



TOWN OF JEROME

POST OFFICE BOX 335, JEROME, ARIZONA 86331
(928) 634-7943
www.jerome.az.gov

AGENDA

SPECIAL BUDGET MEETING OF THE TOWN OF JEROME COUNCIL CHAMBERS, JEROME TOWN HALL 600 CLARK STREET, JEROME, ARIZONA

TUESDAY, MAY 09, 2023, AT 6:00 PM

Due to the length of this meeting, Council may recess and reconvene at the time and date announced.

Pursuant to A.R.S. 38-431.02 notice is hereby given to the members of the Council and to the General Public that the Jerome Town Council plans to hold the above meeting. Persons with a disability may request an accommodation such as a sign language interpreter by contacting Kristen Muenz, Deputy Clerk, at 928-634-7943. Requests should be made early enough to allow time to arrange the accommodation. For TYY access, call the Arizona Relay Service at 800-367-8939 and ask for the Town of Jerome at 928-634-7943.

A copy of the full public meeting packet may be reviewed at the offices of Jerome Town Hall during normal business hours, and on the Town's website at www.jerome.az.gov.

1. CALL TO ORDER/ROLL CALL
Mayor/Chairperson to call meeting to order
Town Clerk to call and record the roll.

2. NEW BUSINESS
Discussion/Possible Action

A. Fiscal Year 2023-2024 Budget Work Session

Council will continue their discussions regarding the 2023-2024 budget, including a review of an initial draft budget. All aspects of the budget may be discussed and Council may provide staff direction regarding the 2023-2024 budget.

B. Update on March 14, 2023, Council Approved Fire Department Bylaw Changes.

Chief Blair will provide an update, outline the process, and answer any questions.

3. ADJOURNMENT

CERTIFICATION OF POSTING OF NOTICE

The undersigned hereby certifies that this notice and agenda was posted at the following locations on or before 7 p.m. on _____ in accordance with the statement filed by the Jerome Town Council with the Jerome Town Clerk: (1) 970 Gulch Road, side of Gulch Fire Station, exterior posting case; (2) 600 Clark Street, Jerome Town Hall, exterior posting case; (3) 120 Main Street, Jerome Post office, interior posting case.

Kristen Muenz, Deputy Town Clerk

File Attachments for Item:

A. Fiscal Year 2023-2024 Budget Work Session

Council will continue their discussions regarding the 2023-2024 budget, including a review of an initial draft budget. All aspects of the budget may be discussed and Council may provide staff direction regarding the 2023-2024 budget.

**TOWN OF JEROME
BUDGET CALENDAR 2023-24**

	<u>PROPOSED</u>	
	<u>DATE</u>	<u>Legal Requirement</u>
Adopt tentative budget	6/13/23	On or before third Monday in July (7/18) A.R.S. 42-17101
Publish budget once a week for two consecutive weeks; include time and place of budget hearing and a statement indicating where proposed budget may	6/18/23 6/25/23	A.R.S. 42-17103
Publish tentative budget summary on website and make available at library	6/19/23	within seven days of adoption
Hold Public Hearing on budget and property tax levy.	6/26/23	On or before 14th day before the tax levy is adopted
Convene special meeting to adopt final proposed budget.	6/26/23	Following public hearing
Publish final adopted budget on website and make available at library	6/30/23	within seven days of adoption
Adopt property tax levy and forward certified copy of tax levy resolution to county.	7/11/23	On or before third Monday in August (8/15)

FUND BALANCE RECAP:

UNRESTRICTED general fund balance @ 7/1/22, per audited financial statements	1,820,873	
Plus: Anticipated surplus FY23	450,000	
NET ESTIMATED UNRESTRICTED FUND BALANCE @ 7/1/23	2,270,873	
 2023-24 GENERAL FUND OPERATING EXPENSES (per draft): net of capital expenditures and subsidies to other funds	 2,956,839	
 FUND BALANCE PERCENTAGE	 77%	
 Minimum fund balance per Financial Operations Manual adopted by Council: 25% of general fund operating expenses	 739,210	
 Potentially available for use*	 1,531,663	
Used in this draft (excluding contingencies)	(428,389)	
 General Fund Balance remaining available for use	 1,103,274	
 <i>Total General fund balance remaining</i>	 <i>1,842,484</i>	
<i>Percentage of GF operating expenses</i>	<i>62%</i>	
 Utilities Fund Balance @ 7/1/22	11,243	
Less: Difference - Surplus / (deficit) FY23	390,000	
TOTAL ESTIMATED UTILITIES FUND BALANCE @ 7/1/23	401,243	
 Utilized in this draft	 0	
 Utilities Fund Balance remaining for use	 401,243	
 HURF Fund Balance @ 7/1/22	102,312	
Less: Difference - Surplus / (deficit) FY23	150,000	
TOTAL ESTIMATED HURF FUND BALANCE @ 7/1/23	252,312	
 Utilized in this draft	 0	
 HURF Fund Balance remaining for use	 252,312	
 PARKING fund balance @ 7/1/2022	266,837	
Estimated surplus / Deficit, FY23	(70,000)	
 Utilized in this draft	 0	
 PARKING Fund Balance remaining for use	 (70,000)	



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Incorporated 1899

TOWN OF JEROME, ARIZONA

POST OFFICE BOX 335, JEROME, ARIZONA 86331
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Item A.

May 3, 2023

TO: Jerome Town Council
Mayor Christina “Alex” Barber

FROM: Brett Klein, Town Manager / Clerk

REFERENCE: First Draft of FY 2024 Budget

Attached is the initial draft of the Town Budget for your review. For ease of viewing and processing below are some notes and highlights, and where applicable there will be a corresponding page number. This is evolving and as I write this memo there are already five changes / additions that need to be made. The goal is to have a near final draft to you for our next budget meeting later this month. Please also note the attached fund balance review analysis and budget calendar timeline.

Also, this format is due to the Town’s new financial software management system which significantly reduces staff time and redundant actions for staff, but will take some getting used to. For ease of reading, I have left the budget numbers in handwritten blue ink. The final draft will look like all the other columns.

PAGE 1:

Building permits and fees are difficult to forecast especially in a town like Jerome. However, we can use the last complete year as a guide along with year-to-date amounts to help forecast especially keeping in mind that late spring time is a busy time for applying for building permits.

Urban Revenue share: This is the first year of the funding formula increasing the municipal share portion from 15% to 18%. We are likely to receive even more than the \$335,208, but this is a best guess of the amount it would be if the flat tax that will be in effect in FY 2026 were in effect today.

Yavapai County for Library: The County Librarian unilaterally decreased the amount of contribution to the municipal libraries in the County. There is some question as to whether or not he has the authority to do so, but nonetheless the 30% decrease is the number we’ve been provided thus far. Larger libraries are greatly impacted by this decision.

PAGE 2:

Fire Dept Revenues: Chief Blair indicated that May and June are typically the largest revenue generating months in terms of wildland fires, and also that we had to turn down opportunities due to not having a full crew. The addition of the fuel abatement employees will help with this.

Fund Reserves: The amount of general fund reserves to balance the budget, while still accomplishing all the goals and objectives of the Council and requests of the Department Heads is considerably less than was needed last year. Moreover, it is less than the projected FY '23 surplus, which is a goal of the finance department for each subsequent budget preparation.

PAGE 3:

Page 3 and subsequent pages with salaries, wages, insurance and retirement already include the proposed increases discussed at the last budget meeting: 2% retirement; increasing the dependent health care Town contribution from 50-65%; 5% cost-of-living adjustment and the longevity retention program.

PAGE 5:

Includes the necessary transfers indicated under the budget notes.

Magistrate Court Expenses – Health / Life Insurance: includes insurance for the court clerk, which was proposed last year but not needed at that time.

PAGE 7:

10-43-6220 is for the repair to the crashed police squad, but also had corresponding offsetting revenue from insurance. **10-43-6280** is high this year due to a one-time expense of badges.

Fire Department Salaries and Wages includes the aforementioned two (2) new Firewise employees.

PAGE 10:

Planning and Zoning 10-46-6310 is the new historic preservation expense line item that will be expanded in the years to come.

PAGE 13:

Water Utility Revenue is down even from the actual revenue received in FY'22. The rate study will be completed before the end of this fiscal year and be in place, which will adjust the user fees accordingly based on the objectives of the Council.

Water Utility Expense includes a number of operational infrastructure expenses totaling \$220,000, while the larger expenses will be moved to the Capital / Grant Fund.

PAGE 14:

Sewer Utility Revenue is also down even from the actual revenue received in FY'22. The rate study will be completed before the end of this fiscal year and be in place, which will adjust the user fees accordingly based on the objectives of the Council and the financial model for the new WWTP.

Capital Projects: Please note all projects discussed and identified by staff and Council the past six months have been included in this budget. Within the Contingency Fund budget, the capital expenditures that are deemed the highest priority are sure to be funded all things being equal and market conditions not changing drastically.

Report Criteria:

- Budget note year end periods: All, Current year
- Print Fund Titles
- Page and Total by Fund
- Print Source Titles
- Total by Source
- Print Department Titles
- Total by Department
- All Segments Tested for Total Breaks

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Proposed Future Year Budget
GENERAL FUND					
TAX REVENUE					
10-30-4001	Property Taxes	47,005.63	47,500.00	37,589.15	<u>47,500.00</u>
10-30-4005	City Sales Taxes	1,485,903.59	1,400,000.00	1,047,877.83	<u>1,400,000.00</u>
10-30-4010	State Sales Taxes	65,379.00	66,415.00	56,925.32	<u>68,000.00</u>
10-30-4030	Vehicle License Tax	37,385.07	41,033.00	31,001.29	<u>41,000.00</u>
10-30-4055	Franchise Fees	16,762.92	15,000.00	12,382.55	<u>16,250.00</u>
Total TAX REVENUE:		<u>1,652,436.21</u>	<u>1,569,948.00</u>	<u>1,185,776.14</u>	<u>1,572,750</u>
LICENSES, PERMITS&OTHER FEES					
10-31-4040	Building Permits	10,964.68	10,500.00	4,498.85	<u>10,000.00</u>
10-31-4041	Planning & Zoning Fees	5,100.00	5,000.00	1,050.00	<u>3,000.00</u>
10-31-4045	Business Licenses	4,674.75	4,500.00	5,370.00	<u>5,500.00</u>
10-31-4050	Commercial Filming Fees	500.00	500.00	.00	<u>500.00</u>
10-31-4071	Fees-Short Term Rental License	.00	.00	1,500.00	<u>300.00</u>
Budget notes:					
STR Rental License Fees					
Total LICENSES, PERMITS&OTHER FEES:		<u>21,239.43</u>	<u>20,500.00</u>	<u>12,418.85</u>	<u>19,300.00</u>
INTERGOVERNMENTAL REVENUE					
10-32-4015	Urban Revenue Share	197,473.30	289,513.00	237,126.90	<u>335,208.00</u>
Total INTERGOVERNMENTAL REVENUE:		<u>197,473.30</u>	<u>289,513.00</u>	<u>237,126.90</u>	<u>335,208.00</u>
LIBRARY REVENUE					
10-33-4020	Yavapai County for Library	22,945.39	25,235.00	12,617.43	<u>18,101.00</u>
10-33-4070	Rents-Library	.00	9,750.00	2,431.08	<u>10,000.00</u>
10-33-4200	Library Contributions	1,524.00	1,100.00	2,420.99	<u>2,000.00</u>
					<u>30,101.00</u>

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Proposed Future Year Budget
Total LIBRARY REVENUE:		24,469.39	36,085.00	17,469.50	<u>30,101.00</u>
POLICE DEPT REVENUE					
10-34-4061	PD Parking Citation Revenue	39,725.85	36,000.00	29,021.25	<u>37,000.00</u>
10-34-4062	PD Revenue From Parking Fund	.00	37,500.00	28,125.00	<u>39,000.00</u>
10-34-4063	Police Smart & Safe AZ Fund	5,012.18	5,000.00	5,220.92	<u>5,250.00</u>
10-34-4064	Police Officer Safety Equip Re	2,133.85	2,250.00	1,293.07	<u>2,000.00</u>
10-34-4065	Police Services	13,226.09	10,000.00	4,236.89	<u>8,000.00</u>
Total POLICE DEPT REVENUE:		60,097.97	90,750.00	67,897.13	<u>91,250.00</u>
COURT REVENUE					
10-35-4035	Fines and Forfeitures	66,301.34	61,000.00	46,506.41	<u>62,000.00</u>
Budget notes:					
	-2024 Fines & Forfeitures	48000			
	Fines & Forfeitures - Parking Tickets 14000				
10-35-4037	Court Security Fund Revenue	10,481.01	10,000.00	6,430.00	<u>10,000.00</u>
Total COURT REVENUE:		76,782.35	71,000.00	52,936.41	<u>72,000.00</u>
RENTAL REVENUE					
10-36-4070	Rents-Town Properties	81,239.76	80,500.00	62,980.12	<u>72,000.00</u>
Budget notes:					
	-2024 Civic Center Rents (bottom floor) ✓ 1.6 rent				
	Property Rental - Holly Avenue				
	Property Rentals				
10-36-4080	Utility Reimbursements	4,417.43	4,500.00	4,637.37	<u>5,000.00</u>
Total RENTAL REVENUE:		85,657.19	85,000.00	67,617.49	<u>77,000.00</u>
FIRE DEPT REVENUE					
10-37-4053	Fire Dept Services Rev	1,608.00	2,000.00	4,655.75	<u>7,500.00</u>
10-37-4090	Wildland Fire Fees	70,000.00	70,000.00	19,805.00	<u>55,000.00</u>
10-37-4091	Wildlands Wage Reimbursement	40,000.00	41,000.00	10,272.99	<u>32,000.00</u>
10-37-4092	Firewise Wage Reimbursement	6,210.00	36,000.00	8,239.05	<u>20,000.00</u>
Total FIRE DEPT REVENUE:		117,818.00	149,000.00	42,972.79	<u>114,500.00</u>
GENERAL FUND REVENUE					
10-38-4000	Fund Balance Reserves	.00	1,081,000.00	900,834.00	<u>428,389.00</u>
Budget notes:					
	-2023 Use of Reserve \$1,081,000				

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Proposed Future Year Budget
~2024 Use of Reserve \$428,389					
10-38-4200	Contributions	2,713.00	2,500.00	.00	Ø
10-38-4300	Interest	1,938.05	1,600.00	7,139.44	6,000.00
10-38-4400	Sale of Assets	.00	5,000.00	161.75	12,500.00
Budget notes:					
~2024 Shuttle Van Equip / Furniture					
10-38-4500	Miscellaneous Revenues	5,158.09	2,500.00	1,253.90	2,500.00
10-38-4510	Ins Dividends, Claims, Reimbursm	48,236.79	.00	13,304.18	10,000.00
Total GENERAL FUND REVENUE:		58,045.93	11,600.00	922,693.27	459,389.00
ADMINISTRATIVE CHARGES					
10-39-4600	Administrative Charges	164,864.13	176,172.00	132,129.00	185,041.00
Budget notes:					
~2023 Administration Charge to Utilities Fund 162864					
Administration Charge to Parking 5262					
Administration Charge to Streets 8046					
~2024 Administration Charge from Utilities Fund 171024					
Administration Charge from Parking 5597					
Administration Charge from Streets 8420					
10-39-4900	Transfers In	30,000.00	.00	.00	
Total ADMINISTRATIVE CHARGES:		194,864.13	176,172.00	132,129.00	185,041
GENERAL GOVT EXPENSES					<u>Total Revenues: 2,956,539</u>
10-41-5001	Salaries and Wages	228,262.40	261,497.00	216,186.80	275,000.00
10-41-5005	Accrued Salaries & Wages	2,306.45	.00	.00	Ø
10-41-5006	Longevity Bonus	829.00	1,057.00	581.00	1,057.00
10-41-5007	Payment in Lieu of Medical Ben	6,934.98	595.00	595.36	Ø
10-41-5010	FICA Match	17,598.07	20,131.00	16,091.52	21,250.00
10-41-5011	Retirement Match	16,503.67	17,462.00	15,566.77	24,475.00
10-41-5012	Health/Life Insurance	39,279.13	61,933.00	45,713.95	63,000.00
10-41-5013	Workers Compensation	1,218.00	1,365.00	1,141.33	1,475.00
10-41-5014	Unemployment Insurance	375.38	416.00	74.28	280.00
10-41-6101	Accounting and Auditing	14,700.00	17,000.00	24,535.00	18,000.00
10-41-6105	Advertising, Printing, & Publi	14,117.71	7,000.00	2,732.36	6,000.00

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Proposed Future Year Budget
10-41-6110	Contract Services	5,244.20	16,500.00	14,775.00	<u>16,000.00</u>
Budget notes:					
	~2023 Contract Services - ArchiveSocial	6000			
	Contract Services - Cottonwood Area Transit	4500			
	Contract Services - Codification and Web	6000			
	~2024 Contract Services - ArchiveSocial	6000			
	Contract Services - Cottonwood Area Transit	4500			
	Contract Services - Codification and Web	5500			
10-41-6115	Conventions and Seminars	3,664.30	4,000.00	1,021.88	<u>3,000.00</u>
10-41-6116	Training & Education	1,034.00	2,500.00	1,049.79	<u>2,500.00</u>
10-41-6125	Dues, Subs & Memberships	6,719.08	7,000.00	6,323.00	<u>7,500.00</u>
10-41-6126	TPT Collection Fee Exp	.00	1,200.00	.00	<u>0</u>
10-41-6130	Election expenses	.00	3,100.00	995.50	<u>2,500.00</u>
10-41-6145	Fuel	111.40	.00	178.93	<u>250.00</u>
10-41-6155	Insurance	21,718.90	17,500.00	19,575.17	<u>22,500.00</u>
10-41-6156	Insurance Deductible Exp	200.00	500.00	.00	<u>0</u>
10-41-6160	COVID Expenses	.00	.00	.00	<u>0</u>
10-41-6170	Legal Exp - Gen Gov	15,055.50	20,000.00	5,674.50	<u>14,500.00</u>
10-41-6185	Miscellaneous	1,884.40	2,707.00	5,235.33	<u>4,000.00</u>
10-41-6186	Bank Fees - Gen Admin	1,659.12	1,800.00	1,472.16	<u>2,000.00</u>
10-41-6188	Bank Fees / Merch Svcs	8,815.43	9,000.00	4,584.89	<u>7,500.00</u>
10-41-6190	Office Supplies	8,149.58	8,000.00	10,037.23	<u>8,500.00</u>
10-41-6191	Copier & Equip Lease Expense	5,775.46	7,000.00	4,485.64	<u>7,000.00</u>
10-41-6192	Software Support Exp - GG	18,505.32	22,478.00	18,779.50	<u>26,000.00</u>
10-41-6193	Computer Hardware & Service	10,854.30	10,000.00	6,002.17	<u>10,000.00</u>
10-41-6195	Operating Supplies - Gen Gov	1,657.94	1,500.00	925.54	<u>1,500.00</u>
10-41-6200	Postage	3,289.29	4,000.00	2,686.34	<u>4,000.00</u>
10-41-6220	Rep and Maint - Vehicles	.00	500.00	70.00	<u>500.00</u>
10-41-6245	Shuttle Expenses	5,067.83	3,000.00	2,602.15	<u>3,000.00</u>
10-41-6250	Small Tools and Equipment	889.73	12,500.00	8,111.44	<u>10,000.00</u>

Budget notes:

- ~2023 Small Tools & Minor Equipment (under \$5,000) 1500
- Small Tools & Minor Equipment (under \$5,000) - AV for streaming meetings 6000
- Small Tools & Minor Equipment - Phone system upgrade 5000

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Proposed Future Year Budget
~2024 Council Chambers Technology					
Town Hall Security Enhancements					
10-41-6265	Telephone	2,464.06	3,000.00	2,041.92	<u>2,750.00</u>
10-41-6275	Travel	896.67	2,000.00	906.32	<u>1,500.00</u>
10-41-6285	Tourism 1% Bed Tax	10,126.33	10,000.00	10,000.00	<u>10,000.00</u>
10-41-6286	Community Health	.00	500.00	.00	<u>500.00</u>
10-41-6287	Allowance for preservation of	.00	60,000.00	.00	<u>Ø</u>
10-41-6290	Bad Debt Expense	.00	.00	.00	<u>Ø</u>
10-41-7025	Capital outlay - UTV	.00	.00	.00	<u>Ø</u>
10-41-9500	Transfers Out	44,085.95	1,120,000.00	840,000.04	<u>521,584</u>
Budget notes:					
	~2023 Transfer to Utilities Fund - Water	500,000			
	Transfer to Utilities Fund - Sanitation	30,000			
	Transfer to Capital Fund	460,000			
	Transfer to HURF	130,000			
	~2024 Transfer to Utilities Fund - Water	282,208			
	Transfer to Utilities Fund - Sanitation	63,693			
	Transfer to Capital Fund	71,538			
	Transfer to HURF	104,145			
Total GENERAL GOVT EXPENSES:		519,993.58	1,738,741.00	1,290,752.81	<u>1,099,621</u>
MAGISTRATE COURT EXPENSES					
10-42-5001	Salaries and Wages	64,089.76	68,721.00	49,878.81	<u>66,300.00</u>
10-42-5005	Accrued Salaries & Wages	47.13	.00	.00	<u>Ø</u>
10-42-5006	Longevity Bonus	529.00	200.00	268.00	<u>220.00</u>
10-42-5010	FICA and Medicare	4,942.47	5,272.00	3,844.65	<u>5,250.00</u>
10-42-5011	Retirement	2,131.84	4,094.00	1,940.00	<u>3,500.00</u>
10-42-5012	Health/Life Insurance	.00	8,577.00	.00	<u>12,000.00</u>
10-42-5013	Worker's Compensation	204.00	227.00	155.96	<u>230.00</u>
10-42-5014	Unemployment	153.24	144.00	19.93	<u>150.00</u>
10-42-6037	Court Security Fund Expenses	.00	10,000.00	.00	<u>10,000.00</u>
10-42-6101	Accounting and Auditing	2,500.00	.00	.00	<u>Ø</u>
10-42-6110	Contract Services	2,484.23	7,000.00	2,977.34	<u>6,000.00</u>
10-42-6115	Conventions and Seminars	.00	.00	.00	<u>500.00</u>

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Proposed Future Year Budget
10-42-6116	Training & Education	375.00	500.00	645.00	500.00
10-42-6125	Dues and Subscriptions	333.64	350.00	455.63	500.00
10-42-6185	Miscellaneous	18.99	200.00	288.04	250.00
10-42-6190	Office Supplies	112.48	200.00	276.00	300.00
10-42-6191	Copier & Equip Lease Exp	2,363.91	2,400.00	2,423.01	3,000.00
10-42-6195	Operating Supplies - Court	138.80	.00	.00	200.00
10-42-6265	Telephone	785.30	800.00	714.84	900.00
10-42-6275	Travel	454.52	1,000.00	441.57	750.00
Total MAGISTRATE COURT EXPENSES:		81,664.31	109,685.00	64,328.78	110,550
POLICE DEPT EXPENSES					
10-43-5001	Salaries and Wages	314,627.59	373,917.00	288,654.29	406,000.00
10-43-5005	Accrued Salaries & Wages	2,320.87	.00	.00	0
10-43-5006	Longevity Bonus	1,577.00	1,727.00	1,041.00	1,955.00
10-43-5010	FICA and Medicare	23,074.87	28,737.00	21,412.98	31,900.00
10-43-5011	Retirement	26,109.72	38,366.00	19,607.58	43,050.00
10-43-5012	Health Insurance	60,795.15	77,406.00	49,484.38	70,000.00
10-43-5013	Worker's Compensation	20,516.00	24,792.00	17,581.19	27,400.00
10-43-5014	Unemployment	356.74	654.00	76.80	650.00
10-43-5020	Payroll Adjustment-Police	1,531.56	.00	9,862.11	0
10-43-6105	Advertising, Printing, & Publi	99.00	.00	.00	0
10-43-6110	Contract Services	.00	500.00	1,200.00	1,000.00
10-43-6116	Training & Education	982.00	2,000.00	833.00	1,500.00
10-43-6120	Dispatch Fees	39,496.68	42,000.00	34,787.50	44,000.00
10-43-6125	Dues and Subscriptions	743.25	1,200.00	793.25	1,250.00
10-43-6145	Fuel	12,872.88	15,000.00	7,784.05	13,500.00
10-43-6172	Prosecutor Exp	15,433.00	20,000.00	16,020.50	24,000.00
10-43-6185	Miscellaneous	598.43	600.00	101.05	500.00
10-43-6192	Software Service & Support	4,969.74	8,450.00	6,693.76	10,800.00

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Proposed Future Year Budget
10-43-6193	Computer Hardware & Service	1,443.71	25,000.00	18,311.22	<u>5,000.00</u>
10-43-6195	Operating Supplies - Police	3,989.38	2,500.00	2,195.82	<u>3,000.00</u>
10-43-6200	Postage	161.49	200.00	103.06	<u>200.00</u>
10-43-6220	Rep and Maint - Vehicles	10,281.46	6,000.00	8,843.39	<u>5,000.00</u>
10-43-6225	Rep and Maint - Equipment	7,879.63	5,000.00	9,052.65	<u>5,000.00</u>
10-43-6234	Police Officer Safety Equip Ex	3,197.38	2,250.00	2,239.28	<u>2,500.00</u>
10-43-6250	Small Tools and Equipment	19,767.25	5,000.00	6,991.44	<u>7,000.00</u>
10-43-6265	Telephone	6,671.72	6,750.00	5,342.08	<u>6,000.00</u>
10-43-6280	Uniforms	282.27	1,500.00	4,494.21	<u>2,500.00</u>
10-43-7025	Vehicles, Cap Outlay, Police	26,524.42	37,500.00	38,178.14	<u>19,000.00</u>
10-43-8040	Lease Payments	5,295.28	.00	.00	<u>Ø</u>
Total POLICE DEPT EXPENSES:		611,598.47	727,049.00	533,855.21	<u>732,705</u>
FIRE DEPT EXPENSES					
10-44-5001	Salaries and Wages	138,103.22	179,346.00	145,097.25	<u>249,500.00</u>
Budget notes:					
~2023 Allowance for weekend staffing 17,500.00					
~2024 Allowance for Weekend Staffing \$17,500					
Includes 2 new Firewise Employees \$70,000 Wages					
10-44-5002	Wildland Personnel	35,000.00	35,000.00	10,272.99	<u>35,000.00</u>
10-44-5003	Volunteer-Employee Per Call Pe	16,065.50	34,000.00	12,825.00	<u>35,000.00</u>
10-44-5004	Firewise Personnel	22,580.75	31,000.00	11,841.85	<u>Ø</u>
10-44-5005	Accrued Salaries & Wages	3,212.81	.00	.00	<u>Ø</u>
10-44-5006	Longevity Bonus	864.00	894.00	466.00	<u>1360.00</u>
10-44-5007	Payment in Lieu of Benefits	.00	7,316.00	6,190.36	<u>7,400.00</u>
10-44-5010	FICA and Medicare	15,966.77	20,698.00	10,899.25	<u>25,350.00</u>
10-44-5011	Retirement	23,083.11	13,176.00	10,771.85	<u>25,500.00</u>
10-44-5012	Health Insurance	44,062.72	36,300.00	28,246.90	<u>66,500.00</u>
10-44-5013	Worker's Compensation	17,915.00	21,777.00	13,923.16	<u>26,250.00</u>
10-44-5014	Unemployment	294.09	888.00	74.19	<u>800.00</u>
10-44-5015	Retirement - Volunteer Contrib	.00	15,000.00	15,000.00	<u>Ø</u>

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Proposed Future Year Budget
10-44-5020	Payroll Adjustment-Fire	.00	.00	.00	Ø
10-44-6110	Contract Services	.00	500.00	.00	Ø
10-44-6116	Training & Education	3,506.48	8,000.00	6,333.32	7,500.00
10-44-6120	Dispatch Fees	6,723.96	6,750.00	5,855.30	7,000.00
10-44-6125	Dues and Subscriptions	1,081.21	700.00	794.01	750.00
10-44-6145	Fuel	8,718.20	9,000.00	6,357.76	9,000.00
10-44-6170	Legal Exp - Fire	58.50	500.00	331.50	500.00
10-44-6180	Medical Expenses	162.58	1,000.00	105.41	500.00
10-44-6181	Medical Supplies Exp	4,098.16	4,500.00	4,419.64	5,000.00
10-44-6185	Miscellaneous	730.80	1,423.00	272.45	1,000.00
10-44-6192	Software Service & Support	1,373.39	900.00	1,104.68	1,200.00
10-44-6193	Computer Hardware and Service	.00	2,500.00	.00	2,500.00
10-44-6195	Operating Supplies - Fire Dept	755.92	1,500.00	710.53	1,500.00
10-44-6220	Rep and Maint - Vehicles	14,463.53	20,000.00	6,644.77	16,000.00
10-44-6225	Rep and Maint - Equipment	3,003.75	5,000.00	.00	4,000.00
10-44-6250	Small Tools and Equipment	10,202.71	10,000.00	7,638.42	10,000.00
10-44-6265	Telephone	3,268.20	3,500.00	2,862.54	3,500.00
10-44-6270	Training Center Assessment	2,692.00	2,700.00	2,692.00	2,700.00
10-44-6285	Utilities	.00	.00	.00	Ø
Total FIRE DEPT EXPENSES:		377,987.36	473,868.00	311,731.13	545,360
LIBRARY EXPENSES					
10-45-5001	Salaries and Wages	64,478.92	72,537.00	59,443.96	89,000.00
10-45-5005	Accrued Salaries & Wages	57.87	.00	.00	Ø
10-45-5006	Longevity Bonus	708.00	558.00	696.00	600.00
10-45-5007	Library Benefit Stipend	6,934.98	7,144.00	6,045.16	7,200.00
10-45-5010	FICA and Medicare	5,510.78	6,138.00	5,078.63	7,400.00
10-45-5011	Retirement	3,556.02	4,370.00	3,211.95	6,100.00
10-45-5012	Health Insurance	535.86	492.00	453.42	710.00

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Proposed Future Year Budget
10-45-5013	Worker's Compensation	249.00	289.00	227.11	350.00
10-45-5014	Unemployment	222.46	241.00	47.33	250.00
10-45-6110	Contract Services	1,250.00	1,250.00	755.76	1,250.00
10-45-6185	Miscellaneous	341.14	250.00	.00	250.00
10-45-6190	Office Supplies	309.21	250.00	274.52	250.00
10-45-6195	Operating Supplies - Library	4,423.69	4,500.00	4,737.96	4,500.00
10-45-6205	Print and Non-Print Materials	2,514.77	3,000.00	1,753.00	3,000.00
10-45-6225	Rep and Maint - Equipment	287.44	100.00	.00	100.00
10-45-6250	Small Tools and Equipment	1,313.30	1,500.00	546.22	1,000.00
10-45-6265	Telephone	975.98	1,100.00	863.63	1,250.00
10-45-6266	E-Rate Exp	715.40	800.00	15.11	750.00
					<u>123,960</u>
	Total LIBRARY EXPENSES:	94,269.08	104,519.00	84,119.54	
PLANNING & ZONING EXP					
10-46-5001	Salaries and Wages	42,263.71	62,133.00	46,752.24	65,800.00
10-46-5005	Accrued Salaries & Wages	135.32	.00	.00	0
10-46-5006	Longevity Bonus	358.00	358.00	218.00	370.00
10-46-5007	Health Benefit Stipend	.00	.00	.00	0
10-46-5010	FICA and Medicare	3,249.58	4,781.00	3,558.20	5,100.00
10-46-5011	Retirement	1,816.55	3,890.00	3,243.30	5,200.00
10-46-5012	Health Insurance	4,927.78	11,916.00	10,139.80	9,100.00
10-46-5013	Worker's Compensation	339.00	536.00	314.69	570.00
10-46-5014	Unemployment	134.67	144.00	22.68	125.00
10-46-6105	Advertising, Printing, & Publi	54.03	100.00	.00	100.00
10-46-6110	Contract Services	400.00	.00	.00	0
10-46-6115	Conventions and Seminars	.00	500.00	.00	250.00
10-46-6116	Training and Education	.00	2,000.00	.00	1,000.00
10-46-6170	Legal Exp - P&Z	18,666.25	18,000.00	8,616.00	16,000.00
10-46-6175	Map Upgrades / Copies	.00	.00	.00	0

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Proposed Future Year Budget
10-46-6185	Miscellaneous	.00	200.00	.00	5,000.00
10-46-6192	Software Maintenance & Support	900.00	1,544.00	1,120.75	1,600.00
10-46-6195	Operating Supplies	.00	200.00	.00	100.00
10-46-6250	Small Tools and Equipment	109.84	200.00	14.00	100.00
10-46-6265	Telephone	529.05	600.00	465.58	600.00
10-46-6275	Travel	.00	500.00	.00	250.00
10-46-6310	Historic Preservation Exp	.00	.00	.00	3,000.00

Budget notes:
~2024 New Line Item in 2024

Total PLANNING & ZONING EXP:

73,613.14	107,602.00	74,465.24	114,265
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PARKS EXPENSES

10-47-5001	Salaries and Wages	6,052.26	7,329.00	5,358.86	7,600.00
10-47-5005	Accrued Wages	40.34	.00	.00	0
10-47-5006	Longevity Bonus	.00	.00	5.67	25.00
10-47-5010	FICA and Medicare	430.46	561.00	387.82	585.00
10-47-5011	Retirement	457.79	586.00	387.28	765.00
10-47-5012	Health Insurance	1,764.86	1,883.00	1,624.88	2,400.00
10-47-5013	Worker's Compensation	266.00	344.00	244.71	360.00
10-47-5014	Unemployment	7.58	9.00	2.46	10.00
10-47-6145	Fuel	1,361.89	2,000.00	825.37	1,500.00
10-47-6170	Legal	.00	250.00	.00	250.00
10-47-6185	Miscellaneous	126.16	300.00	96.16	300.00
10-47-6192	Software Service & Support	79.81	.00	.00	100.00
10-47-6195	Operating Supplies - Parks	144.89	350.00	136.74	300.00
10-47-6215	Rep and Maint - Building	.00	100.00	.00	100.00
10-47-6220	Rep and Maint - Vehicles	1,293.90	1,500.00	467.33	1,250.00
10-47-6225	Rep and Maint - Equipment	339.03	500.00	524.62	750.00

Budget notes:
~2024 Upper Park Grass

10-47-6230	Rep and Maint - Infrastructure	869.70	2,000.00	.00	2,000.00
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Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Proposed Future Year Budget
10-47-6250	Small Tools and Equipment	105.41	1,000.00	1,282.39	1,250.00
10-47-6280	Uniform Exp Parks	294.32	400.00	257.16	450.00
10-47-6285	Utilities	2,277.17	2,800.00	2,261.19	2,750.00
10-47-8040	Lease Payments	260.16	261.00	195.12	275.00
Total PARKS EXPENSES:		16,171.73	22,173.00	14,057.76	23,020
PROPERTIES EXPENSES					
10-48-5001	Salaries and Wages	37,069.12	45,382.00	33,128.11	47,000.00
10-48-5005	Accrued Wages	249.79	.00	.00	0
10-48-5006	Longevity Bonus	.00	.00	35.10	220.00
10-48-5010	FICA and Medicare	2,665.62	3,472.00	2,400.81	3,650.00
10-48-5011	Retirement	2,834.79	3,631.00	2,397.48	4,750.00
10-48-5012	Health Insurance	10,929.10	11,662.00	10,057.13	13,700.00
10-48-5013	Worker's Compensation	1,503.00	2,065.00	1,417.52	2,150.00
10-48-5014	Unemployment	47.05	58.00	15.33	58.00
10-48-6110	Contract Services	5,430.50	10,500.00	5,769.14	10,000.00
10-48-6140	Engineering Fees	.00	5,000.00	5,010.00	7,500.00
10-48-6145	Fuel	705.52	1,500.00	527.53	1,500.00
10-48-6170	Legal Services	.00	100.00	.00	0
10-48-6185	Miscellaneous	980.28	1,000.00	2,126.61	2,000.00
10-48-6192	Software Service & Support	79.81	.00	.00	0
10-48-6195	Operating Supplies - Propertie	2,149.30	2,000.00	806.27	2,000.00
10-48-6215	R&M Building - Properties	69,778.61	50,000.00	3,515.48	30,000
Budget notes:					
~2023 Rep and Maint - Buildings (routine)20,000.00					
Rep and Maint - Buildings (special)30,000.00					
~2024 Rep and Maint - Buildings (routine)20,000.00					
Rep and Maint - Buildings (special)0,000.00					
10-48-6220	Rep and Maint - Vehicles	1,332.85	1,500.00	530.78	1,200.00
10-48-6225	Rep and Maint - Equipment	396.81	250.00	575.05	500.00
10-48-6230	Rep and Maint - Infrastructure	6,407.05	115,000.00	34.69	35,000.00

Budget notes:

~~~2022 Rep and Maint - Infrastructure~~

| Account Number | Account Title                                                                            | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|----------------|------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
|                | <del>(routine)</del>                                                                     | <del>3,000.00</del>             |                                   |                                   |                                |
|                | <del>Rep and Maint - Infrastructure (repair to overflow ditch)</del>                     | <del>10,000.00</del>            |                                   |                                   |                                |
|                | <del>Rep and Maint - Infrastructure (School Street access - wall and steps repair)</del> | <del>50,000.00</del>            |                                   |                                   |                                |
|                | -2023 Rep and Maint - Infrastructure (routine)                                           |                                 | 5,000.00                          |                                   |                                |
|                | Rep and Maint - Infrastructure (repair to overflow ditch)                                |                                 | 10,000.00                         |                                   |                                |
|                | Rep and Maint - Infrastructure (School Street access - wall and steps repair)            |                                 | 100,000.00                        | <i>moved to Cap: 1.1</i>          |                                |
| 10-48-6250     | Small Tools and Equipment                                                                | 1,788.37                        | 1,200.00                          | 426.61                            | <u>1,200.00</u>                |
| 10-48-6280     | Uniform Exp Properties                                                                   | 294.32                          | 350.00                            | 290.10                            | <u>350.00</u>                  |
| 10-48-6285     | Utilities                                                                                | 40,524.25                       | 42,000.00                         | 38,825.02                         | <u>44,000.00</u>               |
| 10-48-8040     | Lease Payments                                                                           | 260.16                          | 261.00                            | 195.12                            | <u>280.00</u>                  |
|                | <b>Total PROPERTIES EXPENSES:</b>                                                        | <u>185,426.30</u>               | <u>296,931.00</u>                 | <u>108,083.88</u>                 | <u>207,058</u>                 |
|                | <b>GENERAL FUND Revenue Total:</b>                                                       | <u>2,488,883.90</u>             | <u>2,499,568.00</u>               | <u>2,739,037.48</u>               | <u>2,956,539</u>               |
|                | <b>GENERAL FUND Expenditure Total:</b>                                                   | <u>1,960,723.97</u>             | <u>3,580,568.00</u>               | <u>2,481,394.35</u>               | <u>2,956,539</u>               |
|                | <b>Net Total GENERAL FUND:</b>                                                           | <u>528,159.93</u>               | <u>1,081,000.00-</u>              | <u>257,643.13</u>                 |                                |

| Account Number                | Account Title                  | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|-------------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| <b>UTILITY FUND</b>           |                                |                                 |                                   |                                   |                                |
| <b>WATER REVENUE</b>          |                                |                                 |                                   |                                   |                                |
| 20-50-4050                    | Connection Fees                | 5,800.00                        | .00                               | .00                               | 0                              |
| 20-50-4085                    | Water Usage Fees               | 168,086.33                      | 182,000.00                        | 120,931.49                        | 175,000.00                     |
| 20-50-4100                    | Water Connection Fees          | .00                             | 5,000.00                          | .00                               | 5,000.00                       |
| 20-50-4105                    | Capital Grants                 | .00                             | .00                               | .00                               |                                |
| 20-50-4200                    | Contributions                  | 184,573.84                      | .00                               | .00                               |                                |
| 20-50-4500                    | Miscellaneous                  | 3,325.63                        | 2,500.00                          | 1,806.00                          | 2,750.00                       |
| 20-50-4900                    | Transfers In                   | 40,000.04                       | 590,000.00                        | 442,500.02                        | 326,208.00                     |
| Budget notes:                 |                                |                                 |                                   |                                   |                                |
| ~2024 From Parking \$44,000   |                                |                                 |                                   |                                   |                                |
| From General \$282,208        |                                |                                 |                                   |                                   |                                |
| Total WATER REVENUE:          |                                | 401,785.84                      | 779,500.00                        | 565,237.51                        | 508,958.00                     |
| <b>WATER REVENUE Expenses</b> |                                |                                 |                                   |                                   |                                |
| 20-50-5001                    | Salaries and Wages             | 65,233.35                       | 80,053.00                         | 58,523.25                         | 83,500.00                      |
| 20-50-5005                    | Accrued Salaries & Wages       | 645.66                          | .00                               | .00                               | 0                              |
| 20-50-5006                    | Longevity Bonus                | .00                             | .00                               | 61.91                             | 425.00                         |
| 20-50-5010                    | FICA and Medicare              | 4,702.00                        | 6,124.00                          | 4,234.85                          | 6,400.00                       |
| 20-50-5011                    | Retirement                     | 5,000.52                        | 6,404.00                          | 4,228.93                          | 8,400.00                       |
| 20-50-5012                    | Health Insurance               | 19,278.82                       | 20,571.00                         | 17,739.16                         | 26,000.00                      |
| 20-50-5013                    | Worker's Compensation          | 3,551.00                        | 4,474.00                          | 3,183.17                          | 4,675.00                       |
| 20-50-5014                    | Unemployment                   | 82.98                           | 102.00                            | 27.04                             | 100.00                         |
| 20-50-6105                    | Advertising, Printing, & Publi | 36.02                           | .00                               | .00                               | 0                              |
| 20-50-6110                    | Contract Services              | 11,130.00                       | 32,000.00                         | 10,456.22                         | 20,000.00                      |
| 20-50-6116                    | Training and Education         | .00                             | 500.00                            | .00                               | 500.00                         |
| 20-50-6120                    | Depreciation Expenses          | 55,936.00                       | .00                               | .00                               | 0                              |
| 20-50-6135                    | Permit Fee Exp - Water         | 500.00                          | 1,800.00                          | 411.90                            | 1,250.00                       |
| 20-50-6140                    | Engineering Fees               | .00                             | 1,500.00                          | .00                               | 4,000.00                       |
| 20-50-6145                    | Fuel                           | 1,970.62                        | 3,000.00                          | 2,580.90                          | 3,000.00                       |
| 20-50-6155                    | Insurance                      | 7,632.84                        | 7,500.00                          | 5,642.40                          | 7,750.00                       |

| Account Number | Account Title                  | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|----------------|--------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| 20-50-6170     | Legal Exp - Water              | 3,673.25                        | 43,000.00                         | 3,456.50                          | <u>35,000.00</u>               |
| 20-50-6185     | Miscellaneous                  | 1,379.15                        | 795.00                            | 96.16                             | <u>400.00</u>                  |
| 20-50-6192     | Software Support Exp - Water   | 5,179.20                        | 5,628.00                          | 4,203.37                          | <u>6,000.00</u>                |
| 20-50-6195     | Operating Supplies - Water     | 3,596.19                        | 3,400.00                          | 3,141.85                          | <u>5,000.00</u>                |
| 20-50-6215     | R&M Building - Water           | .00                             | 200.00                            | .00                               | <u>250.00</u>                  |
| 20-50-6220     | Rep and Maint - Vehicles       | 2,692.34                        | 2,000.00                          | 1,040.53                          | <u>2,000.00</u>                |
| 20-50-6225     | Rep and Maint - Equipment      | 3,503.29                        | 1,500.00                          | 358.01                            | <u>1,500.00</u>                |
| 20-50-6230     | Rep and Maint - Infrastructure | 36,475.50                       | 524,000.00                        | 6,154.81                          | <u>220,000.00</u>              |

Budget notes:

- ~2024 Rep and Maint - Infrastructure (routine) 20,000.00
- Rep and Maint - Walnut Springs tank refurbishment 40,000.00
- Rep and Maint - Siphon repair Verde Central 100,000.00
- Rep and Maint - Siphon Line Mescal Canyon 50,000.00
- Rep and Maint - Infrastructure (springs / regulators) 10,000.00

|            |                      |          |           |          |                 |
|------------|----------------------|----------|-----------|----------|-----------------|
| 20-50-6232 | Springs Security Exp | 1,069.39 | 10,000.00 | 3,788.73 | <u>8,000.00</u> |
|------------|----------------------|----------|-----------|----------|-----------------|

Budget notes:

- ~2022 Springs Security expenses 5,000.00
- Springs Security - Gating 10,000.00

|            |                              |           |           |           |                  |
|------------|------------------------------|-----------|-----------|-----------|------------------|
| 20-50-6240 | Service Tests/System Testing | 510.20    | 750.00    | 150.00    | <u>750.00</u>    |
| 20-50-6250 | Small Tools and Equipment    | 445.24    | 1,250.00  | 1,938.82  | <u>2,750.00</u>  |
| 20-50-6271 | DWR Fee                      | .00       | 900.00    | .00       | <u>900.00</u>    |
| 20-50-6280 | Uniform Exp Water            | 294.32    | 350.00    | 257.16    | <u>350.00</u>    |
| 20-50-6285 | Utilities Exp - Water        | 441.13    | 500.00    | 379.18    | <u>500.00</u>    |
| 20-50-6290 | Administrative Charge        | 51,275.20 | 54,288.00 | 40,716.00 | <u>57,008.00</u> |
| 20-50-8040 | Lease Payments               | 115.36    | 911.00    | 682.92    | <u>950.00</u>    |
| 20-50-8041 | Vehicle Purchase-Water       | .00       | .00       | .00       | <u>0</u>         |

|                                                |  |            |            |            |                       |
|------------------------------------------------|--|------------|------------|------------|-----------------------|
| <b>Total WATER <sup>Expense</sup> REVENUE:</b> |  | 285,058.25 | 813,500.00 | 173,453.77 | <u><u>507,758</u></u> |
|------------------------------------------------|--|------------|------------|------------|-----------------------|

**SEWER REVENUE**

|            |                                |            |            |            |                   |
|------------|--------------------------------|------------|------------|------------|-------------------|
| 20-51-4050 | Connection Fees                | 5,500.00   | 5,500.00   | .00        | <u>5,500.00</u>   |
| 20-51-4085 | Sewer Usage Fees               | 165,317.38 | 182,000.00 | 115,011.92 | <u>160,000.00</u> |
| 20-51-4300 | Interest and Investment Earnin | .00        | .00        | .00        | <u>0</u>          |
| 20-51-4900 | Transfers In                   | 40,000.04  | 90,000.00  | 67,500.00  | <u>115,538.00</u> |

Budget notes:

- ~2024 From Parking \$44,000.00

| Account Number                         | Account Title                  | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|----------------------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| From General Fund \$71,538.00          |                                |                                 |                                   |                                   |                                |
| Total SEWER REVENUE:                   |                                | 210,817.42                      | 277,500.00                        | 182,511.92                        | <u>281,038</u>                 |
| <b>SEWER REVENUE Expense</b>           |                                |                                 |                                   |                                   |                                |
| 20-51-5001                             | Salaries and Wages             | 35,413.45                       | 43,409.00                         | 31,736.00                         | <u>45,000.00</u>               |
| 20-51-5005                             | Accrued Salaries & Wages       | 1,427.76                        | .00                               | .00                               | <u>0</u>                       |
| 20-51-5006                             | Longevity Bonus                | .00                             | .00                               | 33.57                             | <u>225.00</u>                  |
| 20-51-5010                             | FICA and Medicare              | 2,549.68                        | 3,321.00                          | 2,296.53                          | <u>3,500.00</u>                |
| 20-51-5011                             | Retirement                     | 2,711.54                        | 3,473.00                          | 2,293.26                          | <u>4,550.00</u>                |
| 20-51-5012                             | Health Insurance               | 10,453.86                       | 11,155.00                         | 9,619.37                          | <u>14,000.00</u>               |
| 20-51-5013                             | Worker's Compensation          | 1,801.00                        | 2,237.00                          | 1,639.84                          | <u>2,350.00</u>                |
| 20-51-5014                             | Unemployment                   | 45.01                           | 55.00                             | 14.64                             | <u>55.00</u>                   |
| 20-51-6110                             | Contract Services              | 38,400.00                       | 54,600.00                         | 28,800.00                         | <u>50,000.00</u>               |
| Budget notes:                          |                                |                                 |                                   |                                   |                                |
| ~2024 Contract Services - MacVittie    |                                | 40,000                          |                                   |                                   |                                |
| Contract Services - sewer line mapping |                                | 10,000                          |                                   |                                   |                                |
| 20-51-6120                             | Depreciation Expense           | 20,697.00                       | .00                               | .00                               | <u>0</u>                       |
| 20-51-6135                             | Permit Fee Exp - Sewer         | 8,324.41                        | 1,375.00                          | 1,378.94                          | <u>2,000.00</u>                |
| 20-51-6140                             | Engineering Fees               | 16,762.27                       | 17,500.00                         | .00                               | <u>15,000.00</u>               |
| 20-51-6145                             | Fuel                           | 2,011.60                        | 3,000.00                          | 1,570.60                          | <u>3,000.00</u>                |
| 20-51-6155                             | Insurance                      | 8,650.56                        | 10,000.00                         | 5,919.74                          | <u>10,000.00</u>               |
| 20-51-6170                             | Legal Exp - Sewer              | 370.50                          | 1,100.00                          | 78.00                             | <u>1,000.00</u>                |
| 20-51-6185                             | Miscellaneous                  | 158.02                          | 498.00                            | 287.15                            | <u>500.00</u>                  |
| 20-51-6186                             | Bank Fees - Sewer Accts        | .00                             | .00                               | .00                               | <u>0</u>                       |
| 20-51-6192                             | Software Support Exp - Sewer   | 5,179.20                        | 5,628.00                          | 4,203.37                          | <u>5,750.00</u>                |
| 20-51-6195                             | Operating Supplies - Sewer     | 8,493.97                        | 8,000.00                          | 10,279.52                         | <u>12,000.00</u>               |
| 20-51-6215                             | R&M Building - Sewer           | .00                             | 300.00                            | .00                               | <u>0</u>                       |
| 20-51-6220                             | Rep and Maint - Vehicles       | 1,293.90                        | 1,900.00                          | 548.28                            | <u>1750.00</u>                 |
| 20-51-6225                             | Rep and Maint - Equipment      | 164.09                          | 2,400.00                          | 169.69                            | <u>250.00</u>                  |
| 20-51-6230                             | Rep and Maint - Infrastructure | 6,001.51                        | 48,000.00                         | 16,316.17                         | <u>35,000.00</u>               |

Budget notes:

~2024 Rep and Maint - Infrastructure (routine) 15,000.00  
 Rep and Maint - Infrastructure (sewer line replacement ??)

| Account Number                           | Account Title                  | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|------------------------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| 20,000.00                                |                                |                                 |                                   |                                   |                                |
| 20-51-6240                               | Service Tests/System Testing   | 13,039.40                       | 14,000.00                         | 7,851.80                          | 14,000.00                      |
| 20-51-6250                               | Small Tools & Equipment (under | 1,351.52                        | 2,000.00                          | 894.21                            | 1,500.00                       |
| 20-51-6280                               | Uniform Exp Sewer              | 294.32                          | 350.00                            | 261.52                            | 400.00                         |
| 20-51-6285                               | Utilities                      | 2,268.31                        | 2,500.00                          | 1,990.00                          | 2,750.00                       |
| 20-51-6290                               | Administrative Charge          | 51,275.20                       | 54,288.00                         | 45,240.00                         | 57,000.00                      |
| 20-51-8020                               | Sewer Interest Expense         | .00                             | .00                               | .00                               | 0                              |
| 20-51-8040                               | Lease Payments                 | 115.36                          | 911.00                            | 682.92                            | 900.00                         |
| <b>Total SEWER REVENUE Expense</b>       |                                | 239,253.44                      | 292,000.00                        | 174,105.12                        | 282,488.00                     |
| <b>SANITATION REVENUE</b>                |                                |                                 |                                   |                                   |                                |
| 20-52-4085                               | Sanitation Usage Fees          | 175,260.77                      | 188,000.00                        | 132,271.85                        | 180,000.00                     |
| 20-52-4500                               | Miscellaneous                  | 421.37                          | 750.00                            | 449.00                            | 750.00                         |
| 20-52-4900                               | Transfers In                   | .00                             | 30,000.00                         | 22,500.00                         | 63,693.00                      |
| Budget notes:<br>~2024 From General Fund |                                |                                 |                                   |                                   |                                |
| <b>Total SANITATION REVENUE:</b>         |                                | 175,682.14                      | 218,750.00                        | 155,220.85                        | 244,443.00                     |
| <b>SANITATION REVENUE Expense</b>        |                                |                                 |                                   |                                   |                                |
| 20-52-5001                               | Salaries and Wages             | 56,287.34                       | 69,060.00                         | 50,489.37                         | 72,000.00                      |
| 20-52-5005                               | Accrued Salaries & Wages       | 437.48                          | .00                               | .00                               | 0                              |
| 20-52-5006                               | Longevity Bonus                | .00                             | .00                               | 53.41                             | 350.00                         |
| 20-52-5010                               | FICA and Medicare              | 4,056.32                        | 5,283.00                          | 3,653.44                          | 5,500.00                       |
| 20-52-5011                               | Retirement                     | 4,313.80                        | 5,525.00                          | 3,648.42                          | 7,200.00                       |
| 20-52-5012                               | Health Insurance               | 16,631.18                       | 17,746.00                         | 15,304.66                         | 22,200.00                      |
| 20-52-5013                               | Worker's Compensation          | 5,046.00                        | 6,367.00                          | 4,636.00                          | 6,700.00                       |
| 20-52-5014                               | Unemployment                   | 71.59                           | 88.00                             | 23.28                             | 85.00                          |
| 20-52-6111                               | Recycling Contract Exp         | 600.00                          | 1,500.00                          | 1,320.00                          | 1,750.00                       |
| 20-52-6116                               | Training & Education           | .00                             | 500.00                            | 95.00                             | 300.00                         |
| 20-52-6120                               | Depreciation Expense           | 276.00                          | .00                               | .00                               | 0                              |
| 20-52-6142                               | Equipment Rentals              | .00                             | 800.00                            | 950.20                            | 1,000.00                       |

| Account Number                               | Account Title                | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|----------------------------------------------|------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| 20-52-6145                                   | Fuel                         | 7,691.74                        | 10,500.00                         | 5,748.51                          | 9,000.00                       |
| 20-52-6155                                   | Insurance                    | 10,177.13                       | 10,000.00                         | 6,335.75                          | 10,000.00                      |
| 20-52-6165                                   | Landfill Tipping Fees        | 20,965.00                       | 21,600.00                         | 14,491.60                         | 21,000.00                      |
| 20-52-6185                                   | Miscellaneous                | 632.44                          | 265.00                            | 206.38                            | 300.00                         |
| 20-52-6192                                   | Software Support Exp - Trash | 3,911.13                        | 5,628.00                          | 3,647.29                          | 5,500.00                       |
| 20-52-6195                                   | Operating Supplies - Trash   | 532.37                          | 750.00                            | 267.81                            | 500.00                         |
| 20-52-6220                                   | Rep and Maint - Vehicles     | 10,581.50                       | 10,000.00                         | 5,404.97                          | 10,000.00                      |
| 20-52-6225                                   | Rep and Maint - Equipment    | 465.67                          | 500.00                            | 28.35                             | 500.00                         |
| 20-52-6230                                   | R&M Trash - Infrastructure   | .00                             | .00                               | .00                               | 0                              |
| 20-52-6250                                   | Small Tools and Equipment    | 68.50                           | 6,000.00                          | .00                               | 2,500.00                       |
| 20-52-6280                                   | Uniform Exp Trash            | 294.44                          | 350.00                            | 252.90                            | 350.00                         |
| 20-52-6290                                   | Administrative Charge        | 51,275.20                       | 54,288.00                         | 36,192.00                         | 57,000.00                      |
| 20-52-9500                                   | Transfers Out                | 10,000.00                       | 10,000.00                         | 10,000.00                         | 10,000.00                      |
| Total SANITATION <sup>Expense</sup> REVENUE: |                              | 204,314.83                      | 236,750.00                        | 162,749.34                        | 243,743                        |
| UTILITY FUND Revenue Total:                  |                              | 788,285.40                      | 1,275,750.00                      | 902,970.28                        | 1,034,439                      |
| UTILITY FUND Expenditure Total:              |                              | 728,626.52                      | 1,342,250.00                      | 510,308.23                        | 1,033,989                      |
| Net Total UTILITY FUND:                      |                              | 59,658.88                       | 66,500.00-                        | 392,662.05                        |                                |

| Account Number              | Account Title                    | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|-----------------------------|----------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| <b>HURF FUND</b>            |                                  |                                 |                                   |                                   |                                |
| <b>HURF REVENUE</b>         |                                  |                                 |                                   |                                   |                                |
| 30-30-4020                  | HURF Revenue                     | 46,669.61                       | 48,454.00                         | 38,432.92                         | <u>48,500.00</u>               |
| 30-30-4300                  | Interest and Investment Earnings | 444.78                          | 500.00                            | 1,298.58                          | <u>1,000.00</u>                |
| 30-30-4900                  | Transfers In                     | 84,085.87                       | 236,500.00                        | 177,375.01                        | <u>200,145.00</u>              |
| Budget notes:               |                                  |                                 |                                   |                                   |                                |
| ~2024 From Parking \$96,000 |                                  |                                 |                                   |                                   |                                |
| From Gen Fund \$104,145     |                                  |                                 |                                   |                                   |                                |
| Total HURF REVENUE:         |                                  | 131,200.26                      | 285,454.00                        | 217,106.51                        | <u>249,645.00</u>              |
| <b>HURF REVENUE Expense</b> |                                  |                                 |                                   |                                   |                                |
| 30-30-5001                  | Salaries and Wages               | 42,650.13                       | 51,458.00                         | 38,251.96                         | <u>39,000.00</u>               |
| 30-30-5005                  | Accrued Salaries & Wages         | 261.01                          | .00                               | .00                               | <u>0</u>                       |
| 30-30-5006                  | Longevity Bonus                  | .00                             | .00                               | 28.34                             | <u>200.00</u>                  |
| 30-30-5010                  | FICA and Medicare                | 3,130.88                        | 3,937.00                          | 2,819.65                          | <u>3,500.00</u>                |
| 30-30-5011                  | Retirement                       | 2,288.99                        | 2,932.00                          | 1,935.82                          | <u>3,900.00</u>                |
| 30-30-5012                  | Health Insurance                 | 8,824.76                        | 9,416.00                          | 8,120.84                          | <u>12,000.00</u>               |
| 30-30-5013                  | Worker's Compensation            | 1,489.00                        | 2,110.00                          | 1,411.95                          | <u>1,850.00</u>                |
| 30-30-5014                  | Unemployment                     | 94.55                           | 119.00                            | 20.71                             | <u>100.00</u>                  |
| 30-30-6140                  | Engineering Fees                 | .00                             | 2,500.00                          | .00                               | <u>2,500.00</u>                |
| 30-30-6142                  | Equipment Rentals                | .00                             | 800.00                            | .00                               | <u>750.00</u>                  |
| 30-30-6145                  | Fuel                             | 1,072.37                        | 1,800.00                          | 842.21                            | <u>1,500.00</u>                |
| 30-30-6155                  | Insurance                        | 5,088.58                        | 5,000.00                          | 3,761.60                          | <u>5,250.00</u>                |
| 30-30-6160                  | COVID Expenses - Portajohns      | 9,928.00                        | .00                               | .00                               | <u>0</u>                       |
| 30-30-6185                  | Miscellaneous                    | 265.40                          | 631.00                            | 96.18                             | <u>500.00</u>                  |
| 30-30-6192                  | Software Service & Support       | 770.82                          | 1,594.00                          | 1,092.15                          | <u>1,600.00</u>                |
| 30-30-6195                  | Operating Supplies - HURF        | 504.01                          | 500.00                            | 136.80                            | <u>500.00</u>                  |
| 30-30-6210                  | Public Restroom Supplies         | 1,611.17                        | 3,000.00                          | 2,184.73                          | <u>3,000.00</u>                |
| 30-30-6215                  | Repair & Maintenance - Buildin   | .00                             | 500.00                            | .00                               | <u>500.00</u>                  |
| 30-30-6220                  | Rep and Maint - Vehicles         | 1,293.91                        | 1,500.00                          | 532.65                            | <u>1,500.00</u>                |
| 30-30-6225                  | Rep and Maint - Equipment        | 164.09                          | 500.00                            | 250.03                            | <u>500.00</u>                  |



| Account Number | Account Title                                                            | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|----------------|--------------------------------------------------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| 30-30-6230     | Rep and Maint - Infrastructure                                           | 13,646.39                       | 165,000.00                        | 1,353.57                          | <u>140,000.00</u>              |
| Budget notes:  |                                                                          |                                 |                                   |                                   |                                |
|                | ~2024 Repair & Maintenance - Infrastructure (routine R&M)                |                                 |                                   | 15,000                            |                                |
|                | Repair & Maintenance - Street patching                                   |                                 |                                   | 10,000                            |                                |
|                | Repair & Maintenance - Paving 115,000                                    |                                 |                                   |                                   |                                |
|                | Sliding Jail; Middle Park; Town Hall; Restrooms; Across from Spirit Room |                                 |                                   |                                   |                                |
| 30-30-6250     | Small Tools and Equipment                                                | 260.35                          | 500.00                            | 445.03                            | <u>650.00</u>                  |
| 30-30-6255     | Street Lights                                                            | 12,236.62                       | 13,000.00                         | 10,685.78                         | <u>13,750.00</u>               |
| 30-30-6260     | Street Supplies                                                          | 19,871.58                       | 5,000.00                          | 5,655.99                          | <u>7,500.00</u>                |
| 30-30-6280     | Uniform Exp - HURF                                                       | 294.35                          | 350.00                            | 257.17                            | <u>400.00</u>                  |
| 30-30-6290     | Administrative Charge                                                    | 11,038.53                       | 8,046.00                          | 6,034.50                          | <u>8,420.00</u>                |
| 30-30-7000     | Capital outlay - Public resto                                            | .00                             | 25,000.00                         | .00                               | <u>Ø</u>                       |
| 30-30-8040     | Lease Payments                                                           | 260.28                          | 261.00                            | 195.21                            | <u>275.00</u>                  |
|                | <b>Total HURF <sup>Expense</sup> REVENUE:</b>                            | <u>137,045.77</u>               | <u>305,454.00</u>                 | <u>86,112.87</u>                  | <u>249,645.00</u>              |
|                | HURF FUND Revenue Total:                                                 | <u>131,200.26</u>               | <u>285,454.00</u>                 | <u>217,106.51</u>                 | <u>249,645.00</u>              |
|                | HURF FUND Expenditure Total:                                             | <u>137,045.77</u>               | <u>305,454.00</u>                 | <u>86,112.87</u>                  | <u>249,645.00</u>              |
|                | Net Total HURF FUND:                                                     | <u>5,845.51-</u>                | <u>20,000.00-</u>                 | <u>130,993.64</u>                 |                                |

| Account Number              | Account Title                                    | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|-----------------------------|--------------------------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| <b>PARKING FUND</b>         |                                                  |                                 |                                   |                                   |                                |
| <b>PARKING FUND REVENUE</b> |                                                  |                                 |                                   |                                   |                                |
| 35-35-4042                  | Parking Kiosk Revenue                            | 335,684.00                      | 400,000.00                        | 279,079.05                        | <u>347,000.00</u>              |
| Budget notes:               |                                                  |                                 |                                   |                                   |                                |
|                             | ~2023 Kiosk revenues                             | 340,000.00                      |                                   |                                   |                                |
|                             | Allowance for fee increase October 2022          | 60,000.00                       |                                   |                                   |                                |
| 35-35-4043                  | Allowance for Additional Kiosk                   | .00                             | .00                               | .00                               |                                |
| Total PARKING FUND REVENUE: |                                                  | <u>335,684.00</u>               | <u>400,000.00</u>                 | <u>279,079.05</u>                 | <u>347,000.00</u>              |
| <b>PARKING FUND EXPENSE</b> |                                                  |                                 |                                   |                                   |                                |
| 35-35-5001                  | Salaries and Wages                               | 27,656.57                       | 37,072.00                         | 30,120.51                         | <u>40,000.00</u>               |
| 35-35-5005                  | Accrued Salaries & Wages                         | 884.11                          | .00                               | .00                               | <u>0</u>                       |
| 35-35-5006                  | Longevity Bonus                                  | .00                             | .00                               | 60.00                             | <u>150.00</u>                  |
| 35-35-5010                  | FICA Match                                       | 2,123.32                        | 2,836.00                          | 2,321.13                          | <u>2,980.00</u>                |
| 35-35-5013                  | Worker's Compensation                            | 709.00                          | 973.00                            | 795.26                            | <u>1,025.00</u>                |
| 35-35-5014                  | Unemployment                                     | 144.79                          | 184.00                            | 30.43                             | <u>168.00</u>                  |
| 35-35-6145                  | Fuel                                             | .00                             | 2,000.00                          | 404.08                            | <u>1,000.00</u>                |
| 35-35-6185                  | Miscellaneous                                    | .00                             | 640.00                            | .00                               | <u>750.00</u>                  |
| 35-35-6186                  | Bank Charges                                     | 55.64                           | .00                               | 33.80                             | <u>50.00</u>                   |
| 35-35-6188                  | Credit Card Processing Fees                      | 47,847.72                       | 45,500.00                         | 24,598.52                         | <u>32,000.00</u>               |
| 35-35-6192                  | Software Service and Support                     | 5,796.10                        | 10,494.00                         | 5,429.22                          | <u>25,000.00</u>               |
| Budget notes:               |                                                  |                                 |                                   |                                   |                                |
|                             | ~2024 Software Maintenance and Support (Kiosks)  | 9,000.00                        |                                   |                                   |                                |
|                             | Software Maintenance and Support (admin)         | 16,000.00                       |                                   |                                   |                                |
|                             | New Enforcement System                           |                                 |                                   |                                   |                                |
| 35-35-6195                  | Operating Supplies                               | 626.46                          | 3,000.00                          | 635.13                            | <u>1,500.00</u>                |
| 35-35-6265                  | Telephone                                        | 3,004.02                        | 3,200.00                          | 2,670.40                          | <u>3,500.00</u>                |
| 35-35-6290                  | Administrative Charge                            | .00                             | 5,262.00                          | 3,946.50                          | <u>5,597.00</u>                |
| 35-35-7000                  | Capital Outlay                                   | 20,441.70                       | .00                               | .00                               |                                |
| 35-35-8041                  | Allowance for additional capit                   | .00                             | 7,000.00                          | 12,107.67                         | <u>10,000.00</u>               |
| 35-35-9500                  | Transfers Out                                    | 150,000.00                      | 336,500.00                        | 243,000.00                        | <u>223,280.00</u>              |
| Budget notes:               |                                                  |                                 |                                   |                                   |                                |
|                             | ~2024 Transfer to General Budget (public safety) | 39,000.00                       |                                   |                                   |                                |
|                             | Transfer to HURF Budget                          | 96,000.00                       |                                   |                                   |                                |
|                             | Transfer to Water Budget                         | 44,000.00                       |                                   |                                   |                                |
|                             | Transfer to Sewer                                |                                 |                                   |                                   |                                |

| Account Number | Account Title                                              | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|----------------|------------------------------------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
|                | Budget                                                     |                                 | 44,000.00                         |                                   |                                |
|                | Total PARKING FUND <del>REVENUE</del> <sup>EXPENSE</sup> : | 259,289.43                      | 454,661.00                        | 326,152.65                        | <u>347,000.00</u>              |
|                | PARKING FUND Revenue Total:                                | 335,684.00                      | 400,000.00                        | 279,079.05                        | 347,000.00                     |
|                | PARKING FUND Expenditure Total:                            | 259,289.43                      | 454,661.00                        | 326,152.65                        | 347,000.00                     |
|                | Net Total PARKING FUND:                                    | 76,394.57                       | 54,661.00-                        | 47,073.60-                        |                                |

| Account Number                                    | Account Title                  | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|---------------------------------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| <b>FIRE DEPT PENSION &amp; RETIREMENT</b>         |                                |                                 |                                   |                                   |                                |
| <b>FIRE DEPT P&amp;R REVENUE</b>                  |                                |                                 |                                   |                                   |                                |
| 40-60-4250                                        | Town contribution              | 12,000.00                       | 15,000.00                         | 15,000.00                         | <u>15,000.00</u>               |
| 40-60-4255                                        | State Pension Contribution     | 2,647.77                        | 2,500.00                          | .00                               | <u>2,750.00</u>                |
| 40-60-4256                                        | Retirement Rev FD P&R          | .00                             | 10,000.00                         | 7,892.38                          | <u>10,000.00</u>               |
| 40-60-4300                                        | Interest and Investment Eamin  | 10,250.32                       | .00                               | .00                               | <u>∅</u>                       |
| 40-60-4306                                        | Change in Fair Val of Investme | 45,653.71-                      | .00                               | .00                               | <u>∅</u>                       |
| Total FIRE DEPT P&R REVENUE:                      |                                | <u>20,755.62-</u>               | <u>27,500.00</u>                  | <u>22,892.38</u>                  | <u>27,750.00</u>               |
| <b>FIRE DEPT P&amp;R EXPENSE</b>                  |                                |                                 |                                   |                                   |                                |
| 40-60-6110                                        | Contract Services              | 3,156.91                        | 2,000.00                          | .00                               |                                |
| 40-60-6235                                        | Retirement Exp FD P&R          | 15,399.50                       | 25,500.00                         | 25,540.15                         | <u>27,750.00</u>               |
| Total FIRE DEPT P&R EXPENSE:                      |                                | <u>18,556.41</u>                | <u>27,500.00</u>                  | <u>25,540.15</u>                  | <u>27,750.00</u>               |
| FIRE DEPT PENSION & RETIREMENT Revenue Total:     |                                | <u>20,755.62-</u>               | <u>27,500.00</u>                  | <u>22,892.38</u>                  | <u>27,750.00</u>               |
| FIRE DEPT PENSION & RETIREMENT Expenditure Total: |                                | <u>18,556.41</u>                | <u>27,500.00</u>                  | <u>25,540.15</u>                  | <u>27,750.00</u>               |
| Net Total FIRE DEPT PENSION & RETIREMENT:         |                                | <u>39,312.03-</u>               | <u>.00</u>                        | <u>2,647.77-</u>                  |                                |

| Account Number                          | Account Title                                    | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|-----------------------------------------|--------------------------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| <b>OPERATING GRANTS REVENUE</b>         |                                                  |                                 |                                   |                                   |                                |
| <b>OPERATING GRANTS REVENUE</b>         |                                                  |                                 |                                   |                                   |                                |
| 50-40-4066                              | RICO Rev - Opr Grants                            | .00                             | 4,500.00                          | .00                               | <u>4,500.00</u>                |
| 50-40-4067                              | Police Dept Rev - Opr Grants                     | 11,063.15                       | 9,000.00                          | 5,770.16                          | <u>Ø</u>                       |
| 50-40-4068                              | Fire Dept Rev - Opr Grants                       | 19,836.19                       | 127,500.00                        | 929.02                            | <u>100,000.00</u>              |
| Budget notes:                           |                                                  |                                 |                                   |                                   |                                |
|                                         | ~2024 Fire: FEMA                                 |                                 | 25,000.00                         |                                   |                                |
|                                         | Fire: 100 Club grant                             |                                 | 5,000.00                          |                                   |                                |
|                                         | Fire: NAEMS funding                              |                                 | 7,500.00                          |                                   |                                |
|                                         | Fire: Title 3 Fuels                              |                                 | 15,000.00                         |                                   |                                |
|                                         | Firehouse Subs Grant                             |                                 | 16,000.00                         |                                   |                                |
|                                         | Miscellaneous Pawek                              |                                 | 31,500.00                         |                                   |                                |
| 50-40-4100                              | Operating Grants Revenue                         | .00                             | .00                               | .00                               | <u>Ø</u>                       |
| 50-40-4101                              | USDA Search Grant WWTP                           | .00                             | .00                               | .00                               | <u>32,000.00</u>               |
| Budget notes:                           |                                                  |                                 |                                   |                                   |                                |
|                                         | ~2024 Water Tower Siting / Water System - SEARCH |                                 |                                   |                                   |                                |
| 50-40-4102                              | Yavapai County Storm Drainage/                   | .00                             | .00                               | .00                               | <u>Ø</u>                       |
| 50-40-4103                              | PZ: SHPO Grant Revenue                           | 20,000.00                       | .00                               | .00                               | <u>Ø</u>                       |
| 50-40-4104                              | FMI: Water Planning                              | 4,095.00                        | 37,000.00                         | .00                               | <u>Ø</u>                       |
| 50-40-4105                              | Community & Foundation Grant R                   | .00                             | 40,000.00                         | 6,600.00                          | <u>20,000.00</u>               |
| 50-40-4150                              | Police: Prop 207 funding                         | .00                             | 8,000.00                          | .00                               | <u>5,000.00</u>                |
| 50-40-4185                              | MISCELLANEOUS grants                             | .00                             | 350,000.00                        | .00                               | <u>350,000.00</u>              |
| Total OPERATING GRANTS REVENUE:         |                                                  | 54,994.34                       | 576,000.00                        | 13,299.18                         | <u>511,500.00</u>              |
| <b>OPERATING GRANTS REVENUE Expense</b> |                                                  |                                 |                                   |                                   |                                |
| 50-40-6101                              | USDA SEARCH grant (WWTP engine                   | .00                             | .00                               | .00                               | <u>32,000.00</u>               |
| Budget notes:                           |                                                  |                                 |                                   |                                   |                                |
|                                         | ~2024 Water Tower Siting / Water System - SEARCH |                                 |                                   |                                   |                                |
| 50-40-6102                              | Yavapai County Storm Drainage/                   | .00                             | .00                               | .00                               | <u>Ø</u>                       |
| 50-40-6103                              | PZ: SHPO Grant Expenses                          | 20,000.00                       | .00                               | .00                               | <u>Ø</u>                       |
| 50-40-6104                              | FMI Water Planning Expenses                      | 4,095.00                        | 37,000.00                         | .00                               | <u>Ø</u>                       |
| 50-40-6105                              | Community Investment 2022                        | .00                             | 40,000.00                         | .00                               | <u>20,000.00</u>               |
| 50-40-6110                              | Contract Services Exp - Opr Gr                   | .00                             | .00                               | .00                               | <u>Ø</u>                       |
| 50-40-6150                              | Police: Prop 207 Funding                         | .00                             | 8,000.00                          | .00                               | <u>5,000.00</u>                |
| 50-40-6170                              | Legal Exp - Opr Grants                           | .00                             | .00                               | .00                               | <u>Ø</u>                       |

| Account Number                              | Account Title                | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|---------------------------------------------|------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| 50-40-6185                                  | Use of MISCELLANEOUS grants  | .00                             | 350,000.00                        | .00                               | <u>350,000.00</u>              |
| 50-40-6236                                  | RICO Exp - Opr Grants        | 10,837.24                       | 4,500.00                          | .00                               | <u>4,500.00</u>                |
| 50-40-6237                                  | Police Dept Exp - Opr Grants | 1,531.56                        | 9,000.00                          | 8,026.12                          | <u>0</u>                       |
| 50-40-6238                                  | Fire Dept Exp - Opr Grants   | 19,836.19                       | 127,500.00                        | .00                               | <u>100,000.00</u>              |
| Total OPERATING GRANTS REVENUE:             |                              | <u>53,236.87</u>                | <u>576,000.00</u>                 | <u>8,026.12</u>                   | <u>511,500.00</u>              |
| OPERATING GRANTS REVENUE Revenue Total:     |                              | <u>54,994.34</u>                | <u>576,000.00</u>                 | <u>13,299.18</u>                  | <u>511,500.00</u>              |
| OPERATING GRANTS REVENUE Expenditure Total: |                              | <u>53,236.87</u>                | <u>576,000.00</u>                 | <u>8,026.12</u>                   | <u>511,500.00</u>              |
| Net Total OPERATING GRANTS REVENUE:         |                              | <u>1,757.47</u>                 | <u>.00</u>                        | <u>5,273.06</u>                   |                                |

| Account Number                                                                  | Account Title                  | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|---------------------------------------------------------------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| <b>CAPITAL GRANTS FUND</b>                                                      |                                |                                 |                                   |                                   |                                |
| <b>CAPITAL GRANTS REVENUE</b>                                                   |                                |                                 |                                   |                                   |                                |
| 60-70-4105                                                                      | CDBG Dundee Waterline Revenue  | 180,222.29                      | 300,000.00                        | 204,960.47                        | 0                              |
| 60-70-4106                                                                      | HURF Exchange Drainage Project | 199,456.98                      | 630,000.00                        | 630,000.00                        | 0                              |
| 60-70-4107                                                                      | Yavapai Apache Gaming Donation | 11,675.57                       | 55,000.00                         | .00                               | 24,000.00                      |
| Budget notes:<br>~2024 Prop 202 - Inclinometer<br>Engineering - Retaining Walls |                                |                                 |                                   |                                   |                                |
| 60-70-4108                                                                      | Freeport McMoRan - Social Inve | .00                             | 61,000.00                         | .00                               | 25,000.00                      |
| 60-70-4109                                                                      | Brownfields grant: Lead Paint  | .00                             | .00                               | .00                               | 0                              |
| 60-70-4110                                                                      | Grant for Healthcare Clinic    | .00                             | 50,000.00                         | .00                               | 0                              |
| 60-70-4111                                                                      | Legislative Funding-Center Ave | .00                             | 560,000.00                        | .00                               | 0                              |
| 60-70-4112                                                                      | Congressional Funding Hydrants | .00                             | 1,134,000.00                      | .00                               | 0                              |
| 60-70-4185                                                                      | Miscellaneous Capital Grants   | 1,200.00                        | 500,000.00                        | .00                               | 500,000.00                     |
| 60-70-4195                                                                      | American Rescue Fund AZ State  | .00                             | 151,780.00                        | 151,460.96                        | 10,000.00                      |
| 60-70-4200                                                                      | Federal RAISE Grant            | .00                             | .00                               | .00                               | 1,750,000.00                   |

Budget notes:

~2024 RAISE Grant - Center Avenue

Total CAPITAL GRANTS REVENUE:

390,154.84      3,441,780.00      986,421.43

2,309,000.00

**CAPITAL GRANTS REVENUE Expense**

|            |                                |            |            |            |           |
|------------|--------------------------------|------------|------------|------------|-----------|
| 60-70-6105 | CDBG Dundee Waterline Expenses | 194,573.84 | 300,000.00 | 154,704.25 | 0         |
| 60-70-6106 | HURF Exchange Drainage Expense | 398,913.96 | 630,000.00 | 440,175.53 | 0         |
| 60-70-6107 | Yavapai Apache Grant Expenses  | 11,866.30  | 55,000.00  | 24,522.75  | 24,000.00 |

Budget notes:

~2024 Inclinometer

Retaining Walls Repair Engineering

|            |                                |     |              |           |           |
|------------|--------------------------------|-----|--------------|-----------|-----------|
| 60-70-6108 | Freeport McMoRan - Social Inve | .00 | 61,000.00    | .00       | 25,000.00 |
| 60-70-6109 | Brownfields grant: Lead Paint  | .00 | .00          | .00       | 0         |
| 60-70-6110 | Grant for Healthcare Clinic    | .00 | 50,000.00    | .00       | 0         |
| 60-70-6111 | Legislative Funding-CenterAve  | .00 | 560,000.00   | 19,749.63 | 0         |
| 60-70-6112 | Congressional Funding Hydrants | .00 | 1,134,000.00 | .00       | 0         |
| 60-70-6140 | Engineering Exp - Cap Grants   | .00 | .00          | .00       | 0         |

| Account Number                         | Account Title                  | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|----------------------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| 60-70-6185                             | Misc Exp - Cap Grants          | 280.29-                         | 651,780.00                        | .00                               | 500,000.00                     |
| 60-70-6195                             | American Rescue Fund AZ State  | .00                             | .00                               | 15,291.61                         | 10,000.00                      |
| 60-70-6200                             | Federal RAISE Grant Exp        | .00                             | .00                               | .00                               | 1,750,000.00                   |
| 60-70-6215                             | R&M Building Exp - Cap Grants  | .00                             | .00                               | .00                               |                                |
| 60-70-6230                             | R&M Infrastructure Exp - Cap G | .00                             | .00                               | .00                               |                                |
| 60-70-7020                             | Operating Equip, Cap Outlay -  | 199,456.98-                     | .00                               | .00                               |                                |
| Total CAPITAL GRANTS REVENUE:          |                                | 405,616.83                      | 3,441,780.00                      | 654,443.77                        | 2,309,000.00                   |
| CAPITAL GRANTS FUND Revenue Total:     |                                | 390,154.84                      | 3,441,780.00                      | 986,421.43                        | 2,309,000.00                   |
| CAPITAL GRANTS FUND Expenditure Total: |                                | 405,616.83                      | 3,441,780.00                      | 654,443.77                        | 2,309,000.00                   |
| Net Total CAPITAL GRANTS FUND:         |                                | 15,461.99-                      | .00                               | 331,977.66                        |                                |



| Account Number                                                | Account Title                | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|---------------------------------------------------------------|------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| <b>GENERAL FUND CONTINGENCIES FND</b>                         |                              |                                 |                                   |                                   |                                |
| <b>GENERAL FUND CONTINGENCIES REV</b>                         |                              |                                 |                                   |                                   |                                |
| 70-25-4090                                                    | Wildlands Rev - Contingency  | 66,735.97                       | 100,000.00                        | 11,741.97                         | <u>75,000.00</u>               |
| 70-25-4295                                                    | Excess Sales Tax- Misc       | .00                             | 1,682,500.00                      | .00                               | <u>2,282,500.00</u>            |
| Budget notes:                                                 |                              |                                 |                                   |                                   |                                |
| ~2024 Excess City Sales Tax 250,000                           |                              |                                 |                                   |                                   |                                |
| Sale or Lease of Real Property 1,750,000                      |                              |                                 |                                   |                                   |                                |
| Additional Library Donations 2,500                            |                              |                                 |                                   |                                   |                                |
| DEMA/FEMA COVID reimbursement 30,000                          |                              |                                 |                                   |                                   |                                |
| Budgeted fund balance 250,000                                 |                              |                                 |                                   |                                   |                                |
| Total GENERAL FUND CONTINGENCIES REV:                         |                              | 66,735.97                       | 1,782,500.00                      | 11,741.97                         | <u>2,357,500</u>               |
| <b>GENERAL FUND CONTINGENCIES REV</b>                         |                              |                                 |                                   |                                   |                                |
| 70-25-6276                                                    | Wildlands Exp - Contingency  | 77,670.89                       | 100,000.00                        | 12,830.80                         | <u>75,000</u>                  |
| 70-25-6295                                                    | Expense - GF Contingencies   | 1,970.96                        | 1,682,500.00                      | 8,267.73                          | <u>2,282,500.00</u>            |
| Budget notes:                                                 |                              |                                 |                                   |                                   |                                |
| ~2024 Garbage Truck 180,000                                   |                              |                                 |                                   |                                   |                                |
| Fire Department Roof 30,000                                   |                              |                                 |                                   |                                   |                                |
| Fire Department HVAC 20,000                                   |                              |                                 |                                   |                                   |                                |
| Inclinometer 25,000                                           |                              |                                 |                                   |                                   |                                |
| Cantilevered Sidewalk 15,000                                  |                              |                                 |                                   |                                   |                                |
| School Street Retaining Wall 225,000                          |                              |                                 |                                   |                                   |                                |
| Transfer to Utilities Fund contingencies 320,000              |                              |                                 |                                   |                                   |                                |
| Design work - Hotel Jerome 20,000                             |                              |                                 |                                   |                                   |                                |
| Use of proceeds from Sale or Lease of Real Property 1,000,000 |                              |                                 |                                   |                                   |                                |
| Use of additional library donations 2,500                     |                              |                                 |                                   |                                   |                                |
| Use of DEMA/FEMA reimbursement 30,000                         |                              |                                 |                                   |                                   |                                |
| Cobblestone repair 50,000                                     |                              |                                 |                                   |                                   |                                |
| Miscellaneous other expenditures 350,000                      |                              |                                 |                                   |                                   |                                |
| 70-25-7025                                                    | Vehicles, Cap Exp, GF Contgy | 34,496.00                       | .00                               | .00                               | <u>0</u>                       |
| 70-25-9500                                                    | Transfer Out                 | .00                             | .00                               | 240,000.02                        | <u>0</u>                       |
| Total GENERAL FUND CONTINGENCIES REV:                         |                              | 114,137.85                      | 1,782,500.00                      | 261,098.55                        | <u>2,357,500.00</u>            |
| GENERAL FUND CONTINGENCIES FND Revenue Total:                 |                              | 66,735.97                       | 1,782,500.00                      | 11,741.97                         | <u>2,357,500.00</u>            |
| GENERAL FUND CONTINGENCIES FND Expenditure Total:             |                              | 114,137.85                      | 1,782,500.00                      | 261,098.55                        | <u>2,357,500.00</u>            |
| Net Total GENERAL FUND CONTINGENCIES FND:                     |                              | 47,401.88-                      | .00                               | 249,356.58-                       |                                |

| Account Number                                                          | Account Title              | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|-------------------------------------------------------------------------|----------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| <b>UTILITIES CONTINGENCIES FUND</b>                                     |                            |                                 |                                   |                                   |                                |
| <b>UTILITIES CONTINGENCIES REV</b>                                      |                            |                                 |                                   |                                   |                                |
| 80-55-4295                                                              | Revenue - UF Contingencies | 75,980.48                       | 341,000.00                        | 75,480.48-                        |                                |
| Budget notes:                                                           |                            |                                 |                                   |                                   |                                |
| ~2022 American Rescue Act funds54,285                                   |                            |                                 |                                   |                                   |                                |
| Water connection fees10,000                                             |                            |                                 |                                   |                                   |                                |
| Sewer connection fees11,000                                             |                            |                                 |                                   |                                   |                                |
| Design Bridge Loan (Wastewater Engineering Phase Two, if needed)500,000 |                            |                                 |                                   |                                   |                                |
| ~2023 Transfer from General Fund contingencies320,000                   |                            |                                 |                                   |                                   |                                |
| Water connection fees 10,000                                            |                            |                                 |                                   |                                   |                                |
| Sewer connection fees 11,000                                            |                            |                                 |                                   |                                   |                                |
| 80-55-4900                                                              | Transfers In               | .00                             | .00                               | 240,000.02                        |                                |
| Total UTILITIES CONTINGENCIES REV:                                      |                            | 75,980.48                       | 341,000.00                        | 164,519.54                        |                                |
| <b>UTILITIES CONTINGENCIES REV</b>                                      |                            |                                 |                                   |                                   |                                |
| 80-55-6295                                                              | Expense - UF Contingencies | 500.00                          | 341,000.00                        | .00                               |                                |
| Budget notes:                                                           |                            |                                 |                                   |                                   |                                |
| ~2022 American Rescue Act funds54,285                                   |                            |                                 |                                   |                                   |                                |
| Wastewater engineering (Phase Two if needed) 500,000                    |                            |                                 |                                   |                                   |                                |
| Use of proceeds from Water connection fees 10,000                       |                            |                                 |                                   |                                   |                                |
| Use of proceeds from Sewer connection fees 11,000                       |                            |                                 |                                   |                                   |                                |
| ~2023 Various utilities projects300,000                                 |                            |                                 |                                   |                                   |                                |
| Contribution toward State's replacement of water line 20,000            |                            |                                 |                                   |                                   |                                |
| Use of proceeds from Water connection fees 10,000                       |                            |                                 |                                   |                                   |                                |
| Use of proceeds from Sewer connection fees 11,000                       |                            |                                 |                                   |                                   |                                |
| Total UTILITIES CONTINGENCIES REV:                                      |                            | 500.00                          | 341,000.00                        | .00                               |                                |
| UTILITIES CONTINGENCIES FUND Revenue Total:                             |                            | 75,980.48                       | 341,000.00                        | 164,519.54                        |                                |
| UTILITIES CONTINGENCIES FUND Expenditure Total:                         |                            | 500.00                          | 341,000.00                        | .00                               |                                |
| Net Total UTILITIES CONTINGENCIES FUND:                                 |                            | 75,480.48                       | .00                               | 164,519.54                        |                                |

| Account Number                          | Account Title                  | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|-----------------------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| <b>CAPITAL FUND</b>                     |                                |                                 |                                   |                                   |                                |
| <b>CAPITAL FUND REVENUES</b>            |                                |                                 |                                   |                                   |                                |
| 90-57-4300                              | Bank Interest - Capital Fund   | 55.59                           | .00                               | 164.97                            | 200.00                         |
| 90-57-4303                              | Interest - WWTP                | .00                             | .00                               | 218.65                            | 500.00                         |
| 90-57-4510                              | Bridge Loan Wastewater Treatme | 900,000.00                      | 900,000.00                        | .00                               | 0                              |
| 90-57-4515                              | Interim WWTP Loan              | .00                             | .00                               | .00                               | 2,000,000.00                   |
| Budget notes:                           |                                |                                 |                                   |                                   |                                |
| ~2024 Required USDA Interim Loan - WWTP |                                |                                 |                                   |                                   |                                |
| 90-57-4520                              | CARRYOVER Capital Fund         | .00                             | 60,000.00                         | .00                               | 0                              |
| 90-57-4900                              | Transfers In - Capital Fund    | 10,000.00                       | 470,000.00                        | 355,000.01                        |                                |
| Total CAPITAL FUND REVENUES:            |                                | 910,055.59                      | 1,430,000.00                      | 355,383.63                        |                                |
| <b>CAPITAL FUND REVENUES - Expenses</b> |                                |                                 |                                   |                                   |                                |
| 90-57-7024                              | New shuttle van (trade)        | .00                             | 35,000.00                         | 35,000.00                         | 0                              |
| 90-57-7025                              | Downpayment on new garbage trk | .00                             | 70,000.00                         | .00                               |                                |
| 90-57-7026                              | Housing Purchase Expense       | .00                             | 350,000.00                        | 289,626.07                        |                                |
| 90-57-7027                              | Wastewater Treatment Design Ex | 19,304.00                       | 900,000.00                        | 113,880.71                        |                                |
| 90-57-7028                              | Third Water Tank Design        | .00                             | 75,000.00                         | .00                               |                                |
| 90-57-7030                              | Interim WWTP Loan Exp          | .00                             | .00                               | .00                               | 2,000,000.00                   |
| Total CAPITAL FUND REVENUES:            |                                | 19,304.00                       | 1,430,000.00                      | 368,506.78                        |                                |
| CAPITAL FUND Revenue Total:             |                                | 910,055.59                      | 1,430,000.00                      | 355,383.63                        |                                |
| CAPITAL FUND Expenditure Total:         |                                | 19,304.00                       | 1,430,000.00                      | 368,506.78                        |                                |
| Net Total CAPITAL FUND:                 |                                | 890,751.59                      | .00                               | 13,123.15                         |                                |
| Net Grand Totals:                       |                                | 1,524,181.51                    | 1,222,161.00                      | 970,867.98                        |                                |

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| Account Number | Account Title | 2021-22<br>Prior year<br>Actual | 2022-23<br>Current year<br>Budget | 2022-23<br>Current year<br>Actual | Proposed Future<br>Year Budget |
|----------------|---------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
|----------------|---------------|---------------------------------|-----------------------------------|-----------------------------------|--------------------------------|

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Report Criteria:

- Budget note year end periods: All,Current year
  - Print Fund Titles
  - Page and Total by Fund
  - Print Source Titles
  - Total by Source
  - Print Department Titles
  - Total by Department
  - All Segments Tested for Total Breaks
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