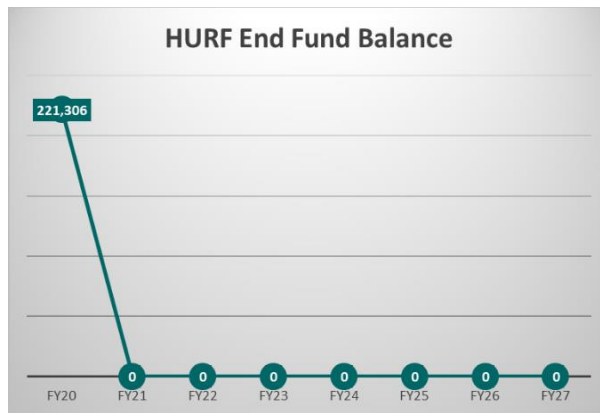
HURF EXPENDITURES

The proposed FY HURF expenses are \$948,558, an increase of 18,5% over FY 22. This is primarily to fund the \$55,000 Calle Carlos neighborhood streetlighting project, \$130,000 Calle Vaou Nawi sidewalk project, and \$250,000 budgeted for any Avenida del Yaqui Street renovation project funding needed to complete the projects that are not eligible for Federal funding.

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 budgeting two future year capital projects: Repaving of Guadalupe Road from Town limit to Town limit at an estimated cost of \$1.3M in fiscal years FY 24 and FY 25 and streetlight replacement estimated at \$700,000 in FY 26 and FY 27. As a result, these annual transfers contributed to the General Fund annual deficit and the HURF year-end balance, which remains at \$0.0. The five-year forecast projects the expenditure exceeding revenue trend will continue resulting in a \$0.0 fund balance as illustrated in the following tables:





LOCAL TRANSPORTATION ASSISTANCE FUND (LTAF)

LTAF REVENUES

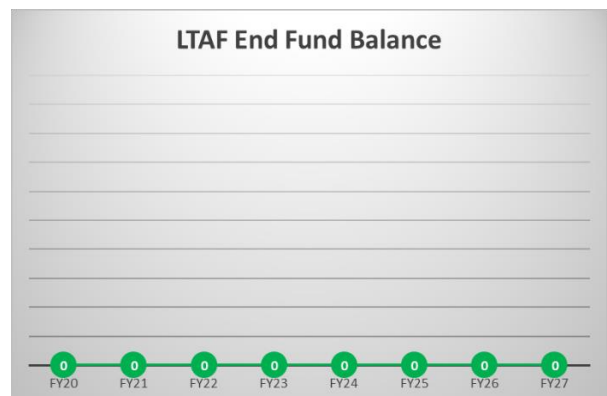
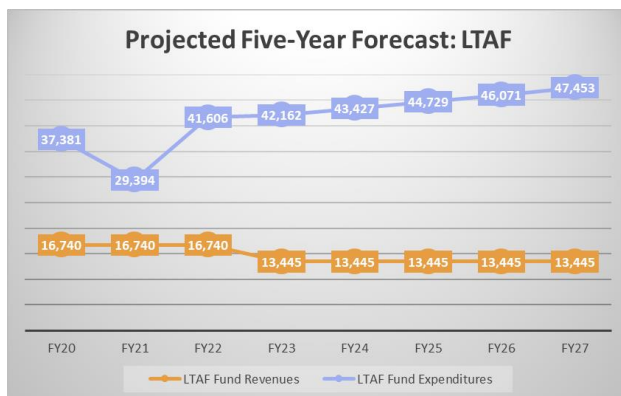
LTAF projected revenues of \$42,162 for FY 23 result from two key sources: HB 2565 Transit funds of \$13,445 and a transfer from the General Fund of \$28,717. The Transit Fund is a state shared revenue subject to Census population changes. The \$13,445 Transit Fund amount represents a 19.6% decrease from previous years 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 \$42,162 is \$4,651 (12.4%) greater than FY 22 primarily due to increased salary and wage 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 expenditures exceeding revenues trend will continue resulting in a \$0.0 fund balance as illustrated in the following tables:



SENIOR CENTER FUND

SENIOR CENTER REVENUES

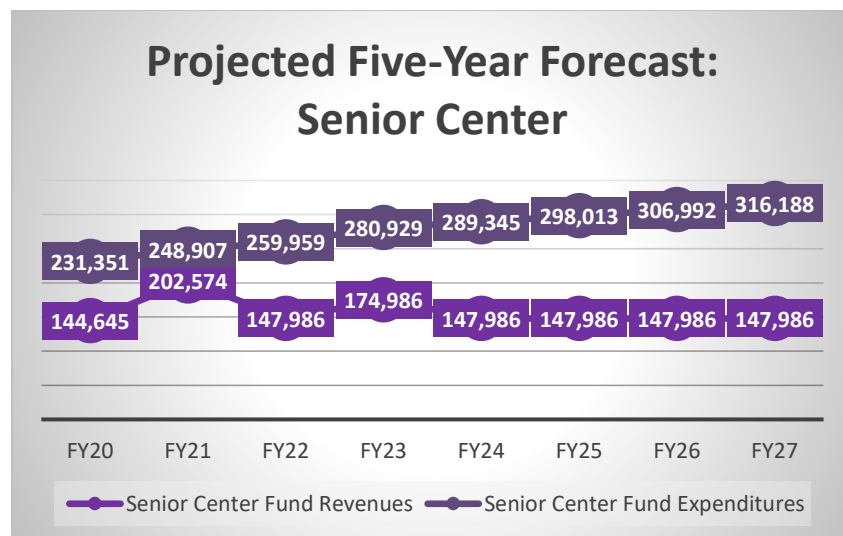
Senior Center projected revenues of \$280,929 for FY 23 results from two key sources: an Area Agency on Aging grant of \$138,872 and a transfer from the General Fund of \$132,943. The Area Agency on Aging grant has remained consistent for the past four years. The transfer from the General Fund for FY 23 increased by 17% from \$108,911 in FY 22 to \$132,942 to balance the Senior Center budget. It is projected that Area Agency on Aging contributions will remain constant at an estimated \$138,000 for the next five years.

SENIOR CENTER EXPENDITURES

The Senior Center expenditure of \$280,929 is an increase of 10.3% over FY 22 primarily due increased group health insurance costs in congregate meal, home meal delivery, Senior Center operations, and food costs.

SENIOR CENTER FIVE YEAR FORECAST

Like HURF and LTAF, the Senior Center annually relies on a General Fund transfer to balance its budget, because Senior Center expenditures exceed revenues. It is projected that Senior Center operational costs will increase during the next five years, while revenues from the Area Agency on Aging will remain constant, this will increase the dependence on General Fund transfer revenues. As a result, these annual transfers contribute to the General Fund annual deficit and the Senior Center year-end balance remains at \$0.0. The five-year forecast projects the expenditures exceeding revenues trend will continue resulting in a \$0.0 fund balance as illustrated in the following tables:





COMMUNITY ACTION PROGRAM FUND

COMMUNITY ACTION PROGRAM (CAP) REVENUES

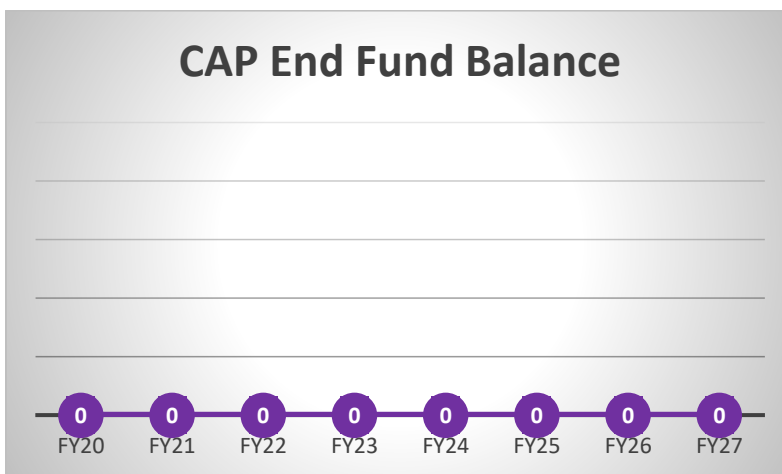
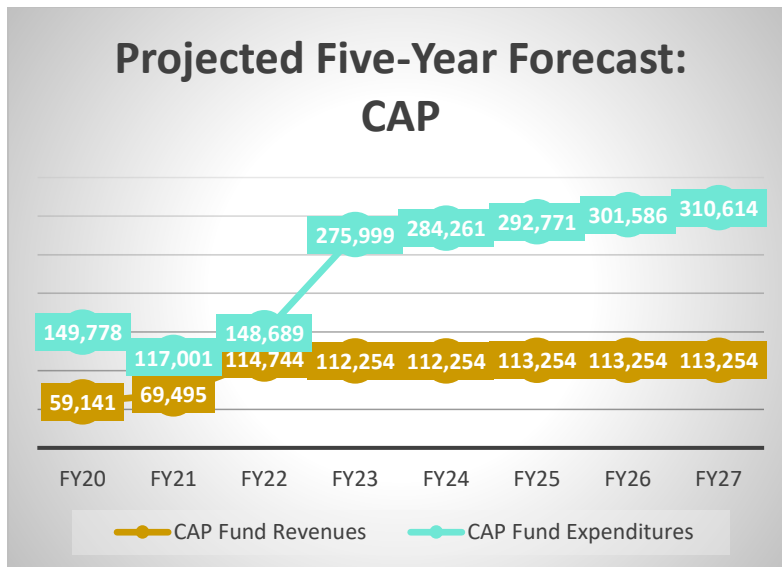
Community Action Program, CAP, projected revenues of \$275,999 for FY 23 results from two primary sources: Maricopa County Assistance funds of \$107,154 and a transfer from the General Fund of \$163,745. Like HURF, LTAF, and the Senior Center, a transfer from the General Fund is required to subsidize CAP expenses and balance the CAP budget. The FY 23 General Fund transfer of \$163,754 is an increase of \$141,833 from the FY 22 \$21,912 transfer.

CAP EXPENDITURES

The CAP expenditure of \$275,999 is a 111.7% increase from FY 22 of \$145,602. This increase is the result of restructuring the CAP office and its staff positions by retaining two full-time coordinator positions and a full-time Director at competitive wages and benefits.

CAP FIVE YEAR FORECAST

The CAP also relies on a General Fund transfers. It is projected that CAP operational costs will increase during the next five years, while revenues from Maricopa County will remain constant, which will increase the dependence on General Fund transfer revenues. As a result, these annual transfers contributed to the General Fund annual deficit and the CAP year-end balance remains at \$0.0. The five-year forecast projects the expenditures exceeding revenues trend will continue resulting in a \$0.0 fund balance as illustrated in the following tables:



AMERICAN RESCUE PLAN ACT of 2021 (ARPA) COVID-19 RELIEF FUND – PASCUA YAQUI TRIBE

ARPA – PYT REVENUES

In FY-22, the Pascua Yaqui Tribe (PYT) awarded the Town \$3,074,500 of ARPA federal funds to assist the Town in recovery from the economic and health effects of the COVID-19 pandemic. In FY 22, \$1.98M was expended in response to COVID-19 recovery through assistance programs and services and capital improvements. The remaining \$1.1M of the \$3.0M will rollover to FY 23 to provide further COVID-19 related recovery. Beyond FY-23, no future COVID-19 related recovery funds are expected, consequently a five-year forecast is not provided.

ARPA – PYT EXPENDITURES

The remaining \$1,107,288 will fund homelessness outreach services, a home rehabilitation assistance program, Promotora neighborhood services, firefighter life safety equipment, restroom facility renovations, and Council Chamber renovations.

AMERICAN RESCUE PLAN ACT of 2021 (ARPA) AZ CARES COVID-19 RELIEF FUND

ARPA - AZ CARES REVENUES

In FY 22, the Town received a two year 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 health effects of the COVID-19 pandemic. In FY 22, \$987,809 was expended in response through assistance programs and services and capital improvements. The remaining \$119,502 will rollover to FY 23 and along with the second-year allocation of \$1,107,311 will total \$1,226,813 to provide COVID-19 related recovery. Like the PYT COVID-19 Relief funds, no future COVID-19 related recovery funds are expected beyond FY 23.

ARPA - AZ CARES EXPENDITURES

For FY 23, the \$1,226,813 will fund utility assistance for eligible Guadalupe families, business assistance for Guadalupe businesses, dispatch costs for fire services, 30% of the annual MCSO police contract, and employee hazard pay.

MERCADO FUND

MERCADO REVENUES

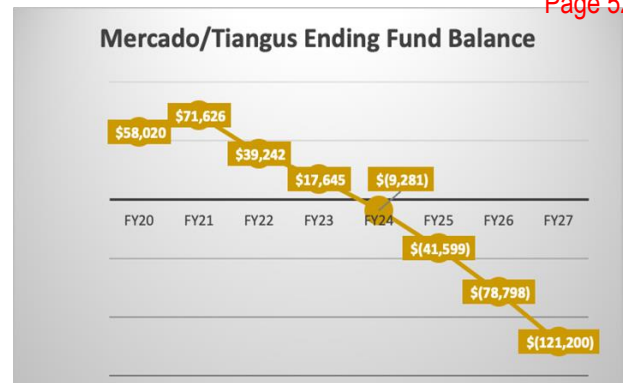
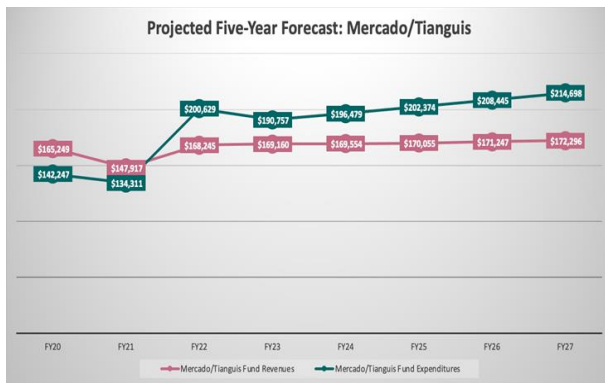
Mercado FY 23 projected revenues of \$169,160 is 9.5% greater than the adopted FY 22 \$154,399. The primary source of annual revenues are tenant rents and utility fees. For FY 23, patio rental revenues are expected to increase since the suspension of Mercado events has been lifted.

MERCADO EXPENDITURES

The Mercado expenditure of \$190,757 is an increase of \$7,909 or 4.1% compared FY 22. Key Mercado recurring expenses include: \$47,614 for electricity, \$30,497 for building repairs, \$10,000 for contractual services, 9,789 for water and sewer, and \$5,284 for waste disposal. Annual recurring utility costs of electricity, water, sewer service, and waste disposal account for 33% of the annual expenditures. Additionally, the Mercado, which was built in 1982, needs roof, electrical, plumbing, and HVAC repairs.

MERCADO FIVE YEAR FORECAST

The FY 23 Mercado annual budget projects expenditures exceeding revenues by \$21,597 requiring the use of Mercado fund balance monies. As forecasted, Mercado expenditures exceed revenues by an estimated \$25,000 annually. Should this result, the Mercado fund balance is projected at \$17,645 at the end of FY 23 and a deficit of \$9,281 at the end of FY 24. This would require a policy decision by Town Council of using General Fund monies to subsidize the Mercado fund resulting in a projected fund deficit in 2024. The five-year forecast projections illustrating a budget deficit in FY24 is as follows:



SEWER FUND

SEWER REVENUES

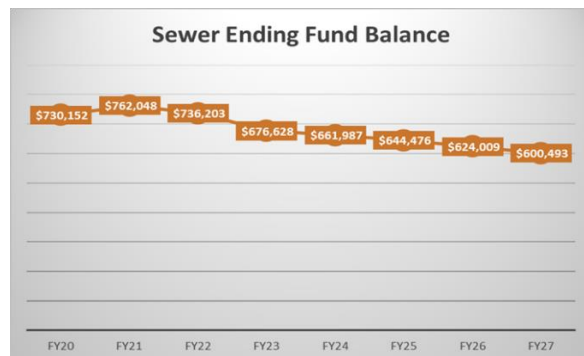
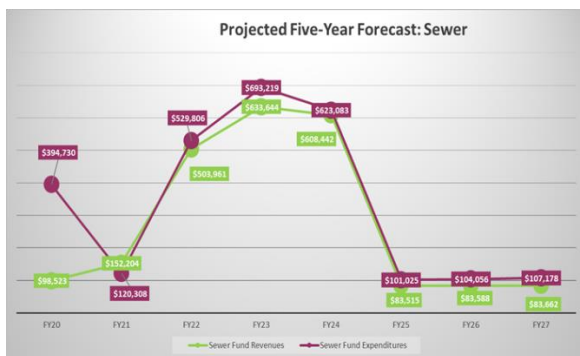
FY 23 sewer fund projected revenues of \$693,219 results from three key sources: user fees of \$82,944, prior year earnings balance of \$59,575 and a \$550,275 CDBG grant through Maricopa County for repair and replacement the system. This \$550,575 grant follows a FY 21 grant for the same repair purpose. These grants have inflated the Sewer Fund by 75% compared to years where CDBG funds were not granted. Notably, the \$82,944 user fee revenue is generated monthly from \$6.00 fees from residents and businesses. This monthly fee has remained consistent for more than 10 years.

SEWER EXPENDITURES

The FY 23 Sewer Fund expenditure of \$693,219 includes a \$550,575 repair project. Importantly, the Sewer Fund annually relies on use of its fund balance to balance this fund budget. The annual operating expenditures exceeds the annual revenues. Annual operations, maintenance, and administration of the sewer system costs exceeds annual revenues. Beyond the grant project, the FY 23 budget includes \$18,713 for incidental unexpected, as needed repairs.

SEWER FUND FIVE YEAR FORECAST

The five-year Sewer Fund forecast projects expenditures exceeding revenues annually, requiring use of a forecasted \$15,000 fund balance annually to balance the budget. As a result, the Sewer Fund balance will decrease from \$676,628 to \$600,493 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 \$82,920 annually must be reviewed. The two charts illustrate the projected Sewer Fund five-year forecast and fund balance:



SOLID WASTE FUND

SOLID WASTE REVENUES

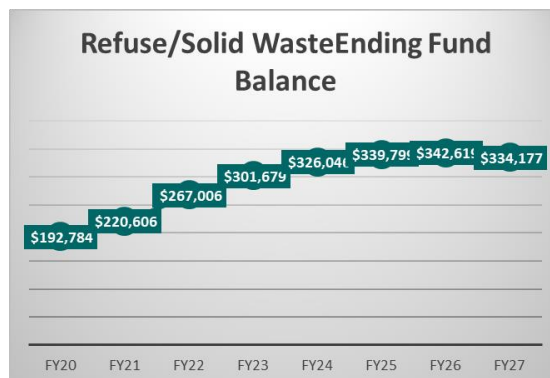
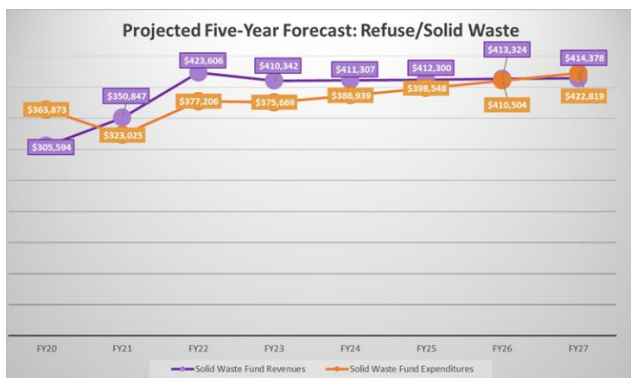
The Solid Waste Fund projected revenues of \$410,342 for FY 23 result from two key sources: user fees of \$378,194 and contract revenue sharing of \$29,938.

SOLID WASTE EXPENDITURES

The Solid Waste Fund FY 22 expenditure is \$375,699 which funds 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, which has stabilized the solid waste fund until FY 27 with revenues forecasted to exceed revenues. This action stabilizes the fund at \$325,000 annually. The two charts illustrate the projected Sewer Fund five-year forecast and fund balance:



MUNICIPAL PROPERTY CORPORATION FUND (BOND)

MUNICIPAL PROPERTY CORPORATION (MPC) REVENUES

The MPC does not realize revenues. A transfer from the General Fund is used annually to fund MPC expenses.

MPC EXPENDITURES

The MPC expenditure of \$314,537 is a combination of the bond principal and interest. Importantly, FY 23 marks the last year for the bond payment of \$314,537.

MPC FIVE YEAR FORECAST

FY 23 is the last MPC bond payment of a \$2.28M bond issued in 2000 that funded the construction of Town Hall, purchase of the Lomita property, and installation of streetlights throughout Town. With the bond paid in full, a five-year forecast is not needed.

GRANT FUND

GRANT REVENUES

For FY 23, grant requests to five Native American entities for revenue sharing grants (gaming grants) and two federal requests totaling \$2,713,824 were submitted to respective agencies in hopes of award. An additional, \$1,498,782 of grant capacity has been budgeted should other grant opportunities become available. 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 agencies 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 for specific purposes as requested.

Following this Executive Summary are:

- The FY 23 line-item budget presenting actual Town budget revenues, expenses, and fund balances from FY 19 through FY 21; projected FY 22 revenues, expenses, and fund balances for FY 22; proposed FY 23 revenues, expenses, and fund balances and forecasted revenues, and expenses and fund balances from FY 24 through FY 27;
- The Town Council proposed FY 23 annual budget presentation for the April 28, 2022, Council meeting, and;
- The Town Council tentative FY annual budget presentation for May 26, 2022, Council meetings.

Town of Guadalupe

Proposed Final Annual Budget Fiscal Year 2022-2023

Presented to Town Council June 23, 2022



Town of Guadalupe *Arizona*
WHERE THREE CULTURES FLOURISH

FY 2022-2023

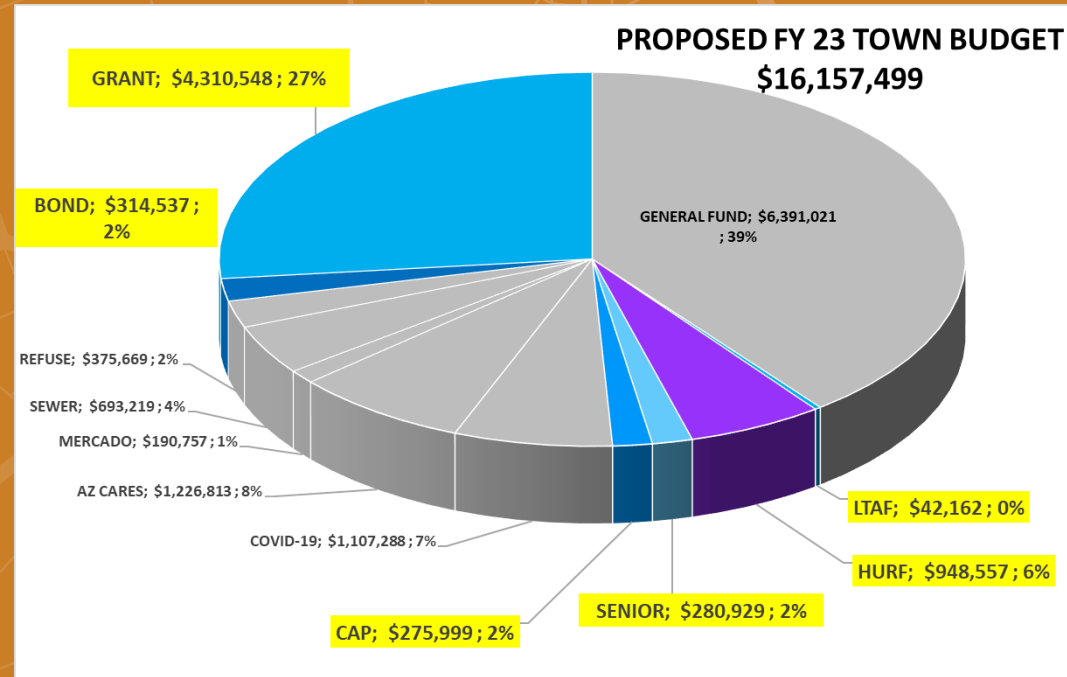
Proposed Final Annual Budget

Proposed Total FY22-23 Budget

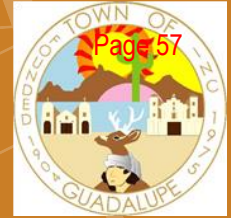
➤ All Funds: \$16,157,499

Focus:

- General Fund:
 - \$6,391,021
 - 39% of Proposed FY22/23 Budget
- Grant Fund:
 - \$4,310,548
 - 27% of Proposed FY 22/23 Budget



FY2022-2023
Proposed Final Annual Budget



Proposed Total FY 2022/2023 Budget:

● **\$16,157,499**

Funds:

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. ***Municipal Property Corporation: bond payment**
7. **Grant Fund: awarded and requested grants**
8. **Mercado: operations, maintenance**
9. **Solid Waste: refuse services**
10. **Sanitary Sewer: services, maintenance**
11. ****AZ Cares COVID19 Relief Fund: ARPA programs**
12. ****COVID19 Relief Fund: recovery programs, projects**

*General Fund dependent

**Temporary Fund through 2023

Proposed Final Town Budget: All Funds
\$16,157,499

Total FY23 All Expenses / All Funds								
Annual Comparative						FY 23 - FY 22 Comparison		
	Audited	Audited	Audited	Adopted	Proposed	FY23	FY23 - FY22	FY23 - FY22
	FY19	FY20	FY21	FY22	FY23	% of total	\$ change	% change
General Fund	\$4,874,228	\$4,093,337	\$4,849,864	\$5,934,244	\$6,391,023	39.6%	\$456,779	7.7%
LTAF	\$33,482	\$37,381	\$29,394	\$37,508	\$42,159	0.3%	\$4,651	12.4%
HURF	\$584,313	\$421,823	\$818,510	\$800,501	\$948,558	5.9%	\$148,057	18.5%
Senior Center	\$221,543	\$231,678	\$248,907	\$254,599	\$280,929	1.7%	\$26,330	10.3%
CAP	\$138,636	\$149,777	\$116,999	\$130,397	\$275,999	1.7%	\$145,602	111.7%
CDBG/Housing	\$699,980	\$46,259	\$70,994	\$67,007	\$0	0.0%	-\$67,007	0.0%
Tianguis	\$160,375	\$142,247	\$134,311	\$182,848	\$190,757	1.2%	\$7,909	4.3%
Sewer	\$241,649	\$394,730	\$120,308	\$161,818	\$693,219	4.3%	\$531,401	328.4%
Refuse	\$353,736	\$363,873	\$323,025	\$350,387	\$375,669	2.3%	\$25,282	7.2%
MPC Bond	\$292,245	\$18,701	\$287,777	\$322,974	\$314,537	1.9%	-\$8,437	-2.6%
Grant Fund	\$448,922	\$904,777	\$307,377	\$11,717,665	\$4,310,548	26.7%	-\$7,407,117	-63.2%
AZ Cares COVID19 Relief		\$493,092	\$268,190	\$1,107,311	\$1,226,813	7.6%	\$119,502	10.8%
COVID19		\$23,094	\$2,098,652	\$0	\$1,107,288	6.9%	\$1,107,288	0.0%
Total Annual Expenses	\$8,049,109	\$7,320,769	\$9,674,308	\$21,067,259	\$16,157,499	100%	-\$4,909,760	-23.3%



Snapshot: Town Responsibilities

General

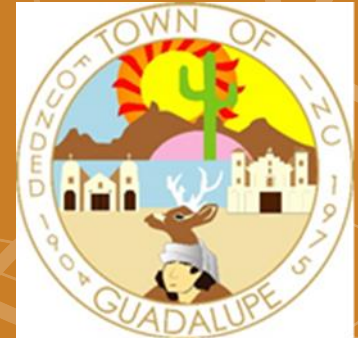
- 13 miles of streets
- 5 miles of alleys
- 1.3 miles of Highline Canal
- 11.5 miles of sewer lines
- 274 streetlights
- 18 acres of parks and basins
- 5-acre cemetery
- Senior Center
- Town Hall / Library
- Mercado
- Maintenance Yard
- Biehn Park
- Stottlemyre Park

Programs and Services

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

Employees

- 21 full time
- 13 part-time
- 27 reserve firefighters
- 7 contract
- \$2.3M annually



FY 2022-2023

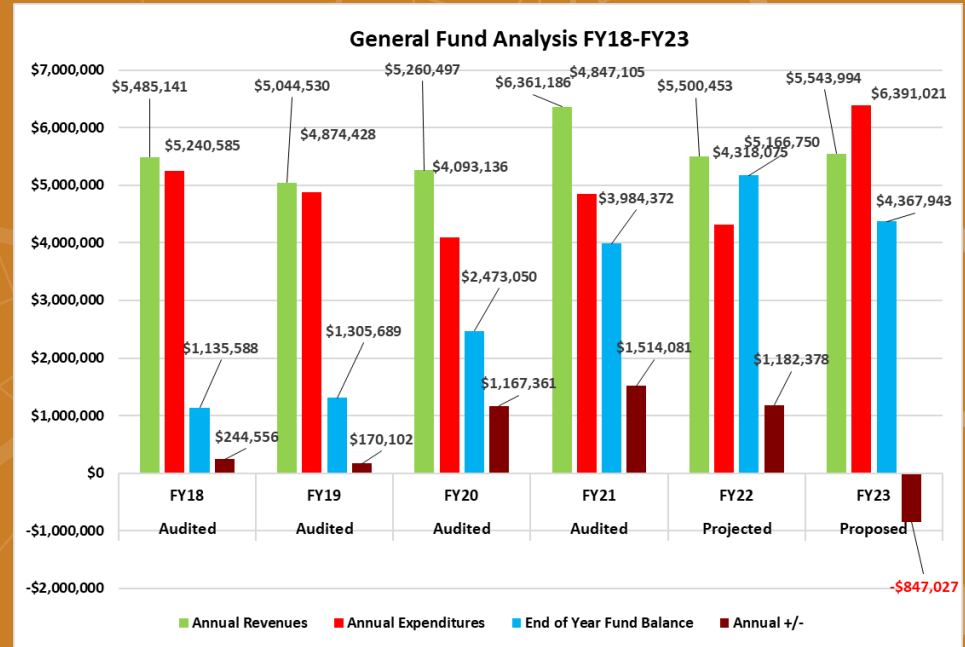
Proposed Final Annual Budget

Proposed Total FY22-23 Budget

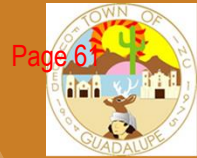
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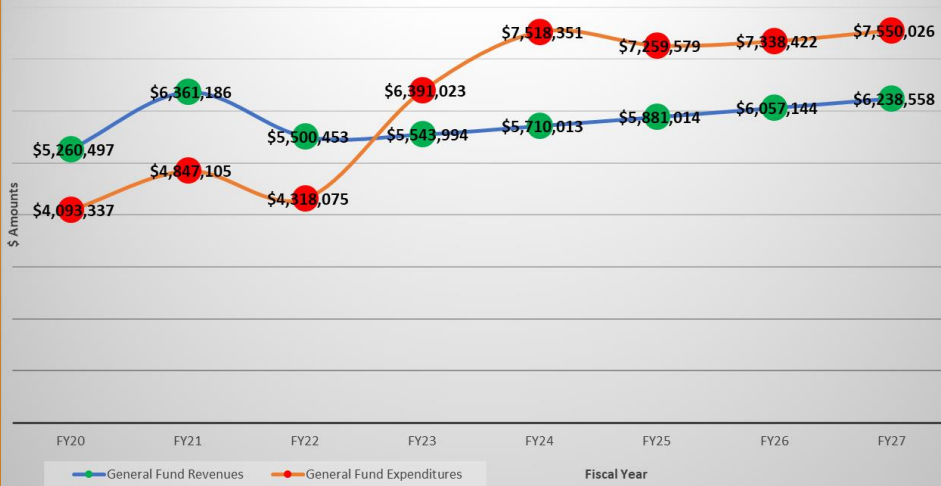
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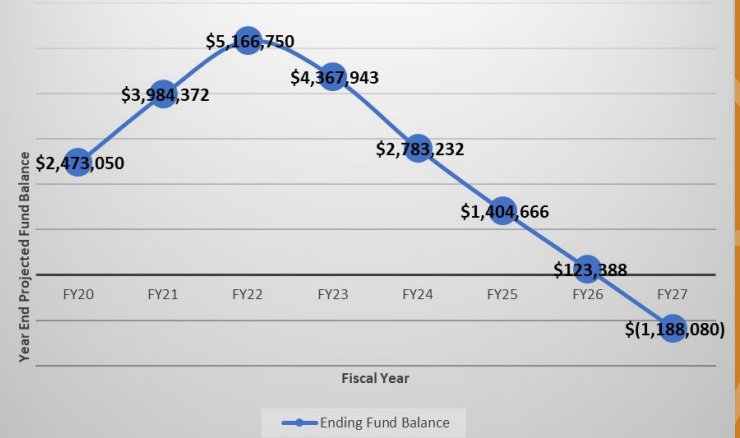
Proposed Final FY2022-2023 Projected Five Year General Fund Forecast



Projected Five-Year Forecast: General Fund



Projected General Fund: Ending Year Fund Balance



Proposed Tentative FY2023: Projected Five Year General Fund Forecast

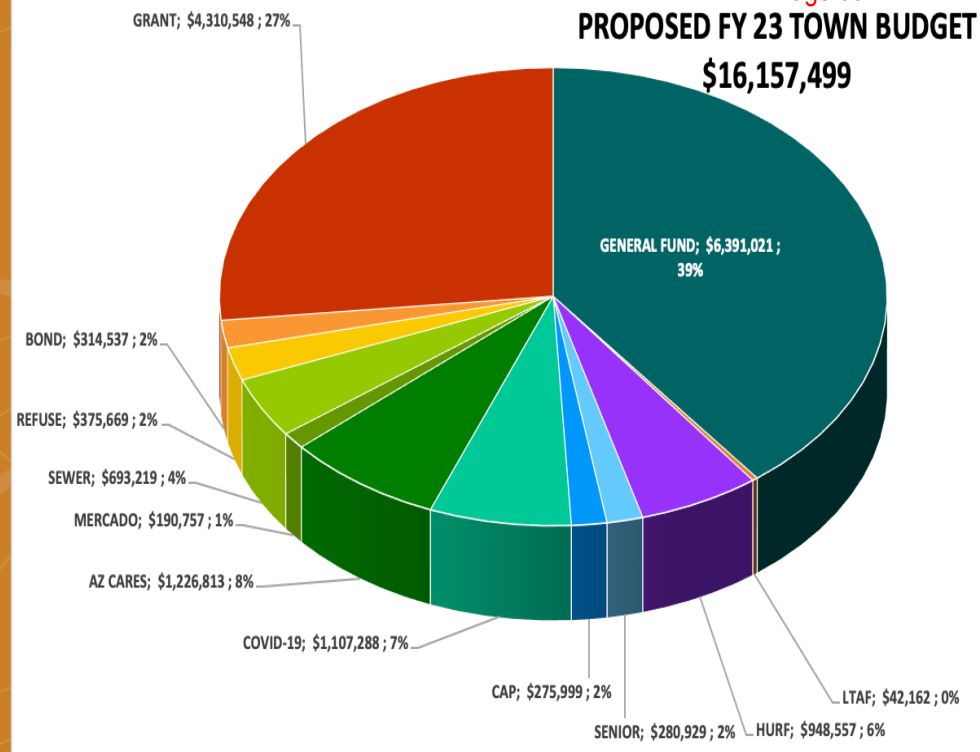
	Actual FY20	Actual FY21	Projected FY22	Proposed FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
General Fund Revenues	\$ 5,260,497	\$ 6,361,186	\$ 5,500,453	\$ 5,543,994	\$ 5,710,013	\$ 5,881,014	\$ 6,057,144	\$ 6,238,558
General Fund Expenditures	\$ 4,093,337	\$ 4,847,105	\$ 4,318,075	\$ 6,391,023	\$ 7,518,351	\$ 7,259,579	\$ 7,338,422	\$ 7,550,026
Annual Gain/Loss	\$ 1,167,160	\$ 1,514,081	\$ 1,182,378	\$ (847,029)	\$ (1,808,338)	\$ (1,378,565)	\$ (1,281,278)	\$ (1,311,468)
Beginning Fund Balance	\$ 1,305,889	\$ 2,473,050	\$ 3,984,372	\$ 5,166,750	\$ 4,591,569	\$ 2,783,232	\$ 1,404,666	\$ (154,032)
Ending Fund Balance	\$ 2,473,050	\$ 3,984,372	\$ 5,166,750	\$ 4,367,943	\$ 2,783,232	\$ 1,404,666	\$ 123,388	\$ (1,188,080)

FY2022-2023 General Fund Five-Year Forecast

Observations:

- The 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.
- Economic investment where sustainable, recurring revenue streams are realized are needed.

PROPOSED FY 23 TOWN BUDGET \$16,157,499



FY 2022-2023 Proposed Tentative Annual Budget

Proposed Total FY22-23 Budget

➤ All Funds: \$16,157,499

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 - \$6,391,021
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FY2022-2023 Proposed Tentative Budget Schedule

Timeline:

- April 28, 2022: Preview Tentative FY2022/23 Budget
- May 26, 2022: Present Funds and seek to adopt Tentative FY2021/22 Budget
- **June 23, 2022: Town Council to Adopt Final FY22/23 Budget**

Council Action:

- Tonight, seeking Council adoption of Final Annual Budget for Fiscal Year 2022-2023



Town of Guadalupe *Arizona*
WHERE THREE CULTURES FLOURISH

Town Council Meeting
June 23, 2022

Town of Guadalupe

Final Annual Budget Fiscal Year 2022-2023

Thank you

Town Council Meeting June 23, 2022



Town of Guadalupe *Arizona*
WHERE THREE CULTURES FLOURISH

Town of Guadalupe

Proposed Tentative Annual Budget Fiscal Year 2022-2023

Presented to Town Council May 26, 2022



Town of Guadalupe *Arizona*
WHERE THREE CULTURES FLOURISH

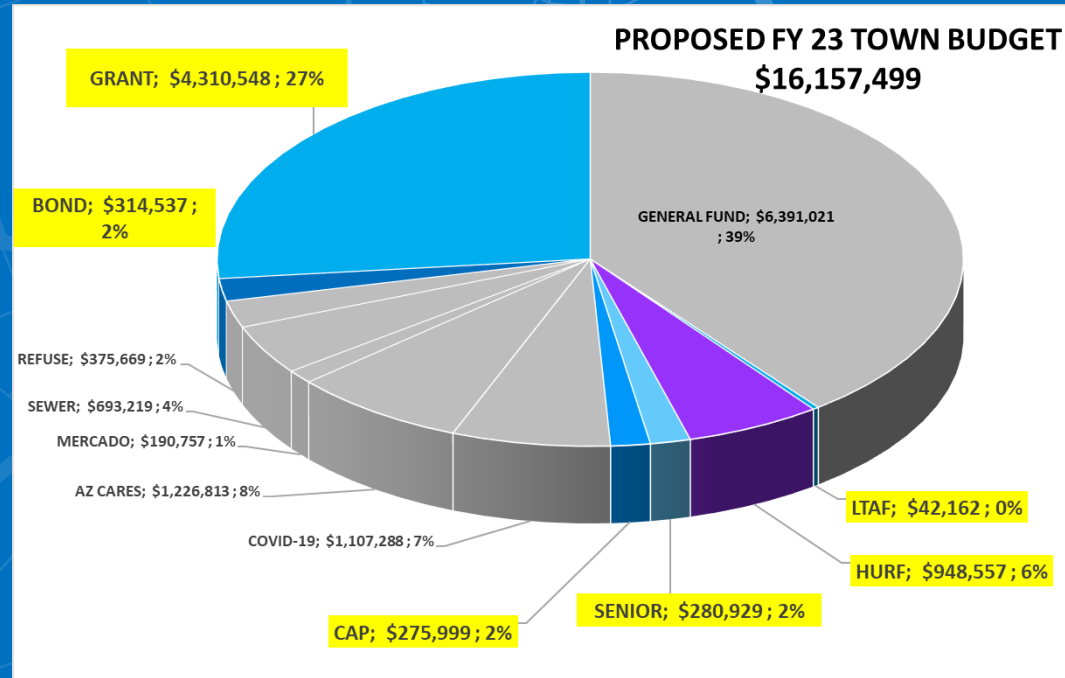
FY 2022-2023 Proposed Tentative Annual Budget

Proposed Total FY22-23 Budget

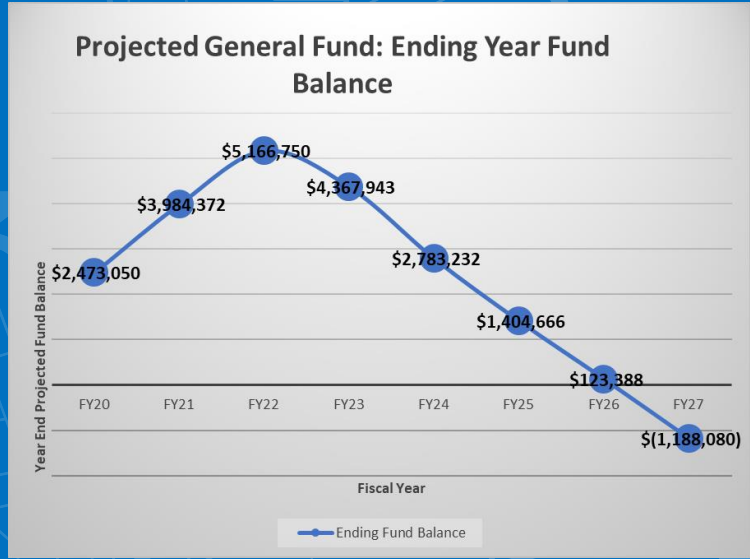
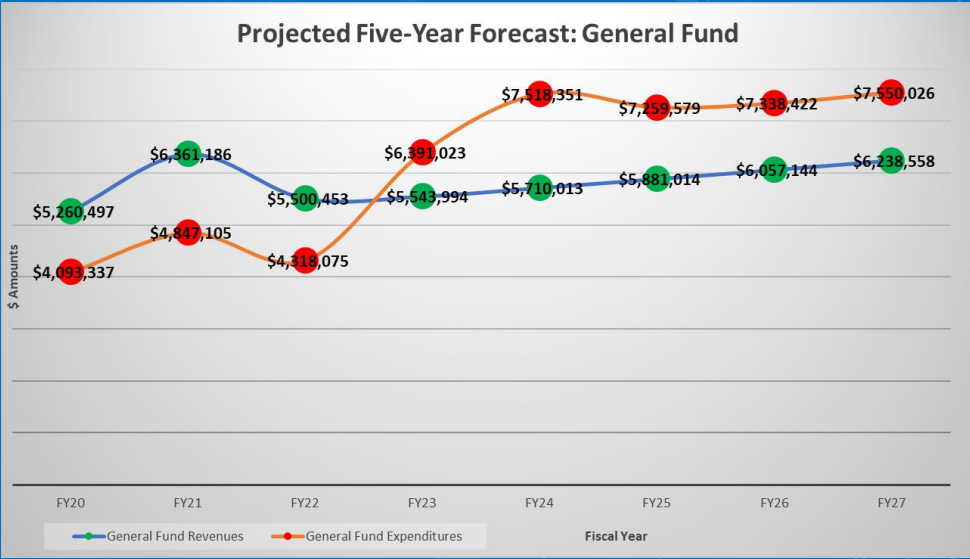
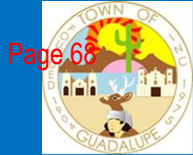
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Proposed Tentative FY2022-2023 Projected Five Year General Fund Forecast



Proposed Tentative FY2023: Projected Five Year General Fund Forecast

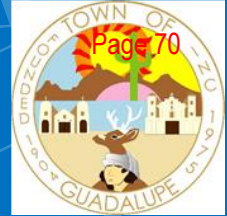
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FY2022-2023 General Fund Five-Year Forecast

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- Economic investment where sustainable, recurring revenue streams are realized are needed.

FY2022-2023
Proposed Tentative Annual Budget



Proposed Total FY 2022/2023 Budget:

● \$16,157,499

Funds:

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3. *LTAF: Senior Center transportation services
4. *Senior Center: operations, programs, services
5. *Community Action Program (CAP): assistance
6. *Municipal Property Corporation: bond payment

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9. Solid Waste: refuse services
10. Sanitary Sewer: services, maintenance
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12. **COVID19 Relief Fund: recovery programs, projects

*General Fund dependent

**Temporary Fund through 2023

Total FY23 All Expenses / All Funds

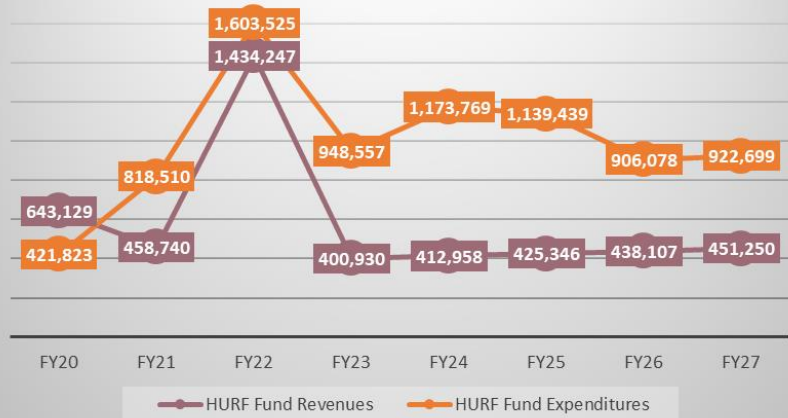
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HURF	\$584,313	\$421,823	\$818,510	\$800,501	\$948,558	5.9%	\$148,057	18.5%
Senior Center	\$221,543	\$231,678	\$248,907	\$254,599	\$280,929	1.7%	\$26,330	10.3%
CAP	\$138,636	\$149,777	\$116,999	\$130,397	\$275,999	1.7%	\$145,602	111.7%
CDBG/Housing	\$699,980	\$46,259	\$70,994	\$67,007	\$0	0.0%	-\$67,007	0.0%
Tianguis	\$160,375	\$142,247	\$134,311	\$182,848	\$190,757	1.2%	\$7,909	4.3%
Sewer	\$241,649	\$394,730	\$120,308	\$161,818	\$693,219	4.3%	\$531,401	328.4%
Refuse	\$353,736	\$363,873	\$323,025	\$350,387	\$375,669	2.3%	\$25,282	7.2%
MPC Bond	\$292,245	\$18,701	\$287,777	\$322,974	\$314,537	1.9%	-\$8,437	-2.6%
Grant Fund	\$448,922	\$904,777	\$307,377	\$11,717,665	\$4,310,548	26.7%	-\$7,407,117	-63.2%
AZ Cares COVID19 Relief		\$493,092	\$268,190	\$1,107,311	\$1,226,813	7.6%	\$119,502	10.8%
COVID19		\$23,094	\$2,098,652	\$0	\$1,107,288	6.9%	\$1,107,288	0.0%
Total Annual Expenses	\$8,049,109	\$7,320,769	\$9,674,308	\$21,067,259	\$16,157,499	100%	-\$4,909,760	-23.3%



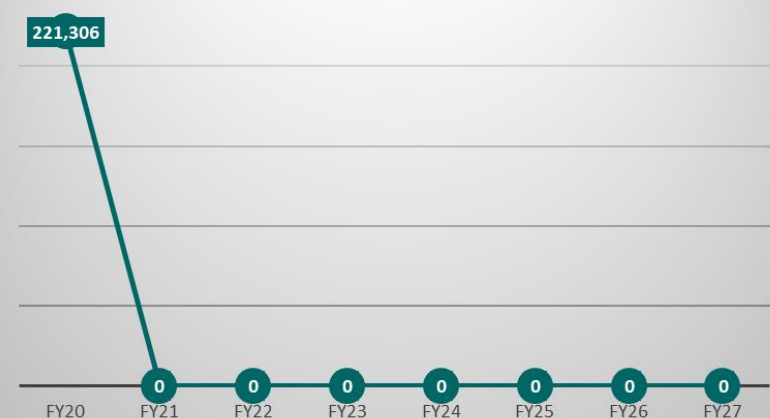
Proposed Tentative FY2022-2023 Projected Five Year HURF Forecast



Projected Five-Year Forecast: HURF



HURF End Fund Balance



HURF Fund Summary					Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
					FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
TOTAL HURF FUND REVENUES				451,226	643,129	458,740	1,434,247	400,930	412,958	425,346	438,107	451,250
TOTAL HURF FUND EXPENDITURES				(584,312)	(421,823)	(818,510)	(1,603,525)	(948,557)	(1,173,769)	(1,139,439)	(906,078)	(922,699)
REVENUES OVER (UNDER) EXPENDITURES				(133,086)	221,306	(359,770)	(169,278)	(547,627)	(760,811)	(714,093)	(467,971)	(471,449)
General Fund Transfer				133,086	0	138,463	169,278	547,627	760,811	714,092	467,971	471,449
Beginning Fund Balance				0	0	221,306	(1)	0	0	0	0	0
Ending Fund Balance				0	221,306	(1)	0	0	0	0	0	0

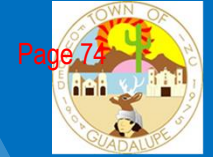
FY2022-2023 HURF Five-Year Forecast



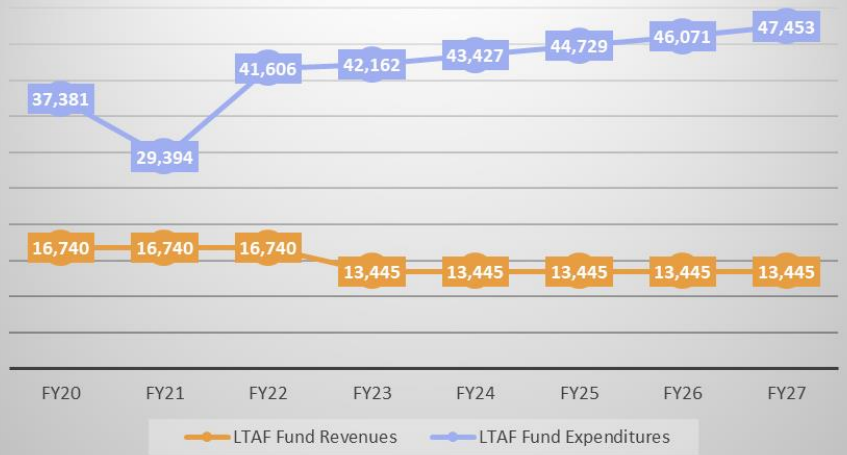
Observations:

- Projected annual shortfalls of \$700,000 to \$400,000 is the result of including transportation related capital projects in HURF:
- FY23: Avenida del Yaqui: \$250,000; Calle Vauo Nawi Sidewalk \$130,000; Calle Carlos Neighborhood Street Lighting \$55,000; totals \$435,000
- FY24: Guadalupe Road resurfacing: \$650,000
- FY25: Guadalupe Road resurfacing: \$600,000
- FY26: Town Street Lighting: \$350,000
- FY27: Town Street Lighting: \$350,000
- Upkeep and repair of Town facilities requires investment (dollars).

Proposed Tentative FY2022-2023 Projected Five Year LTAF Forecast



Projected Five-Year Forecast: LTAF



LTAF End Fund Balance



LTAF Fund Summary					Actual FY20	Actual FY21	Projected FY22	Proposed FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
TOTAL TRANSPORTATION FUND REVENUES			16,740		16,740	16,740	16,740	13,445	13,445	13,445	13,445	13,445
TOTAL TRANSPORTATION FUND EXPENDITURES			(33,482)		(37,381)	(29,394)	(41,606)	(42,162)	(43,427)	(44,729)	(46,071)	(47,453)
REVENUES OVER (UNDER) EXPENDITURES			(16,742)		(20,641)	(12,654)	(24,866)	(28,717)	(29,982)	(31,284)	(32,626)	(34,008)
General Fund Transfer			16,742		20,641	12,655	24,866	28,717	29,982	31,284	32,626	34,008
Beginning Fund Balance			0		0	0	0	0	0	0	0	0
Ending Fund Balance			0		0	0	0	0	0	0	0	0

FY2022-2023 LTAF Five-Year Forecast



Observations:

- Comparatively, LTAF is a small percentage of the total annual budget – less than 1.0% at a forecasted \$43,427 annually.
- Primary expenditure is personnel costs for driver, followed by fuel and vehicle maintenance costs.
- Fuel costs expected to increase due to price per gallon and more miles driven post COVID19 restrictions.
- As costs rise and LTAF funds decrease due to 2020 Census population counts, the reliance on General Fund transfers increase.

FY2022-2023 Senior Center Five-Year Forecast



Observations:

- Senior Center FY23 forecasted expenditure of \$280,345 is 10.3% greater than FY22 projected expenditures.
- Primarily due to food cost increases, and group health insurance costs.
- The primary revenue source is a grant from the Area Agency on Aging projected at \$147,986 for FY23.
- This results in a FY23 General Fund transfer of \$132,943 to balance the Senior Center budget.
- The five-year forecast projects continued expenditure increases while revenues remain stagnant, resulting in greater General Fund reliance.

FY2022-2023

Community Action Program Five-Year Forecast



Observations:

- Community Action Program FY 23 forecasted expenditure of \$275,999 is 111.7% greater than FY22 projected expenditures.
- This significant increase is due to reorganizing and restructuring CAP staff, duties and partnerships with United Food Bank and Maricopa County.
- The primary revenue source is a grant from the Maricopa County projected at \$107,254 for FY23.
- This results in a FY23 General Fund transfer of \$163,745 to balance the Senior Center budget. Similarly, a significant increase from FY22.
- Further analysis is required examine the CAP budget and partnerships.



FY2022-2023

Municipal Property Corporation Bond Five-Year Forecast

Observations:

- FY23 payment of \$314,537 is the last bond payment of the 20-year term.
- Funded Town Hall, Lomita and streetlights.
- This results in a direct savings to the General Fund

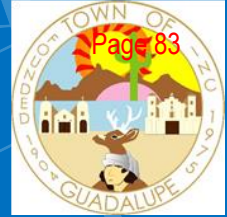
Proposed Tentative FY2022-2023
Grant Fund Projected Five Year Forecast

Entity	FY23	FY24	FY25	FY26	FY27
AK-CHIN GRANT REQUESTS	\$221,246	\$0	\$0	\$0	\$0
GILA RIVER GRANT REQUESTS	\$192,302	\$0	\$0	\$0	\$0
PASCUA YAQUI GRANT REQUESTS	\$420,000	\$0	\$0	\$0	\$0
TOHONO O'ODHAM GRANT REQUESTS	\$177,000	\$0	\$0	\$0	\$0
FORT MCDOWELL GRANT REQUESTS	\$51,000	\$0	\$0	\$0	\$0
FEDERAL GRANT REQUESTS	\$1,801,824	\$0	\$0	\$0	\$0
OTHER GRANT REQUESTS (if available & eligible)	\$1,498,176	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
	FY23 TOTAL	\$4,361,548	\$2,000,000	\$2,000,000	\$2,000,000

Observations:

- Aggressively pursuing grant funding: Gaming Grants and Federal Funds
- One-time revenues: specific projects, programs, equipment, projects
- Recurring operational costs: not eligible
- Valuable resources for capital project replacement and repairs and equipment.

FY2022-2023 Proposed Tentative Annual Budget



Proposed Total FY 2022/2023 Budget:

● \$16,157,499

Funds:

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. *Municipal Property Corporation: bond payment
7. Grant Fund: awarded and requested grants
8. Mercado: operations, maintenance
9. Solid Waste: refuse services
10. Sanitary Sewer: services, maintenance
11. **AZ Cares COVID19 Relief Fund: ARPA programs
12. **COVID19 Relief Fund: recovery programs, projects

*General Fund dependent

**Temporary Fund through 2023

FY 2022-2023

Proposed Tentative Annual Budget

Proposed Total FY22-23 Budget

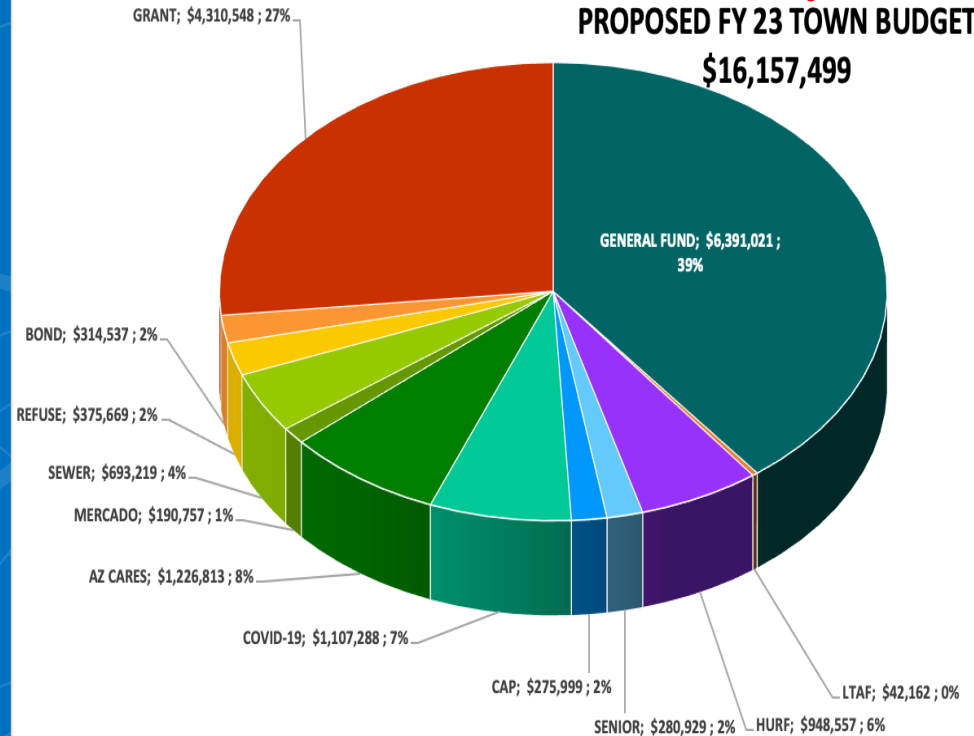
➤ All Funds: \$16,157,499

Focus:

- General Fund:
 - \$6,391,021
 - 39% of Proposed FY22/23 Budget
- Grant Fund:
 - \$4,310,548
 - 27% of Proposed FY 22/23 Budget

PROPOSED FY 23 TOWN BUDGET

\$16,157,499



Proposed Tentative Budget Schedule

Timeline:

- **May 26, 2022: Present Funds and seek to adopt Tentative FY2021/22 Budget**
- **June 9, 2022:** *Town council Meeting: available date, if needed*
- **June 23, 2022:** Town Council to Adopt Final FY22/23 Budget

Council Action:

- Tonight, seeking Council adoption of Proposed Tentative Annual Budget for Fiscal Year 2022-2023



Town of Guadalupe

Proposed Tentative Annual Budget Fiscal Year 2022-2023

Thank you



Town of Guadalupe *Arizona*
WHERE THREE CULTURES FLOURISH

Town of Guadalupe

Proposed Tentative Annual Budget Fiscal Year 2022-2023

Presented to Town Council April 28, 2022



Town of Guadalupe *Arizona*
WHERE THREE CULTURES FLOURISH

Snapshot: Town Responsibilities

General

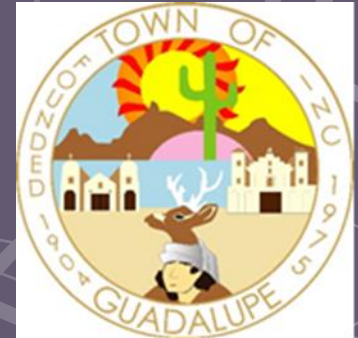
- 13 miles of streets
- 5 miles of alleys
- 1.3 miles of Highline Canal
- 11.5 miles of sewer lines
- 274 streetlights
- 18 acres of parks and basins
- 5-acre cemetery
- Senior Center
- Town Hall / Library
- Mercado
- Maintenance Yard
- Biehn Park
- Stottlemyre Park

Programs and Services

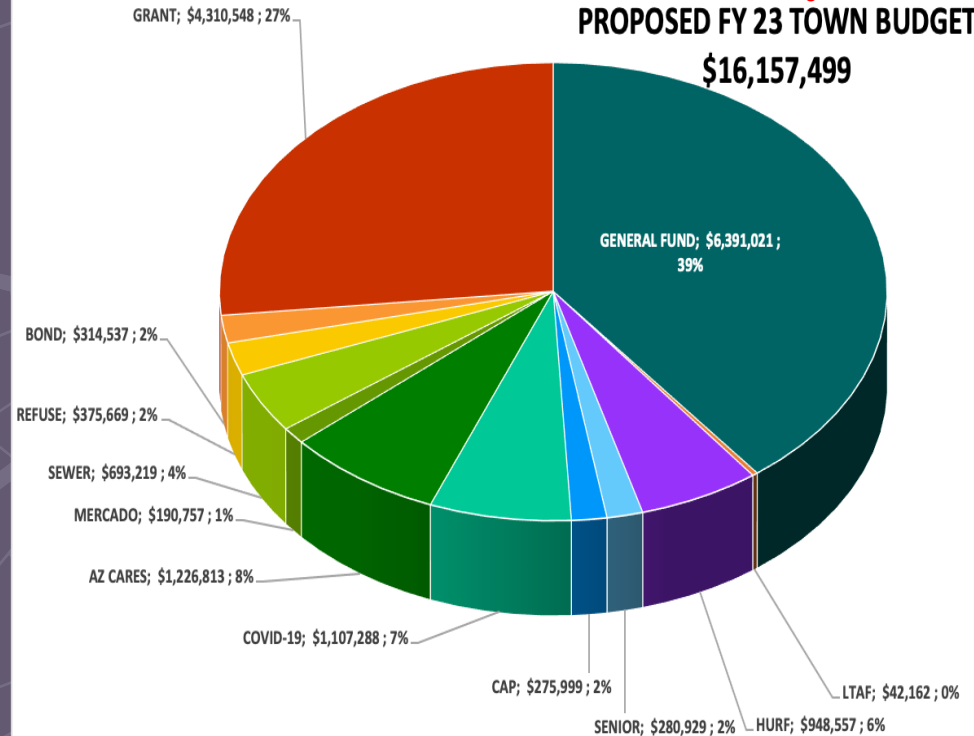
- COVID Public Health Response
- Homelessness Services
- Senior Center
- CAP
- Fire and Life Safety
- Mercado
- Code Enforcement
- Building Inspections
- Finance/Accounts
- Clerk and elections
- Administration
- Public Works
- Planning and zoning
- Community Service Resources
- Community Events

Employees

- 21 full time
- 13 part-time
- 27 reserve firefighters
- 7 contract
- \$2.3M annually



PROPOSED FY 23 TOWN BUDGET \$16,157,499



FY 2022-2023

Proposed Tentative Annual Budget

Proposed Total FY22-23 Budget

➤ All Funds: \$16,157,499

Focus:

- General Fund:
 - \$6,391,021
 - 39% of Proposed FY22/23 Budget
- Grant Fund:
 - \$4,310,548
 - 27% of Proposed FY 22/23 Budget



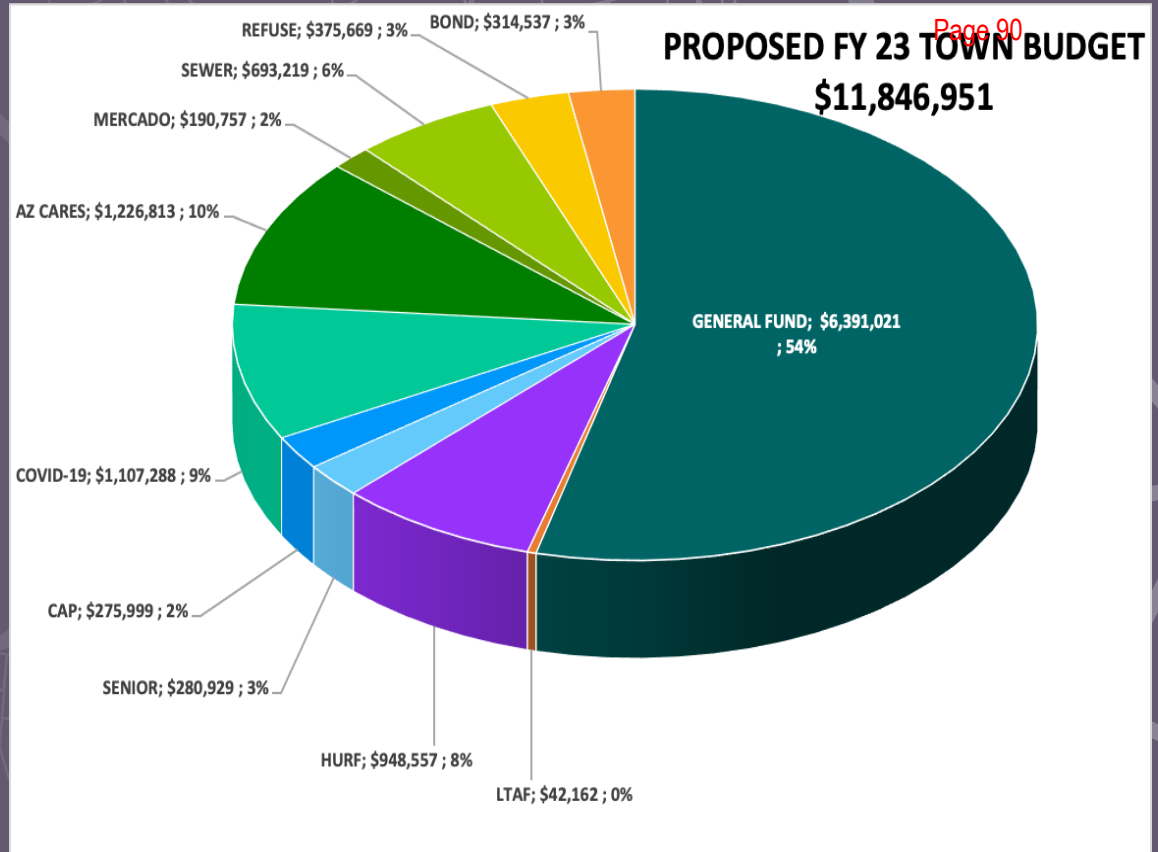
FY 2022-2023
Proposed Tentative Annual
Budget Without Grants

Proposed Total FY22-23
Budget

➤ Funds: \$11,846,951

Focus:

- General Fund:
 - \$6,391,021
 - 54% of Proposed FY22/23 Budget



FY 2022-2023

Proposed Tentative Annual
Budget Without Grants &
COVID Relief

**Proposed Total FY22-23
Budget**

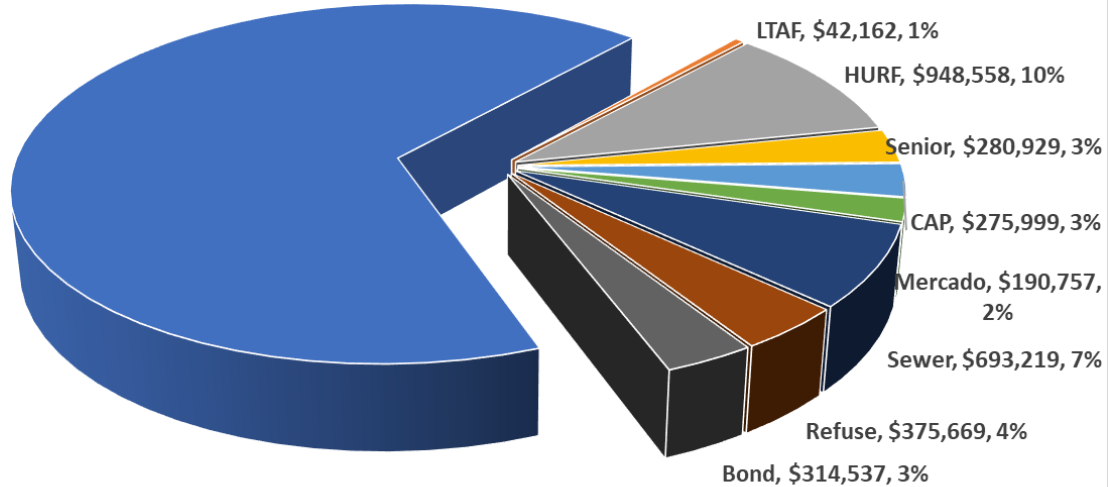
Funds: \$9,512,851

Focus:

- General Fund:
 - \$6,391,021
 - 67% of Proposed FY22/23 Budget

PROPOSED FY 23 TOWN BUDGET - NO GRANTS / NO COVID Page 91
\$9,512,851

GENERAL FUND,
\$6,391,021, 67%



FY2022-2023
Proposed Tentative Annual Budget



Proposed Total FY 2022/2023 Budget:

● **\$16,157,499**

Funds:

- 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. *Municipal Property Corporation: bond payment

7. Grant Fund: awarded and requested grants
- 8. Mercado: operations, maintenance**
- 9. Solid Waste: refuse services**
- 10. Sanitary Sewer: services, maintenance**
- 11. **AZ Cares COVID19 Relief Fund: ARPA programs**
- 12. **COVID19 Relief Fund: recovery programs, projects**

*General Fund dependent

**Temporary Fund through 2023

Total FY23 All Expenses / All Funds								
Annual Comparative						FY 23 - FY 22 Comparison		
	Audited	Audited	Audited	Adopted	Proposed	FY23	FY23 - FY22	FY23 - FY22
	FY19	FY20	FY21	FY22	FY23	% of total	\$ change	% change
General Fund	\$4,874,228	\$4,093,337	\$4,849,864	\$5,934,244	\$6,391,023	39.6%	\$456,779	7.7%
LTAF	\$33,482	\$37,381	\$29,394	\$37,508	\$42,159	0.3%	\$4,651	12.4%
HURF	\$584,313	\$421,823	\$818,510	\$800,501	\$948,558	5.9%	\$148,057	18.5%
Senior Center	\$221,543	\$231,678	\$248,907	\$254,599	\$280,929	1.7%	\$26,330	10.3%
CAP	\$138,636	\$149,777	\$116,999	\$130,397	\$275,999	1.7%	\$145,602	111.7%
CDBG/Housing	\$699,980	\$46,259	\$70,994	\$67,007	\$0	0.0%	-\$67,007	0.0%
Tianguis	\$160,375	\$142,247	\$134,311	\$182,848	\$190,757	1.2%	\$7,909	4.3%
Sewer	\$241,649	\$394,730	\$120,308	\$161,818	\$693,219	4.3%	\$531,401	328.4%
Refuse	\$353,736	\$363,873	\$323,025	\$350,387	\$375,669	2.3%	\$25,282	7.2%
MPC Bond	\$292,245	\$18,701	\$287,777	\$322,974	\$314,537	1.9%	-\$8,437	-2.6%
Grant Fund	\$448,922	\$904,777	\$307,377	\$11,717,665	\$4,310,548	26.7%	-\$7,407,117	-63.2%
AZ Cares COVID19 Relief		\$493,092	\$268,190	\$1,107,311	\$1,226,813	7.6%	\$119,502	10.8%
COVID19		\$23,094	\$2,098,652	\$0	\$1,107,288	6.9%	\$1,107,288	0.0%
Total Annual Expenses	\$8,049,109	\$7,320,769	\$9,674,308	\$21,067,259	\$16,157,499	100%	-\$4,909,760	-23.3%



FY2022-2023
Proposed
Tentative
General Fund
Revenues



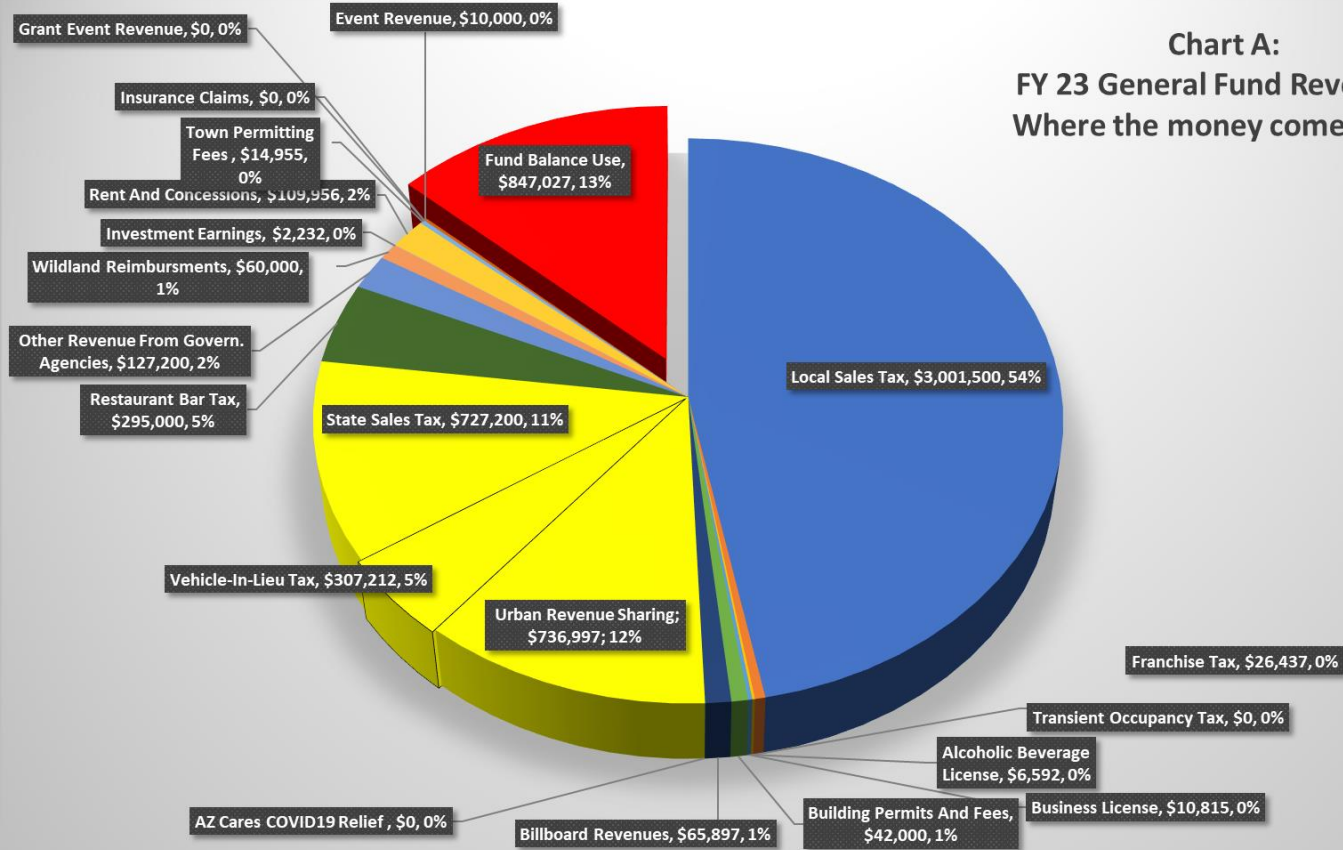
FY23 General Fund Revenues						Page 94		
	Actual	Actual	Actual	Adopted	Projected	FY23 - FY22 Comparison		
	FY19	FY20	FY21	FY22	FY23	FY23 - FY22 % of total	FY23 - FY22 \$ change	FY23 - FY22 % change
Local Sales Tax	\$2,127,077	\$2,129,620	\$2,726,150	\$2,099,914	\$3,001,500	54.1%	\$901,586	42.9%
Franchise Tax	\$26,303	\$25,124	\$25,553	\$26,415	\$26,437	0.5%	\$22	0.1%
Transient Occupancy Tax	\$364,824	\$340,727	\$182,883	\$105,274	\$0	0.0%	-\$105,274	-100.0%
Alcoholic Beverage License	\$6,450	\$4,800	\$6,400	\$6,500	\$6,592	0.1%	\$92	1.4%
Restaurant Bar Tax	\$292,579	\$286,495	\$225,379	\$236,271	\$295,000	5.3%	\$58,729	24.9%
Business License	\$10,425	\$9,880	\$10,190	\$10,891	\$10,815	0.2%	-\$76	-0.7%
Building Permits And Fees	\$21,474	\$46,178	\$31,097	\$31,210	\$42,000	0.8%	\$10,790	34.6%
Billboard Revenues	\$64,174	\$74,570	\$63,730	\$65,757	\$65,897	1.2%	\$140	0.2%
AZ Cares COVID19 Relief	\$0	\$0	\$761,282	\$0	\$0	0.0%	\$0	0.0%
Urban Revenue Sharing	\$790,177	\$853,088	\$947,663	\$865,186	\$736,997	13.3%	-\$128,189	-14.8%
State Sales Tax	\$656,929	\$681,696	\$786,656	\$778,581	\$727,200	13.1%	-\$51,381	-6.6%
Other Revenue From Govern. Agencies	\$157,035	\$124,898	\$126,737	\$137,227	\$127,200	2.3%	-\$10,027	-7.3%
Wildland Reimbursements	\$75,176	\$58,755	\$0	\$51,265	\$60,000	1.1%	\$8,735	17.0%
Vehicle-In-Lieu Tax	\$280,769	\$279,535	\$313,853	\$307,505	\$307,212	5.5%	-\$293	-0.1%
Traffic Fines	\$19,922	\$27,846	\$0	\$0	\$0	0.0%	\$0	0.0%
Appearance Bonds	\$1,450	\$413	\$269	\$0	\$0	0.0%	\$0	0.0%
Jcef Revenues	\$6,144	\$60,155	\$21,657	\$0	\$0	0.0%	\$0	0.0%
Investment Earnings	\$20,161	\$12,795	\$2,759	\$3,088	\$2,232	0.0%	-\$856	-27.7%
Rent And Concessions	\$89,475	\$93,880	\$103,229	\$94,113	\$109,956	2.0%	\$15,843	16.8%
Town Permitting Fees	\$16,722	\$16,056	\$14,700	\$23,470	\$14,955	0.3%	-\$8,515	-36.3%
Insurance Claims	\$0	\$103,486	\$0	\$0	\$0	0.0%	\$0	0.0%
Grant Event Revenue	\$0	\$20,000	\$0	\$0	\$0	0.0%	\$0	0.0%
Event Revenue	\$17,264	\$10,500	\$11,000	\$10,500	\$10,000	0.2%	-\$500	-4.8%
Fund Balance Use	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
General Fund Total Expenses	\$5,044,530	\$5,260,497	\$6,361,187	\$4,853,167	\$5,543,993	100.0%	\$690,826	14.2%

FY2022-2023: General Fund

Where does the money come from?



Chart A:
FY 23 General Fund Revenues:
Where the money comes from



FY 23 GENERAL FUND EXPENSES BY DEPARTMENT

Cost Center				FY23 - FY22 Comparison				
	Actual	Actual	Actual	Adopted	Projected	FY23-FY22	FY23-FY22	FY23-FY22
	FY19	FY20	FY21	FY22	FY23	% of total	\$ change	% change
Mayor & Council	\$66,358	\$65,192	\$60,572	\$65,854	\$65,074	1.0%	-\$780	-1.2%
Municipal Court	\$198,550	\$205,377	\$59,451	\$0	\$0	0.0%	\$0	0.0%
Town Manager	\$170,229	\$147,602	\$112,799	\$163,345	\$260,578	4.1%	\$97,233	59.5%
Transfer to Other Funds	\$466,757	\$178,696	\$1,397,233	\$693,554	\$1,187,570	18.6%	\$494,016	71.2%
Finance	\$132,625	\$138,765	\$125,369	\$150,535	\$168,074	2.6%	\$17,539	11.7%
Attorney	\$120,144	\$106,402	\$79,144	\$74,495	\$111,541	1.7%	\$37,046	49.7%
Town Clerk	\$38,245	\$41,068	\$28,962	\$41,514	\$50,324	0.8%	\$8,810	21.2%
Community Development	\$38,647	\$36,191	\$120,987	\$238,112	\$216,721	3.4%	-\$21,391	-9.0%
Information Technology	\$47,469	\$55,305	\$124,545	\$120,646	\$137,920	2.2%	\$17,274	14.3%
Building Official	\$89,948	\$99,657	\$0	\$0	\$0	0.0%	\$0	0.0%
Building Maintenance	\$87,633	\$113,355	\$135,175	\$169,442	\$116,011	1.8%	-\$53,431	-31.5%
Police Services	\$1,776,258	\$1,439,240	\$1,286,322	\$1,494,956	\$1,540,377	FALSE	\$45,421	3.0%
Fire	\$1,247,605	\$1,089,729	\$861,909	\$1,619,977	\$1,746,654	27.3%	\$126,677	7.8%
Cemetery	\$12,072	\$12,458	\$12,389	\$24,380	\$20,373	0.3%	-\$4,007	-16.4%
Parks	\$143,663	\$163,288	\$151,097	\$189,173	\$199,872	3.1%	\$10,699	5.7%
Library	\$14,323	\$7,825	\$9,861	\$10,100	\$23,135	0.4%	\$13,035	129.1%
Capital Outlay	\$0	\$0	\$42,806	\$630,000	\$346,848	5.4%	-\$283,152	-4.0%
Administration	\$224,290	\$193,187	\$241,243	\$248,161	\$199,949	3.1%	-\$48,212	-19.4%
General Fund Total Expenses	\$4,874,816	\$4,093,337	\$4,849,864	\$5,934,244	\$6,391,021	100.0%	\$456,777	7.7%

Proposed
FY2022-2023
Tentative
General Fund
Expenditures



FY2022-2023: Cost Centers Where does the money go?

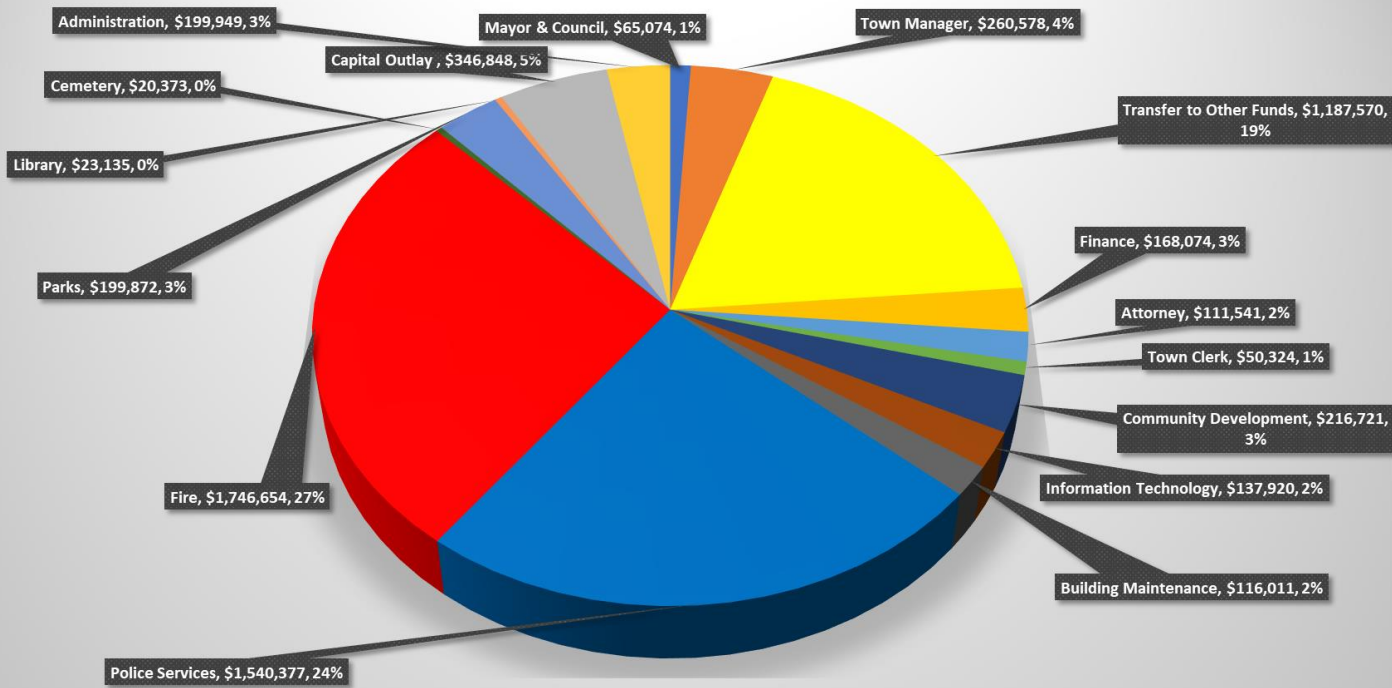
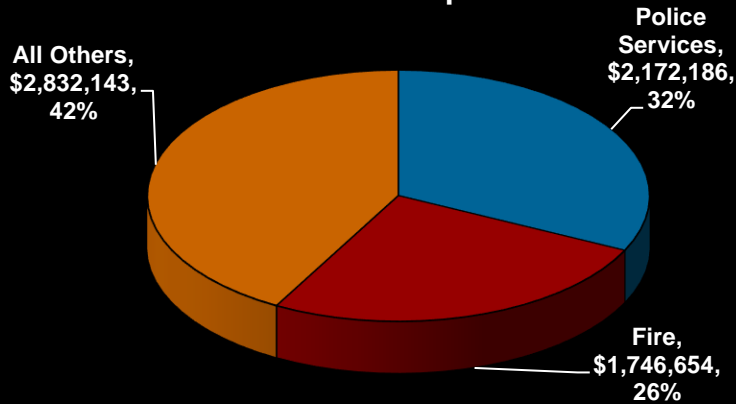


Chart B: FY23 General Fund Cost Centers: Where the money goes

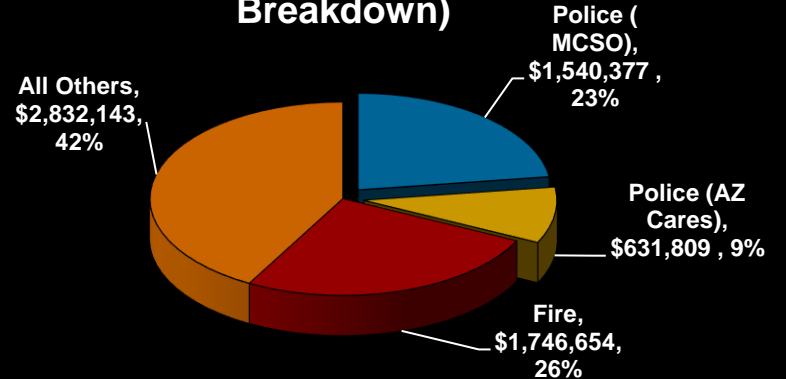


FY2022-2023 General Fund Expenditures Public Safety Analysis

Proposed FY 23 General Fund Public Safety Comparison



Proposed FY23 General Fund Public Safety Comparison (Police Fund Breakdown)



CAUTION:

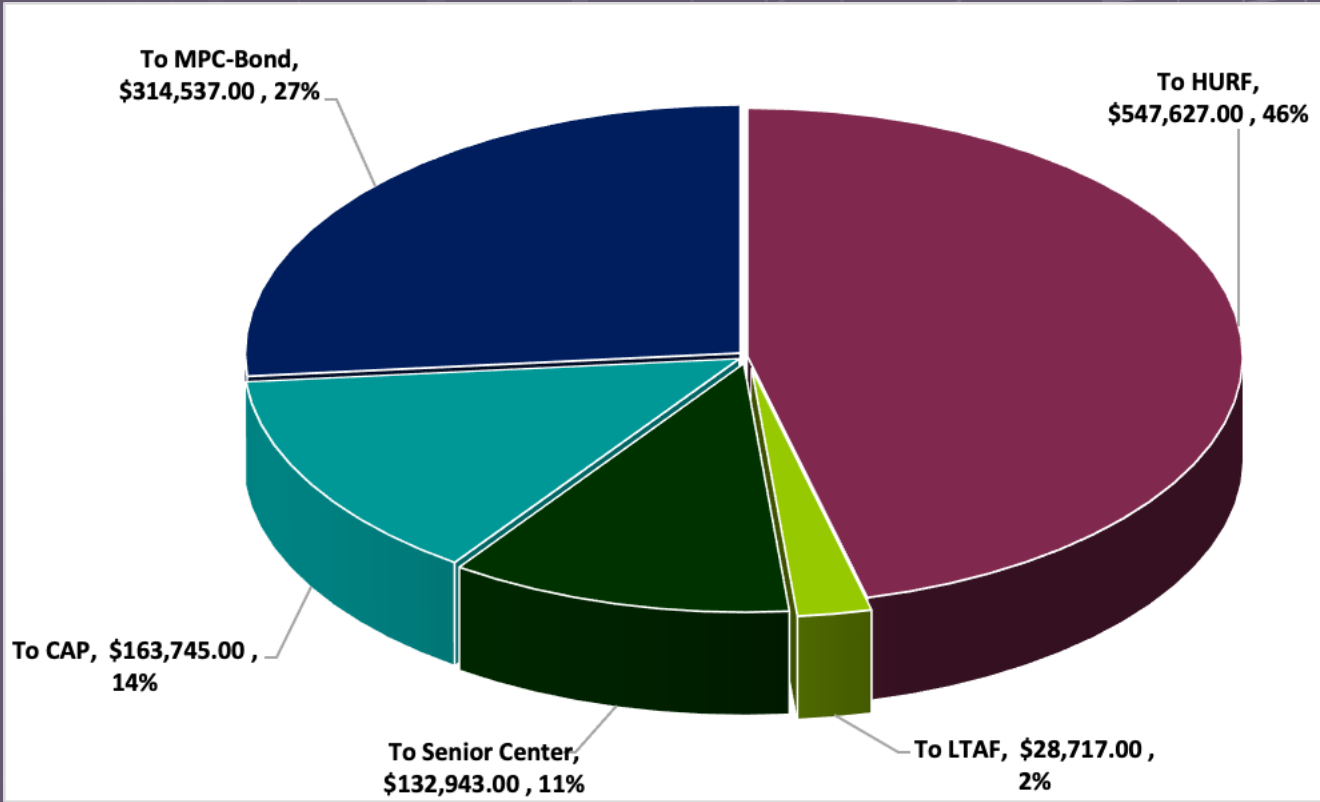
58% of General Fund Expenditures - public safety
42% all other cost centers



FY2022-2023 General Fund Expenditures Transfer to Other Funds

FY23 Proposed General Fund Transfers To Other Funds

FY23 Proposed General Fund Transfers To Other Funds										
						FY23 - FY22 Comparison				
				Adopted	Projected	FY23 - FY22	FY23 - FY22	FY23 - FY22		
				FY22	FY23	% of total	\$ change	% change		
				Actual	Actual	Actual				
				FY19	FY20	FY21				
To Grant Fund	\$0	\$0	\$0	\$40,000	\$0	0.0%	-\$40,000	0.0%		
To HURF	\$32,205	\$0	\$121,752	\$178,989	547,628	46.1%	\$368,639	206.0%		
To LTAF	\$16,742	\$20,641	\$12,655	\$20,768	28,717	2.4%	\$7,949	38.3%		
To Senior Center	\$66,357	\$87,034	\$46,434	\$108,911	132,943	11.2%	\$24,032	22.1%		
To CAP	\$59,208	\$52,320	\$48,134	\$21,912	163,745	13.8%	\$141,833	647.3%		
To COVID19 Relief			\$119,175	\$0	0	0.0%	\$0	0.0%		
To AZ Cares Relief			\$761,282	\$0	0	0.0%	\$0	0.0%		
To Tianguis/Mercado			\$0	\$0	0	0.0%	\$0	0.0%		
Transfer to MPC-Bond	\$292,245	\$18,701	\$287,801	\$322,974	314,537	26.5%	-\$8,437	-2.6%		
General Fund Total Expenses	\$466,757	\$178,696	\$1,397,233	\$693,554	\$1,187,570	100.0%	\$494,016	71.2%		



FY2022-2023
General Fund
Expenditures

Transfer to Other
Funds
\$1,187,570



FY2022-2023

Proposed Tentative General Fund Revenues & Expenditures

Estimated FY22/23 Revenue:

- \$5.54M General Fund
- \$690,826 projected increase overall
- Due to 901,586 Local Sales Tax
- And Bed Tax, State Shared Revenue decreases

Difficult Assumptions:

- 18% reductions in State Shared Revenue: Urban Revenue Sharing, State Sales Tax, VLT, HURF
- Loss of hotel revenues

Estimated Expenses:

- \$6.39M General Fund
- \$456,777 expenditure increase from prior year
- \$847,027 (13%) deficit spending-use of General Fund Balance
- Reduces General Fund Balance

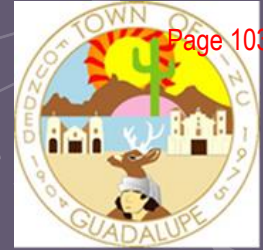
Assessment:

- Not an optimal budget
- Not fiscally sustainable over time
- Does not fully respond to town needs
- A familiar condition

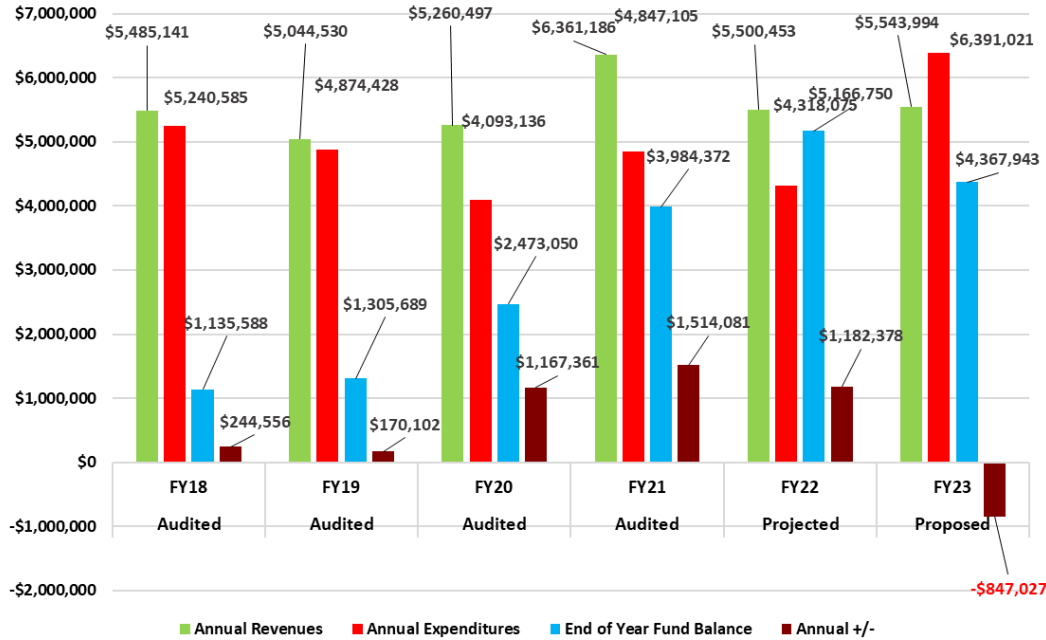
Proposed Tentative General Fund Expenditures

- Proposed 3% wage increase for all employees effective July 1, 2022
 - Total Cost: \$35,000
 - Wages lags behind industry comparable
- \$45K MCSO contract increase
 - Use of AZ Cares Recovery Funds: \$724,309
- \$127K Fire Dept. increase
 - Absorb full SAFER Grant Fire Fighter Salaries: \$130K
 - Increased fuel, equipment, supply cost: 10%
 - Replacing Turnout Gear: \$11K
 - Fire Truck Lease payment: \$56K
 - No use of COVID Recovery funds
- Transfers to other funds: \$1.19M
 - \$314K Bond – last year
 - \$164K CAP – increase
 - \$133K Senior Center – increase
 - \$548K HURF -Avenida del Yaqui, Vaou Nawi Sidewalk, Calle Carlos Streetlights
- \$348K Capital Outlay
 - Town Hall Roof: \$145K
 - Highline Canal: \$87K
 - Cemetery Renovations: \$35K
 - Public Works Equipment: \$30K
 - Land Purchase: \$50K
 - Seeking Grants





General Fund Analysis FY18-FY23



**Proposed FY23
General Fund
Revenues:
\$5,543,994**

**Proposed FY23
General Fund
Expenditures:
\$6,391,021**

**Requires Fund Balance:
\$847,027**

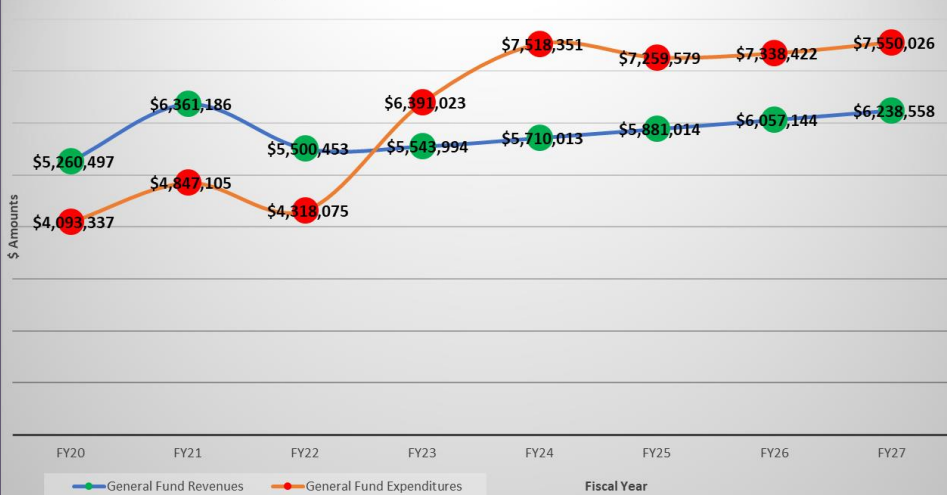
General Fund Analysis FY18-FY23

	Audited FY18	Audited FY19	Audited FY20	Audited FY21	Projected FY22	Proposed FY23
Annual Revenues	\$5,485,141	\$5,044,530	\$5,260,497	\$6,361,186	\$5,500,453	\$5,543,994
Annual Expenditures	\$5,240,585	\$4,874,428	\$4,093,136	\$4,847,105	\$4,318,075	\$6,391,021
End of Year Fund Balance	\$1,135,588	\$1,305,689	\$2,473,050	\$3,984,372	\$5,166,750	\$4,367,943
Annual +/-	\$244,556	\$170,102	\$1,167,361	\$1,514,081	\$1,182,378	-\$847,027

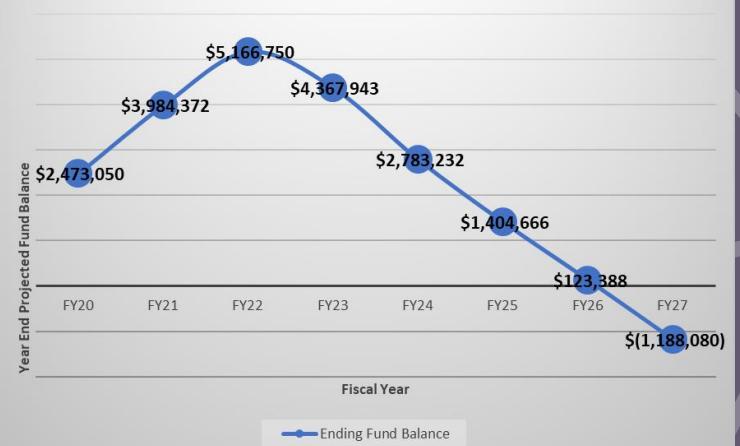
Proposed Tentative FY2022-2023 Projected Five Year General Fund Forecast



Projected Five-Year Forecast: General Fund



Projected General Fund: Ending Year Fund Balance



Proposed Tentative FY2023: Projected Five Year General Fund Forecast

	Actual FY20	Actual FY21	Projected FY22	Proposed FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
General Fund Revenues	\$ 5,260,497	\$ 6,361,186	\$ 5,500,453	\$ 5,543,994	\$ 5,710,013	\$ 5,881,014	\$ 6,057,144	\$ 6,238,558
General Fund Expenditures	\$ 4,093,337	\$ 4,847,105	\$ 4,318,075	\$ 6,391,023	\$ 7,518,351	\$ 7,259,579	\$ 7,338,422	\$ 7,550,026
Annual Gain/Loss	\$ 1,167,160	\$ 1,514,081	\$ 1,182,378	\$ (847,029)	\$ (1,808,338)	\$ (1,378,565)	\$ (1,281,278)	\$ (1,311,468)
Beginning Fund Balance	\$ 1,305,889	\$ 2,473,050	\$ 3,984,372	\$ 5,166,750	\$ 4,591,569	\$ 2,783,232	\$ 1,404,666	\$ (154,032)
Ending Fund Balance	\$ 2,473,050	\$ 3,984,372	\$ 5,166,750	\$ 4,367,943	\$ 2,783,232	\$ 1,404,666	\$ 123,388	\$ (1,188,080)

FY2022-2023 General Fund Five-Year Forecast

Observations:

- The 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.
- Economic investment where sustainable, recurring revenue streams are realized are needed.



FY2022-2023 General Fund Five-Year Forecast

Sobering Outlook:

- Should this forecast occur, an estimated \$1.5M of General Fund balance would be required to balance the annual budgets over the next four years. This projection results in a General Fund deficit in FY27.
- An expenditure reduction of \$1.5M equates to approximately 23% of the total General Fund budget. This suggests 23% of service, program, and project expenditures would be eliminated from the General Fund.



Proposed Tentative Five-Year Budget Trends

FY22-23 Proposed Tentative Annual Budget & Five-Year Forecast Trends				
	FY 22 Balance	GF Reliance	Five Year Trend	Comment
General Fund	\$4,591,569	Yes	↓	Expenditures exceed revenues - 5 year forecast
Refuse/Solid Waste	\$301,679	No	↔	Revenues exceed expenditures with rate increase. 4 year projection.
Sewer	\$676,628	No	↓	Expenditures exceed revenues:repairs
Mercado	\$17,645	Yes - In 2024	↓	Expenditures exceed revenues: minimal revenue & expensive repairs
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
MPC Bond	\$0	No	↑	Expires 2023
Grant Fund	\$0	No	↑	Awarded \$982,000 past 4 years
AZ Cares COVID19 Relief	\$0	No	N/A	temporary
COVID19	\$0	No	N/A	temporary

Legend

↑: Good

↔: Challenge

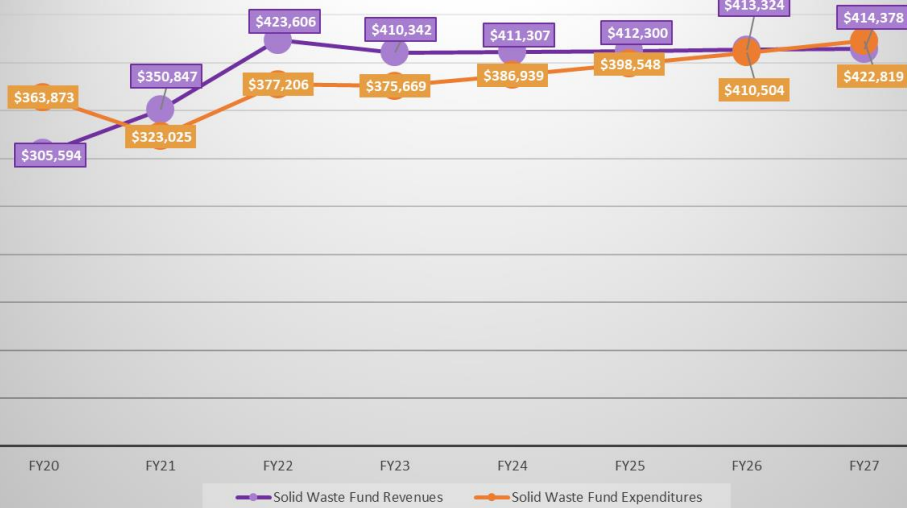
↓: Trouble





Proposed Tentative FY2022-2023 Projected Five Year Refuse/Solid Waste Fund Balance Forecast

Projected Five-Year Forecast: Refuse/Solid Waste



Refuse/Solid Waste Ending Fund Balance



	Actual FY20	Actual FY21	Projected FY22	Proposed FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
Refuse/Solid Waste Fund Revenues	\$ 305,594	\$ 350,847	\$ 423,606	\$ 410,342	\$ 411,307	\$ 412,300	\$ 413,324	\$ 414,378
Refuse/Solid Waste Fund Expenditures	\$ (363,873)	\$ (323,025)	\$ (377,206)	\$ (375,669)	\$ (386,939)	\$ (398,548)	\$ (410,504)	\$ (422,819)
Beginning Fund Balance	\$ 251,063	\$ 192,784	\$ 220,606	\$ 267,006	\$ 301,679	\$ 326,046	\$ 339,799	\$ 342,619
Ending Fund Balance	\$ 192,784	\$ 220,606	\$ 267,006	\$ 301,679	\$ 326,046	\$ 339,799	\$ 342,619	\$ 334,177

FY2022-2023 Solid Waste / Refuse Five-Year Forecast

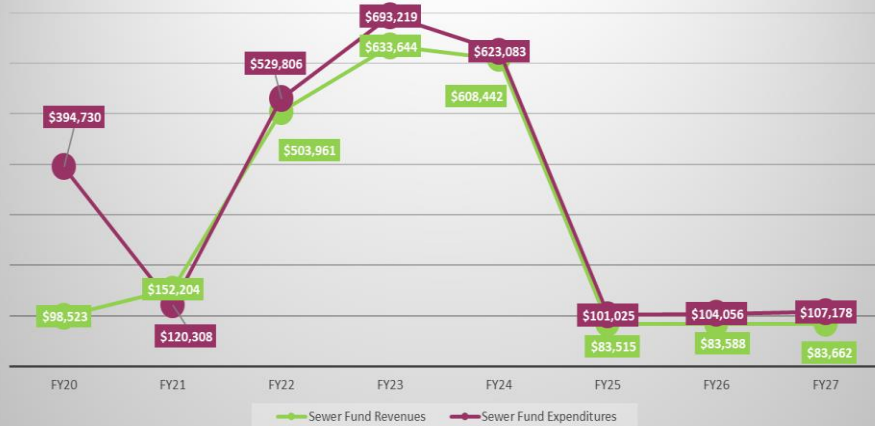
Observations:

- Stable fund.
- The five-year forecast projects revenues exceeding expenditures through FY2027.
- This indicates the 15% fee increase has stabilized this fund.
- This results in maintaining a consistent fund balance of \$330,000 through FY2027.



Proposed Tentative FY2023 Projected Five Year Sewer Fund Balance Forecast

Projected Five-Year Forecast: Sewer



Sewer Ending Fund Balance



Proposed Tentative FY2023: Projected Five Year Sewer Fund Forecast

	Actual FY20	Actual FY21	Projected FY22	Proposed FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
Sewer Fund Revenues	\$ 98,523	\$ 152,204	\$ 503,961	\$ 633,644	\$ 608,442	\$ 83,515	\$ 83,588	\$ 83,662
Sewer Fund Expenditures	\$ (394,730)	\$ (120,308)	\$ (529,806)	\$ (693,219)	\$ (623,083)	\$ (101,025)	\$ (104,056)	\$ (107,178)
Beginning Fund Balance	\$ 1,026,359	\$ 730,152	\$ 762,048	\$ 736,203	\$ 676,628	\$ 661,987	\$ 644,476	\$ 624,009
Ending Fund Balance	\$ 730,152	\$ 762,048	\$ 736,203	\$ 676,628	\$ 661,987	\$ 644,476	\$ 624,009	\$ 600,493



FY2022-2023

Sewer/ Wastewater Five-Year Forecast

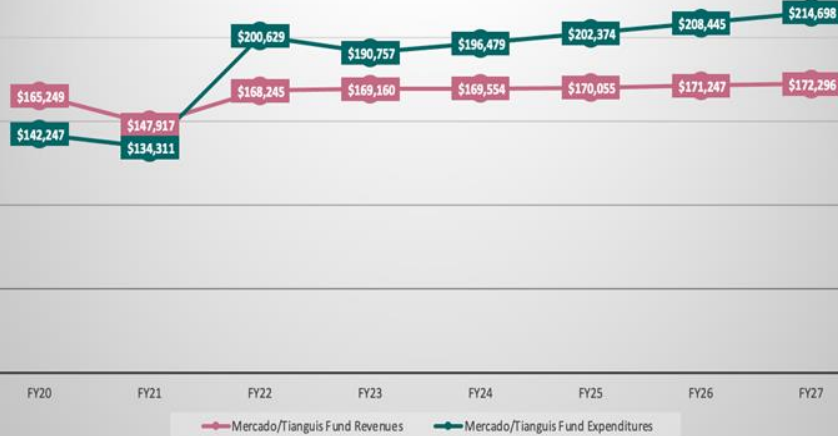
Observations:

- The FY23 Sewer annual budget projects expenditures exceeding revenues by \$59,575.
- The primarily reason for this short fall is nuisance repairs and associated design and anticipated engineering costs related to system repairs, not grant fund eligible.
- The CDBG \$550,275 grant for system repairs is budgeted.
- The five-year forecast projects approximately \$20,000 annually for nuisance repairs.
- The five –year forecast projects an annual deficit of \$25,000. The annual revenue amount of \$83,500 has remained constant for years.
- The revenue source for the sewer fund is the \$6.00 monthly fee for sewer utility accounts paid by Town residents and businesses. This amount has been consistent for years.
- Consideration of increasing the monthly \$6.00 fee would require a policy decision by Town Council.



Proposed Tentative FY2023 Projected Five Year Mercado/Tianguis Fund Balance Forecast

Projected Five-Year Forecast: Mercado/Tianguis



Mercado/Tianguis Ending Fund Balance



Proposed Tentative FY2023: Projected Five Year Mercado/Tianguis Fund Forecast								
	Actual	Actual	Projected	Proposed	Projected	Projected	Projected	Projected
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Mercado/Tianguis Fund Revenues	\$ 165,249	\$ 147,917	\$ 168,245	\$ 169,160	\$ 169,554	\$ 170,055	\$ 171,247	\$ 172,296
Mercado/Tianguis Fund Expenditures	\$ (142,247)	\$ (134,311)	\$ (200,629)	\$ (190,757)	\$ (196,479)	\$ (202,374)	\$ (208,445)	\$ (214,698)
Beginning Fund Balance	\$ 35,018	\$ 58,020	\$ 71,626	\$ 39,242	\$ 17,645	\$ (9,281)	\$ (41,599)	\$ (78,798)
Ending Fund Balance	\$ 58,020	\$ 71,626	\$ 39,242	\$ 17,645	\$ (9,281)	\$ (41,599)	\$ (78,798)	\$ (121,200)

FY2022-2023

Mercado Five-Year Forecast

Observations:

- The FY2023 Mercado annual budget projects expenditures exceeding revenues by \$21,597 requiring the use fund balance.
- Should this result, the Mercado fund balance is projected at \$17,645 at the end of FY2023. This would require a policy decision by Town Council of using General Fund monies to subsidize the Mercado fund resulting in a projected fund deficit in 2024.
- The Mercado five year forecast only includes \$31,000 annually for building repairs. Presently, the Mercado, built in 1982, needs roof, electrical, plumbing and HVAC repairs.
- The five-year forecast projects an approximate annual deficit of \$30,000 for the Mercado.
- The future of the Mercado becomes a second policy question for Town Council.



Proposed Tentative FY 023 Proposed AZ Cares – ARPA – COVID Relief Fund

AZ Cares - ARPA		FY:	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues	4999 Transfers From General Fund		\$0	\$0	\$761,282	\$0	\$0	\$0	\$0	\$0	\$0
Revenues	ROLLOVER FROM PRIOR YEAR						\$119,502				
Revenues	4300 ARRA Funding		\$0	\$0	\$0	\$1,107,311	\$1,107,311	\$0	\$0	\$0	\$0
Total AZ Cares Revenues			\$0	\$0	\$761,282	\$1,107,311	\$1,226,813	\$0	\$0	\$0	\$0
Expenses	6715 Police Contract		\$0	\$493,092	\$268,190	\$577,266	\$631,809	\$0	\$0	\$0	\$0
Expenses	6716 Dispatch Service-Fire		\$0	\$0	\$0	\$91,258	\$92,500	\$0	\$0	\$0	\$0
Expenses	6020 Hazard Pay		\$0	\$0	\$0	\$180,848	\$116,903	\$0	\$0	\$0	\$0
Expenses	6224 Utility Assistance		\$0	\$0	\$0	\$28,000	\$30,000	\$0	\$0	\$0	\$0
Expenses	6416 Business Assistance		\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0
Expenses	6709 Covid Team		\$0	\$0	\$0	\$110,437	\$0	\$0	\$0	\$0	\$0
Expenses	8620 Parking lot & Ave del Yaqui		\$0	\$0	\$0		\$335,601	\$0	\$0	\$0	\$0
Total AZ Cares Expenses			\$0	\$493,092	\$268,190	\$987,809	\$1,226,813	\$0	\$0	\$0	\$0
AZ-CARES Act Fund Summary											
TOTAL AZ-CARES ACT FUND REVENUES			\$0	\$0	\$761,282	\$1,107,311	\$1,107,311	\$0	\$0	\$0	\$0
TOTAL AZ-CARES ACT FUND EXPENDITURES			\$0	(\$493,092)	(\$268,190)	(\$987,809)	(\$1,226,813)	\$0	\$0	\$0	\$0
REVENUES OVER (UNDER) EXPENDITURES			\$0	(\$493,092)	\$493,092	\$119,502	(\$119,502)	\$0	\$0	\$0	\$0
Beginning Fund Balance				\$0	(\$493,092)	\$0	\$0	\$0	\$0	\$0	\$0



PYT COVID - ARPA	FY:	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues 38 AZCARES PYT		0	0	2,002,000	3,074,550	\$0	0	0	0	0
Revenues 38 AZCARES 4910 Investment Earnings		0	0	572		0	0	0	0	0
Revenues 38 rollover from prior year						1,107,288				
Revenues 38 Communit 4999 Transfers From Ge		0	0	119,174		0	0	0	0	0
Total PYT Covid Revenues		0	0	2,121,746	3,074,550	1,107,288	0	0	0	0

Page 115

Proposed Tentative FY 023
Proposed PYT COVID – ARPA – Relief Fund

Expenses 6020 Salaries				\$476,997	\$647,573	\$0	\$0	\$0	\$0	\$0
Expenses 6110 Fica				\$40,991	\$48,767	\$0	\$0	\$0	\$0	\$0
Expenses 6120 Pension				\$15,862	\$4,318	\$0	\$0	\$0	\$0	\$0
Expenses 6130 Public Safety Retirement				\$59,039	\$84,618	\$0	\$0	\$0	\$0	\$0
Expenses 6140 Workmen'S Compensation				\$23,566	\$29,751	\$0	\$0	\$0	\$0	\$0
Expenses 6150 Group Health Insurance				\$41,618	\$70,268	\$0	\$0	\$0	\$0	\$0
Expenses 6160 Unemployment Insurance				\$300	\$115	\$0	\$0	\$0	\$0	\$0
Expenses 6170 Life Insurance Expense				\$78	\$698	\$0	\$0	\$0	\$0	\$0
Sub-Total Personnel Costs		\$0	\$0	\$658,451	\$886,108	\$0	\$0	\$0	\$0	\$0
Expenses 6211 Office Supplies				\$3,209	\$1,063	\$0	\$0	\$0	\$0	\$0
Expenses 6212 Printing And Duplicating				\$1,567		\$0	\$0	\$0	\$0	\$0
Expenses 6225 Fuel, Oil And Lubricants				\$51		\$0	\$0	\$0	\$0	\$0
Expenses 6226 Janitorial Supplies				\$29,189		\$0	\$0	\$0	\$0	\$0
Expenses 6228 Software/Internet/Email				\$959	\$5,022	\$0	\$0	\$0	\$0	\$0
Expenses 6231 Building Materials				\$563	\$45,000	\$0	\$0	\$0	\$0	\$0
Expenses 6235 Auto Repair Supplies/Vehicle Reg.				-\$431	\$0	\$0	\$0	\$0	\$0	\$0
Expenses 6240 Protective Clothing-Fire				\$0	\$85,000	\$0	\$0	\$0	\$0	\$0
Expenses 6414 Legal Services		\$9,832	\$11,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenses 6451 Telephone Expense				\$872	\$0	\$0	\$0	\$0	\$0	\$0
Expenses 6452 Postage & Mailing		\$0	\$2	\$3	\$0	\$0	\$0	\$0	\$0	\$0
Expenses 6510 Advertising Expense		\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenses 6706 Maintenance Contracts		\$0	\$2,467	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenses 6709 Homeless Team		\$0	\$0	\$0	\$314,495	\$0	\$0	\$0	\$0	\$0
Expenses 6709 Home Rehab Assisist.		\$0	\$0	\$296,961	\$189,922	\$0	\$0	\$0	\$0	\$0
Expenses 6781 Community Events		\$0	\$0	\$61,269	\$0	\$0	\$0	\$0	\$0	\$0
Expenses 6709 Program Mgmt Contracted Staff		\$0	\$0	\$0	\$106,016	\$0	\$0	\$0	\$0	\$0
Expenses 6709 Promotora Program		\$13,261	\$181,613	\$285,000	\$98,321	\$0	\$0	\$0	\$0	\$0
Expenses 6715 Police Contract			\$501,609	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenses 6830 Buildings-Touchless Restroom Fixtures			\$0	\$0	\$22,500	\$0	\$0	\$0	\$0	\$0
Expenses 6860 Fire SCBA Cylinders & Equipment			\$0	\$0	\$67,066	\$0	\$0	\$0	\$0	\$0
Expenses 6830 Buildings-Fire Improvements			\$0	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0
Expenses 6240 Turnout Gear-Fire			\$28,042	\$9,702	\$38,496	\$0	\$0	\$0	\$0	\$0
Expenses 6830 Buildings-Council Chambers			\$0	\$0	\$220,472	\$0	\$0	\$0	\$0	\$0
Expenses 6750 Conferences And Training			\$1,080	\$140	\$0	\$0	\$0	\$0	\$0	\$0
Expenses 6830 Buildings			\$535,515	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0
Expenses 6860 Machinery And Equipment			\$142,580	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Total AZCares Expenses		\$0	\$23,093	\$1,440,201	\$1,239,160	\$1,107,288	\$0	\$0	\$0	\$0
TOTALS FOR 8211 PYT COVID		\$0	\$23,093	\$2,098,652	\$2,125,268	\$1,107,288	\$0	\$0	\$0	\$0

➤ \$1.1M Rollover funds from 2022

➤ No other funds projected

PYT Covid Relief Fund Summary										
TOTAL COVID FUND REVENUES	\$0	\$0	\$2,002,572	\$3,074,550	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL COVID FUND EXPENDITURES	\$0	-\$23,093	-\$2,098,652	-\$2,125,268	-\$1,107,288	\$0	\$0	\$0	\$0	\$0
REVENUES OVER (UNDER) EXPENDITURES	\$0	-\$23,093	-\$96,080	\$949,282	-\$1,107,288	\$0	\$0	\$0	\$0	\$0
Transfers From General Fund	\$0	\$0	\$119,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$0	\$0	-\$23,093	\$0	\$1,107,288	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	-\$23,093	\$0	\$949,282	\$0	\$0	\$0	\$0	\$0	\$0



Proposed Tentative Five-Year Budget Trends

FY22-23 Proposed Tentative Annual Budget & Five-Year Forecast Trends				
	FY 22 Balance	GF Reliance	Five Year Trend	Comment
General Fund	\$4,591,569	Yes	↓	Expenditures exceed revenues - 5 year forecast
Refuse/Solid Waste	\$301,679	No	↔	Revenues exceed expenditures with rate increase. 4 year projection.
Sewer	\$676,628	No	↓	Expenditures exceed revenues:repairs
Mercado	\$17,645	Yes - In 2024	↓	Expenditures exceed revenues: minimal revenue & expensive repairs
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
MPC Bond	\$0	No	↑	Expires 2023
Grant Fund	\$0	No	↑	Awarded \$982,000 past 4 years
AZ Cares COVID19 Relief	\$0	No	N/A	temporary
COVID19	\$0	No	N/A	temporary

Legend

↑: Good

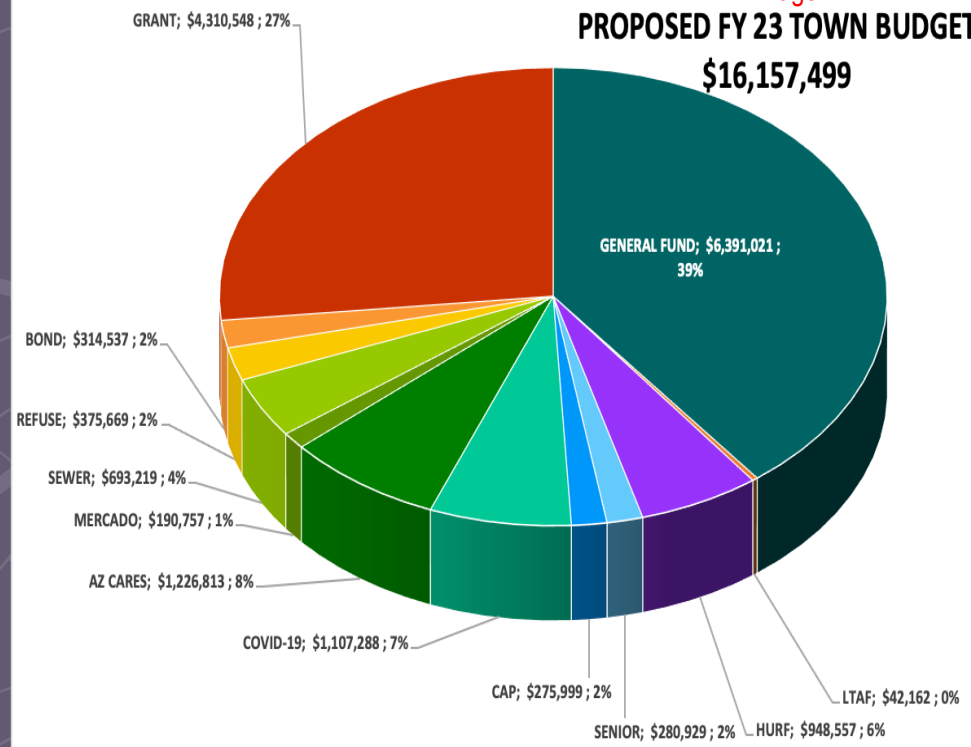
↔: Challenge

↓: Trouble



PROPOSED FY 23 TOWN BUDGET

\$16,157,499



FY 2022-2023 Proposed Tentative Annual Budget

Proposed Total FY22-23 Budget

➤ All Funds: \$16,157,499

Focus:

- General Fund:
 - \$6,391,021
 - 39% of Proposed FY22/23 Budget
- Grant Fund:
 - \$4,310,548
 - 27% of Proposed FY 22/23 Budget

General Fund Impacts & Projected Consequences

Raise Revenues

- Economic Development / Commerce recurring revenue streams
- Sold Calle Milagros property
- Demolish & sell Old Town Hall property, Guad Building – development
- Sell 3 acres property – development
- Reinvest Mercado property – redevelop
- Leased Town Hall offices
- Pursue grants – \$972K, \$963K, \$1.5M

Seek Alternative / Service Delivery

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

Essential Services: Few Choices



FY2022-2023
Proposed Tentative Annual Budget



Proposed Total FY 2022/2023 Budget:

● \$16,157,499

Funds:

- 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. *Municipal Property Corporation: bond payment

- 7. **Grant Fund: awarded and requested grants**
- 8. **Mercado: operations, maintenance**
- 9. **Solid Waste: refuse services**
- 10. **Sanitary Sewer: services, maintenance**
- 11. ****AZ Cares COVID19 Relief Fund: ARPA programs**
- 12. ****COVID19 Relief Fund: recovery programs, projects**

*General Fund dependent

**Temporary Fund through 2023

FY2022-2023 Proposed Tentative Budget Schedule

Timeline:

- **May 26, 2022:** Present Funds and seek to adopt Tentative FY2021/22 Budget
- **June 9, 2022:** *Town council Meeting: available date, if needed*
- **June 23, 2022:** Town Council to Adopt Final FY22/23 Budget

Council Action:

- Seeking Council adoption of Proposed Tentative Annual Budget for Fiscal Year 2022-2023



Town of Guadalupe

Proposed Tentative Annual Budget Fiscal Year 2022-2023

Thank you



Town of Guadalupe *Arizona*
WHERE THREE CULTURES FLOURISH

TOWN OF GUADALUPE

A public hearing is scheduled on Thursday, June 23, 2022 at 6:00 p.m. at the Town Hall, 9241 S. Avenida del Yaqui, Guadalupe, AZ., for the purpose of adopting the final budget for the fiscal year 2022-2023. The proposed budget is available for inspection by all interested parties at the Guadalupe Town Hall Reception Desk, Guadalupe branch, Maricopa County Library District, Town Clerk's Office all located at 9241 S. Avenida del Yaqui, Guadalupe, AZ or the Town of Guadalupe's Website, Guadalupeaz.org.

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021-2022	EXPENDITURES/ ADJUSTMENTS APPROVED 2021-2022	ESTIMATED ACTUAL EXPENDITURES/ EXPENSES 2021-2022	PROPOSED EXPENDITURES/ EXPENSES 2022-2023
GENERAL FUND				
Mayor/Council	65,854		64,607	65,074
Municipal Court	0		0	0
Town Manager	163,345		231,870	260,578
Finance	150,535		154,181	168,074
Town Clerk	41,514		40,821	50,324
Community Development	238,112		154,571	216,721
Building Maintenance	169,442		147,655	116,012
Fire Department	1,619,977		631,777	1,746,654
Cemetery Department	24,380		27,750	20,373
Parks Department	189,173		175,288	199,872
Library	10,100		10,440	23,135
Administration	248,161		186,667	199,949
Transfer to Other Funds	693,554		663,036	1,187,569
Town Attorney	74,495		69,062	111,541
Information Technology	120,646		123,712	137,919
Police Department	1,494,956		1,430,304	1,540,377
Capital Outlay	630,000		158,111	346,848
Total General Fund	5,934,244		4,269,852	6,391,020
SPECIAL REVENUE FUNDS				
Highway Users Revenue	800,501		1,603,525	948,558
Local Trans. Assistance	37,508		41,606	42,162
Area Agency on Aging	254,599		259,959	280,929
Community Action Prog.	130,397		148,689	275,999
Comm Develop. Block Grant	67,007		0	0
ARPA Covid19 Relief Funds PYT	0	0	1,967,262	1,107,288
ARPA Covid19 Relief Funds - AZ C	1,107,311		987,809	1,226,813
Grant Funds	11,717,665		297,814	4,310,548
Total Spec Revenue Funds	14,114,988		5,306,664	8,192,297
DEBT SERVICE FUNDS				
M.P.C. Bond Payments	322,974		322,974	314,537
ENTERPRISE FUNDS				
Refuse Fund	350,387		377,206	375,669
Sewer Enterprise Fund	161,818		529,806	693,219
Tianguis Enterprise Fund	182,848		200,629	190,757
Total All Funds	21,067,259		11,007,131	16,157,499

SUMMARY BY FUND OF REVENUES OTHER THAN PROPERTY TAXES

SOURCE OF REVENUES	FISCAL YEAR 2022-2023		
	BUDGETED REVENUES 2021-2022	ACTUAL REVENUES 2021-2022	PROPOSED REVENUES 2022-2023
GENERAL FUND			
Local Taxes			
Privilege Tax	2,336,185	3,243,986	3,296,500
Occupancy Tax	105,274	50,000	0
Franchise Tax	26,415	25,782	26,437
Licenses & Permits			
Operating Licenses	17,391	17,210	17,407
Permits	31,210	60,000	42,000
Billboard Revenues	65,757	64,225	65,897
Intergovernmental Revenues			
State	1,951,272	1,781,786	1,771,409
Other Revenue from Gov't Agencies	188,492	126,272	187,200
Charges for Services			
Rents & Concessions	94,113	110,278	109,956
Permitting Fees	23,470	14,339	14,955
Event Revenue	10,500	5,000	10,000
Interest on Investment	3,088	1,575	2,232
Total General Fund	4,853,167	5,500,453	5,543,993
SPECIAL REVENUE FUNDS			
HURF Allocation, Interest	800,501	1,603,525	400,930
Local Trans. Assistance	37,508	41,606	13,445
GRANTS IN AID			
Area Agency on Aging	254,599	259,959	147,986
Community Action Program	130,397	148,689	112,255
ARPA Covid19 Relief Funds PYT	0	3,074,550	0
ARPA Covid19 Relief Funds - AZ CARE	1,107,311	1,107,311	1,107,311
Grant Funds	11,717,665	295,000	4,212,000
Total Spec Rev Funds	14,047,981	6,530,640	5,993,927
ENTERPRISE FUNDS			
Refuse Collection Fees	354,820	423,606	410,342
Sewer Enterprise Fees	84,920	503,961	633,644
Tianguis Enterprise Rents	140,994	168,245	169,160
Total All Funds	19,481,882	13,126,905	12,751,066

SUMMARY BY FUND OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS

FUND	FISCAL YEAR 2022-2023	
	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS 2022-2023
GENERAL FUND		
SPECIAL REVENUE FUNDS		
Area Agency on Aging		132,943
Community Action Program		163,745
Local Transportation Assistance Fund		28,717
Highway Users Revenue Fund		547,627
Grant Fund		0
Sewer Enterprise Fund		0
DEBT SERVICE FUNDS		
M.P.C Lease Payment		314,537
Total All Funds		1,187,569