

# Town of Fountain Hills Arizona

## Fiscal Year 2021-2022 Proposed Budget





# Revenue Summary

## Revenue Summary

### FY21-22 Proposed Budget Summary of Revenues

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Sales Tax-Local	\$ 9,198,866	\$ 10,775,505	\$ 10,422,156	\$ 13,826,923
Franchise Fees	423,947	434,896	211,974	434,896
Liquor License Fees	1,750	4,200	2,000	2,000
Business License	137,869	128,565	139,764	139,764
Building Permit	230,326	199,573	394,073	394,073
Sign Permits	8,905	4,985	6,100	6,100
Planning & Zoning Fees	13,212	8,370	15,825	15,825
Landscape Permits	27,300	18,901	44,520	44,520
Encroachment Permits	717,686	71,075	25,000	25,000
Variances	2,500	3,315	5,300	5,300
Subdivision Fees	76,952	99,450	62,250	62,250
Special Event Permit	10,810	9,650	8,750	8,750
Engineering Fees	8,350	5,600	5,600	5,600
Plan Review	159,460	147,866	265,925	265,925
Inspection Fees	18,187	13,653	17,000	17,000
Alcohol Permits	200	165	630	630
Third Party Revenues	-	-	-	-
Rental Fees	128,327	154,519	151,100	151,100
Non-Taxable Rental	8,381	7,608	7,301	7,301
Cell Tower Lease	144,093	124,264	120,189	120,189
Sales Tax-State	2,476,030	2,582,751	2,815,032	2,958,866
Income Tax-State	2,976,998	3,231,181	3,629,136	3,288,000
Vehicle License Tax	-	318,252	350,010	350,592
Fire Insurance Premium Tax	46,275	46,623	46,721	47,560
Program Fees	174,886	180,139	221,550	235,475
Sponsorships	5,101	4,874	37,200	37,200
Donations	28,496	38,687	345	10,345
Reimbursements/Refunds	18,785	36,336	1,260	1,260
Auction/Recycle Proceeds	611	1,802	640	640
Restitution/Ins Proceeds	200	178,799	200	200
Miscellaneous Revenue	5,383	7,508	5,535	5,535
Taxable Sales	32,135	9,795	33,925	33,925
Convenience Fees	3,318	3,108	2,250	2,250
Court Fines/Fees	120,340	256,153	185,004	185,004
Abatements	-	-	-	-
Interest Income	136,572	210,815	24,000	24,000
Internal Service Charges	-	-	-	-
<b>Total General Fund</b>	<b>17,342,251</b>	<b>19,318,983</b>	<b>19,258,265</b>	<b>22,713,998</b>
<b>Total General Fund</b>	<b>\$ 17,342,251</b>	<b>\$ 19,318,983</b>	<b>\$ 19,258,265</b>	<b>\$ 22,713,998</b>
<b>Special Revenue Funds</b>				
Sales Tax-Local	\$ 883,932	\$ 961,250	\$ 871,254	\$ 871,254
Vehicle License Tax	1,061,441	742,588	816,672	816,672
Highway User Tax	1,679,594	1,830,157	1,761,600	1,761,600
In-Lieu Fees	-	3,841	200,000	200,000
Adopt-A Street Fee	-	-	-	-
Reimbursements/Refunds	-	8	-	-
Auction/Recycle Proceeds	1,504	1,692	1,000	1,000
Restitution/Ins Proceeds	23,757	13,595	30,000	30,000
Interest Income	91,634	45,419	24,000	24,000
Internal Service Charges	-	-	-	-
<b>Total Streets Fund</b>	<b>3,741,862</b>	<b>3,598,550</b>	<b>3,704,526</b>	<b>3,704,526</b>

<b>FY21-22 Proposed Budget Summary of Revenues</b>				
Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
Sales Tax-Local	88,393	96,125	87,120	87,120
Interest Income	28,231	39,465	1,260	1,260
Total Downtown Strategy Fund	<u>116,624</u>	<u>135,590</u>	<u>88,380</u>	<u>88,380</u>
Sales Tax-Local	353,573	384,500	348,504	348,504
Taxable Sales	-	8,673	-	-
Interest Income	1,340	631	240	240
Total Economic Development Fund	<u>354,913</u>	<u>393,804</u>	<u>348,744</u>	<u>348,744</u>
Grants	35,127	36,244	25,000	25,000
Prop 202/Gaming Rev	35,000	40,000	25,000	25,000
Miscellaneous Revenue	312	-	-	-
Taxable Sales	1,911	18	-	-
Interest Income	1,646	1,090	180	180
Total Tourism Fund	<u>73,996</u>	<u>77,352</u>	<u>50,180</u>	<u>50,180</u>
Grants	-	-	1,118,800	1,118,800
Federal Stimulus Funds	-	-	-	3,006,550
LTAI II	36,211	-	65,000	65,000
Prop 202/Gaming Rev	55,000	77,500	125,000	125,000
Total Special Revenue Fund	<u>91,211</u>	<u>77,500</u>	<u>1,308,800</u>	<u>4,315,350</u>
In-Lieu Fees	6,219	38,967	100,000	100,000
Interest Income	3,434	1,696	240	240
Total Public Art Fund	<u>9,653</u>	<u>40,663</u>	<u>100,240</u>	<u>100,240</u>
Grants	-	-	-	-
CCEF Revenue	8,659	23,066	46,500	46,500
JCEF Revenue	1,483	2,485	2,500	2,500
Interest Income	876	909	900	900
Total Court Enhancement Fund	<u>11,018</u>	<u>26,460</u>	<u>49,900</u>	<u>49,900</u>
Environmental Fee	486,924	17,575	-	-
Convenience Fees	3	-	-	-
Interest Income	15,997	11,137	2,400	2,400
Total Environmental Fund	<u>502,924</u>	<u>28,712</u>	<u>2,400</u>	<u>2,400</u>
Property Tax-Cy	6,749	6,701	6,643	6,643
Interest Income	414	273	72	72
Total Cottonwoods Maint District	<u>7,163</u>	<u>6,974</u>	<u>6,715</u>	<u>6,715</u>
<b>Total Special Revenue Funds</b>	<b><u>\$ 4,909,364</u></b>	<b><u>\$ 4,385,605</u></b>	<b><u>\$ 5,659,885</u></b>	<b><u>\$ 8,666,435</u></b>
<b>Debt Service Funds</b>				
Property Tax-Cy	\$ 2,011,867	\$ 1,665,453	\$ -	\$ -
Interest Income	18,703	7,063	1,200	1,200
Total Gen Oblig Bond Debt Service	<u>2,030,570</u>	<u>1,672,516</u>	<u>1,200</u>	<u>1,200</u>
Property Tax-Cy	409,114	414,614	400,001	-
Interest Income	3,344	1,736	240	240
Total Eagle Mtn CFD Debt Service	<u>412,458</u>	<u>416,350</u>	<u>400,241</u>	<u>240</u>

## Revenue Summary

<b>FY21-22 Proposed Budget Summary of Revenues</b>				
Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
Interest Income	7,090	1,866	840	840
Total Munic Prop Corp Debt Service	7,090	1,866	840	840
<b>Total Debt Service Funds</b>	<b>\$ 2,450,118</b>	<b>\$ 2,090,732</b>	<b>\$ 402,281</b>	<b>\$ 2,280</b>
<b>Capital Projects Funds</b>				
Sales Tax-Local	\$ 966,359	\$ 955,010	\$ 904,152	\$ 904,152
Grants	-	15,000	17,500	17,500
Reimbursements/Refunds	54,211	-	-	-
Auction/Recycle Proceeds	-	418,585	-	-
Interest Income	158,048	171,431	19,200	19,200
Total Capital Projects Fund	1,178,618	1,560,026	940,852	940,852
Development Fees	27,004	20,315	23,988	23,988
Interest Income	5,808	3,806	2,400	2,400
Total Fire/Emergency Dev Fee	32,812	24,121	26,388	26,388
Development Fees	-	3,870	301,331	301,331
Interest Income	-	-	-	-
Total Streets Fee	-	3,870	301,331	301,331
Development Fees	113,187	78,604	353,992	353,992
Interest Income	14,898	10,038	4,800	4,800
Total Park/Rec Dev Fee	128,085	88,642	358,792	358,792
<b>Total Capital Projects Funds</b>	<b>\$ 1,339,515</b>	<b>\$ 1,676,659</b>	<b>\$ 1,627,363</b>	<b>\$ 1,627,363</b>
<b>Internal Service Funds</b>				
Donations	9,600	10,000	-	-
Interest Income	38,411	22,495	7,200	7,200
Total Facilities Replacement Fund	48,011	32,495	7,200	7,200
Internal Service Charges	-	-	65,000	65,000
Total Internal Service Fund	-	-	65,000	65,000
Auction/Recycle Proceeds	46,457	72,125	-	-
Interest Income	26,049	16,112	2,400	2,400
Vehicle Replacement Charges	268,446	288,573	354,542	354,542
Total Vehicle/Equip Repl Fund	340,952	376,810	356,942	356,942
<b>Total Internal Service Funds</b>	<b>\$ 388,963</b>	<b>\$ 409,305</b>	<b>\$ 429,142</b>	<b>\$ 429,142</b>
<b>Total Revenues</b>	<b>\$ 26,430,211</b>	<b>\$ 27,881,284</b>	<b>\$ 27,376,936</b>	<b>\$ 33,439,218</b>

**FY21-22 Revenues by Type**

	General Fund	Debt Service Funds	Capital Projects Funds	Non-Major Funds	Total	% of Total
<b>Revenues:</b>						
Sales Tax	\$ 13,826,944	\$ -	\$ 904,152	\$ 1,306,878	\$ 16,037,974	39%
Property Tax	-	-	-	6,643	6,643	0%
Franchise Tax	434,896	-	-	-	434,896	1%
Intergovernmental	6,645,018	-	17,500	6,943,622	13,606,140	33%
Fines and Forfeitures	185,004	-	-	49,000	234,004	1%
Licenses and Permits	992,737	-	679,311	-	1,672,048	4%
Charges for Services	235,475	-	-	300,000	535,475	1%
Leases and Rents	278,590	-	-	-	278,590	1%
Investment Earnings	24,000	2,280	26,400	38,892	91,572	0%
Other	91,355	-	-	450,542	541,897	1%
Subtotal Revenues	22,714,019	2,280	1,627,363	9,095,577	33,439,239	80%
Transfers In	-	-	-	-	-	0%
Subtotal	22,714,019	2,280	1,627,363	9,095,577	33,439,239	81%
Use/(Source) of Reserves	-	80	4,521,587	3,329,973	7,851,640	19%
Total Revenues	<u>\$ 22,714,019</u>	<u>\$ 2,360</u>	<u>\$ 6,148,950</u>	<u>\$ 12,425,550</u>	<u>\$ 41,290,879</u>	<u>100%</u>

Note: See page 42 for a listing of the funds included in each column.



# Expenditure Summary

## Expenditure Summary

### FY21-22 Proposed Budget Summary of Expenditures by Fund and Program

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Accounting	\$ 171,416	\$ 280,866	\$ 318,407	\$ 382,710
Administration	6,788,386	7,832,223	8,435,840	12,415,400
Attorney Services	302,557	285,286	293,564	294,512
Building Inspection	334,201	293,214	355,963	386,082
Building Maintenance	107,194	135,302	175,130	176,233
Code Compliance	79,628	145,769	163,545	173,708
Community Events	175,152	119,776	168,200	183,200
Customer Service	44,330	45,517	44,665	51,460
Engineering	161,642	215,145	279,959	350,966
Fountain	121,176	151,255	175,515	175,515
Home Delivered Meals	50,023	61,090	85,433	111,453
Legislation	5,274	-	-	-
Licensing	58,570	-	-	-
Mapping & Graphics	102,723	101,036	116,460	162,178
Media Relations	35,799	30,994	147,523	184,366
Open Space	12,300	27,767	58,910	72,510
Operations	5,592,896	5,867,878	5,515,298	7,210,483
Outside Inspections	39,394	55,393	58,834	60,826
Planning & Zoning	102,683	93,446	121,088	129,569
Purchasing	65,335	-	-	-
Risk Management	300,238	-	-	-
Special Interest Programs	16,092	14,649	9,503	36,503
Sports Activities	38,611	50,993	44,945	29,105
Volunteers	76,382	74,588	105,544	107,235
Youth & Teen Programs	23,314	20,041	23,565	20,005
<b>Total General Fund</b>	<b>\$ 14,805,316</b>	<b>\$ 15,902,228</b>	<b>\$ 16,697,891</b>	<b>\$ 22,714,019</b>
<b>Total General Fund</b>	<b>\$ 14,805,316</b>	<b>\$ 15,902,228</b>	<b>\$ 16,697,891</b>	<b>\$ 22,714,019</b>
<b>Special Revenue Funds</b>				
Administration	\$ 432,605	\$ 521,588	\$ 537,228	\$ 551,616
Open Space	279,629	356,178	409,323	411,523
Pavement Management	3,647,363	3,236,173	3,950,165	4,640,980
Street Signs	163,443	115,274	156,631	168,253
Vehicle Maintenance	40,929	48,479	67,475	70,652
<b>Total Streets Fund</b>	<b>4,563,969</b>	<b>4,277,692</b>	<b>5,120,822</b>	<b>5,843,024</b>
Administration	38,204	38,474	98,400	40,200
<b>Total Downtown Strategy Fund</b>	<b>38,204</b>	<b>38,474</b>	<b>98,400</b>	<b>40,200</b>
Administration	224,051	223,137	251,270	244,499
<b>Total Economic Development Fund</b>	<b>224,051</b>	<b>223,137</b>	<b>251,270</b>	<b>244,499</b>
Administration	235,302	171,891	208,266	210,733
<b>Total Tourism Fund</b>	<b>235,302</b>	<b>171,891</b>	<b>208,266</b>	<b>210,733</b>
Grants Admin	91,211	210,222	3,731,627	4,345,051
<b>Total Special Revenue Fund</b>	<b>91,211</b>	<b>210,222</b>	<b>3,731,627</b>	<b>4,345,051</b>
Art & Culture	22,791	29,272	94,649	144,649
<b>Total Public Art Fund</b>	<b>22,791</b>	<b>29,272</b>	<b>94,649</b>	<b>144,649</b>

**FY21-22 Proposed Budget  
Summary of Expenditures by Fund and Program**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
Court Enhancement	1,690	1,578	60,300	78,800
Judicial Court Enhancement	-	-	-	-
Total Court Enhancement Fund	<u>1,690</u>	<u>1,578</u>	<u>60,300</u>	<u>78,800</u>
Administration	501,717	487,790	666,904	625,344
Total Environmental Fund	<u>501,717</u>	<u>487,790</u>	<u>666,904</u>	<u>625,344</u>
Cottonwoods Maintenance District	4,530	4,664	5,131	5,131
Total Cottonwoods Maint District	<u>4,530</u>	<u>4,664</u>	<u>5,131</u>	<u>5,131</u>
<b>Total Special Revenue Funds</b>	<b>\$ 5,683,465</b>	<b>\$ 5,444,720</b>	<b>\$ 10,237,369</b>	<b>\$ 11,537,431</b>
<b>Debt Service Funds</b>				
Gen Oblig Bond Debt Service	\$ 1,972,850	\$ 1,664,300	\$ 350	\$ 350
Eagle Mtn CFD Debt Service	405,767	409,129	407,240	1,000
Munic Prop Corp Debt Service	381,854	305,870	1,010	1,010
<b>Total Debt Service Funds</b>	<b>\$ 2,760,471</b>	<b>\$ 2,379,299</b>	<b>\$ 408,600</b>	<b>\$ 2,360</b>
<b>Capital Projects Funds</b>				
Administration	\$ 2,720	\$ 2,294	\$ 2,800	\$ 224,950
Fire Suppression	2,558,246	-	-	-
General Govt Projects	-	246,271	150,000	615,000
Park Development	1,120,213	431,811	735,000	2,285,000
Pavement Management	537,099	734,809	1,950,903	1,249,000
Stormwater Management	2,526	222,997	2,628,695	1,680,000
Traffic Signals	-	-	50,000	95,000
Total Capital Projects Fund	<u>4,220,804</u>	<u>1,638,182</u>	<u>5,517,398</u>	<u>6,148,950</u>
Fire/Emergency Dev Fee	7,632	1,723	-	-
Streets Dev Fee	-	-	-	-
Park/Rec Dev Fee	33,094	7,471	40,000	-
Open Space Dev Fee	68	-	-	-
Total Development Fee Funds	<u>40,794</u>	<u>9,194</u>	<u>40,000</u>	<u>-</u>
<b>Total Capital Projects Funds</b>	<b>\$ 4,261,598</b>	<b>\$ 1,647,376</b>	<b>\$ 5,557,398</b>	<b>\$ 6,148,950</b>
<b>Internal Service Funds</b>				
Administration	437,028	411,006	819,144	838,119
Total Facilities Replacement Fund	<u>437,028</u>	<u>411,006</u>	<u>819,144</u>	<u>838,119</u>
Operational Support	-	-	25,000	50,000
Total Internal Service Fund	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>50,000</u>
Vehicle Replacement	176,401	899,187	53,589	-
Total Vehicle Replacement Fund	<u>176,401</u>	<u>899,187</u>	<u>53,589</u>	<u>-</u>
<b>Total Internal Service Funds</b>	<b>\$ 613,429</b>	<b>\$ 1,310,193</b>	<b>\$ 897,733</b>	<b>\$ 888,119</b>
<b>Total Expenditures</b>	<b>\$ 28,124,279</b>	<b>\$ 26,683,816</b>	<b>\$ 33,798,991</b>	<b>\$ 41,290,879</b>

## Expenditure Summary

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### FY21-22 Expenditures by Function

	General Fund	Debt Service Funds	Capital Project Funds	Non-Major Funds	Total	% of Total
<b>Expenditures:</b>						
General Government	\$ 7,682,221	\$ 2,360	\$ 224,950	\$ 4,969,283	\$ 12,878,814	30%
Public Safety	9,473,970	-	-	-	9,473,970	23%
Community Services	3,222,461	-	2,285,000	144,649	5,652,110	14%
Public Works	1,251,903	-	3,639,000	7,311,618	12,202,521	30%
Development Services	<u>1,083,464</u>	-	-	-	<u>1,083,464</u>	<u>3%</u>
Subtotal Expenditures	22,714,019	2,360	6,148,950	12,425,550	41,290,879	100%
Transfers Out	-	-	-	-	-	0%
Total Expenditures	<u>\$ 22,714,019</u>	<u>\$ 2,360</u>	<u>\$ 6,148,950</u>	<u>\$ 12,425,550</u>	<u>\$ 41,290,879</u>	<u>100%</u>

Note: See page 42 for a listing of the funds included in each column.

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**FY21-22 General Fund Expenditures by Department and Division**

<b>Department</b>	<b>Division</b>	<b>Proposed Budget</b>
<b>Mayor &amp; Council</b>	Mayor & Council	<b>\$ 74,929</b>
<b>Administration</b>	Town Manager	488,551
	Town Clerk	214,133
	Administrative Services	271,781
	Purchasing	99,684
	Finance	713,289
	Information Technology	384,946
	Legal Services	294,512
	<b>Total Administration</b>	<b>2,466,896</b>
<b>General Government</b>	Non-Departmental	<b>4,747,927</b>
<b>Municipal Court</b>	Municipal Court	<b>392,469</b>
<b>Public Works</b>	Public Works	154,401
	Engineering	350,966
	Facilities	746,536
	<b>Total Public Works</b>	<b>1,251,903</b>
<b>Development Services</b>	Development Services	231,927
	Planning & Zoning	129,569
	Code Compliance	173,708
	Mapping & Graphics	162,178
	Building Safety	386,082
	<b>Total Development Services</b>	<b>1,083,464</b>
<b>Community Services</b>	Community Services	395,567
	Recreation	702,479
	Community Center	346,020
	Senior Services	265,302
	Parks-Town Hall	118,517
	Parks-Fountain Park	556,633
	Parks-Golden Eagle Park	330,081
	Parks-Four Peaks Park	185,866
	Parks-Desert Vista Park	106,021
	Parks-Open Space/Trails	72,510
	Parks-Avenue of the Fountains Plaza	143,465
	<b>Total Community Services</b>	<b>3,222,461</b>
<b>Law Enforcement</b>	Law Enforcement	<b>5,154,291</b>
<b>Fire &amp; Emergency Medical</b>	Fire & Emergency Medical	<b>4,319,679</b>
	<b>Total General Fund Expenditures</b>	<b>\$ 22,714,019</b>

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# GENERAL FUND

**MAYOR & TOWN COUNCIL**

**ADMINISTRATION**

**GENERAL GOVERNMENT**

**MUNICIPAL COURT**

**PUBLIC WORKS**

**DEVELOPMENT SERVICES**

**COMMUNITY SERVICES**

**LAW ENFORCEMENT**

**FIRE & EMERGENCY MEDICAL**

## Town of Fountain Hills Organization



### Department Directors

Town Manager	Grady Miller
Deputy Town Manager	David Trimble
Community Services Director	Rachel Goodwin
Development Services Director	John Wesley
District Commander	Captain Larry Kratzer
Economic Development Director	James Smith
Finance Director	David Pock
Fire Chief	Chief Dave Ott
Presiding Judge	Robert Melton
Public Works Director	Justin Weldy
Town Attorney	Aaron Arnson
Town Clerk	Elizabeth Burke
Town Prosecutor	Mark Iacovino

# Mayor & Town Council

**FY21-22 Proposed Budget  
Summary of Expenditures  
Mayor & Council**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 26,640	\$ 25,946	\$ -	\$ -
Salaries-Part Time	37,400	33,000	36,000	36,000
FICA	2,244	2,232	2,232	2,232
Medicare	919	844	522	522
Workers Compensation	116	97	89	93
Unemployment Insurance	130	411	555	548
Group Health Insurance	3,007	3,023	-	-
Group Dental Insurance	218	232	-	-
Group Vision Insurance	43	46	-	-
Disability Insurance	94	93	-	-
Retirement	3,062	2,524	-	-
Life Insurance	24	25	-	-
Bonus	105	-	-	-
Dues, Subscript & Publicat	66	54	-	-
Meetings & Training	2,497	2,331	15,575	15,575
Boards & Commission	-	102	-	-
Sign Repair & Replacement	104	39	-	-
Legal Fees	3,264	2,910	10,000	10,000
Printing Expense	270	-	240	240
Office Supplies	1,005	10	600	600
Food & Beverage Supplies	290	357	1,200	1,200
Program Materials	152	282	900	900
Uniforms	-	139	400	400
Postage & Delivery	5	45	50	100
ISF-Copier Charges	108	9	100	100
ISF- Technology Replacement	-	-	6,419	6,419
<b>Total Mayor &amp; Council</b>	<b>\$ 81,763</b>	<b>\$ 74,751</b>	<b>\$ 74,882</b>	<b>\$ 74,929</b>

# Administration

**FY21-22 Proposed Budget  
Summary of Expenditures  
Administration Department**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 775,360	\$ 889,214	\$ 993,145	\$ 1,111,922
Salaries-Part Time	69,012	83,481	94,662	103,682
Overtime	630	98	-	-
FICA	4,340	5,191	5,825	6,329
Medicare	12,211	14,053	15,979	17,822
Workers Compensation	1,568	1,616	2,698	3,123
Unemployment Insurance	395	1,452	1,634	1,713
Group Health Insurance	59,055	69,353	91,846	93,194
Group Dental Insurance	4,948	5,539	7,050	6,886
Group Vision Insurance	781	944	1,140	1,107
Disability Insurance	2,991	3,472	10,531	11,693
Retirement	86,020	98,650	108,970	121,741
Life Insurance	771	1,022	1,129	1,249
Bonus	760	1,405	750	800
Allowance/Stipend	12,480	13,065	13,500	13,500
Licenses/Filing Fees	82,638	88,435	103,685	1,585
Dues, Subscript & Publicat	69,912	62,146	62,236	12,930
Education/Tuition Reimb	7,635	7,710	15,179	15,179
Meetings & Training	37,892	8,516	42,647	43,457
Boards & Commissions	185	-	-	-
Equipment Maint/Repair	1,746	4,404	5,000	12,500
Office Equip Maint/ Repair	2,139	1,551	3,600	3,000
Software License/Maint	-	-	-	152,742
Telecommunications	12,770	12,758	12,800	12,800
Auditing Expense	76,981	53,519	70,615	63,750
Professional Fees	38,414	39,674	122,184	80,552
Legal Fees	178,119	164,076	169,800	169,800
Management Fees	12,209	10,957	13,025	11,825
Insurance Expense	264,631	-	4,000	4,000
Rentals & Leases	1,163	1,214	1,224	1,224
Printing Expense	3,349	1,954	2,540	3,040
Advertising/Signage	5,268	2,707	9,810	8,409
Intergovt Agreements	59,971	68,348	66,500	66,580
Contractual Services	3,595	4,643	4,000	24,000
Constituent Communication	20,649	21,782	29,800	31,400
Bank/Merc Acct Fees	2,307	3,849	3,840	5,100
Election Expense	8,388	62,816	60,000	20,000
Prosecutor Fees	110,316	114,210	119,964	120,912
Public Defender Fees	5,894	7,000	4,800	4,800
Office Supplies	1,397	1,786	5,970	6,150
Cleaning/Janitorial Supplies	77	58	10	10
Safety Supplies	-	79	-	-
Operating Supplies	1,078	1,955	5,850	6,115
Food & Beverage Supplies	4,598	3,895	5,641	5,641
Program Materials	1,237	2,107	4,950	4,950
Uniforms	470	-	-	-
Postage & Delivery	5,365	3,964	5,345	5,345
Miscellaneous Expense	-	391	-	-

**FY21-22 Proposed Budget  
Summary of Expenditures  
Administration Department**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund-continued</b>				
Software	\$ 4,376	\$ 1,014	\$ 5,550	\$ 550
Hardware/Peripherals	19,653	16,837	11,500	5,650
ISF-Copier Charges	3,272	1,490	3,010	2,410
ISF-Vehicle Replacement Charge	1,353	1,804	1,840	1,840
ISF-Motor Pool Charges	194	519	1,966	1,966
ISF- Technology Replacement	-	-	11,923	11,923
Furniture & Fixtures	-	-	-	50,000
<b>Total Administration</b>	<b><u>\$ 2,080,563</u></b>	<b><u>\$ 1,966,723</u></b>	<b><u>\$ 2,339,663</u></b>	<b><u>\$ 2,466,896</u></b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Town Manager**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 204,484	\$ 197,682	\$ 303,425	\$ 323,204
Medicare	3,136	3,042	4,546	4,832
Workers Compensation	389	346	750	832
Unemployment Insurance	43	130	327	321
Group Health Insurance	12,915	12,210	27,561	29,040
Group Dental Insurance	490	477	1,674	1,711
Group Vision Insurance	95	94	288	288
Disability Insurance	722	699	3,220	3,405
Retirement	23,252	22,508	33,377	35,552
Life Insurance	201	223	345	363
Bonus	296	176	150	150
Allowance/Stipend	9,180	9,090	9,900	9,900
Dues, Subscript & Publicat	3,937	2,747	3,909	2,669
Meetings & Training	2,380	4,682	7,615	7,615
Boards & Commissions	185	-	-	-
Software License/Maint	-	-	-	4,230
Telecommunications	13	-	-	-
Professional Fees	-	-	-	5,000
Printing Expense	70	37	80	1,080
Advertising/Signage	-	-	1,000	1,000
Contractual Services	-	-	-	20,000
Constituent Communication	20,649	21,782	29,800	31,400
Community Events	-	-	-	-
Office Supplies	86	218	1,650	1,650
Cleaning/Janitorial Supplies	-	58	-	-
Operating Supplies	-	12	-	-
Food & Beverage Supplies	799	-	200	200
Program Materials	118	-	500	500
Postage & Delivery	6	67	60	560
Software	-	8	-	-
Hardware/Peripherals	236	882	-	-
ISF-Copier Charges	74	27	115	115
ISF-Vehicle Replacement Charges	111	81	87	87
ISF-Motor Pool Charges	-	-	96	96
ISF-Technology Replacement	-	-	2,751	2,751
<b>Total Town Manager</b>	<b>\$ 283,867</b>	<b>\$ 277,278</b>	<b>\$ 433,426</b>	<b>\$ 488,551</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Town Clerk**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 116,873	\$ 120,356	\$ 123,568	\$ 129,471
Salaries-Part Time	2,407	19,448	13,225	13,858
FICA	149	1,209	820	859
Medicare	1,751	2,047	1,997	2,092
Workers Compensation	267	229	337	369
Unemployment Insurance	56	221	163	161
Group Health Insurance	5,781	5,835	6,303	6,350
Group Dental Insurance	431	459	481	481
Group Vision Insurance	82	79	79	79
Disability Insurance	473	502	1,311	1,364
Retirement	12,856	13,239	13,593	14,241
Life Insurance	119	139	141	146
Bonus	51	105	75	75
Allowance/Stipend	600	900	900	900
Licenses/Filing Fees	113	-	300	300
Dues, Subscript & Publicat	8,333	5,170	6,650	650
Meetings & Training	2,769	675	4,824	4,824
Software License/Maint	-	-	-	6,000
Professional Fees	383	-	-	-
Printing Expense	128	-	80	80
Advertising/Signage	4,440	2,181	5,000	5,000
Contractual Services	3,595	4,643	4,000	4,000
Election Expense	8,388	62,816	60,000	20,000
Office Supplies	118	61	470	470
Operating Supplies	18	-	-	-
Postage & Delivery	15	3	225	225
Software	-	-	50	50
Hardware/Peripherals	1,474	490	-	-
ISF-Copier Charges	574	701	420	420
ISF-Vehicle Replacement Charges	153	283	252	252
ISF- Motor Pool Charges	-	288	269	269
ISF- Technology Replacement	-	-	1,147	1,147
<b>Total Town Clerk</b>	<b>\$ 172,397</b>	<b>\$ 242,079</b>	<b>\$ 246,680</b>	<b>\$ 214,133</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Administrative Services**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 104,496	\$ 122,248	\$ 125,789	\$ 131,799
Salaries-Part Time	-	177	13,225	13,858
Fica	-	11	820	859
Medicare	1,379	1,635	2,030	2,126
Workers Compensation	184	200	343	375
Unemployment Insurance	23	83	163	161
Group Health Insurance	10,875	10,980	11,797	13,027
Group Dental Insurance	875	932	979	1,005
Group Vision Insurance	78	162	156	156
Disability Insurance	434	498	1,329	1,375
Retirement	11,495	13,447	13,666	14,144
Life Insurance	108	138	143	148
Bonus	51	51	75	75
Allowance/Stipend	900	900	900	900
Dues, Subscript & Publicat	9,657	8,884	10,347	7,861
Training/Cont Ed	7,635	7,710	15,179	15,179
Meetings & Training	29,898	704	21,025	21,025
Software License/Maint	-	-	-	2,962
Professional Fees	14,111	39,284	21,084	24,452
Legal Fees	-	-	1,000	1,000
Insurance Expense	264,631	-	4,000	4,000
Printing Expense	-	102	150	150
Advertising/Signage	730	149	1,810	1,909
Office Supplies	151	376	830	830
Cleaning/Janitorial Supplies	-	-	10	10
Food & Beverage Supplies	3,759	3,895	5,441	5,441
Program Materials	789	1,640	3,830	3,830
Postage & Delivery	30	54	160	160
Miscellaneous Expense	-	391	-	-
ISF-Copier Charges	323	289	420	420
ISF-Vehicle Replacement Charges	379	673	676	676
ISF- Motor Pool Charges	110	124	721	721
ISF- Technology Replacement	-	-	1,147	1,147
<b>Total Administrative Services</b>	<b>\$ 463,101</b>	<b>\$ 215,737</b>	<b>\$ 259,245</b>	<b>\$ 271,781</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Purchasing**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ -	\$ 53,412	\$ 79,132	\$ 80,109
Medicare	-	775	1,148	1,162
Workers Compensation	-	85	195	206
Unemployment Insurance	-	123	109	107
Group Health Insurance	-	3,384	6,303	6,350
Group Dental Insurance	-	268	481	481
Group Vision Insurance	-	46	79	79
Disability Insurance	-	189	836	836
Retirement	-	5,875	8,597	8,597
Life Insurance	-	52	90	90
Bonus	-	51	50	50
Dues, Subscript & Publicat	-	-	350	350
Meetings & Training	-	-	200	200
Printing Expense	-	73	-	-
Office Supplies	-	33	150	150
Hardware/Peripherals	-	1,267	-	-
ISF- Technology Replacement	-	-	917	917
<b>Total Purchasing</b>	<b>\$ -</b>	<b>\$ 65,633</b>	<b>\$ 98,637</b>	<b>\$ 99,684</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Legal Services**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Dues, Subscript & Publicat	\$ (148)	\$ -	\$ -	\$ -
Professional Fees	8,376	-	-	-
Legal Fees	178,119	164,076	168,800	168,800
Prosecutor Fees	110,316	114,210	119,964	120,912
Public Defender Fees	5,894	7,000	4,800	4,800
<b>Total Legal Services</b>	<b>\$ 302,557</b>	<b>\$ 285,286</b>	<b>\$ 293,564</b>	<b>\$ 294,512</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Finance**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 266,545	\$ 309,686	\$ 273,111	\$ 342,814
Salaries-Part Time	40,405	41,449	38,349	44,679
Overtime	630	98	-	-
FICA	2,567	2,582	2,333	2,719
Medicare	4,348	4,967	4,533	5,638
Workers Compensation	537	577	768	994
Unemployment Insurance	202	668	654	749
Group Health Insurance	23,692	31,142	33,579	32,077
Group Dental Insurance	2,721	2,944	2,954	2,727
Group Vision Insurance	449	485	459	426
Disability Insurance	1,018	1,225	2,899	3,611
Retirement	29,292	34,104	30,043	37,710
Life Insurance	256	370	310	385
Bonus	311	641	300	350
Allowance/Stipend	900	1,275	900	900
Licenses/Filing Fees	1,076	695	1,585	1,285
Dues, Subscript & Publicat	2,678	1,533	1,880	1,400
Meetings & Training	2,845	2,455	8,983	9,793
Office Equip Maint/Repair	2,089	1,551	3,600	3,000
Software License/Maint	-	-	-	650
Auditing Expense	76,981	53,519	70,615	63,750
Professional Fees	14,791	390	101,100	51,100
Management Fees	12,209	10,957	13,025	11,825
Rentals & Leases	1,163	1,214	1,224	1,224
Printing Expense	3,152	1,670	2,230	1,730
Advertising/Signage	97	376	2,000	500
Intergovt Agreements	58,971	67,348	65,500	65,580
Contractual Services	-	-	-	-
Bank/Merc Acct Fees	2,307	3,849	3,840	5,100
Office Supplies	997	1,033	2,370	2,550
Cleaning/Janitorial Supplies	76	-	-	-
Safety Supplies	-	79	-	-
Operating Supplies	391	1,146	4,650	4,365
Food & Beverage Supplies	39	-	-	-
Program Materials	331	467	620	620
Uniforms	470	-	-	-
Postage & Delivery	5,313	3,839	4,800	4,300
Hardware/Peripherals	22	2,207	-	1,150
ISF-Copier Charges	2,284	430	2,005	1,405
ISF-Vehicle Replacement Charges	562	710	773	773
ISF- Motor Pool Charges	208	96	825	825
ISF- Technology Replacement	-	-	4,585	4,585
<b>Total Finance</b>	<b>\$ 562,925</b>	<b>\$ 587,777</b>	<b>\$ 687,402</b>	<b>\$ 713,289</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Information Technology**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 82,961	\$ 85,830	\$ 88,120	\$ 104,525
Salaries-Part Time	26,199	22,407	29,863	31,287
FICA	1,624	1,389	1,852	1,892
Medicare	1,597	1,586	1,725	1,972
Workers Compensation	191	178	305	347
Unemployment Insurance	71	227	218	214
Group Health Insurance	5,792	5,802	6,303	6,350
Group Dental Insurance	431	459	481	481
Group Vision Insurance	78	79	79	79
Disability Insurance	345	359	936	1,102
Retirement	9,126	9,478	9,694	11,497
Life Insurance	87	99	100	117
Bonus	51	381	100	100
Allowance/Stipend	900	900	900	900
Licenses/Filing Fees	81,449	87,740	101,800	-
Dues, Subscript & Publicat	45,456	43,813	39,100	-
Equipment Maint/Repair	1,746	4,404	5,000	12,500
Office Equip Maint/Repair	50	-	-	-
Software License/Maint	-	-	-	138,900
Telecommunications	12,758	12,758	12,800	12,800
Professional Fees	752	-	-	-
Printing Expense	-	72	-	-
Intergovt Agreements	1,000	1,000	1,000	1,000
Office Supplies	46	65	500	500
Operating Supplies	669	797	1,200	1,750
Postage & Delivery	2	-	100	100
Software	4,376	1,006	5,500	500
Hardware/Peripherals	17,920	11,990	11,500	4,500
ISF-Copier Charges	16	43	50	50
ISF-Vehicle Replacement Charges	25	57	52	52
ISF- Motor Pool Charges	1	11	55	55
ISF- Technology Replacement	-	-	1,376	1,376
Furniture & Fixtures	-	-	-	50,000
<b>Total Information Technology</b>	<b><u>\$ 295,719</u></b>	<b><u>\$ 292,930</u></b>	<b><u>\$ 320,709</u></b>	<b><u>\$ 384,946</u></b>

# General Government

**FY21-22 Proposed Budget  
Summary of Expenditures  
General Government**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Licenses/Filing Fees	\$ 150	\$ -	\$ -	\$ -
Dues, Subscript & Publicat	37,330	44,659	57,163	57,163
Meetings & Training	-	289	650	650
Boards & Commissions	-	-	1,090	1,090
Office Equipment Maint/Repair	5,958	4,047	6,300	6,000
Sign Repair & Replacement	-	4,395	-	-
Telecommunications	22,907	23,113	24,120	25,000
Professional Fees	56,388	84,312	48,000	72,000
Legal Fees	-	-	-	-
Insurance Expense	-	219,662	262,749	277,846
Rentals & Leases	-	-	-	4,500
Printing Expense	-	333	-	-
Advertising/Signage	74	4,257	-	-
Contractual Services	19,551	16,310	-	-
Community Contracts/Events	118,515	102,794	384,410	143,680
Holiday Lighting	907	-	-	-
Interest Expense	224	81	-	-
Office Supplies	1,123	1,633	3,000	3,000
Food & Beverage Supplies	-	4,180	-	-
Program Materials	3,044	9,372	51,000	1,000
Postage & Delivery	2,231	1,916	2,305	2,305
ISF-Copier Charges	(8,179)	(4,162)	(8,500)	(8,500)
ISF-Motor Pool Charges	(1,013)	(970)	(6,055)	(6,055)
Contingency	4,220	-	919,542	4,168,248
<b>Total General Government</b>	<b>\$ 263,430</b>	<b>\$ 516,221</b>	<b>\$ 1,745,774</b>	<b>\$ 4,747,927</b>

# Municipal Court

**FY21-22 Proposed Budget  
Summary of Expenditures  
Municipal Court**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 173,846	\$ 179,923	\$ 184,724	\$ 202,897
Salaries-Part Time	75,777	103,242	79,649	84,500
Overtime	-	258	-	-
FICA	5,218	6,940	4,938	5,239
Medicare	3,686	4,185	3,849	4,183
Workers Compensation	414	436	597	677
Unemployment Insurance	93	565	436	428
Group Health Insurance	19,892	20,091	21,782	16,488
Group Dental Insurance	1,530	1,630	1,709	2,246
Group Vision Insurance	233	236	237	158
Disability Insurance	722	752	1,960	2,138
Retirement	27,455	28,363	28,660	31,418
Life Insurance	180	208	210	228
Bonus	206	786	200	200
Allowance/Stipend	900	900	900	900
Dues, Subscript & Publicat	2,447	3,392	8,863	677
Meetings & Training	1,154	50	3,405	3,405
Office Equip Maint/ Repair	771	849	804	1,320
Software License/Maint	-	-	-	8,186
Sign Repair & Replacement	27	-	-	-
Professional Fees	200	1,543	2,956	2,956
Legal Fees	675	350	1,400	1,400
Printing Expense	-	765	2,000	2,000
Intergovt Agreements	5,105	4,625	11,825	11,825
Contractual Services	-	-	32,500	-
Bank/Merc Acct Fees	335	267	300	300
Office Supplies	2,019	1,940	2,443	2,443
Cleaning/Janitorial Supplies	79	220	32	32
Safety Supplies	11	574	-	-
Operating Supplies	5	70	-	-
Food & Beverage Supplies	437	477	660	660
Postage & Delivery	984	1,543	800	800
Hardware/Peripherals	214	1,287	260	260
ISF-Copier Charges	30	49	5	5
ISF-Vehicle Replacement Charge	810	561	567	567
ISF-Motor Pool Charges	96	55	604	604
ISF- Technology Replacement	-	-	3,329	3,329
<b>Total Municipal Court</b>	<b>\$ 325,551</b>	<b>\$ 367,132</b>	<b>\$ 402,604</b>	<b>\$ 392,469</b>

# Public Works

**FY21-22 Proposed Budget  
Summary of Expenditures  
Public Works Department**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 319,056	\$ 323,578	\$ 320,930	\$ 474,035
Salaries-Part Time	50,075	116,922	115,364	52,707
Overtime	426	2,503	-	-
On Call Pay	-	90	-	8,595
FICA	3,111	7,304	7,153	3,268
Medicare	5,199	6,343	6,344	7,817
Workers Compensation	9,141	7,980	12,959	16,820
Unemployment Insurance	187	758	767	797
Group Health Insurance	36,142	35,610	38,509	51,503
Group Dental Insurance	2,263	2,459	2,578	4,135
Group Vision Insurance	401	437	436	567
Disability Insurance	1,310	1,294	3,407	5,028
Retirement	35,147	35,737	35,302	53,066
Life Insurance	328	361	364	532
Bonus	362	1,198	353	373
Allowance/Stipend	750	900	900	3,510
Licenses/Filing Fees	8,571	259	700	700
Dues, Subscript & Publicat	540	1,456	2,855	2,555
Meetings & Training	800	279	3,415	3,415
Building Maint/Repair	17,041	17,273	48,315	48,315
HVAC Repair	49,142	118,145	80,680	80,680
Plumbing Repair	185	755	8,100	8,100
Electrical Repair/Maint	-	-	5,140	5,140
Fire Protection Systems	8,571	7,318	8,320	8,320
Grounds Maint/Repair	-	721	-	-
Irrigation Repair	879	-	2,850	2,850
Backflow Testing & Maintenance	100	100	1,235	1,235
Equipment Maint/Repair	5,517	6,144	7,850	7,850
Vehicle Maint/Repair	239	1,077	1,760	1,760
Software License/Maint	-	-	-	300
Other Maint/Repair	6,277	1,200	2,400	2,400
Parking Lot Repair	-	443	-	-
Sign Repair & Replacement	2,993	2,333	2,815	2,815
Electricity Expense	145,027	135,791	153,290	153,290
Refuse/Recycling	3,004	1,764	1,704	1,704
Telecommunications	4,533	4,486	7,416	7,416
Water/Sewer	21,015	27,857	26,585	26,585
Gas & Oil	3,044	2,479	4,450	4,450
Professional Fees	52,088	33,505	76,951	76,951
Rentals & Leases	-	-	750	750
Printing Expense	287	23	650	850
Advertising/Signage	-	642	-	-
Contractual Services	-	-	25,000	25,000
Bank/Merc Acct Fees	173	64	500	500
Landscape Contracts	3,928	8,234	34,450	34,450

**FY21-22 Proposed Budget  
Summary of Expenditures  
Public Works Department**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund-continued</b>				
Office Supplies	\$ 237	\$ 333	\$ 1,075	\$ 1,075
Cleaning/Janitorial Supplies	9,643	10,321	14,500	14,500
Safety Supplies	269	2,007	825	825
Operating Supplies	8,198	12,487	15,473	15,473
Food & Beverage Supplies	1,875	1,174	2,000	2,000
Uniforms	804	931	2,100	2,100
Postage & Delivery	61	54	175	175
Small Tools	94	209	950	950
Hardware/Peripherals	-	26	-	-
Furniture/Appliances	2,708	11,476	2,900	2,900
Equipment	645	293	8,050	1,500
Damages/Vandalism	-	-	900	900
ISF-Copier Charges	220	98	287	287
ISF-Vehicle Replacement Charge	14,300	10,982	11,108	11,108
ISF-Motor Pool Charges	618	493	1,489	1,489
ISF- Technology Replacement	-	-	5,487	5,487
<b>Total Public Works</b>	<b><u>\$ 837,524</u></b>	<b><u>\$ 966,706</u></b>	<b><u>\$ 1,120,866</u></b>	<b><u>\$ 1,251,903</u></b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Public Works Division**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 100,678	\$ 94,488	\$ 95,966	\$ 105,220
Overtime	405	1,233	-	-
Medicare	1,429	1,371	1,392	1,526
Workers Compensation	3,750	2,425	3,722	4,099
Unemployment Insurance	55	168	168	166
Group Health Insurance	11,901	9,844	10,680	10,814
Group Dental Insurance	914	925	969	813
Group Vision Insurance	126	138	138	138
Disability Insurance	441	391	1,019	1,108
Retirement	11,123	10,379	10,556	11,574
Life Insurance	111	108	109	119
Bonus	101	124	78	78
Licenses/Filing Fees	8,388	-	100	100
Dues, Subscriptions & Publications	-	47	485	485
Meetings & Training	800	279	2,040	2,040
Vehicle Maint/Repair	84	1,072	1,360	1,360
Telecommunications	880	725	1,116	1,116
Gas & Oil	2,396	2,342	2,600	2,600
Professional Fees	2,744	2,310	-	-
Printing Expense	70	23	200	200
Advertising/Signage	-	535	-	-
Bank/Merc Acct Fees	173	63	500	500
Office Supplies	105	221	900	900
Safety Supplies	-	89	100	100
Uniforms	-	535	575	575
Postage & Delivery	5	8	-	-
Small Tools	-	29	450	450
Hardware/Peripherals	-	13	-	-
ISF-Copier Charges	26	5	30	30
ISF-Vehicle Replacement Charges	6,520	6,630	6,820	6,820
ISF- Motor Pool Charges	90	4	48	48
ISF- Technology Replacement	-	-	1,422	1,422
<b>Total Public Works</b>	<b>\$ 153,315</b>	<b>\$ 136,524</b>	<b>\$ 143,543</b>	<b>\$ 154,401</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Engineering**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 107,801	\$ 111,528	\$ 114,504	\$ 220,492
Salaries-Part Time	-	64,532	65,049	-
Fica	-	4,004	4,033	-
Medicare	1,505	2,540	2,605	3,223
Workers Compensation	1,382	1,441	3,248	4,133
Unemployment Insurance	21	178	207	203
Group Health Insurance	7,740	7,818	8,405	24,751
Group Dental Insurance	559	596	625	1,910
Group Vision Insurance	118	119	119	297
Disability Insurance	448	453	1,215	2,323
Retirement	11,857	12,303	12,596	24,254
Life Insurance	112	128	130	247
Bonus	51	415	95	95
Allowance/Stipend	-	-	-	1,710
Licenses/Filing Fees	183	259	600	600
Dues, Subscript & Publicat	540	1,350	2,070	2,070
Meetings & Training	-	-	1,375	1,375
Telecommunications	588	591	1,560	1,560
Professional Fees	26,422	5,242	31,500	31,500
Printing Expense	148	-	250	450
Contractual Services	-	-	25,000	25,000
Office Supplies	65	7	-	-
Safety Supplies	-	-	100	100
Uniforms	58	-	200	200
Postage & Delivery	34	44	170	170
Hardware/Peripherals	-	-	-	-
ISF-Copier Charges	172	66	200	200
ISF-Vehicle Replacement Charges	1,312	1,063	1,306	1,306
ISF- Motor Pool Charges	527	467	1,393	1,393
ISF- Technology Replacement	-	-	1,404	1,404
<b>Total Engineering</b>	<b><u>\$ 161,643</u></b>	<b><u>\$ 215,144</u></b>	<b><u>\$ 279,959</u></b>	<b><u>\$ 350,966</u></b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Facilities**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 110,577	\$ 117,563	\$ 110,460	\$ 148,323
Salaries-Part Time	50,075	52,391	50,315	52,707
Overtime	21	1,269	-	-
On Call Pay	-	90	-	8,595
FICA	3,112	3,299	3,120	3,268
Medicare	2,264	2,432	2,347	3,068
Workers Compensation	4,009	4,114	5,989	8,588
Unemployment Insurance	111	413	392	428
Group Health Insurance	16,503	17,948	19,424	15,938
Group Dental Insurance	790	938	984	1,412
Group Vision Insurance	156	180	179	132
Disability Insurance	421	450	1,173	1,597
Retirement	12,165	13,055	12,150	17,238
Life Insurance	105	125	125	166
Bonus	210	659	180	200
Allowance/Stipend	750	900	900	1,800
Dues, Subscript & Publicat	-	59	300	-
Building Maint/Repair	17,041	17,273	48,315	48,315
HVAC Repair	49,142	118,145	80,680	80,680
Plumbing Repair	185	755	8,100	8,100
Electrical Repair/Maint	-	-	5,140	5,140
Fire Protection Systems	8,571	7,318	8,320	8,320
Grounds Maint/Repair	-	721	-	-
Irrigation Repair	879	-	2,850	2,850
Backflow Testing & Maintenance	100	100	1,235	1,235
Equipment Maint/Repair	5,517	6,144	7,850	7,850
Vehicle Maint/Repair	155	5	400	400
Software License/Maint	-	-	-	300
Other Maint/Repair	6,277	1,200	2,400	2,400
Parking Lot Repair	-	443	-	-
Sign Repair & Replacement	2,993	2,333	2,815	2,815
Electricity Expense	145,027	135,790	153,290	153,290
Refuse/Recycling	3,004	1,764	1,704	1,704
Telecommunications	3,066	3,170	4,740	4,740
Water/Sewer	21,015	27,857	26,585	26,585
Gas & Oil	647	137	1,850	1,850
Professional Fees	22,921	25,952	45,451	45,451
Rentals & Leases	-	-	750	750
Printing Expense	70	-	200	200
Advertising/Signage	-	108	-	-
Landscape Contracts	3,928	8,235	34,450	34,450
Office Supplies	67	105	175	175
Cleaning/Janitorial Supplies	9,642	10,320	14,500	14,500
Safety Supplies	269	1,918	625	625
Operating Supplies	8,199	12,487	15,473	15,473
Food & Beverage Supplies	1,875	1,174	2,000	2,000
Uniforms	746	396	1,325	1,325

**FY21-22 Proposed Budget  
Summary of Expenditures  
Facilities**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund-continued</b>				
Postage & Delivery	\$ 21	\$ 2	\$ 5	\$ 5
Small Tools	94	179	500	500
Hardware/Peripherals	-	13	-	-
Furniture/Appliances	2,708	11,476	2,900	2,900
Equipment	645	293	8,050	1,500
Building Improvements Exp	-	-	-	-
Damages/Vandalism	-	-	900	900
ISF-Copier Charges	22	28	57	57
ISF-Mail Service Charges	-	-	-	-
ISF-Vehicle Replacement Charges	6,469	3,290	2,982	2,982
ISF- Motor Pool Charges	-	21	48	48
ISF- Technology Replacement	-	-	2,661	2,661
<b>Total Facilities</b>	<b><u>\$ 522,564</u></b>	<b><u>\$ 615,037</u></b>	<b><u>\$ 697,364</u></b>	<b><u>\$ 746,536</u></b>

# Development Services

**FY21-22 Proposed Budget  
Summary of Expenditures  
Development Services Department**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 519,736	\$ 568,527	\$ 633,410	\$ 671,650
Salaries-Part Time	63,759	19,651	20,881	60,518
Overtime	67	453	-	-
FICA	3,960	1,222	1,295	3,693
Medicare	8,315	8,303	9,559	10,674
Workers Compensation	5,159	5,263	9,041	9,921
Unemployment Insurance	220	1,108	1,035	1,124
Group Health Insurance	45,261	52,790	65,566	78,519
Group Dental Insurance	3,237	4,385	5,280	5,885
Group Vision Insurance	559	806	907	984
Disability Insurance	1,889	2,243	6,728	7,076
Retirement	57,175	62,799	69,676	73,881
Life Insurance	473	619	721	755
Bonus	463	985	475	525
Allowance/Stipend	1,800	3,825	4,500	4,500
Licenses/Filing Fees	793	1,052	68,090	1,690
Dues, Subscript & Publicat	3,477	3,622	3,801	2,217
Meetings & Training	3,010	2,837	13,540	16,530
Equipment Maint/Repair	-	-	2,500	2,500
Vehicle Maint/Repair	130	482	1,812	1,812
Office Equip Maint/Repair	1,622	1,202	3,600	3,600
Software License/Maint	-	-	-	32,443
Sign Repair & Replacement	139	34	-	-
Telecommunications	1,554	657	1,560	1,560
Gas & Oil	1,286	2,260	3,000	3,000
Professional Fees	43,861	9,390	7,000	7,000
Rentals & Leases	1,163	1,214	1,224	1,224
Printing Expense	209	584	5,250	5,250
Advertising/Signage	1,837	2,457	3,000	3,000
Contractual Services	78,055	28,142	32,500	32,500
Bank/Merc Acct Fees	174	26	100	100
Third Party Fees	-	-	-	-
Office Supplies	7,332	4,552	9,050	9,050
Cleaning Supplies	-	37	-	-
Safety Supplies	-	48	-	-
Operating Supplies	5	260	-	-
Food & Beverage Supplies	-	73	-	-
Uniforms	515	323	1,630	1,630
Postage & Delivery	130	530	280	280
Small Tools	119	29	300	2,800
Hardware/Peripherals	441	2,661	6,500	-
ISF-Copier Charges	710	1,043	1,415	1,415
ISF-Vehicle Replacement Charge	7,251	10,730	11,044	11,044
ISF-Motor Pool Charges	322	265	4,860	4,860
ISF- Technology Replacement	-	-	8,254	8,254
<b>Total Development Services</b>	<b>\$ 866,208</b>	<b>\$ 807,489</b>	<b>\$ 1,019,384</b>	<b>\$ 1,083,464</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Development Services Division**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 166,454	\$ 131,981	\$ 139,029	\$ 149,755
Overtime	67	114	-	-
Medicare	2,419	1,895	2,030	2,186
Workers Compensation	1,852	1,301	2,121	2,330
Unemployment Insurance	35	165	163	161
Group Health Insurance	8,655	9,252	9,454	9,525
Group Dental Insurance	654	730	721	721
Group Vision Insurance	117	125	118	118
Disability Insurance	428	490	1,476	1,577
Retirement	18,314	14,687	15,293	16,473
Life Insurance	107	135	158	168
Bonus	101	76	75	75
Allowance/Stipend	-	825	900	900
Licenses/Filing Fees	55	-	66,470	70
Dues, Subscript & Publicat	674	715	742	747
Meetings & Training	785	816	4,100	4,100
Office Equip Maint/Repair	1,622	1,202	3,600	3,600
Software License/Maint	-	-	-	30,043
Sign Repair & Replacement	-	34	-	-
Telecommunications	901	-	-	-
Professional Fees	39,925	5,454	-	-
Rentals & Leases	1,163	1,214	1,224	1,224
Printing Expense	139	140	300	300
Advertising/Signage	-	68	-	-
Bank/Merc Acct Fees	148	1	-	-
Office Supplies	1,401	1,215	5,000	5,000
Cleaning/Janitorial Supplies	-	37	-	-
Safety Supplies	-	8	-	-
Operating Supplies	5	136	-	-
Food & Beverage Supplies	-	73	-	-
Uniforms	60	40	300	300
Postage & Delivery	1	2	5	5
Hardware/Peripherals	148	60	6,500	-
ISF-Copier Charges	430	746	650	650
ISF-Vehicle Replacement Charges	295	270	253	253
ISF- Motor Pool Charges	17	17	270	270
ISF- Technology Replacement	-	-	1,376	1,376
<b>Total Development Services</b>	<b><u>\$ 246,972</u></b>	<b><u>\$ 174,024</u></b>	<b><u>\$ 262,328</u></b>	<b><u>\$ 231,927</u></b>

**FY21-22 Proposed Budget  
 Summary of Expenditures  
 Building Safety**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 142,857	\$ 188,011	\$ 224,435	\$ 238,447
Salaries-Part Time	63,759	19,651	20,881	21,875
Overtime	-	153	-	-
FICA	3,960	1,222	1,295	1,356
Medicare	2,957	2,944	3,586	3,803
Workers Compensation	1,411	1,761	3,266	3,516
Unemployment Insurance	116	446	436	428
Group Health Insurance	16,572	19,017	21,945	33,254
Group Dental Insurance	1,053	1,470	1,657	2,491
Group Vision Insurance	156	282	290	367
Disability Insurance	593	766	2,383	2,513
Retirement	15,714	20,720	24,688	26,229
Life Insurance	148	211	256	268
Bonus	210	406	200	200
Allowance/Stipend	900	1,425	1,800	1,800
Licenses/Filing Fees	51	-	-	-
Dues, Subscript & Publicat	250	-	380	380
Meetings & Training	477	465	3,640	3,930
Vehicle Maint/Repair	99	127	692	692
Software License/Maint	-	-	-	400
Sign Repair & Replacement	139	-	-	-
Gas & Oil	639	882	1,000	1,000
Printing Expense	70	244	1,000	1,000
Advertising/Signage	150	-	-	-
Contractual Services	78,055	28,142	30,000	30,000
Office Supplies	-	-	550	550
Safety Supplies	-	41	-	-
Operating Supplies	-	30	-	-
Uniforms	172	-	700	700
Postage & Delivery	29	36	30	30
Small Tools	-	30	200	200
Hardware/Peripherals	293	1,295	-	-
ISF-Copier Charges	61	52	150	150
ISF-Vehicle Replacement Charges	3,287	3,350	3,416	3,416
ISF- Motor Pool Charges	23	35	3,877	3,877
ISF- Technology Replacement	-	-	3,210	3,210
<b>Total Building Safety</b>	<b>\$ 334,201</b>	<b>\$ 293,214</b>	<b>\$ 355,963</b>	<b>\$ 386,082</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Code Compliance**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 59,609	\$ 103,969	\$ 110,241	\$ 116,123
Overtime	-	8	-	-
Medicare	812	1,412	1,612	1,698
Workers Compensation	758	1,236	1,985	2,176
Unemployment Insurance	23	248	218	214
Group Health Insurance	5,792	13,083	15,642	15,938
Group Dental Insurance	431	1,011	1,176	1,187
Group Vision Insurance	131	243	264	264
Disability Insurance	241	419	1,174	1,223
Retirement	6,557	11,454	12,127	12,774
Life Insurance	62	116	126	131
Bonus	51	251	100	100
Allowance/Stipend	-	825	900	900
Licenses/Filing Fees	-	-	120	120
Dues, Subscript & Publicat	50	100	100	100
Meetings & Training	290	636	900	1,400
Vehicle Maint/Repair	32	355	1,120	1,120
Telecommunications	653	657	1,560	1,560
Gas & Oil	647	1,377	2,000	2,000
Printing Expense	-	84	700	700
Contractual Services	-	-	2,500	2,500
Office Supplies	104	-	-	-
Operating Supplies	-	93	-	-
Uniforms	-	283	330	330
Postage & Delivery	38	9	100	100
Small Tools	119	-	-	2,500
Hardware/Peripherals	-	1,267	-	-
ISF-Copier Charges	3	53	10	10
ISF-Vehicle Replacement Charge	3,225	6,580	6,706	6,706
ISF- Technology Replacement	-	-	1,834	1,834
<b>Total Code Compliance</b>	<b><u>\$ 79,628</u></b>	<b><u>\$ 145,769</u></b>	<b><u>\$ 163,545</u></b>	<b><u>\$ 173,708</u></b>

**FY21-22 Proposed Budget  
 Summary of Expenditures  
 Planning & Zoning**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 78,645	\$ 69,833	\$ 83,025	\$ 86,992
Medicare	1,116	989	1,218	1,275
Workers Compensation	1,012	843	1,480	1,596
Unemployment Insurance	23	147	109	107
Group Health Insurance	5,791	5,682	12,222	13,452
Group Dental Insurance	431	463	979	1,005
Group Vision Insurance	78	78	156	156
Disability Insurance	327	256	881	917
Retirement	8,651	7,682	9,133	9,569
Life Insurance	81	70	94	98
Bonus	51	51	50	50
Allowance/Stipend	900	750	900	900
Licenses/Filing Fees	687	1,052	1,500	1,500
Dues, Subscript & Publicat	514	819	579	990
Meetings & Training	1,457	919	2,400	4,600
Printing Expense	-	115	350	350
Advertising/Signage	1,687	2,389	3,000	3,000
Office Supplies	246	98	-	-
Uniforms	190	-	200	200
Postage & Delivery	62	483	145	145
Small Tools	-	-	100	100
Hardware/Peripherals	-	38	-	-
ISF-Copier Charges	121	68	475	475
ISF-Vehicle Replacement Charge	331	417	569	569
ISF-Motor Pool Charges	282	204	606	606
ISF- Technology Replacement	-	-	917	917
<b>Total Planning</b>	<b>\$ 102,683</b>	<b>\$ 93,446</b>	<b>\$ 121,088</b>	<b>\$ 129,569</b>

**Summary of Expenditures  
Mapping & Graphics**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 72,170	\$ 74,733	\$ 76,680	\$ 80,333
Salaries-Part Time	-	-	-	38,643
Overtime	-	177	-	-
Fica	-	-	-	2,337
Medicare	1,010	1,063	1,113	1,712
Workers Compensation	126	122	189	303
Unemployment Insurance	23	102	109	214
Group Health Insurance	8,450	5,757	6,303	6,350
Group Dental Insurance	668	712	747	481
Group Vision Insurance	78	79	79	79
Disability Insurance	300	312	814	846
Retirement	7,938	8,256	8,435	8,836
Life Insurance	75	86	87	90
Bonus	51	201	50	100
Dues, Subscript & Publicat	1,989	1,988	2,000	-
Meetings & Training	-	-	2,500	2,500
Equipment Maint/Repair	-	-	2,500	2,500
Software License/Maint	-	-	-	2,000
Professional Fees	3,937	3,937	7,000	7,000
Printing Expense	-	-	2,900	2,900
Bank/Merc Acct Fees	26	26	100	100
Office Supplies	5,581	3,238	3,500	3,500
Uniforms	94	-	100	100
ISF-Copier Charges	94	126	130	130
ISF-Vehicle Replacement Charge	113	112	100	100
ISF- Motor Pool Charges	-	9	107	107
ISF- Technology Replacement	-	-	917	917
<b>Total Mapping &amp; Graphics</b>	<b><u>\$ 102,723</u></b>	<b><u>\$ 101,036</u></b>	<b><u>\$ 116,460</u></b>	<b><u>\$ 162,178</u></b>

# Community Services

**FY21-22 Proposed Budget  
Summary of Expenditures  
Community Services Department**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 772,989	\$ 827,653	\$ 905,424	\$ 1,070,372
Salaries-Part Time	202,327	235,533	248,133	240,424
Overtime	1,092	945	-	-
FICA	12,589	14,696	15,172	14,676
Medicare	13,790	15,063	16,894	19,206
Workers Compensation	14,528	14,680	23,530	27,950
Unemployment Insurance	744	3,362	3,228	2,978
Group Health Insurance	102,321	108,319	135,474	169,341
Group Dental Insurance	7,473	8,494	10,843	13,225
Group Vision Insurance	1,238	1,460	1,780	2,148
Disability Insurance	3,143	3,405	9,617	11,278
Retirement	84,116	91,158	99,597	117,739
Life Insurance	787	951	1,030	1,206
Bonus	1,415	2,282	1,600	1,900
Allowance/Stipend	7,650	8,925	9,900	11,700
Licenses/Filing Fees	2,714	2,414	2,240	2,440
Dues, Subscript & Publicat	6,332	4,163	4,984	3,099
Meetings & Training	9,683	13,670	19,075	18,510
Boards & Commissions	370	32	575	575
Building Maint/Repair	380	598	1,300	1,300
HVAC Repair	107	500	1,400	1,400
Plumbing Repair	528	4,612	2,700	2,700
Electrical Repair/Maint	16,846	16,610	5,950	5,950
Fire Protection Systems	1,221	1,221	2,440	2,440
Grounds Maint/Repair	40,592	29,558	28,300	28,300
Irrigation Repair	17,829	14,272	15,400	15,400
Backflow Testing & Maintenance	2,931	818	2,450	2,450
Storm Damage/Cleanup	326	-	-	-
Equipment Maint/Repair	16,194	86,524	31,790	31,790
Vehicle Maint/Repair	5,258	2,588	11,010	11,010
Office Equip Maint/ Repair	3,274	4,496	7,020	6,720
Software License/Maint	-	-	-	3,100
Other Maint/Repair	12,216	22,394	40,550	48,550
Art Maintenance/Install	-	12	-	-
Striping	408	1,042	2,380	2,380
Sidewalk/Pathway Repair	-	2,300	6,575	6,575
Sign Repair & Replacement	6,094	4,464	6,850	22,000
Painting	2,144	8,009	1,804	1,804
Lighting Repair	20,052	7,628	15,900	15,900
Electricity Expense	181,196	176,382	234,940	234,940
Refuse/Recycling	4,904	5,761	6,380	6,380
Telecommunications	6,102	5,853	6,084	6,084
Water/Sewer	82,618	113,908	123,500	123,500
Gas & Oil	11,752	11,906	19,612	19,612
Professional Fees	23,860	55,703	33,740	90,662
Instructor Fees	39,244	34,716	49,341	53,341
Insurance Expense	-	-	2,500	2,500
Rentals & Leases	36,416	27,387	42,061	41,125
Printing Expense	3,361	3,846	4,355	6,280

**FY21-22 Proposed Budget  
Summary of Expenditures  
Community Services Department**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund-continued</b>				
Advertising/Signage	\$ 716	\$ 1,013	\$ 4,100	\$ 2,350
Contractual Services	42,815	51,848	76,750	72,750
Constituent Communication	27,474	27,212	33,990	33,990
Bank/Merc Acct Fees	5,737	6,740	6,705	6,705
Community Contracts/Events	101,046	59,734	83,800	98,800
Landscape Contracts	120,529	99,639	159,190	176,812
ActiveNet Fees	9,069	8,824	10,083	10,083
Office Supplies	2,513	1,870	4,350	3,850
Cleaning/Janitorial Supplies	13,464	13,649	23,179	32,129
Safety Supplies	802	2,555	1,100	2,100
Operating Supplies	48,572	66,337	76,538	75,478
Food & Beverage Supplies	11,141	2,376	12,620	10,740
Program Materials	36,190	41,176	50,410	53,561
Uniforms	2,980	3,121	4,129	5,479
Postage & Delivery	661	1,198	720	720
Miscellaneous Expense	13	-	-	-
Small Tools	2,726	3,471	4,500	4,500
Software	-	165	-	-
Hardware/Peripherals	3,775	2,955	-	-
Furniture/Appliances	482	12,977	-	-
Equipment	24,565	6,991	5,200	5,200
Damages/Vandalism	2,729	277	2,100	2,100
ISF-Copier Charges	2,385	1,033	1,922	1,922
ISF-Vehicle Replacement Charge	39,071	52,945	44,658	44,658
ISF-Motor Pool Charges	-	-	387	387
ISF- Technology Replacement	-	-	20,187	20,187
Contingency	-	-	25,000	35,000
Vehicles	-	-	25,000	-
Furniture/Appliances	23,058	-	-	-
Park Improvements	-	-	35,000	-
<b>Total Community Services</b>	<b><u>\$ 2,303,667</u></b>	<b><u>\$ 2,468,419</u></b>	<b><u>\$ 2,927,046</u></b>	<b><u>\$ 3,222,461</u></b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Community Services Division**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 183,903	\$ 207,454	\$ 223,349	\$ 234,312
Overtime	19	21	-	-
Medicare	2,512	2,823	3,254	3,413
Workers Compensation	312	341	552	603
Unemployment Insurance	115	340	327	321
Group Health Insurance	21,072	25,241	36,241	39,931
Group Dental Insurance	1,617	2,115	2,937	3,015
Group Vision Insurance	269	356	468	468
Disability Insurance	748	843	2,371	2,469
Retirement	20,232	22,831	24,569	25,775
Life Insurance	187	233	254	264
Bonus	152	227	150	150
Allowance/Stipend	900	825	900	900
Dues, Subscript & Publicat	42	441	50	50
Meetings & Training	5,758	5,462	5,350	5,350
Boards & Commissions	370	32	575	575
Vehicle Maint/Repair	-	116	500	500
Office Equip Maint/Repair	1,651	1,547	2,220	2,220
Sign Repair & Replacement	83	224	-	-
Telecommunications	653	659	-	-
Gas & Oil	216	442	600	600
Professional Fees	5	24,466	400	400
Insurance Expense	-	-	2,500	2,500
Rentals & Leases	3,371	3,436	3,600	3,600
Printing Expense	170	73	75	75
Advertising/Signage	167	181	200	200
Constituent Communication	1,720	2,346	28,200	32,490
Community Events	3,356	3,768	4,800	4,800
Office Supplies	810	378	1,100	1,100
Cleaning/Janitorial Supplies	9	-	-	-
Safety Supplies	-	11	-	-
Operating Supplies	-	474	860	100
Food & Beverage Supplies	6,508	228	7,500	5,620
Program Materials	4,130	5,047	6,800	6,800
Uniforms	-	57	-	-
Postage & Delivery	445	862	500	500
Miscellaneous Expense	13	-	-	-
Hardware/Peripherals	50	364	-	-
ISF-Copier Charges	484	135	560	560
ISF-Vehicle Replacement Charge	3,037	3,003	3,107	3,107
ISF-Motor Pool Charges	-	-	48	48
ISF-Technology Replacement	-	-	2,751	2,751
Contingency	-	-	-	10,000
<b>Total Community Services</b>	<b>\$ 265,086</b>	<b>\$ 317,402</b>	<b>\$ 367,668</b>	<b>\$ 395,567</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Community Center**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 116,611	\$ 123,200	\$ 126,535	\$ 132,580
Salaries-Part Time	102,461	112,269	107,001	132,160
FICA	6,387	7,001	6,510	8,042
Medicare	3,182	3,409	3,406	3,860
Workers Compensation	3,347	3,294	4,493	4,896
Unemployment Insurance	200	990	846	945
Group Health Insurance	11,345	13,731	15,642	12,700
Group Dental Insurance	852	1,122	1,176	1,187
Group Vision Insurance	154	211	211	211
Disability Insurance	479	514	1,344	1,397
Retirement	12,828	13,582	13,919	14,584
Life Insurance	120	142	144	149
Bonus	426	1,035	500	550
Allowance/Stipend	75	900	900	900
Licenses/Filing Fees	1,304	1,259	700	700
Dues, Subscript & Publicat	942	499	152	152
Meetings & Training	-	35	2,000	1,500
Office Equip Maint/ Repair	1,245	2,443	2,700	2,880
Software License/Maint	-	-	-	1,100
Sign Repair & Replacement	403	321	-	-
Telecommunications	1,848	1,578	2,064	2,064
Professional Fees	-	-	300	1,500
Rentals & Leases	2,460	2,143	4,416	1,500
Printing Expense	-	84	130	1,880
Advertising/Signage	-	-	3,500	1,750
Constituent Communication	-	-	1,500	1,500
Bank/Merc Acct Fees	1,102	776	1,320	1,320
ActiveNet Fees	865	897	1,000	1,000
Office Supplies	214	166	450	450
Cleaning/Janitorial Supplies	58	35	-	-
Safety Supplies	-	148	-	-
Operating Supplies	269	152	1,000	1,000
Food & Beverage Supplies	606	170	550	550
Program Materials	938	-	1,000	1,336
Uniforms	512	-	600	1,200
Hardware/Peripherals	347	259	-	-
Furniture/Appliances	-	12,308	-	-
Equipment	3,137	758	4,000	4,000
ISF-Vehicle Replacement Charge	68	50	45	45
ISF-Motor Pool Charges	-	-	48	48
ISF-Technology Replacement	-	-	4,384	4,384
<b>Total Community Center</b>	<b><u>\$ 274,785</u></b>	<b><u>\$ 305,481</u></b>	<b><u>\$ 314,486</u></b>	<b><u>\$ 346,020</u></b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Parks**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 248,919	\$ 258,304	\$ 309,312	\$ 368,354
Overtime	1,052	578	-	-
Medicare	3,510	3,657	4,556	5,425
Workers Compensation	5,696	5,514	9,854	12,202
Unemployment Insurance	116	562	652	749
Group Health Insurance	39,422	40,540	55,727	64,705
Group Dental Insurance	2,790	2,973	4,094	4,639
Group Vision Insurance	442	447	602	682
Disability Insurance	1,034	1,081	3,288	3,882
Retirement	27,404	28,476	34,023	40,517
Life Insurance	259	301	353	416
Bonus	254	254	300	350
Allowance/Stipend	3,300	3,600	4,500	5,400
Licenses/Filing Fees	550	290	590	790
Dues, Subscript & Publicat	215	290	515	580
Meetings & Training	2,694	3,372	7,925	7,910
Building Main/Repair	380	598	1,300	1,300
HVAC Repair	107	500	1,400	1,400
Plumbing Repair	528	4,613	2,700	2,700
Electrical Repair/Maint	16,846	16,610	5,950	5,950
Fire Protection Systems	1,221	1,221	2,440	2,440
Grounds Maint/Repair	40,592	29,558	28,300	28,300
Irrigation Repair	17,829	14,272	15,400	15,400
Backflow Testing & Maintenance	2,931	818	2,450	2,450
Storm Damage Cleanup	326	-	-	-
Equipment Maint/Repair	16,194	86,291	30,290	30,290
Vehicle Maint/Repair	3,893	1,308	10,510	10,510
Other Maint/Repair	12,216	22,394	40,550	48,550
Art Maintenance/Install	-	12	-	-
Striping	408	1,042	2,380	2,380
Sidewalk/Pathway Repair	-	2,300	6,575	6,575
Sign Repair & Replacement	3,821	2,108	6,800	21,800
Painting	2,144	8,009	1,804	1,804
Lighting Repair	20,052	7,628	15,900	15,900
Electricity Expense	181,196	176,382	234,940	234,940
Refuse/Recycling	4,904	5,761	6,380	6,380
Telecommunications	2,807	2,814	3,180	3,180
Water/Sewer	82,618	113,908	123,500	123,500
Gas & Oil	6,288	6,583	14,212	14,212
Professional Fees	8,499	16,410	13,900	66,162
Rentals & Leases	10,172	6,697	7,380	7,380
Printing Expense	2,965	3,294	2,900	2,900
Advertising/Signage	-	143	-	-
Bank/Merc Acct Fees	626	1,676	772	772
Landscape Contracts	120,529	99,639	159,190	176,812
ActiveNet Fees	539	816	695	695
Office Supplies	-	-	100	100
Cleaning/Janitorial Supplies	13,332	12,990	23,029	31,029
Safety Supplies	802	1,978	1,100	1,100

**FY21-22 Proposed Budget  
Summary of Expenditures  
Parks**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund-continued</b>				
Operating Supplies	\$ 47,644	\$ 63,740	\$ 72,353	\$ 72,353
Food & Beverage Supplies	464	-	120	120
Program Materials	-	-	300	300
Uniforms	1,578	2,098	2,700	3,150
Postage & Delivery	2	142	5	5
Small Tools	2,726	3,423	4,500	4,500
Hardware/Peripherals	186	-	-	-
Furniture/Appliances	-	258	-	-
Equipment	19,590	6,233	-	-
Damages/Vandalism	2,729	277	2,100	2,100
ISF-Copier Charges	138	6	315	315
ISF-Vehicle Replacement Charge	35,691	49,586	41,234	41,234
ISF-Technology Replacement	-	-	5,504	5,504
Vehicles	-	-	25,000	-
Furniture/Equipment	23,058	-	-	-
Park Improvements	-	-	35,000	-
<b>Total Parks</b>	<b><u>\$ 1,046,228</u></b>	<b><u>\$ 1,124,375</u></b>	<b><u>\$ 1,391,449</u></b>	<b><u>\$ 1,513,093</u></b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Recreation**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 167,021	\$ 180,351	\$ 186,328	\$ 233,796
Salaries-Part Time	56,796	68,921	75,605	68,539
Overtime	20	345	-	-
FICA	3,537	4,312	4,600	4,171
Medicare	3,221	3,620	3,842	4,447
Workers Compensation	4,998	5,346	8,322	9,889
Unemployment Insurance	201	991	967	535
Group Health Insurance	19,467	17,825	15,642	28,965
Group Dental Insurance	1,329	1,352	1,657	2,673
Group Vision Insurance	218	290	343	499
Disability Insurance	641	723	1,978	2,463
Retirement	17,433	19,841	20,497	25,717
Life Insurance	161	208	211	263
Bonus	369	403	450	650
Allowance/Stipend	2,475	2,700	2,700	3,600
Licenses/Filing Fees	398	389	400	400
Dues, Subscript & Publicat	4,144	2,832	4,167	2,167
Meetings & Training	1,230	4,800	3,600	3,600
Equipment Maint/Repair	-	233	1,500	1,500
Vehicle Maint/Repair	1,366	1,164	-	-
Software License/Maint	-	-	-	2,000
Sign Repair & Replacement	1,411	1,755	-	-
Telecommunications	794	801	840	840
Gas & Oil	5,248	4,882	4,800	4,800
Professional Fees	14,294	14,395	17,880	21,340
Instructor Fees	38,604	34,716	46,800	46,800
Rentals & Leases	19,122	13,438	26,485	27,985
Printing Expense	156	73	1,100	1,100
Advertising/Signage	421	689	400	400
Contractual Services	15,450	16,250	21,800	21,800
Constituent Communication	22,514	21,494	-	-
Bank/Merc Acct Fees	3,179	3,560	3,423	3,423
Community Events	97,690	55,966	79,000	94,000
ActiveNet Fees	3,827	3,314	4,208	4,208
Office Supplies	209	868	700	700
Cleaning/Janitorial Supplies	-	46	-	-
Safety Supplies	-	64	-	-
Operating Supplies	-	428	-	-
Food & Beverage Supplies	2,304	823	2,550	2,550
Program Materials	30,776	35,928	41,595	44,235
Uniforms	890	966	829	829
Postage & Delivery	19	2	80	80
Small Tools	-	48	-	-
Software	-	85	-	-
Hardware/Peripherals	247	897	-	-
Furniture/Appliances	-	410	-	-
Equipment	1,837	-	-	-
ISF-Copier Charges	1,763	892	1,047	1,047
ISF-Mail Service Charges	-	-	-	-
ISF-Vehicle Replacement Charge	207	255	227	227
ISF-Motor Pool Charges	-	-	243	243
ISF-Technology Replacement	-	-	4,998	4,998
Contingency	-	-	25,000	25,000
<b>Total Recreation</b>	<b>\$ 545,987</b>	<b>\$ 529,691</b>	<b>\$ 616,814</b>	<b>\$ 702,479</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Senior Services**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Salaries-Full Time	\$ 56,537	\$ 58,343	\$ 59,900	\$ 101,330
Salaries-Part Time	43,070	54,344	65,527	39,725
FICA	2,668	3,384	4,062	2,463
Medicare	1,364	1,553	1,836	2,061
Workers Compensation	174	185	309	360
Unemployment Insurance	113	479	436	428
Group Health Insurance	11,014	10,983	12,222	23,040
Group Dental Insurance	886	932	979	1,711
Group Vision Insurance	156	156	156	288
Disability Insurance	239	244	636	1,067
Retirement	6,219	6,426	6,589	11,146
Life Insurance	60	68	68	114
Bonus	213	363	200	200
Allowance/Stipend	900	900	900	900
Licenses/Filing Fees	462	476	550	550
Dues, Subscript & Publicat	989	100	100	150
Meetings & Training	-	-	200	150
Office Equip Maint/ Repair	379	506	2,100	1,620
Sign Repair & Replacement	376	56	50	200
Professional Fees	1,062	432	1,260	1,260
Instructor Fees	640	-	2,541	6,541
Rentals & Leases	1,291	1,674	180	660
Printing Expense	70	324	150	325
Advertising/Signage	128	-	-	-
Contractual Services	27,365	35,598	54,950	50,950
Constituent Communication	3,239	3,373	4,290	-
Bank/Merc Acct Fees	831	727	1,190	1,190
ActiveNet Fees	3,838	3,797	4,180	4,180
Office Supplies	1,281	458	2,000	1,500
Cleaning/Janitorial Supplies	65	579	150	1,100
Safety Supplies	-	354	-	1,000
Operating Supplies	659	1,543	2,325	2,025
Food & Beverage Supplies	1,259	1,154	1,900	1,900
Program Materials	345	201	715	890
Uniforms	-	-	-	300
Postage & Delivery	194	192	135	135
Software	-	80	-	-
Hardware/Peripherals	2,946	1,435	-	-
Furniture/Appliances	482	-	-	-
Equipment	-	-	1,200	1,200
ISF-Vehicle Replacement Charge	68	50	45	45
ISF-Motor Pool Charges	-	-	48	48
ISF-Technology Replacement	-	-	2,550	2,550
<b>Total Senior Services</b>	<b>\$ 171,582</b>	<b>\$ 191,469</b>	<b>\$ 236,629</b>	<b>\$ 265,302</b>

# Law Enforcement

**FY21-22 Proposed Budget  
Summary of Expenditures  
Law Enforcement**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Dues, Subscript & Publicat	\$ 1,295	\$ -	\$ 1,296	\$ -
Equipment Maint/Repair	-	2,316	-	-
Software License/Maint	-	-	-	1,296
Printing Expense	-	-	700	700
Contractual Services	-	-	10,000	10,000
Law Patrol	4,090,929	4,675,700	3,802,921	5,043,087
Jail Fees	41,777	33,286	67,500	67,500
Animal Control	19,698	20,683	21,668	21,668
Office Supplies	-	-	40	40
Rewards Program	-	-	10,000	10,000
<b>Total Law Enforcement</b>	<b><u>\$ 4,153,699</u></b>	<b><u>\$ 4,731,985</u></b>	<b><u>\$ 3,914,125</u></b>	<b><u>\$ 5,154,291</u></b>

# Fire & Emergency Medical

**FY21-22 Proposed Budget  
Summary of Expenditures  
Fire & Emergency Medical**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>General Fund</b>				
Dues, Subscript & Publicat	\$ 3,256	\$ 700	\$ 3,360	\$ 500
Meetings & Training	-	1,229	2,200	2,200
Building Maint/Repair	708	84	-	-
Plumbing Repair	609	-	-	-
Fire Protection Systems	814	-	-	-
Grounds Maint/Repair	120	-	-	-
Backflow Testing & Maintenance	-	-	150	150
Equipment Maint/Repair	11,031	13,202	14,050	14,050
Vehicle Maint/Repair	31,636	38,508	40,900	40,900
Office Equip Maint/ Repair	-	-	150	150
Software License/Maint	-	-	-	2,860
Sign Repair & Replacement	370	512	-	-
Electricity Expense	1,228	715	3,000	-
Refuse/Recycling	-	-	1,080	1,080
Telecommunications	4,935	6,877	5,040	4,560
Water/Sewer	1,521	364	1,500	1,500
Gas & Oil	26,305	22,872	25,200	25,200
Professional Fees	864	80	640	640
Printing Expense	163	175	900	900
Intergovt Agreements	2,320	2,495	2,750	3,000
Contractual Services	3,613,295	3,721,694	2,555,565	3,948,347
Bank/Merc Acct Fees	1	-	-	-
Landscape Contracts	856	-	-	-
Office Supplies	21	-	550	550
Cleaning/Janitorial Supplies	-	378	50	50
Operating Supplies	4,452	4,018	6,760	6,760
Food & Beverage Supplies	146	505	-	2,580
Program Materials	1,047	1,071	1,000	1,000
Uniforms	940	-	3,600	3,600
Postage	29	11	15	15
Small Tools	5,659	4,611	6,500	6,500
Hardware/Peripherals	838	183	-	-
Furniture/Appliances	-	1,817	-	-
Equipment	6,013	10,510	10,000	18,000
ISF-Copier Charges	160	2	269	269
ISF-Vehicle Replacement Charge	173,504	170,189	466,651	232,651
ISF-Vehicle Replacement Charge	-	-	1,667	1,667
<b>Total Fire &amp; Emergency Medical</b>	<b>\$ 3,892,841</b>	<b>\$ 4,002,802</b>	<b>\$ 3,153,547</b>	<b>\$ 4,319,679</b>



## Special Revenue Funds

Streets Fund (HURF)

Special Revenue Fund

Public Art Fund

Court Enhancement Fund

Environmental Fund

Cottonwoods Maint. Dist. Fund

**FY21-22 Proposed Budget  
Summary of Expenditures  
Streets Fund**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Streets Fund</b>				
Salaries-Full Time	\$ 299,695	\$ 370,870	\$ 404,754	\$ 430,567
Overtime	6,909	8,723	-	-
On Call Pay	11,536	13,226	6,811	7,443
Medicare	4,398	5,471	5,984	6,370
Workers Compensation	16,144	19,340	31,682	35,058
Unemployment Insurance	145	655	655	651
Group Health Insurance	42,065	49,594	55,008	65,472
Group Dental Insurance	2,993	4,065	4,342	4,917
Group Vision Insurance	491	660	672	753
Disability Insurance	1,138	1,619	4,331	4,564
Retirement	34,875	43,245	45,262	48,163
Life Insurance	299	449	463	485
Bonus	203	647	302	302
Allowance/Stipend	900	900	900	990
Licenses/Filing Fees	382	911	-	-
Dues, Subscript & Publicat	2,344	2,263	11,750	11,750
Meetings & Training	410	180	-	-
Building Maint/Repair	1,810	12,746	15,000	11,500
HVAC Repair	80	10,000	-	-
Electrical Repair/Maint	-	569	3,000	3,000
Fire Protection Systems	509	509	2,000	2,000
Grounds Maint/Repair	127	8,761	50,000	-
Irrigation Repair	3,367	2,332	5,000	7,500
Backflow Testing & Maintenance	1,889	1,708	6,110	6,110
Drainage Maint/Repair	-	10,768	10,000	10,000
Storm Damage Cleanup	14,307	-	-	-
Equipment Maint/Repair	704	2,896	11,300	7,800
Traffic Signal Maint/Repair	2,889	4,570	-	-
Vehicle Maint/Repair	12,014	8,450	14,225	14,200
Office Equip Maint/ Repair	-	-	750	450
Other Maint/Repair	3,730	323	1,800	1,800
Road Repair	5,188	-	-	10,000
Striping	20,047	44,427	100,000	70,000
Sidewalk/Pathway Repair	54,364	47,357	70,000	70,000
Other Road Related Repair	3,178	43,254	-	-
Sign Repair & Replacement	96,923	14,911	32,000	32,000
Pavement Management	3,409,880	2,890,509	3,300,000	3,996,673
Painting	763	-	-	-
Lighting Repair	-	2,307	-	-
Electricity Expense	30,595	29,406	28,620	28,620
Refuse/Recycling	2,042	3,759	16,200	16,200
Telecommunications	4,689	5,561	5,016	5,976
Water/Sewer	42,779	72,962	76,210	76,210
Gas & Oil	14,400	13,758	14,400	14,400
Auditing Expense	9,694	10,831	11,460	11,460
Professional Fees	10,687	33,987	37,100	37,100
Legal Fees	19,607	61,500	70,200	70,200
Insurance Expense	82,851	84,796	89,036	89,036
Rentals & Leases	384	2,373	2,400	2,400
Printing Expense	-	23	-	-

**FY21-22 Proposed Budget  
Summary of Expenditures  
Streets Fund**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Streets Fund-continued</b>				
Contractual Services	\$ 1,076	\$ 2,400	\$ 18,500	\$ 16,000
Landscape Contracts	142,706	148,943	175,000	225,000
Traffic Signals	40,100	42,962	47,600	57,100
Office Supplies	675	157	2,075	2,075
Cleaning/Janitorial Supplies	389	567	500	500
Safety Supplies	852	441	1,020	1,020
Operating Supplies	9,870	8,610	16,450	16,775
Food & Beverage Supplies	1,079	1,227	500	500
Program Materials	139	-	-	-
Uniforms	1,807	1,620	1,876	1,876
Postage & Delivery	-	1	-	-
Small Tools	1,964	3,373	5,250	5,250
Software	-	-	7,500	5,000
Hardware/Peripherals	3,400	1,424	-	-
Furniture/Appliances	-	3,016	-	-
Equipment	9,766	5,180	-	-
Damages/Vandalism	6,976	26,506	40,000	40,000
ISF-Copier Charges	15	-	5	5
ISF-Vehicle Replacement Charge	32,079	41,150	54,205	54,205
ISF-Motor Pool Charges	25	54	48	48
ISF-Technology Replacement	-	-	5,550	5,550
Contingency	-	-	200,000	200,000
Furniture/Equipment	36,627	41,889	-	-
<b>Total Streets</b>	<b><u>\$ 4,563,969</u></b>	<b><u>\$ 4,277,691</u></b>	<b><u>\$ 5,120,822</u></b>	<b><u>\$ 5,843,024</u></b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Special Revenue Fund**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Special Revenue Fund</b>				
Professional Fes	\$ -	\$ -	\$ 148,500	\$ 148,500
Advertising/Signage	-	-	2,000	2,000
Intergovt Agreements	55,000	77,500	125,000	125,000
Contractual Services	-	-	1,277,783	1,325,522
Law Patrol	-	-	1,115,344	1,681,029
Contingency	-	-	1,026,000	1,063,000
Park Improvements	-	132,722	37,000	-
Other Infrastructure	36,211	-	-	-
<b>Total Special Revenue Fund</b>	<b>\$ 91,211</b>	<b>\$ 210,222</b>	<b>\$ 3,731,627</b>	<b>\$ 4,345,051</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Public Art Fund**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Public Art Fund</b>				
Art Maintenance/Install	\$ 11,319	\$ 11,276	\$ 25,000	\$ 25,000
Painting	-	5,950	6,000	6,000
Insurance	11,472	12,046	13,649	13,649
Contingency	-	-	50,000	100,000
<b>Total Public Art Fund</b>	<b>\$ 22,791</b>	<b>\$ 29,272</b>	<b>\$ 94,649</b>	<b>\$ 144,649</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Environmental Fund**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Environmental Fund</b>				
Salaries-Full Time	\$ 19,430	\$ 37,528	\$ 33,022	\$ -
Medicare	268	521	479	-
Workers Compensation	438	425	1,230	-
Unemployment Insurance	6	36	43	-
Group Health Insurance	1,448	2,339	2,521	-
Group Dental Insurance	108	184	192	-
Group Health Vision	19	31	31	-
Disability Insurance	81	135	351	-
Retirement	2,137	4,136	3,633	-
Life Insurance	20	37	38	-
Bonus	-	100	20	-
Licenses/Filing Fees	6,160	6,060	7,715	7,715
Dues, Subscript & Publicat	3,500	3,500	3,500	3,500
Meetings & Training	-	-	300	300
Grounds Maint/Repair	-	-	5,000	5,000
Wash Maintenance	-	184,073	210,000	210,000
Dam Inspection and Maint	13,400	13,400	20,400	20,400
Drainage Maint/Repair	68,416	63,255	160,000	160,000
Storm Damage Cleanup	265,340	66,314	80,000	80,000
Refuse/Recycling	-	-	-	-
Gas & Oil	-	276	-	-
Professional Fees	43,428	210	-	-
Contractual Services	77,355	104,685	135,920	135,920
Bank/Merc Acct Fees	74	74	25	25
Program Materials	36	-	2,000	2,000
Equipment	-	375	-	-
ISF-Copier Charges	13	3	30	30
ISF-Vehicle Replacement Charge	40	47	42	42
ISF-Motor Pool Charges	-	46	45	45
ISF-Technology Replacement	-	-	367	367
<b>Total Environmental Fund</b>	<b>\$ 501,717</b>	<b>\$ 487,790</b>	<b>\$ 666,904</b>	<b>\$ 625,344</b>

Special Revenue Funds  
 Court Enhancement & Cottonwoods Maintenance District Funds

**FY21-22 Proposed Budget  
 Summary of Expenditures  
 Court Enhancement Fund**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Court Enhancement Fund</b>				
Dues, Subscript & Publicat	\$ -	\$ -	\$ 1,500	\$ 1,500
Meetings & Training	-	-	2,500	2,500
Sign Repair & Replacement	-	38	500	500
Rentals & Leases	-	-	2,800	2,800
Printing Expense	-	-	2,000	2,000
Operating Supplies	-	848	-	-
Small Tools	218	-	-	-
Hardware/Peripherals	1,472	691	5,500	-
Furniture/Appliances	-	-	10,000	-
Equipment	-	-	-	19,500
Computer Hardware	-	-	35,500	-
Contingency	-	-	-	50,000
<b>Total Court Enhancement Fund</b>	<b>\$ 1,690</b>	<b>\$ 1,577</b>	<b>\$ 60,300</b>	<b>\$ 78,800</b>

Cottonwoods Maintenance District Fund

**FY21-22 Proposed Budget  
 Summary of Expenditures  
 Cottonwoods Maintenance District Fund**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Court Enhancement Fund</b>				
Dues, Subscript & Publicat	\$ 4,500	\$ 4,500	\$ 4,851	\$ 4,851
Printing Expense	-	135	250	250
Operating Supplies	30	30	30	30
<b>Total Court Enhancement Fund</b>	<b>\$ 4,530</b>	<b>\$ 4,665</b>	<b>\$ 5,131</b>	<b>\$ 5,131</b>

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Administration  
Excise Tax Funds

Downtown Strategy  
Economic Development  
Tourism

**FY21-22 Proposed Budget  
Summary of Expenditures  
Tourism Fund**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Tourism Fund</b>				
Salaries-Full Time	\$ 51,718	\$ 39,578	\$ 44,344	\$ 44,706
Medicare	745	571	655	661
Workers Compensation	91	67	118	132
Unemployment Insurance	21	8	54	54
Group Health Insurance	5,723	3,436	6,111	3,885
Group Dental Insurance	432	277	490	293
Group Vision Insurance	78	43	78	47
Disability Insurance	215	138	470	471
Retirement	5,689	4,353	4,878	4,917
Life Insurance	54	40	51	50
Bonus	51	5	25	25
Allowance/Stipend	720	615	810	810
Licenses/Filing Fees	585	320	-	-
Dues, Subscript & Publicat	3,857	8,045	8,383	8,383
Meetings & Training	203	1,277	3,500	3,500
Software License/Maint	-	-	-	3,000
Telecommunications	532	497	552	2,052
Professional Fees	37,600	16,334	51,683	51,683
Rentals & Leases	-	2,750	3,550	3,550
Printing Expense	-	66	-	-
Advertising/Signage	111,944	89,185	64,973	69,973
Constituent Communication	1,364	1,475	1,500	1,500
Office Supplies	415	250	700	700
Food & Beverage Supplies	-	-	500	500
Program Materials	10,474	1,477	4,086	4,086
Uniforms	290	-	1,000	1,000
Postage & Delivery	1,047	258	1,594	1,594
Software	3	-	-	-
Hardware/Peripherals	77	-	-	-
Equipment	-	-	1,000	1,000
ISF-Copier Charges	1,227	428	1,400	1,400
ISF-Vehicle Replacement Charge	147	164	146	146
ISF-Motor Pool Charges	-	234	156	156
ISF-Technology Replacement	-	-	459	459
<b>Total Tourism Fund</b>	<b>\$ 235,302</b>	<b>\$ 171,891</b>	<b>\$ 203,266</b>	<b>\$ 210,733</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Downtown Strategy Fund**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Downtown Strategy Fund</b>				
Equipment Maint/Repair	\$ -	\$ -	\$ -	\$ 1,800
Sign Repair & Replacement	1,079	-	-	-
Lighting Repair	-	3,232	-	-
Management Fees	381	540	400	400
Advertising/Signage	-	-	-	-
Holiday Lighting	36,744	34,702	53,000	38,000
Other Infrastructure	-	-	45,000	-
<b>Total Downtown Strategy Fund</b>	<b><u>\$ 38,204</u></b>	<b><u>\$ 38,474</u></b>	<b><u>\$ 98,400</u></b>	<b><u>\$ 40,200</u></b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Economic Development Fund**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Economic Development Fund</b>				
Salaries-Full Time	\$ 151,288	\$ 163,161	\$ 164,790	\$ 170,029
Medicare	2,181	2,289	2,456	2,533
Workers Compensation	274	271	407	438
Unemployment Insurance	94	196	163	160
Group Health Insurance	10,723	14,084	18,332	15,917
Group Dental Insurance	790	1,189	1,469	1,194
Group Vision Insurance	156	160	235	188
Disability Insurance	536	621	1,750	1,792
Retirement	16,072	17,325	18,127	18,703
Life Insurance	133	185	187	191
Bonus	101	96	75	75
Allowance/Stipend	1,500	3,045	4,590	4,590
Dues, Subscript & Publicat	10,293	5,274	5,624	5,624
Meetings & Training	2,809	4,551	6,320	6,320
Printing Expense	153	102	100	100
Advertising/Signage	-	868	-	-
Bank/Merc Acct Fees	-	92	-	-
Marketing	26,754	-	25,000	15,000
Office Supplies	118	72	200	200
Operating Supplies	18	-	-	-
Program Materials	-	9,158	-	-
Uniforms	-	43	-	-
Postage & Delivery	3	314	-	-
ISF-Copier Charges	40	6	69	69
ISF-Vehicle Replacement Charge	15	-	-	-
ISF-Motor Pool Charges	-	34	-	-
ISF-Technology Replacement	-	-	1,376	1,376
<b>Total Economic Development Fund</b>	<b><u>\$ 224,051</u></b>	<b><u>\$ 223,136</u></b>	<b><u>\$ 251,270</u></b>	<b><u>\$ 244,499</u></b>

# Debt Service Funds

General Obligation

Eagle Mountain Community  
Facilities District

Municipal Property Corporation

**Town of Fountain Hills, Arizona  
Legal Debt Margin Information**

	<b>FY18-19</b>	<b>FY19-20</b>	<b>FY20-21</b>	<b>FY21-22</b>
<b>6% Debt Limit</b>				
Debt limit	\$ 32,385,629	\$ 33,951,090	\$ 35,683,229	\$ 37,823,715
Total applicable to limit	-	-	-	-
Legal debt margin	\$ 26,678,977	\$ 27,998,343	\$ 35,683,229	\$ 37,823,715
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-
<b>20% Debt Limit</b>				
Debt limit	\$ 107,952,098	\$ 113,170,302	\$ 118,944,098	\$ 126,079,049
Total applicable to limit	3,495,000	1,615,000	-	-
Legal debt margin	\$ 83,454,923	\$ 89,832,809	\$ 118,944,098	\$ 126,079,049
Total net debt applicable to the limit as a percentage of debt limit	3%	1%	-	-
Net Assessed Full Cash Value	\$ 539,760,488	\$ 565,851,508	\$ 594,720,491	\$ 630,395,243

**GENERAL OBLIGATION DEBT SERVICE**

	FY18-19	FY19-20	FY20-21	FY21-22
Description	Actual	Actual	Revised Budget	Proposed Budget
<b>Revenues</b>				
Secondary Property Tax	\$ 2,011,867	\$ 1,665,453	\$ -	\$ -
Interest Income	18,703	7,063	1,200	1,200
<b>Total Revenues</b>	\$ 2,030,570	\$ 1,672,516	\$ 1,200	\$ 1,200
<b>Expenditures</b>				
Principal Payments	\$ (1,880,000)	\$ (1,615,000)	\$ -	\$ -
Interest Payments	(92,250)	(48,450)	-	-
Administrative/Trustee Fees	(600)	(850)	(350)	(350)
<b>Total Expenditures</b>	\$ (1,972,850)	\$ (1,664,300)	\$ (350)	\$ (350)

EAGLE MOUNTAIN COMMUNITY FACILITIES DISTRICT DEBT SERVICE

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Revenues</b>				
Property Tax	\$ 409,114	\$ 414,614	\$ 400,001	\$ -
Interest Income	<u>3,344</u>	<u>1,736</u>	<u>240</u>	<u>240</u>
<b>Total Revenues</b>	<u>\$ 412,458</u>	<u>\$ 416,350</u>	<u>\$ 400,241</u>	<u>\$ 240</u>
<b>Expenditures</b>				
Advertising/Signage	\$ -	\$ (88)	\$ (200)	\$ -
Principal Payments	(385,000)	(395,000)	(400,000)	-
Interest Payments	<u>(20,767)</u>	<u>(13,991)</u>	<u>(7,040)</u>	<u>-</u>
<b>Total Expenditures</b>	<u>\$ (405,767)</u>	<u>\$ (409,079)</u>	<u>\$ (407,240)</u>	<u>\$ -</u>

MUNICIPAL PROPERTY CORPORATION DEBT SERVICE

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Revenues</b>				
Interest Income	\$ -	\$ -	\$ -	\$ -
Transfer In	-	-	-	-
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures</b>				
License/Filing Fees	\$ -	\$ (10)	\$ (10)	\$ (10)
Principal Payments	(370,000)	(300,000)	-	-
Interest Payments	(10,854)	(4,860)	-	-
Administrative/Trustee Fees	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>
<b>Total Expenditures</b>	<u>\$ (381,854)</u>	<u>\$ (305,870)</u>	<u>\$ (1,010)</u>	<u>\$ (1,010)</u>



# Capital Projects Fund

Administration Department

Public Works Department

Community Services Department

**PROPOSED CAPITAL PROJECTS  
FY21-22 THROUGH FY25-26  
PROJECTS BY YEAR**

Project No.	Project Title	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	Five Year Total (excludes Prior Years' Costs)
<b><u>Stormwater Management/Drainage Projects</u></b>							
D6047	Drainage-Miscellaneous	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 358,830
D6057	Golden Eagle Impoundment Area Improvements	1,050,000	574,500	-	-	-	1,747,270
D6058	Panorama Drive Storm Drain Improvements	80,000	850,000	-	-	-	1,028,305
D6059	Brantley Detention Basin	350,000	-	-	-	-	350,000
D6060	Town Wide Storm Water Infrastructure Rehab	150,000	150,000	150,000	150,000	150,000	750,000
<b>TOTAL</b>		<b>\$ 1,680,000</b>	<b>\$ 1,624,500</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 4,234,405</b>
<b><u>Facilities Projects</u></b>							
F4037	Community Center Improvements	\$ 350,000	\$ 150,000	\$ 150,000	\$ 490,000	\$ 150,000	\$ 1,290,000
F4038	Community Garden Driveway Relocation	175,000	-	-	-	-	175,000
F4039	Park Place and Town Hall Shared Parking Driveway	90,000	-	-	-	-	90,000
<b>TOTAL</b>		<b>\$ 615,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 490,000</b>	<b>\$ 150,000</b>	<b>\$ 1,555,000</b>
<b><u>Parks &amp; Recreation Projects</u></b>							
P3026	Fountain Park Access Improvements	\$ 90,000	\$ 900,000	\$ -	\$ -	\$ -	\$ 990,000
P3033	Video Surveillance Cameras	75,000	75,000	75,000	75,000	75,000	469,316
P3035	Four Peaks Park Upgrades	200,000	100,000	-	-	-	712,564
P3036	Desert Vista Skate Park Lights	75,000	-	-	-	-	75,000
P3040	Splash Pad Renovation	860,000	-	-	-	-	860,000
P3041	Sunridge Park	-	200,000	3,300,000	-	-	3,500,000
P3044	Sierra Madre Park	-	100,000	2,500,000	2,500,000	-	5,100,000
P3045	Four Peaks Park Playground Parking Lot Imp	65,000	-	-	-	-	65,000
P3046	Avenue Linear Park Receptacles and Paver Rehab	150,000	100,000	-	-	-	250,000
P3047	Fountain Park Playground Equipment	100,000	-	-	-	-	100,000
P3048	Sunridge Trail Connector and Parking Lot	360,000	-	-	-	-	360,000
P3049	Desert Vista Turf Improvements	250,000	-	-	-	-	250,000
P3050	Desert Vista Turf Improvements	60,000	65,000	-	-	-	125,000
<b>TOTAL</b>		<b>\$ 2,285,000</b>	<b>\$ 1,540,000</b>	<b>\$ 5,875,000</b>	<b>\$ 2,575,000</b>	<b>\$ 5,050,000</b>	<b>\$ 17,831,880</b>
<b><u>Street/Sidewalk Projects</u></b>							
S6058	Shea Blvd. Widening - Palisades Blvd. to Technology Dr.	\$ 226,000	\$ 2,260,000	\$ -	\$ -	\$ -	\$ 2,591,000
S6059	Wayfinding Signs	250,000	-	-	-	-	250,000
S6061	Sidewalk Infill Program	-	200,000	150,000	-	-	597,138
S6062	AOTF/Verde River Intersection Improvements	-	-	-	-	-	7,630
S6064	Desert Vista Crosswalk	312,000	-	-	-	-	312,000
S6065	MAG Sidewalk Infill Grant	291,000	-	-	-	-	291,000
S6068	Guardrail Replacement Town Wide	50,000	-	-	-	-	50,000
S6069	Saguaro and AOTF Roundabout	120,000	1,200,000	-	-	-	1,320,000
<b>TOTAL</b>		<b>\$ 1,249,000</b>	<b>\$ 3,660,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,418,768</b>
<b><u>Traffic Signal Projects</u></b>							
T5005	Traffic Signal-Palisades & Eagle Ridge/Palomino	\$ 95,000	\$ 850,000	\$ -	\$ -	\$ -	\$ 945,000
<b>TOTAL</b>		<b>\$ 95,000</b>	<b>\$ 850,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 945,000</b>
<b><u>Vehicle Replacement Program</u></b>							
	Vehicle Replacement Per Schedule	\$ 54,385	\$ 530,198	\$ 256,722	\$ -	\$ -	\$ 841,305
<b>Contingency</b>		<b>\$ 296,200</b>	<b>\$ 391,225</b>	<b>\$ 318,750</b>	<b>\$ 163,250</b>	<b>\$ 54,000</b>	<b>\$ 1,223,425</b>
<b>TOTAL PROPOSED CAPITAL PROJECTS (excludes Vehicle Replacement Program)</b>		<b>\$ 6,220,200</b>	<b>\$ 8,215,725</b>	<b>\$ 6,693,750</b>	<b>\$ 3,428,250</b>	<b>\$ 5,454,000</b>	<b>\$ 31,208,478</b>

**FY21-22 Proposed Budget  
Summary of Expenditures  
Capital Projects Fund**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Capital Projects Fund</b>				
Management Fees	\$ 2,720	\$ 2,294	\$ 2,800	\$ 2,800
Building Improvement Expenses	-	99,458	-	-
Street Improvement Expenses	-	-	-	-
Stormwater/Drainage Expenses	2,526	16,823	-	50,000
Building Improvements	2,558,246	146,813	150,000	350,000
Street Improvements	537,098	734,809	1,850,903	517,000
Park Improvements	1,120,213	431,811	835,000	2,767,000
Other Infrastructure	-	-	50,000	360,000
Stormwater/Drainage Improvements	-	206,175	2,628,695	1,630,000
Contingency	-	-	-	222,150
<b>Total Capital Projects Fund</b>	<b><u>\$ 4,220,803</u></b>	<b><u>\$ 1,638,183</u></b>	<b><u>\$ 5,517,398</u></b>	<b><u>\$ 5,898,950</u></b>

## Internal Service Funds

Facilities Replacement Fund  
Technology Replacement Fund  
Vehicle Replacement Fund

**FY21-22 Proposed Budget  
Summary of Expenditures  
Facilities Reserve Fund**

Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Facilities Reserve Fund</b>				
Building Maint/Repair	\$ -	\$ 127,790	\$ -	\$ 122,206
HVAC Repair	-	-	10,000	23,185
Irrigation Repair	-	5,717	-	-
Parking Lot Repair	-	-	-	22,884
Painting	-	20,887	196,690	88,294
Equipment	195,956	54,933	41,200	225,889
Building Improvement Expenses	-	50,328	-	204,496
Park Improvements Expenses	241,072	28,234	237,043	85,086
Computer Hardware	-	123,117	-	-
Contingency	-	-	334,211	66,079
<b>Total Facilities Reserve Fund</b>	<b><u>\$ 437,028</u></b>	<b><u>\$ 411,006</u></b>	<b><u>\$ 819,144</u></b>	<b><u>\$ 838,119</u></b>

**Technology Replacement Fund**

**Service Delivery Plan**

The Technology Replacement Fund has been established to cover replacement costs for large scale items that cannot be absorbed in annual operating budgets. These items include, but are not limited to, printers, servers, plotters, workstations, phones and phone system, and audio video equipment.

<b>FY21-22 Proposed Budget Summary of Expenditures Technology Replacement Fund</b>				
Description	FY18-19 Actual	FY19-20 Actual	FY20-21 Revised Budget	FY21-22 Proposed Budget
<b>Internal Service Fund</b>				
Hardware/Peripherals	\$ -	\$ -	\$ 20,000	\$ 45,000
Contingency	-	-	<u>5,000</u>	<u>5,000</u>
<b>Total Internal Service Fund</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 25,000</u></b>	<b><u>\$ 50,000</u></b>

# Glossary

**Account**

A separate financial reporting unit for budgeting, management or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts. Several related accounts may be grouped together in a fund. A list of accounts is called a chart of accounts.

**Accounting Standards**

The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB) that guide the recording and reporting of financial information by state and local governments.

**Accrual Basis of Accounting**

The basis of accounting under which transactions are recognized at the time they are incurred, as opposed to when cash is received or sent. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned. Un-billed services are recorded as receivables at year end.

**Actual vs. Budgeted**

Difference between the amounts projected (budgeted) in revenues or expenditures at the beginning of the fiscal year and the actual receipts or expenses, which are incurred by the end of the fiscal year.

**Adopted Budget**

Used in fund summaries and department and division summaries within the budget document. Represents the annual budget as approved by formal action of the Town Council, which sets the spending limits for the fiscal year.

**Adoption**

Formal action by the Town Council, which sets the spending limits for the fiscal year.

**Ad Valorem Taxes**

Commonly referred to as property taxes. The charges levied on all real, and certain personal property, according to the property's assessed value and the tax rate. Used as a source of monies to pay general obligation debt and to support the General Fund.

**Allocation**

A part of a lump sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or subjects.

**Appropriation**

Specific amount of monies authorized by the Town Council for the purpose of incurring obligations and acquiring goods and services. An appropriation is limited in amount and time when it may be used unless it is for capital projects such as constructing roads and buildings.

**Arbitrage**

The ability to use tax exempt proceeds and, by investing those funds in higher yielding taxable securities, generate a profit to the issuer.

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**Assessed Valuation**

A value that is established for real and personal property for use as a basis for levying property taxes. Property values are established by the County Assessor and the State as a basis for levying taxes.

**Asset**

Resources and property of the Town that can be used or applied to cover liabilities. Alternatively, any owned physical object (tangible) or right (intangible) having a monetary value or an item or source of wealth expressed in terms of any cost benefiting a future period.

**Attrition**

A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, or retirement.

**Audit Report**

The report prepared by an auditor covering the audit or investigation of an entity's financial position for a given period of time, usually a year. As a general rule, the report should include: 1) a statement of the scope of the audit; 2) explanatory comments concerning exceptions from generally accepted auditing standards; 3) opinions; 4) explanatory comments concerning verification procedures; 5) financial statements and schedules; and 6) statistical tables, supplementary comments and recommendations. The auditor's signature follows 3). The Town is required to have an annual audit conducted by qualified certified public accountants.

**Authorized Positions**

Employee positions which are authorized in the adopted budget.

**Available (Unassigned) Fund Balance**

Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balanced Budget**

Arizona law (Title 42-Arizona Revised Statutes) requires the Town Council to annually adopt a balanced budget by purpose of public expense. State law defines this balanced budget as "the primary property tax levy, when added together with all other available resources, must equal these expenditures." The total of proposed expenditures will not exceed the total of estimated revenues and fund balances.

**Base Budget**

The ongoing expense for personnel, contractual services, commodities, and the replacement of equipment to maintain service levels previously established by the Town Council.

**Basis of Accounting**

Defined by the Government Accounting Standards Board by Fund type as the method of accounting for various activities. The basis is determined when a transaction or event is recognized in the fund's operating statement..

**Beginning Balance**

The residual funds brought forward from the previous fiscal year (ending balance).

### **Bond**

A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity dates), and carrying interest at a specified rate, usually paid periodically. The difference between a bond and a note is that a bond is issued for a longer period and requires greater legal formality.

Bonds are primarily used to finance capital projects. The most common types of bonds are:

- General Obligation (GO) Bond: This type of bond is secured by the full faith, credit, and taxing power of the municipality.
- Revenue Bond: This type of bond is secured by the revenues from a specific source such as gas taxes or water revenues.

### **Bond Rating**

The measure of the quality and safety of a bond. The rating indicates the likelihood that a debt issuer will be able to meet scheduled repayments and dictates the interest rate paid.

### **Bond Refinancing**

The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

### **Budget**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. This official public document reflects decisions, assesses service needs, establishes allocation of resources, and is the monetary plan for achieving Town goals and objectives.

### **Budget Amendment**

A change of budget appropriation between expenditure accounts that is different from the original adopted budget. Budget amendments do not change the legal spending limit adopted by the Town Council.

### **Budget Calendar**

The schedule of key dates which a government follows in the preparation and adoption of the budget.

### **Budget Document**

The instrument used by the budget-making authority to present a comprehensive financial program to the Town Council.

### **Budget Message**

The opening section of the budget document which provides the Town Council and the public with a general summary of the most important aspects of the budget, changes from the previous fiscal year, and recommendations regarding the financial policy for the upcoming period.

### **Budgetary Basis of Accounting**

The basis of accounting used to estimate financing sources and uses in the budget. The method used to determine when revenues and expenditures are recognized for budgetary purposes. This basis generally takes one of three forms: GAAP, cash, or modified accrual.

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**Budgetary Control**

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets**

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget**

A spending plan for improvements to, or acquisition of, land, facilities and infrastructure that balances revenues and expenditures, specifies the sources of revenues, and lists each project or acquisition. Normally a capital budget must be approved by the legislative body. The capital budget and accompanying appropriation ordinance may be included in a consolidated budget document that has a section devoted to capital expenditures and another to operating expenditures. Alternatively, two separate documents may be prepared – one for the capital budget and one for the operating budget.

**Capital Expenditure**

A capital expenditure is made when purchasing a fixed asset having a value of \$10,000 or more and a useful life of more than one year.

**Capital Improvement Program**

The Capital Improvement Plan (CIP) is a comprehensive projection of capital investment projects, which identifies priorities as to need, method of financing, and project costs and revenues that will result during a five-year period. The plan is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the annual capital budget. The capital plan for the ensuing year must be formally adopted during the budget process.

**Capital Improvement Project**

Expenditures for the construction, purchase or renovation of Town facilities or property that have a value greater than \$50,000.

**Capital Outlay**

Expenditures resulting in the acquisition of or addition to the Town's fixed assets with a value of \$10,000 or more and a useful economic lifetime of more than one year.

**Capital Project Carryover**

An approved Capital Project that was not completed in the fiscal year and, therefore, was budgeted again in the current fiscal year in order to finish the project.

**Capital Projects Funds**

Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

**Cash Basis of Accounting**

The basis of accounting in which transactions are recognized only when cash amounts are increased or decreased.

**Cash-in-lieu**

Funding for capital projects the Town requires from developers in lieu of them constructing necessary off- site improvements related to their development project.

**Community Facilities District (CFD)**

A separate legal entity established by the Town which allows for financing of public improvements and services.

**Comprehensive Annual Financial Report (CAFR)**

The official annual financial report of the Town. The CAFR represents management's report to the Town Council, constituents, investors and creditors.

**Contingency/Reserve**

An amount, a budgetary reserve/contingency, set aside as available, with Town Council approval, to cover unforeseen expenditures, emergency expenditures, or revenue shortfalls.

**Contractual Services**

Services such as rentals, insurance, maintenance, etc. that are purchased by the Town.

**Debt Limit**

Statutory or constitutional limit on the principal amount of debt that an issuer may incur (or that it may have outstanding at any one time).

**Debt Ratio**

Total debt divided by total assets.

**Debt Service**

The cost of paying principal and interest payments on outstanding bonds according to a predetermined payment schedule.

**Debt Service Fund**

One or more funds established to account for revenues used to repay the principal and interest on debt.

**Deficit**

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department**

A major administrative portion of the Town which indicates overall management responsibility for an operation or a group of related operations.

**Depreciation**

An accounting transaction which spreads the acquisition value of an asset across its useful life. Alternatively, expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development Fees**

Those fees and charges generated by building, development, and growth in the Town.

**Disbursement**

The expenditure of money from an account.

**Distinguished Budget Presentation Awards Program**

A voluntary awards program administered by the Government Finance Officers Association of the United States and Canada to encourage governments to prepare effective budget documents.

**Division**

A grouping of related activities within a particular Department (example, Senior Services is a Division of Community Services).

**Employee (or Fringe) Benefits**

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the Town's share of costs for social security, pension plans, medical and life insurance plans.

**Encumbrance**

The formal accounting recognition of appropriated or committed funds to be set aside for a future expenditure. To encumber funds means to set aside or commit funds for a specified future expenditure. For budgetary purposes, encumbrances are considered expenditures.

**Ending Balance**

The residual funds that are spendable or available for appropriation at the end of the fiscal year.

**Estimated Revenue**

The amount of projected revenue to be collected during the fiscal year.

**Expenditure**

A net decrease in financial resources. Expenditures include operating expenses which require the use of current assets. If accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid. If they are kept on the cash basis, the term covers only actual disbursements for these purposes.

**Expenditure Limitation**

An amendment to the Arizona State Constitution that limits annual expenditures of all municipalities. The Economic Estimates Commission, based on population growth and inflation, sets the limit. All municipalities have the option of Home Rule where the voters approve a four-year expenditure limit based on revenues received.

**Expenses**

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other costs.

**Fees**

Charges for specific services.

**Financial Plan**

A summary by fund of planned revenues, expenditures, operating transfers, reserves, and fund balances.

**Fiscal Policy**

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year**

Any period of twelve consecutive months establishing the beginning and the ending of financial transactions. For the Town of Fountain Hills, this period begins July 1 and ends June 30.

**Fixed Assets**

Assets of a long-term character which are intended to continue to be in use or kept for more than one year and of a monetary value greater than \$10,000.

**Franchise Fees**

Annual fees paid by utilities (e.g. cable TV) for use of Town public rights-of-way. Franchise fees are typically a set percentage of gross revenue within the Town.

**Full Faith and Credit**

A pledge of a government's taxing power to repay debt obligations.

**Full-Time Equivalent Position (FTE)**

A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be equivalent to a 0.5 FTE.

**Fund**

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in these assets and liabilities.

**Fund Balance**

Difference between assets and liabilities reported in a government fund.

**Non-spendable** – Portions of fund balance that include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**Restricted** – Portion of fund balance that reflects constraints placed on the use of resources that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. In the case of the Town, this would be the Council and Mayor.

**Assigned** – Amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed.

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**Unassigned** – Residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

**General Fund**

The major fund in most governmental entities. While other funds tend to be restricted to a single purpose, the General Fund is a catch-all for general government purposes. The General Fund contains the activities commonly associated with municipal government, such as police and fire protection, parks and recreation.

**General Obligation Bonds**

This type of bond is backed by the full faith, credit and taxing power of the government. Bonds that finance a variety of public projects. The repayment of these bonds is usually made from secondary property tax revenues.

**General Plan**

A plan approved by the Town Council that provides the fundamental policy direction and guidance on development decisions in the Town.

**Generally Accepted Accounting Principles (GAAP)**

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goal**

The end toward which effort is directed. A goal is general and timeless.

**Governmental Funds**

Governmental Funds are those through which most governmental functions of the Town are recorded. Revenues are recognized as soon as they are both measurable and available. Expenditures generally are recorded when a liability is incurred except for unmatured interest on debt and certain similar obligations, which should be recognized when due.

**Grants**

A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Highway User Revenue Fund (HURF)**

A fund with revenues consisting of state taxes collected on gasoline, vehicle licenses and other transportation related fees. These funds must be used for street and highway purposes.

**Indirect Cost**

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure**

The physical assets of a government (e.g. streets, public buildings, parks, etc.).

**Interfund Transfers**

The movement of monies between funds of the same governmental entity.

**Intergovernmental**

Refers to transactions between different levels of government, e.g. city, county, state and federal.

**Intergovernmental Agreement**

A contract between governmental entities as authorized by State law.

**Intergovernmental Revenue**

Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Journal Entry**

An entry into the financial system that transfers actual amounts from one account, department, or fund to another.

**Lapsing Appropriation**

An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpended or unencumbered balance lapses or ends, unless otherwise provided by law.

**Levy**

The total amount to be raised by general property taxes for purposes specified in the property tax levy motion.

**Levy Rate**

The amount of tax levied for each \$100 of assessed valuation.

**Liability**

Indebtedness of a governmental entity, such as amounts owed to vendors for services rendered or goods received, and principal and interest owed to bondholders. These amounts are debts or legal obligations which must be paid at some future date.

**Line-item Budget**

A budget prepared along departmental lines that focuses on what is to be bought.

**Local Transportation Assistance Fund (LTAF)**

Revenues are generated by the State Lottery. Distribution of these funds is based on population. Funds must be used for public transit or streets, but a small portion may be used for cultural purposes.

**Long-term Debt**

Debt with a maturity of more than one year after the date of issuance.

**Modified Accrual Basis of Accounting**

The basis of accounting used by governmental-type funds. Under this basis, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period.

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**Municipal Property Corporation (MPC) Bond**

Bonds that are backed by the excise taxes of the Town including local sales tax, franchise tax, State-shared sales tax, and motor vehicle in-lieu tax. The MPC is a non-profit corporation established for the purpose of issuing debt to purchase municipal facilities, which it leases to the Town.

**Object Detail**

An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

**Objectives**

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame. The achievement of the objective advances an organization toward a corresponding goal.

**Obligations**

Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Budget**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisitions, spending, and service delivery activities of the Town are controlled.

**Operating Expenses**

The cost for personnel, materials, and equipment required for a department to function.

**Operating Impacts**

Operating impacts are the additional, incremental revenues or costs associated with the project—any new cost or revenue streams resulting from the project less existing expenditures and revenues where applicable. These impacts include maintenance expenses, utility and personnel expenses, revenues from project-specific construction spending and operating revenues.

**Operating Revenue**

Funds that the government receives as income to pay for ongoing operations. The revenue includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Ordinance**

A formal legislative enactment by the governing body of a municipality. If the ordinance is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

**Pay-as-you-go Basis**

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Per Capita**

A unit of measure that indicates the amount of some quantity per person in the Town.

**Performance Based Budget**

The Performance Based Budget is a customer based, performance driven, results oriented budget system based on Outcome Management. Outcome Management is a management approach that focuses on the results achieved when providing a service.

**Performance Indicators**

Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs. Measurement of service performance indicators that reflect the amount of money spent on services and the resulting outcomes at a specific level of services provided.

**Performance Measurement**

Statistical indicators that permit program evaluation to be conducted in a budgetary context.

**Performance Target**

Percentage or number for each program performance measure that will be the desired level of performance for the upcoming budget period.

**Personal Services**

The classification of all salaries, wages, and fringe benefits expenditures. Fringe benefits include FICA, retirement contributions, medical insurance, life insurance, and workers' compensation. In some cases, benefits may also include clothing allowances and education assistance.

**Policy**

A plan, course of action, or guiding principle, designed to set parameters for decisions and actions. A policy could also be a more precise statement of a desired course of action.

**Program**

A group of related activities performed by one or more divisions or departments of the Town for the purpose of accomplishing a service the Town is responsible for delivering.

**Property Tax**

Total property tax levied by a municipality on the assessed value of a property within Town limits. In Arizona, the property tax system is divided into primary and secondary.

**Primary Property Tax** – A limited tax levy used for operations based on primary assessed valuation and primary tax rate. The tax rate is restricted to a 2% annual increase. Municipalities may use this tax for any purpose.

**Secondary Property Tax** – An unlimited tax levy restricted to voter-approved budget overrides. The tax is based on the secondary assessed valuation and secondary tax rate.

**Reserve**

An account used to segregate a portion of a fund balance to indicate that it is not available for expenditure, or it is legally set aside for a specific future use.

**Resolution**

A special or temporary order of the Town Council. Requires less formality than an ordinance or statute.

**Resources**

Total amounts available for appropriation including estimated revenues, bond/loan proceeds, fund transfers, and beginning fund balances.

**Revenue**

Amounts received by government from sources including taxes, fines, fees, grants, or charges for services, which can be used to finance government operations or capital assets. These amounts increase the net assets of the government. For those revenues which are recorded on an accrual basis, this term designates additions to assets which (a) do not increase any liability, (b) do not represent recovery of an expenditure, and (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.

**Revenue Bonds**

Bonds whose principal and interest are payable exclusively from earnings of a revenue generating fund.

**Secondary Property Tax Rate**

Arizona statute does not limit the secondary tax levy amount and municipalities may only use this levy to retire the principal and interest or redemption charges on bonded debt.

**Service Level**

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Sinking Fund**

A means of repaying funds that were borrowed through a bond issue. The issuer makes periodic payments to a trustee who retires part of the issue by purchasing the bonds in the open market.

**Special Revenue Fund**

Created out of receipts of specific taxes or other earmarked revenues. Such funds are authorized by statutory or charter provisions to pay for specific activities with a special form of continuing revenues.

**State-shared Revenue**

Includes the Town's portion of State sales tax revenues, State income tax receipts, and motor vehicle in-lieu taxes.

**Strategic Plan**

The Strategic Plan defines the Town's strategy, or direction, and assists Town management in making decisions on the allocation of personnel and resources.

**Supplemental Appropriation**

An additional appropriation made by the governing body after the budget year has started.

**Tax Levy**

The total amount of the general property taxes collected for purposes specified in the Tax Levy Ordinance.

**Tax Rate**

The amount of tax levied for each \$100 of assessed valuation.

**Taxes**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfer**

Movement of resources between two funds. Example: An interfund transfer would include the transfer of operating resources from the General Fund to the Streets Fund.

**Unassigned Fund Balance**

The portion of a fund's balance that is not restricted or committed for a specific purpose and is available for general appropriation.

**Unencumbered Balance**

The amount of an appropriation that is neither expended nor encumbered; essentially the amount of money still available for future purposes.

**Unreserved Fund Balance**

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Fees**

The fee charged for the direct receipt of a public service to the party or parties who benefit from the service.

**Valley**

The area represented by the Greater Phoenix Metropolitan area. Phoenix is also known as the Valley of the Sun.

**Variance**

Comparison of actual expenditure and revenues from one year to the next and comparison of budget-to-actual in current fiscal year.

**Working Capital**

A financial metric which represents the amount of day-to-day operating liquidity available. Also known as operating capital, it is calculated as current assets minus current liabilities.

**Working Cash**

The excess of readily available assets over current liabilities.

# Acronyms

## Acronyms

**ABC**-American Base Course

**AC**-Asphaltic Concrete

**ACA**-Arizona Commerce Authority

**ACMA**-Arizona City Manager's Association

**ADA**-Americans with Disabilities Act

**ADEQ**-Arizona Department of Environmental Quality

**ADOG**-Association of Dog Owners Group

**ADOT**-Arizona Department of Transportation

**ADWR**-Arizona Department of Water Resources

**AGIC**-Arizona Geographic Information Council

**AICP**-American Institute of Certified Planners

**AOC**-Administrative Office of the Courts

**APA**-American Planning Association

**APRA**-American Parks & Recreation Association

**APWA**-American Public Works Association

**ARRA**-American Recovery and Reinvestment Act of 2009

**ARS**-Arizona Revised Statutes

**ASCE**-American Society of Civil Engineers

**AZBO**-Arizona Building Officials

**AZDOR**-Arizona Department of Revenue

**AZDOT**-Arizona Department of Transportation

**AZ POST**-Arizona Peace Officer Standards and Training Board

**BGC**-Boys and Girls Club

**BRE**-Business Retention and Expansion

**BVAC**-Business Vitality Advisory Council

**CAD**-Computer-Aided Design

**CAFR**-Comprehensive Annual Financial Report

**CARE**-Crisis Activated Response Effort

**CCEF**-Court Collection Enhancement fund

**CELA**-Code Enforcement League of Arizona

**CFD**-Community Facilities District

**CIP**-Capital Improvement Program

**CMAQ**-Congestion Mitigation and Air Quality

**cu. yd.**-Cubic Yard

**EMCFD**-Eagle Mountain Community Facilities District

**EMMA**-Electronic Municipal Market Access

**EOC**-Emergency Operations Center

**EPIC**-TBI-Excellence in Prehospital Care -Traumatic Brain Injury

**FEMA**-Federal Emergency Management Administration

**FHUSD**-Fountain Hills Unified School District

**FIT**-Fountain Hills Integrated Trails

**FTE**-Full Time Equivalent

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<b>FY</b> -Fiscal Year	<b>LTAP</b> -Local Technical Assistance Program
<b>GAAP</b> -Generally Accepted Accounting Principles	<b>LTAF</b> -Local Transportation Assistance Fund
<b>GADA</b> -Greater Arizona Development Authority	<b>MAG</b> -Maricopa Association of Governments
<b>GASB</b> -Governmental Accounting Standards Board	<b>MCFCD</b> -Maricopa County Flood Control District
<b>GFOA</b> -Government Finance Officers Association	<b>MCSO</b> -Maricopa County Sheriff's Office
<b>GIS</b> -Geographical Information System	<b>MH</b> -Manhole
<b>GO</b> -General Obligation	<b>MHz</b> -Megahertz
<b>GPEC</b> -Greater Phoenix Economic Council	<b>MPC</b> -Municipal Property Corporation
<b>HDM</b> -Home Delivered Meals	<b>MSRB</b> -Municipal Securities Rulemaking Board
<b>HPE</b> -Hillside Protection Easement	<b>NACSLB</b> -National Advisory Council on State and Local Budgeting
<b>HURF</b> -Highway User Revenue Fund	<b>NRPA</b> -National Recreation and Park Association
<b>HVAC</b> -Heating, Cooling, and Air Conditioning	<b>PC</b> -Portland Cement
<b>ICMA</b> -International City/County Management Association	<b>PUD</b> -Planned Unit Developments
<b>ICSC</b> -International Council of Shopping Centers	<b>PTO</b> -Parent Teacher Organization
<b>ID</b> -Improvement District	<b>RFP</b> -Request for Proposal
<b>IFEA</b> -International Festivals & Events Association	<b>RFQ</b> -Request for Quotation
<b>IGA</b> -Intergovernmental Agreement	<b>RPM</b> -Reflective Pavement Marker
<b>IIP</b> -Infrastructure Improvement Plan	<b>RPTA</b> -Regional Public Transit Agency
<b>ISO</b> -International Standards Organization	<b>SEC</b> -Securities and Exchange Commission
<b>IT</b> -Information Technology	<b>sq. ft.</b> -Square Feet
<b>ITS</b> -Intelligent Transportation System	<b>sq. yd.</b> -Square Yard
<b>JCEF</b> -Judicial Court Enhancement Fund	<b>SR</b> -State Route
<b>ln. ft.</b> -Lineal (Linear) Feet	<b>STORM</b> -Stormwater Outreach for Regional Municipalities

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**SWOT**-Strengths, Weaknesses, Opportunities, Threats

**V**-Volt

**VHF**-Very High Frequency

**VOIP**-Voice Over Internet Protocol

**VRP**-Vehicle Replacement Fund

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**Town of Fountain Hills**  
**16705 E. Avenue of the Fountains**  
**Fountain Hills, Arizona 85268**  
**480-816-5100**  
**[www.fh.az.gov](http://www.fh.az.gov)**



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