

TOWN OF COLORADO CITY



TENTATIVE BUDGET

FISCAL YEAR 2023-2024

TOWN OF COLORADO CITY

TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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TOWN OF COLORADO CITY

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June 6, 2023

RE: 2023-2024 Tentative Budget

Honorable Mayor and Councilmembers:

We are pleased to present the fiscal year 2024 Tentative Budget for your input and consideration as well as input from the public. The Town is a primary government where the citizens elect its governing council. The proposed budget represents organizations and activities for which the elected officials exercise financial control. The Town has a responsibility to its citizens to carefully account for public funds, manage the finances wisely, and plan for adequate funding of services.

Once the tentative budget has been adopted, the total expenditures may not be increased upon final adoption, however, line items may be changed. After adoption of the tentative budget, it must be published once a week for two consecutive weeks, along with a notice of the final budget adoption meeting, July 17, 2023.

Once the budget is adopted in its final form, revenues and expenditures are managed to track the budgeted estimates. Finance staff monitors the budget throughout the year and reports monthly to the Town Council in order to maintain a balanced budget. The budget merely sets forth the purposes for which specific amounts of money may be expended, if and when the funds become available. During the year, actual amounts may vary from the estimated budget amounts (*such as unforeseen expenditures or insufficient revenue projections*) and the Town Council can transfer funds between budget line items to adjust the budget.

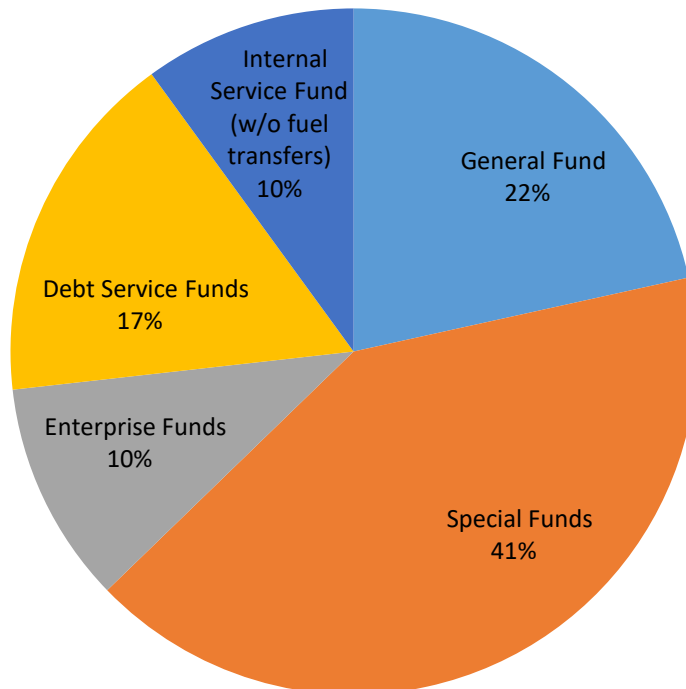
The fiscal year 2024 tentative budget totals \$23,872,382 which represents a 13% overall decrease from the prior year. The \$5,142,649 General Fund budget increased from the 2023 budget by \$148,387. Staff is recommending that we continue to budget the ongoing costs very conservatively as the Town has experienced a very real short fall of state shared and tax revenues due to the reduction in population based on the 2020 census count as well as a slower growth rate as compared to other parts of the state. We are proposing a 5% COLA and a few other targeted wage adjustments, the proposed budget incorporated the updated police merit pay scale and anticipate entering into ASRS about mid-year. The proposed budget also reflects a proposed 3% local TPT on food for home consumption that is anticipated to become effective on the first of September 2023. The effort has been to budget basic general fund services based on the projected revenues without incorporating special or one-time funding.

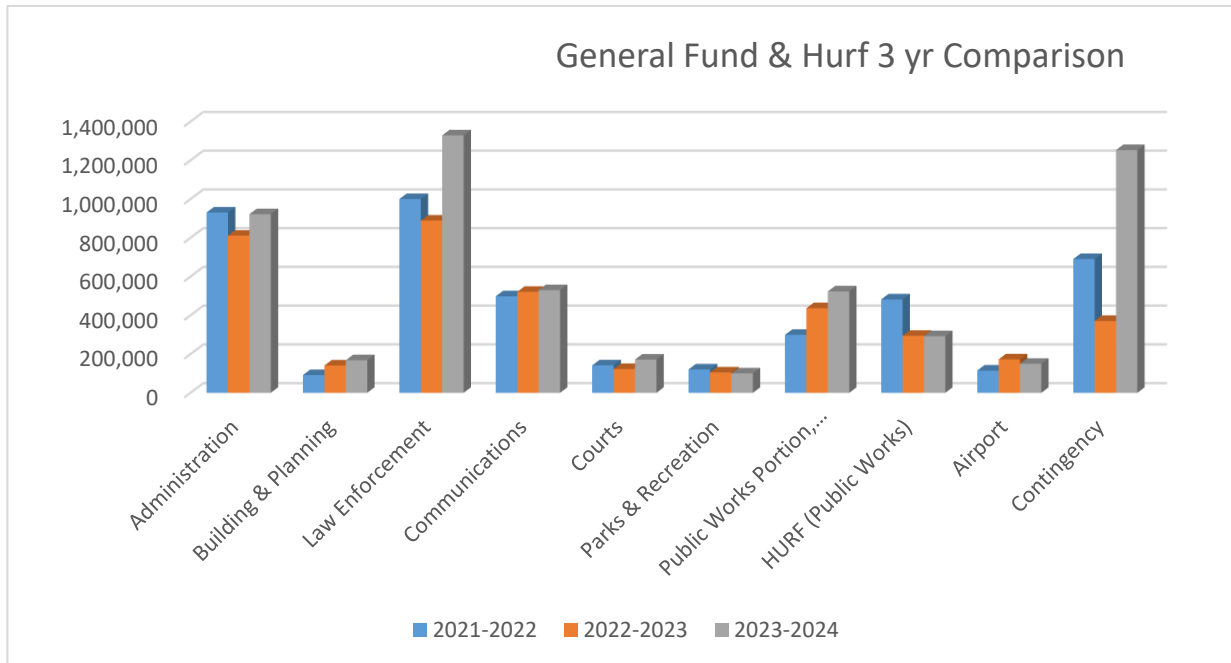
The proposed budget reflects a drawdown of \$650,000 from the fund balance this will leave the Town with an estimated fund balance of approximately \$500,000. It is important that this reserve be maintained for cash flow and emergencies at a bare minimum of 10% of the general fund budget, which would be \$500,000. Fund balance is an important indicator of the Town's financial position and must be maintained as a buffer for unexpected cost increases or revenue declines.

The cost to the general fund of maintaining health insurance benefits of the employees is estimated to be \$446,900. This includes a high deductible catastrophic coverage plan as well as dental, vision and life. The budget also reflects contributions to retirement funds of \$179,718.

The General Fund is the most important part of this budget as it primarily supports delivery of the day to day core services. From the chart below, the General Fund is 22% of the total budget. Internal service fund accounts for transactions between the Town and the utilities, including the Landfill. The Enterprise Funds are the Utility and Landfill budgets (10%). Debt Service Funds accommodates a potential Rural Development loan or any other leases or loans during the year (17%). Special funds are mainly grants that may or may not materialize (41%); however, if revenues are received but the expenditures are not budgeted for, they cannot be spent.

2022-2023 BUDGET SUMMARY





In addition to the health insurance benefits, the tentative budget also includes personal paid leave time for vacation, illness or otherwise as well as a 3% contribution into a 457(b) plan for the employees, this is expected to be changed to about a 12% contribution to Arizona State Retirement System about mid-way through the fiscal year. Several grants are budgeted, and some are in progress. Public Works budget commits more resources for the maintenance and improvements of roads. The Police Department is currently budgeted for full staffing. The administration budget includes the insurance, maintaining the travel & training fleet, supplies and most of the legal costs for the Town. There are many other projects and improvements that are not able to be budgeted. We have implemented a Capital Improvement Plan that will help prioritize the projects and needs and we are grateful for the resources that we do have to provide basic public services.

Another issue that the Town is now facing is a reduction of the expenditure limitation, a direct result of the 2020 census count. This is proving problematic as we work the budgets. This year we were able to stay under, with an uncomfortable margin of less than \$400,000, due to the allowable exclusions.

As stewards of public trust, we take seriously the responsibility to manage public funds wisely and economically in the best interests of those we serve. You are welcome to contact me at any time to discuss questions or specific details. Appreciation is extended to all Town Personnel, Boards, Committees, and the Council for time and effort given to provide services for our citizens.

Respectfully submitted,

Vance Barlow,
Town Manager

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REVENUES

Fiscal Year 2023-2024

| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| REVENUES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| GENERAL FUND | | | | | |
| Fund Balance | (150,000) | 850,000 | | | 650,000 |
| State Revenue Sharing | 323,035 | 478,276 | 398,373 | 478,048 | 675,779 |
| State Sales Tax | 317,229 | 354,688 | 345,348 | 414,418 | 379,358 |
| Local Sales Tax | 1,028,924 | 1,300,000 | 1,195,610 | 1,434,732 | 2,000,000 |
| Vehicle License Tax | 316,463 | 220,812 | 168,966 | 202,759 | 222,193 |
| Business Licenses | 2,368 | 3,000 | 2,584 | 3,101 | 3,000 |
| Building/Planning Permits | 74,611 | 100,000 | 121,297 | 145,556 | 150,000 |
| STR Permits | | | | - | 3,000 |
| Dog Licenses | 170 | 800 | 595 | 714 | 800 |
| Fines & Forfeitures | 17,412 | 30,000 | 22,292 | 26,750 | 30,000 |
| Charges for Services | 32,714 | 60,000 | 61,937 | 74,324 | 60,000 |
| Leases/Rentals | 42,968 | 60,000 | 45,180 | 54,216 | 65,000 |
| Contributions | 5,000 | 5,000 | 5 | 6 | 5,000 |
| Interest | 5,000 | 5,000 | 48,155 | 57,786 | 35,000 |
| Miscellaneous | 50,000 | 50,000 | 29,402 | 35,282 | 50,000 |
| AZ CARES Act/ ARPA one time fund | 191,870 | 807,964 | 807,564 | 807,564 | 0 |
| Insurance From Enterprise Funds | 64,000 | 64,000 | 43,418 | 52,102 | 64,000 |
| Court Oversight From Enterprise Funds | 21,286 | 25,906 | 27,103 | 32,524 | 29,788 |
| Transfer to Risk Management Fund | 28,100 | 14,327 | | - | 14,327 |
| Transfer to Tuition Reimbursement Fund | | 14,327 | | - | 14,327 |
| School District IGA | 5,000 | 5,000 | - | - | 5,000 |
| Fire Dispatch IGA | 155,240 | 156,356 | 136,108 | 163,330 | 158,969 |
| Public Safety Dispatch IGA | 34,506 | 113,134 | 80,824 | 96,989 | 115,024 |
| Hildale Police IGA | 180,000 | 275,672 | 224,281 | 269,137 | 412,084 |
| Total General Fund | \$2,745,896 | \$4,994,262 | \$3,759,042 | \$4,349,338 | \$5,142,649 |
| | | | | | |
| SPECIAL FUNDS | | | | | |
| HURF Fund Balance | 0 | 0 | | 0 | 0 |
| Highway User Revenue Fund | 482,003 | 294,236 | 227,197 | 272,636 | 292,605 |
| One Time Infrastructure Funding/ ARP | 615,694 | | | 0 | |
| Special Projects (Grant or Shared Proje | 60,000 | 60,000 | | 0 | 60,000 |
| Hildale Public Works IGA | | | | 0 | |
| County Flood Control Fund Balance | 46,480 | 65,333 | | 0 | 64,598 |
| County Flood Control | 18,776 | 21,544 | 21,544 | 21,544 | 23,543 |
| Court Enhancement Fund Balance | 25,680 | 26,690 | | 0 | 26,690 |
| Court Enhancement Fund | 1,500 | 1,500 | 1,908 | 2,290 | 2,000 |
| WIFA/GADA Grants | 850,000 | 850,000 | | 0 | 850,000 |
| CDBG RA South Hildale St. | 0 | 750,000 | | 0 | 668,226 |
| CDBG SSP Central & 389 | 500,000 | 500,000 | | 0 | 500,000 |
| Rural Development Planning Grant | 100,000 | 100,000 | | 0 | 100,000 |
| Rural Development Infrastructure Gran | 1,470,000 | 3,000,000 | | 0 | 3,000,000 |
| 911 State Funding Grant | 200,000 | 0 | | 0 | 0 |
| Governors Office of Highway Safety | 125,000 | 125,000 | | 0 | 125,000 |
| Misc. State Grants | 50,000 | 50,000 | | 0 | 50,000 |
| COPS Grant | 125,000 | 125,000 | | 0 | 125,000 |
| Airport ADOT | 2,230,000 | 1,800,000 | | 0 | 800,000 |

REVENUES

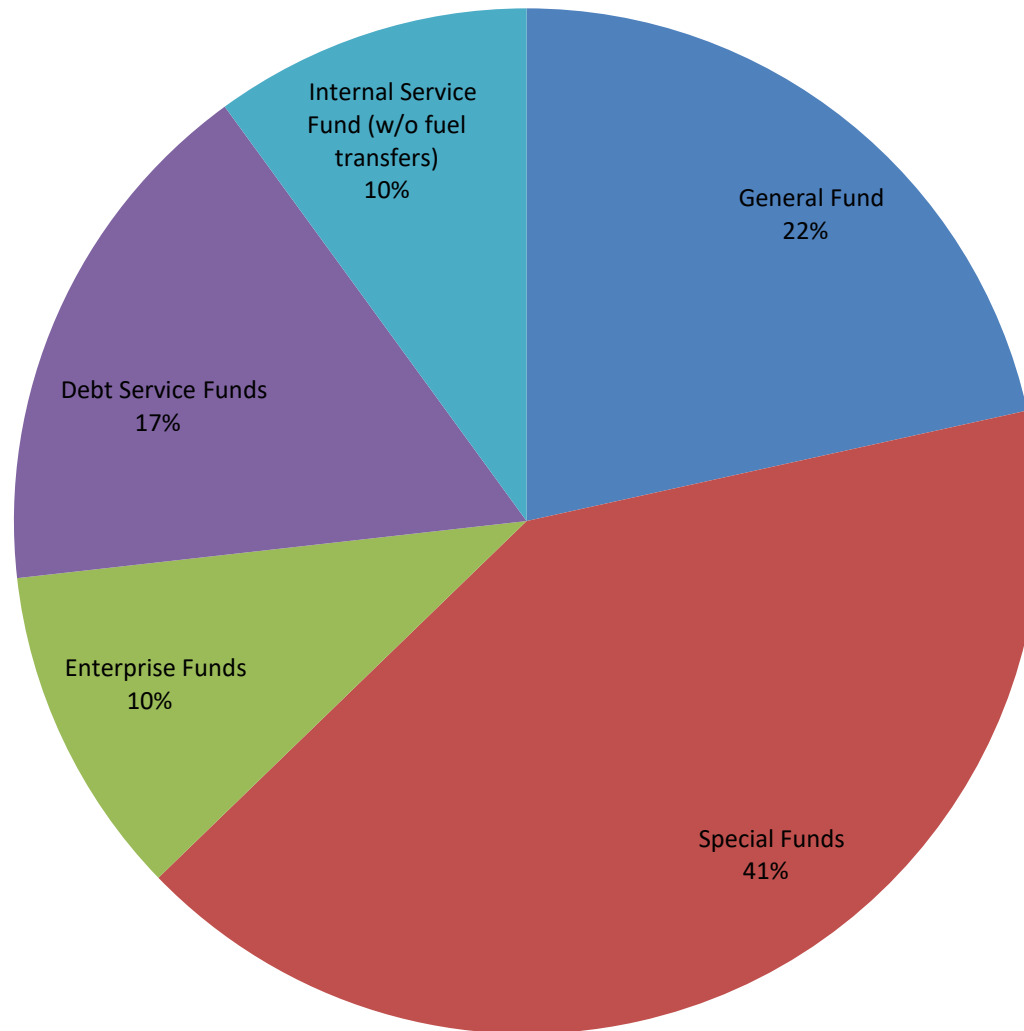
| | | | | | |
|---|---------------------|---------------------|--------------------|--------------------|---------------------|
| Airport FAA | 736,006 | 4,500,000 | | 0 | 1,700,000 |
| Mohave County ARPA Funding | | 1,400,000 | | 0 | 1,400,000 |
| Economic Development Grant | 50,000 | 50,000 | | 0 | 50,000 |
| Total Special Revenue Funds | 7,686,139 | 13,719,303 | 250,649 | 296,470 | 9,837,662 |
| | | | | | |
| | | | | | |
| ENTERPRISE FUNDS | | | | | |
| Gas Utility | 1,000,000 | 1,000,000 | | 0 | 1,000,000 |
| Water Utility | 1,000,000 | 1,000,000 | - | 0 | 1,000,000 |
| Solid Waste | 500,000 | 500,000 | | 0 | 500,000 |
| Total Enterprise Funds | \$2,500,000 | \$2,500,000 | \$0 | \$0 | \$2,500,000 |
| | | | | | |
| DEBT SERVICE FUNDS | | | | | |
| Secondary Tax Levy/Bond | 0 | 0 | 0 | 0 | 0 |
| Capital Projects Lease/Loan Proceeds | 3,000,000 | 3,000,000 | 0 | 0 | 3,000,000 |
| Potential Lease/Loan Proceeds | 1,000,000 | 1,000,000 | 0 | 0 | 1,000,000 |
| Total Debt Service Funds | 4,000,000 | 4,000,000 | 0 | 0 | 4,000,000 |
| | | | | | |
| INTERNAL SERVICE FUNDS (Memo Only) | | | | | |
| Hildale/Utilities Transfer | 871,297 | 1,045,205 | | 0 | 1,045,205 |
| Landfill Corp. Transfers | 241,391 | 437,741 | | 0 | 437,741 |
| Fuel Sales | 268,200 | 324,404 | | 0 | 337,700 |
| Risk Management Account From EF | 21,425 | 21,425 | | 0 | 21,425 |
| | | | | 0 | |
| Other Dept. Transfers | 428,979 | 550,000 | | 0 | 550,000 |
| Total Int. Service Funds * | 1,831,292 | 2,378,775 | - | - | 2,392,071 |
| | | | | | |
| TOTAL ALL FUNDS | \$18,763,327 | \$27,592,340 | \$4,009,691 | \$4,645,808 | \$23,872,382 |

*General fund transfers for fuel are already reflected in general fund revenues.

| Fiscal Year 2023-2024 SUMMARY | | | | |
|--|---------------------|---------------------|--------------------|---------------------|
| | BUDGET | BUDGET | PROJECTED | BUDGET |
| REVENUES | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 |
| General Fund | 2,745,896 | 4,994,262 | 4,349,338 | 5,142,649 |
| Special Funds | 7,686,139 | 13,719,303 | 296,470 | 9,837,662 |
| Enterprise Funds | 2,500,000 | 2,500,000 | 0 | 2,500,000 |
| Debt Service Funds | 4,000,000 | 4,000,000 | 0 | 4,000,000 |
| Internal Service Fund (w/o fuel transfers) | 1,831,292 | 2,378,775 | 0 | 2,392,071 |
| TOTAL REVENUES | \$18,763,327 | \$27,592,340 | \$4,645,808 | \$23,872,382 |
| | | | | |
| EXPENDITURES | | | | |
| GENERAL FUND | 2021-2022 | 2022-2023 | PROJECTED | 2023-2024 |
| Administration | 1,731,685 | 811,279 | 831,244 | 922,359 |
| Building & Planning | 155,681 | 141,116 | 117,605 | 168,457 |
| Law Enforcement | 1,094,157 | 889,263 | 1,095,938 | 1,329,304 |
| Communications | 521,186 | 521,186 | 457,698 | 529,895 |
| Courts | 120,603 | 120,603 | 140,331 | 143,076 |
| Parks & Recreation | 114,596 | 96,332 | 91,341 | 123,113 |
| Public Works Portion, Transfer to HURF | 407,351 | 491,834 | 470,909 | 523,618 |
| Airport | 172,685 | 172,685 | 107,635 | 149,735 |
| Contingency | 1,678,864 | 1,749,964 | 817,326 | 1,253,092 |
| TOTAL | \$5,996,808 | \$4,994,262 | \$4,130,027 | \$5,142,649 |
| | | | | 0 |
| SPECIAL FUNDS | | | | |
| Road Funds | | | | |
| HURF (Public Works) | 294,236 | 294,236 | 272,636 | 292,605 |
| Special Projects | 60,000 | 60,000 | 0 | 60,000 |
| ARPA Funds | | 0 | | 0 |
| Flood Control | 86,877 | 86,877 | 21,544 | 88,141 |
| Court Enhancement Fund | | 28,190 | | 28,690 |
| WIFA / GADA Grants | 85,000 | 850,000 | 0 | 850,000 |
| CDBG Grants (Total) | 500,000 | 1,250,000 | 180,837 | 1,168,226 |
| Rural Development Grant | 100,000 | 100,000 | 0 | 100,000 |
| Rural Development Infrastructure | 3,000,000 | 3,000,000 | 0 | 3,000,000 |
| Misc. Grants | 150,000 | 50,000 | 0 | 50,000 |
| 911 State Funding Grant | 74,703 | 0 | 0 | 0 |
| Governors Office of Highway Safety | | 125,000 | | 125,000 |
| COPS Grant | 125,000 | 125,000 | 0 | 125,000 |
| ADOT Airport | 1,800,000 | 1,800,000 | 0 | 800,000 |
| FAA Airport | 4,500,000 | 4,500,000 | 0 | 1,700,000 |
| Mohave County ARPA Funding | | 1,400,000 | | 1,400,000 |
| Economic Development Grant | 50,000 | 50,000 | 0 | 50,000 |
| TOTAL | \$10,825,816 | \$13,719,303 | \$475,017 | \$9,837,662 |

| | | | | |
|--|-------------------------|---------------------|--------------------|---------------------|
| | | | | |
| Fiscal Year 2023-2024 | SUMMARY (PAGE 2) | | | |
| | | | | |
| | | | | |
| ENTERPRISE FUNDS | | | | |
| Gas Utility | 1,000,000 | 1,000,000 | 0 | 1,000,000 |
| Water Utility | 1,000,000 | 1,000,000 | 0 | 1,000,000 |
| Landfill Corporation | 350,000 | 350,000 | 0 | 500,000 |
| TOTAL | \$2,350,000 | \$2,350,000 | \$0 | \$2,500,000 |
| | | | | |
| DEBT SERVICE FUNDS <i>(Does not include debt service already in department budgets)</i> | | | | |
| Potential Lease/Debt Proceeds | \$4,000,000 | \$4,000,000 | \$0 | \$4,000,000 |
| | \$4,000,000 | \$4,000,000 | \$0 | \$4,000,000 |
| | | | | |
| INTERNAL SERVICE FUND | | | | |
| Internal Service Fund (Without Dept. Fuel) | \$1,831,292 | \$2,378,775 | 0 | 2,392,071 |
| TOTAL | \$1,831,292 | \$2,378,775 | \$0 | \$2,392,071 |
| | | | | |
| TOTAL EXPENDITURES | \$25,003,916 | \$27,442,340 | \$4,605,044 | \$23,872,382 |

2022-2023 BUDGET SUMMARY



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DETAILED BUDGET ESTIMATES

TOWN OF COLORADO CITY



TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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ADMINISTRATION

Fiscal Year 2023-2024

| EXPENDITURES | BUDGET 2021-2022 | BUDGET 2022-2023 | ACTUAL 4/24/2023 | PROJECTED 2022-2023 | BUDGET 2023-2024 |
|----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------|
| Salaries | 335,466 | 312,402 | 270,429 | 324,515 | 386,930 |
| Employee Benefits | 67,066 | 70,033 | 67,689 | 81,227 | 96,050 |
| Legal | 10,000 | 14,000 | 27,748 | 33,298 | 25,000 |
| Professional | 70,000 | 70,000 | 58,774 | 70,529 | 70,000 |
| Supplies | 16,203 | 16,226 | 22,346 | 26,815 | 16,170 |
| Licenses & Misc. Fees | 60,000 | 58,000 | 45,096 | 54,115 | 55,000 |
| Printing & Postage | 10,000 | 5,000 | 3,224 | 3,869 | 5,000 |
| Insurance | 185,000 | 90,000 | 64,168 | 77,002 | 90,000 |
| Risk Management Account | 28,575 | 14,327 | 9,321 | 11,185 | 15,309 |
| Tuition Reimbursement Fund | | 14,327 | | 0 | 6,200 |
| Travel & Training | 25,000 | 22,500 | 25,019 | 30,023 | 30,000 |
| Interest Costs | 200 | 200 | 0 | 0 | 200 |
| Use Taxes | 7,000 | 7,000 | 19,824 | 23,789 | 7,000 |
| Equipment Rental & Lease | | | | | 12,500 |
| Fuel & Oil | 4,000 | 6,000 | 4,288 | 5,146 | 6,000 |
| Utilities | 20,000 | 20,000 | 22,402 | 26,882 | 28,000 |
| Telephone | 16,000 | 15,000 | 12,081 | 14,497 | 15,000 |
| Community Engagement | 30,000 | 30,000 | 2,552 | 13,062 | 30,000 |
| Equipment Repair & Maint | 8,000 | 8,000 | 2,710 | 3,252 | 8,000 |
| Building & Grounds Maint | 10,000 | 10,000 | 2,785 | 3,342 | 10,000 |
| Equipment Purchases | 10,000 | 10,000 | 8,693 | 10,432 | 10,000 |
| Transfers to Debt Service | 18,264 | 18,264 | 18,264 | 18,264 | 0 |
| TOTALS | \$930,774 | \$811,279 | \$687,413 | \$831,244 | \$922,359 |

BUILDING & PLANNING

Fiscal Year 2023-2024

| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|--------------------------|-----------------|------------------|------------------|------------------|------------------|
| EXPENDITURES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Salaries | 42,838 | 66,049 | 43,133 | 51,760 | 99,433 |
| Employee Benefits | 9,168 | 14,821 | 11,608 | 13,930 | 24,342 |
| Professional | 9,000 | 20,000 | 10,806 | 12,967 | 15,000 |
| Supplies | 1,500 | 500 | 512 | 614 | 500 |
| Licenses & Misc. Fees | | 5,000 | 870 | 1,044 | 2,500 |
| Printing & Postage | 800 | 800 | 1,102 | 1,322 | 800 |
| Travel & Seminars | 6,000 | 5,932 | 3,350 | 4,020 | 6,000 |
| Fuel & Oil | 1,000 | 1,000 | 806 | 967 | 1,000 |
| Tools & Small Equipment | 250 | 250 | 155 | 186 | 250 |
| Telephone | 2,000 | 1,500 | 3,451 | 4,141 | 1,500 |
| Equipment Repair & Maint | 1,000 | 1,000 | 1,397 | 1,676 | 2,000 |
| Equipment Purchases | 0 | 6,000 | 5,595 | 6,714 | 6,000 |
| Transfer to Debt Service | 18,264 | 18,264 | 18,264 | 18,264 | 9,132 |
| TOTALS | \$91,820 | \$141,116 | \$101,049 | \$117,605 | \$168,457 |

27,951 (18,457)

LAW ENFORCEMENT

Fiscal Year 2023-2024

| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|--------------------------------|--------------------|------------------|------------------|--------------------|--------------------|
| EXPENDITURES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Salaries | 560,332 | 533,242 | 543,400 | 652,080 | 833,868 |
| Employee Benefits | 158,707 | 129,618 | 128,444 | 154,133 | 236,239 |
| Professional | 5,000 | 5,000 | 8,093 | 9,712 | 10,000 |
| K9 Unit | 12,000 | 1,500 | 4,301 | 5,161 | 5,000 |
| Supplies | 15,000 | 14,672 | 9,304 | 11,165 | 12,000 |
| Uniforms & Accessories | 9,000 | 8,100 | 7,997 | 9,596 | 9,000 |
| Printing & Postage | 600 | 600 | 437 | 524 | 600 |
| Travel & Training | 15,000 | 15,000 | 18,966 | 22,759 | 20,000 |
| Animal Control | 1,500 | 1,500 | 272 | 326 | 1,500 |
| Fuel & Oil | 25,000 | 49,796 | 33,237 | 39,884 | 41,500 |
| Utilities | 12,000 | 20,000 | 19,788 | 23,746 | 20,000 |
| Telephone | 10,000 | 7,500 | 9,081 | 10,897 | 7,500 |
| Equipment Repair & Maint | 15,000 | 15,000 | 29,114 | 34,937 | 15,000 |
| Building & Grounds Maintenance | 6,000 | 5,000 | 2,437 | 2,924 | 5,000 |
| Equipment Purchases | 45,000 | 15,000 | 22,390 | 26,868 | 15,000 |
| Transfer to Debt Service/Lease | 110,000 | 67,735 | 76,022 | 91,226 | 97,097 |
| TOTALS | \$1,000,139 | \$889,263 | \$913,283 | \$1,095,938 | \$1,329,304 |

| | |
|--------|-------------------------|
| | per 2020 census |
| 68.99% | 2507 Town CC population |
| 31.01% | 1127 Hildale population |
| | 3634 |

412,084.24 Hildale portion per IGA
34,340.35 Hildale per month

COURT MONITORING

Fiscal Year 2023-2024

| LAW ENFORCEMENT | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|-------------------------|------------------|------------------|------------------|------------------|------------------|
| EXPENDITURES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Salaries | | | | 0 | 0 |
| Employee Benefits | | | | 0 | 0 |
| Supplies | | | | 0 | 0 |
| Uniforms & Accessories | | | | 0 | 0 |
| Travel & Training | | | | 0 | 0 |
| Fuel & Oil | | | | 0 | 0 |
| Telephone | | | | 0 | 0 |
| Equipment Purchases | | | | 0 | 0 |
| Body Cam Implementation | | | | 0 | 0 |
| Vehicle | | | | 0 | 0 |
| Consultant/Mentor | 21,600 | 24,000 | | 0 | 26,400 |
| TOTALS | \$21,600 | \$24,000 | \$0 | \$0 | \$26,400 |

| MONITOR | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|
| EXPENDITURES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Monitor Costs joint | 18,000 | 24,000 | | 0 | 26,400 |
| Training Consultant | 1,500 | 1,500 | | 0 | 1,600 |
| Monitor Costs TOCC Specific | 21,600 | 21,600 | | 0 | 23,760 |
| Legal Costs | 0 | 0 | | 0 | 0 |
| Subdivision Issues? | | | | | |
| TOTALS | \$41,100 | \$47,100 | \$0 | \$0 | \$51,760 |

| | |
|-----------------------|------------------|
| Grand Total | \$ 78,160 |
| Shared Portion | \$ 54,160 |
| Colorado City 45% | \$ 24,372 |

COMMUNICATIONS CENTER

Fiscal Year 2023-2024

| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| EXPENDITURES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Salaries | 342,584 | 379,137 | 291,572 | 349,886 | 379,929 |
| Employee Benefits | 69,993 | 88,612 | 52,771 | 63,325 | 94,446 |
| Professional Services | 17,000 | 12,917 | 12,681 | 15,217 | 15,000 |
| Supplies | 2,000 | 2,720 | 2,078 | 2,494 | 2,720 |
| Uniforms & Accessories | 2,000 | 2,000 | 831 | 997 | 2,000 |
| Printing & Postage | 300 | 300 | 3 | 4 | 300 |
| Travel & Training | 10,000 | 6,000 | 9,539 | 11,447 | 6,000 |
| Telephone | 3,500 | 3,500 | 1,955 | 2,346 | 3,500 |
| GIS/Information Technology | 2,500 | 2,500 | 0 | 0 | 2,500 |
| Equipment Repair & Maint | 7,500 | 7,500 | 1,999 | 2,399 | 7,500 |
| CAD Maintenance | 26,000 | 6,000 | 2,520 | 3,024 | 6,000 |
| Equipment Purchases | 15,000 | 10,000 | 5,466 | 6,559 | 10,000 |
| Transfer to Debt Service | | 0 | | 0 | 0 |
| TOTALS | \$498,377 | \$521,186 | \$381,415 | \$457,698 | \$529,895 |

HILDALE POLICE

Hildale Portion per IGA **115,024.15** \$ 9,585 per month

COURTS
Fiscal Year 2023-2024

| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|---------------------------|------------------|------------------|------------------|------------------|------------------|
| EXPENDITURES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Salaries | 17,479 | 18,353 | 15,529 | 18,635 | 19,270 |
| Employee Benefits | 1,381 | 1,450 | 1,227 | 1,472 | 3,006 |
| Legal Services | 35,000 | 35,000 | 29,735 | 35,682 | 35,000 |
| Professional Services | 500 | 500 | 0 | 0 | 500 |
| Supplies | 300 | 300 | 0 | 0 | 300 |
| Jail & Indigent Council | 10,000 | 10,000 | 12,185 | 14,622 | 15,000 |
| Court Enhancement Project | 27,180 | 2,290 | 0 | 0 | 28,690 |
| Consolidated Court IGA | 50,000 | 55,000 | 69,920 | 69,920 | 70,000 |
| | \$141,840 | \$122,893 | \$128,596 | \$140,331 | \$171,766 |

PARKS
Fiscal Year 2023-2024

| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|---------------------------|------------------|------------------|-----------------|-----------------|------------------|
| EXPENDITURES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Salaries | 62,480 | 47,185 | 33,840 | 40,608 | 52,640 |
| Employee Benefits | 15,444 | 10,068 | 7,683 | 9,220 | 18,394 |
| Professional Services | 500 | 500 | 0 | 0 | 500 |
| Supplies | 2,500 | 2,579 | 3,714 | 4,457 | 2,579 |
| Travel & Seminars | 2,500 | 2,500 | 185 | 222 | 1,500 |
| Equipment Rental & Lease | 500 | 500 | 150 | 180 | 500 |
| Fuel & Oil | 2,000 | 2,000 | 1,126 | 1,351 | 2,000 |
| Utilities | 10,000 | 10,000 | 11,437 | 13,724 | 15,000 |
| Tools & Small Equipment | 2,000 | 2,000 | 1,919 | 2,303 | 2,000 |
| Equipment Repair & Maint | 3,000 | 3,000 | 153 | 184 | 3,000 |
| Building & Grounds Maint | 5,000 | 6,000 | 8,286 | 9,943 | 10,000 |
| Equipment Purchases | 10,000 | 5,000 | 2,871 | 3,445 | 5,000 |
| Capital Improvements | 5,000 | 5,000 | 4,753 | 5,704 | 10,000 |
| Transfers to Debt Service | 0 | 9,132 | 0 | 0 | 0 |
| TOTALS | \$120,924 | \$105,464 | \$76,117 | \$91,341 | \$123,113 |

PUBLIC WORKS
Fiscal Year 2023-2024

| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|
| EXPENDITURES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Salaries | 229,368 | 251,401 | 190,685 | 228,822 | 293,714 |
| Employee Benefits | 69,300 | 75,569 | 56,034 | 67,241 | 102,546 |
| Supplies | 16,700 | 17,682 | 14,014 | 16,817 | 17,682 |
| Professional / Engineering | 10,000 | 10,000 | 2,379 | 2,855 | 5,000 |
| Road Materials & Paving/HURF | 54,780 | 52,000 | 38,717 | 46,460 | 67,600 |
| Licenses & Misc. Fees | 15,000 | 15,000 | 8,152 | 9,782 | 10,000 |
| Travel & Training | 8,000 | 8,000 | 4,144 | 4,973 | 7,000 |
| Equipment Rental & Lease | 2,000 | 2,000 | 49 | 59 | 2,000 |
| Fuel & Oil | 65,000 | 65,000 | 47,866 | 57,439 | 60,000 |
| Utilities | 36,000 | 36,000 | 29,362 | 35,234 | 36,000 |
| Street Lights | 8,000 | 5,000 | 6,104 | 7,325 | 7,500 |
| Tools & Small Equipment | 5,000 | 5,000 | 5,858 | 7,030 | 5,000 |
| Telephone | 2,000 | 1,200 | 1,305 | 1,566 | 1,600 |
| Equipment Repair & Maint | 70,000 | 55,000 | 48,012 | 57,614 | 55,000 |
| Building & Grounds Maint | 10,000 | 10,000 | 2,384 | 2,861 | 5,000 |
| Equipment Purchases | 60,000 | 25,000 | 16,735 | 20,082 | 25,000 |
| Capital Improvements/Grant Match | 20,000 | 0 | | 0 | 0 |
| Transfer to Debt Service | 100,091 | 97,097 | 147,821 | 177,385 | 115,581 |
| TOTALS | \$781,239 | \$730,949 | \$619,621 | \$743,545 | \$816,223 |

| FUNDING SOURCES | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Highway Users Revenue Fund | 482,003 | 294,236 | 227,197 | 272,636 | 292,605 |
| General Fund | 299,236 | 436,713 | 392,424 | 470,909 | 523,618 |
| TOTAL | \$781,239 | \$730,949 | \$619,621 | \$743,545 | \$816,223 |

AIRPORT

Fiscal Year 2023-2024

| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|----------------------------|------------------|------------------|-----------------|------------------|------------------|
| EXPENDITURES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Salaries & Wages | 40,947 | 10,238 | 5,550 | 6,660 | 10,238 |
| Employee Benefits | 13,099 | 647 | 735 | 882 | 647 |
| Airport Manager Contract | 0 | 57,600 | 43,200 | 51,840 | 57,600 |
| Supplies | 2,500 | 2,500 | 2,441 | 2,929 | 2,500 |
| Professional / Engineering | 5,000 | 15,000 | 4,624 | 5,549 | 5,000 |
| Licenses & Misc. Fees | 2,000 | 3,700 | 4,658 | 5,590 | 5,500 |
| Insurance | 4,000 | 3,700 | 3,600 | 3,600 | 3,700 |
| Travel & Seminars | 5,000 | 5,000 | 4,280 | 5,136 | 5,000 |
| Fuel & Oil | 1,800 | 1,800 | 22 | 26 | 1,800 |
| Utilities | 18,000 | 15,000 | 9,091 | 10,909 | 12,000 |
| Telephone | 1,500 | 1,500 | 610 | 732 | 750 |
| Equipment Repair & Maint | 8,000 | 8,000 | 0 | 0 | 5,000 |
| Building & Grounds Maint | 8,000 | 8,000 | 996 | 1,195 | 5,000 |
| Equipment Purchases | 5,000 | 10,000 | 259 | 311 | 5,000 |
| Capital Improvements | 0 | 30,000 | 10,230 | 12,276 | 30,000 |
| Transfers to Debt Service | 0 | 0 | 0 | 0 | 0 |
| TOTALS | \$114,846 | \$172,685 | \$90,296 | \$107,635 | \$149,735 |

Revenues from hanger & land 25,000
difference (124,735)

CONTINGENCY

Fiscal Year 2023-2024

| EXPENDITURES | BUDGET 2021-2022 | BUDGET 2022-2023 | ACTUAL 4/24/2023 | PROJECTED 2022-2023 | BUDGET 2023-2024 |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------|
| Economic Development | 1,000 | 1,000 | | 0 | 1,000 |
| Tuition Reimbursement Program | | 25,000 | | 0 | 25,000 |
| Police Bldg 50 N. colvin | | | | 0 | |
| Large Capital Items | 100,000 | 1,197,864 | 485,088 | 582,106 | 745,000 |
| Motorola Spillman lease paym | 73,932 | | 73,932 | 73,932 | 73,932 |
| Airport FAA/ADOT Grant M | 223,000 | 225,000 | | 0 | 100,000 |
| Industrial Park Improvement | 30,000 | 30,000 | | 0 | 30,000 |
| General Fund Contingencies | 100,000 | 100,000 | 66,416 | 79,699 | 100,000 |
| Court Oversight Contingency | 62,700 | 0 | 67,991 | 81,589 | 78,160 |
| Risk Mgmt. Contingency | 100,000 | 100,000 | | 0 | 100,000 |
| TOTALS | \$690,632 | \$1,678,864 | \$693,427 | \$817,326 | \$1,253,092 |

Town of Colorado City
 2023-24 Summary of proposed Capital and large budget items.
 summarized in Contingency sheet

Capital Improvements

| Description | estimated cost |
|---------------------------------|---|
| Building & Grounds | |
| Town Hall Records Room | 150,000 ARPA Funds |
| Airport sub grade infrasture | 75,000 |
| Road Chip Seal | 0 above HURF Budget |
| extend irrigation to Plum Ave | 25,000 |
| Plum Avenue Park | 50,000 will be seeking some grant funding |
| Total | <u>300,000</u> |
| Equipment Purchases | |
| Fuel Dispenser System | <u>45,000</u> |
| Total | 45,000 |
| Other | |
| Johnson Ave Flood Control | 200,000 |
| Richard Street Crossing Repairs | 200,000 |
| Grand Total | 745,000 |

GRANTS

Fiscal Year 2023-2024

| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|---|--------------------|---------------------|------------|------------|--------------------|
| EXPENDITURES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Special Projects (Grant or Shared Project) | 60,000 | 60,000 | | 0 | 60,000 |
| County Flood Control | 45,150 | 86,877 | | 0 | 88,141 |
| WIFA/GADA Grants | 85,000 | 850,000 | | 0 | 850,000 |
| CDBG RA | 681,012 | 750,000 | | 0 | 668,226 |
| CDBG SSP Central & 389 | 500,000 | 500,000 | | 0 | 500,000 |
| Rural Development Planning Grant | 100,000 | 100,000 | | 0 | 100,000 |
| Rural Development Infrastructure Grant | 3,000,000 | 3,000,000 | | 0 | 3,000,000 |
| 9-1-1 PSAP Grant | 75,636 | 0 | | 0 | 0 |
| Governors Office of Highway Safety | | 125,000 | | 0 | 125,000 |
| Misc. State Grants | 50,000 | 50,000 | | 0 | 50,000 |
| COPS Grant | 50,000 | 125,000 | | 0 | 125,000 |
| Airport ADOT | 800,000 | 1,800,000 | | 0 | 800,000 |
| Airport FAA | 1,000,000 | 4,500,000 | | 0 | 1,700,000 |
| Mohave County ARPA Funding for Water Infrastructure | | 1,400,000 | | 0 | 1,400,000 |
| Economic Development Grant | 50,000 | 50,000 | | 0 | 50,000 |
| TOTALS | \$6,496,798 | \$13,396,877 | \$0 | \$0 | \$9,516,367 |

DEBT SERVICE
Fiscal Year 2023-2024

| EXPENDITURES | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|--------------------------------------|--------------------|--------------------|-----------|------------------|--------------------|
| | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Debt Service Principal & Interest | 167,500 | 81,666 | 0 | 305,139 | 221,810 |
| Transfer Bond Tax Revenues | 0 | 0 | 0 | 0 | 0 |
| Capitol Projects Lease/Loan Proceeds | 0 | 3,000,000 | 0 | 0 | 3,000,000 |
| Potential Lease/Loan Proceeds | 1,000,000 | 1,000,000 | | 0 | 1,000,000 |
| | \$1,167,500 | \$4,081,666 | - | \$305,139 | \$4,221,810 |

DEBT SERVICE SCHEDULE
TOWN OF COLORADO CITY
Fiscal Year 2023-2024

| LEESOR/LENDER | NO. | PURPOSE | COMPLETE | RATE | PRINCIPAL | INTEREST | TOTAL | TRANSFERS TO DEBT SERVICE | | | | | |
|---------------------------|-----|--------------------------|------------|------|----------------------|-------------|-------------|---------------------------|--------------------|---------------------|---------------------|-------------|----------------------|
| | | | | | | | | ADMIN | BUILDING | POLICE | COMM | PARKS | ROADS |
| Western Equipment 2021 pk | | 2021 Pickup | 10/26/2023 | | 49,820.00 | | | | | | | | 9,132.09 |
| Western Equipment 2021 pk | | 2021 Pickup | 10/26/2023 | | 49,820.00 | | | | 9,132.09 | | | | |
| RMF Internal | | Police units x 3 | 7/30/2025 | | 196,561.00 | | | | | 72,097.00 | | | |
| Motorola CAD System | | CAD System Replacem | 4/1/2026 | | 352,849.13 | | | | | | 73,932.00 | | |
| TBD | | vehicle | | | 75,000.00 | | | | | 25,000.00 | | | |
| Western Equipment 2021 pk | | 2021 Pickup | 10/26/2023 | | 49,820.00 | | | | | | | | 9,132.09 |
| Caterpillar Financial | | skidsteer | 9/12/2025 | | | | | | | | | | 17,862.72 |
| Caterpillar Financial | | Mini Ex | 9/12/2025 | | | | | | | | | | 17,862.72 |
| TBD | | Work Tk with Utility Box | | | 90,000.00 | | | | | | | | 30,000.00 |
| Western Equipment 2020 KW | | Semi Truck | 8/1/2025 | | 85,000.00 | | | | | | | | 31,591.85 |
| TOTALS | | | | | \$ 948,870.13 | \$ - | \$ - | \$ - | \$ 9,132.09 | \$ 97,097.00 | \$ 73,932.00 | \$ - | \$ 115,581.47 |

TRUST FUNDS

Fiscal Year 2023-2024

| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|--------------------------------|-----------------|-----------------|------------|------------|-----------------|
| EXPENDITURES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Elective Cafeteria Payments | 0 | 0 | | 0 | 0 |
| Partially Self Funded Payments | 0 | 0 | | 0 | 0 |
| Court Enhancement Fund | 26,445 | 28,190 | 0 | 0 | 28,690 |
| | \$26,445 | \$28,190 | \$0 | \$0 | \$28,690 |

Note: This spreadsheet is for informational purposes only;

However, the Court Enhancement Fund is reflected in the Court budget

ENTERPRISE FUNDS

TOWN OF COLORADO CITY



TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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INTERNAL SERVICE FUND
Fiscal Year 2023-2024

| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| REVENUES/TRANSFERS | | | | | |
| Hildale/Utilities | 871,297 | 1,045,205 | 909,507 | 1,091,408 | 1,045,205 |
| Landfill Corporation | 241,391 | 437,741 | 399,946 | 479,935 | 437,741 |
| Fuel Sales | 246,200 | 324,404 | 258,667 | 310,400 | 337,700 |
| Risk Management Account From EF | 21,425 | 21,425 | | - | 21,425 |
| | | | | | |
| Other, Including Fire District | 428,979 | 550,000 | 342,105 | 410,526 | 550,000 |
| Fuel Transfers from Other Departments | 113,800 | 125,596 | 85,987 | 103,184 | 112,300 |
| TOTALS | \$1,923,092 | \$2,504,371 | \$1,996,212 | \$2,395,453 | \$2,504,371 |
| | | | | | |
| EXPENDITURES | | | | | |
| Bulk Fuel | 360,000 | 450,000 | 272,706 | 327,247 | 450,000 |
| Hildale/Utilities Wages & Salaries | 583,634 | 733,675 | 846,380 | 1,015,656 | 733,675 |
| Hildale/Utilities Benefits | 167,663 | 191,530 | 182,811 | 219,373 | 191,530 |
| Hildale/Utilities Misc. | 120,000 | 120,000 | 15,074 | 18,089 | 120,000 |
| Landfill Corporation Wages & Salaries | 174,531 | 300,415 | 213,283 | 255,940 | 300,415 |
| Landfill Corporation Benefits | 51,860 | 87,326 | 68,531 | 82,237 | 87,326 |
| Landfill Corporation Misc. | 15,000 | 50,000 | 12,482 | 14,978 | 50,000 |
| Risk Management Account From EF | 21,425 | 21,425 | | - | 21,425 |
| Other inc. Fire District | 428,979 | 550,000 | 443,199 | 531,839 | 550,000 |
| TOTALS | \$1,923,092 | \$2,504,371 | \$2,054,466 | \$2,465,359 | \$2,504,371 |

| | | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | | |
| PROJECTIONS / WATER DEPARTMENT | | | | | |
| <i>Fiscal Year 2023-2024</i> | | | | | |
| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
| EXPENDITURES | 2021-2022 | 2022-2023 | 3/31/2016 | 2022-2023 | 2023-2024 |
| Salaries & Wages | | | | | |
| Employee Benefits | | | | | |
| Travel Expense | | | | | |
| Office Supplies & Expense | | | | | |
| Printing & Postage | | | | | |
| Equipment Supplies & Maint | | | | | |
| Equipment Repair & Maint | | | | | |
| Tools & Small Equipment | | | | | |
| Equipment Fuel & Oil | | | | | |
| Equipment Rental & Lease | | | | | |
| Building & Grounds Maint | | | | | |
| Utilities | | | | | |
| Telephone | | | | | |
| Licenses/Fees | | | | | |
| Testing & Monitoring Expense | | | | | |
| Contract Svc/Billing | | | | | |
| Contract Svc/System Maint | | | | | |
| System Repairs & Maint | | | | | |
| Engineering Fees | | | | | |
| Legal Services | | | | | |
| Accounting & Auditing | | | | | |
| Insurance | | | | | |
| Treatment Chemicals Expense | | | | | |
| Equipment Fees/Licenses | | | | | |
| Wholesale Water Purchase | | | | | |
| Depreciation | | | | | |
| Bad Debt Expense | | | | | |
| Land Lease | | | | | |
| Capital Improvements | | | | | |
| Equipment Purchase | | | | | |
| System Purchase | | | | | |
| Debt Service -RECD | | | | | |
| Interest | | | | | |
| TCWA Reserve | | | | | |
| Sundry Expenses | | | | | |
| Profit/Reserve | | | | | |
| | 1,000,000 | 1,000,000 | | 0 | 1,000,000 |
| TOTALS | 1,000,000 | 1,000,000 | 0 | 0 | 1,000,000 |

| | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | | |
| PROJECTIONS / GAS DEPARTMENT | | | | | |
| <i>Fiscal Year 2023-2024</i> | | | | | |
| | | | | | |
| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
| EXPENDITURES | 2021-2022 | 2022-2023 | 3/31/2016 | 2022-2023 | 2023-2024 |
| | | | | | |
| Salaries | | | | | |
| Employee Benefits | | | | | |
| Supplies | | | | | |
| Licenses/Fees | | | | | |
| Printing & Postage | | | | | |
| Travel & Seminars | | | | | |
| Insurance | | | | | |
| Landfill Operations | | | | | |
| Fuel & Oil | | | | | |
| Tools & Small Equipment | | | | | |
| Truck & Canister Lease | | | | | |
| Utilities | | | | | |
| Telephone | | | | | |
| Equipment Rental | | | | | |
| Other Rent | | | | | |
| Equipment Repair & Maintenance | | | | | |
| Building & Grounds Maint | | | | | |
| Equipment Purchases | | | | | |
| Interest Expense | | | | | |
| Long Term Debt Payment | | | | | |
| Professional Services | | | | | |
| Landfill Development | | | | | |
| Misc. | | | | | |
| Amortization Expense | | | | | |
| Contingencies | | | | | |
| | 1,000,000 | 1,000,000 | | 0 | |
| | | | | | |
| TOTALS | 1,000,000 | 1,000,000.00 | 0.00 | 0.00 | 1,000,000.00 |

Report Criteria:

- Accounts to include: With balances
- 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.Account Number = "6330000"-"6599999","8130000"-"8499999","8911900"-"9042999"

| | | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
|--|--------------------------|------------------------|------------------------|------------------------|----------------------|------------------------|--------------------|-----------------------|
| Account Number | Account Title | Prior year 4 Actual | Prior year 3 Actual | Prior year 2 Actual | Prior year Actual | Current year Actual | Cur Year Budget | Future year Budget |
| 2017 JUDGMENT RESOLUTION FUND | | | | | | | | |
| REVENUES | | | | | | | | |
| 63-38-101 | TRANSFER FROM GENERAL FU | 25,090.73 | 35,065.35 | 35,614.73 | 25,689.61 | .00 | 24,000 | 24,000.00 |
| 63-38-102 | TRANSFER FROM WATER FUND | 8,363.60 | 11,659.21 | 11,871.57 | 8,564.70 | .00 | 8,000 | 8,000.00 |
| 63-38-103 | TRANSFER FROM WASTEWATE | 8,363.60 | 11,659.21 | 11,871.56 | 8,564.70 | .00 | 8,000 | 8,000.00 |
| 63-38-105 | TRANSFER FROM GAS FUND | 8,363.60 | 11,922.19 | 11,871.56 | 8,564.70 | .00 | 8,000 | 8,000.00 |
| Total REVENUES: | | 50,181.53 | 70,305.96 | 71,229.42 | 51,383.71 | .00 | 48,000 | 48,000.00 |
| EXPENDITURES | | | | | | | | |
| 63-41-310 | PROFESSIONAL & TECHNICAL | 49,887.30 | 39,498.30 | 50,229.48 | 44,780.86 | 43,534.84 | 28,000 | 28,000.00 |
| 63-41-315 | LEGAL - GENERAL | 294.23 | 30,807.66 | 20,999.94 | 6,602.85 | 1,500.00 | 20,000 | 20,000.00 |
| Total EXPENDITURES: | | 50,181.53 | 70,305.96 | 71,229.42 | 51,383.71 | 45,034.84 | 48,000 | 48,000.00 |
| 2017 JUDGMENT RESOLUTION FUND Revenue Total: | | 50,181.53 | 70,305.96 | 71,229.42 | 51,383.71 | .00 | 48,000 | 48,000.00 |
| 2017 JUDGMENT RESOLUTION FUND Expenditure Total: | | 50,181.53 | 70,305.96 | 71,229.42 | 51,383.71 | 45,034.84 | 48,000 | 48,000.00 |
| Net Total 2017 JUDGMENT RESOLUTION FUND: | | .00 | .00 | .00 | .00 | 45,034.84- | .00 | .00 |

| Account Number | Account Title | 2018-19 Prior year 4 Actual | 2019-20 Prior year 3 Actual | 2020-21 Prior year 2 Actual | 2021-22 Prior year Actual | 2022-23 Current year Actual | 2022-23 Cur Year Budget | 2023-24 Future year Budget |
|--|----------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| LITIGATION DEFENSE FUND | | | | | | | | |
| REVENUES | | | | | | | | |
| 64-38-101 | TRANSFER FROM GENERAL FU | 891.69 | 439.51 | 642.50 | 97.76 | .00 | .00 | .00 |
| 64-38-102 | TRANSFER FROM WATER FUND | 891.69 | 439.51 | 642.50 | 97.78 | .00 | .00 | .00 |
| 64-38-103 | TRANSFER FROM WASTEWATE | 891.69 | 439.51 | 642.50 | 97.78 | .00 | .00 | .00 |
| 64-38-105 | TRANSFER FROM GAS FUND | 891.69 | 439.51 | 642.50 | 97.78 | .00 | .00 | .00 |
| Total REVENUES: | | 3,566.76 | 1,758.04 | 2,570.00 | 391.10 | .00 | .00 | .00 |
| EXPENDITURES | | | | | | | | |
| 64-41-110 | SALARIES-PERMANENT EMPLO | .00 | 1,641.10 | .00 | .00 | .00 | .00 | .00 |
| 64-41-250 | EQUIPMENT SUPPLIES & MAINT | 71.76 | 116.84 | .00 | 109.95 | .00 | .00 | .00 |
| 64-41-285 | POWER | .00 | .00 | .00 | 281.15 | .00 | .00 | .00 |
| 64-41-310 | PROFESSIONAL & TECHNICAL | 60.00 | .00 | .00 | .00 | .00 | .00 | .00 |
| 64-41-316 | LEGAL - LITIGATION DEFENSE | 3,435.00 | .00 | 2,570.00 | .00 | .00 | .00 | .00 |
| 64-41-911 | JUDGMENTS AND LOSSES | .00 | .10 | .00 | .00 | .00 | .00 | .00 |
| Total EXPENDITURES: | | 3,566.76 | 1,758.04 | 2,570.00 | 391.10 | .00 | .00 | .00 |
| LITIGATION DEFENSE FUND Revenue Total: | | 3,566.76 | 1,758.04 | 2,570.00 | 391.10 | .00 | .00 | .00 |
| LITIGATION DEFENSE FUND Expenditure Total: | | 3,566.76 | 1,758.04 | 2,570.00 | 391.10 | .00 | .00 | .00 |
| Net Total LITIGATION DEFENSE FUND: | | .00 | .00 | .00 | .00 | .00 | .00 | .00 |

| Account Number | Account Title | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
|---------------------------|------------------------------|--------------|--------------|--------------|--------------|--------------|-----------|--------------|
| | | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Cur Year | Future year |
| | | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| JOINT ADMINISTRATION FUND | | | | | | | | |
| REVENUES | | | | | | | | |
| 65-38-102 | TRANSFER FROM WATER FUND | 231,486.36 | 295,349.15 | 448,628.26 | 407,959.38 | 314,225.12 | 515,300 | 576,900.00 |
| 65-38-103 | TRANSFER FROM WASTEWATE | 214,951.61 | 390,306.51 | 598,171.02 | 510,440.07 | 418,966.82 | 687,000 | 769,200.00 |
| 65-38-105 | TRANSFER FROM GAS FUND | 82,673.69 | 302,775.22 | 149,542.76 | 155,290.12 | 209,483.41 | 343,500 | 432,700.00 |
| 65-38-900 | SUNDRY REVENUES | .00 | 9,353.50 | .00 | .00 | .00 | .00 | .00 |
| 65-38-910 | LANDFILL REVENUES | .00 | .00 | .00 | 22,100.00 | 19,904.76 | 20,000 | 20,000.00 |
| 65-38-915 | GARKANE SERVICES | .00 | .00 | .00 | 12,837.00 | 12,837.00 | 12,000 | 12,000.00 |
| Total REVENUES: | | 529,111.66 | 997,784.38 | 1,196,342.04 | 1,108,626.57 | 975,417.11 | 1,577,800 | 1,810,800.00 |
| EXPENDITURES | | | | | | | | |
| 65-41-110 | SALARIES-PERMANENT EMPLO | 253,704.48 | 488,683.98 | 457,720.93 | 386,964.54 | 400,302.11 | 705,600 | 670,400.00 |
| 65-41-113 | MANAGER | .00 | 408.96 | 10,693.47 | 16,451.32 | 9,863.08 | .00 | 12,000.00 |
| 65-41-114 | TREASURER | .00 | 1,893.61 | 45,063.19 | 28,018.65 | 24,758.85 | .00 | 48,000.00 |
| 65-41-115 | RECORDER | .00 | 1,886.31 | 44,098.30 | 9,440.97 | 5,004.87 | .00 | 10,000.00 |
| 65-41-117 | ATTORNEY SALARY | .00 | 26,919.21 | 37,350.60 | 12,545.48 | .00 | .00 | .00 |
| 65-41-120 | SALARIES-TEMPORARY EMPLO | .00 | .00 | 46,977.44 | 134,118.21 | 24,028.02 | 66,000 | 66,000.00 |
| 65-41-130 | PAYROLL TAXES | 30,454.74 | 50,461.56 | 51,441.28 | 51,546.31 | 35,768.01 | 81,600 | 81,600.00 |
| 65-41-140 | BENEFITS-OTHER | 31,949.21 | 91,785.98 | 87,488.12 | 54,898.35 | 116,995.38 | 123,900 | 123,900.00 |
| 65-41-144 | PRINT AND POSTAGE | .00 | 6,031.34 | 12,935.05 | 11,194.76 | 6,304.44 | 19,500 | 19,500.00 |
| 65-41-145 | AUDITOR | .00 | .00 | 700.00 | .00 | .00 | .00 | .00 |
| 65-41-150 | STIPENDS - UTILITY BOARD | 10,700.00 | 10,100.00 | 10,100.00 | 4,670.00 | 2,500.00 | 12,600 | 12,600.00 |
| 65-41-160 | MERCHANT PROCESSING | .00 | 15,089.28 | 532.80 | .00 | .00 | 60,000 | 60,000.00 |
| 65-41-165 | CAPITAL BUILDING | .00 | .00 | .00 | .00 | 6,819.83 | .00 | .00 |
| 65-41-210 | BOOKS, SUBSCR, & MEMBERSHI | .00 | 95.85 | 1,035.16 | 1,481.69 | 338.10 | 3,800 | 4,200.00 |
| 65-41-230 | TRAVEL | 972.52 | 318.98 | 265.92 | 2,192.99 | 302.00 | 8,200 | 8,200.00 |
| 65-41-235 | FOOD & REFRESHMENT | 2,497.09 | 3,513.45 | 3,998.62 | 3,533.47 | 697.07 | 11,600 | 11,600.00 |
| 65-41-240 | OFFICE EXPENSE & SUPPLIES | 21.00 | 1,614.32 | 1,701.49 | 3,248.88 | 416.26 | 8,800 | 8,800.00 |
| 65-41-242 | SERVICE FEES | .00 | 5.56 | 110.43 | 107.00 | 5,013.44 | 1,200 | 1,200.00 |
| 65-41-250 | EQUIPMENT SUPPLIES & MAINT | 26,960.61 | 22,287.59 | 26,037.36 | 28,681.89 | 31,284.06 | 73,500 | 73,500.00 |
| 65-41-257 | FUEL | 11,325.34 | 22,698.89 | 19,581.34 | 30,944.71 | 33,320.32 | 39,700 | 39,700.00 |
| 65-41-260 | TOOLS & EQUIPMENT-NON CAPI | .00 | 22,022.83 | 15,593.25 | 22,427.18 | 11,314.97 | 52,800 | 52,800.00 |
| 65-41-271 | MAINT & SUPPLY - OFFICE | 2,990.22 | 5,294.46 | 6,857.01 | 4,517.51 | 4,039.57 | 8,900 | 8,900.00 |
| 65-41-280 | UTILITIES | 10,321.55 | 15,107.57 | 8,497.62 | 13,982.17 | 12,172.61 | 19,800 | 19,800.00 |
| 65-41-285 | POWER | 6,223.12 | 7,846.36 | 11,493.51 | 10,474.23 | 11,033.77 | 15,300 | 15,300.00 |
| 65-41-287 | TELEPHONE | 35.65 | 5,980.78 | 8,669.76 | 16,628.82 | 8,093.73 | 12,000 | 12,000.00 |
| 65-41-310 | PROFESSIONAL & TECHNICAL | 2,246.01 | 12,874.79 | 2,098.69 | 22,123.45 | 155,856.85 | 8,300 | 226,700.00 |
| 65-41-313 | AUDITOR | .00 | 31,633.69 | 37,003.95 | 46,817.85 | .00 | 40,000 | 40,000.00 |
| 65-41-315 | LEGAL - GENERAL | .00 | 130.00 | .00 | .00 | .00 | 4,000 | 4,000.00 |
| 65-41-317 | INFORMATION TECHNOLOGY - C | .00 | 9,292.48 | 14,495.02 | 21,855.78 | 29,005.93 | 15,000 | 15,000.00 |
| 65-41-318 | INFORMATION TECHNOLOGY - S | .00 | 6,608.67 | 17,472.82 | 18,713.52 | 17,034.71 | 20,000 | 20,000.00 |
| 65-41-319 | INFORMATION TECHNOLOGY - S | .00 | 19.75 | 1,682.75 | .00 | .00 | .00 | .00 |
| 65-41-330 | EDUCATION | 1,418.00 | 1,229.70 | 1,545.00 | 1,532.00 | .00 | 3,600 | 3,600.00 |
| 65-41-510 | INSURANCE | 82,294.44 | 85,049.75 | 105,776.10 | 103,555.74 | 58,787.70 | 85,500 | 85,500.00 |
| 65-41-521 | CREDIT CARD EXPENSE | .00 | 1,985.93 | 14,869.81 | 16,095.52 | 12,856.48 | .00 | .00 |
| 65-41-580 | RENT OR LEASE | .00 | 11,700.00 | 60,446.18 | 29,044.52 | 17,852.39 | 3,000 | 3,000.00 |
| 65-41-600 | DEPRECIATION | 48,313.58 | 27,573.44 | 25,643.57 | .00 | .00 | .00 | .00 |
| 65-41-620 | MISC. SERVICES | .00 | .00 | .00 | 810.69 | .00 | .00 | .00 |
| 65-41-720 | BUILDINGS | .00 | 2,787.19 | .00 | 1,655.50 | 810.14 | 10,000 | 10,000.00 |
| 65-41-741 | EQUIPMENT - OFFICE | .00 | 1,599.88 | 4,717.92 | 2,966.92 | 3,870.96 | 12,000 | 12,000.00 |
| 65-41-780 | RESERVE PURCHASES | .00 | 3,494.66 | .00 | .00 | .00 | .00 | .00 |
| 65-41-850 | DEBT SERVICE - VEHICLE & EQU | 2,639.10 | 2,157.56 | 1,647.58 | 569.53 | 15,757.04 | 21,000 | .00 |
| 65-41-900 | AUTOMATIC PAYMENT INCENTIV | 2,170.00 | 199.98- | .00 | 300.00- | 5.00 | 300 | .00 |
| 65-41-901 | Survey Incentive Program | 1,875.00 | 200.00- | .00 | 2,825.00 | 60.00 | 100 | .00 |

| Account Number | Account Title | 2018-19 Prior year 4 Actual | 2019-20 Prior year 3 Actual | 2020-21 Prior year 2 Actual | 2021-22 Prior year Actual | 2022-23 Current year Actual | 2022-23 Cur Year Budget | 2023-24 Future year Budget |
|--|---------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| 65-41-960 | TRANSFERS TO RESERVE FUND | .00 | .00 | .00 | .00 | .00 | 30,200 | 31,000.00 |
| Total EXPENDITURES: | | 529,111.66 | 997,784.38 | 1,196,342.04 | 1,116,335.15 | 1,062,267.69 | 1,577,800 | 1,810,800.00 |
| JOINT ADMINISTRATION FUND Revenue Total: | | 529,111.66 | 997,784.38 | 1,196,342.04 | 1,108,626.57 | 975,417.11 | 1,577,800 | 1,810,800.00 |
| JOINT ADMINISTRATION FUND Expenditure Total: | | 529,111.66 | 997,784.38 | 1,196,342.04 | 1,116,335.15 | 1,062,267.69 | 1,577,800 | 1,810,800.00 |
| Net Total JOINT ADMINISTRATION FUND: | | .00 | .00 | .00 | 7,708.58- | 86,850.58- | .00 | .00 |

| Account Number | Account Title | 2018-19 Prior year 4 Actual | 2019-20 Prior year 3 Actual | 2020-21 Prior year 2 Actual | 2021-22 Prior year Actual | 2022-23 Current year Actual | 2022-23 Cur Year Budget | 2023-24 Future year Budget |
|-----------------------------------|------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| WATER FUND | | | | | | | | |
| OPERATING REVENUES | | | | | | | | |
| 81-37-111 | WATER SALES - METERED | 322,643.39 | 397,690.20 | 442,603.35 | 435,911.49 | 297,445.25 | 501,900 | 477,500.00 |
| 81-37-121 | WATER SALES - FLAT RATE | 367,847.78 | 372,341.21 | 398,940.63 | 424,628.45 | 375,928.62 | 554,900 | 541,700.00 |
| 81-37-160 | CONSTRUCTION REVENUE | 249.50 | .00 | .00 | 1,265.00 | .00 | .00 | .00 |
| 81-37-331 | CONNECTION CHARGES | 23,350.00 | 20,635.00 | 40,060.93 | 25,211.04 | 26,697.49 | 31,000 | 34,400.00 |
| 81-37-332 | CONSTRUCTION & REPAIR | 10,970.90 | 24,896.35 | 28,982.17 | 37,803.42 | 20,515.95 | 89,600 | 89,600.00 |
| 81-37-351 | SUNDRY OPERATING REVENUE | .00 | .00 | .00 | 184,568.29 | 143.30 | .00 | 20,000.00 |
| 81-37-411 | INTEREST | 11,679.04 | 9,664.70 | 3,143.70 | 4,173.95 | 32,460.68 | 5,400 | 22,000.00 |
| 81-37-412 | PENALTIES | 114,831.02 | 191,241.55 | 49,212.76 | 45,382.44 | 39,018.34 | 60,000 | 60,000.00 |
| 81-37-451 | IMPACT FEE - UT | 11,820.00- | .00 | .00 | .00 | .00 | .00 | .00 |
| 81-37-452 | IMPACT FEE - AZ | .00 | .00 | 360.00- | .00 | 75.00 | .00 | .00 |
| Total OPERATING REVENUES: | | 839,751.63 | 1,016,469.01 | 962,583.54 | 1,158,944.08 | 792,284.63 | 1,242,800 | 1,245,200.00 |
| NON-OPERATING REVENUE | | | | | | | | |
| 81-38-102 | TRANSFERS FROM R&R RESER | .00 | .00 | .00 | .00 | .00 | 180,000 | 150,000.00 |
| 81-38-200 | CONTRIBUTED CAPITAL | .00 | .00 | 426,535.57 | .00 | .00 | .00 | .00 |
| 81-38-361 | LOAN PROCEEDS | .00 | .00 | .00 | .00 | .00 | 460,000 | 460,000.00 |
| 81-38-440 | SUNDRY NON-OPERATING REVE | 7,500.00 | 100,000.00 | 34,446.35 | 71,748.00 | 40,000.00 | 20,000 | .00 |
| 81-38-999 | CONTINGENCY | .00 | .00 | .00 | .00 | .00 | 400,000 | 400,000.00 |
| Total NON-OPERATING REVENUE: | | 7,500.00 | 100,000.00 | 460,981.92 | 71,748.00 | 40,000.00 | 1,060,000 | 1,010,000.00 |
| OPERATING EXPENDITURES | | | | | | | | |
| 81-41-110 | SALARIES-PERMANENT EMPLO | 928.67 | .00 | .00 | .00 | .00 | .00 | .00 |
| 81-41-210 | BOOKS, SUBSCR, & MEMBERSHI | 100.00 | 970.00 | 1,874.30 | 1,430.94 | 3,198.00 | 3,000 | 3,000.00 |
| 81-41-230 | TRAVEL | 755.46 | 3,693.47 | 567.84 | .00 | 33.28 | 7,700 | 5,000.00 |
| 81-41-235 | FOOD & REFRESHMENT | 41.06 | 31.53 | 815.79 | .00 | .00 | 1,000 | 1,000.00 |
| 81-41-250 | EQUIPMENT SUPPLIES & MAINT | 1,808.10 | 46.86 | 332.61 | 3,096.08 | 105.21 | 49,000 | 34,000.00 |
| 81-41-257 | FUEL | .00 | 29.92 | 120.76 | .00 | .00 | 400 | 400.00 |
| 81-41-260 | TOOLS & EQUIPMENT-NON CAPI | 9,367.37 | 5,756.68 | 119.16 | 10,854.53 | 1,599.90 | 17,000 | 18,000.00 |
| 81-41-273 | MAINT & SUPPLY - SYSTEM | 50,593.22 | 34,218.91 | 143,260.81 | 92,805.96 | 139,811.05 | 184,000 | 177,700.00 |
| 81-41-285 | POWER | 58,590.28 | 126,226.44 | 139,468.88 | 134,706.50 | 124,828.87 | 160,800 | 160,800.00 |
| 81-41-311 | ENGINEER | 16,685.50 | 27,976.50 | 44,779.00 | 20,149.86 | 26,513.08 | 50,000 | 40,100.00 |
| 81-41-314 | LABORATORY & TESTING | 5,759.00 | 8,618.00 | 2,382.00 | 9,460.11 | 6,172.16 | 7,500 | 12,500.00 |
| 81-41-315 | LEGAL - GENERAL | .00 | .00 | .00 | .00 | .00 | 1,300 | 1,300.00 |
| 81-41-330 | EDUCATION | 1,951.00 | 245.00 | 644.50 | 405.00 | .00 | 3,500 | 3,500.00 |
| 81-41-340 | SYSTEM CONSTRUCTION SERVI | 103.82 | 580.00 | 4,581.36 | 8,128.36 | 34,450.00 | 60,000 | 50,000.00 |
| 81-41-341 | CONST-CUSTOMER'S INSTALLAT | 1,961.94 | 9,437.49 | .00 | .00 | 865.78 | 5,000 | 5,000.00 |
| 81-41-430 | DEPT SPECIFIC, CHLORINE ETC. | .00 | .00 | 259.20 | .00 | .00 | .00 | .00 |
| 81-41-431 | COMMODITY SUPPLY | 69,192.60 | .00 | .00 | .00 | .00 | .00 | .00 |
| 81-41-432 | SPECIAL DEPT SUPPLIES | 12,438.03 | 12,032.03 | 10,284.26 | 15,879.31 | 20,470.14 | 20,000 | 23,000.00 |
| 81-41-434 | 2019 WATER GRANT | .00 | 113,296.45 | 1,176.25 | .00 | .00 | .00 | .00 |
| 81-41-580 | RENT OR LEASE | 1,156.44 | 1,180.84 | 1,305.59 | .00 | .00 | .00 | .00 |
| 81-41-600 | DEPRECIATION | 97,061.83 | 91,450.56 | 101,501.19 | .00 | .00 | .00 | .00 |
| Total OPERATING EXPENDITURES: | | 328,494.32 | 435,790.68 | 453,473.50 | 296,916.65 | 358,047.47 | 570,200 | 535,300.00 |
| NON-OPERATING EXPENDITURES | | | | | | | | |
| 81-42-560 | BAD DEBT EXPENSE | 103,105.35 | 175,410.56 | 7,113.52 | 13,271.33 | 3,775.77 | 8,000 | 7,000.00 |
| 81-42-730 | IMPROVEMENTS OTHER THAN B | 25,281.02 | .00 | .00 | 357.20 | 7,985.44 | 6,000 | 7,000.00 |
| 81-42-742 | EQUIPMENT - FIELD | .00 | .00 | .00 | .00 | .00 | 15,000 | 1,000.00 |
| 81-42-750 | SP PROJECTS CAPITAL | .00 | .00 | .00 | 142,857.50 | .00 | 460,000 | 460,000.00 |
| 81-42-780 | RESERVE PURCHASES | .00 | .00 | .00 | .00 | 74,000.00 | 180,000 | 150,000.00 |

| Account Number | Account Title | 2018-19 Prior year 4 Actual | 2019-20 Prior year 3 Actual | 2020-21 Prior year 2 Actual | 2021-22 Prior year Actual | 2022-23 Current year Actual | 2022-23 Cur Year Budget | 2023-24 Future year Budget |
|-----------------------------------|-----------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| 81-42-815 | PRINC. & INT W.RIGHTS LOAN | 6,710.77 | 5,891.81 | 5,052.13 | 15,152.34 | 2,020.31 | 61,300 | 61,300.00 |
| 81-42-911 | TRANSFERS TO JOINT ADMIN F | 231,486.36 | 295,349.15 | 448,628.26 | 407,959.38 | 314,225.12 | 515,300 | 576,900.00 |
| 81-42-912 | TRANSFERS TO LITIGATION | 891.69 | 439.51 | 642.50 | 97.78 | .00 | 12,000 | 12,000.00 |
| 81-42-913 | TRANSFERS TO GF ADMIN | 125,000.04 | .00 | .00 | .00 | .00 | .00 | .00 |
| 81-42-914 | TRANSFERS TO 2017 JMT RES F | 8,363.60 | 11,659.21 | 11,871.57 | 8,564.70 | .00 | 8,000 | 8,000.00 |
| 81-42-960 | TRANSFERS TO RESERVE FUND | .00 | .00 | .00 | .00 | .00 | 67,000 | 36,700.00 |
| 81-42-999 | CONTINGENCY | .00 | .00 | .00 | .00 | 4,419.65- | 400,000 | 400,000.00 |
| Total NON-OPERATING EXPENDITURES: | | 500,838.83 | 488,750.24 | 473,307.98 | 588,260.23 | 397,586.99 | 1,732,600 | 1,719,900.00 |
| WATER FUND Revenue Total: | | 847,251.63 | 1,116,469.01 | 1,423,565.46 | 1,230,692.08 | 832,284.63 | 2,302,800 | 2,255,200.00 |
| WATER FUND Expenditure Total: | | 829,333.15 | 924,540.92 | 926,781.48 | 885,176.88 | 755,634.46 | 2,302,800 | 2,255,200.00 |
| Net Total WATER FUND: | | 17,918.48 | 191,928.09 | 496,783.98 | 345,515.20 | 76,650.17 | .00 | .00 |

| Account Number | Account Title | 2018-19 Prior year 4 Actual | 2019-20 Prior year 3 Actual | 2020-21 Prior year 2 Actual | 2021-22 Prior year Actual | 2022-23 Current year Actual | 2022-23 Cur Year Budget | 2023-24 Future year Budget |
|-------------------------------|-----------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| WASTEWATER FUND | | | | | | | | |
| OPERATING REVENUES | | | | | | | | |
| 82-37-160 | CONSTRUCTION REVENUE | .00 | .00 | 737.50 | 1,032.50 | 695.00 | 9,000 | 9,000.00 |
| 82-37-311 | SERVICE CHARGES | 703,265.53 | 699,220.27 | 749,164.37 | 799,789.31 | 690,496.93 | 885,400 | 856,300.00 |
| 82-37-312 | SERVICE CHARGES - CPMCWID | 151,250.32 | 158,097.45 | 161,004.07 | 168,938.44 | 158,005.65 | 178,000 | 196,000.00 |
| 82-37-331 | CONNECTION CHARGES | .00 | 2,320.00- | .00 | .00 | .00 | 3,000 | 4,500.00 |
| 82-37-332 | SERVICING CUSTOMER INSTALL | 2,670.00 | 4,390.88 | 14,824.68 | 8,491.47 | 6,375.00 | 10,000 | 10,000.00 |
| 82-37-411 | INTEREST | 16,925.07 | 18,364.38 | 6,154.63 | 7,313.16 | 47,583.51 | 5,000 | 30,000.00 |
| 82-37-412 | INTEREST EARNINGS (LOAN) | 823.56 | .00 | .00 | .00 | .00 | .00 | .00 |
| 82-37-440 | SUNDRY NON-OPERATING REVE | .00 | 1,000.00 | 3,585.94- | .00 | .00 | .00 | .00 |
| 82-37-451 | IMPACT FEE | 21,000.00 | 15,000.00 | 37,134.32 | 243,915.79 | 102,850.00 | 120,000 | 600,000.00 |
| 82-37-452 | IMPACT FEE - CPMCWID | 14,550.00 | 57,950.00 | 140,959.99 | 95,875.00 | 65,400.00 | 48,500 | 48,500.00 |
| Total OPERATING REVENUES: | | 910,484.48 | 951,702.98 | 1,106,393.62 | 1,325,355.67 | 1,071,406.09 | 1,258,900 | 1,754,300.00 |
| NON-OPERATING REVENUES | | | | | | | | |
| 82-38-102 | TRANSFERS FROM R&R RESER | .00 | .00 | .00 | .00 | .00 | 111,100 | 120,000.00 |
| 82-38-361 | LOAN PROCEEDS | .00 | .00 | .00 | .00 | .00 | 500,000 | 500,000.00 |
| 82-38-440 | SUNDRY NON-OPERATING REVE | .00 | .00 | 500.00 | .00 | 1,900.00 | 1,000 | 1,000.00 |
| 82-38-901 | APPROP - UTILITY FUND BALAN | .00 | .00 | .00 | .00 | .00 | 100,000 | .00 |
| 82-38-999 | CONTINGENCY | .00 | .00 | .00 | .00 | .00 | 400,000 | 400,000.00 |
| Total NON-OPERATING REVENUES: | | .00 | .00 | 500.00 | .00 | 1,900.00 | 1,112,100 | 1,021,000.00 |
| OPERATING EXPENDITURES | | | | | | | | |
| 82-41-110 | SALARIES-PERMANENT EMPLO | 1,537.15 | .00 | .00 | .00 | .00 | .00 | .00 |
| 82-41-140 | BENEFITS-OTHER | .00 | .00 | 896.00 | .00 | .00 | .00 | .00 |
| 82-41-210 | BOOKS, SUBSCR, & MEMBERSHI | .00 | 2,729.00 | 424.00 | 720.00 | 1,211.00 | 2,500 | 3,000.00 |
| 82-41-230 | TRAVEL | .00 | 1,352.59 | 420.00 | 128.00 | .00 | 4,600 | 8,400.00 |
| 82-41-235 | FOOD & REFRESHMENT | 22.29 | .00 | .00 | .00 | .00 | 600 | 600.00 |
| 82-41-250 | EQUIPMENT SUPPLIES & MAINT | 1,989.71 | 2,592.00 | 2,099.97 | 2,741.23 | 477.12 | 19,000 | 22,000.00 |
| 82-41-257 | FUEL | 801.78 | 1,813.53 | 687.16 | 3,702.61 | 3,610.37 | 5,400 | 5,400.00 |
| 82-41-260 | TOOLS & EQUIPMENT-NON CAPI | 5,702.03 | 1,413.94 | 406.57 | 24.83 | 1,515.29 | 18,500 | 19,500.00 |
| 82-41-273 | MAINTENANCE & SUPPLY - SYST | 11,900.39 | 20,175.53 | 31,134.68 | 140,880.52 | 28,215.13 | 158,000 | 131,000.00 |
| 82-41-274 | MAINT & SUPPLY EQUIPMENT | 25.03 | .00 | .00 | .00 | .00 | .00 | .00 |
| 82-41-285 | POWER | 18,964.20 | 16,657.79 | 14,696.98 | 15,071.48 | 22,642.93 | 38,000 | 38,000.00 |
| 82-41-310 | PROFESSIONAL & TECHNICAL | .00 | .00 | 31,000.00 | .00 | .00 | .00 | .00 |
| 82-41-311 | ENGINEER | .00 | .00 | 2,201.25 | 13,324.25 | 32,013.75 | 50,000 | 58,000.00 |
| 82-41-314 | LABORATORY & TESTING | .00 | .00 | .00 | .00 | .00 | 3,000 | 3,000.00 |
| 82-41-315 | LEGAL - GENERAL | .00 | .00 | .00 | .00 | .00 | 1,000 | 2,500.00 |
| 82-41-330 | EDUCATION | 2,540.00 | .00 | 150.00 | 2,500.00 | .00 | 5,300 | 5,300.00 |
| 82-41-340 | SYSTEM CONSTRUCTION SERVI | .00 | .00 | .00 | .00 | 218,515.21 | 520,000 | 540,000.00 |
| 82-41-341 | CONST-CUSTOMER'S INSTALLAT | 325.00 | 214.50 | .00 | .00 | .00 | 10,000 | 10,000.00 |
| 82-41-560 | BAD DEBT EXPENSE | .00 | .00 | .00 | 1,079.53 | .00 | .00 | .00 |
| 82-41-600 | DEPRECIATION | 292,621.31 | 246,374.64 | 226,360.22 | .00 | .00 | .00 | .00 |
| Total OPERATING EXPENDITURES: | | 336,428.89 | 293,323.52 | 310,476.83 | 180,172.45 | 308,200.80 | 835,900 | 846,700.00 |
| NON-OPERATING EXPENSES | | | | | | | | |
| 82-42-523 | PROPERTY RENT/LEASE | 5,250.00 | 5,250.00 | 5,250.00 | 2,625.00 | .00 | .00 | .00 |
| 82-42-560 | BAD DEBT EXPENSE | 29,611.41 | .00 | 3,878.53- | 40,682.30 | 3,062.48 | 10,000 | 10,000.00 |
| 82-42-710 | LAND | .00 | .00 | .00 | .00 | 7,500.00 | 90,000 | 100,000.00 |
| 82-42-720 | BUILDINGS | 108.16 | .00 | .00 | .00 | .00 | 25,000 | 30,000.00 |
| 82-42-742 | EQUIPMENT - FIELD | .00 | .00 | .00 | .00 | .00 | 20,000 | 30,000.00 |
| 82-42-780 | RESERVE PURCHASES | .00 | 5,381.56 | .00 | 29,906.00 | 87,288.00 | 73,000 | 230,000.00 |

| Account Number | Account Title | 2018-19 Prior year 4 Actual | 2019-20 Prior year 3 Actual | 2020-21 Prior year 2 Actual | 2021-22 Prior year Actual | 2022-23 Current year Actual | 2022-23 Cur Year Budget | 2023-24 Future year Budget |
|------------------------------------|------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| 82-42-812 | PRINCIPAL ON BONDS - RDA B | .00 | .00 | .00 | .00 | .00 | 42,000 | 35,000.00 |
| 82-42-813 | PRINCIPAL ON BONDS - RDA - C | .00 | .00 | .00 | .00 | 107,000.00 | .00 | .00 |
| 82-42-822 | INTEREST ON BONDS - RDA - B | 67,463.67 | 66,659.64 | 63,278.01 | 43,110.81 | 42,145.50 | 57,000 | 40,000.00 |
| 82-42-823 | INTEREST ON BONDS - RDA - C | 12,763.27 | 12,611.22 | 11,849.78 | .00 | .00 | .00 | .00 |
| 82-42-900 | TRANSFERS TO OTHER FUNDS | .00 | 10,000.00 | .00 | .00 | .00 | .00 | .00 |
| 82-42-911 | TRANSFERS TO JOINT ADMIN F | 214,951.61 | 390,306.51 | 598,171.02 | 665,730.19 | 418,966.82 | 687,000 | 769,200.00 |
| 82-42-912 | TRANSFERS TO LITIGATION | 891.69 | 439.51 | 642.50 | 97.76 | .00 | 12,000 | 12,000.00 |
| 82-42-913 | TRANSFERS TO GF ADMIN | 124,999.92 | .00 | .00 | .00 | .00 | .00 | .00 |
| 82-42-914 | TRANSFERS TO 2017 JMT RES F | 8,363.60 | 11,659.21 | 11,871.56 | 8,564.70 | .00 | 8,000 | 8,000.00 |
| 82-42-960 | TRANSFERS TO RESERVE FUND | .00 | .00 | .00 | .00 | .00 | 111,100 | 134,400.00 |
| 82-42-990 | APPROPRIATION FOR FUND BAL | .00 | .00 | .00 | .00 | .00 | .00 | 130,000.00 |
| 82-42-999 | CONTINGENCY | .00 | .00 | .00 | .00 | .00 | 400,000 | 400,000.00 |
| Total NON-OPERATING EXPENSES: | | 464,403.33 | 502,307.65 | 687,184.34 | 790,716.76 | 665,962.80 | 1,535,100 | 1,928,600.00 |
| WASTEWATER FUND Revenue Total: | | 910,484.48 | 951,702.98 | 1,106,893.62 | 1,325,355.67 | 1,073,306.09 | 2,371,000 | 2,775,300.00 |
| WASTEWATER FUND Expenditure Total: | | 800,832.22 | 795,631.17 | 997,661.17 | 970,889.21 | 974,163.60 | 2,371,000 | 2,775,300.00 |
| Net Total WASTEWATER FUND: | | 109,652.26 | 156,071.81 | 109,232.45 | 354,466.46 | 99,142.49 | .00 | .00 |

| Account Number | Account Title | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
|-------------------------------|-----------------------------|--------------|--------------|--------------|--------------|--------------|-----------|--------------|
| | | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Cur Year | Future year |
| | | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| GAS FUND | | | | | | | | |
| OPERATING REVENUES | | | | | | | | |
| 84-37-111 | GAS SALES - METERED NAT GA | 222,775.07 | 237,196.45 | 204,902.11 | 341,328.92 | 609,570.21 | 335,000 | 800,000.00 |
| 84-37-112 | GAS SALES - METERED PROPAN | 428,289.83 | 397,316.89 | 421,259.66 | 730,278.51 | 722,964.78 | 790,900 | 877,900.00 |
| 84-37-113 | GAS SALES - CYLINDER | 9,678.26 | 2,647.82 | 3,805.32 | 11,345.42 | 7,932.94 | 14,100 | 8,700.00 |
| 84-37-114 | GAS SALES - CYLINDER EXCHA | 1,977.73 | 1,631.31 | 867.15 | 1,170.45 | 1,084.10 | 3,700 | 3,700.00 |
| 84-37-121 | NATURAL GAS SALES - FLAT RA | 27,894.28 | 29,738.21 | 31,497.34 | 34,686.82 | 30,727.57 | 26,000 | 28,000.00 |
| 84-37-122 | PROPANE GAS - FLAT RATE | 38,187.85 | 38,305.61 | 41,385.01 | 44,693.70 | 39,873.95 | 34,000 | 64,000.00 |
| 84-37-160 | CONSTRUCTION REVENUE | 13,322.54 | 18,065.27 | 40,847.14 | 62,621.78 | 76,667.64 | 65,000 | 75,000.00 |
| 84-37-331 | CONNECTION CHARGES | 5,210.00 | 6,170.00 | 8,259.37 | 5,895.00 | 5,715.00 | 8,000 | 8,000.00 |
| 84-37-332 | CONSTRUCTION | .00 | .00 | 623.50 | .00 | .00 | .00 | .00 |
| 84-37-351 | SUNDRY OPERATING REVENUE | .00 | .00 | .00 | .00 | .00 | 47,000 | 47,000.00 |
| 84-37-352 | LOAN INTEREST REVENUE | 6,710.77 | 5,891.81 | 5,052.13 | .00 | .00 | .00 | .00 |
| 84-37-411 | INTEREST | 13,389.68 | 11,868.58 | 3,611.14 | 4,155.07 | 32,838.73 | 3,200 | 25,000.00 |
| 84-37-412 | PENALTIES | 37,870.02 | 79,278.33 | 14,326.40 | 19,597.96 | 26,506.06 | 19,000 | 19,000.00 |
| 84-37-440 | SUNDRY NON-OPERATING REVE | .00 | .00 | 6,980.27- | .00 | .00 | .00 | .00 |
| Total OPERATING REVENUES: | | 805,306.03 | 828,110.28 | 769,456.00 | 1,255,773.63 | 1,553,880.98 | 1,345,900 | 1,956,300.00 |
| NON-OPERATING REVENUES | | | | | | | | |
| 84-38-102 | TRANSFERS FROM R&R RESER | .00 | .00 | .00 | .00 | .00 | 103,000 | 172,000.00 |
| 84-38-316 | INTRAGOVERNMENTAL GRANTS | .00 | .00 | .00 | .00 | .00 | 250,000 | 250,000.00 |
| 84-38-999 | CONTINGENCY | .00 | .00 | .00 | .00 | .00 | 400,000 | 400,000.00 |
| Total NON-OPERATING REVENUES: | | .00 | .00 | .00 | .00 | .00 | 753,000 | 822,000.00 |
| OPERATING EXPENDITURES | | | | | | | | |
| 84-41-110 | SALARIES-PERMANENT EMPLO | 455.76 | .00 | .00 | .00 | .00 | .00 | .00 |
| 84-41-140 | BENEFITS-OTHER | 208.71 | 3,233.05 | 840.00 | .00 | .00 | 3,000 | 3,000.00 |
| 84-41-150 | STIPENDS | .00 | .00 | .00 | .00 | 200.00 | .00 | .00 |
| 84-41-210 | BOOKS, SUBSCR, & MEMBERSHI | 1,023.00 | 3,358.00 | 2,603.00 | 2,080.00 | 7,143.00 | 2,000 | 2,000.00 |
| 84-41-230 | TRAVEL | 68.00 | .00 | 238.85 | 690.00 | 495.10 | 4,000 | 5,000.00 |
| 84-41-235 | FOOD & REFRESHMENT | 60.97 | .00 | .00 | .00 | .00 | 500 | 500.00 |
| 84-41-250 | EQUIPMENT SUPPLIES & MAINT | 6,805.91 | 817.32 | 4,248.32 | 973.01 | 5,216.46 | 10,000 | 21,000.00 |
| 84-41-257 | FUEL | 1,415.88 | 1,291.10 | 1,402.35 | 5,141.57 | 2,761.02 | 3,500 | 3,500.00 |
| 84-41-260 | TOOLS & EQUIPMENT-NON CAPI | 2,709.44 | 7,761.43 | 4,652.12 | 5,481.49 | 12,430.08 | 11,000 | 18,000.00 |
| 84-41-273 | MAINT & SUPPLY SYSTEM | 14,680.74 | 13,061.82 | 32,605.27 | 53,683.45 | 81,368.40 | 47,500 | 64,500.00 |
| 84-41-274 | MAINT & SUPPLY EQUIPMENT | .00 | .00 | .00 | 15.98 | .00 | .00 | .00 |
| 84-41-280 | UTILITIES | .00 | 100.00 | .00 | 520.02 | 2,920.31 | .00 | .00 |
| 84-41-285 | POWER | 1,407.39 | 1,079.99 | 1,043.56 | 1,005.71 | 1,164.51 | 2,000 | 2,000.00 |
| 84-41-310 | PROFESSIONAL & TECHNICAL | .00 | 436.98 | .00 | .00 | .00 | .00 | .00 |
| 84-41-311 | ENGINEER | .00 | .00 | .00 | .00 | .00 | 1,000 | 2,000.00 |
| 84-41-315 | LEGAL - GENERAL | .00 | .00 | .00 | .00 | .00 | 1,000 | 2,000.00 |
| 84-41-330 | EDUCATION | 7,062.71 | 3,202.38 | 2,876.90 | 3,126.25 | 650.00 | 6,200 | 6,200.00 |
| 84-41-340 | SYSTEM CONSTRUCTION SERVI | .00 | 870.00 | .00 | .00 | 1,398.00 | 2,000 | 13,600.00 |
| 84-41-341 | CONST-CUSTOMER'S INSTALLAT | 30,155.54 | 30,415.80 | 5,244.09 | 7,596.52 | 10,273.56 | .00 | 40,000.00 |
| 84-41-431 | NATURAL GAS COMMODITY SUP | 114,937.31 | 74,410.27 | 86,241.86 | 151,656.92 | 439,020.63 | 151,000 | 561,100.00 |
| 84-41-432 | PROPANE GAS COMMODITY SU | 288,043.23 | 198,277.72 | 264,036.96 | 531,478.77 | 587,785.29 | 540,000 | 626,500.00 |
| 84-41-434 | NAT GAS COMMODITY TRANSP | 28,494.44 | 49,689.92 | 25,600.01 | 65,698.75 | 10,449.32- | 34,600 | 27,700.00 |
| 84-41-510 | INSURANCE | .00 | .00 | .00 | 1,619.11 | 21,956.90 | .00 | .00 |
| 84-41-580 | RENT OR LEASE | 4,112.66 | 3,797.52 | 3,958.25 | 4,220.45 | 5,340.57 | 4,700 | 4,900.00 |
| 84-41-600 | DEPRECIATION | 125,513.15 | 122,249.23 | 130,338.69 | .00 | .00 | .00 | .00 |
| 84-41-610 | MISC. SUPPLIES | .00 | .00 | .00 | .00 | .00 | 5,000 | 5,000.00 |
| 84-41-742 | EQUIPMENT - FIELD | .00 | .00 | .00 | 116.96 | .00 | .00 | .00 |
| 84-41-750 | SP PROJECTS CAPITAL | 32.51 | .00 | 2,748.04 | .00 | .00 | .00 | .00 |

| Account Number | Account Title | 2018-19 Prior year 4 Actual | 2019-20 Prior year 3 Actual | 2020-21 Prior year 2 Actual | 2021-22 Prior year Actual | 2022-23 Current year Actual | 2022-23 Cur Year Budget | 2023-24 Future year Budget |
|-----------------------------------|-----------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| 84-41-780 | RESERVE PURCHASES | .00 | .00 | 2,822.00 | .00 | .00 | .00 | .00 |
| Total OPERATING EXPENDITURES: | | 627,187.35 | 514,052.53 | 571,500.27 | 835,104.96 | 1,169,674.51 | 829,000 | 1,408,500.00 |
| NON-OPERATING EXPENDITURES | | | | | | | | |
| 84-42-560 | BAD DEBT EXPENSE | 29,082.02 | 72,715.66 | 333.26- | 8,002.68 | 2,728.92 | 6,000 | 6,000.00 |
| 84-42-710 | LAND | .00 | .00 | .00 | .00 | .00 | 6,900 | 5,000.00 |
| 84-42-750 | SP PROJECTS CAPITAL | 1,099.03 | .00 | .00 | 409.50 | 48,314.75 | 284,000 | 278,700.00 |
| 84-42-780 | RESERVE PURCHASES | .00 | 3,210.45 | .00 | 7,521.25 | 15,000.37 | 103,000 | 122,000.00 |
| 84-42-900 | TRANSFERS TO OTHER FUNDS | .00 | 10,000.00 | .00 | .00 | .00 | .00 | .00 |
| 84-42-911 | TRANSFERS TO JOINT ADMIN F | 82,673.69 | 302,775.22 | 149,542.76 | .00 | 209,483.41 | 343,500 | 432,700.00 |
| 84-42-912 | TRANSFERS TO LITIGATION | 891.69 | 439.51 | 642.50 | 97.78 | .00 | 12,000 | 12,000.00 |
| 84-42-913 | TRANSFERS TO GF ADMIN | 125,000.04 | .00 | .00 | .00 | .00 | .00 | .00 |
| 84-42-914 | TRANSFERS TO 2017 JMT RES F | 8,363.60 | 11,922.19 | 11,871.56 | 8,564.70 | .00 | 8,000 | 8,000.00 |
| 84-42-960 | TRANSFERS TO RESERVE FUND | .00 | .00 | .00 | .00 | .00 | 106,500 | 105,400.00 |
| 84-42-999 | CONTINGENCY | .00 | .00 | .00 | .00 | .00 | 400,000 | 400,000.00 |
| Total NON-OPERATING EXPENDITURES: | | 247,110.07 | 401,063.03 | 161,723.56 | 24,595.91 | 275,527.45 | 1,269,900 | 1,369,800.00 |
| GAS FUND Revenue Total: | | 805,306.03 | 828,110.28 | 769,456.00 | 1,255,773.63 | 1,553,880.98 | 2,098,900 | 2,778,300.00 |
| GAS FUND Expenditure Total: | | 874,297.42 | 915,115.56 | 733,223.83 | 859,700.87 | 1,445,201.96 | 2,098,900 | 2,778,300.00 |
| Net Total GAS FUND: | | 68,991.39- | 87,005.28- | 36,232.17 | 396,072.76 | 108,679.02 | .00 | .00 |

| Account Number | Account Title | 2018-19 Prior year 4 Actual | 2019-20 Prior year 3 Actual | 2020-21 Prior year 2 Actual | 2021-22 Prior year Actual | 2022-23 Current year Actual | 2022-23 Cur Year Budget | 2023-24 Future year Budget |
|---|---------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| 89 FUND COLO CITY FIBER DEPT | | | | | | | | |
| OPERATING REVENUES | | | | | | | | |
| 89-37-331 | CONNECTION CHARGES | .00 | .00 | 17,200.00 | .00 | .00 | .00 | .00 |
| Total OPERATING REVENUES: | | .00 | .00 | 17,200.00 | .00 | .00 | .00 | .00 |
| NON-OPERATING REVENUES | | | | | | | | |
| 89-38-101 | TRANSFERS FROM OTHER FUN | .00 | .00 | .00 | .00 | .00 | 5,000 | 5,000.00 |
| 89-38-316 | INTRAGOVERNMENTAL REVENU | .00 | .00 | .00 | .00 | .00 | 150,000 | 150,000.00 |
| 89-38-999 | CONTINGENCY | .00 | .00 | .00 | .00 | .00 | 20,000 | 20,000.00 |
| Total NON-OPERATING REVENUES: | | .00 | .00 | .00 | .00 | .00 | 175,000 | 175,000.00 |
| OPERATING EXPENDITURES | | | | | | | | |
| 89-41-273 | MAINT & SUPPLY SYSTEM | .00 | .00 | 3,476.29 | .00 | 656.31 | 5,000 | 5,000.00 |
| 89-41-340 | SYSTEM CONSTRUCTION SERVI | .00 | .00 | .00 | .00 | .00 | 150,000 | 150,000.00 |
| 89-41-431 | FIBER COMMODITY SUPPLY | .00 | .00 | 10,713.28 | .00 | .00 | .00 | .00 |
| Total OPERATING EXPENDITURES: | | .00 | .00 | 14,189.57 | .00 | 656.31 | 155,000 | 155,000.00 |
| NON-OPERATING EXPENDITURES | | | | | | | | |
| 89-42-999 | CONTINGENCY | .00 | .00 | .00 | .00 | .00 | 20,000 | 20,000.00 |
| Total NON-OPERATING EXPENDITURES: | | .00 | .00 | .00 | .00 | .00 | 20,000 | 20,000.00 |
| 89 FUND COLO CITY FIBER DEPT Revenue Total: | | .00 | .00 | 17,200.00 | .00 | .00 | 175,000 | 175,000.00 |
| 89 FUND COLO CITY FIBER DEPT Expenditure Total: | | .00 | .00 | 14,189.57 | .00 | 656.31 | 175,000 | 175,000.00 |
| Net Total 89 FUND COLO CITY FIBER DEPT: | | .00 | .00 | 3,010.43 | .00 | 656.31- | .00 | .00 |

| Account Number | Account Title | 2018-19 Prior year 4 Actual | 2019-20 Prior year 3 Actual | 2020-21 Prior year 2 Actual | 2021-22 Prior year Actual | 2022-23 Current year Actual | 2022-23 Cur Year Budget | 2023-24 Future year Budget |
|---|----------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| 90 FUND HILDALE CITY FIBER DEP | | | | | | | | |
| OPERATING REVENUES | | | | | | | | |
| 90-37-111 | FIBER SALES | .00 | 200.00 | 4,129.50 | 5,830.76 | 4,626.90 | 5,000 | 5,000.00 |
| 90-37-331 | CONNECTION CHARGES | .00 | 450.00 | 750.00 | 150.00 | .00 | .00 | .00 |
| 90-37-332 | CONSTRUCTION | .00 | 3,401.60 | 262.50 | .00 | .00 | 1,000 | 1,000.00 |
| 90-37-412 | PENALTIES | .00 | 4.75 | 32.88 | 35.56 | 12.52 | .00 | .00 |
| Total OPERATING REVENUES: | | .00 | 4,056.35 | 5,174.88 | 6,016.32 | 4,639.42 | 6,000 | 6,000.00 |
| NON-OPERATING REVENUES | | | | | | | | |
| 90-38-101 | TRANSFERS FROM OTHER FUN | .00 | 20,000.00 | 75,488.24 | .00 | .00 | 20,000 | 20,000.00 |
| 90-38-316 | INTRAGOVERNMENTAL GRANTS | .00 | .00 | .00 | 71,250.00 | 3,750.00 | 150,000 | 150,000.00 |
| 90-38-800 | TRANSFER FROM OTHER FUND | .00 | .00 | 11,908.13 | .00 | .00 | .00 | .00 |
| 90-38-999 | CONTINGENCY | .00 | .00 | .00 | .00 | .00 | 20,000 | 20,000.00 |
| Total NON-OPERATING REVENUES: | | .00 | 20,000.00 | 87,396.37 | 71,250.00 | 3,750.00 | 190,000 | 190,000.00 |
| OPERATING EXPENDITURES | | | | | | | | |
| 90-41-260 | TOOLS & EQUIPMENT-NON CAPI | .00 | 4,211.38 | 273.69 | .00 | .00 | 4,000 | 4,000.00 |
| 90-41-273 | MAINT & SUPPLY SYSTEM | .00 | 10,977.85 | 13,879.13 | 5,871.82 | 2,800.00 | 20,000 | 20,000.00 |
| 90-41-310 | PROFESSIONAL & TECHNICAL | .00 | .00 | 5,000.00 | .00 | .00 | .00 | .00 |
| 90-41-340 | SYSTEM CONSTRUCTION SERVI | .00 | .00 | 24,827.24 | .00 | .00 | .00 | .00 |
| 90-41-341 | CONST-CUSTOMER'S INSTALLAT | .00 | 3,762.50 | .00 | .00 | .00 | .00 | .00 |
| 90-41-431 | FIBER COMMODITY SUPPLY | .00 | .00 | 51,369.38 | .00 | .00 | .00 | .00 |
| 90-41-580 | RENT OR LEASE | .00 | 1,000.00 | 1,200.00 | 1,200.00 | 1,100.00 | 2,000 | 2,000.00 |
| 90-41-600 | DEPRECIATION | .00 | 126.43 | .00 | .00 | .00 | .00 | .00 |
| Total OPERATING EXPENDITURES: | | .00 | 20,078.16 | 96,549.44 | 7,071.82 | 3,900.00 | 26,000 | 26,000.00 |
| NON-OPERATING EXPENDITURES | | | | | | | | |
| 90-42-750 | SP PROJECTS CAPITAL | .00 | .00 | .00 | .00 | .00 | 150,000 | 150,000.00 |
| 90-42-999 | CONTINGENCY | .00 | .00 | .00 | .00 | .00 | 20,000 | 20,000.00 |
| Total NON-OPERATING EXPENDITURES: | | .00 | .00 | .00 | .00 | .00 | 170,000 | 170,000.00 |
| 90 FUND HILDALE CITY FIBER DEP Revenue Total: | | .00 | 24,056.35 | 92,571.25 | 77,266.32 | 8,389.42 | 196,000 | 196,000.00 |
| 90 FUND HILDALE CITY FIBER DEP Expenditure Total: | | .00 | 20,078.16 | 96,549.44 | 7,071.82 | 3,900.00 | 196,000 | 196,000.00 |
| Net Total 90 FUND HILDALE CITY FIBER DEP: | | .00 | 3,978.19 | 3,978.19- | 70,194.50 | 4,489.42 | .00 | .00 |
| Net Grand Totals: | | 58,579.35 | 264,972.81 | 641,280.84 | 1,158,540.34 | 156,419.37 | .00 | .00 |

| Account Number | Account Title | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
|----------------|---------------|--------------|--------------|--------------|------------|--------------|----------|-------------|
| | | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Cur Year | Future year |
| | | Actual | Actual | Actual | Actual | Actual | Budget | Budget |

Report Criteria:

- Accounts to include: With balances
- 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.Account Number = "6330000"-"6599999","8130000"-"8499999","8911900"-"9042999"

| | | | | | |
|---|------------------|-------------------|------------------|------------------|-------------------|
| | | | | | |
| PROJECTIONS / LANDFILL CORPORATION | | | | | |
| <i>Fiscal Year 2023-2024</i> | | | | | |
| | | | | | |
| | BUDGET | BUDGET | ACTUAL | PROJECTED | BUDGET |
| EXPENDITURES | 2021-2022 | 2022-2023 | 4/24/2023 | 2022-2023 | 2023-2024 |
| Salaries | | | | | |
| Employee Benefits | | | | | |
| Supplies | | | | | |
| Licenses/Fees | | | | | |
| Printing & Postage | | | | | |
| Travel & Seminars | | | | | |
| Insurance | | | | | |
| Landfill Operations | | | | | |
| Fuel & Oil | | | | | |
| Tools & Small Equipment | | | | | |
| Truck & Canister Lease | | | | | |
| Utilities | | | | | |
| Telephone | | | | | |
| Equipment Rental | | | | | |
| Other Rent | | | | | |
| Equipment Repair & Maintenance | | | | | |
| Building & Grounds Maint | | | | | |
| Equipment Purchases | | | | | |
| Interest Expense | | | | | |
| Long Term Debt Payment | | | | | |
| Professional Services | | | | | |
| Landfill Development | | | | | |
| Misc. | | | | | |
| Amortization Expense | | | | | |
| Contingencies | | | | | |
| | 350,000 | 350,000 | | 0 | 500,000 |
| | | | | | |
| TOTALS | 350,000 | 350,000.00 | 0.00 | 0.00 | 500,000.00 |

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SALARIES, WAGES & BENEFITS

TOWN OF COLORADO CITY



TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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****PROPOSED** 2023-2024 SALARY WORKSHEET W SRS @12.4%**

| | CURRENT | PROPOSED | ACTUAL | CELL | VEHICLE/Travel | | WORKER'S | DENTAL | HEALTH | Retirement | TOTAL | ANNUAL | ANNUAL | F.T.E. | ANNUAL | ANNUAL | ANNUAL | ANNUAL | ANNUAL |
|-------------------------------|----------|----------|----------|-------|----------------|--------|----------|--------|--------|------------|----------|-----------|------------|--------|------------|------------|------------|------------|--------------|
| EMPLOYEE | /MONTH | /MONTH | INCREASE | ALLOW | ALLOW | FICA | COMP | VISION | | 457 3% | BENEFITS | SALARY | W/BENEFITS | HR/M | BENEFITS | RETIREMENT | HEALTHCARE | SALARY | W/BENEFITS |
| | | 5%COLA | | | | | | | | 0.124 | SRS 6mth | FTE | FTE | | TOCC ONLY | | | TOCC ONLY | TOCC ONLY |
| ADMINISTRATION | | 1.05 | | | | | | 58.29 | 469.71 | 0.03 | 6 mths | | | | | | | | |
| Howard Ream Mayor | 1,300.00 | 1,365.00 | 65.00 | 0.00 | 0.00 | 104.42 | 3.47 | | | | 107.90 | 16,380.00 | 17,674.74 | 1 | 1,294.74 | 0.00 | 0.00 | 16,380.00 | 17,674.74 |
| Vance Barlow -TM | 7,897.07 | 8,291.92 | 394.85 | 0.00 | 0.00 | 634.33 | 21.09 | 58.29 | 469.71 | 638.48 | 1,821.90 | 99,503.08 | 121,365.94 | 0.8 | 17,490.29 | 6,129.39 | 11,198.19 | 79,602.47 | 97,092.75 |
| Vacant D.Manager | 4,500.00 | 4,500.00 | 0.00 | 0.00 | 1.00 | 344.25 | 11.45 | 58.29 | 469.71 | 346.50 | 1,231.20 | 54,000.00 | 68,774.38 | 0.5 | 7,387.19 | 2,079.00 | 5,247.00 | 27,000.00 | 34,387.19 |
| Rosie White - TC | 4,992.83 | 5,242.47 | 249.64 | 75.00 | 165.00 | 406.79 | 13.34 | 58.29 | 469.71 | 403.67 | 1,591.79 | 62,909.66 | 82,011.18 | 1 | 19,101.52 | 4,844.04 | 11,180.04 | 62,909.66 | 82,011.18 |
| Andrew Barlow | 4,509.00 | 4,734.45 | 225.45 | 75.00 | 0.00 | 367.92 | 87.82 | 58.29 | 469.71 | 364.55 | 1,423.30 | 56,813.40 | 73,893.00 | 0.2 | 3,415.92 | 874.93 | 2,142.13 | 11,362.68 | 14,778.60 |
| Donna Black - Deputy TC | 3,616.34 | 3,797.16 | 180.82 | 75.00 | 0.00 | 296.22 | 9.66 | 58.29 | 469.71 | 292.38 | 1,201.26 | 45,565.88 | 59,981.02 | 1 | 14,415.13 | 3,508.57 | 9,844.57 | 45,565.88 | 59,981.02 |
| Admin Assist vacent | 2,773.33 | 2,912.00 | 138.67 | 75.00 | 0.00 | 228.51 | 7.41 | 58.29 | 469.71 | 224.22 | 1,063.14 | 34,943.96 | 47,701.60 | 1 | 12,757.64 | 2,690.68 | 9,026.68 | 34,943.96 | 47,701.60 |
| Jennifer Hardy admin asst. | 2,903.33 | 3,048.50 | 145.17 | 37.50 | 0.00 | 228.51 | 7.76 | 58.29 | 469.71 | 234.73 | 1,036.49 | 36,581.96 | 49,019.90 | 0.25 | 3,109.48 | 704.20 | 2,288.20 | 9,145.49 | 12,254.97 |
| Sylvia Williams - JS & AP | 2,773.33 | 2,912.00 | 138.67 | 75.00 | 0.00 | 228.51 | 54.02 | 58.29 | 469.71 | 224.22 | 1,109.75 | 34,943.96 | 48,260.92 | 1 | 13,316.96 | 2,690.68 | 9,026.68 | 34,943.96 | 48,260.92 |
| Leannah Lane | 2,686.67 | 2,821.00 | 134.33 | 50.00 | 0.00 | 219.63 | 52.33 | | | | 321.96 | 33,852.04 | 37,715.58 | 0.67 | 2,588.57 | 0.00 | 0.00 | 22,680.87 | 25,269.44 |
| Dalton Beagley | 3,631.33 | 3,812.90 | 181.57 | 75.00 | 0.00 | 297.42 | 112.76 | 58.29 | 469.71 | 293.59 | 1,306.78 | 45,754.76 | 61,436.11 | 0.05 | 784.07 | 176.16 | 492.96 | 2,287.74 | 3,071.81 |
| Overtime | 200.00 | 210.00 | 10.00 | 0.00 | 0.00 | 16.07 | 3.83 | | | | 19.89 | 2,520.00 | 2,758.70 | 1 | 238.70 | 0.00 | 0.00 | 2,520.00 | 2,758.70 |
| Councilmemebers | 150.00 | 157.50 | 7.50 | 0.00 | 0.00 | 12.05 | 0.39 | | | | 12.44 | 22,050.00 | 22,249.08 | 1 | 149.31 | 0.00 | 0.00 | 22,050.00 | 22,249.08 |
| TOTAL ADMINISTRATION | | | | | | | | | | | | | | 7.47 | 96,049.53 | 23,697.66 | 60,446.46 | 386,930.30 | 467,492.00 |
| | | | | | | | | | | | | | | | | | | 15,537.60 | |
| LAW ENFORCEMENT | | | | | | | | | | | | | | | | | | | |
| R. Radley, Chief | 7,140.00 | 8,146.67 | 1,006.67 | 0.00 | 0.00 | 0.08 | 410.18 | 58.29 | 469.71 | 627.29 | 1,565.55 | 97,760.04 | 116,546.70 | 1 | 18,786.66 | 7,527.52 | 13,863.52 | 97,760.04 | 116,546.70 |
| Mark Gower, Lieutenant | 6,413.33 | 7,540.00 | 1,126.67 | 0.00 | 0.00 | 576.81 | 379.64 | 58.29 | 469.71 | 580.58 | 2,065.03 | 90,480.00 | 115,260.35 | 1 | 24,780.35 | 6,966.96 | 13,302.96 | 90,480.00 | 115,260.35 |
| David Wilkensen, Seargant | 6,153.00 | 7,193.33 | 1,040.33 | 0.00 | 0.00 | 550.29 | 362.18 | 58.29 | 469.71 | 553.89 | 1,994.36 | 86,319.96 | 110,252.28 | 1 | 23,932.32 | 6,646.64 | 12,982.64 | 86,319.96 | 110,252.28 |
| Jeffery Davis POII | 4,680.00 | 5,633.33 | 953.33 | 0.00 | 0.00 | 430.95 | 283.64 | 58.29 | 469.71 | 433.77 | 1,676.35 | 67,599.96 | 87,716.21 | 1 | 20,116.25 | 5,205.20 | 11,541.20 | 67,599.96 | 87,716.21 |
| Shaun Cox PO II | 4,368.00 | 5,286.67 | 918.67 | 0.00 | 0.00 | 404.43 | 266.18 | 58.29 | 469.71 | 407.07 | 1,605.69 | 63,440.04 | 82,708.29 | 1 | 19,268.25 | 4,884.88 | 11,220.88 | 63,440.04 | 82,708.29 |
| Kevin Erb POII AC | 4,004.00 | 5,113.33 | 1,109.33 | 0.00 | 0.00 | 391.17 | 257.46 | 58.29 | 469.71 | 393.73 | 1,570.35 | 61,359.96 | 80,204.19 | 1 | 18,844.23 | 4,724.72 | 11,060.72 | 61,359.96 | 80,204.19 |
| Melissa Vellarreal PO1 | 4,004.00 | 4,940.00 | 936.00 | 0.00 | 0.00 | 377.91 | 248.73 | 58.29 | 469.71 | 380.38 | 1,535.02 | 59,280.00 | 77,700.23 | 1 | 18,420.23 | 4,564.56 | 10,900.56 | 59,280.00 | 77,700.23 |
| Rachel Fischer PO1 | 3,640.00 | 4,940.00 | 1,300.00 | 0.00 | 0.00 | 377.91 | 248.73 | 58.29 | 469.71 | 380.38 | 1,535.02 | 59,280.00 | 77,700.23 | 1 | 18,420.23 | 4,564.56 | 10,900.56 | 59,280.00 | 77,700.23 |
| Dustyn Shear POII | 4,680.00 | 4,940.00 | 260.00 | 0.00 | 0.00 | 377.91 | 248.73 | 58.29 | 469.71 | 380.38 | 1,535.02 | 59,280.00 | 77,700.23 | 1 | 18,420.23 | 4,564.56 | 10,900.56 | 59,280.00 | 77,700.23 |
| Currently recruiting PO I Vac | 3,400.00 | 4,940.00 | 1,540.00 | 0.00 | 0.00 | 377.91 | 248.73 | 58.29 | 469.71 | 380.38 | 1,535.02 | 59,280.00 | 77,700.23 | 1 | 18,420.23 | 4,564.56 | 10,900.56 | 59,280.00 | 77,700.23 |
| Aaron Musser ac & cc | 2,860.00 | 3,003.00 | 128.61 | 0.00 | 0.00 | 206.62 | 151.20 | 58.29 | 469.71 | 231.23 | 949.34 | 32,410.60 | 43,802.62 | 0.6 | 6,835.21 | 1,664.86 | 4,258.92 | 19,446.36 | 26,281.57 |
| Jennifer Hardy admin asst. | 2,903.33 | 3,048.50 | 145.17 | 37.50 | 0.00 | 228.51 | 7.76 | 58.29 | 469.71 | 234.73 | 1,036.49 | 36,581.96 | 49,019.90 | 0.5 | 6,218.97 | 1,408.41 | 4,576.41 | 18,290.98 | 24,509.95 |
| Ashley Morton admin asst | 2,903.33 | 3,048.50 | 145.17 | 37.50 | 0.00 | 236.08 | 7.76 | 58.29 | 469.71 | 234.73 | 1,044.07 | 36,581.96 | 49,110.78 | 1 | 12,528.82 | 2,816.81 | 9,152.81 | 36,581.96 | 49,110.78 |
| Dalton Beagley | 3,631.33 | 3,812.90 | 181.57 | 75.00 | 0.00 | 297.42 | 112.76 | 58.29 | 469.71 | 293.59 | 1,306.78 | 45,754.76 | 61,436.11 | 0.05 | 784.07 | 176.16 | 492.96 | 2,287.74 | 3,071.81 |
| Paul Black | 4,359.33 | 4,577.30 | 217.97 | 75.00 | 0.00 | 355.90 | 135.37 | 58.29 | 469.71 | 352.45 | 1,446.72 | 54,927.56 | 72,288.22 | 0.1 | 1,736.07 | 422.94 | 1,056.54 | 5,492.76 | 7,228.82 |
| Overtime | 28.56 | 39.74 | 11.18 | 0.00 | 0.00 | 3.04 | 3.04 | | | 1.19 | 7.27 | 476.88 | 564.15 | 100 | 8,726.90 | 1,430.64 | 1,430.64 | 47,688.00 | 56,414.90 |
| TOTAL LAW ENFORCEMENT | | | | | | | | | 37 | | | | | 12.25 | 236,239.01 | 62,133.97 | 138,542.43 | 833,867.75 | 1,070,106.77 |
| | | | | | | | | | | | | | | | | | | | |

****PROPOSED** 2023-2024 SALARY WORKSHEET W SRS @12.4%**

| | CURRENT | PROPOSED | ACTUAL | CELL | VEHICLE/Travel | | WORKER'S | DENTAL | HEALTH | Retirement | TOTAL | ANNUAL | ANNUAL | F.T.E. | ANNUAL | ANNUAL | ANNUAL | ANNUAL | ANNUAL |
|------------------------|----------|----------|----------|-------|----------------|--------|----------|--------|--------|------------|----------|-----------|------------|--------|------------|------------|------------|------------|------------|
| EMPLOYEE | /MONTH | /MONTH | INCREASE | ALLOW | ALLOW | FICA | COMP | VISION | | 457 3% | BENEFITS | SALARY | W/BENEFITS | HR/M | BENEFITS | RETIREMENT | HEALTHCARE | SALARY | W/BENEFITS |
| DISPATCH | | | | | | | | | | | | | | | | | | | |
| Kendrick Johnson Sup. | 3,712.75 | 3,898.39 | 185.64 | 75.00 | 0.00 | 303.96 | 9.74 | | | | 388.71 | 46,780.65 | 51,445.12 | 0.5 | 2,332.24 | 0.00 | 0.00 | 23,390.33 | 25,722.56 |
| Kevin Barlow, Jr. D-II | 2,971.08 | 3,119.63 | 148.55 | 0.00 | 42.00 | 238.65 | 7.80 | | | | 288.45 | 37,435.61 | 40,896.98 | 0.3 | 1,038.41 | 0.00 | 0.00 | 11,230.68 | 12,269.10 |
| Sterling Barlow D-II | 3,496.13 | 3,670.94 | 174.81 | 37.50 | 0.00 | 283.70 | 9.17 | | | | 330.37 | 44,051.24 | 48,015.67 | 0.3 | 1,189.33 | 0.00 | 0.00 | 13,215.37 | 14,404.70 |
| Stacie Knudson S | 3,619.20 | 3,800.16 | 180.96 | 0.00 | 0.00 | 290.71 | 9.50 | | | | 300.21 | 45,601.92 | 49,204.43 | 0.3 | 1,080.75 | 0.00 | 0.00 | 13,680.58 | 14,761.33 |
| Vienna Barlow S | 3,380.00 | 3,549.00 | 169.00 | 75.00 | 0.00 | 277.24 | 8.87 | 58.29 | 469.71 | 273.27 | 1,162.38 | 42,588.00 | 56,536.54 | 1 | 13,948.54 | 3,279.28 | 9,615.28 | 42,588.00 | 56,536.54 |
| Tamara Steed LD | 3,179.00 | 3,337.95 | 158.95 | 0.00 | 0.00 | 255.35 | 8.34 | 58.29 | 469.71 | 257.02 | 1,048.72 | 40,055.40 | 52,640.00 | 1 | 12,584.60 | 3,084.27 | 9,420.27 | 40,055.40 | 52,640.00 |
| Lucille Barlow S | 3,617.47 | 3,798.34 | 180.87 | 75.00 | 0.00 | 296.31 | 9.49 | | | | 380.80 | 45,580.12 | 50,149.76 | 0.5 | 2,284.82 | 0.00 | 0.00 | 22,790.06 | 25,074.88 |
| Zavenda Barlow | 2,730.00 | 3,039.83 | 309.83 | 0.00 | 0.00 | 232.55 | 7.60 | 58.29 | 469.71 | 234.07 | 1,002.21 | 36,477.96 | 48,504.49 | 1 | 12,026.53 | 2,808.80 | 9,144.80 | 36,477.96 | 48,504.49 |
| Dianne Hammon | 2,730.00 | 2,866.50 | 136.50 | 0.00 | 0.00 | 219.29 | 7.16 | 58.29 | 469.71 | 220.72 | 975.17 | 34,398.00 | 46,100.05 | 1 | 11,702.05 | 2,648.65 | 8,984.65 | 34,398.00 | 46,100.05 |
| Dorothy Ream | 2,572.27 | 2,700.88 | 128.61 | 0.00 | 0.00 | 206.62 | 6.75 | 58.29 | 469.71 | 207.97 | 949.34 | 32,410.60 | 43,802.62 | 1 | 11,392.02 | 2,495.62 | 8,831.62 | 32,410.60 | 43,802.62 |
| Anastasia Hammon | 2,572.27 | 2,700.88 | 128.61 | 0.00 | 0.00 | 206.62 | 6.75 | 58.29 | 469.71 | 207.97 | 949.34 | 32,410.60 | 43,802.62 | 1 | 11,392.02 | 2,495.62 | 8,831.62 | 32,410.60 | 43,802.62 |
| vacant | 2,572.27 | 2,700.88 | 128.61 | 0.00 | 0.00 | 206.62 | 6.75 | 58.29 | 469.71 | 207.97 | 949.34 | 32,410.60 | 43,802.62 | 1 | 11,392.02 | 2,495.62 | 8,831.62 | 32,410.60 | 43,802.62 |
| Leave Time / OT | 20.92 | 21.97 | 1.05 | 0.00 | 0.00 | 1.68 | 0.05 | | | | 1.74 | 26,359.20 | 26,380.02 | 100 | 2,082.35 | 0.00 | 0.00 | 26,359.20 | 26,380.02 |
| TOTAL DISPATCH | | | | | | | | | | | | | | 8.9 | 94,445.68 | 19,307.84 | 63,659.84 | 379,929.38 | 453,801.53 |
| | | | | | | | | | | | | | | | | | | 18,512.00 | |
| PUBLIC WORKS | | | | | | | | | | | | | | | | | | | |
| John T. Barlow -- DH | 5,220.97 | 5,482.02 | 261.05 | 75.00 | 0.00 | 425.11 | 101.69 | 58.29 | 469.71 | 422.12 | 1,551.92 | 65,784.22 | 84,407.25 | 0.535 | 9,963.32 | 2,709.98 | 6,099.74 | 35,194.56 | 45,157.88 |
| Rick White | 4,024.80 | 4,226.04 | 201.24 | 75.00 | 0.00 | 329.03 | 395.55 | 58.29 | 469.71 | 325.41 | 1,652.98 | 50,712.48 | 70,548.28 | 0.67 | 13,289.99 | 2,616.26 | 6,861.38 | 33,977.36 | 47,267.35 |
| Lyman Jessop Vacant | 3,735.33 | 3,922.10 | 186.77 | 75.00 | 0.00 | 305.78 | 367.10 | 58.29 | 469.71 | 302.00 | 1,577.88 | 47,065.16 | 65,999.71 | 0.67 | 12,686.15 | 2,428.09 | 6,673.21 | 31,533.66 | 44,219.81 |
| Jaymes Jessop | 3,723.20 | 3,909.36 | 186.16 | 75.00 | 0.00 | 304.80 | 226.67 | 58.29 | 469.71 | 301.02 | 1,435.50 | 46,912.32 | 64,138.28 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Paul Black | 4,359.33 | 4,577.30 | 217.97 | 75.00 | 0.00 | 355.90 | 135.37 | 58.29 | 469.71 | 352.45 | 1,446.72 | 54,927.56 | 72,288.22 | 0.15 | 2,604.10 | 634.41 | 1,584.81 | 8,239.13 | 10,843.23 |
| Micah J. Barlow | 3,766.53 | 3,954.86 | 188.33 | 75.00 | 0.00 | 308.28 | 262.01 | 58.29 | 469.71 | 304.52 | 1,477.82 | 47,458.28 | 65,192.08 | 0.134 | 2,376.33 | 489.67 | 1,338.70 | 6,359.41 | 8,735.74 |
| Jonathan L. Fischer | 3,955.47 | 4,153.24 | 197.77 | 75.00 | 0.00 | 323.46 | 275.15 | 58.29 | 469.71 | 319.80 | 1,521.41 | 49,838.92 | 68,095.88 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dan C. Lane | 3,955.47 | 4,153.24 | 197.77 | 75.00 | 0.00 | 323.46 | 240.81 | 58.29 | 469.71 | 319.80 | 1,487.07 | 49,838.92 | 67,683.81 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Arron LaCorti | 3,955.47 | 4,153.24 | 197.77 | 75.00 | 0.00 | 323.46 | 388.74 | 58.29 | 469.71 | 319.80 | 1,635.00 | 49,838.92 | 69,458.87 | 0.54 | 10,594.77 | 2,072.30 | 5,493.74 | 26,913.02 | 37,507.79 |
| Newlon Drake | 3,293.33 | 3,626.00 | 332.67 | 75.00 | 0.00 | 283.13 | 240.22 | 58.29 | 469.71 | 279.20 | 1,405.55 | 43,511.96 | 60,378.56 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| vacant street & Roads | 3,293.33 | 3,458.00 | 164.67 | 75.00 | 0.00 | 270.27 | 323.66 | 58.29 | 469.71 | 266.27 | 1,463.20 | 41,495.96 | 59,054.38 | 0.67 | 11,764.14 | 2,140.78 | 6,385.90 | 27,802.29 | 39,566.43 |
| David J. Lane | 4,050.80 | 4,253.34 | 202.54 | 75.00 | 0.00 | 331.12 | 125.79 | 58.29 | 469.71 | 327.51 | 1,387.41 | 51,040.08 | 67,689.04 | 0.7 | 11,654.27 | 2,751.06 | 7,186.26 | 35,728.06 | 47,382.33 |
| Dalton Beagley | 3,631.33 | 3,812.90 | 181.57 | 75.00 | 0.00 | 297.42 | 112.76 | 58.29 | 469.71 | 293.59 | 1,306.78 | 45,754.76 | 61,436.11 | 0.2 | 3,136.27 | 704.62 | 1,971.82 | 9,150.95 | 12,287.22 |
| Heber White | 3,837.60 | 4,029.48 | 191.88 | 75.00 | 165.00 | 313.99 | 132.41 | 58.29 | 469.71 | 310.27 | 1,524.67 | 48,353.76 | 66,649.82 | 0.5 | 9,148.03 | 1,861.62 | 5,029.62 | 24,176.88 | 33,324.91 |
| Mike Bergamo | 3,030.00 | 3,600.00 | 570.00 | 75.00 | 165.00 | 281.14 | 118.30 | 58.29 | 469.71 | 277.20 | 1,444.63 | 43,200.00 | 60,535.60 | 0.5 | 8,667.80 | 1,663.20 | 4,831.20 | 21,600.00 | 30,267.80 |
| Shantell Jessop | 3,276.00 | 3,439.80 | 163.80 | 75.00 | 0.00 | 268.88 | 8.75 | 58.29 | 469.71 | 264.86 | 1,145.50 | 41,277.60 | 55,023.57 | 0.4 | 5,498.39 | 1,271.35 | 3,805.75 | 16,511.04 | 22,009.43 |
| Overtime | 561.00 | 589.05 | 28.05 | 0.00 | 0.00 | 45.06 | 54.16 | | | 45.36 | 144.58 | 7,068.60 | 8,803.57 | 0.67 | 1,162.43 | 364.67 | 364.67 | 4,735.96 | 5,898.39 |
| TOTAL PUBLIC WORKS | | | | | | | | | 38 | | | | | 5.669 | 102,545.99 | 21,708.02 | 57,626.80 | 293,713.84 | 384,468.31 |
| | | | | | | | | | | | | | | | | | | 11,791.52 | |

| **PROPOSED** 2023-2024 SALARY WORKSHEET W SRS @12.4% | | | | | | | | | | | | | | | | | | | |
|--|----------|----------|----------|-------|----------------|--------|----------|--------|--------|------------|----------|-----------|------------|--------|-----------|------------|------------|------------|------------|
| | CURRENT | PROPOSED | ACTUAL | CELL | VEHICLE/Travel | | WORKER'S | DENTAL | HEALTH | Retirement | TOTAL | ANNUAL | ANNUAL | F.T.E. | ANNUAL | ANNUAL | ANNUAL | ANNUAL | ANNUAL |
| EMPLOYEE | /MONTH | /MONTH | INCREASE | ALLOW | ALLOW | FICA | COMP | VISION | | 457 3% | BENEFITS | SALARY | W/BENEFITS | HR/M | BENEFITS | RETIREMENT | HEALTHCARE | SALARY | W/BENEFITS |
| PARKS | | | | | | | | | | | | | | | | | | | |
| Heber White | 3,837.60 | 4,029.48 | 191.88 | 75.00 | 165.00 | 313.99 | 132.41 | 58.29 | 469.71 | 310.27 | 1,524.67 | 48,353.76 | 66,649.82 | 0.5 | 9,148.03 | 1,861.62 | 5,029.62 | 24,176.88 | 33,324.91 |
| Dalton Beagley | 3,631.33 | 3,812.90 | 181.57 | 75.00 | 0.00 | 297.42 | 112.76 | 58.29 | 469.71 | 293.59 | 1,306.78 | 45,754.76 | 61,436.11 | 0.1 | 1,568.14 | 352.31 | 985.91 | 4,575.48 | 6,143.61 |
| Mike Bergamo | 3,030.00 | 3,600.00 | 570.00 | 75.00 | 0.00 | 281.14 | 118.30 | 58.29 | 469.71 | 277.20 | 1,279.63 | 43,200.00 | 58,555.60 | 0.5 | 7,677.80 | 1,663.20 | 4,831.20 | 21,600.00 | 29,277.80 |
| TOTAL PARKS | | | | | | | | | | | | | | 1.1 | 18,393.97 | 3,877.13 | 5,029.62 | 52,640.36 | 68,746.32 |
| | | | | | | | | | | | | | | | | | | 2,288.00 | |
| HILDALE PUBLIC WORKS | | | | | | | | | | | | | | | | | | | |
| John T. Barlow -- DH | 5,220.97 | 5,482.02 | 261.05 | 75.00 | 0.00 | 425.11 | 101.69 | 58.29 | 469.71 | 422.12 | 1,551.92 | 65,784.22 | 84,407.25 | 0.33 | 6,145.60 | 1,671.58 | 3,762.46 | 21,708.79 | 27,854.39 |
| Rick White | 4,024.80 | 4,226.04 | 201.24 | 75.00 | 0.00 | 329.03 | 395.55 | 58.29 | 469.71 | 325.41 | 1,652.98 | 50,712.48 | 70,548.28 | 0.33 | 6,545.81 | 1,288.60 | 3,379.48 | 16,735.12 | 23,280.93 |
| Lyman Jessop Vacant | 3,735.33 | 3,922.10 | 186.77 | 75.00 | 0.00 | 305.78 | 367.10 | 58.29 | 469.71 | 302.00 | 1,577.88 | 47,065.16 | 65,999.71 | 0.33 | 6,248.40 | 1,195.93 | 3,286.81 | 15,531.50 | 21,779.91 |
| Jaymes Jessop | 3,723.20 | 3,909.36 | 186.16 | 75.00 | 0.00 | 304.80 | 226.67 | 58.29 | 469.71 | 301.02 | 1,435.50 | 46,912.32 | 64,138.28 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Paul Black | 4,359.33 | 4,577.30 | 217.97 | 75.00 | 0.00 | 355.90 | 135.37 | 58.29 | 469.71 | 352.45 | 1,446.72 | 54,927.56 | 72,288.22 | 0.15 | 2,604.10 | 634.41 | 1,584.81 | 8,239.13 | 10,843.23 |
| Micah J. Barlow | 3,766.53 | 3,954.86 | 188.33 | 75.00 | 0.00 | 308.28 | 262.01 | 58.29 | 469.71 | 304.52 | 1,477.82 | 47,458.28 | 65,192.08 | 0.066 | 1,170.43 | 241.18 | 659.36 | 3,132.25 | 4,302.68 |
| Jonathan L. Fischer | 3,955.47 | 4,153.24 | 197.77 | 75.00 | 0.00 | 323.46 | 257.84 | 58.29 | 469.71 | 319.80 | 1,504.10 | 49,838.92 | 67,888.10 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dan C. Lane | 3,955.47 | 4,153.24 | 197.77 | 75.00 | 0.00 | 323.46 | 240.81 | 58.29 | 469.71 | 319.80 | 1,487.07 | 49,838.92 | 67,683.81 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Arron LaCorti | 3,955.47 | 4,153.24 | 197.77 | 75.00 | 0.00 | 323.46 | 388.74 | 58.29 | 469.71 | 319.80 | 1,635.00 | 49,838.92 | 69,458.87 | 0.26 | 5,101.19 | 997.78 | 2,645.14 | 12,958.12 | 18,059.31 |
| Newlon Drake | 3,293.33 | 3,626.00 | 332.67 | 75.00 | 0.00 | 283.13 | 240.22 | 58.29 | 469.71 | 279.20 | 1,405.55 | 43,511.96 | 60,378.56 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| vacant street & Roads | 3,293.33 | 3,458.00 | 164.67 | 75.00 | 0.00 | 270.27 | 323.66 | 58.29 | 469.71 | 266.27 | 1,463.20 | 41,495.96 | 59,054.38 | 0.33 | 5,794.28 | 1,054.41 | 3,145.29 | 13,693.67 | 19,487.94 |
| Dalton Beagley | 3,631.33 | 3,812.90 | 181.57 | 75.00 | 0.00 | 297.42 | 112.76 | 58.29 | 469.71 | 293.59 | 1,306.78 | 45,754.76 | 61,436.11 | 0.2 | 3,136.27 | 704.62 | 1,971.82 | 9,150.95 | 12,287.22 |
| David J. Lane | 4,050.80 | 4,253.34 | 202.54 | 75.00 | 0.00 | 331.12 | 125.79 | 58.29 | 469.71 | 327.51 | 1,387.41 | 51,040.08 | 67,689.04 | 0.1 | 1,664.90 | 393.01 | 1,026.61 | 5,104.01 | 6,768.90 |
| Overtime | 561.00 | 589.05 | 28.05 | 0.00 | 0.00 | 45.06 | 17.11 | | | 45.36 | 107.53 | 7,068.60 | 8,358.99 | 0.33 | 425.83 | 179.61 | 179.61 | 2,332.64 | 2,758.47 |
| TOTAL HILDALE PUBLIC WORKS | | | | | | | | | | | | | | 2.096 | 38,836.81 | 8,361.14 | 21,641.39 | 114,742.98 | 147,422.98 |
| | | | | | | | | | | | | | | | | | | 6,156.80 | |
| ASLC CONTRACT | | | | | | | | | | | | | | | | | | | |
| John T. Barlow -- DH | 5,220.97 | 5,482.02 | 261.05 | 75.00 | 0.00 | 425.11 | 101.69 | 58.29 | 469.71 | 422.12 | 1,551.92 | 65,784.22 | 84,407.25 | 0.134 | 2,495.49 | 678.76 | 1,527.79 | 8,815.09 | 11,310.57 |
| Jaymes Jessop | 3,723.20 | 3,909.36 | 186.16 | 75.00 | 0.00 | 304.80 | 226.67 | 58.29 | 469.71 | 301.02 | 1,435.50 | 46,912.32 | 64,138.28 | 1 | 17,225.96 | 3,612.25 | 9,948.25 | 46,912.32 | 64,138.28 |
| Lyman Jessop Vacant | 3,735.33 | 3,922.10 | 186.77 | 75.00 | 0.00 | 305.78 | 367.10 | 58.29 | 469.71 | 302.00 | 1,577.88 | 47,065.16 | 65,999.71 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Micah J. Barlow | 3,766.53 | 3,954.86 | 188.33 | 75.00 | 0.00 | 308.28 | 262.01 | 58.29 | 469.71 | 304.52 | 1,477.82 | 47,458.28 | 65,192.08 | 0.8 | 14,187.05 | 2,923.43 | 7,992.23 | 37,966.62 | 52,153.67 |
| Jonathan L. Fischer | 3,955.47 | 4,153.24 | 197.77 | 75.00 | 0.00 | 323.46 | 275.15 | 48.76 | 469.71 | 319.80 | 1,511.88 | 49,838.92 | 67,981.52 | 1 | 18,142.59 | 3,837.60 | 10,059.24 | 49,838.92 | 67,981.52 |
| Arron LaCorti | 3,955.47 | 4,153.24 | 197.77 | 75.00 | 0.00 | 323.46 | 388.74 | 58.29 | 469.71 | 319.80 | 1,635.00 | 49,838.92 | 69,458.87 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Shantell Jessop | 3,276.00 | 3,439.80 | 163.80 | 75.00 | 0.00 | 268.88 | 8.75 | 48.76 | 469.71 | 264.86 | 1,135.97 | 41,277.60 | 54,909.21 | 0.6 | 8,178.97 | 1,907.03 | 5,640.01 | 24,766.56 | 32,945.53 |
| Dan C. Lane | 3,955.47 | 4,153.24 | 197.77 | 75.00 | 0.00 | 323.46 | 240.81 | 58.29 | 469.71 | 319.80 | 1,487.07 | 49,838.92 | 67,683.81 | 1 | 17,844.88 | 3,837.60 | 10,173.60 | 49,838.92 | 67,683.81 |
| Derek Lane PT | 1,000.00 | 1,050.00 | 50.00 | 0.00 | 0.00 | 80.33 | 60.88 | | | | 141.21 | 12,600.00 | 14,294.47 | 1 | 1,694.47 | 0.00 | 0.00 | 12,600.00 | 14,294.47 |
| Newlon Drake | 3,293.33 | 3,626.00 | 332.67 | 75.00 | 0.00 | 283.13 | 240.22 | 58.29 | 469.71 | 279.20 | 1,405.55 | 43,511.96 | 60,378.56 | 1 | 16,866.60 | 3,350.42 | 9,686.42 | 43,511.96 | 60,378.56 |
| Dalton Beagley | 3,631.33 | 3,812.90 | 202.54 | 75.00 | 0.00 | 297.42 | 112.76 | 58.29 | 469.71 | 293.59 | 1,306.78 | 45,754.76 | 61,436.11 | 0.3 | 4,704.41 | 1,056.93 | 2,957.73 | 13,726.43 | 18,430.83 |
| David J. Lane | 4,050.80 | 4,253.34 | 202.54 | 75.00 | 0.00 | 331.12 | 125.79 | 58.29 | 469.71 | 327.51 | 1,387.41 | 51,040.08 | 67,689.04 | 0.2 | 3,329.79 | 786.02 | 2,053.22 | 10,208.02 | 13,537.81 |

| **PROPOSED** 2023-2024 SALARY WORKSHEET W SRS @12.4% | | | | | | | | | | | | | | | | | | | |
|--|----------|----------|----------|-------|----------------|--------|----------|--------|--------|------------|----------|------------|------------|--------|------------|------------|------------|------------|------------|
| | CURRENT | PROPOSED | ACTUAL | CELL | VEHICLE/Travel | | WORKER'S | DENTAL | HEALTH | Retirement | TOTAL | ANNUAL | ANNUAL | F.T.E. | ANNUAL | ANNUAL | ANNUAL | ANNUAL | ANNUAL |
| EMPLOYEE | /MONTH | /MONTH | INCREASE | ALLOW | ALLOW | FICA | COMP | VISION | | 457 3% | BENEFITS | SALARY | W/BENEFITS | HR/M | BENEFITS | RETIREMENT | HEALTHCARE | SALARY | W/BENEFITS |
| Paul Black | 4,359.33 | 4,577.30 | 217.97 | 75.00 | 0.00 | 355.90 | 135.37 | 58.29 | 469.71 | 352.45 | 1,446.72 | 54,927.56 | 72,288.22 | 0.5 | 8,680.33 | 2,114.71 | 5,282.71 | 27,463.78 | 36,144.11 |
| Overtime | 561.00 | 589.05 | 28.05 | 0.00 | 0.00 | 45.06 | 17.11 | | | 45.36 | 107.53 | 7,068.60 | 8,358.99 | 1 | 1,290.39 | 544.28 | 544.28 | 7,068.60 | 8,358.99 |
| TOTAL LANDFILL | | | | | | | | | | | | | | 8.534 | 114,640.93 | 24,649.03 | 65,865.47 | 350,467.93 | 447,358.14 |
| | | | | | | | | | | | | | | | | | | 17,750.72 | |
| COLORADO CITY BUILDING / PLANNING | | | | | | | | | | | | | | | | | | | |
| Vance Barlow, Acting P&Z D | 7,897.07 | 8,291.92 | 394.85 | 0.00 | 42.00 | 634.33 | 21.09 | 58.29 | 469.71 | 638.48 | 1,863.90 | 99,503.08 | 121,869.94 | 0.2 | 4,473.37 | 1,532.35 | 2,799.55 | 19,900.62 | 24,373.99 |
| Andy Barlow Building Official | 4,509.00 | 4,734.45 | 225.45 | 75.00 | 0.00 | 367.92 | 87.82 | 58.29 | 199.11 | 364.55 | 1,152.70 | 56,813.40 | 70,645.80 | 0.4 | 5,532.96 | 1,749.85 | 2,985.37 | 22,725.36 | 28,258.32 |
| Vacant P&Z Director | 4,500.00 | 4,500.00 | 0.00 | 0.00 | 1.00 | 344.25 | 11.45 | 58.29 | 469.71 | 346.50 | 1,231.20 | 54,000.00 | 68,774.38 | 0.5 | 7,387.19 | 2,079.00 | 5,247.00 | 27,000.00 | 34,387.19 |
| Aaron LaCorti | 3,955.47 | 4,153.24 | 197.77 | 75.00 | 0.00 | 323.46 | 388.74 | 58.29 | 469.71 | 319.80 | 1,635.00 | 49,838.92 | 69,458.87 | 0.2 | 3,923.99 | 767.52 | 2,034.72 | 9,967.78 | 13,891.77 |
| Aaron Musser ac & cc | 2,860.00 | 2,700.88 | 128.61 | 0.00 | 0.00 | 206.62 | 151.20 | 58.29 | 469.71 | 207.97 | 949.34 | 32,410.60 | 43,802.62 | 0.2 | 2,278.40 | 499.12 | 1,419.64 | 6,482.12 | 8,760.52 |
| Commissioners | 150.00 | 157.50 | 7.50 | 0.00 | 0.00 | 12.05 | 0.39 | | | | 12.44 | 10,237.50 | 10,399.25 | 1 | 746.54 | 0.00 | 0.00 | 10,237.50 | 10,399.25 |
| TOTAL | | | | | | | | | | | | | | 1.5 | 24,342.45 | 6,627.84 | 14,486.28 | 99,433.38 | 120,071.04 |
| | | | | | | | | | | | | | | | | | | 3,120.00 | |
| HILDALE BUILDING / PLANNING | | | | | | | | | | | | | | | | | | | |
| Planner Vacant | 0.00 | | 0.00 | 75.00 | 42.00 | 5.74 | 0.00 | 58.29 | 469.71 | 0.00 | 650.74 | 0.00 | 7,808.85 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Andy Barlow | 4,509.00 | 4,734.45 | 225.45 | 75.00 | 0.00 | 367.92 | 86.17 | 58.29 | 199.11 | 364.55 | 1,151.04 | 56,813.40 | 70,625.91 | 0.4 | 5,525.00 | 1,749.85 | 2,985.37 | 22,725.36 | 28,250.36 |
| Aaron Musser ac & cc | 2,860.00 | 3,003.00 | 128.61 | 0.00 | 0.00 | 206.62 | 151.20 | 58.29 | 469.71 | 231.23 | 949.34 | 32,410.60 | 43,802.62 | 0.2 | 2,278.40 | 554.95 | 1,419.64 | 6,482.12 | 8,760.52 |
| Commissioners | 100.00 | 105.00 | 5.00 | 0.00 | 0.00 | 8.03 | 0.26 | | | | 8.29 | 7,350.00 | 7,457.83 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | | | | | | | | | | | | | | 0.6 | 7,803.41 | 2,304.81 | 4,405.01 | 30,455.48 | 37,010.89 |
| | | | | | | | | | | | | | | | | | | 1,248.00 | |
| COURTS | | | | | | | | | | | | | | | | | | | |
| Barbara Brown | 1,529.39 | 1,605.86 | 76.47 | 0.00 | 0.00 | 122.85 | 4.01 | | | 123.65 | 250.51 | 19,270.31 | 22,276.46 | 1 | 3,006.15 | 0.00 | 1,483.81 | 19,270.31 | 22,276.46 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | 0.00 | 0.00 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | | | | | | | | | | | | | | | 3,006.15 | 0.00 | 1,483.81 | 19,270.31 | 22,276.46 |
| | | | | | | | | | | | | | | | | | | | |
| UTILITIES/Hildale | | | | | | | | | | | | | | | | | | | |
| Eric Duthie | 9,116.67 | 9,572.50 | 455.83 | 0.00 | 0.00 | 732.30 | 23.92 | 58.29 | 469.71 | 737.08 | 2,021.30 | 114,870.04 | 139,125.65 | 1 | 24,255.61 | 8,844.99 | 15,180.99 | 114,870.04 | 139,125.65 |
| Harrison Johnson | 5,510.22 | 5,785.73 | 275.51 | 75.00 | 0.00 | 448.35 | 14.46 | | 23.05 | 445.50 | 1,006.36 | 69,428.77 | 81,505.04 | 0.16 | 1,932.20 | 855.36 | 899.62 | 11,108.60 | 13,040.81 |
| Weston Barlow | 5,970.17 | 6,268.68 | 298.51 | 75.00 | 0.00 | 485.29 | 114.23 | 48.76 | 469.71 | 482.69 | 1,675.68 | 75,224.14 | 95,332.35 | 1 | 20,108.21 | 5,792.26 | 12,013.90 | 75,224.14 | 95,332.35 |
| James Moodie | 3,523.87 | 3,700.06 | 176.19 | 75.00 | 0.00 | 288.79 | 133.69 | 58.29 | 469.71 | 284.90 | 1,310.39 | 44,400.76 | 60,125.46 | 1 | 15,724.70 | 3,418.86 | 9,754.86 | 44,400.76 | 60,125.46 |
| Jakom Barlow | 3,338.33 | 3,505.25 | 166.92 | 75.00 | 0.00 | 273.89 | 126.66 | 58.29 | 469.71 | 269.90 | 1,273.45 | 42,062.96 | 57,344.33 | 1 | 15,281.37 | 3,238.85 | 9,574.85 | 42,062.96 | 57,344.33 |
| **Troy Hammon | 2,946.67 | 3,094.00 | 147.33 | 75.00 | 0.00 | 242.43 | 95.69 | 48.76 | 469.71 | 238.24 | 1,169.83 | 37,128.04 | 51,165.95 | 1 | 14,037.90 | 2,858.86 | 9,080.50 | 37,128.04 | 51,165.95 |
| Ralph Johnson, Jr. | 4,073.33 | 4,277.00 | 203.67 | 75.00 | 190.00 | 332.93 | 153.21 | 58.29 | 469.71 | 329.33 | 1,608.46 | 51,323.96 | 70,625.51 | 1 | 19,301.55 | 3,951.94 | 10,287.94 | 51,323.96 | 70,625.51 |
| F. Mitch Jessop | 3,868.84 | 4,062.28 | 193.44 | 75.00 | 0.00 | 316.50 | 146.78 | 48.76 | 469.71 | 312.80 | 1,369.55 | 48,747.38 | 65,181.99 | 1 | 16,434.60 | 3,753.55 | 9,975.19 | 48,747.38 | 65,181.99 |
| Nathan V. Fischer | 5,152.26 | 5,409.87 | 257.61 | 75.00 | 0.00 | 419.59 | 167.31 | 58.29 | 469.71 | 416.56 | 1,606.46 | 64,918.48 | 84,196.05 | 1 | 19,277.57 | 4,998.72 | 11,334.72 | 64,918.48 | 84,196.05 |
| Kuman Barlow | 3,120.00 | 3,276.00 | 156.00 | 75.00 | 0.00 | 256.35 | 101.32 | 58.29 | 469.71 | 252.25 | 1,212.92 | 39,312.00 | 53,867.04 | 1 | 14,555.04 | 3,027.02 | 9,363.02 | 39,312.00 | 53,867.04 |

****PROPOSED** 2023-2024 SALARY WORKSHEET W SRS @12.4%**

| | CURRENT | PROPOSED | ACTUAL | CELL | VEHICLE/Travel | | WORKER'S | DENTAL | HEALTH | Retirement | TOTAL | ANNUAL | ANNUAL | F.T.E. | ANNUAL | ANNUAL | ANNUAL | ANNUAL | ANNUAL | |
|------------------------------|--------------|--------------|------------|-------|----------------|--------|--------------|--------|--------|------------|--------------|------------------|------------------|---------------|------------|------------|------------|------------------|--------------|--|
| EMPLOYEE | /MONTH | /MONTH | INCREASE | ALLOW | ALLOW | FICA | COMP | VISION | | 457 3% | BENEFITS | SALARY | W/BENEFITS | HR/M | BENEFITS | RETIREMENT | HEALTHCARE | SALARY | W/BENEFITS | |
| Athena Cawley | 4,523.83 | 4,750.02 | 226.19 | 75.00 | 0.00 | 369.11 | 11.87 | 58.29 | 469.71 | 365.75 | 1,349.74 | 57,000.26 | 73,197.09 | 1 | 16,196.83 | 4,389.02 | 10,725.02 | 57,000.26 | 73,197.09 | |
| Lisa Timpson | 2,946.67 | 3,094.00 | 147.33 | 0.00 | 0.00 | 236.69 | 7.73 | 58.29 | 469.71 | 238.24 | 1,010.66 | 37,128.04 | 49,255.98 | 1 | 12,127.94 | 2,858.86 | 9,194.86 | 37,128.04 | 49,255.98 | |
| Sirrene J. Barlow | 4,576.00 | 4,804.80 | 228.80 | 75.00 | 58.42 | 373.30 | 12.01 | 58.29 | 469.71 | 369.97 | 1,416.70 | 57,657.60 | 74,658.02 | 1 | 17,000.42 | 4,439.64 | 10,775.64 | 57,657.60 | 74,658.02 | |
| Shanae N. Eidenier | 3,744.00 | 3,931.20 | 187.20 | 75.00 | 0.00 | 306.47 | 9.82 | 58.29 | 469.71 | 302.70 | 1,222.00 | 47,174.40 | 61,838.41 | 1 | 14,664.01 | 3,632.43 | 9,968.43 | 47,174.40 | 61,838.41 | |
| Angelene Chatwin | 3,744.00 | 3,931.20 | 187.20 | 75.00 | 0.00 | 306.47 | 9.82 | 58.29 | 469.71 | 302.70 | 1,222.00 | 47,174.40 | 61,838.41 | 1 | 14,664.01 | 3,632.43 | 9,968.43 | 47,174.40 | 61,838.41 | |
| Kristal Bateman | 2,773.33 | 2,912.00 | 138.67 | 0.00 | 0.00 | 222.77 | 7.28 | 48.76 | 469.71 | 224.22 | 972.74 | 34,943.96 | 46,616.82 | 1 | 11,672.86 | 2,690.68 | 8,912.32 | 34,943.96 | 46,616.82 | |
| **Auralee Thompson | 2,773.33 | 2,912.00 | 138.67 | 0.00 | 0.00 | 222.77 | 7.28 | 0.00 | 0.00 | 224.22 | 454.27 | 34,943.96 | 40,395.18 | 0.5 | 2,725.61 | 1,345.34 | 1,345.34 | 17,471.98 | 20,197.59 | |
| Dalton Beagley | 3,631.33 | 3,812.90 | 181.57 | 75.00 | 0.00 | 297.42 | 112.76 | 58.29 | 469.71 | 293.59 | 1,306.78 | 45,754.76 | 61,436.11 | 0.1 | 1,568.14 | 352.31 | 985.91 | 4,575.48 | 6,143.61 | |
| David J. Lane | 4,050.80 | 4,253.34 | 202.54 | 75.00 | 0.00 | 331.12 | 125.79 | 58.29 | 469.71 | 327.51 | 1,387.41 | 51,040.08 | 67,689.04 | 0.1 | 1,664.90 | 393.01 | 1,026.61 | 5,104.01 | 6,768.90 | |
| **Jennifer Hardy admin asst. | 2,903.33 | 3,048.50 | 145.17 | 37.50 | 0.00 | 0.00 | 0.00 | 51.18 | 424.94 | 234.73 | 748.35 | 36,581.96 | 45,562.21 | 0.25 | 2,245.06 | 704.20 | 2,132.56 | 9,145.49 | 11,390.55 | |
| PT / Overtime | 1,404.00 | 1,474.20 | 70.20 | 0.00 | 0.00 | 112.78 | 96.71 | | | | 209.49 | 17,690.40 | 20,204.24 | 1 | 2,513.84 | 0.00 | 0.00 | 17,690.40 | 20,204.24 | |
| TOTAL | | | | | | | | | | | | | | 16.11 | 257,952.38 | 65,178.34 | 162,500.72 | 897,671.18 | 1,122,114.76 | |
| | | | | | | | | | | | | | | | | | | 33,508.80 | | |
| AIRPORT | | | 0.00 | | | | | | | | | | | | | | | | | |
| Board Members | 150.00 | 157.50 | 7.50 | 0.00 | 0.00 | 12.05 | 0.39 | | | | 12.44 | 10,237.50 | 10,411.69 | 1 | 647.00 | | 0.00 | 10,237.50 | 10,411.69 | |
| Vacant -contract | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.8 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| AIRPORT TOTAL | | | | | | | | | | 0.00 | | | | 0.8 | 647.00 | 0.00 | 0.00 | 10,237.50 | 10,411.69 | |
| | 5,197,982.28 | 5,560,347.58 | 362,365.30 | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | 109,913.44 | | |
| DEPT TOTALS | 2023-24 | 2023-24 | | | 2023-24 | | 2022-23 | | | | INCREASE/ | 2022-23 2022-23 | | | | | | | | |
| | SALARY | BENEFITS | | | TOTAL | | BUDGET | | | | DECREASE | Health Care Cost | Retirement Costs | Other Benefit | | | | | | |
| REGULAR | | | | | | | | | | | | | | | | | | | | |
| ADMINISTRATION | \$386,930.30 | \$96,049.53 | | | \$482,979.83 | | \$382,465.00 | | | | \$100,514.83 | \$60,446.46 | 23,697.66 | | 11,905.41 | | 7.47 | | | |
| LAW ENFORCEMENT | \$833,867.75 | \$236,239.01 | | | \$1,070,106.77 | | \$662,860.00 | | | | \$407,246.77 | \$138,542.43 | 62,133.97 | | 35,562.61 | | 12.25 | | | |
| DISPATCH | \$379,929.38 | \$94,445.68 | | | \$474,375.06 | | \$467,749.00 | | | | \$6,626.06 | \$63,659.84 | 19,307.84 | | 11,478.00 | | 8.9 | | | |
| COURTS | \$19,270.31 | \$3,006.15 | | | \$22,276.46 | | \$19,803.00 | | | | \$2,473.46 | \$1,483.81 | 0.00 | | 1,522.34 | | 1 | | | |
| PUBLIC WORKS | \$293,713.84 | \$102,545.99 | | | \$396,259.83 | | \$326,970.00 | | | | \$69,289.83 | \$57,626.80 | 21,708.02 | | 23,211.17 | | 5.669 | | | |
| PARKS | \$52,640.36 | \$18,393.97 | | | \$71,034.32 | | \$57,253.00 | | | | \$13,781.32 | \$5,029.62 | 3,877.13 | | 9,487.21 | | 1.1 | | | |
| AIRPORT | \$10,237.50 | \$647.00 | | | \$10,884.50 | | \$10,885.00 | | | | (\$0.50) | \$0.00 | 0.00 | | 647.00 | | 0.8 | general fund FTE | 33.02 | |
| BUILDING / PLANNING | \$99,433.38 | \$24,342.45 | | | \$123,775.83 | | \$80,870.00 | | | | \$42,905.83 | \$14,486.28 | 6,627.84 | | 3,228.33 | | 1.5 | HURF FTE | 5.669 | |
| TOTAL | \$ 2,076,023 | \$ 575,670 | | | \$ 2,651,693 | | \$ 2,008,855 | | | | \$ 642,838 | \$341,275.25 | 137,352.47 | | 97,042.07 | | 38.689 | enterprise FTE | 24.644 | |
| | | | | | | | | | | | | | | | | | | | | |
| CONTRACT OR ENTERPRISE | | | | | | | | | | | | | | | | | | | | |
| LANDFILL CORP | \$350,467.93 | \$114,640.93 | | | \$465,108.86 | | \$392,960.10 | | | | \$72,148.76 | \$65,865.47 | 24,649.03 | | 24,126.43 | | 8.534 | | | |
| | \$ 350,468 | \$ 114,641 | | | \$ 465,109 | | \$ 392,960 | | 41 | | \$ 72,149 | | | | 114,640.93 | | | | | |
| | | | | | | | | | | | | | | | | | | | | |

| **PROPOSED** 2023-2024 SALARY WORKSHEET W SRS @12.4% | | | | | | | | | | | | | | | | | | | |
|--|----------------|--------------|----------|-------|----------------|------|----------------|--------|--------|------------|--------------|--------------|------------|--------|-----------|------------|------------|--------|------------|
| | CURRENT | PROPOSED | ACTUAL | CELL | VEHICLE/Travel | | WORKER'S | DENTAL | HEALTH | Retirement | TOTAL | ANNUAL | ANNUAL | F.T.E. | ANNUAL | ANNUAL | ANNUAL | ANNUAL | ANNUAL |
| EMPLOYEE | /MONTH | /MONTH | INCREASE | ALLOW | ALLOW | FICA | COMP | VISION | | 457 3% | BENEFITS | SALARY | W/BENEFITS | HR/M | BENEFITS | RETIREMENT | HEALTHCARE | SALARY | W/BENEFITS |
| HILDALE PUBLIC WORKS | \$114,742.98 | \$38,836.81 | | | \$153,579.78 | | \$106,758.01 | | | | \$46,821.77 | \$21,641.39 | 8,361.14 | | 8,834.28 | | 2.096 | | |
| HILDALE BUILDING / PLANNING | \$30,455.48 | \$7,803.41 | | | \$38,258.89 | | \$26,079.27 | | | | \$12,179.62 | \$4,405.01 | 2,304.81 | | 1,093.59 | | 0.6 | | |
| TOTAL | \$145,198.46 | \$46,640.21 | | | \$191,838.67 | | \$132,837.28 | | | | \$59,001.39 | | | | 46,640.21 | | | | |
| | | | | | | | | | | | | | | | | | | | |
| UTILITIES | \$897,671.18 | \$257,952.38 | | | \$1,155,623.56 | | \$922,766.01 | | | | \$232,857.55 | \$162,500.72 | 65,178.34 | | 30,273.32 | | 16.11 | | |
| TOTAL | \$1,042,869.64 | \$304,592.60 | | | \$1,347,462.23 | | \$1,055,603.29 | | | | \$291,858.94 | | | | | | | | |
| | | | | | 4,656,102.37 | | | | | | | | | | | | | | |

OTHER SUPPORTING DOCUMENTS

TOWN OF COLORADO CITY



TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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FINAL FY 2023/24 EXPENDITURE LIMITATIONS: CITIES & TOWNS

| CITY | POPULATION ** 2022 | POPULATION 1978 | POPULATION FACTOR | INFLATION FACTOR* | FY 1979/80 BASE LIMIT | FINAL FY 2023/24 EXPENDITURE LIMITATION |
|----------------------|-----------------------|--------------------|----------------------|----------------------|--------------------------|--|
| APACHE JUNCTION | 39,251 | 9,500 | 4.1317 | 3.5563 | \$7,081,484 | \$104,050,511 |
| AVONDALE | 92,324 | 6,900 | 13.3803 | 3.5563 | \$1,525,417 | \$72,585,007 |
| BENSON | 5,388 | 3,925 | 1.3727 | 3.5563 | \$1,317,815 | \$6,433,321 |
| BISBEE | 5,045 | 6,860 | 0.7354 | 3.5563 | \$1,625,337 | \$4,250,827 |
| BUCKEYE | 106,316 | 3,175 | 33.4854 | 3.5563 | \$5,000,000 | \$595,412,188 |
| BULLHEAD CITY | 42,601 | 13,830 | 3.0803 | 3.5563 | \$5,493,553 | \$60,178,831 |
| CAMP VERDE | 12,430 | 5,650 | 2.2000 | 3.5563 | \$2,637,112 | \$20,632,130 |
| CAREFREE | 3,721 | 1,744 | 2.1336 | 3.5563 | \$1,642,262 | \$12,460,872 |
| CASA GRANDE | 58,648 | 14,100 | 4.1594 | 3.5563 | \$18,793,221 | \$277,989,333 |
| CAVE CREEK | 5,173 | 2,025 | 2.5546 | 3.5563 | \$656,393 | \$5,963,129 |
| CHANDLER | 282,894 | 23,500 | 12.0380 | 3.5563 | \$7,245,951 | \$310,201,636 |
| CHINO VALLEY | 13,662 | 2,400 | 5.6925 | 3.5563 | \$255,094 | \$5,164,117 |
| CLARKDALE | 4,792 | 1,200 | 3.9933 | 3.5563 | \$3,255,616 | \$46,234,009 |
| CLIFTON | 3,909 | 4,515 | 0.8658 | 3.5563 | \$1,656,956 | \$5,101,662 |
| COLORADO CITY | 2,534 | 1,730 | 1.4647 | 3.5563 | \$987,191 | \$5,142,264 |
| COOLIDGE | 15,984 | 6,775 | 2.3593 | 3.5563 | \$1,530,413 | \$12,840,373 |
| COTTONWOOD | 12,296 | 4,200 | 2.9276 | 3.5563 | \$7,000,000 | \$72,879,506 |
| DEWEY-HUMBOLDT | 4,488 | 4,080 | 1.1000 | 3.5563 | \$1,533,271 | \$5,997,972 |
| DOUGLAS | 15,713 | 12,600 | 1.2471 | 3.5563 | \$17,190,988 | \$76,239,883 |
| DUNCAN | 696 | 700 | 0.9943 | 3.5563 | \$177,389 | \$627,236 |
| EAGAR | 4,532 | 2,450 | 1.8498 | 3.5563 | \$627,268 | \$4,126,385 |
| EL MIRAGE | 36,275 | 4,025 | 9.0124 | 3.5563 | \$4,874,680 | \$156,235,767 |
| ELOY | 16,748 | 6,300 | 2.6584 | 3.5563 | \$4,400,000 | \$41,597,564 |
| FLAGSTAFF | 78,664 | 32,000 | 2.4583 | 3.5563 | \$26,522,966 | \$231,868,073 |
| FLORENCE | 25,207 | 3,175 | 7.9392 | 3.5563 | \$5,000,000 | \$141,169,297 |
| FOUNTAIN HILLS | 23,972 | 10,190 | 2.3525 | 3.5563 | \$4,107,576 | \$34,364,380 |
| FREDONIA | 1,374 | 850 | 1.6165 | 3.5563 | \$329,695 | \$1,895,278 |
| GILA BEND | 1,893 | 1,575 | 1.2019 | 3.5563 | \$684,678 | \$2,926,505 |

FINAL FY 2023/24 EXPENDITURE LIMITATIONS: CITIES & TOWNS

| CITY | POPULATION ** 2022 | POPULATION 1978 | POPULATION FACTOR | INFLATION FACTOR* | FY 1979/80 BASE LIMIT | FINAL FY 2023/24 EXPENDITURE LIMITATION |
|------------------|-----------------------|--------------------|----------------------|----------------------|--------------------------|--|
| GILBERT | 277,486 | 4,250 | 65.2908 | 3.5563 | \$2,346,450 | \$544,824,047 |
| GLENDALE | 254,005 | 84,000 | 3.0239 | 3.5563 | \$67,955,628 | \$730,770,870 |
| GLOBE | 7,198 | 6,550 | 1.0989 | 3.5563 | \$2,436,186 | \$9,520,808 |
| GOODYEAR | 106,090 | 2,500 | 42.4360 | 3.5563 | \$4,125,000 | \$622,516,993 |
| GUADALUPE | 5,333 | 4,300 | 1.2402 | 3.5563 | \$549,792 | \$2,424,903 |
| HAYDEN | 512 | 1,200 | 0.4267 | 3.5563 | \$3,750,000 | \$5,690,007 |
| HOLBROOK | 4,886 | 5,450 | 0.8965 | 3.5563 | \$2,585,121 | \$8,241,963 |
| HUACHUCA CITY | 1,626 | 1,690 | 0.9621 | 3.5563 | \$317,153 | \$1,085,164 |
| JEROME | 467 | 395 | 1.1823 | 3.5563 | \$132,688 | \$557,884 |
| KEARNY | 1,743 | 2,665 | 0.6540 | 3.5563 | \$950,057 | \$2,209,748 |
| KINGMAN | 34,669 | 8,745 | 3.9644 | 3.5563 | \$9,426,488 | \$132,899,772 |
| LAKE HAVASU CITY | 58,506 | 13,000 | 4.5005 | 3.5563 | \$9,711,264 | \$155,426,702 |
| LITCHFIELD PARK | 7,012 | 3,835 | 1.8284 | 3.5563 | \$3,542,818 | \$23,036,590 |
| MAMMOTH | 1,079 | 1,960 | 0.5505 | 3.5563 | \$1,225,048 | \$2,398,343 |
| MARANA | 56,758 | 1,425 | 39.8302 | 3.5563 | \$2,000,000 | \$283,292,471 |
| MARICOPA | 64,742 | 3,790 | 17.0823 | 3.5563 | \$10,601,417 | \$644,026,349 |
| MESA | 516,429 | 130,000 | 3.9725 | 3.5563 | \$54,090,640 | \$764,156,316 |
| MIAMI | 1,539 | 2,615 | 0.5885 | 3.5563 | \$878,262 | \$1,838,162 |
| NOGALES | 19,945 | 11,740 | 1.6989 | 3.5563 | \$3,245,377 | \$19,607,576 |
| ORO VALLEY | 48,906 | 1,475 | 33.1566 | 3.5563 | \$1,400,000 | \$165,078,676 |
| PAGE | 7,642 | 4,375 | 1.7467 | 3.5563 | \$6,429,631 | \$39,939,980 |
| PARADISE VALLEY | 12,700 | 10,425 | 1.2182 | 3.5563 | \$10,185,794 | \$44,128,114 |
| PARKER | 3,434 | 2,485 | 1.3819 | 3.5563 | \$1,145,364 | \$5,628,728 |
| PATAGONIA | 804 | 925 | 0.8692 | 3.5563 | \$213,500 | \$659,941 |
| PAYSON | 16,632 | 4,305 | 3.8634 | 3.5563 | \$1,267,280 | \$17,411,521 |
| PEORIA | 199,424 | 10,500 | 18.9928 | 3.5563 | \$18,247,857 | \$1,232,516,693 |
| PHOENIX | 1,657,035 | 717,000 | 2.3111 | 3.5563 | \$229,200,625 | \$1,883,740,785 |
| PIMA | 3,009 | 1,465 | 2.0539 | 3.5563 | \$1,250,000 | \$9,130,349 |

FINAL FY 2023/24 EXPENDITURE LIMITATIONS: CITIES & TOWNS

| CITY | POPULATION ** 2022 | POPULATION 1978 | POPULATION FACTOR | INFLATION FACTOR* | FY 1979/80 BASE LIMIT | FINAL FY 2023/24 EXPENDITURE LIMITATION |
|------------------|-----------------------|--------------------|----------------------|----------------------|--------------------------|--|
| PINETOP-LAKESIDE | 4,073 | 2,635 | 1.5457 | 3.5563 | \$1,214,814 | \$6,677,846 |
| PRESCOTT | 47,450 | 19,250 | 2.4649 | 3.5563 | \$8,495,931 | \$74,474,788 |
| PRESCOTT VALLEY | 49,069 | 1,520 | 32.2822 | 3.5563 | \$380,054 | \$43,631,661 |
| QUARTZSITE | 2,417 | 2,115 | 1.1428 | 3.5563 | \$974,825 | \$3,961,737 |
| QUEEN CREEK | 70,956 | 2,525 | 28.1014 | 3.5563 | \$6,318,277 | \$631,421,266 |
| SAFFORD | 10,355 | 6,200 | 1.6702 | 3.5563 | \$20,484,597 | \$121,668,640 |
| SAHUARITA | 36,179 | 1,629 | 22.2093 | 3.5563 | \$713,697 | \$56,369,238 |
| SAINT JOHNS | 3,461 | 4,100 | 0.8441 | 3.5563 | \$819,104 | \$2,458,949 |
| SAN LUIS | 36,074 | 1,690 | 21.3456 | 3.5563 | \$724,909 | \$55,028,022 |
| SCOTTSDALE | 244,959 | 83,000 | 2.9513 | 3.5563 | \$55,861,444 | \$586,300,525 |
| SEDONA | 9,834 | 7,050 | 1.3949 | 3.5563 | \$2,960,687 | \$14,686,774 |
| SHOW LOW | 12,132 | 3,800 | 3.1926 | 3.5563 | \$5,943,667 | \$67,483,266 |
| SIERRA VISTA | 45,773 | 24,050 | 1.9032 | 3.5563 | \$10,055,882 | \$68,062,404 |
| SNOWFLAKE | 6,497 | 3,000 | 2.1657 | 3.5563 | \$741,469 | \$5,710,543 |
| SOMERTON | 14,651 | 3,540 | 4.1387 | 3.5563 | \$681,742 | \$10,034,064 |
| SOUTH TUCSON | 4,599 | 6,275 | 0.7329 | 3.5563 | \$1,879,168 | \$4,897,880 |
| SPRINGERVILLE | 1,724 | 1,400 | 1.2314 | 3.5563 | \$3,043,401 | \$13,327,885 |
| STAR VALLEY | 2,540 | 2,255 | 1.1264 | 3.5563 | \$744,113 | \$2,980,704 |
| SUPERIOR | 2,426 | 4,700 | 0.5162 | 3.5563 | \$682,763 | \$1,253,302 |
| SURPRISE | 155,384 | 3,550 | 43.7701 | 3.5563 | \$9,500,000 | \$1,478,748,668 |
| TAYLOR | 4,190 | 1,740 | 2.4080 | 3.5563 | \$245,508 | \$2,102,438 |
| TEMPE | 187,354 | 102,000 | 1.8368 | 3.5563 | \$95,579,379 | \$624,338,073 |
| THATCHER | 5,467 | 3,170 | 1.7246 | 3.5563 | \$2,610,674 | \$16,011,620 |
| TOLLESON | 7,315 | 4,190 | 1.7458 | 3.5563 | \$966,494 | \$6,000,567 |
| TOMBSTONE | 1,376 | 1,600 | 0.8600 | 3.5563 | \$508,007 | \$1,553,678 |
| TUCSON | 554,021 | 311,400 | 1.7791 | 3.5563 | \$188,097,586 | \$1,190,100,555 |
| TUSAYAN | 614 | 606 | 1.0132 | 3.5563 | \$470,573 | \$1,695,569 |
| WELLTON | 2,549 | 900 | 2.8322 | 3.5563 | \$460,150 | \$4,634,678 |

FINAL FY 2023/24 EXPENDITURE LIMITATIONS: CITIES & TOWNS

| CITY | POPULATION 2022 | POPULATION ** 1978 | POPULATION FACTOR | INFLATION FACTOR* | FY 1979/80 BASE LIMIT | FINAL FY 2023/24 EXPENDITURE LIMITATION |
|--------------|--------------------|-----------------------|----------------------|----------------------|--------------------------|--|
| WICKENBURG | 8,034 | 3,300 | 2.4345 | 3.5563 | \$6,600,000 | \$57,141,895 |
| WILLCOX | 3,250 | 2,985 | 1.0888 | 3.5563 | \$10,497,909 | \$40,647,576 |
| WILLIAMS | 3,538 | 2,100 | 1.6848 | 3.5563 | \$1,254,501 | \$7,516,270 |
| WINKELMAN | 294 | 1,010 | 0.2911 | 3.5563 | \$3,000,000 | \$3,105,561 |
| WINSLOW | 8,774 | 7,725 | 1.1358 | 3.5563 | \$4,995,579 | \$20,177,985 |
| YOUNGTOWN | 7,060 | 2,100 | 3.3619 | 3.5563 | \$1,119,748 | \$13,387,470 |
| YUMA | 99,606 | 34,500 | 2.8871 | 3.5563 | \$15,663,245 | \$160,820,335 |
| TOTAL | 5,940,136 | 1,896,649 | 3.1319 | | \$1,046,651,662 | \$15,065,739,942 |

* SOURCE: BEA Feb 2023 - (2022 GDP Implicit Price Deflator/1978 GDP Implicit Price Deflator) = 127.225/35.775

** FIGURES AS OF July 1 (SOURCE: Arizona Office of Economic Opportunity).

Includes base limit adjustments for: Chandler, Willcox, Yuma

TOWN OF COLORADO CITY

EXPENDITURE LIMITATION REPORT

ESTIMATED EXCLUSIONS

Fiscal Year 2023-2024

BUDGETED EXPENDITURES: \$23,872,382

| | Governmental | Enterprise |
|------------------------------|---------------------|-------------------|
| ALLOWABLE EXCLUSIONS: | Funds | Funds |
| LONG-TERM DEBT PROCEEDS | 1,000,000 | 2,500,000 |
| DEBT RETIREMENT | 1,000,000 | 92,133 |
| INTEREST EARNINGS | 35,000 | 3,655 |
| DONATIONS & GIFTS | 5,000 | |
| STATE & FEDERAL GRANTS | 10,324,331 | |
| INTERNAL SERVICE FUND | 2,392,071 | 575,376 |

INTERGOVERNMENTAL AGREEMENTS

| | | |
|--------------------------------------|---------|--|
| County Flood Control IGA | 88,141 | |
| Consolidated Court IGA & Enhance. Fl | 98,690 | |
| Hildale Police IGA | 412,084 | |
| Public Safety Dispatch IGA | 115,024 | |
| School Maintenance IGA | 5,000 | |
| Fire Dispatch IGA | 158,969 | |
| Court Oversight | 14,894 | |
| HURF AFTER '79-80 | 292,605 | |

LESS TOTAL ALLOWABLE EXCLUSIONS \$19,112,973

EXPENDITURES SUBJECT TO LIMITATION \$4,759,409

2023 EEC EXPENDITURE LIMITATION W/BASE ADJUST \$5,142,264

LESS EXPENDITURES SUBJECT TO LIMITATION \$4,759,409

AMOUNT BELOW EXPENDITURE LIMIT \$382,855

AZCITY101: State Shared Revenue

Overview: All residents of Arizona benefit from a robust revenue distribution system, commonly referred to as State Shared Revenue, that efficiently spreads certain statewide tax collections across all rural and urban communities. It should be noted that the counties and school districts also receive some state shared revenues to varying degrees. State Shared Revenue is a bit of a misnomer, implying that the state is “benevolently sharing” its revenue with local jurisdictions, when the reality is more nuanced. The shared revenue programs in effect today were created for various reasons, such as replacing a more cumbersome local taxing system; as a trade-off in exchange for cities and towns agreeing to forego some specific taxing authority; or as compensation for some other revenue reduction instituted by the State. Today’s system of state distributed revenue recognizes and preserves the symbiotic connection between rural and urban Arizona and ensures that one community’s success is everyone’s success.

“State Shared Revenue is a bit of a misnomer, implying that the state is ‘benevolently sharing’ its revenue with local jurisdictions, when the reality is more nuanced.”

This document is focused on the four taxes collected by the State that make up the shared revenues distributed to cities and towns: State sales tax or Transaction Privilege Tax (TPT), State income tax via Urban Revenue Sharing (URS), Vehicle License Tax (VLT), and the Highway Users Revenue Fund (HURF).

State Shared Revenues in General

State shared revenues typically make up about 1/3 of a city’s or town’s General Fund revenue, but they can easily represent more than 1/2 of total revenues if a city or town doesn’t have a primary property tax. It’s easy to understand why cities and towns protect shared revenues so zealously, given the impact these funds have on their day-to-day operations. Cities and towns are free to use their shared revenue distributions from TPT, URS, and VLT for any municipal public purpose, i.e., any General Fund expense. HURF is collected for a specific purpose that’s restricted by statute, meaning it can only be used for street and highway expenditures.

“It’s easy to understand why cities and towns protect shared revenues so zealously, given the impact these funds have on their day-to-day operations.”

Each shared tax type has a specific source and a detailed statutory formula. These statutes determine the total sharing distribution base for each tax type, the portion cities and towns collectively receive from the base, and an allocation method to determine how much an individual city/town receives from the aggregate city/town distribution. Allocations by city are generally based on the U.S. Census Bureau’s current estimate of a city’s population in relation to the population of all incorporated cities and towns. Finally, each tax type has its own distribution timing which determines when a city/town receives its share of the various funds.

State Transaction Privilege Tax (TPT)

Description: Cities and towns share in a portion of the total collections of TPT (sales tax) imposed at the State level. Each tax classification (i.e., Retail, Contracting, Utilities, etc.) has a designated sharing percentage that goes into the distribution base and cities and towns receive 25% of that base. These funds may be expended for any municipal public purpose.

Distribution: A municipality receives its share of the state shared sales tax based solely on its population in relation to the total population of all incorporated cities and towns. Distributions are made on a semi-monthly basis, consisting of State TPT collected since the last distribution.

Urban Revenue Sharing (URS)

Description: Originally enacted by the voters in 1972, URS provides that 15% of the net income tax collected during a given fiscal year is distributed to cities and towns. In exchange, cities and towns gave up the authority to assess local income taxes and local luxury taxes (liquor and tobacco). Beginning in FY 2024, cities and towns will receive 18% of the total state income tax collected. The increased share is the result of negotiations intended to minimize the negative impact on cities and towns when the State chose to create a flat 2.5% individual income tax rate. The annual amount of money distributed is based on the net income tax collections during the fiscal year two years prior to the year that a city or town receives the funds. These funds may be expended for any municipal public purpose.

Distribution: This money is distributed to a city or town based solely on its population in relation to the total population of all incorporated cities and towns. Distributions are made monthly and are based on 1/12 of the total distribution available for that fiscal year. (Note: the nine smallest cities and towns receive their shares of URS based on a designated minimum population figure of 1,500.)

Vehicle License Tax (VLT)

Description: VLT in Arizona is an in-lieu ad valorem tax. An ad valorem tax is one that is levied based on the assessed value of the item, such as a property tax. VLT is an in-lieu tax because it is levied in-lieu of a traditional property tax. Prior to enactment of the VLT system, the assessed value of personal vehicles appeared on the property tax rolls of the state, cities, counties, and school districts, making these amounts subject to ordinary property taxes. This is why VLT revenue is still distributed to those same entities today, and it's also why, despite being largely vehicle-related, the use of VLT revenue is not restricted to street and highway expenses like HURF. Approximately 20% of the revenues collected by ADOT for the annual registration of motor vehicles are distributed to cities and towns. These funds may be expended for any municipal public purpose.

Distribution: A city or town receives its share of the vehicle license tax collections based on a formula that considers the "county of origin" where vehicles are registered, coupled with its population in relation to the total incorporated population in their county. Distributions are made on a semi-monthly basis, consisting of the amounts collected since the last distribution.

Highway User Revenue Fund (HURF)

Description: This is sometimes referred to as the "gas tax" but there are a number of additional sources that contribute to HURF including a portion of VLT revenues, a portion of the excise taxes collected on marijuana sales, and others. All HURF monies are statutorily restricted and can only be used by a city or town for street and highway expenditures.

Distribution: Cities and towns receive 27.5% of the total collected from all sources during a given fiscal year. One-half of the monies that an individual city or town receives is based on a statewide per capita figure that roughly equates to the municipality's population in relation to the population of all incorporated cities and towns in the state. The remaining half is allocated based on a factor related to the "county of origin" of gasoline sales, coupled with the municipality's population as compared to the population of all incorporated cities and towns in their county. The three largest cities also receive a separate distribution of 3% of the total collected, allocated based on their populations. Distributions are made monthly, consisting of the amounts collected since the last distribution.



BUDGET TIME

Prepared by

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Fiscal Year 23/24

League of Arizona
Cities AND Towns

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December 7, 2022

Introduction

In this publication we summarize key state laws that affect the preparation of city/town budgets, highlighting any recent legislative changes. We suggest review of this annual report by all persons directly involved in the municipal budget process. The report is sent directly to all city/town managers, clerks in towns without managers, finance directors, and attorneys. Please feel free to distribute this report internally as needed. This report and previous editions are also freely available on our website, www.azleague.org under **Publications**.

City / Town Website

At several points in this document you will see a statutory requirement for something to be posted on your website. Since there are so many items required, we recommend conspicuously placing a series of links to the required reports and notices on your home page so documents can easily be found by citizens and those who wish to monitor compliance with these requirements.

Census Estimate Figures used for Shared Revenue Distribution

State shared revenue distributions are allocated to cities and towns based on the U.S. Census Bureau Population Estimate as of July 1 of the preceding year. The July 2022 estimate will be used for distributions during FY 2023/2024. These population estimates will be released by the Census Bureau in late May, 2023, at which time we will update the Shared Revenue Report that will be distributed in March. Cities and towns still have the option to conduct a mid-decade special census, but we believe utilizing the Census Bureau figures that revise population estimates annually renders a mid-decade census less valuable than it once was.

Expenditure Limitations

All cities and towns in Arizona are subject to some form of expenditure limitation. The state-imposed limitation is enshrined in the state constitution and in statute. It is based on your municipalities' actual revenues collected in 1980, adjusted annually for population growth and inflation and is calculated by the **Economic Estimates Commission (EEC)** each year. However, as of July 2022 there are 82 cities and towns that have adopted an alternative expenditure limitation, using either the Home Rule Option (43) or a Permanent Base Adjustment (39). The Home Rule Option essentially replaces the state-imposed expenditure limitation with your annual budgeted revenue figure. The Permanent Base Adjustment resets the base year for calculating your expenditure limitation from 1980 to the year approved by the voters.

Please note that Home Rule Option elections must take place at the same time as your mayor/council election. If approved, Home Rule remains in effect for four years, at which point it must be renewed by returning to the voters for approval. The League's *"Guide For Alternative Expenditure Limitation"* contains election calendars, sample reporting forms, and summaries of the requirements for adopting an alternative expenditure limit. Each city and town that

is due to hold its next Home Rule Option renewal election receives this package from the League in the year before the election. Cities and towns that are considering adopting a Home Rule Option for the first time should contact the League for assistance. If you are considering proposing a Home Rule Option for the FY 2024/2025 to voters in the Fall of 2023, you should begin your preparations now. The League's *"Municipal Budget and Finance Manual"* has additional information on each of the allowed alternative limitation options.

Primary Property Tax Levy

On or before February 10 of each year, the County Assessor is required to transmit to each city and town an estimate of the total net assessed valuation of all property in the city/town, including the value of property added to the tax roll since last year. On or before February 15, cities and towns must make the property values provided by the County Assessor available for public inspection.

On or before February 10, the County Assessor sends each city and town levying a tax a final levy limit worksheet which provides the city/town's calculated maximum levy limit for the coming fiscal year. A copy of the worksheet is also sent to Property Tax Oversight Commission (PTOC). **The city/town must notify the Commission in writing within ten (10) days of receipt of the worksheet, stating whether it agrees or disagrees with the stated levy limit. If a city or town fails to notify the Commission, it is presumed the city/town agrees with the limit.**

In early July the PTOC will request the city/town's total amount of actual property tax collections from the prior year, and collections from any property added to the rolls as "escaped property" in the prior year. This information is necessary for the PTOC to properly review the levy limit calculations.

If your actual primary property tax collections exceed your allowable levy, you must maintain the excess in a separate fund and use it to reduce the primary property tax levy in the following year. There is an Attorney General's opinion (86-031) which has been interpreted to mean a city or town can offset the amount of involuntary tort judgments which they paid during a tax year against any excess property tax collections. In other words, such judgments can reduce the amount you may have to subtract from your allowable levy due to excess tax collections. To utilize this offset, submit a copy of the court order or settlement agreement of the involuntary tort judgment and the minutes of the council meeting at which payment was approved to the PTOC by the first Monday in July.

The PTOC will again review the primary property tax levy of each city and town. Notice of any violation of the levy limit will be sent to the city/town by September 15. You have until October 1 to appeal a violation notice by requesting a hearing before the PTOC. Disputed PTOC hearing decisions 52 may be appealed to the superior court.

Property Tax: Truth in Taxation

If a city or town is proposing a **primary tax levy** for the coming fiscal year that is greater than the **levy amount of the previous year** (excluding amounts attributable to new construction), the city/town must follow "Truth in Taxation" procedures. **It is important to note that it is the levy amount that triggers Truth in Taxation requirements, NOT the tax rate.** (Note: Truth in Taxation may also apply without increasing the levy if a town has negative "new construction" which occurs when the city or town has a lower total net assessed valuation than the prior year. This can happen when property is losing assessed value or is retired from the tax rolls.)

If your proposed levy is subject to "Truth in Taxation", the city/town must publish a notice in the paper, issue a press release concerning the increase, and hold a public hearing. The following apply to these requirements:

1. The Truth in Taxation notice must be published twice in a newspaper of general circulation in the city/town, in a location other than the classified or legal advertising section. The notice must be at least one-fourth page in size and shall be surrounded by a solid black border at least one-eighth inch in width. The headline of the notice must read "Truth in Taxation Hearing – Notification of Tax Increase" in at least eighteen point type, and the text must be in substantially the same form as provided by statute in A.R.S. § 42-17107.
2. The first publication must be at least fourteen (14) but not more than twenty (20) days before the date of the hearing. The second publication must be at least seven (7) but not more than ten (10) days before the hearing.
3. The city/town is required to issue a press release with the same information that is included in the required Truth in Taxation notice, along with the name of the newspaper and the dates the notice is being published. The press release must be prominently posted on the city/town website, and it must also be included in both the tentative and final budget.
4. The truth in taxation hearing must be held at least fourteen (14) days before the adoption of the levy. The hearings for Truth in Taxation, the adoption of the levy, and the adoption of the budget may be combined into one hearing. The hearing must be held on or before the fourteenth (14) day before the day on which the governing body levies taxes, per A.R.S. § 42-17104. The Truth in Taxation hearing can be on the same council agenda as the budget adoption, but it must be held before the adoption of the budget.

5. Within three (3) days of the public hearing, the city/town must mail a copy of the Truth in Taxation notice, a statement of its publication or mailing, and the result of the council vote to the PTOC:

Property Tax Oversight Commission
Arizona Department of Revenue
Attn: Office of Economic Research and Analysis
1600 West Monroe
Phoenix, Arizona 85007

Important: If your city/town is subject to Truth in Taxation this year, you must adopt your tentative budget before the statutory deadline of July 20 in order to meet deadline for publishing the required Truth in Taxation notices (see the recommended budget calendar at the end of this report).

Note: As an alternative to publishing the notice, a city/town can mail the required notice to all registered voters in the city/town at least ten (10) but not more than twenty (20) days before the hearing on the proposed levy.

Cities and towns preparing to hold a public hearing on a property tax levy must publish a report that includes estimates of the expenditures and revenues related to the levy. This is accomplished when the Tentative Budget is published in a newspaper of local circulation for two consecutive weeks by including the Truth in Taxation calculations and the primary and secondary property tax levies. This report must be published in a newspaper, posted on the city/town's website, and made available at city/town libraries and administrative offices. The newspaper publication must include the physical address for the libraries and administrative offices, and the city/town website address. In conjunction with the publication of the tentative budget summary, you should also publish notice specifying when the public hearings will be held and when the council will adopt the final budget.

If a primary property tax levy increase is proposed, exclusive of increased property taxes received from new construction, a **roll-call vote** of the council must be taken on the matter of adoption. If the proposed levy constitutes an increase over the levy of the preceding year by **fifteen percent (15%)** or more, the motion to levy the increased property taxes must be approved by a **unanimous roll-call vote** of the council.

To reiterate, even if the primary property tax rate remains the same, if the total levy increases by more than the increase attributable to new construction, you must follow "Truth in Taxation" procedures.

Secondary Property Tax Levy

State law allows the annual levy for a secondary property tax to include projected payments of principal and interest on new debt planned for the ensuing year, as well as 53 principal and interest for current obligations, a reasonable

delinquency factor, and an amount necessary to correct prior year errors or shortages in the levy. Statute requires the secondary property tax levy of a city or town to be net of all cash remaining from the prior year, except for 10% of the annual payments of principal and interest in the current fiscal year.

Prohibited Fees

A city or town may not levy or assess a municipality-wide tax or fee against property owners based on the size or value of the owner's real property or improvements to real property for any public service provided by the municipality except for a municipality that adopted an ordinance requiring property owners to obtain fire prevention and control services before December 31, 2013, and except as provided in A.R.S. Titles 9, 35, and 42,. (A.R.S. § 9-499.17)

Adopting New or Increased Taxes or Fees

Per A.R.S. § 9-499.15, a city or town that chooses to levy or assess any new or increased taxes or fees must post written notice of the proposed change on the home page of the municipality's website at least sixty (60) days before the date the tax or fee is considered for approval by the council. The city/town must prepare a schedule of the proposed new or increased tax or fee that includes the amount of the tax or fee and a written report or data that supports the new or increased tax or fee.

At least fifteen (15) days before consideration by the council, the city/town must post a separate notice of intent to establish or increase taxes, assessments, or fees on its website that includes the date, time, and place of the council meeting where the proposal will be considered. The city/town must also fully utilize social media to advertise the notice of intent posting. These requirements do not apply to development impact fees, water and wastewater rates, registration based classes and programs, court fees established per law, fees for public housing, and other fees set by State or Federal law. For more information on the required posts, notices, and reports, see Exhibit J in the League's *Budget and Finance Manual*.

Adopting Water Rates

A.R.S. § 9-511.01 requires a city or town to first adopt a notice of intent to increase rates before increasing water or wastewater fees. The city/town must post the notice on its website along with a report supporting the increased rate or rate component, fee, or service charge. The report must include cash flow projections showing anticipated revenues from residential and nonresidential customers and the overall expenses for providing the services. A public hearing on the proposed rate increase must occur at least 60 days after the notice of intent is adopted. After the hearing, the council may adopt, by ordinance or resolution, the proposed rate or rate component, fee or service charge increase or any lesser increase, which shall become effective not less than 30 days after adoption. The law prohibits a municipality from assessing or collecting fees on new water or wastewater service for the

purpose of recovering the cost of acquiring a public or private water or wastewater utility.

Publication of Local Budgets and Audited Financial Statements

Municipalities must prominently post on their website both the adopted tentative budgets and the adopted final budgets for at least the last five years. (At a minimum, all posted tentative and final budgets must include the forms required by the Auditor General.) These documents must be posted within seven (7) business days of adoption. State law also requires that audited financial statements must be posted no later than seven (7) business days after the date of filing the financial statements with the Auditor General, and these must also remain on the website for at least five years. The League also recommends posting at least five years of the AELR report.

If the financial statements are not filed on time, the city shall post the form on its website prescribed by the Auditor General, stating the financial statements are pending, the reasons for the delay, and the estimated date of completion. This form must also be filed with the Auditor General, Speaker of the House, and President of the Senate. If the financial statements for a city or town are not completed and filed on or before the adoption of the city/town budget in the subsequent fiscal year, the governing body must include the form prescribed by the Auditor General in the published budget for that fiscal year, stating the financial statements required to be filed with the Auditor General pursuant to A.R.S. § 41-1279.07 are pending, the reasons for the delay, and the estimated date of completion.

Budget Forms

The Auditor General's office provides the required budget forms on their website, www.azauditor.gov. Please note that attention should be given to the accurate completion of these forms due to state law that requires the forms to be posted on a municipality's website and submitted to the Auditor General. (The Auditor General's Office has informed us it is not necessary to send a copy of your complete budget book to their office.)

Transparency: Posting Revenues and Expenditures Online / ADOA Portal

Pursuant to A.R.S. § 41-725, the Arizona Department of Administration (ADOA) is responsible for maintaining a website that is searchable by the public at no cost and that contains a comprehensive database of all receipts and expenditures of state monies. The ADOA meets this requirement through the operations of the Arizona Financial Transparency Portal (the Portal), located online at openbooks.az.gov. In addition to all state agencies, the Portal houses the data for numerous participating counties, cities and towns, as well as state universities, community colleges, and local school districts. The ADOA will partner with any city or town that wishes to utilize the Portal to satisfy the requirements of this statute. Interested municipalities can find additional information [here](#).

Under this statute, all cities and towns with a population over 2,500 are also required to maintain an official website accessible at no cost to the public that contains a comprehensive reporting of all city/town revenues and expenditures over \$5,000. The information is to be provided as nearly as practicable in the same manner as the state information available on the Portal, and must be consistent with the requirements for reporting state revenues and expenditures found in the statute.

If the city/town's ACFR has been presented a **Certificate of Achievement for Excellence in Financial Reporting** from the Governmental Finance Officers Association (GFOA), the city/town may post the ACFR on its website to satisfy the requirements of the law. The League encourages all cities and towns to pursue this certification for their ACFR.

The Uniform Expenditure Reporting System (UERS)

The Auditor General's Office has transitioned the Uniform Expenditure Reporting System (UERS) into a series of **FAQs**

and the **Annual Expenditure Limitation Report (AELR)** forms and instructions. The required forms must be filed with the Auditor General's Office by all cities and towns no later than nine (9) months after the end of the fiscal year. This requirement applies even if you have adopted an alternative to the state-imposed expenditure limitation. Figures used on these forms must be audited figures. Since the time to file was lengthened to nine months, the Auditor General's Office is no longer authorized to grant extensions. The League recommends maintaining at least five years of the AELR forms on your website in proximity to the audited financial statements.

The Auditor General's Office has asked us to remind everyone that statute requires each city and town to provide the name of its designated Chief Fiscal Officer by July 31 every year, even if the name did not change from the prior year. The Chief Fiscal Officer is responsible for filing the AELR forms.

Key Expenditure Limit and UERS Dates

| DATE | EVENT |
|------------|---|
| February 1 | Economic Estimates Commission (EEC) notifies cities and towns of their estimated expenditure limitation (see the October estimates on the EEC webpage). |
| March 31 | AELR forms and financial statements for the FY21/22 forms are due NLT March 31, 2023 |
| April 1 | EEC determines the actual expenditure limitation for the coming fiscal year and notifies the city/town (see the March estimates on the EEC webpage). |
| July 31 | City/Town submits the name of the Chief Fiscal Officer to the Auditor General. |

Bonded Indebtedness Report

The bonded indebtedness report must be filed with the Arizona Department of Administration. See the *League's Municipal Budget and Finance Manual* for details.

Informational Pamphlet Required for Bond Elections

Current law requires that an informational pamphlet be issued in connection with bond elections. The pamphlet must provide examples of how the bond will impact the taxes for a \$250,000 home, a \$1 million commercial property and on agricultural property valued at \$100,000. This would also include a publicity pamphlet for the establishment of a new primary property tax levy.

Government Property Lease Excise Tax (GPLET)

The Government Property Lease Excise Tax (GPLET) applies to buildings which are owned by a city, town or county, but leased by a private party and occupied and used for commercial or industrial purposes. This tax is the successor

to the tax on possessory interests which was repealed in 1995. Counties must administer and collect the excise tax and distribute the revenues to the county, city, school district(s) and community college district, according to a percentage distribution formula.

GPLET leases entered into within 10 years after a development agreement, ordinance, or resolution that was approved by the governing body prior to June 1, 2010 are grandfathered in and remain subject to the statute in place prior to these changes. For all other leases, the most significant changes included: government lessors can only abate the GPLET tax for up to 8 years for a property that is located in a central business district; modifications to the definition of a central business district; and new transparency requirements for government lessors in conjunction with the Department of Revenue (DOR). For a more in-depth explanation of GPLET, please see the *League's Municipal Budget and Finance Manual*.

Development/Impact Fees

A.R.S. §9-463.05 governs municipal development fees, including requirements for infrastructure improvement plans and mandatory fee studies. A municipality may assess development fees to offset costs associated with providing certain necessary public services to new development. Development fees must be: proportionate to the burden imposed on the municipality; based on items contained in a community's Infrastructure Improvements Plan (IIP); and calculated using a fee study conducted by a qualified professional.

The law places limits on the items defined as "necessary public services" for which impact fees can be assessed. Certain categories of impact fees that were once quite common were prohibited as of January 1, 2012. The law requires municipalities to have new IIPs and new fee studies adopted in order to impose impact fees. The League created a model ordinance that can be used as a guideline for compliance with this law. To download the model ordinance, please [click here](#).

For cities and towns that adopted development impact fees in 2014 or later, if an advisory committee was not appointed then a biennial audit is required. A biennial audit of the municipality's land use assumptions, infrastructure improvements plan, and development fees shall be conducted by qualified professionals who are not employees or officials of the municipality, and who did not prepare the infrastructure improvements plan. The audit shall review the progress of the IIP, including the collection and expenditures of development fees for each project in the plan, and evaluate any inequities in implementing the plan or imposing the development fees. The municipality must post the findings of the audit on the city/town's website, and conduct a public hearing on the audit within sixty (60) days of releasing the audit to the public.

Highway User Revenue Fund (HURF)

Since 2018, the state budget has included permanent funding for the Arizona Department of Public Safety (DPS), eliminating the long-standing sweep of HURF funds. It is expected that this level of funding for DPS will be maintained in the current budget, precluding the need for any HURF sweeps.

As a reminder, in accordance with A.R.S. § 9-481 your annual audit report must include a "determination" that HURF and any other dedicated state transportation revenues are being used solely for their authorized transportation purposes. We recommend that it be a written affirmation provided in your audit.

State law specifically prohibits the use of HURF monies for law enforcement or the administration of traffic safety programs. It also gives the Auditor General authority, upon request of the Joint Legislative Audit Committee, to conduct

performance audits on cities and towns receiving HURF monies, and it establishes penalties for those jurisdictions that violate the HURF restrictions. If you have any questions about your particular city or town HURF distribution, contact the Fiscal Planning Division of the Arizona Department of Transportation at (602) 712-4637.

Jet Fuel Tax

All revenues generated by a Jet Fuel excise tax must be placed in a separate account for the exclusive expenditure for capital or operating costs at the city/town airport, the airport system, or other local airport facilities owned or operated by the municipality.

Communication Relating to Elected Officials

All expenditures for communications that promote an individual elected public official that include the official's name or physical likeness must be reported to the Arizona Department of Administration (ADOA). Communications required by statute, ordinance, or rule, and any activities conducted in the normal course of the local government's operations are exempt from this reporting requirement.

Municipal Improvement Districts Reserve Fund

Cities and towns may create reserve funds to be used for municipal improvement districts financing using the proceeds of special assessment lien bonds. For questions relating to this, please contact your financial advisor.

WIFA

The Water Infrastructure Finance Authority (WIFA) is charged with helping communities develop necessary water and wastewater infrastructure. For information on programs offered by WIFA please contact Angie Valenzuela at avalenzuela@azwifa.gov or (602) 364-1313.

Public Deposits and Pooled Collateral

The Statewide Collateral Pool Administrator has been placed in the Office of the State Treasurer. The Administrator has the responsibility to prescribe and enforce policies that fix the terms and conditions under which uninsured public deposits must be secured by collateral. Uninsured public deposits required to be secured by collateral must be deposited in an eligible depository; however, the City of Phoenix, with a written notice to the Administrator, is exempt because it is a chartered city with a population of over a million people. An eligible depository is prohibited from accepting any public deposit without the required collateral being deposited with a qualified escrow agent or the Administrator. The required collateral must be 102% of public deposits, less any applicable deposit insurance, and must be valued at current market value.

Statute establishes procedures for payment of losses and civil penalties for noncompliance. The Administrator is required to annually assess a fee on every eligible depository. The list of acceptable collateral that an eligible depository of uninsured public monies is required to deliver has expanded to include letters of credit issued by a federal home loan bank that have been delivered to the Administrator and meet other specified requirements.

Social Security and Medicare Taxes

The tax rate for Social Security is 6.2% for the employer and 6.2% for the employee for a total of 12.4%, which applies up to the wage base limit of \$160,200 for calendar year 2023. The tax rate for Medicare is 1.45% for the employer and 1.45% for the employee for a total of 2.9%, which applies to all wages because there is no maximum salary threshold for Medicare.

Wages paid to an individual in excess of \$200,000 regardless of filing status are subject to Additional Medicare Tax at a rate of 0.9%. Employers are required to begin withholding the Additional Medicare Tax in the pay period that total wages exceeds \$200,000 and continue doing so until the end of the calendar year. Additional Medicare Tax is only withheld from the employees' wages - employers do not pay the extra tax.

ASRS Contribution Rates

For employees in the Arizona State Retirement System (ASRS), the required contribution rate is evenly divided between the employee and the employer. Contribution rates for the coming fiscal year are set via legislation passed prior to the start of the fiscal year. For Fiscal Year 2022/2023 beginning July 1, 2022, employees must contribute 12.03% toward retirement benefits and 0.14% for long-term disability, for a total contribution rate of 12.17%. Employers must also contribute 12.03% and 0.14%, for a total of 12.17%.

ASRS participating employers that employ an ASRS retired member who returns to work in a position that would be considered an employee position, must pay an Alternate Contribution Rate (ACR) to the ASRS each pay period. The ACR is charged to and paid for by the employer only, and is based on the retiree's compensation, gross salary, or contract fee. The ACR applies to all ASRS retirees who return to work in any capacity including direct hires, employees of a leasing company, and independent contractors. It applies to all ASRS retirees who return to work for an ASRS employer regardless of early or normal

retirement status, and regardless of the number of hours worked in a pay period. For Fiscal Year 2022/2023 beginning July 1, 2022, the ACR rate is 9.68%.

PSPRS Contribution Rates

An employer's recommended contribution rate to the Public Safety Personnel Retirement System (PSPRS) varies by municipality and by employee, depending in part on which of the program's three Tiers the employee is in, when the employee began PSPRS employment, and the level of unfunded PSPRS liability.

As a result of the state supreme court decision in *Hall v EORP*, which also effectively determined the outcome of *Parker v PSPRS*, the employee PSPRS contribution rate remains at 7.65% for Tier 1 employees who started on or before July 19, 2011. Tier 1 employees who started on or after July 20, 2011, and Tier 2 employees (members who started between January 1, 2012 and June 30, 2017) pay 11.65%. Tier 2 employees in Non-Social Security positions also pay an additional 3% into the defined contribution plan (Hybrid). PSPRS employees hired on or after July 1, 2017 are Tier 3 members whose employee contribution rates may vary each year and for each employer.

A unique annual actuarial valuation report is posted on the PSPRS website (misc.psprs.com/actuarials.aspx) specific to each city and town that employs PSPRS members. Both the employee contribution rates and employer recommended contribution rates for FY 2022/2023 can be found in your city/town's actuarial valuation report. Refer to the "Contribution Rate Summary" table located in Section II of the report to find the employee rate (Total EE Contribution Rate) and the municipality's recommended employer rate (Total ER Contribution Rate).

If a retired PSPRS member returns to work in a PSPRS covered position, the employer is required to pay an Alternate Contribution Rate (ACR). The ACR is based on the employer's individual rates, and is found in Section II of the city/town's actuarial valuation report in the "Contribution Requirements" table. The ACR is determined annually by the

actuary and will cover the unfunded liability portion of the total contribution (note: the ACR has a minimum 8% rate).

Consumer Price Index

In preparing your budget it may be useful to compare previously budgeted items with those anticipated for the upcoming fiscal year. To aid you in doing this, listed below is the consumer price index for the United States West Urban Areas. The index is published by the United States Department of Labor, Bureau of Labor Statistics.

Using the CPI allows you to compare equivalent values of budgeted items from previous years in terms of current costs by adjusting for inflation. To convert any amount from a prior year to FY 2021/2022 dollars simply multiply the amount by the FY 2022 Factor for the prior fiscal year. For example, to convert a \$100 purchase made in FY 2013/2014 into FY 2021/2022 dollars, multiply \$100 by the FY 2022 Factor related to FY 2013/2014 in the chart below (1.30), giving you a cost of \$130.00 in FY 2021/2022 dollars.

West Urban Areas Consumer Price Index (1982-84 = 100)

| Fiscal Year | Index for all items | FY 21 Factor |
|-------------|---------------------|--------------|
| FY 12/13 | 235.824 | 1.32 |
| FY 13/14 | 240.215 | 1.30 |
| FY 14/15 | 243.015 | 1.28 |
| FY 15/16 | 247.705 | 1.26 |
| FY 16/17 | 254.738 | 1.24 |
| FY 17/18 | 263.263 | 1.21 |
| FY 18/19 | 270.350 | 1.17 |
| FY 19/20 | 275.057 | 1.14 |
| FY 20/21 | 287.494 | 1.07 |
| FY 21/22 | 307.145 | |

We hope the information in this report will be of use to you in the preparation of your budget. If you have any questions, contact René Guillen, Deputy Director, at (602) 258-5786 or via email at rguillen@azleague.org

FY 2023/2024 Budget Calendar

| Action | Recommended Dates w/o Property Tax | Recommended Dates WITH Property Tax |
|--|---------------------------------------|--|
| 1. Distribute budget instructions and work sheets to department heads. Meet with department heads to discuss budget prep.* | January / February | |
| 2. Compile revenue estimates for the coming fiscal year including local revenues, shared revenues, debt service requirements, etc.* | January through March | |
| 3. Submit departmental budget estimates to appropriate officials or office for review. (Council work sessions with the department heads may be held in conjunction with this review step.)* | February / March | |
| 4. Make any changes and prepare the tentative budget.* | March / April | |
| 5. Deliver proposed tentative budget to city council for review. Following council review, address any changes and prepare final proposed budget.* | April / May | |
| 6. Receive certified property values from the County Assessor necessary to calculate the property tax levy limit and the final levy limit worksheet. (A.R.S. § 42-17052) | On or before February 10 | On or before February 10 |
| 7. Notify the Property Tax Oversight Commission as to agreement or disagreement with the property tax levy limit. (A.R.S. § 42-17054) | N/A | Within 10 days of receiving values |
| 8. Make the property values provided by the County Assessor available for public inspection. (A.R.S. § 42-17055) | On or before February 15 | On or before February 15 |
| 9. Post notice on the city/town website that council will consider an increase in the property tax rate on the date of the property tax levy hearing, <u>not less than 60 days before the hearing</u> (Step 16). (A.R.S. § 9-499.15) | N/A | NLT May 31 |
| 10. If necessary, submit information on involuntary tort judgments and appropriate documentation to the Property Tax Oversight Commission for consideration. (A.A.C. 15-12-202) | N/A | July 1 |
| 11. Adopt tentative budget. (A.R.S. § 42-17101) | NLT July 17 | NLT July 10 |
| 12. Post tentative budget (Schedules A-G) on website within 7 business days and keep it posted for at least 60 months. (A.R.S. § 42-17105) | NLT July 26 | NLT July 19 |

* These are suggested basic steps which may vary depending on the size of the city/town, the complexity of the budget in terms of services offered, taxes, bonds, etc., and the extent of departmental involvement in the budget process.

** Truth in Taxation is only necessary if the proposed property tax levy, excluding amounts attributable to new construction, is greater than the amount levied in the previous year. In lieu of publishing the notice, a city or town may mail the notice to all registered voters at least 10 days but not more than 20 days before the hearing.

*** This must occur on or before the day on which the Board of Supervisors levies the County tax. **Check with your County Board of Supervisors for their deadline for receiving your levy.** Dates may need to change to conform to their schedule. The statutory deadline for FY 23/24 is August 21, 2023. The date provided here is the latest date the League recommends, but most counties request advance notice of this information prior to August 1.

FY 2023/2024 Budget Calendar

| Action | Recommended Dates w/o Property Tax | Recommended Dates WITH Property Tax |
|---|--|---|
| 13. Publish a summary of the adopted tentative budget once a week for two consecutive weeks. Include the time and place of the final budget hearing and indicate where the proposed budget may be examined at the city/town hall, library, and city/town website. (A.R.S. § 42-17103) | Two consecutive weeks; Depends on newspaper publishing dates | Can be combined with TNT Notices below |
| 14. Publish first "Truth in Taxation" (TNT) notice in a paper of general circulation in the city/town. Issue a separate press release with the same information as the published notice. (A.R.S. § 42-17107)** | N/A | Between July 11 and July 17** |
| 15. Publish second "Truth in Taxation" (TNT) notice in a paper of general circulation in the city/town. (A.R.S. § 42-17107)** | N/A | Between July 21 and July 24** |
| 16. Hold public hearing on final budget (and property tax levy - can also be combined with Truth in Taxation hearing). Following the hearing, convene a special meeting to adopt final budget. (A.R.S. § 42-17105) | July 31 | July 31 |
| 17. Post entire final budget (Schedules A-G) on website <u>within 7 business days and keep it posted for at least 60 months.</u> (A.R.S. § 42-17105) | After final budget adoption | After final budget adoption |
| 18. Mail a copy of the Truth in Taxation notice, a statement of its publication or mailing, and the result of the council's vote to the Property Tax Oversight Commission. (A.R.S. § 42-17151(E)) Property Tax Oversight Commission 1600 W. Monroe Phoenix, AZ 85007 | N/A | August 3 |
| 19. Adopt property tax levies. (A.R.S. § 42-17151(A)) | N/A | August 14*** |
| 20. Forward a certified copy of the tax levy ordinance to the County. Note: The tax levy must also be adopted by the Board of Supervisors on or before the third Monday in August. (A.R.S. § 42-17151(A)) | N/A | August 15*** |

* These are suggested basic steps which may vary depending on the size of the city/town, the complexity of the budget in terms of services offered, taxes, bonds, etc., and the extent of departmental involvement in the budget process.

** Truth in Taxation is only necessary if the proposed property tax levy, excluding amounts attributable to new construction, is greater than the amount levied in the previous year. In lieu of publishing the notice, a city or town may mail the notice to all registered voters at least 10 days but not more than 20 days before the hearing.

*** This must occur on or before the day on which the Board of Supervisors levies the County tax. **Check with your County Board of Supervisors for their deadline for receiving your levy.** Dates may need to change to conform to their schedule. The statutory deadline for FY 23/24 is August 21, 2023. The date provided here is the latest date the League recommends, but most counties request advance notice of this information prior to August 1.

OFFICIAL BUDGET FORMS
DEVELOPED BY THE STATE OF ARIZONA
OFFICE OF THE AUDITOR GENERAL

TOWN OF COLORADO CITY



TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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Town of Colorado City

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RESOLUTION NO. 2023-__

RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF COLORADO CITY, ARIZONA, ACKNOWLEDGING PROPER NOTICE AND ADOPTING THE TOWN BUDGET FOR FISCAL YEAR 2023-2024.

WHEREAS, in accordance with the provisions of Title 42 Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Colorado City Town Council did, on June 12, 2022, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town of Colorado City, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on July 17, 2023, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates, together with a notice that the Town Council would meet on July 17, 2023, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in A.R.S. §42-17051(A),

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE TOWN OF COLORADO CITY THAT

the said estimates of revenues and expenditures/expenses shown on the accompanying schedules as now increased, reduced or changed by and the same are hereby adopted as the budget of the Town of Colorado City, Arizona for the fiscal year 2023-2024.

PASSED AND ADOPTED by the Mayor and Council of the Town of Colorado City, Arizona, this 17th day of July 2023.

Mayor

ATTEST:

Town Clerk

TOWN OF COLORADO CITY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2023-2024

| FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES * 2023 | ACTUAL EXPENDITURES/ EXPENSES ** 2023 | FUND BALANCE/ NET POSITION*** 2023 | PROPERTY TAX REVENUES 2024 | ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2024 | OTHER FINANCING 2024 | | INTERFUND TRANSFERS 2024 | | TOTAL FINANCIAL RESOURCES AVAILABLE 2024 | BUDGETED EXPENDITURES/ EXPENSES 2024 |
|---|--|--|--|----------------------------------|--|-------------------------|-------------|-----------------------------|-------------|--|---|
| | | | | | | SOURCES | <USES> | IN | <OUT> | | |
| 1. General Fund | \$4,923,162 | \$4,130,027 | \$650,000 | Primary: | \$4,489,649 | | | | \$523,618 | \$4,616,031 | \$5,142,649 |
| 2. Special Revenue Funds | \$11,442,568 | \$475,017 | \$64,598 | Secondary: | \$9,837,662 | | | \$523,618 | \$0 | \$10,361,280 | \$9,837,662 |
| 3. Debt Service Funds Available | \$1,000,000 | \$0 | | \$0 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 |
| 4. Less: Amounts For Future Debt Retirement | | | | | | | | | | | |
| 5. Total Debt Service Funds | \$1,000,000 | \$0 | | \$0 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 |
| 6. Capital Projects Funds | \$0 | \$0 | | | \$0 | | | | | \$0 | \$0 |
| 7. Permanent Funds | | | | | | | | | | | |
| 8. Enterprise Funds Available | \$2,350,000 | \$0 | | | \$2,500,000 | | | \$0 | \$0 | \$2,500,000 | \$2,500,000 |
| 9. Less: Amounts For Future Debt Retirement | | | | | \$0 | | | | | | |
| 10. Total Enterprise Funds | \$2,350,000 | \$0 | | | \$2,500,000 | | | \$0 | \$0 | \$2,500,000 | \$2,500,000 |
| 11. Internal Service Funds | \$2,378,775 | \$2,362,175 | | | \$2,392,071 | | | \$0 | | \$2,392,071 | \$2,392,071 |
| 12. TOTAL ALL FUNDS | \$22,094,505 | \$6,967,219 | \$714,598 | \$0 | \$23,219,382 | \$4,000,000 | \$4,000,000 | \$4,523,618 | \$4,523,618 | \$23,869,382 | \$23,872,382 |

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved expenditure limitation

| 2023 | 2024 |
|--------------|--------------|
| \$27,592,340 | \$23,872,382 |
| \$0 | \$0 |
| \$27,592,340 | \$23,872,382 |
| \$23,600,162 | \$19,112,973 |
| \$3,992,178 | \$4,759,409 |
| \$4,735,133 | \$5,142,264 |

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

* Includes Expenditure/Expense Adjustments Approved in 2022-2023 from Schedule E.

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

*** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund.)

SCHEDULE A

TOWN OF COLORADO CITY
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2023-2024

| | 2023 FISCAL YEAR | 2024 FISCAL YEAR |
|---|-----------------------------------|-----------------------------------|
| 1. Maximum allowable primary property tax levy A.R.S. 42-17051(A). | N/A | N/A |
| 2. Amount received from primary property taxation in the 2006-07 fiscal year in excess of the sum of that year's maximum allowable primary property tax levy A.R.S. 42-17102(A)(18). | -0- | |
| 3. Property tax levy amounts | | |
| A. Primary property taxes | -0- | -0- |
| B. Secondary property taxes | \$0 | \$0 |
| C. Total property tax levy amounts | \$0 | \$0 |
| 4. Property taxes collected* | | |
| A. Primary property taxes | | |
| (1) Current year's levy | \$0 | |
| (2) Prior years' levies | -0- | |
| (3) Total primary property taxes | -0- | |
| B. Secondary property taxes | | |
| (1) Current year's levy | \$0 | |
| (2) Prior years' levies | -0- | |
| (3) Total secondary property taxes | \$0 | |
| C. Total property taxes collected | \$0 | |
| 5. Property tax rates | | |
| A. City/Town tax rate | | |
| (1) Primary property tax rate | -0- | -0- |
| (2) Secondary property tax rate | | |
| (3) Total city/town tax rate | 0.0000 | 0.0000 |
| B. Special assessment district rates | | |

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating NO special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

* Includes actual property taxes collected as of the date the proposed budget was prepared plus estimated property tax collections for the remainder of the fiscal year.

TOWN OF COLORADO CITY
Revenues Other Than Property Taxes
Fiscal Year 2023-2024

| SOURCE OF REVENUES | ESTIMATED REVENUES 2023 | ACTUAL REVENUES* 2023 | ESTIMATED REVENUES 2024 |
|--|--|--------------------------------------|--|
| GENERAL FUND | | | |
| Fund Balance | \$ 850,000 | \$ 0 | \$ 650,000 |
| City Sales Tax | 1,300,000 | 1,434,732 | 2,000,000 |
| Licenses and Permits | 103,800 | 149,371 | 153,800 |
| INTERGOVERNMENTAL | | | |
| State Revenue Sharing | 478,276 | 478,048 | 675,779 |
| State Sales Tax | 354,688 | 414,418 | 379,358 |
| AZ CARES /APRA Funding | 0 | 0 | 0 |
| Vehicle License Tax | 220,812 | 202,759 | 222,193 |
| Hildale Police IGA | 275,672 | 269,137 | 412,084 |
| Fire Dispatch IGA | 156,356 | 163,330 | 158,969 |
| Public Safety Dispatch IGA | 113,134 | 96,989 | 115,024 |
| School District IGA | 5,000 | 0 | 5,000 |
| Charges for Services | 60,000 | 74,324 | 60,000 |
| Lease Revenue | 60,000 | 54,216 | 65,000 |
| Fines and Forfeitures | 30,000 | 26,750 | 30,000 |
| Voluntary Contributions | 5,000 | 6 | 5,000 |
| Interest on Investments | 5,000 | 57,786 | 35,000 |
| Insurance From Enterprise Funds | 64,000 | 52,102 | 64,000 |
| Court Oversight From Enterprise Fund | 25,906 | 32,524 | 29,788 |
| Transfer From RMF & TRF | 14,327 | 0 | 28,654 |
| Miscellaneous Revenues | 50,000 | 807,564 | 50,000 |
| Total General Fund | \$ 4,171,971 | \$ 4,314,056 | \$ 5,139,649 |
| SPECIAL REVENUE FUNDS | | | |
| Highway Users Revenue (Incl Bal.) | 294,236 | 272,636 | 292,605 |
| Special Projects | 60,000 | 0 | 60,000 |
| County Flood Control (Incl Bal.) | 86,877 | 21,544 | 88,141 |
| Court Enhancement Fund (Incl Bal.) | 27,180 | 2,290 | 28,690 |
| CDBG RA | 500,000 | 0 | 668,226 |
| CDBG State Wide SSP | 500,000 | 0 | 500,000 |
| Rural Development Planning Grant | 100,000 | 0 | 100,000 |
| Rural Development Infrastructure Grant | 3,000,000 | 0 | 3,000,000 |
| ADOT Airport Grant | 1,800,000 | 0 | 800,000 |
| FAA Airport Grant | 4,500,000 | 0 | 1,700,000 |
| Economic Development Grant | 50,000 | 0 | 50,000 |
| Mohave County ARPA sub grant | | | 1,400,000 |
| Misc. State & Fed Grants | 1,025,000 | 0 | 1,150,000 |
| Total Special Revenue Funds | \$ 11,943,293 | \$ 296,470 | \$ 9,837,662 |

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

TOWN OF COLORADO CITY
Revenues Other Than Property Taxes
Fiscal Year 2023-2024

| SOURCE OF REVENUES | ESTIMATED REVENUES 2023 | ACTUAL REVENUES 2023 | ESTIMATED REVENUES 2024 |
|-------------------------------------|--|-------------------------------------|--|
| DEBT SERVICE FUNDS | | | |
| Property Tax Receivable | 0 | 0 | 0 |
| Lease/Loan Proceeds | <u>1000000</u> | <u>0</u> | <u>1,000,000</u> |
| Total Debt Service Funds | \$ 1,000,000 | \$ 0 | \$ 1,000,000 |
| CAPITAL PROJECTS FUNDS | | | |
| Lease/Loan Proceeds | <u>3000000</u> | <u>0</u> | <u>3,000,000</u> |
| Total Capital Projects Funds | \$ 3,000,000 | \$ 0 | \$ 3,000,000 |
| PERMANENT FUNDS | | | |
| Lease/Loan Proceeds | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Permanent Funds | \$ 0 | \$ 0 | \$ 0 |
| ENTERPRISE FUNDS | | | |
| Gas System Revenue | 1,000,000 | 0 | 1,000,000 |
| Water System Revenue | 1,000,000 | 0 | 1,000,000 |
| Arizona Strip Landfill Corp | <u>500,000</u> | <u>0</u> | <u>500,000</u> |
| Total Enterprise Funds | \$ 2,500,000 | \$ 0 | \$ 2,500,000 |
| INTERNAL SERVICE FUNDS | | | |
| Internal Service Fund | <u>\$ 2,378,775</u> | <u>\$ 2,362,175</u> | <u>\$ 2,392,071</u> |
| Total Internal Service Fund | \$ 2,378,775 | \$ 2,362,175 | \$ 2,392,071 |
| TOTAL ALL FUNDS | \$ <u>24,994,039</u> | \$ <u>6,972,701</u> | \$ <u>23,869,382</u> |

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

TOWN OF COLORADO CITY
Other Financing Sources and Interfund Transfers
Fiscal Year 2023-2024

| FUND | OTHER FINANCING | | INTERFUND TRANSFERS | |
|------------------------|---------------------|---------------------|---------------------|---------------------|
| | 2024 | | 2024 | |
| | SOURCES | <USES> | IN | <OUT> |
| GENERAL FUND | | | | 523,618 |
| SPECIAL REVENUE FUNDS | | | \$523,618 | |
| DEBT SERVICE FUNDS | 1,000,000 | 1,000,000 | \$1,000,000 | 1,000,000 |
| CAPITAL PROJECTS FUNDS | \$3,000,000 | \$3,000,000 | \$3,000,000 | 3,000,000 |
| PERMANENT FUNDS | | | | |
| ENTERPRISE FUNDS | | | | |
| INTERNAL SERVICE FUNDS | | | | |
| TOTAL ALL FUNDS | \$ 4,000,000 | \$ 4,000,000 | \$ 4,523,618 | \$ 4,523,618 |

TOWN OF COLORADO CITY
Expenditures/Expenses by Fund
Fiscal Year 2023-2024

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023 | ACTUAL EXPENDITURES/ EXPENSES* 2023 | BUDGETED EXPENDITURES/ EXPENSES 2024 |
|--|---|---|--|---|
| GENERAL FUND | | | | |
| Administration | \$ 811,279 | \$ 0 | \$ 831,244 | \$ 922,359 |
| Building Dept. | 141,116 | 0 | 117,605 | 168,457 |
| Law Enforcement | 889,263 | 0 | 1,095,938 | 1,329,304 |
| Communications | 521,186 | 0 | 457,698 | 529,895 |
| Courts | 120,603 | 0 | 140,331 | 143,076 |
| Parks & Recreation | 96,332 | 0 | 91,341 | 123,113 |
| General Fund Transfer to HURF | 491,834 | 0 | 470,909 | 523,618 |
| Airport | 172,685 | 0 | 107,635 | 149,735 |
| Contingencies | 1,678,864 | 0 | 817,326 | 1,253,092 |
| Total General Fund | \$ 4,923,162 | \$ 0 | \$ 4,130,027 | \$ 5,142,649 |
| SPECIAL REVENUE FUNDS | | | | |
| Highway Users Revenue Fund | \$ 294,236 | \$ 0 | \$ 272,636 | \$ 292,605 |
| Special Projects | 60,000 | 0 | 0 | 60,000 |
| Flood Control IGA | 86,877 | 0 | 21,544 | 88,141 |
| Court Enhancement Fund | 26,455 | 0 | 0 | 28,690 |
| CDBG RA & SSP Grants | 500,000 | 0 | 0 | 1,168,226 |
| Rural Development Planning Grant | 100,000 | 0 | 0 | 100,000 |
| Rural Development Infrastructure Grant | 3,000,000 | 0 | 0 | 3,000,000 |
| ADOT Airport Assistance | 1,800,000 | 0 | 0 | 800,000 |
| FAA Airport Assistance | 4,500,000 | 0 | 0 | 1,700,000 |
| Economic Development Grant | 50,000 | 0 | 0 | 50,000 |
| Misc. State & Fed Grants | 1,025,000 | 0 | 0 | 2,550,000 |
| Total Special Revenue Fund | \$ 11,442,568 | \$ 0 | \$ 294,180 | \$ 9,837,662 |

*Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared plus expenditures/expenses expected to be made for the remainder of the year.

Schedule E (1 of 2)

TOWN OF COLORADO CITY
Expenditures/Expenses by Fund
Fiscal Year 2023-2024

| FUND/ DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023 | ACTUAL EXPENDITURES/ EXPENSES 2023 | BUDGETED EXPENDITURES/ EXPENSES 2024 |
|-------------------------------------|---|---|---|---|
| DEBT SERVICE FUNDS | | | | |
| Debt / Lease | \$ 1,000,000 | \$ 0 | \$ 0 | \$ 1,000,000 |
| Total Debt Service Funds | \$ 1,000,000 | \$ 0 | \$ 0 | \$ 1,000,000 |
| CAPITAL PROJECTS FUNDS | | | | |
| Lease/Loan Proceeds | 3000000 | 0 | 0 | 3,000,000 |
| Total Capital Projects Funds | \$ 3,000,000 | \$ 0 | \$ 0 | 3,000,000 |
| PERMANENT FUNDS | | | | |
| Lease/Loan Proceeds | 0 | 0 | 0 | 0 |
| Total Permanent Funds | \$ 0 | \$ 0 | \$ 0 | 0 |
| ENTERPRISE FUNDS | | | | |
| Gas System Utility | 1,000,000 | 0 | 0 | 1,000,000 |
| Water System Utility | 1,000,000 | 0 | 0 | 1,000,000 |
| Arizona Strip Landfill Corp | 350,000 | 0 | 0 | 500,000 |
| Total Enterprise Funds | \$ 2,350,000 | \$ 0 | \$ 0 | 2,500,000 |
| INTERNAL SERVICE FUNDS | | | | |
| Internal Service Fund | \$ 2,378,775 | \$ 0 | \$ 2,362,175 | \$ 2,392,071 |
| Total Internal Service Funds | \$ 2,378,775 | \$ 0 | \$ 2,362,175 | \$ 2,392,071 |
| TOTAL ALL FUNDS | \$ 25,094,505 | \$ 0 | \$ 6,786,382 | \$ 23,872,382 |

*Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared plus expenditures/expenses expected to be made for the remainder of the year.

Schedule E (2 of 2)

TOWN OF COLORADO CITY
Expenditures/Expenses by Department
Fiscal Year 2023-2024

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023 | ACTUAL EXPENDITURES/ EXPENSES 2023 | BUDGETED EXPENDITURES/ EXPENSES 2024 |
|------------------------------------|--|--|---|---|
| Administration | | | | |
| Economic Development Grant | 50,000 | 0 | 0 | 50,000 |
| General Fund | 811,279 | (9,500) | 831,244 | 922,359 |
| | \$ 861,279 | \$ (9,500) | \$ 831,244 | \$ 972,359 |
| Building & Planning | | | | |
| General Fund | 141,116 | (1,000) | 117,605 | 168,457 |
| Law Enforcement | | | | |
| General Fund | 889,263 | 44,700 | 1,095,938 | 1,329,304 |
| COPS Grant | 125,000 | 0 | 0 | 125,000 |
| Department Total | 1,014,263 | 44,700 | 1,095,938 | 1,454,304 |
| Communications | | | | |
| General Fund | 521,186 | 15,500 | 457,698 | 529,895 |
| Courts | | | | |
| General Fund | 120,603 | 0 | 140,331 | 143,076 |
| Court Enhancement Fund | 2,290 | 0 | 0 | 28,690 |
| Department Total | 122,893 | 0 | 140,331 | 171,766 |
| Parks & Recreation | | | | |
| General Fund | 96,332 | (22,500) | 91,341 | 123,113 |
| Airport | | | | |
| General Fund | 172,685 | 38,000 | 107,635 | 149,735 |
| ADOT Airport Assistance | 1,800,000 | 0 | 0 | 800,000 |
| FAA Airport Assistance | 4,500,000 | 0 | 0 | 1,700,000 |
| Department Total | 6,472,685 | 38,000 | 107,635 | 2,649,735 |
| Public Works | | | | |
| General Fund Transfer to HURF | 491,834 | 0 | 470,909 | 523,618 |
| Highway Users Revenue Fund | 294,236 | (109,500) | 272,636 | 292,605 |
| Special Projects | 60,000 | 0 | 0 | 60,000 |
| CDBG Grants | 1,250,000 | 0 | 180,837 | 1,168,226 |
| Rural Development | 3,100,000 | 0 | 0 | 3,100,000 |
| Flood Control IGA | 86,877 | 0 | 21,544 | 88,141 |
| Misc. Grants | 900,000 | 0 | 0 | 2,425,000 |
| Department Total | 6,182,947 | (109,500) | 945,926 | 7,657,590 |
| Gas System Utility | | | | |
| Enterprise Funds | 1,000,000 | 0 | 0 | 1,000,000 |
| Water System Utility | | | | |
| Enterprise Funds | 1,000,000 | 0 | 0 | 1,000,000 |
| Arizona Strip Landfill Corp | | | | |
| Enterprise Funds | 350,000 | 0 | 0 | 500,000 |
| Contingencies | | | | |
| General Fund | 1,749,964 | 0 | 817,326 | 1,253,092 |

Schedule F (1 of 2)

TOWN OF COLORADO CITY
Expenditures/Expenses by Department

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023 | ACTUAL EXPENDITURES/ EXPENSES 2023 | BUDGETED EXPENDITURES/ EXPENSES 2024 |
|--|--|--|---|---|
| Debt Service | | | | |
| General Fund Debt Service | 1,000,000 | 0 | 0 | 1,000,000 |
| Capitol Projects Debt Service | 3,000,000 | 0 | 0 | 3,000,000 |
| Department Total | <u>4,000,000</u> | <u>0</u> | <u>0</u> | <u>4,000,000</u> |
| Other | | | | |
| ISF (without fuel transfers from other dept) | <u>2,378,775</u> | <u>0</u> | <u>2,362,175</u> | <u>2,392,071</u> |
| Total | \$ 25,841,440 0 | (44,300) 0 | 6,967,219 0 | 23,872,382 |

*Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared plus expenditures/expenses expected to be made for the remainder of the year.

Schedule F (2 of 2)

Town of Colorado City
Full-Time Employees and Personnel Compensation
Fiscal Year 2023-2024

| FUND | Full-Time Equivalent (FTE) 2024 | Employee Salaries and Hourly Costs 2024 | Retirement Costs 2024 | Healthcare Costs 2024 | Other Benefit Costs 2024 | Total Estimated Personnel Compensation 2024 |
|-------------------------------------|--|--|--------------------------------------|--------------------------------------|---|--|
| GENERAL FUND | 33 | \$ 2,255,433 | \$ 115,644 | \$ 283,648 | \$ 73,831 | = \$ 2,728,556 |
| SPECIAL REVENUE FUNDS | | | | | | |
| | 6 | \$ 396,260 | \$ 21,708 | \$ 57,627 | \$ 23,211 | = \$ 498,806 |
| Total Special Revenue Funds | 6 | \$ 396,260 | \$ 21,708 | \$ 57,627 | \$ 23,211 | = \$ 498,806 |
| DEBT SERVICE FUNDS | | | | | | |
| | | \$ | \$ | \$ | \$ | = \$ 0 |
| Total Debt Service Funds | 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | = \$ 0 |
| CAPITAL PROJECTS FUNDS | | | | | | |
| | | \$ | \$ | \$ | \$ | = \$ 0 |
| Total Capital Projects Funds | 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | = \$ 0 |
| PERMANENT FUNDS | | | | | | |
| | | \$ | \$ | \$ | \$ | = \$ 0 |
| Total Permanent Funds | 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | = \$ 0 |
| ENTERPRISE FUNDS | | | | | | |
| | 25 | \$ 1,155,624 | \$ 89,827 | \$ 228,366 | \$ 54,400 | = \$ 1,528,217 |
| Total Enterprise Funds | 25 | \$ 1,155,624 | \$ 89,827 | \$ 228,366 | \$ 54,400 | = \$ 1,528,242 |
| TOTAL ALL FUNDS | 64 | \$ 3,807,317 | \$ 227,179 | \$ 569,641 | \$ 151,442 | = \$ 4,755,604 |

