



Town Manager's Budget Message

April 18, 2019

To The Honorable Mayor and Town Council:

It is my privilege to present the proposed fiscal year (FY) 2019 / 2020 (20) annual budget for the Town of Guadalupe. This budget continues the commitment of the Town Council and Town staff to deliver quality services to Guadalupe residents, business community, and visitors in an efficient and fiscally responsible manner, given available resources and financial limitations.

The proposed Town of Guadalupe total FY 20 budget is \$12,008,297 which is a 1.24% increase compared to the FY 19 budget of \$11,861,336. The overall budget is comprised of the General Fund, Special Revenue Funds, and the Grant Fund. The General Fund supports daily town operations, services, and programs. The Special Revenue Funds include funds for specific town services and the Grant Fund includes both secured and prospective grants to fund specific projects or programs.

The 1.24% increase is primarily due to a 58.21% increase in the grant fund from \$2,863,453 to \$4,530,240. This grant fund represents 38% of the total budget and its increase is a direct result of Town staff increasing efforts to seek grant funding for needed town services, and replacement and repair of deteriorating town equipment, buildings, and facilities. To emphasize: the \$4,530,240 grant fund amount does not reflect awarded or approved grants to the Town of Guadalupe. Rather this amount reflects the total grant amounts being pursued.

The General Fund is the largest, proposed at \$5,431,177 which reflects a 3.98% increase over the FY 19 \$5,223,162 amount. Its largest revenue categories are local sales tax, \$1,900,000; urban revenue sharing, \$863,634; and state shared sales tax, \$685,699. Within the General Fund, Fire and Police (MCSO) services account for 58.16% of the total budget.

Importantly, the proposed budget includes the use of \$486,300 of General Fund carry forward monies to balance the budget. In short, general fund expenditures exceed revenues by \$486,300. As projected in the five-year forecast, continued use of reserves is not a fiscally sustainable approach.

The proposed Special Funds totals \$2,046,881 of the total Town budget and provides for Senior Center and Community Action Program (CAP) services, street maintenance, sewer and refuse services, Mercado operations, and the annual Town bond payment. Overall, the General Fund accounts for 45% of the total Town budget, and the Grant Fund and Special Funds account for 38% and 17%, respectively.

In development of this proposed FY 20 budget, Town staff strengthened the Grant Fund and reduced departmental expenditures, while not comprising Town service levels. Projected General Fund revenues and proposed expenditures will maintain FY 19 levels of service. However, Town expenses to maintain existing programs and service levels continue to increase. Additionally, deferred maintenance of aging infrastructure, facility repairs, and equipment replacement continues strain the Town's limited resources.

I would like thank the Mayor and Town Council for their guidance and support throughout the development of this proposed budget. With the Town Council's leadership and Town's staff's analysis, we are able to propose a balanced budget for FY 20. This FY 20 budget continues to work toward

achieving long term financial sustainability, where Town of Guadalupe expenditures do not exceed revenues. This budget proposes further analysis of the solid waste, sewer, and general funds to further reduce spending while continuing to provide public services to the Guadalupe community.

Lastly, I thank the Town employees for their efforts in delivering services to the residents of Guadalupe and for their support on a daily basis.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Kulaga", with a horizontal line extending to the right.

Jeff Kulaga, Town Manager/Clerk



Proposed FY 2020 Budget Executive Summary April 18, 2019

Preparation of the proposed Fiscal Year 2019/2020 (FY 20) Budget

The preparation of the FY 20 budget takes into account the five-year financial forecast for the Town and priorities identified in the 2018 Town Visioning process. Over the past few months, every revenue source and expenditure line item in the budget was reviewed by examining the current FY 19 budget, the FY 17 and FY 18 expenditures, the year-to-date revenues earned and expenditures through February 2019 and the projected revenue and expenditures for the remaining FY 19, through June, 2019. The proposed FY 20 line item budget amount increases or decreases were established based on this comprehensive review process.

The maximum amount that a department may spend within each fund is outlined on the Auditor General Budget Forms, and all budget transfers from one department's budget to another require Council approval. Line items within the department's budgets will be managed by each Department Manager. This budget proposes the expenditure limit for the Town in FY 20, meaning once approved the Town cannot spend amounts greater than the approved budget.

Employee salary and benefits make up approximately 33% of the Town's total operating budget and approximately 58% of the General Fund budget. No salary or wage increases are proposed in this budget.

FUND OVERVIEW GENERAL FUND

GENERAL FUND REVENUES

At the end of FY 18, the Town had a General Fund balance of \$1,135,590. Based on revenue and expenditure estimates and transfers out to other funds, the FY 19 year-end General Fund balance is projected to be \$964,258. This equates to an estimated use of \$171,333 of General Fund carry forward monies to balance the FY 19 budget. This \$964,258 projected balance is used as the beginning General Fund balance for FY 20.

The FY 20 General Fund revenues are projected to be \$4,944,877 and General Fund expenditures are projected at \$5,431,177. To meet the proposed expenditure amounts, \$486,300 in General Fund carry forward monies will be used to balance the FY 20 budget. General Fund expenditures are projected to exceed revenues by \$486,300, which includes a contingency fund of \$254,000.

A 5% contingency fund of \$254,000 is recommended to be included in the FY 20 General Fund budget. A contingency is an emergency reserve fund that is set aside to provide for unexpected revenue decreases or unexpected emergency expenditures or events. Use of contingency funds requires approval of Town Council.

A General Fund balance of \$731,958 is projected for year-end of FY 20, without the use of a contingency fund. Should all contingency funds be used, the General Fund balance would decrease to \$477,958.

The following Executive Summary provides a FY 20 budget briefing.

The primary revenue categories in the General Fund are local taxes, which includes sales taxes for retail, construction and bed taxes, and intergovernmental revenues that are state shared revenues earned by cities and towns based a population formula including shared sales tax, income tax, and auto lieu tax. The primary increase is in the state shared sales taxes as the economy has improved in Arizona. The FY 20 revenue projections includes an approximate \$35,164 state shared sales tax increase, \$73,484 state shared income tax (urban revenue sharing) increase, and a \$13,822 auto lieu tax increase. Overall, proposed General Fund revenues increase by \$107,544 without considering carry forward monies.

GENERAL FUND EXPENDITURES

The total General Fund expenditures totals \$5,431,177, which is a 3.98 % increase over the FY 19 General Fund budget.

Town services are provided by 18 full-time employees and 14 part-time employees, not including 45 reserve firefighters. Included in the FY 20 budget are 3 new full-time Firefighter positions, which are funded in part by a SAFER Grant. The proposed FY 20 budget does not include any salary increases for employees. The proposed FY 20 General Fund personnel cost are \$3,564,801.

The major additions/deletions to expenditures in the General Fund FY 20 budget are as follows:

- **Mayor & Council** – Decrease of \$5,000 primarily due elimination of budgeting for conference and training expenses.
- **Municipal Courts** – No change.
- **Town Manager** – Decrease of \$1,149. Wages and salaries are recalibrated to reflect correct staff positions and proper insurance levels; and, a decrease of \$25,000 in other professional services from \$50,000 to \$25,000. The \$25,000 of professional services allows for:
 - Fiscal and Financial Forecasting Consultant: \$10,000
 - June 2020 Summer Youth Career Development Program: \$5,000
 - Local First Business Training Program: \$5,000
 - Development Services Consultant: \$5,000
- **Administration** – Increase of \$81,333 due to a \$49,416 increase in general fund transfers to other funds. This year transfers out were budgeted to each fund as follows:
 - \$8,381 to HURF
 - \$93,315 to the Senior Center
 - \$74,157 to the Community Action Program
 - \$22,635 to LTAF/ Senior Center Transportation Program
 - \$45,000 to the Grant Fund
 - \$292,900 to the Municipal Property Corporation

In addition, increases are as follows: Maricopa County Animal Control Contract, \$3,000; Public Defender contract, \$6,000; Prisoner Jail Costs, \$11,000; Liability and Property Insurance, \$4,000. Lastly, \$6,000 added to fund any 2020 Census Count costs.

- **Finance** – Decrease of \$4,820 due to reductions in operating expenses.
- **Town Attorney** – No change.
- **Town Clerk** – Decrease of \$7,790 due primarily to reduction in printing and contractual services expenses.
- **Community Development** – No change.
- **Information Technology** – Decrease of \$4,800 due reduction in equipment and computer support expenses.
- **Building Safety** – No change.
- **Building Maintenance** – Slight increase of \$1,093 due to personnel cost adjustments.

- **Police Department** – Increase of \$156,319 or 8.81% due to an increase for the Maricopa County annual contract on behalf of the Maricopa County Sheriff’s Office for public safety and law enforcement services. Since FY 16, over the past three years, this contract amount has increased \$456,039 or 23.6%.
- **Fire Department** – Decrease of \$10,651 primarily due to the addition of the SAFER grant funded full-time firefighter positions and the reduction in reserve staffing expenses. However, an increase in workman’s compensation and regional dispatch services offsets the SAFER grant savings.
- **Cemetery** – No change.
- **Parks** – Increase of \$7,259 due to personnel cost reconciliation.
- **Library** – Decrease of \$4,650 due building repair costs reduction.

HIGHWAY USER REVENUE FUND (HURF)

HURF REVENUES

HURF projected revenues of \$454,709 for FY 20 results from state shared HURF funds of \$442,328 and use of the \$8,381 HURF fund balance. HURF revenues are distributed by the State; and, remained at the same amount as FY 19.

HURF EXPENDITURES

The proposed FY 20 HURF expenses are \$454,709, a decrease of \$223,015 from FY 19. This is primarily due to the completion of the flood control projects and the required local match. In FY 20, \$59,877 is allocated for local match of engineering and design expenses for the Avenida del Yaqui renovation project. The HURF expenditures support all operations related to street maintenance and repair, street lighting, signs, signals, striping, school crosswalks, and speed bumps. Water service and electricity are the largest expenditures in HURF, with a combined total of \$73,000.

LOCAL TRANSPORTATION ASSISTANCE FUND (LTAF)

LTAF REVENUES

LTAF projected revenues of \$39,335 for FY 20 result from two key sources: HB 2565 Transit funds of \$16,700 and a transfer from the General Fund of \$22,635. The transfer from the General Fund is required to subsidized LTAF expenses and balance the LTAF budget.

LTAF EXPENDITURES

The LTAF FY 20 expenditure of \$39,335 is an increase of \$3,004 or 12.3% over FY 19 primarily due to increases in personnel costs. Senior Center transportation services for home meal delivery, programs, and activities are funded through LTAF monies.

SENIOR CENTER FUND

SENIOR CENTER REVENUES

Senior Center projected revenues of \$239,454 for FY 20 result from two key sources: an Area Agency for Aging grant of \$140,032; and, a transfer from the General Fund of \$93,315. The Area Agency for Aging grant monies remain fairly constant, and are received for four programs: congregate meals, home delivery meals, senior center operations, and transportation income. Senior Center expenditures exceed Senior Center revenues. As a result, the General Fund transfer of \$93,315 is required to subsidized Senior Center expenses in order to balance the Senior Center budget.

SENIOR CENTER EXPENDITURES

The Senior Center expenditures of \$239,454 is a decrease of 5% compared to the FY 19 expenditure of \$251,763. The spending reduction of \$12,309 was primarily due to refining the estimates for home delivered meal/food supplies. Senior Center expenditures fund Senior Center programs, classes, activities, supplies, daily meals, and home delivered meals.

COMMUNITY ACTION PROGRAM FUND

COMMUNITY ACTION PROGRAM (CAP) REVENUES

CAP projected revenues of \$189,157 for FY 20 is an increase from FY 19 of 2.5% from \$184,467, and result from three sources: Maricopa County Assistance funds of \$35,000, a projected Pascua Yaqui Tribal grant of \$80,000, and a transfer from the General Fund of \$74,157. The transfer from the General Fund is required to subsidized CAP expenses and balance the CAP budget because CAP expenditures exceed CAP revenues.

CAP EXPENDITURES

The CAP expenditures of \$189,157 or 2.5% increase compared to FY 19 is primarily due to adjusting personnel costs. CAP provides utility assistance and rental assistance programs to eligible individuals; distributions of emergency food boxes, senior food boxes, homeless day bags, and daily bread distribution. CAP provides notary services and provides staff support to ten Town-hosted events annually.

HOUSING PROGRAM FUND

HOUSING PROGRAM REVENUES

The Housing Program Fund is a pass through account where revenues collected are directly used for specific program expenditures. This fund will collect \$44,600 in FY 20. FY 20 reflects an overhaul of the Housing Program Fund by deleting programs and grant funds that are no longer in existence or dormant.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) EXPENDITURES

The Housing Program Fund expenditures include two specific programs: \$5,000 for Guadalupe Community Development Corporation (GCDC) home repairs and \$39,600 for housing payment assistance. This account is a pass through account.

MERCADO FUND

MERCADO REVENUES

Mercado projected revenues of \$157,200 is a \$2,349 increase, or 1.5%, compared to FY 19 primarily due to a projected increase in patio rental revenues from a FY 19 budgeted \$5,000 to a FY 20 projection of \$19,000.

MERCADO EXPENDITURES

The Mercado expenditure of \$153,593 is a slight decrease of \$1,258 compared to FY 19. Importantly, revenues are projected to exceed revenues. Of note, Mercado recurring expenses include: \$45,000 for electricity, \$35,000 for building repairs, and \$10,000 for water and sewer. Proposed for FY 20 is an additional \$17,000 for Mercado building repair and supplies. Mercado expenses also include staff oversight and management of the Mercado property. FY 20 projects a slight revenue surplus, should no unexpected expenditures occur. This surplus would strengthen the Mercado Fund balance.

GRANT FUND

GRANT REVENUES

Projected FY 20 grant revenues of \$4,530,240 is a significant increase of \$1,666,787, 58% compared to FY 19, primarily due to expanding the gaming grant application process. Of this revenue, the SAFER grant of \$218,237, the Salt River Project grants of \$421,000, and the Maricopa County Pavement Replacement grant of \$438,873 have been awarded. Various grants have been submitted, but have not yet been awarded. Additionally, \$1.28 million of grant capacity has been budgeted should other grant opportunities become available.

GRANT EXPENDITURES

All gaming grant expenditures must align directly with specific purposes, per state statute; and, expenditure of grant funding requires Council approval.

SEWER FUND

SEWER REVENUES

Sewer projected revenues of \$255,257 is a decrease of 39% from the FY 19 amount of \$416,238 primarily due to the reduction in the use of prior year fund balance monies. The three revenue sources are: sewer user fees of \$80,578, prior year fund balance of \$154,679, and investment earnings of \$20,000. Sewer Fund expenditures exceed revenues resulting in the use of the prior year fund balance monies. With the use of \$154,679 of fund balance monies, the projected year-end FY 20 sewer fund balance is \$849,086.

SEWER EXPENDITURES

The Sewer Fund expenditure of \$255,257 is a 39% reduction from the FY 19 due to the completion of neighborhood flood control projects. No future flood control projects are programmed, thus eliminating the present need to transfer sewer funds. A critical upcoming expense is the proposed sewer line assessment study (Study) budgeted at \$136,900. Sewer expenditures include the management and operations of the Town-owned 12 mile sewer line system and system coordination with the City of Tempe. The Study will evaluate the condition of the sewer line system and identify needed repairs, equipment replacement, and associated costs. The Study will provide information needed to review current solid waste user fees and possible rate increases to fund identified repairs. Continued use of the prior year fund balance monies is not a fiscally sustainable approach.

SOLID WASTE FUND

SOLID WASTE REVENUES

Solid Waste Fund projected revenues of \$377,877 for FY 20 result from two key sources: solid waste user fees of \$323,003 and prior year earnings balance of \$54,874. The user fee of \$323,003 is based on a residential fee of \$20.75 per container, per month. This fee has remained at this amount since 2009.

SOLID WASTE EXPENDITURES

The Solid Waste Fund expenditure of \$377,877 accounts for a Waste Management rate increase of 6.86% for residential and community rolloff services. Residential service increased by \$25,771 and rolloff by \$27,569. Solid waste expenditures fund solid waste services provided to the Town through its contract with Waste Management. The current contract expires in February 2020. The Town will solicit solid waste service proposals in fall. Continued use of fund balance monies to offset revenues is not a fiscally sustainable approach.

MUNICIPAL PROPERTY CORPORATION FUND

MUNICIPAL PROPERTY CORPORATION (MPR) REVENUES

The MPR does not realize revenues. A transfer of \$292,200 from the General Fund is used annually to fund MPR expenses.

MPR EXPENDITURES

The MPR expenditure of \$292,900 is a combination of the bond principal and interest. The bond funds the cost of construction of Town Hall, purchase of Town Hall property, construction of two retention basins, and installation of street lights.

General Fund Reserve and Fund Balance

In FY 20, it is projected that the FY 20 year-end General Fund balance is estimated at \$731,858 without use of the proposed contingency amount. Continued use of the fund balance at an amount of \$232,000 annually places the Town in financial jeopardy in approximately 24 months.

Continued efforts to generate new and recurring revenues, reduce expenditures, and restructure Town finances is essential.

The General Fund consists of Town revenues for expenditures related to general services provided by the Town, such as public safety, fire, parks, courts, and administration services. The General Fund is considered to have a high level of risk to operations due to its dependence on limited revenue streams that are susceptible to economic downturns and revenue reduction impacts from outside agencies. The General Fund is the main funding source when responding to unexpected events or emergencies.

The Government Finance Officers Association (GFOA) where best practices are developed for cities and towns across the United States and Canada recommends no less than two months of General Fund Unrestricted Budgetary or Contingency Fund Balance. For Guadalupe, this would equate to moving approximately \$730,000 to the General Fund as a contingency amount to meet the best practices threshold of 15% or eight weeks reserve. Due to Guadalupe's fiscal limitations, a contingency of 5%, or \$254,763, is proposed. What this will allow is that in the event of a revenue shortfall or unexpected emergency or opportunity, if approved by the Town Council, the Town will ensure its spending authority up to \$254,763.

**Proposed Budget
FY 2019/2020
April 25, 2019
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**TOWN OF GUADALUPE
GENERAL FUND**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67%	Adopted Budget FY19	Projected FY20
Revenues							
Local Sales Tax	1,630,995	1,592,401	1,868,179	1,194,720	63%	1,900,000	1,900,000
Local Sales-Auditor Collected	30,110	62,979		0	0%	-	-
Franchise Tax	25,360	23,948	26,574	19,827	81%	24,562	26,500
Transient Occupancy Tax	498,990	400,511	405,035	222,349	56%	395,164	405,000
Alcoholic Beverage License	10,425	5,650	8,050	3,200	53%	6,000	8,000
Restaurant Bar Tax	324,353	336,128	269,394	170,132	68%	250,000	260,000
Business License	15,450	16,120	9,850	5,885	49%	12,000	10,000
Building Permits & Fees	100,323	28,863	116,853	14,678	20%	75,000	25,000
Billboard Revenues	63,304	58,733	59,297	42,626	74%	57,433	57,433
Urban Revenue Sharing	664,968	755,711	784,774	526,783	67%	790,150	863,634
State Sales Tax	525,765	566,627	610,177	431,015	66%	650,535	685,699
Other Rev. from Gov. Agencies	182,069	264,663	315,943	149,308	60%	248,600	248,600
Intergovernmental Reimbursements	41,138	-	33,315	0	0%	-	-
Vehicle in Lieu Tax	228,726	243,717	262,424	184,159	65%	284,120	297,942
Fines & Forfeitures	59,004	38,024	30,417	12,812	43%	30,000	30,000
Appearance Bond Revenue	3,601	1,300	650	450	0%	-	-
JCEF & Fill the Gap Revenues	10,101	1,792	-	4,694	0%	-	10,000
Investment Earnings	2,938	3,471	12,336	12,487	156%	8,000	10,500
Rents & Concessions	94,063	87,072	82,303	66,137	80%	82,269	82,269
Ballfield Fees Charged	3,783	3,475	2,279	2,039	136%	1,500	2,300
Loss on State Investment Pool	1,971	1,730	-	2,664	0%	-	-
Misc. Fees	18,482	18,868	15,530	6,600	44%	15,000	15,000
Other Financing Sources	3,021	-	563,036	0	0%	-	-
Youth Revenue	-	-	2,000	0	0%	-	-
Event Revenue	-	2,800	6,725	10,967	157%	7,000	7,000
Fund Balance Carryforward - General Fund	-	-	-	106,694	28%	385,829	486,300
TOTAL GENERAL FUND REVENUES	4,538,940	4,514,583	5,485,140	3,190,226	61%	5,223,162	5,431,177

Expenditures

	FY16						
8010 Mayor & Council							
Salaries & Wages	15,100	43,800	58,800	39,900	68%	58,800	58,800
FICA Expense	1,155	3,354	4,498	3,052	68%	4,498	4,498
Workman's Compensation	41	110	156	185	66%	282	282
Sub-Total Personnel Costs	16,296	47,264	63,454	43,138	68%	63,580	63,580
Office Supplies	203	251	155	445	148%	300	400
Printing & Duplicating	591	299	25	94	23%	400	200
Other Operating Expenses	520	275	380	0	0%	600	-
Small Tools & Equipment	1,575	1,181	-	0	0%	500	200
Telephone	1,086	1,084	1,108	741	67%	1,100	1,100
Postage & Mailing	-	-	-	0	0%	100	100
Travel & Lodging	847	749	343	0	0%	1,000	-
Dues & Subscriptions	9,231	-	2,706	0	0%	-	-
Meetings & Business Expense	592	417	839	205	17%	1,200	1,200
Miscellaneous Charges	6,810	-	-	0	0%	500	-
Conferences & Training	933	1,874	995	135	5%	2,500	-
Sub-Total Operating Supplies & Services	22,386	6,130	6,551	1,619	20%	8,200	3,200
TOTALS FOR 8010 MAYOR AND COUNCIL	38,683	53,394	70,005	44,757	62%	71,780	66,780

**TOWN OF GUADALUPE
GENERAL FUND**

Expenditures	Audited	Audited	Audited	Current 2019	Current %	Adopted	Projected
	FY16	FY17	FY18	YTD	S/B 67% YTD	Budget FY19	FY20
8030 Municipal Court							
Salaries & Wages	104,225	101,124	107,323	65,238	60%	109,410	111,490
Judicial Services	47,659	22,947	44,129	30,008	65%	45,894	45,894
FICA Expense	7,973	7,736	8,211	4,991	60%	8,370	8,529
Pension Expense	11,952	11,471	12,201	7,492	58%	12,910	13,156
Workman's Compensation	271	256	289	315	60%	525	535
Group Health & Dental Insurance	23,292	24,898	26,369	12,917	42%	30,945	20,310
Unemployment Insurance	901	783	447	126	6%	2,200	783
Life Insurance Expense	129	129	129	71	47%	150	86
Sub-Total Personnel Costs	196,401	169,344	199,098	121,156	58%	210,404	200,783
Office Supplies	874	692	1,183	762	56%	1,350	1,350
Printing & Duplicating	550	727	447	0	0%	1,000	1,000
Other Operating Expense	323	-	-	0	0%	100	100
Small Tools & Equipment	309	-	378	0	0%	-	-
Court Enhancement	-	-	-	2,190	0%	-	-
JCEF	6,919	-	4,498	3,244	0%	-	10,000
Fill the Gap	3,362	2,042	2,500	0	0%	-	-
Audit	-	-	2,700	0	0%	-	-
Jury Services 2018	3,060	3,170	-	0	0%	200	200
Interpreter Services	467	385	404	352	78%	450	450
Telephone	1,172	1,101	1,651	1,265	105%	1,200	1,200
Postage & Mailing	1,317	1,126	894	316	19%	1,700	1,700
Travel & Lodging	-	-	-	0	0%	350	350
Mileage Reimbursements	300	343	628	11	4%	300	300
Advertising	-	-	-	0	0%	-	-
Dues, Subscriptions & Membership	25	25	150	150	600%	25	25
Maintenance Contracts	7,776	8,434	7,359	3,540	30%	11,785	11,785
Meetings & Business Expense	-	-	-	0	0%	-	-
Contractual Services	250	10,089	2,145	3,820	95%	4,000	4,000
Miscellaneous Charges	1,277	303	123	0	0%	300	300
Bank Charges	-	771	970	732	61%	1,200	1,200
Equipment Repair	-	-	2,101	0	0%	300	300
Conferences & Training	750	710	751	966	72%	1,350	1,350
Sub-Total Operating Supplies & Services	28,731	29,917	28,882	17,347	68%	25,610	35,610
TOTALS FOR 8030 MUNICIPAL COURT	225,132	199,261	227,980	138,503	59%	236,014	236,393

**TOWN OF GUADALUPE
GENERAL FUND**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
Expenditures							
8040 Town Manager							
Salaries & Wages	46,189	43,086	72,024	53,530	79%	67,749	78,030
Fees For Service	-	-	-	0	0%	-	-
FICA Expense	3,504	3,286	5,413	3,796	73%	5,183	5,969
Pension Expense	4,301	1,550	4,905	5,083	94%	5,417	9,208
ICMA Pension Expense	-	-	-	0	0%	-	-
Workman's Compensation	126	109	193	253	78%	325	375
Group Health & Dental Insurance	-	-	9,398	12,195	126%	9,665	20,282
Unemployment Insurance	499	1,106	719	106	9%	1,150	815
Life Insurance Expense	-	-	37	50	83%	60	70
Sub-Total Personnel Costs	54,619	49,136	92,690	75,013	84%	89,549	114,749
Office Expense	349	85	547	717	179%	400	400
Printing & Duplicating	122	635	1,143	304	43%	700	700
Newsletters & Publishing	-	4	-	0	0%	-	-
Other Operating Expense	360	3,988	1,200	193	24%	800	400
Auto Repairs/Vehicle Registration	105	-	-	0	0%	-	-
Small Tools & Equipment	139	42	-	0	0%	300	300
Other Professional Services	487	38,110	6,336	32,722	65%	50,000	25,000
Telephone	2,219	2,221	2,332	1,675	73%	2,300	2,300
Postage & Mailing	-	227	579	181	40%	450	450
Travel & Lodging	-	799	138	201	29%	700	-
Advertising	-	-	-	10	0%	-	-
Vehicle Insurance	477	477	477	318	64%	500	500
Dues & Subscriptions	1,117	8,040	8,459	8,561	61%	14,000	14,000
Maintenance Contracts	270	-	-	0	0%	-	-
Meetings & Business Expense	328	165	219	328	109%	300	450
Miscellaneous Charges	-	512	202	220	31%	700	300
Equipment Repair	-	-	-	0	0%	-	-
Conferences & Training	3,108	280	-	149	0%	-	-
Vehicle Lease Payment	-	-	-	0	0%	-	-
Sub-Total Operating Supplies & Services	9,081	55,585	21,632	45,577	64%	71,150	44,800
TOTALS FOR 8040 TOWN MANAGER	63,701	104,722	114,322	120,590	75%	160,699	159,549

**TOWN OF GUADALUPE
GENERAL FUND**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
8050 Administration							
Liability & Property Insurance	53,415	53,415	62,694	35,352	67%	53,000	57,000
Miscellaneous Charges	80	-	1,520	0	0%	100	-
Census Count	-	-	-	0	0%	-	6,000
Prisoner Jail Expense	36,809	31,127	46,316	27,298	78%	35,000	46,000
Animal Control	26,719	27,600	27,600	20,700	77%	27,006	30,000
Dead Dog Removal	399	998	665	931	103%	900	1,200
Contingency/Emergency	-	-	-	0	0%	245,101	254,000
Recognition & Awards	-	9,267	182	0	0%	1,000	1,000
Celeb Exp-Special Events	15,333	6,946	8,678	1,961	33%	6,000	3,000
Celebration Expense-Sheriff	35,386	34,945	35,763	10,870	22%	50,000	50,000
Celebration Expense-Guad Days	2,271	8,832	8,155	7,817	92%	8,500	8,500
Celebration Expense-December	9,449	7,939	5,604	15,145	252%	6,000	6,000
Election Expense	7,690	4,964	114	1,467	24%	6,000	-
Public Defenders	22,750	15,800	13,600	16,602	111%	15,000	21,000
Old Town Hall Insurance	-	-	9,619	845	46%	1,850	1,850
Transfer to Other Funds	-	-	420,543	288,952	59%	486,972	536,388
Scholarships/Awards/Grants	500	-	-	341	0%	-	-
DOR Funding SB1216	11,996	12,590	12,838	15,653	100%	15,652	17,476
TOTALS FOR 8040 ADMINISTRATION	224,051	216,498	654,389	443,933	46%	958,081	1,039,414

**TOWN OF GUADALUPE
GENERAL FUND**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
8060 Finance							
Salaries & Wages	71,751	91,750	91,101	54,013	65%	83,183	83,183
Overtime	-	-	-	246	0%	-	-
FICA Expense	5,412	6,934	6,883	4,091	64%	6,364	6,364
Pension Expense	7,923	10,215	10,128	6,138	63%	9,816	9,816
Workman's Compensation	186	234	236	262	66%	399	399
Group Health & Dental Insurance	10,128	11,201	11,989	8,304	62%	13,303	13,303
Unemployment Insurance	378	342	195	80	17%	475	221
Life Insurance Expense	56	58	58	45	63%	72	56
Sub-Total Personnel Costs	95,834	120,734	120,590	73,180	64%	113,612	113,341
Office Expense	558	576	755	498	71%	700	750
Printing & Duplicating	77	1,733	991	280	40%	700	200
Other Operating Expense	10	1,320	127	208	69%	300	350
Small Tools & Equipment	246	46	-	0	0%	-	-
Auditing	17,475	14,561	14,561	14,561	77%	19,000	19,000
Telephone	324	336	344	225	56%	400	400
Postage & Mailing	783	820	1,132	604	76%	800	600
Travel & Lodging	-	-	46	0	0%	400	-
Dues, Subscriptions & Membership	60	60	2,000	155	8%	2,000	200
Maintenance Contracts	1,503	403	566	358	36%	1,000	600
Meetings & Business Expense	-	5	-	0	0%	50	-
Miscellaneous Charges	2,056	1,911	3,878	1,499	39%	3,800	3,800
Equipment Repair	-	-	-	0	0%	400	-
Conferences & Training	853	149	22	0	0%	900	-
Sub-Total Operating Supplies & Services	23,944	21,921	24,423	18,388	60%	30,450	25,900
TOTALS FOR 8060 FINANCE	119,778	142,655	145,014	91,568	64%	144,062	139,241
8070 Town Attorney							
Office Expense	1,922	1,501	1,335	418	42%	1,000	1,000
Legal Services	45,275	86,133	67,916	22,473	35%	65,000	55,000
Prosecution	50,322	39,785	50,293	48,899	96%	51,000	61,000
TOTALS FOR 8070 TOWN ATTORNEY	97,519	127,419	119,543	71,790	61%	117,000	117,000

**TOWN OF GUADALUPE
GENERAL FUND**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
8080 Town Clerk							
Salaries & Wages	57,036	30,142	12,144	13,288	44%	30,000	26,000
FICA Expense	4,325	2,291	929	1,017	44%	2,295	1,989
Pension Expense	6,195	2,262	1,152	1,390	0%	-	3,068
Workman's Compensation	147	74	32	64	44%	144	125
Group Health & Dental Insurance	7,814	3,175	-	0	0%	120	-
Unemployment Insurance	174	-	164	22	12%	174	261
Life Insurance Expense	43	18	-	0	0%	-	-
Sub-Total Personnel Costs	75,735	37,963	14,422	15,779	48%	32,733	31,443
Office Expense	284	289	369	110	37%	300	300
Printing & Duplicating	678	1,265	6,263	323	5%	6,000	700
Other Operating Expense	584	3,931	171	0	0%	400	200
Telephone	160	172	158	106	53%	200	200
Postage & Mailing	134	269	251	146	49%	300	300
Travel & Lodging	-	-	349	0	0%	450	450
Advertising	1,349	1,086	119	85	17%	500	500
Dues, Subscriptions & Membership	-	75	153	85	68%	125	125
Meetings & Business Expense	-	43	-	39	0%	-	-
Other Contractual Services	-	-	2,480	4,023	335%	1,200	-
Equipment Repair	-	-	-	0	0%	100	-
Conferences & Training	198	87	48	350	175%	200	500
Sub-Total Operating Supplies & Services	3,385	7,218	10,361	5,266	54%	9,775	3,275
TOTALS FOR 8080 TOWN CLERK	79,120	45,180	24,783	21,046	50%	42,508	34,718
8090 Community Development							
Salaries & Wages	38,856	23,548	23,905	15,514	65%	23,688	23,688
FICA Expense	2,906	1,761	1,798	1,163	64%	1,812	1,812
Pension Expense	4,268	2,601	2,654	1,776	161%	1,100	2,795
Workman's Compensation	100	58	64	75	66%	114	114
Group Health & Dental Insurance	6,620	4,626	4,465	3,107	60%	5,138	5,078
Unemployment Insurance	255	127	75	30	17%	180	180
Life Insurance Expense	36	24	21	17	37%	46	21
Sub-Total Personnel Costs	53,042	32,745	32,981	21,682	68%	32,077	33,688
Office Expense	70	23	109	0	0%	150	150
Printing & Duplicating	525	388	464	459	76%	600	650
Other Operating Expense	536	2,209	5,123	497	12%	4,000	1,000
Telephone	1,255	1,094	822	323	27%	1,200	600
Postage & Mailing	548	174	38	63	0%	-	200
Dues, Subscriptions & Membership	161	-	-	0	0%	-	-
Maintenance Contracts	496	124	-	0	0%	-	-
Meetings & Business Expense	-	-	5	7	7%	100	50
Miscellaneous Charges	50	62	-	0	0%	-	-
Contractual Services	23,173	1,644	910	852	0%	-	1,500
Equipment Repair	-	187	2,480	0	0%	-	-
Sub-Total Operating Supplies & Services	26,814	5,904	9,950	2,199	36%	6,050	4,150
TOTALS FOR 8090 COMMUNITY DEVELOPMENT	79,856	38,649	42,931	23,881	63%	38,127	37,838

**TOWN OF GUADALUPE
GENERAL FUND**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
8100 Information Technology							
Operating Supplies	10,135	7,798	4,193	4,291	52%	8,310	8,310
Small Tools & Equipment	-	-	3,500	1,670	28%	6,000	4,000
Software Expenses	1,750	1,800	2,167	4,726	48%	9,800	9,800
Equipment Repair	-	621	-	2,729	45%	6,000	6,000
SB Maintenance Contract	14,305	15,021	15,772	16,560	100%	16,600	16,600
Computer Support & Maintenance	12,186	12,274	10,583	6,086	32%	18,800	16,000
TOTALS FOR 8100 INFORMATION TECHNOLOGY	38,376	37,514	36,214	36,062	55%	65,510	60,710
8120 Building Official							
Office Expense	19	7	14	6	0%	-	-
Printing & Duplicating	599	163	95	157	0%	-	-
Fuel & Oil	161	-	-	0	0%	150	150
Other Operating Expense	980	-	-	0	0%	-	-
Auto Repairs/Vehicle Registration	183	-	-	0	0%	200	200
Telephone	155	155	158	106	71%	150	150
Postage & Mailing	-	1	66	1	0%	-	-
Vehicle Insurance	468	468	468	312	55%	570	570
Maintenance Contracts	248	247	-	0	0%	290	290
Meetings & Business Expense	-	50	-	0	0%	-	-
Other Contractual Services	54,444	101,980	108,930	48,490	54%	90,000	90,000
TOTALS FOR 8120 BUILDING SAFETY	57,257	103,070	109,731	49,072	54%	91,360	91,360

**TOWN OF GUADALUPE
GENERAL FUND**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67%	Adopted Budget FY19	Projected FY20
8130 Building Maintenance							
Salaries & Wages	5,065	12,034	16,576	10,935	64%	16,956	19,398
FICA Expense	387	964	1,225	837	64%	1,297	1,484
Pension Expense	562	665	713	501	25%	2,001	972
Workman's Compensation	465	801	998	1,204	114%	1,056	3,441
Group Health & Dental Insurance	1,243	1,245	1,425	914	55%	1,661	1,523
Unemployment Insurance	45	290	226	58	21%	280	290
Life Insurance Expense	6	6	6	5	84%	6	12
Sub-Total Personnel Costs	7,823	16,157	21,169	14,453	62%	23,257	27,120
Printing & Duplicating	51	152		0	0%	25	25
Fuel & Oil-Town Car	327	168	111	131	33%	400	400
Janitorial Supplies	2,575	2,463	2,414	1,103	42%	2,600	2,600
Uniform Expense	-	181	-	0	0%	-	-
Other Operating Expense	2,893	1,619	6,488	784	22%	3,500	1,000
Building Repairs & Supplies	11,745	14,611	27,457	9,664	28%	34,000	34,000
Auto Repairs/Vehicle Registration	56	150	2,553	478	0%	-	600
Small Tools & Equipment	-	5	566	36	4%	900	250
Telephone	2,064	2,476	1,381	589	27%	2,200	1,200
Vehicle Insurance	96	97	97	65	65%	100	100
Property Insurance	950	950	950	633	48%	1,310	1,310
Electricity Expense	29,506	18,487	19,635	19,281	71%	27,200	27,200
Water & Sewer Expense	6,113	5,505	7,004	3,043	54%	5,600	5,600
Waste Disposal Services	1,589	1,959	2,065	1,053	42%	2,500	2,500
Maintenance Contracts	4,305	4,343	5,044	3,502	70%	5,000	7,000
Miscellaneous Charges	133	-	-	0	0%	-	-
Other Contractual Services	1,072	1,588	784	481	28%	1,720	500
Equipment Repair	464	-	-	0	0%	-	-
Machinery & Equipment	-	-	6,000	2,000	0%	-	-
Sub-Total Operating Supplies & Services	63,885	54,602	82,548	42,844	49%	87,055	84,285
TOTALS FOR 8130 BUILDING MAINTENANCE	71,708	70,758	103,717	57,297	52%	110,312	111,405
8210 Police Department							
Printing & Duplicating	205	185	107	107	36%	300	300
Other Operating Expense	257	729	-	0	0%	500	500
Telephone	310	310	317	212	52%	410	410
Maintenance Contracts	-	-	-	0	0%	-	-
Miscellaneous Charges	461	-	-	0	0%	-	-
Police Contract	1,475,328	1,697,381	1,660,185	1,183,366	67%	1,775,048	1,931,367
TOTALS FOR 8210 POLICE DEPARTMENT	1,476,561	1,698,605	1,660,609	1,183,684	67%	1,776,258	1,932,577

**TOWN OF GUADALUPE
GENERAL FUND**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
8220 Fire Department							
Salaries & Wages	305,943	299,934	355,951	190,383	57%	334,108	338,395
Overtime	-	-	-	52,246	174%	30,000	40,000
Wild Land Fire Wages	22,946	51,296	75,752	20,417	24%	85,000	85,000
Reserve Firefighter Salaries	329,800	326,674	317,740	203,028	77%	265,000	172,024
FICA Expense	50,291	51,397	47,503	35,339	73%	48,294	48,610
Public Safety Retirement	102,695	111,626	96,826	97,799	69%	142,512	192,504
Workman's Compensation	23,956	24,143	25,831	31,760	123%	25,742	38,915
Group Health & Dental Insurance	25,635	29,488	31,451	25,106	63%	39,745	43,032
Unemployment Insurance	10,187	8,771	6,033	2,620	23%	11,500	8,771
Life Insurance Expense	807	807	803	483	36%	1,340	1,340
Sub-Total Personnel Costs	872,260	904,137	957,891	659,180	67%	983,241	968,590
Office Expense	226	75	173	121	40%	300	300
Printing & Duplicating	48	304	211	232	12%	1,900	900
Food Supplies	-	-	-	79	0%	-	-
Fuel & Oil	11,121	12,927	15,240	9,904	66%	15,000	15,000
Janitorial Supplies	1,648	1,626	1,844	1,075	43%	2,500	2,500
Uniform Expense	2,750	-	-	2,545	85%	3,000	3,000
Other Operating Expense	5,312	4,143	4,701	2,634	53%	5,000	5,000
EMS Disposal Supplies	6,478	6,533	8,306	9,128	140%	6,500	21,500
Wild Land Supplies/Training	3,664	3,080	3,966	4,576	46%	10,000	10,000
Building Repairs & Supplies	4,420	5,366	2,325	2,514	42%	6,000	6,000
Auto Repairs/Vehicle Registration	63,891	46,306	31,900	20,756	74%	28,000	28,000
Small Tools & Equipment	3,968	4,715	1,030	1,631	41%	4,000	4,000
EMS Small Tools & Equipment	290	1,620	2,892	1,176	29%	4,000	4,000
Small Tools & Equip.-LaFrance	-	303	11	0	0%	-	-
Protective Clothing	55	2,629	10,279	339	3%	10,000	10,000
Fire Prevention	403	588	232	336	34%	1,000	1,000
Telephone	4,053	4,157	3,921	2,490	57%	4,400	4,400
Postage & Mailing	12	5	52	10	5%	200	200
Travel & Lodging	-	-	-	0	0%	400	400
Liability Insurance	608	608	608	405	54%	750	750
Vehicle Insurance	8,140	8,130	8,403	5,420	64%	8,436	8,436
Electricity Expense	6,432	5,938	5,715	3,930	51%	7,732	7,732
Water & Sewer Expense	3,465	2,750	2,983	1,652	47%	3,500	3,500
Dues, Subscriptions & Membership	3,435	3,506	2,805	4,192	140%	3,000	3,000
Maintenance Contracts	1,016	781	774	1,676	112%	1,500	1,500
Miscellaneous Charges	1,472	296	1,563	0	0%	1,500	-
Other Contractual Services	1,333	11,194	3,731	5,570	506%	1,100	1,100
Equipment Repair	148	-	1,004	18	1%	2,500	2,500
Dispatch Services	82,521	84,310	83,296	62,526	74%	85,000	107,500
Conferences & Training	714	562	1,288	225	7%	3,230	3,230
Grant Matches	4,683	-	5,505	0	0%	31,000	-
Machinery & Equipment	6,465	14,654	596,350	0	0%	2,500	2,500
Vehicle/Dispatch Lease Pymnts & Int	-	-	-	0	0%	-	-
Sub-Total Operating Supplies & Services	228,769	227,105	801,105	145,160	57%	253,948	257,948
TOTALS FOR 8220 FIRE DEPARTMENT	1,101,030	1,131,242	1,758,996	804,340	65%	1,237,189	1,226,538

**TOWN OF GUADALUPE
GENERAL FUND**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
8360 Cemetery							
Salaries & Wages	7,945	5,501	4,926	3,454	70%	4,918	4,919
FICA Expense	590	410	366	258	69%	376	376
Pension Expense	897	559	547	382	66%	580	580
Workman's Compensation	354	267	263	328	92%	358	481
Group Health & Dental Insurance	836	852	1,212	909	93%	983	1,523
Unemployment Insurance	75	38	22	7	9%	75	42
Life Insurance Expense	10	7	6	5	46%	11	11
Sub-Total Personnel Costs	10,706	7,633	7,343	5,343	73%	7,302	7,933
Uniform Expense	-	-	-	0	0%	100	100
Other Operating Expense	292	715	504	0	0%	800	800
Building Repairs & Supplies	-	423	4	0	0%	-	-
Small Tools & Equipment	-	-	-	294	294%	100	400
Electricity Expense	396	382	393	223	53%	420	420
Water & Sewer Expense	1,472	3,252	1,448	665	40%	1,650	1,500
Other Contractual Services	1,735	1,571	1,665	1,504	81%	1,850	1,850
Equipment Repair	200	-	-	0	0%	250	250
Sub-Total Operating Supplies & Services	4,095	6,342	4,013	2,686	52%	5,170	5,320
TOTALS FOR 8360 CEMETERY	14,802	13,974	11,356	8,030	64%	12,472	13,253
8550 Parks							
Salaries & Wages	30,736	46,231	52,384	30,523	62%	49,126	58,623
Overtime	-	-	-	4,107	0%	-	-
FICA Expense	2,334	3,530	4,001	2,645	70%	3,758	4,485
Pension Expense	1,624	1,932	2,349	1,906	33%	5,797	3,478
Workman's Compensation	1,284	1,807	2,110	2,494	70%	3,571	4,211
Group Health & Dental Insurance	1,988	1,453	1,758	1,215	30%	4,077	2,031
Unemployment Insurance	871	1,324	782	207	17%	1,200	953
Life Insurance Expense	14	25	30	24	78%	30	38
Uniform Expense	545	507	-	0	0%	-	-
Sub-Total Personnel Costs	39,395	56,809	63,414	43,120	64%	67,559	73,818
Other Operating Expense	1,887	5,691	8,418	3,076	62%	5,000	5,000
Building Repairs & Supplies	334	260	2,092	111	11%	1,000	1,000
Small Tools & Equipment	1,090	2,268	745	1,177	59%	2,000	2,000
Electricity Expense	20,744	20,728	21,590	13,908	66%	21,000	21,000
Water & Sewer Expense	41,525	40,495	48,444	24,261	59%	41,000	41,000
Miscellaneous Charges	3,525	3,208	3,259	2,900	73%	4,000	5,000
Equipment Repair	6,314	2,217	508	1,133	28%	4,000	4,000
Machinery & Equipment	1,178	-	-	0	0%	-	-
Sub-Total Operating Supplies & Services	76,596	74,867	85,057	46,567	60%	78,000	79,000
TOTALS FOR 8550 PARKS DEPARTMENT	115,991	131,677	148,470	89,687	62%	145,559	152,818
8590 Library							
Other Operating Expense	52	521	106	0	0%	200	200
Building Repairs & Supplies	-	1,620	4,478	461	7%	7,000	2,000
Property Insurance	915	915	915	610	61%	1,000	1,000
Electricity Expense	6,150	5,493	5,222	3,489	58%	6,000	6,000
Water & Sewer Expense	740	630	639	327	42%	780	780
Waste Disposal Services	397	367	367	578	128%	450	650
Maintenance Contracts	548	548	795	522	65%	800	950
TOTALS FOR 8590 LIBRARY DEPARTMENT	8,802	10,095	12,522	5,988	37%	16,230	11,580
Total General Fund Expenses	3,812,366	4,124,711	5,240,584	3,190,226	61%	5,223,162	5,431,177
TOTAL GENERAL FUND REVENUES	4,538,940	4,514,583	5,485,140	3,190,226	61%	5,223,162	5,431,177
Less Carry Forward				-106,694		-385,829	-486,300
ACTUAL GENERAL FUND REVENUES				3,083,532	64%	4,837,333	4,944,877
Beginning Fund Balance	641,226	911,794	891,034	1,135,590		1,135,590	964,258
Ending Fund Balance	911,794	891,034	1,135,590	1,028,896		749,761	477,958
Transfer to Other Funds Detail							
HURF							8,381
Senior Center				40,879	39%	105,624	93,315
Community Action Program				28,398	41%	69,467	74,157
Municipal Property Corp. (Bond)				195,267	67%	292,250	292,900
Local Senior Transportation				24,408	124%	19,631	22,635
Grant Fund							45,000
Transfer to Other Funds Totals				288,952	59%	486,972	536,388

TOWN OF GUADALUPE

HURF FUND

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
18-8320							
Highway Users Revenue Payments	357,954	398,050	412,510	293,526	66%	444,261	442,328
Interest Earnings	1,088	2,117	4,397	3,890	1297%	300	4,000
Flood Control Naranjo			179,365		0%		
Transfers GF/Carry Forward			51,135	141,355	61%	233,163	8,381
TOTAL HURF REVENUES	359,042	400,167	647,406	438,771	65%	677,724	454,709

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
18-8320							
Expenditures							
Salaries & Wages-HURF	104,267	117,413	124,112	79,693	57%	140,088	128,802
FICA Expense	7,856	8,888	9,311	5,952	56%	10,717	9,853
Pension Expense	9,910	10,436	11,268	7,598	67%	11,337	11,847
Workman's Compensation	3,858	4,078	4,469	5,267	52%	10,184	9,364
Group Health & Dental Insurance	12,718	13,603	17,156	12,101	58%	20,970	21,066
Unemployment Insurance	1,458	1,426	858	251	18%	1,400	1,269
Life Insurance Expense	95	96	103	79	79%	100	73
Sub-Total Personal Costs	140,162	155,940	167,277	110,941	57%	194,797	182,275
Office Expense	0	1,930	107	19	0%	-	-
Fuel & Oil	7,509	6,946	8,319	5,289	66%	8,000	9,000
Uniform Expense	1,796	583	543	538	77%	700	800
Other Operating Expense	7,496	12,454	11,777	5,988	43%	14,000	11,500
Building Repairs & Supplies	500	3,819	18,752	-	0%	4,000	3,000
Auto Repairs/Vehicle Registration	5,351	5,295	5,675	3,280	66%	5,000	7,000
Street Repair Supplies	31,304	19,909	11,541	1,684	7%	23,057	23,057
Small Tools & Equipment	3,581	5,540	2,167	6,595	132%	5,000	8,000
Auditing	5,219	4,622	4,622	4,622	89%	5,200	5,200
Engineering & Architectural Services	59,771	187,244	23,535	2,080	6%	36,000	36,000
Flood Mitigation	0	51,395	275,089	230,989	95%	242,670	-
Mileage Reimbursements	0	0	-	260	65%	400	400
Liability & Property Insurance	5,721	5,721	5,721	3,814	54%	7,000	7,000
Vehicle Insurance	6,998	6,998	6,998	4,665	72%	6,500	7,200
Electricity Expense	33,500	33,211	33,446	19,723	60%	33,000	33,000
Water & Sewer Expense	28,580	35,080	49,574	22,698	57%	40,000	40,000
Dues, Subscriptions & Memberships	1,000	1,000	1,000	1,500	100%	1,500	1,500
Maintenance Contracts	3,911	2,144	2,492	1,332	67%	2,000	2,000
Miscellaneous Charges	5,505	737	387	-	0%	900	400
Equipment Repair	8,993	18,035	18,385	10,312	61%	17,000	17,000
Ave del Yaq.-HURF	0	0	-	2,001	33%	6,000	59,877
W Guad Rd Underground Lines -HURF	0	0	-	-	0%	25,000	-
Conference & Training				440	0%	-	500
Sub-Total Operating Supplies & Svcs	216,735	402,663	480,129	327,831	68%	482,927	272,434
TOTAL HURF EXPENSES	356,897	558,603	647,406	438,772	65%	677,724	454,709
TOTAL HURF FUND REVENUES	359,042	400,167	647,406	438,771		677,724	454,709
TOTAL HURF FUND EXPENDITURES	356,897	558,603	647,406	438,772		677,724	454,709
AVAILABLE/(DEFICIT)	2,145	(158,436)	-	(0)		(0)	0

TOWN OF GUADALUPE

Local Transportation Assistance Fun	Audited	Audited	Audited	Current 2019	Current %	Adopted	Projected
Revenues	FY16	FY17	FY18	YTD	S/B 67%	Budget	FY20
10-8140							
HB 2565 Transit funds	16,642	16,205	16,681	-	0%	16,700	16,700
Transfer In-General Fund			6,042	24,408	124%	19,631	22,635
TOTAL LTAF REVENUES	16,642	16,205	22,723	24,408	67%	36,331	39,335

10-814 Expenditures	Audited	Audited	Audited	Current 2019	Current %	Projected	Projected
	FY16	FY17	FY18	YTD	S/B 67%	FY19	FY19
Salaries & Wages	16,027	16,690	17,361	13,034	61%	21,530	23,835
FICA Expense	1,184	1,262	1,311	977	59%	1,647	1,823
Pension Expense	1,762	1,850	1,904	1,465	60%	2,444	2,644
Workman's Compensation	236	242	264	359	61%	592	655
Group Health & Dental Insurance	1,733	1,660	1,911	1,244	61%	2,055	2,031
Unemployment Insurance	436	392	252	73	23%	320	369
Life Insurance Expense	9	9	9	7	12%	56	14
Sub-Total Personnel Costs	21,388	22,104	23,012	17,157	60%	28,644	31,372
Other Operating Expense	99	130	1,331	457	76%	600	600
Auto repairs/Vehicle Registration/Ins	4,920	267	7,042	1,630	407%	400	750
Fuel & Oil	366	284	360	254	94%	270	420
Auditing	1,007	2,341	2,341	2,341	100%	2,341	2,341
Liability & Property Ins.	197	197	197	2,568	1338%	192	3,852
Machinery & Equipment/Prior Period Adj	590	144	15	-	0%	-	-
Sub-Total Operating Supplies & Services	7,180	3,364	11,287	7,250	94%	7,687	7,963
TOTALS FOR 10-8140 LTAF FUNDS	28,567	25,468	34,300	24,408	67%	36,331	39,335

TOTAL REVENUES	16,642	16,205	22,723	24,408		36,331	39,335
TOTAL EXPENDITURES	28,567	25,468	34,300	24,408		36,331	39,335
REVENUES OVER (UNDER) EXPENDITURES	(11,925)	(9,263)	(11,577)			(0)	0
BEGINNING FUND BALANCE	39,931	20,839	11,576	-		11,576	(0)
ENDING FUND BALANCE	20,839	11,576	(0)			11,753	(22,635)
Transfer from General Fund			(0)	(24,408)		19,631	22,635

**TOWN OF GUADALUPE
SENIOR CENTER REVENUES**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
Congregate Meals Income	54,554	54,480	52,850	44,196	84%	52,850	52,850
Home Delivered Meals Income	41,689	41,159	41,160	27,440	67%	41,159	41,159
Senior Center Operations Income	30,044	30,044	30,045	9,016	30%	30,044	30,044
Transportation Income	15,979	15,979	15,978	10,656	67%	15,979	15,979
Miscellaneous Revenues	-	0	4,627	488	838100%	-	-
In Kind (space)	-	0	-	-	0%	-	-
Program Income-Congregate Meal	6,408	6,093	7,755	5,332	99%	5,386	5,386
Program Income-Home Delivered	306	215	60	44	17%	263	263
Program Income-Transportation	47	12	57	26	6%	458	458
Transfers In from General Fund	75,207	63,175	63,588	40,879	39%	105,624	93,315
TOTAL SENIOR CENTER REVENUES	224,234	211,157	216,120	138,077	55%	251,763	239,454

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
Expenditures-Congregate Meals							
Salaries & Wages	29,658	28,453	29,104	20,266	60%	33,664	42,836
Diff Agency vs Town	0	0	-	0	0%	1,123	0
FICA Expense	2,207	1,978	2,190	1,505	58%	2,575	3,277
Pension Expense	3,196	3,068	2,850	2,226	74%	2,988	5,055
Workman's Compensation	408	379	408	520	56%	926	1,178
Group Health & Dental Insurance	2,553	2,484	3,145	3,390	60%	5,633	7,515
Unemployment Insurance			307	49	15%	324	324
Life Insurance Expense	23	23	24	18	18%	100	32
Sub-Total Personnel Costs	38,045	36,385	38,028	27,974	59%	47,332	60,215
Office Expense	126	43	110	44	44%	100	100
Printing & Duplicating	136	110	28	27	29%	95	95
Food Supplies	34,118	36,194	30,234	16,070	49%	32,990	32,990
Janitorial Supplies	836	654	837	520	87%	600	900
Other Operating Expense	5,453	3,232	2,171	1,896	53%	3,611	3,000
Space Rent	0	0	-	0	0%	0	0
Building Repairs & Supplies	3,975	2,981	2,111	382	19%	2,040	2,040
Small Tools & Equipment	228	1,676	-	0	0%	0	0
Auditing	664	588	588	588	168%	350	600
Legal Services	400	400	400	233	52%	450	400
Telephone	160	144	165	107	36%	300	200
Liability Insurance	621	621	621	414	77%	540	650
Property Insurance	192	192	192	128	44%	287	207
Electricity Expense	4,086	3,877	3,917	2,866	67%	4,300	4,300
Water & Sewer Expense	623	527	669	421	70%	600	700
Natural Gas Expense	309	230	280	174	36%	490	320
Waste Disposal Services	293	293	293	168	62%	272	272
Dues, Subscriptions & Memberships	444	340	475	28	57%	50	50
Maintenance Contracts	1,227	1,100	696	446	63%	704	704
Miscellaneous Charges	0	0	63	0	0%	0	0
Other Contractual Services	160	695	211	1,475	492%	300	600
Conferences & Training	0	5	-	0	0%	450	100
Machinery & Equipment	966	1,103	16,816	0	0%	700	0
Sub-Total Operating Supplies & Services	55,016	55,005	60,875	25,988	53%	49,229	48,228
Total Congregate Meals	93,061	91,390	98,903	53,961	56%	96,561	108,443

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
8422 Home Delivered Meals							
Salaries & Wages	29,999	28,870	29,374	20,541	63%	32,559	33,764
Diff Agency vs Town	0	0	-	-	0%	1,400	-
FICA Expense	2,242	2,182	2,213	1,528	61%	2,491	2,583
Pension Expense	3,228	3,106	2,877	2,257	62%	3,649	3,984
Workman's Compensation	413	385	412	527	59%	895	929
Group Health & Dental Insurance	2,134	2,084	2,747	3,396	131%	2,586	5,484
Unemployment Insurance	369	307	299	49	15%	324	324
Life Insurance Expense	23	23	19	18	34%	53	53
Sub-Total Personnel Costs	38,408	36,957	37,940	28,317	64%	43,957	47,121
Office Expense	33	11	29	11	46%	25	25
Printing & Duplicating	27	31	8	8	25%	30	30
Food Supplies	17,203	10,900	9,329	5,418	28%	19,675	11,111
Fuel & Oil	0	0	-	-	0%	342	-
Janitorial Supplies	221	173	222	138	92%	150	350
Other Operating Expense	3,881	2,902	1,949	1,296	40%	3,249	3,000
Space Rent	0	0	-	-	0%	-	-
Building Repairs & Supplies	1,012	745	528	96	0%	-	200
Auto Repairs/Vehicle Registration	0	0	-	-	0%	-	-
Small Tools & Equipment	0	96	-	-	0%	-	-
Auditing	0	0	-	-	0%	172	-
Legal Services	400	400	400	233	52%	450	450
Telephone	310	310	317	212	35%	600	400
Liability Insurance	155	155	155	103	77%	134	225
Vehicle Insurance	0	0	-	-	0%	536	-
Property Insurance	48	48	48	32	51%	63	63
Electricity Expense	1,021	969	979	717	66%	1,087	1,087
Water & Sewer Expense	156	132	167	105	70%	150	250
Natural Gas Expense	77	58	70	43	36%	122	122
Waste Disposal Services	67	73	73	42	62%	68	68
Dues, Subscriptions & Membership	351	340	475	28	57%	50	50
Maintenance Contracts	1,226	1,100	696	446	63%	704	704
Miscellaneous Charges	0	0	63	-	0%	-	-
Other Contractual Services	160	535	145	1,286	1286%	100	450
Equipment Repair	938	484	1,262	440	68%	650	650
Machinery & Equipment	0	-	-	-	0%	-	-
Conferences & Training	0	2	-	-	0%	180	80
Sub-Total Operating Supplies & Services	27,286	19,464	16,914	10,653	37%	28,537	19,315
Total Home Delivered Meals	65,694	56,421	54,854	38,970	54%	72,494	66,436

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
8423 Senior Center Operations							
Salaries & Wages	36,318	36,747	34,216	24,888	61%	40,665	30,443
Salaries & EREs: Executive on Loan	0	0	-	-	0%	3,073	
FICA Expense	2,629	2,769	2,563	1,834	59%	3,111	2,329
Pension Expense	3,635	3,805	3,450	2,578	60%	4,315	3,592
Workman's Compensation	493	499	485	647	58%	1,118	837
Group Health & Dental Insurance	3,479	3,373	4,419	5,280	128%	4,121	6,296
Unemployment Insurance	363	309	209	82	23%	350	350
Life Insurance Expense	36	36	29	28	48%	58	58
Sub-Total Personnel Costs	46,954	47,537	45,371	35,336	62%	56,811	43,906
Office Expense	307	106	269	142	57%	250	250
Printing & Duplicating	125	286	459	368	408%	90	600
Food Supplies	0	42	4	118	0%	-	200
Janitorial Supplies	1,355	1,097	1,403	872	87%	1,000	1,400
Other Operating Expense	653	546	685	511	111%	461	600
Space Rent	0	0	-	-	0%	-	-
Building Repairs & Supplies	4,938	3,726	2,639	478	19%	2,550	2,000
Small Tools & Equipment	0	47	-	-	0%	-	-
Auditing	0	0	-	-	0%	172	-
Legal Services	400	400	400	233	52%	450	450
Telephone	310	310	317	212	53%	400	400
Postage & Mailing	8	1	2	10	28%	35	35
Liability Insurance	776	776	776	517	109%	475	900
Property Insurance	239	239	239	160	64%	250	250
Electricity Expense	5,107	4,846	4,896	3,583	66%	5,425	5,425
Water & Sewer Expense	779	659	837	526	70%	750	850
Natural Gas Expense	386	288	350	217	48%	450	350
Waste Disposal Services	367	367	367	210	62%	340	340
Dues, Subscriptions & Membership	362	350	350	29	0%	-	50
Maintenance Contracts	1,475	892	546	399	56%	712	712
Meetings & Business Expense	0	0	-	-	0%	-	-
Miscellaneous Charges	0	0	-	-	0%	-	-
Other Contractual Services	0	345	111	23	0%	-	-
Equipment Repair	938	484	1,263	440	68%	650	650
Sub-Total Operating Supplies & Services	18,525	15,809	15,911	9,048	63%	14,460	15,462
Total Senior Center Operations	65,479	63,346	61,282	44,384	62%	71,271	59,368
8424 Transportation							
Fuel and Oil	833	852	1,081	762	15%	5,207	5,207
Auto Repairs/Vehicle Registration	0	0	0	0	0%	4,471	0
Insurance	0	0	0	0	0%	1,609	0
Telephone	0	0	0	0	0%	150	0
Total Transportation	0	0	1,081	762	7%	11,437	5,207
TOTAL SENIOR CENTER EXPENDITURES	224,234	211,157	216,120	138,077	55%	251,763	239,454
Total Senior Center Revenues	224,234	211,157	216,120	138,077	55%	251,763	239,454
Total Senior Center Expenses	224,234	211,157	216,120	138,077	55%	251,763	239,454
Total Revenues Less Expenses	0	0	(0)	(0)		(0)	0
Transfers from General Fund	0	0	(0)	0		(0)	0
Beginning Fund Balance	0	0	0	0		0	0
Fund Balance Year End	0	0	0	0		0	0

**TOWN OF GUADALUPE
COMMUNITY ACTION
PROGRAM**

Revenues	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67%	Adopted Budget FY19	Projected FY19
County	62,886	35,000	35,000	34,609	99%	35,000	35,000
Tribal Grants	-	-	42,403	22,701	28%	80,000	80,000
Transfers In From General Fund	49,734	52,404	56,593	28,398	56%	50,981	74,157
TOTAL CAP REVENUES	112,620	87,404	133,996	85,708	46%	184,467	189,157

Expenditures	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67%	Adopted Budget FY19	260,000 FY19
8440 Salaries & Wages	68,563	51,554	59,160	41,432	62%	66,963	72,280
FICA Expense	5,054	3,826	4,524	3,168	62%	5,123	5,529
Pension Expense	7,755	5,356	5,436	3,409	43%	7,902	6,039
Workman's Compensation	415	428	442	547	110%	496	1,188
Group Health & Dental Insurance	17,284	13,387	9,953	6,900	57%	12,022	10,968
Unemployment Insurance	640	637	438	112	14%	783	629
Life Insurance Expense	92	88	27	38	33%	115	97
Sub-Total Personnel Costs	99,801	75,275	79,980	55,606	60%	93,402	96,730
Office Expense	99	455	414	439	88%	500	600
Printing & Duplicating	165	1,152	375	962	260%	370	1,500
Food Supplies	0	1,396	1,140	522	52%	1,000	1,000
Fuel & Oil & Auto Repairs	359	136	1,565	523	105%	500	700
Janitorial Supplies	20	0	89	26	0%	-	80
Other Operating Expense	329	480	193	337	0%	-	300
Building Repairs & Supplies	124	193	902	-	0%	-	500
Auditing	320	284	284	284	0%	-	300
Telephone	782	785	795	532	59%	900	900
Postage & Mailing	36	58	164	143	71%	200	350
Liability Insurance	767	767	767	511	89%	575	652
Vehicle Insurance	482	482	482	321	71%	450	625
Property Insurance Expenses	1,087	1,084	1,087	725	76%	950	1,100
Electricity Expense	1,421	1,373	1,305	872	55%	1,600	1,600
Water & Sewer Expense	247	210	196	128	49%	260	260
Waste Disposal Services	397	367	384	191	53%	360	360
Dues, Subscriptions & Memberships	93	261	-	-	0%	300	300
Maintenance Contracts	2,743	2,425	1,196	885	38%	2,300	1,200
CAP Assistance Program	0	0	38,918	22,701	28%	80,000	80,000
Other Contractual Services	85	0	2,129	-	0%	100	-
Conferences & Training	135	11	-	-	0%	300	100
Machinery & Equipment	3,111	0	-	-	0%	-	-
Sub-Total Operating Supplies & Serv	12,803	11,919	52,384	30,102	33%	91,065	92,427
TOTAL CAP EXPENSES	112,604	87,194	132,364	85,708	46%	184,467	189,157
TOTAL CAP REVENUES	112,620	87,404	133,996	85,708		184,467	189,157
TOTAL CAP EXPENSES	112,604	87,194	132,364	85,708		184,467	189,157
Total Revenues Less Expenses	16	210	1,632	(0)	446	-	-
Transfers from General Fund	16	210	56,593	0		0	0
Beginning Fund Balance	0	0	0	1,632		0	0
Fund Balance Year End	0	0	1,632	0		0	0

**TOWN OF GUADALUPE
MERCADO FUND**

Revenues	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
Tianguis Rents	94,247	86,511	110,749	72,407	66%	110,000	110,000
Utilities Billed	21,988	21,903	27,588	18,543	71%	26,000	28,000
Retained Earnings	0	0	-	-	0%	10,351	-
Patio Rentals	6,159	16,234	8,715	19,077	382%	5,000	19,000
Mercado Committee	6,805	4,458	-	-	0%	-	-
Miscellaneous Revenues	970	0	4,937	115	3%	3,500	200
TOTAL MERCADO REVENUES	130,169	129,105	151,988	110,142	71%	154,851	157,200
						Adopted	
Expenditures	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	838100% YTD	Budget FY19	Projected FY20
Salaries & Wages	15,026	21,319	17,953	12,600	79%	15,914	28,216
FICA Expense	1,165	1,599	1,349	959	79%	1,217	2,158
Pension Expense	1,435	2,109	(12,118)	1,378	73%	1,878	3,329
Workman's Compensation	585	621	533	705	61%	1,157	1,451
Group Health & Dental Insurance	0	707	893	621	61%	1,016	1,016
Unemployment Insurance	300	288	143	70	28%	250	291
Life Insurance Expense	0	4	4	3	11%	31	17
Sub-Total Personnel Costs	18,511	26,648	8,758	16,337	76%	21,463	36,478
Janitorial Supplies	2,203	2,922	1,920	3	0%	3,200	3,200
Uniform Expense	50	0	-	-	0%	-	-
Other Operating Expense	1,993	1,068	1,248	2,421	161%	1,500	1,500
Building Repairs & Supplies	20,223	24,869	34,299	18,845	86%	22,000	35,000
Small Tools & Equipment	932	446	172	1,995	499%	400	2,000
Auditing	0	0	-	-	0%	-	-
Dues, Subscriptions & Memberships	995	1,144	-	1,324	0%	-	1,500
Liability Insurance	1,287	1,287	1,287	858	72%	1,195	1,195
Property Insurance	2,412	2,412	4,199	1,608	66%	2,420	2,420
Electricity Expense	45,769	41,742	46,137	33,497	74%	45,000	45,000
Water & Sewer Expense	14,918	9,667	9,903	5,128	37%	14,000	10,000
Waste Disposal Services	4,969	4,586	4,586	2,628	58%	4,500	4,500
Maintenance Contracts	531	638	494	-	0%	600	600
Miscellaneous Charges	419	5	1,875	808	115%	700	1,000
Other Contractual Services	8,182	18,350	17,684	13,955	73%	19,000	200
Sign Improvements	7,571	5,361	500	-	0%	10,000	-
Building Improvements	3,791	0	-	6,189	77%	8,000	9,000
Depreciation Expense	48,000	22,043	(1,571)	-	0%	-	-
Bad Debt Expense	0	4,806	25,419	-	0%	-	-
Sub-Total Operating Supplies & Svcs	164,245	141,346	148,151	89,258	67%	133,388	117,115
TOTAL EXPENSES FOR MERCADO FUND	182,756	167,994	156,909	105,596	68%	154,851	153,593
TOTAL REVENUES	130,169	129,105	151,988	110,142		154,851	157,200
TOTAL EXPENDITURES	182,756	167,994	156,909	105,596		154,851	153,593
REVENUES OVER (UNDER) EXPENDITURE	(52,587)	(38,889)	(4,920)	4,546		0	3,607
BEGINNING Net Position	117,866	65,279	26,019	21,099		27,555	17,204
ENDING Net Position	65,279	26,391	21,099			17,204	20,811

**TOWN OF GUADALUPE SEWER
SERVICE FUND**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
Revenues							
Sewer User Fees	79,048	79,738	80,752	40,289	50%	80,000	80,578
Sewer Tap & Connection Fees	29,610	-	-	-	0%	-	-
Prior year Fund Balance	2,942	-	-	137,929	42%	332,238	154,679
Investment Earnings	0	6,753	15,336	15,949	399%	4,000	20,000
TOTAL SEWER REVENUES	111,600	86,490	96,088	194,167	47%	416,238	255,257

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
Expenditures							
Salaries & Wages	22,124	27,032	49,702	37,118	73%	50,941	53,617
FICA Expense	1,850	1,970	3,396	2,617	67%	3,897	4,102
Pension Expense	2,690	2,769	17,976	4,061	68%	6,011	6,327
Workman's Compensation	1,078	971	1,088	1,320	36%	3,703	2,125
Group Health & Dental Insurance	3,939	3,475	7,549	6,540	60%	10,927	10,155
Unemployment Insurance	219	130	216	50	3%	1,900	275
Life Insurance Expense	25	19	33	27	40%	67	46
Uniform Expense	0	0	-	-	0%	100	100
Other Operating Expense	0	55,980	-	-	0%	-	-
Sewer Line Repairs & Assessment	4,116	72,849	40,926	-	0%	103,120	176,900
Auditing	284	251	251	398	33%	1,218	400
Liability Insurance	632	632	807	421	78%	541	810
Vehicle Insurance	0	0	-	-	0%	250	-
Electricity Expense	391	390	357	259	65%	400	400
Depreciation Expense	0	(13,598)	34,224	-	0%	-	-
Transfers Out		118,224	51,135	141,355	61%	233,163	-
Total Expenses	37,346	271,093	207,662	194,167	47%	416,239	255,257
TOTAL SEWER REVENUES	111,600	86,490	96,088	194,167		416,238	255,257
TOTAL SEWER EXPENSES	37,346	271,093	207,662	194,167		416,239	255,257
Beginning Retained Earnings	1,385,003	1,459,257	1,273,165	1,161,591		1,236,928	1,003,765
Less Carry Forward	0	0	0	(168,346)		(332,238)	(107,778)
Total Net Position, End of Year	1,459,257	1,273,165	1,161,591	1,023,662		1,003,765	895,987

**TOWN OF GUADALUPE SOLID
WASTE FUND**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current S/B 67% YTD	Adopted Budget FY19	Projected FY20
Revenues							
Refuse Fees	297,359	322,925	326,991	163,320	51%	323,003	323,003
Truck Reservations	1,300	1,700	900	550	0%	-	-
Prior year Fund Balance			-	65,224	233%	27,975	54,874
TOTAL SOLID WASTE REVENUES	298,659	324,625	327,891	229,094	65%	350,978	377,877
Expenditures							
Clean Up Days	5,839	1,556	308	315	2%	20,000	15,000
Auditing/Insurance	3,003	2,363	2,363	1,575	7%	24,002	2,560
Residential Pick Up Charges	259,364	258,105	258,222	184,215	75%	246,976	272,748
Roll Off Fees	44,356	54,472	65,862	42,989	72%	60,000	87,569
TOTAL SOLID WASTE EXPENSES	312,563	316,495	326,755	229,094	65%	350,978	377,877
TOTAL SOLID WASTE REVENUES	298,659	324,625	327,891	229,094		350,978	377,877
TOTAL SOLID WASTE EXPENSES	312,563	316,495	326,755	229,094		350,978	377,877
NET AVAILABLE/(DEFICIT)	(13,905)	8,130	1,136	0		-	0
Beginning Retained Earnings	281,137	267,233	275,363	276,499		276,499	248,527
Less carry Forward						(27,972)	(54,874)
Total Net Position, End of Year	267,233	275,363	276,499	211,275		248,527	193,653

	Proposed FY20	
Refuse Fees	383,231	Increase \$3.6 monthly containers (1313) = additional \$56,722
Truck Reservations	-	
Prior year Fund Balance		
TOTAL SOLID WASTE REVENUES	383,231	

	Projected FY20	
Clean Up Days	20,000	
Auditing/Insurance	2,560	
Residential Pick Up Charges	272,748	WM Increase \$1.17 monthly (1350) containers = \$18,954
Clean Up Days	-	
Roll Off Fees	87,569	WM Trip and Haul Fees Increase \$37,414
TOTAL SOLID WASTE EXPENSES	382,877	
TOTAL SOLID WASTE REVENUES	383,231	
TOTAL SOLID WASTE EXPENSES	382,877	
NET AVAILABLE/(DEFICIT)	354	
Beginning Retained Earnings	248,527	
Less carry Forward	-	
Total Net Position, End of Year	248,881	

**TOWN OF GUADALUPE
MUNICIPAL PROPERTY
CORPORATION (MPC)**

	Audited	Audited	Audited	Current	Current	Audited	Projected
Revenues	FY16	FY17	FY18	2019	S/B 67%	FY18	FY20
				YTD			
Transfers In/Out	294,046	290,450	289,300	195,267	67%	294,319	292,900
TOTAL MPC REVENUES	294,046	290,450	289,300	195,267	67%	294,319	292,900
Expenditures	Audited	Audited	Audited	Current	Current	Audited	Projected
	FY16	FY17	FY18	2019	S/B 67%	FY19	FY20
				YTD			
Bond Principal	215,000	220,000	215,000	182,483	67%	235,000	273,725
Interest on Bonds	79,046	70,450	74,300	12,783	67%	59,319	19,175
TOTAL MPC EXPENSES	294,046	290,450	289,300	195,267	67%	294,319	292,900
TOTAL MPC REVENUES	294,046	290,450	289,300	195,267		294,319	292,900
TOTAL MPC EXPENSES	294,046	290,450	289,300	195,267		294,319	292,900
NET AVAILABLE/(DEFICIT)	0	-	-	-		-	-
Beginning Retained Earnings	0	0	0	0		0	0
Year End Retained Earnings							
Net of related capital assets and depreciation	0	0	0			0	0

TOWN OF GUADALUPE

GRANT FUND

Revenues	Audit FY16	Audit FY17	Adjusted FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
FEMA SAFER Grant				-	-	-	218,367
PYT Rental/Food Assistance			-	-	0%	60,000	80,000
Flood Mitigation-FCD-Grant			128,319	250,000	0%	436,469	-
PYT Maint. Equipment			-	-	0%	221,000	50,000
E Guad Rd Underground Lines -SRP			-	-	0%	108,000	200,000
W Guad Rd Underground Lines -SRP			-	-	0%	108,000	221,000
Ak-Chin Senior Center Wellness Program			-	-	0%	80,000	60,000
PYT Elder Activity Programing			-	-	0%	30,000	80,000
PYT Avenida del Yaqui Project			-	-	0%	25,000	380,000
PYT Cemetery Improvements			-	-	0%	25,000	95,000
PYT Vauo Nawi Streetlights			-	-	0%	25,000	320,000
Tohono O'dham Type 1 Fire Truck Pymnt			-	70,966	109%	65,000	65,000
*Ak-Chin Type 1 Fire Truck Pymnt			23,117	-	0%	112,000	65,000
Tohono O' odham Cardiac Heart Monitors			-	-	0%	60,000	60,000
Tohono O'ogham Active Shooter Equipment			-	-	0%	20,000	20,000
Tohono O'ogham Stottlemyre Park Path Lighting			-	-	0%	75,000	45,000
Ak-Chin Turn out gear-Fire			-	-	0%	35,000	70,000
FEMA Air and Light Trailer			-	-	0%	79,000	-
Fort McDowell Biehn Park Rehab			-	-	0%	110,000	414,000
Fort McDowell Security Cameras			-	-	0%	-	40,000
Fort McDowell Renovate Old Town Hall			-	-	0%	-	30,000
Miscellaneous Grants			-	18,429	1%	1,280,000	1,280,000
Court Security Grant-CSI			-	4,883	0%	6,984	-
Senior Center A/C			-	-	0%	12,000	-
Gila River Cultural Heritage Events Programing			-	-	0%	8,000	31,000
Guad Pavement Replacement Phase VII	2,686	3,128	3,200	-	0%	-	438,873
Gila River Community Economic Assistance Program			-	-	0%	35,000	70,000
Gila River Community Health and Public Safety			-	-	0%	-	77,000
Gila River Command Vehicle			-	-	0%	-	75,000
E/W Guad Rd Underground Lines -SRP (Match) From General Fund			-	-	0%	108,000	45,000
TOTAL GRANT REVENUES	-	-	154,636	344,278	0	2,863,453	4,530,240

Expenditures	Audit FY16	Audit FY17	Adjusted FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
Salaries & Wages	0	0	0	-	0%	0	126,271
FICA Expense	0	0	0	-	0%	0	9,660
Pension Expense	0	0	0	-	0%	0	49,422
Workman's Compensation	0	0	0	-	0%	0	8,927
Group Health & Dental Insurance	0	0	0	-	0%	0	22,849
Unemployment Insurance	0	0	0	-	0%	0	783
Life Insurance Expense	0	0	0	-	0%	0	454
PYT Rental/Food Assistance			-	-	0%	60,000	80,000
Flood Mitigation-FCD-Grant			128,319	250,000	0%	436,469	-
PYT Maint. Equipment			-	-	0%	221,000	50,000
E Guad Rd Underground Lines -SRP			-	-	0%	108,000	200,000
W Guad Rd Underground Lines -SRP			-	-	0%	108,000	221,000
Ak-Chin Senior Center Wellness Program			-	-	0%	80,000	60,000
PYT Elder Activity Programing			-	-	0%	30,000	80,000
PYT Avenida del Yaqui Project			-	-	0%	25,000	380,000
PYT Cemetery Improvements			-	-	0%	25,000	95,000
PYT Vauo Nawi Streetlights			-	-	0%	25,000	320,000
Tohono O'dham Type 1 Fire Truck Pymnt			-	70,966	109%	65,000	65,000
*Ak-Chin Type 1 Fire Truck Pymnt			23,117	-	0%	112,000	65,000
Tohono O' odham Cardiac Heart Monitors			-	-	0%	60,000	60,000
Tohono O'ogham Active Shooter Equipment			-	-	0%	20,000	20,000
Tohono O'ogham Stottlemyre Park Path Lighting			-	-	0%	75,000	45,000
Ak-Chin Turn out gear-Fire			-	-	0%	35,000	70,000
FEMA Air and Light Trailer			-	-	0%	79,000	-
Fort McDowell Biehn Park Rehab			-	-	0%	110,000	414,000
Fort McDowell Renovate Old Town Hall			-	-	0%	-	30,000
Miscellaneous Grants			-	18,429	1%	1,280,000	1,280,000
Court Security Grant-CSI			-	4,883	0%	6,984	-
Senior Center A/C			-	-	0%	12,000	-
Gila River Cultural Heritage Events Programing			-	-	0%	8,000	31,000
Guad Pavement Replacement Phase VII	2,686	3,128	3,200	-	0%	-	438,873
Gila River Community Economic Assistance Program			-	-	0%	35,000	70,000
Gila River Community Health and Public Safety			-	-	0%	-	77,000
Gila River Command Vehicle			-	-	0%	-	75,000
Youth Grant-Youth Build-			-	-	0%	-	-
E/W Guad Rd Underground Lines -SRP (Match) From General Fund			-	-	0%	108,000	45,000
TOTALS FOR 11-00-00 GRANT FUNDS	2,686	3,128	154,636	344,278		2,863,453	4,530,240
TOTAL REVENUES	-	-	154,636	344,278		2,863,453	4,530,240
TOTAL EXPENDITURES			154,636	344,278		2,863,453	4,530,240

TOWN OF GUADALUPE HOME

PROGRAM FUND

Revenues

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67%	Adopted Budget FY19	Projected FY20
45-4950/8751 Housing (GCDC Rents used for CDBG Homes)	0	0		5,492	0%	0	5,000
8088 La Cuarenta Improvements DG1210	0	0		0	0%	0	0
8090 Repave DG1203 (\$358,550)	0	0	0	0	0%	4,313	0
8094 Home UC1107 New Const-283,941	0	0		0	0%	0	0
8095 Home UC1107A Rehab-200,000	0	0		0	0%	0	0
8088 CDBG-DG1604 -400,800	0	48,100	307,883	0	0%	400,800	0
8093 DG 1804 Phase IV	0	0		61,400	0%	542,223	0
8098 Guadalupe Pavement DG1405	0	36,606		0	0%	0	0
Program Income	34,756	0	34756	0	0%	200,000	39,600
Solarez-DG1204 40-8088	0	0		0	0%	265,027	0
8087 Demolition DG1209	307,883	42,055		0	0%	0	0
TOTAL CDBG/HOME REVENUES	342,639	126,761	342,639	66,892	150%	1,412,363	44,600

Expenditures

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67%	Adopted Budget FY19	Projected FY20
45-8751 Other Housing (GCDC & CDBG Homes Repairs)	0	0		1,398	0%	0	5,000
8093 DG 1804 Phase IV	303	0	303	61,400	#DIV/0!	542,223	0
8094 Home UC1107 New Const-283,941	0	0		0	0%	0	0
8095 Home UC1107A Rehab-200,000	0	0		0	0%	0	0
8092 CDBG-DG1313 Guestelo	0	0		0	0%	0	0
8088 CDBG 1604	0	48,100	307,883	0	0%	400,800	0
8098 Guadalupe Pavement DG1405	0	0		0	0%	0	0
8091 Home 307-13-330,000	0	0		0	0%	0	0
40-8091 Program Income (Pymnts collected & sent to CDBG)		7		129,451	0%	200,000	39,600
8087 CDBG-2018-2019	307,883	42,055		0	0%	0	0
8088 CDBG Solarez DG1204	0	0		0	0%	265,027	0
TOTALS FOR CDBG/HOME FUND	308,185	90,162	308,185	192,248	431%	1,408,050	44,600

TOTAL REVENUES

TOTAL EXPENDITURES

REVENUES OVER (UNDER) EXPENDITURES

BEGINNING FUND BALANCE

ENDING FUND BALANCE

TOTAL REVENUES	342,639	126,761	342,639	66,892		1,412,363	44,600
TOTAL EXPENDITURES	308,185	90,162	308,185	192,248		1,408,050	44,600
REVENUES OVER (UNDER) EXPENDITURES	34,453	36,599	34,453	(125,357)		4,313	-
BEGINNING FUND BALANCE	36,712	41,632	78,231	112,684		-	112,684
ENDING FUND BALANCE	41,632	78,231	112,684	(12,672)		4,313	112,684

General Fund Revenue and Fund Transfer Summary

**TOWN OF GUADALUPE
GENERAL FUND**

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
Revenues Local Sales Tax	1,630,995	1,592,401	1,868,179	1,194,720	63%	1,900,000	1,900,000
Local Sales-Auditor Collected	30,110	62,979	-	0	0%	-	-
Franchise Tax	25,360	23,948	26,574	19,827	81%	24,562	26,500
Transient Occupancy Tax	498,990	400,511	405,035	222,349	56%	395,164	405,000
Alcoholic Beverage License	10,425	5,650	8,050	3,200	53%	6,000	8,000
Restaurant Bar Tax	324,353	336,128	269,394	170,132	68%	250,000	260,000
Business License	15,450	16,120	9,850	5,885	49%	12,000	10,000
Building Permits & Fees	100,323	28,863	116,853	14,678	20%	75,000	25,000
Billboard Revenues	63,304	58,733	59,297	42,626	74%	57,433	57,433
Urban Revenue Sharing	664,968	755,711	784,774	526,783	67%	790,150	863,634
State Sales Tax	525,765	566,627	610,177	431,015	66%	650,535	685,699
Other Rev. from Gov. Agencies	182,069	230,592	315,943	149,308	60%	248,600	248,600
Intergovernmental Reimbursements	41,138	34,071	33,315	0	0%	-	-
Vehicle in Lieu Tax	228,726	243,717	262,424	184,159	65%	284,120	297,942
Fines & Forfeitures	59,004	38,024	30,417	12,812	43%	30,000	30,000
Appearance Bond Revenue	3,601	1,300	650	450	0%	-	-
JCEF & Fill the Gap Revenues	10,101	1,792	-	4,694	0%	-	10,000
Investment Earnings	2,938	3,471	12,336	12,487	156%	8,000	10,500
Rents & Concessions	94,063	87,072	82,303	66,137	80%	82,269	82,269
Ballfield Fees Charged	3,783	3,475	2,279	2,039	136%	1,500	2,300
Loss on State Investment Pool	1,971	1,730	-	2,664	0%	-	-
Misc. Fees	18,482	18,868	15,530	6,600	44%	15,000	15,000
Other Financing Sources	3,021	-	563,036	0	0%	-	-
Youth Revenue	-	-	2,000	0	0%	-	-
Event Revenue	-	2,800	6,725	10,967	157%	7,000	7,000
Fund Balance Carryforward - General Fund	-	-	-	106,694	28%	385,829	486,300
TOTAL GENERAL FUND REVENUES	4,538,940	4,514,583	5,485,140	3,190,226	61%	5,223,162	5,431,177
Less Carry Forward	-	-	-	-106,694	0%	-385,829	-486,300
ACTUAL GENERAL FUND REVENUES				3,083,532		4,837,333	4,944,877
Total General Fund Expenses	3,812,366	4,124,711	5,240,584	3,190,226	61%	5,223,162	5,431,177
Transfer to Other Funds Detail							
HURF	-	-	-	0	0%	-	8,381
Senior Center	-	-	-	40,879	39%	105,624	93,315
Community Action Program	-	-	-	28,398	41%	69,467	74,157
Municipal Property Corp. (Bond)	-	-	-	195,267	67%	292,250	292,900
Local Senior Transportation	-	-	-	24,408	124%	19,631	22,635
Grant Fund	-	-	-	0	0%	-	45,000
Transfer to Other Funds Totals	-	-	-	288,952	59%	486,972	536,388

GENERAL FUND EXPENSES BY DEPARTMENT

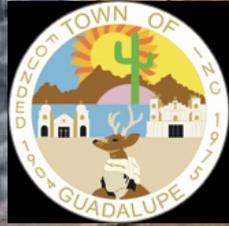
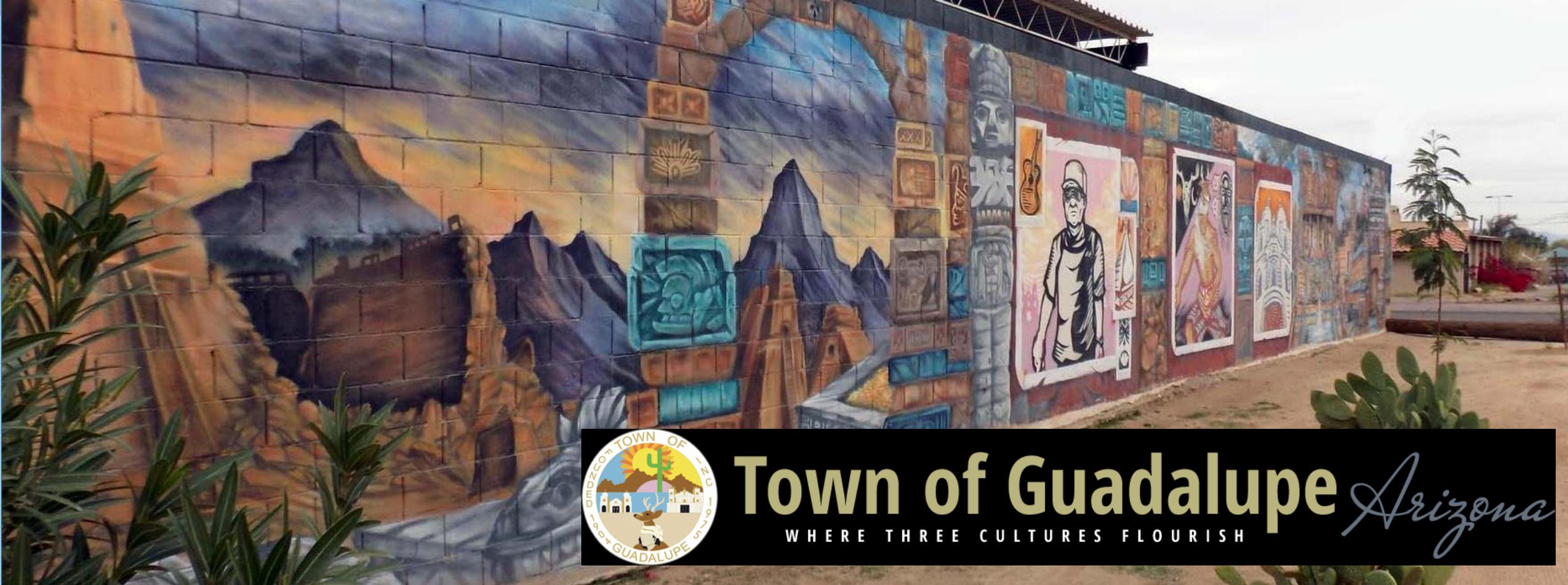
	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
Mayor & Council	38,683	53,394	70,005	44,757	62%	71,780	66,780
Municipal Court	225,132	199,261	227,980	138,503	59%	236,014	236,393
Town Manager	63,701	104,722	114,322	120,590	75%	160,699	159,549
Administration	224,051	216,498	654,389	443,933	46%	958,081	1,039,414
Finance	119,778	142,655	145,014	91,568	64%	144,062	139,241
Attorney	97,519	127,419	119,543	71,790	64%	117,000	117,000
Town Clerk	79,120	45,180	24,783	21,046	50%	42,508	34,718
Community Development	79,856	38,649	42,931	23,881	63%	38,127	37,838
Information Technology	38,376	37,514	36,214	36,062	55%	65,510	60,710
Building Official	57,257	103,070	109,731	49,072	54%	91,360	91,360
Building Maintenance	71,708	70,758	103,717	57,297	52%	110,312	111,405
Police Services	1,476,561	1,698,605	1,660,609	1,183,684	67%	1,776,258	1,932,577
Fire	1,101,030	1,131,242	1,758,996	804,340	65%	1,237,189	1,226,538
Cemetery	14,802	13,974	11,356	8,030	64%	12,472	13,253
Parks	115,991	131,677	148,470	89,687	62%	145,559	152,818
Library	8,802	10,095	12,522	5,988	37%	16,230	11,580
Grand Total General Fund Expenses	3,812,366	4,124,711	5,240,584	3,190,226	61%	5,223,162	5,431,177

Total All Expenses/All Funds

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Projected FY20
General Fund	3,812,366	4,124,711	5,240,584	3,190,226	61%	5,223,162	5,431,177
LTAF	28,567	25,468	34,300	24,408	67%	36,331	39,335
HURF	356,897	558,603	647,406	438,772	65%	677,724	454,709
Senior Center	224,234	211,157	216,120	138,077	65%	251,763	239,454
CAP	112,604	87,194	132,364	85,708	46%	184,467	189,157
CDBG/Other Housing	308,185	90,162	308,185	192,248	431%	1,408,050	44,600
Tianguis	182,756	167,994	156,909	105,596	68%	154,851	153,593
Sewer	37,346	271,093	207,662	194,167	47%	416,239	255,257
Refuse	312,563	316,495	326,755	229,094	65%	350,978	377,877
MPC	294,046	290,450	289,300	195,267	67%	294,319	292,900
Grant Fund	2,686	3,128	154,636	344,278	0	2,863,453	4,530,240
Grand Total All Funds	5,672,250	5,672,250	7,714,220	5,137,840		11,861,336	12,008,297

TOWN OF GUADALUPE

FUND	Adopted 2018-19 Budget	Estimated 2018-19 Expenditures	Projected 2019-20 Budget	% increase (-decrease)
GENERAL	\$ 5,223,162	\$ 4,785,340	\$ 5,431,177	3.98%
SPECIAL REVENUE FUNDS:				
HIGHWAY USERS	\$ 677,724	\$ 658,158	\$ 454,709	-32.91%
LTAFF FUND	\$ 36,331	\$ 36,611	\$ 39,335	8.27%
SENIOR CENTER FUND	\$ 251,763	\$ 207,116	\$ 239,454	-4.89%
CAP FUND	\$ 184,467	\$ 158,562	\$ 189,157	2.54%
CDBG FUND	\$ 1,408,050	\$ 328,373	\$ 44,600	-96.83%
MERCADO FUND	\$ 154,851	\$ 158,393	\$ 153,593	-0.81%
GRANT FUNDS	\$ 2,863,453	\$ 466,417	\$ 4,530,240	58.21%
ENTERPRISE FUNDS:				
SEWER FUND	\$ 416,239	\$ 291,250	\$ 255,257	-38.68%
SOLID WASTE FUND	\$ 350,978	\$ 343,641	\$ 377,877	7.66%
MPC FUND	\$ 294,319	\$ 294,319	\$ 292,900	-0.48%
TOTAL ALL FUNDS	\$ 11,861,336	\$ 7,728,179	\$ 12,008,297	1.24%



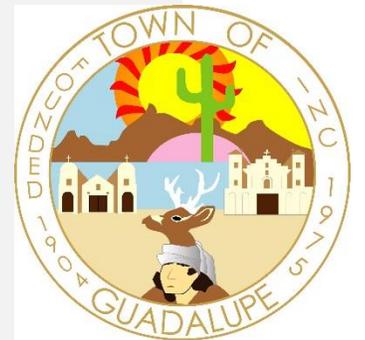
Town of Guadalupe *Arizona*
WHERE THREE CULTURES FLOURISH

**PROPOSED FY 2019/20 TOWN BUDGET
INTRODUCTION**

April 25, 2019

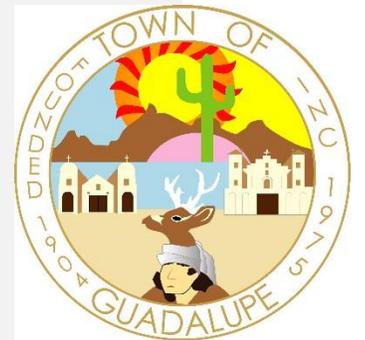
BUDGET TIMELINE FOR: PROPOSED FY 2019/20 TOWN BUDGET

- April 25, 2019:** Introduce Proposed FY 2019/20 Budget to Town Council
- May 7, 15, 25, 2019:** Host Community Budget Forums
- May 9: 2019:** *Town Council Meeting: available date*
- May 30, 2019:** Town Council to Adopt Tentative FY2019/20 Budget
- June 13, 2019:** *Town Council Meeting: available date*
- June 27, 2019:** Town Council to Adopt Final FY 2019/20 Budget



BUDGET PROCESS FOR: PROPOSED FY 2019/20 TOWN BUDGET PROCESS

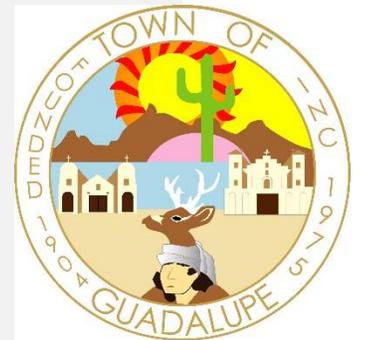
Step 1: Build Five Year Town Financial Forecast: based on past financial revenue and expenditure trends, anticipated Town services, programs and projects, legislative impacts and anticipated cost of service and cost of material increases.



BUDGET PROCESS FOR: PROPOSED FY 2019/20 TOWN BUDGET PROCESS

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Step 2: Build Proposed FY 2019/20 operating revenues and expenses based on Five Year Forecast, recent year actuals and projected needs. Key: operating budget does not include grant requests. Only funded and approved grant requests (County, Pascua Yaqui Tribe & Area Agency on Aging).

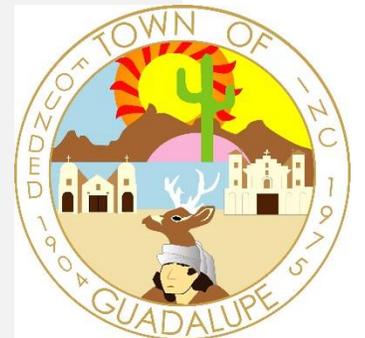


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Step 3: Identify where Town monies come from and where monies go.



BUDGET PROCESS FOR: PROPOSED FY 2019/20 TOWN BUDGET PROCESS

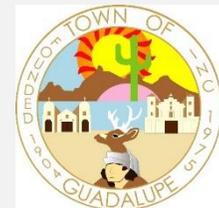
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Step 3: Identify where Town monies come from and where monies go.

Step 4: Summarize grant requests as approved by Council and add an additional \$1.2 M of grants to provide budget capacity.

****RAISE THE ROOF TO PROVIDE FOR SPENDING AUTHORITY****



BUDGET PROCESS FOR: PROPOSED FY 2019/20 TOWN BUDGET PROCESS

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Step 5: Combine operating budget with grant requests to establish Proposed FY 2019/20 Town Budget.

BUDGET PROCESS FOR: PROPOSED FY 2019/20 TOWN BUDGET PROCESS

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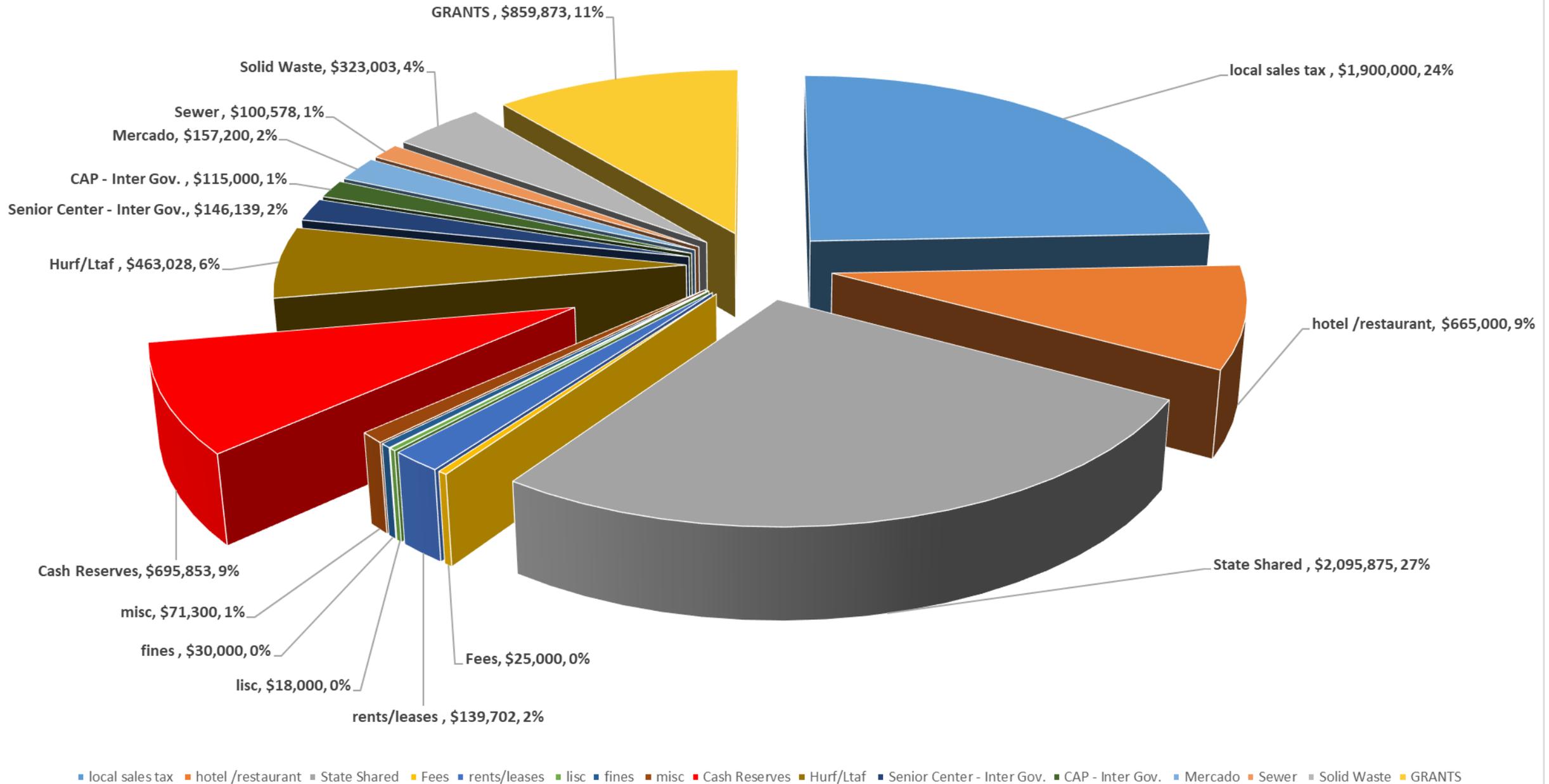
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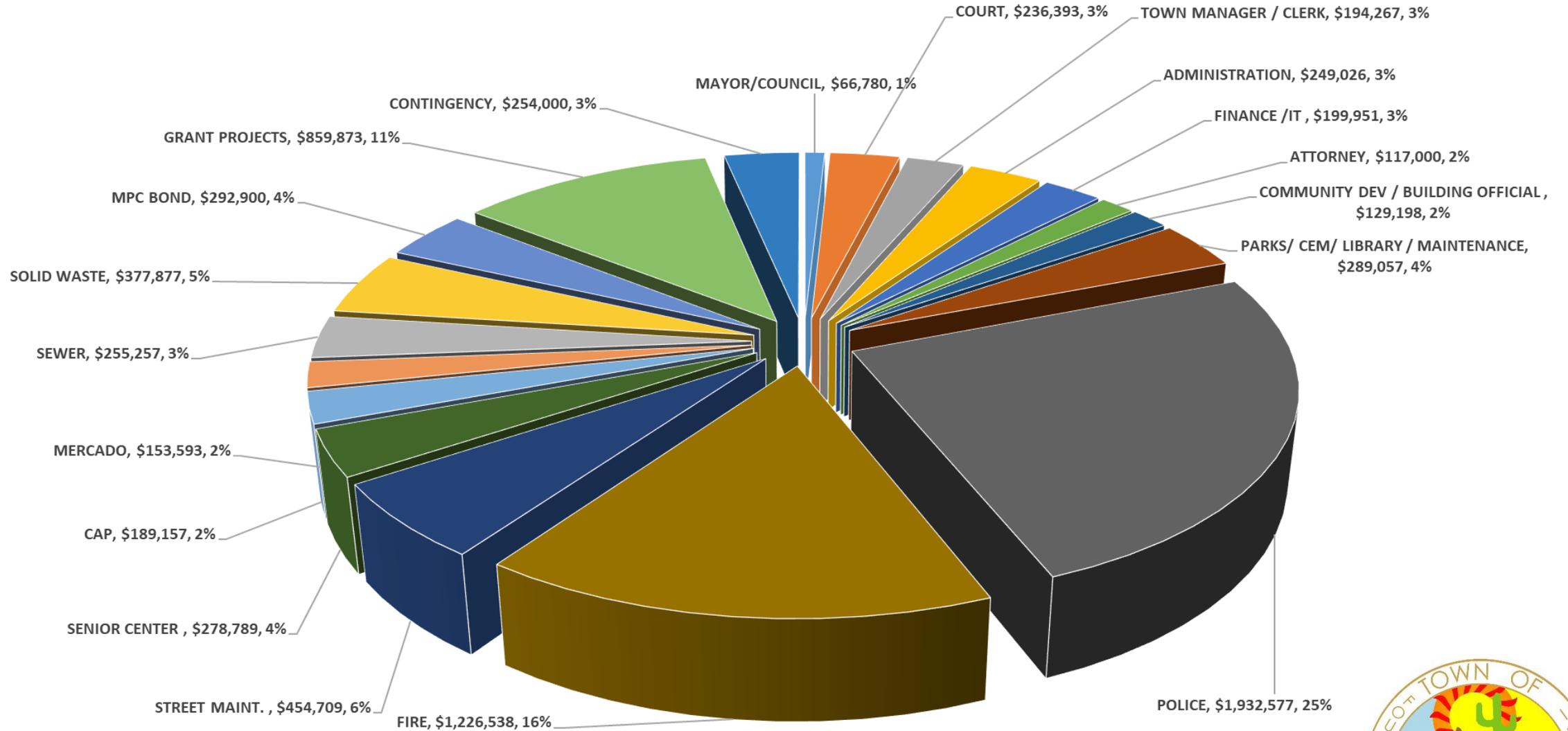
Step 5: Combine operating budget with grant requests to establish Proposed FY 2019/20 Town Budget.

Step 6: Introduce Proposed FY 2019/20 Town Budget to Council: April, 25, 2019

Where Money Comes From Proposed FY 2020 Budget



PROPOSED FY 19/20 Where the Money Goes



- MAYOR/COUNCIL
- COURT
- TOWN MANAGER / CLERK
- ADMINISTRATION
- FINANCE /IT
- ATTORNEY
- COMMUNITY DEV / BUILDING OFFICIAL
- PARKS/ CEM/ LIBRARY / MAINTENANCE
- POLICE
- FIRE
- STREET MAINT.
- SENIOR CENTER
- CAP
- MERCADO
- SEWER
- SOLID WASTE
- MPC BOND
- GRANT PROJECTS
- CONTINGENCY

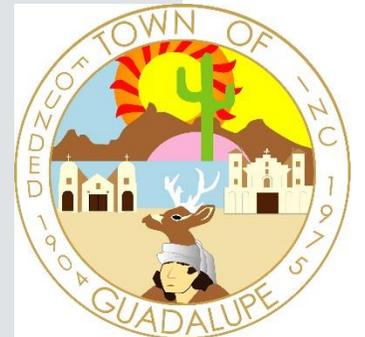


SNAPSHOT: TOWN RESPONSIBILITIES

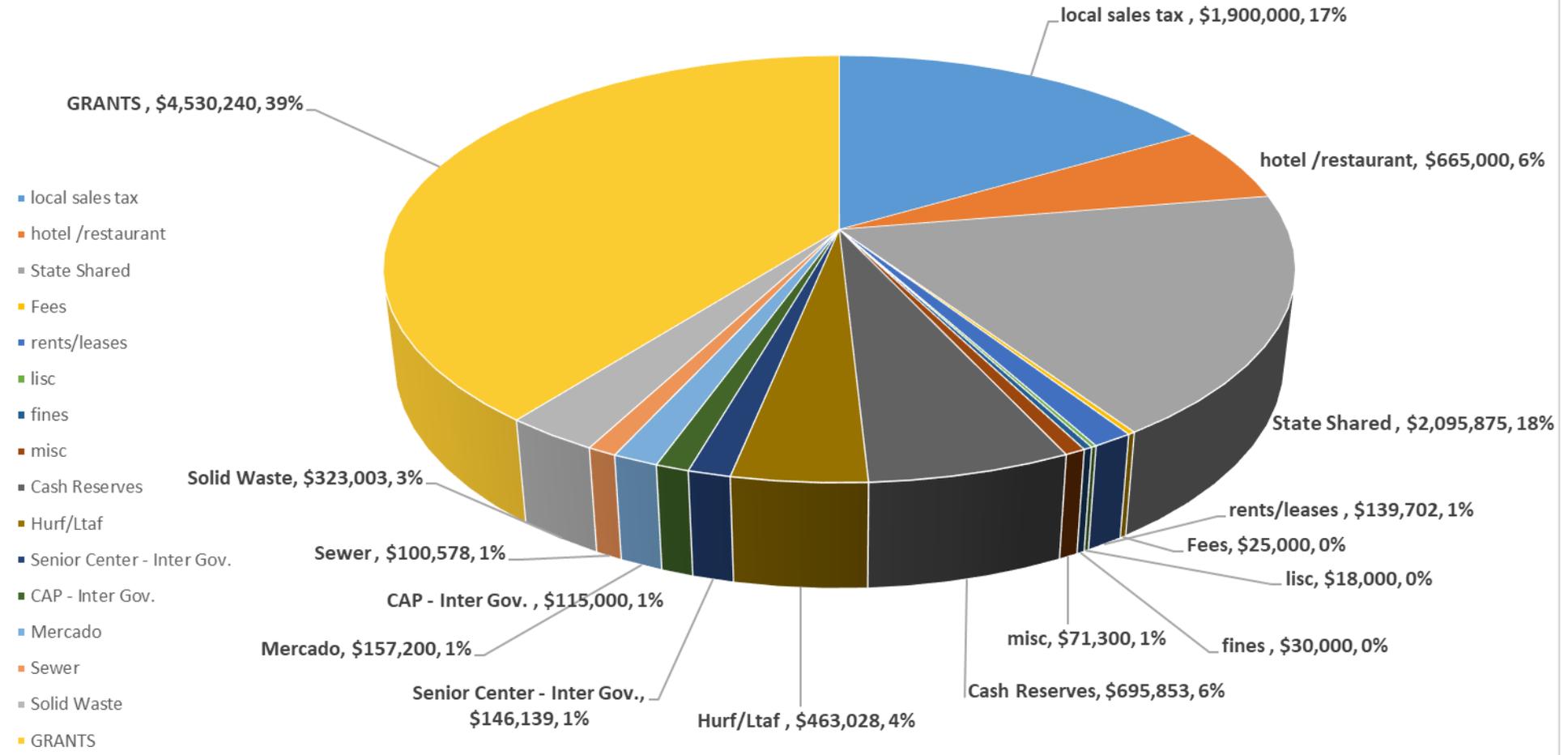
- ✓ 13 miles of streets
- ✓ 5 miles of alleys
- ✓ 1.3 miles of Highline Canal
- ✓ 20 miles of sewer lines
- ✓ 233 street lights
- ✓ 18 acres of parks and basins
- ✓ 5 acre cemetery
- ✓ Senior Center
- ✓ Town Hall Campus
- ✓ Mercado
- ✓ Maintenance Yard

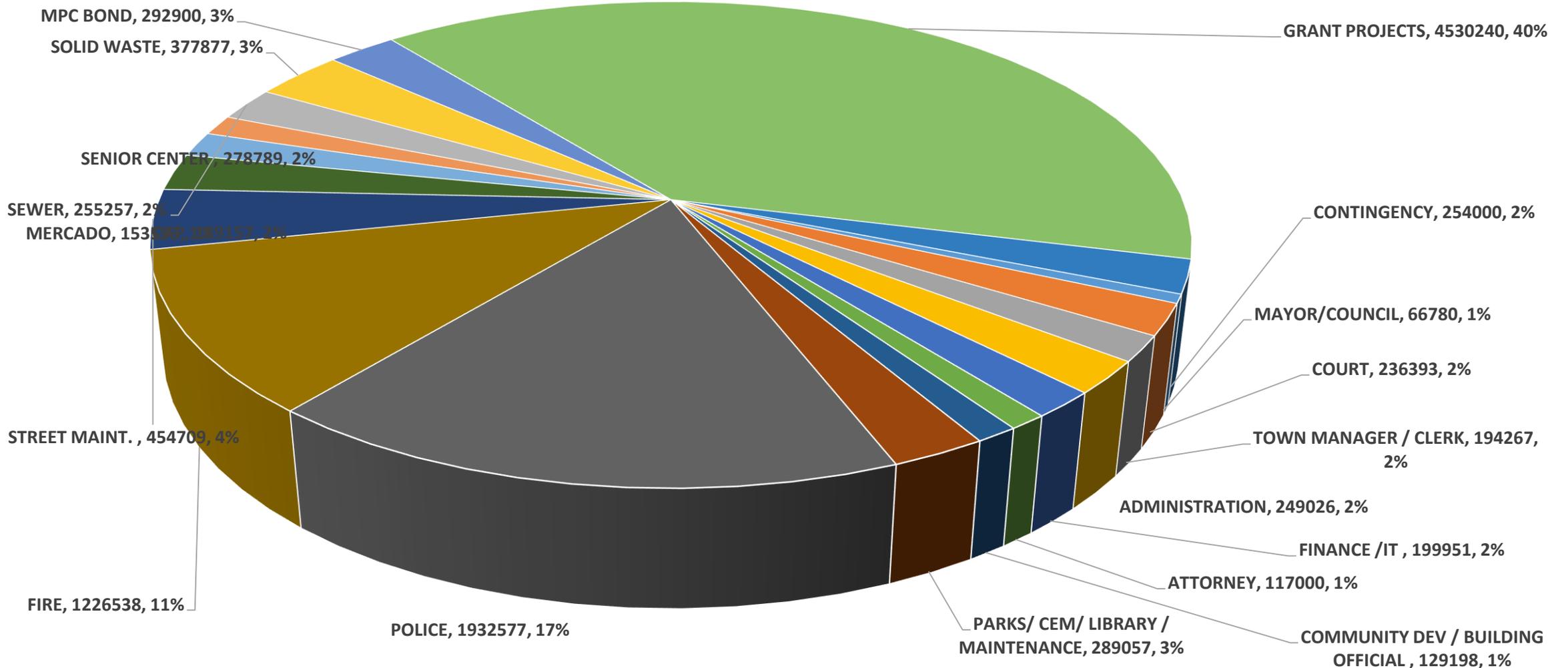
- ✓ **Programs and Services:**
 - ✓ Senior Center
 - ✓ CAP
 - ✓ Fire and Life Safety
 - ✓ Mercado
 - ✓ Courts
 - ✓ Code Enforcement
 - ✓ Finance / Accounts
 - ✓ Clerk
 - ✓ Administration
 - ✓ Public Works
 - ✓ Community Service and Resources

- ✓ **32 employees: 18 full time, 14 part time**



where money comes from with all grants





- MAYOR/COUNCIL
- COURT
- TOWN MANAGER / CLERK
- ADMINISTRATION
- FINANCE /IT
- ATTORNEY
- COMMUNITY DEV / BUILDING OFFICIAL
- PARKS/ CEM/ LIBRARY / MAINTENANCE
- POLICE
- FIRE
- STREET MAINT.
- SENIOR CENTER
- CAP
- MERCADO
- SEWER
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- CONTINGENCY

PROPOSED FY 2019/20 TOWN BUDGET

Total All Expenses/All Funds

	Audited FY16	Audited FY17	Audited FY18	Current 2019 YTD	Current % S/B 67% YTD	Adopted Budget FY19	Proposed FY20	Diff	% change
General Fund	3,812,366	4,124,711	5,240,584	3,190,226	61%	5,223,162	5,431,177	208,015	3.83%
LTAf	28,567	25,468	34,300	24,408	67%	36,331	39,335	3,004	7.64%
HURF	356,897	558,603	647,406	438,772	65%	677,724	454,709	-223,015	-49.05%
Senior Center	224,234	211,157	216,120	138,077	65%	251,763	239,454	-12,309	-5.14%
CAP	112,604	87,194	132,364	85,708	46%	184,467	189,157	4,690	2.48%
CDBG/Other Housing	308,185	90,162	308,185	192,248	431%	1,408,050	44,600	-1,363,450	-3057.06%
Tianguis	182,756	167,994	156,909	105,596	68%	154,851	153,593	-1,258	-0.82%
Sewer	37,346	271,093	207,662	194,167	47%	416,239	255,257	-160,982	-63.07%
Refuse	312,563	316,495	326,755	229,094	65%	350,978	377,877	26,899	7.12%
MPC	294,046	290,450	289,300	195,267	67%	294,319	292,900	-1,419	-0.48%
Grant Fund	2,686	3,128	154,636	344,278	0	2,863,453	4,530,240	1,666,787	36.79%
Grand Total All Funds	5,672,250	5,672,250	7,714,220	5,137,840		11,861,336	12,008,297	\$146,961	1.22%



General Fund Revenue and Fund Transfer Summary

TOWN OF GUADALUPE GENERAL FUND		Adopted	Projected	DIFF	%
		Budget FY19	FY20	FY20\FY19	Change
Revenue:	Local Sales Tax	\$1,900,000	\$1,900,000	\$0	0.00%
	Local Sales-Auditor Collected	\$0	\$0	\$0	
	Franchise Tax	\$24,562	\$26,500	\$1,938	7.89%
	Transient Occupancy Tax	\$395,164	\$405,000	\$9,836	2.49%
	Alcoholic Beverage License	\$6,000	\$8,000	\$2,000	33.33%
	Restaurant Bar Tax	\$250,000	\$260,000	\$10,000	4.00%
	Business License	\$12,000	\$10,000	-\$2,000	-16.67%
	Building Permits & Fees	\$75,000	\$25,000	-\$50,000	-66.67%
	Billboard Revenues	\$57,433	\$57,433	\$0	0.00%
	Urban Revenue Sharing	\$790,150	\$863,634	\$73,484	9.30%
	State Sales Tax	\$650,535	\$685,699	\$35,164	5.41%
	Other Rev. from Gov. Agencies	\$248,600	\$248,600	\$0	0.00%
	Intergovernmental Reimbursements	\$0	\$0	\$0	
	Vehicle in Lieu Tax	\$284,120	\$297,942	\$13,822	4.86%
	Fines & Forfeitures	\$30,000	\$30,000	\$0	0.00%
	Appearance Bond Revenue	\$0	\$0	\$0	
	JCEF & Fill the Gap Revenues	\$0	\$10,000	\$10,000	
	Investment Earnings	\$8,000	\$10,500	\$2,500	31.25%
	Rents & Concessions	\$82,269	\$82,269	\$0	0.00%
	Ballfield Fees Charged	\$1,500	\$2,300	\$800	53.33%
	Loss on State Investment Pool	\$0	\$0	\$0	
	Misc. Fees	\$15,000	\$15,000	\$0	0.00%
	Other Financing Sources	\$0	\$0	\$0	
	Youth Revenue	\$0	\$0	\$0	
	Event Revenue	\$7,000	\$7,000	\$0	0.00%
	Fund Balance Carryforward - General Fund	\$385,829	\$486,300	\$100,471	26.04%
TOTAL GENERAL FUND REVENUES		\$5,223,162	\$5,431,177	\$208,015	3.98%
	Less Carry Forward	-\$385,829	-\$486,300	-\$100,471	26.04%
ACTUAL GENERAL FUND REVENUES		\$4,837,333	\$4,944,877	\$107,544	2.22%
Total General Fund Expenses		\$5,223,162	\$5,431,177	\$208,015	3.98%

**PROPOSED FY
2019/20
GENERAL FUND
REVENUES**

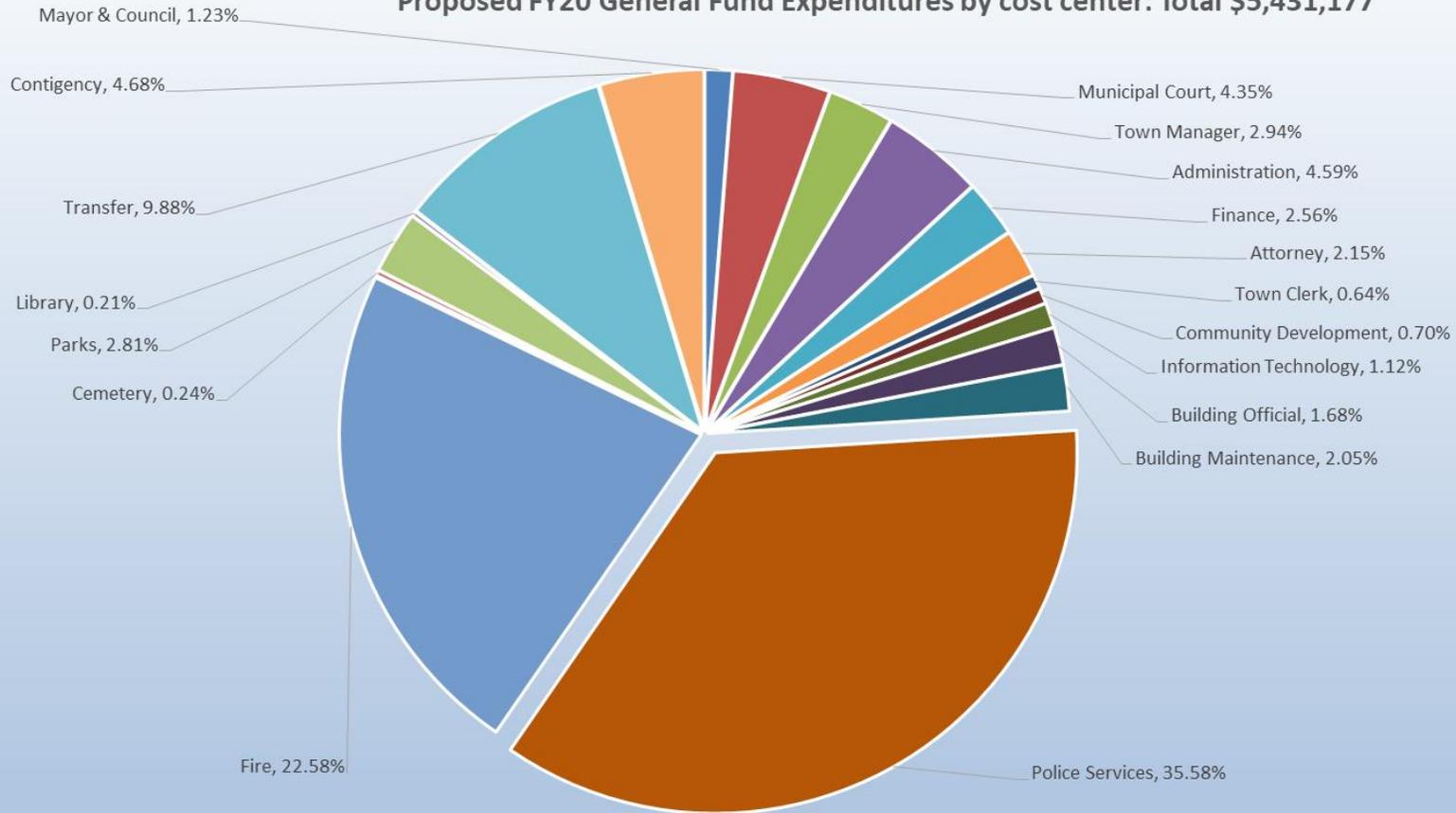


PROPOSED FY 2019/20 GENERAL FUND EXPENDITURES

PROPOSED FY20 GENERAL FUND EXPENSES COST CENTER									
		Adopted Budget FY19	Proposed FY20	Change FY20 v FY19	Percent Difference	Proposed %	Adjusted Amount FY20	Adjusted Proposed %	
Cost Center									
Mayor & Council		\$71,780	\$66,780	-\$5,000	-6.97%	1.23%	\$66,780	1.23%	
Municipal Court		\$236,014	\$236,393	\$379	0.16%	4.35%	\$236,393	4.35%	
Town Manager		\$160,699	\$159,549	-\$1,149	-0.72%	2.94%	\$159,549	2.94%	
Administration		\$958,081	\$1,039,414	\$81,333	8.49%	19.14%	\$249,026	4.59%	
Finance		\$144,062	\$139,241	-\$4,820	-3.35%	2.56%	\$139,241	2.56%	
Attorney		\$117,000	\$117,000	\$0	0.00%	2.15%	\$117,000	2.15%	
Town Clerk		\$42,508	\$34,718	-\$7,790	-18.33%	0.64%	\$34,718	0.64%	
Community Development		\$38,127	\$37,838	-\$289	-0.76%	0.70%	\$37,838	0.70%	
Information Technology		\$65,510	\$60,710	-\$4,800	-7.33%	1.12%	\$60,710	1.12%	
Building Official		\$91,360	\$91,360	\$0	0.00%	1.68%	\$91,360	1.68%	
Building Maintenance		\$110,312	\$111,405	\$1,093	0.99%	2.05%	\$111,405	2.05%	
Police Services		\$1,776,258	\$1,932,577	\$156,319	8.80%	35.58%	\$1,932,577	35.58%	
Fire		\$1,237,189	\$1,226,538	-\$10,651	-0.86%	22.58%	\$1,226,538	22.58%	
Cemetery		\$12,472	\$13,253	\$781	6.26%	0.24%	\$13,253	0.24%	
Parks		\$145,559	\$152,818	\$7,259	4.99%	2.81%	\$152,818	2.81%	
Library		\$16,230	\$11,580	-\$4,650	-28.65%	0.21%	\$11,580	0.21%	
Transfer							\$536,388	9.88%	
Contingency				\$208,015			\$254,000	4.68%	
Total General Fund Expenses		\$5,223,162	\$5,431,177	\$208,015		100.00%	\$5,431,177	100.00%	



Proposed FY20 General Fund Expenditures by cost center: Total \$5,431,177



- | | | | | | |
|-------------------|-------------------------|--------------------------|---------------------|------------------------|-------------------|
| ■ Mayor & Council | ■ Municipal Court | ■ Town Manager | ■ Administration | ■ Finance | ■ Attorney |
| ■ Town Clerk | ■ Community Development | ■ Information Technology | ■ Building Official | ■ Building Maintenance | ■ Police Services |
| ■ Fire | ■ Cemetery | ■ Parks | ■ Library | ■ Transfer | ■ Contingency |

PROPOSED FY 2019/20 GENERAL FUND EXPENDITURES



PROPOSED FY 2019/20 GENERAL FUNDS TRANSFERS

	Adopted						
	Budget	Projected	DIFF	%			
	FY19	FY20	FY20VFY19	Change			
Transfer to Other Funds Detail							
HURF	\$0	\$8,381	\$8,381				
Senior Center	\$105,624	\$93,315	-\$12,309	-11.65%			
Community Action Program	\$69,467	\$74,157	\$4,690	6.75%			
Municipal Property Corp. (Bond)	\$292,250	\$292,900	\$650	0.22%			
Local Senior Transportation	\$19,631	\$22,635	\$3,004	15.30%			
Grant Fund	\$0	\$45,000	\$45,000				
Transfer to Other Funds Totals	\$486,972	\$536,388	\$49,416	10.15%			



FY 2019/20 PROPOSED BUDGET GENERAL FUND

✓ Revenue:

- ✓ \$107K increase – state shared revenues.

✓ Expenditures:

- ✓ No salary or wage increases.
- ✓ No reductions in workforce.
- ✓ Maintain current levels of Town service delivery.
- ✓ Squeezed savings where possible
- ✓ \$156K MCSO contract increase.
- ✓ \$254K contingency

✓ Results:

- ✓ \$486,300 use of General Fund balance

✓ General Fund offsets expenditures:

- ✓ HURF: \$ 8,381
- ✓ Senior Center \$ 93,315
- ✓ CAP \$ 74,157
- ✓ Mercado \$ 0
- ✓ Bond \$ 292,900
- ✓ LTAF \$ 22,635
- ✓ Grant Fund \$ 45,000

✓ Direct General Fund expenditures:

- ✓ Town dept. \$ 4,640,789

✓ Message:

- ✓ Continued reliance on fund balance is not a sustainable fiscal solution.



FY 19/20 - USE OF FUND BALANCES

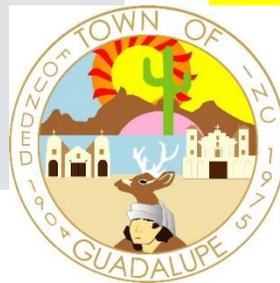
Impacts to Town:

- Limits fiscal capacity for asset management – repair, maintenance and upkeep of parks, roads, buildings.
- No capacity for capital projects – renovate Fire Station, expand Senior Center, and replace Town vehicles.
- Limits capacity for likely public safety cost increases: FD – SAFER grant; MCSO contract.
- Limits capacity for wage increases

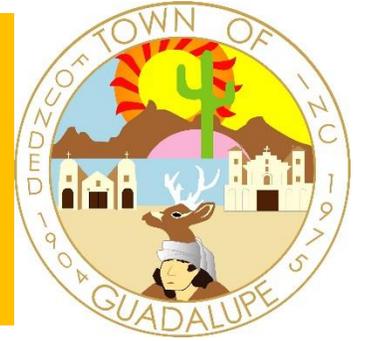
- Extremely difficult to reduce levels of Town services by reducing staffing expenditures.
- Limits capacity for local match for grant projects.
- Limits capacity for unexpected expenses.

✓ Message:

Continued reliance on fund balance is not a sustainable fiscal solution.



PROPOSED FY 19/20 TOWN BUDGET RECOMMENDATIONS



- ✓ **Approve \$12,008,297 FY 19/20 Budget**
- ✓ **General Fund:**
- ✓ **\$5,223,162, with \$536,388 fund transfers**
- ✓ **\$254,000 contingency fund**
- ✓ **\$486,300 use of reserves**
- ✓ **Maintain current service levels at this time**
- ✓ **Explore contracted services opportunities**
- ✓ **Do not pursue property tax**
- ✓ **Apply for \$1.6 M in grants**
- ✓ **Complete Town owned property RFP process**

- ✓ **Solid Waste Fund:**
- ✓ **Issue RFP in fall**
- ✓ **Use \$54,874 of retained earnings**
- ✓ **Base user fee on new contract amount**
- ✓ **Incorporate annual street repair into fund**
- ✓ **Sewer Fund:**
- ✓ **Conduct assessment study**
- ✓ **Develop repair and replacement schedule**
- ✓ **Apply for CDBG Grants**
- ✓ **Base user fee on conditions and repairs**