

**CITY OF APACHE JUNCTION  
SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES  
FISCAL YEAR 2006-2007**

FUND	ADOPTED BUDGETED EXPENDITURES 2005-2006	ACTUAL EXPENDITURES 2005-2006*	UNRESERVED FUND BALANCE 07/01/2006	DIRECT PROPERTY TAX REVENUES 2006-2007	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2006-2007	OTHER FUNDING SOURCES 2006-2007 IN (OUT)	TOTAL RESOURCES AVAILABLE 2006-2007	ADOPTED BUDGETED EXPENDITURES 2006-2007	
1) General Fund	24,128,233	23,056,000	3,116,258	-	23,433,000		26,549,258	26,549,258	
2) Special Revenue Funds	14,935,015	6,929,200	3,939,559	-	12,919,000	6,000,000	-	22,858,559	22,858,559
<b>TOTAL ALL FUNDS</b>	<b>39,063,248</b>	<b>29,985,200</b>	<b>7,055,817</b>	<b>-</b>	<b>36,352,000</b>	<b>6,000,000</b>	<b>-</b>	<b>49,407,817</b>	<b>49,407,817</b>

<u>EXPENDITURE LIMITATION COMPARISON</u>	<u>2005-2006</u>	<u>2006-2007</u>
1. Budgeted Expenditures	39,063,248	49,407,817
2. Budgeted Expenditures Adjusted for Reconciling Items		
3. Less: Estimated Exclusions	( )	( )
4. Total Estimated Expenditures and Expenses Subject to Expenditure Limitation	<u>39,063,248</u>	<u>49,407,817</u>
5. Expenditure Limitation	<u>39,063,248</u>	<u>49,407,817</u>

\*Unaudited figures

[X] The city does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has not been completed.

SCHEDULE A

**CITY OF APACHE JUNCTION  
SUMMARY BY FUND OF REVENUES OTHER THAN PROPERTY TAXES  
FISCAL YEAR 2006-2007**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2005-2006</u>	<u>ACTUAL REVENUES 2005-2006*</u>	<u>ESTIMATED REVENUES 2006-2007</u>
<b><u>GENERAL FUND</u></b>			
Local Taxes			
City Sales Tax	\$ 10,600,000	\$ 10,512,000	\$ 10,550,000
City Sales Tax (Capital Projects)	1,060,000	1,051,200	1,055,000
City Sales Tax Audit	475,000	450,000	475,000
Franchise Tax	114,000	114,000	115,000
Lighting Districts	80,000	80,000	80,000
Licenses and Permits			
Business Licenses	123,000	130,000	135,000
Building Inspection	300,000	450,000	560,000
Animal Control	85,000	75,000	85,000
Miscellaneous	3,000	6,000	5,000
Intergovernmental Revenues			
State			
Sales Tax	3,116,000	3,325,000	3,310,000
Revenue Sharing	3,330,000	3,330,000	3,771,000
County			
Vehicle License Tax	1,500,000	2,000,000	1,500,000
Charges for Service			
Planning and Zoning	35,000	40,000	56,000
Engineering Fees	6,000	6,000	6,000
Recreation Fees	350,000	550,000	450,000
Library Fees	41,000	50,000	55,000
Fines and Forfeits			
Court Fines	225,000	235,000	275,000
Interest on Investments			
Interest	70,000	375,000	450,000
Miscellaneous Revenues			
Miscellaneous	490,000	490,000	500,000
<b>Total General Fund</b>	<b>\$ 22,003,000</b>	<b>\$ 23,269,200</b>	<b>\$ 23,433,000</b>

*Last Account from Dept of Econ. 3,262,000 (49,900)*  
*3,868,700 3,771,000 87,900*  
*4,447,900*

**CITY OF APACHE JUNCTION  
SUMMARY BY FUND OF REVENUES OTHER THAN PROPERTY TAXES  
FISCAL YEAR 2006-2007**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2005-2006</u>	<u>ACTUAL REVENUES 2005-2006*</u>	<u>ESTIMATED REVENUES 2006-2007</u>
<u>SPECIAL REVENUE FUNDS</u>			
Highway User Revenue Fund			
Intergovernmental Revenues			
State			
Highway Users Revenue	\$ 3,038,000	\$ 3,250,000	\$ 3,200,000
County			
Sales Tax (½ cent)	1,800,000	2,500,000	2,800,000
Interest on Investment	15,000	80,000	50,000
Bond Proceeds			
Miscellaneous	<u>475,000</u>	<u>100,000</u>	<u>100,000</u>
Total Highway Users Revenue Fund	<u>\$ 5,328,000</u>	<u>\$ 5,930,000</u>	<u>\$ 6,150,000</u>
Grants-In-Trust Fund			
Development Fees	\$ 600,000	\$ 800,000	\$ 600,000
Redevelopment District	400,000	400,000	425,000
Miscellaneous	5,500,000	5,500,000	5,475,000
Interest	<u>20,000</u>	<u>65,000</u>	<u>40,000</u>
Total Grants-In-Trust Fund	<u>\$ 6,520,000</u>	<u>\$ 6,765,000</u>	<u>\$ 6,540,000</u>
Capital Projects			
Bond Proceeds	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Projects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Local Transportation Assistance Fund			
Intergovernmental Revenues			
State			
L.T.A.F	\$ 167,595	\$ 167,519	\$ 164,000
L.T.A.F. II	200,000	\$ 30,000	
Interest on Investments	<u>5,500</u>	<u>14,000</u>	<u>10,000</u>
Total Local Transportation Assistance Fund	<u>\$ 373,095</u>	<u>\$ 211,519</u>	<u>\$ 174,000</u>
Library			
Miscellaneous			
Donations	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>
Total Library Fund	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>
Total Special Revenue Funds	<u>\$ 12,276,095</u>	<u>\$ 12,961,519</u>	<u>\$ 12,919,000</u>
TOTAL ALL FUNDS	<u>\$ 34,279,095</u>	<u>\$ 36,230,719</u>	<u>\$ 36,352,000</u>

\*Unaudited Figures

SEHEDULE C (2 OF 2)

**THIS PAGE LEFT BLANK INTENTIONALLY**

**CITY OF APACHE JUNCTION  
SUMMARY BY FUND TYPE OF OTHER FINANCING SOURCES/<USES> AND INTERFUND TRANSFERS  
FISCAL YEAR 2006-2007**

FUND	OTHER FINANCING 2006-2007		INTERFUND TRANSFERS 2006-2007	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Total General Fund	\$ -	\$ -	\$ -	\$ -
<b>SPECIAL REVENUE FUNDS</b>				
Total Special Revenue Funds	\$ -	\$ -	\$ -	\$ -
<b>DEBT SERVICE FUNDS</b>				
Total Debt Service Funds	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL PROJECTS FUNDS</b>				
Parks and Recreation	\$ 1,000,000			\$ -
Library	5,000,000			-
Total Capital Projects Funds	\$ 6,000,000	\$ -	\$ -	\$ -
<b>PERMANENT FUNDS</b>				
Total Permanent Funds	\$ -	\$ -	\$ -	\$ -
<b>ENTERPRISE FUNDS</b>				
Total Enterprise Funds	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ALL FUNDS</b>	<b>\$ 6,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

SCHEDULE D

**CITY OF APACHE JUNCTION  
SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND  
FISCAL YEAR 2006-2007**

<b>FUND/ DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES 2005-2006</b>	<b>EMERGENCY EXPENDITURES APPROVED 2005-2006</b>	<b>ACTUAL EXPENDITURES 2005-2006*</b>	<b>BUDGETED EXPENDITURES 2006-2007</b>
<b><u>GENERAL FUND:</u></b>				
Mayor and Council	\$ 114,843	\$ -	\$ 113,000	\$ 117,956
City Manager	299,210		299,000	306,725
Management Services	1,371,058		1,201,000	1,663,328
Marketing Communications	195,683		194,000	-
City Clerk	480,051		410,000	601,868
Finance	436,486		436,000	461,653
City Attorney	558,331		499,000	504,955
Non-Departmental	5,173,323		5,000,000	5,445,169
Development Services	1,463,759		1,363,000	1,778,970
Parks and Recreation	3,865,422		3,552,000	4,105,478
Library	1,496,481		1,390,000	1,720,762
Municipal Court	588,952		550,000	651,750
Public Safety	7,326,560		7,320,000	8,150,886
Public Works	758,074	-	729,000	1,039,758
	<u>24,128,233</u>	<u>-</u>	<u>23,056,000</u>	<u>26,549,258</u>
Total General Fund	\$ 24,128,233	\$ -	\$ 23,056,000	\$ 26,549,258
<b><u>SPECIAL REVENUE FUNDS:</u></b>				
Highway Users				
Revenue Fund				
Public Works	\$ 6,634,010	\$ -	\$ 4,450,000	\$ 8,773,964
Engineering	559,718		475,000	627,680
Parks and Recreation	34,272	-	34,200	42,952
Total Highway Users	<u>7,228,000</u>	<u>-</u>	<u>4,959,200</u>	<u>9,444,596</u>
Revenue Fund	\$ 7,228,000	\$ -	\$ 4,959,200	\$ 9,444,596

**CITY OF APACHE JUNCTION  
SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND  
FISCAL YEAR 2006-2007**

<u>FUND/ DEPARTMENT</u>	<u>ADOPTED BUDGETED EXPENDITURES 2005-2006</u>	<u>EMERGENCY EXPENDITURES APPROVED 2005-2006</u>	<u>ACTUAL EXPENDITURES 2005-2006*</u>	<u>BUDGETED EXPENDITURES 2006-2007</u>
Grants-In-Trust				
Non-Departmental	\$ 1,328,920	\$ -	\$ 100,000	\$ 1,400,000
Redevelopment District	1,000,000		975,000	1,000,000
City Attorney			47,000	51,658
Municipal Court				
Development Services				45,298
CDBG Grants	1,000,000		300,000	500,000
Management Services				38,007
Public Safety	600,000		100,000	700,000
Library	850,000		102,000	900,000
Parks and Recreation	400,000		256,000	300,000
Public Works	<u>1,700,000</u>		<u>5,000</u>	<u>1,600,000</u>
Total Grants-In-Trust	<u>\$ 6,878,920</u>	<u>\$ -</u>	<u>\$ 1,885,000</u>	<u>\$ 6,534,963</u>
Capital Projects				
Non-Departmental				
Parks and Recreation				1,000,000
Library	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000,000</u>
Total Capital Projects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,000,000</u>
Local Transportation				
Assistance Fund				
LTAF II	200,000		30,639	150,000
Public Works	<u>\$ 573,095</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 674,000</u>
Total Local Transportation				
Assistance Fund	<u>\$ 773,095</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 824,000</u>
Library Fund				
Library	<u>\$ 55,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 55,000</u>
Total Library Fund	<u>\$ 55,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 55,000</u>
Total Special Revenue				
Funds	<u>\$ 14,935,015</u>	<u>\$ -</u>	<u>\$ 6,929,200</u>	<u>\$ 22,858,559</u>
TOTAL ALL FUNDS	<u><u>\$ 39,063,248</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 29,985,200</u></u>	<u><u>\$ 49,407,817</u></u>

\*Unaudited Figures

SCHEDULE E (2 of 2)

City of Apache Junction  
 PERCENTAGE COMPARISON BY DEPARTMENT  
 FISCAL YEAR 2006-07

DEPARTMENT	2005-06		2006-07	
	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
MAYOR AND CITY COUNCIL	\$ 114,843	0.29%	\$ 117,956	0.24%
CITY MANAGER	299,210	0.77%	306,725	0.62%
MANAGEMENT SERVICES	1,566,741	4.01%	1,701,335	3.44%
CITY CLERK	480,051	1.23%	601,868	1.22%
FINANCE	436,486	1.12%	461,653	0.93%
CITY ATTORNEY	558,331	1.43%	556,613	1.13%
NON-DEPARTMENTAL	11,573,323	29.63%	9,895,215	20.03%
DEVELOPMENT SERVICES	1,463,759	3.75%	1,824,268	3.69%
PARKS & RECREATION	3,949,694	10.11%	5,148,430	10.42%
LIBRARY	1,655,401	4.24%	7,075,762	14.32%
MUNICIPAL COURT	588,952	1.51%	651,750	1.32%
PUBLIC SAFETY	7,576,560	19.40%	8,200,840	16.60%
PUBLIC WORKS	<u>8,799,897</u>	<u>22.53%</u>	<u>12,865,402</u>	<u>26.04%</u>
TOTAL	<u>\$ 39,063,248</u>	100.00%	<u>\$ 49,407,817</u>	100.00%



**CITY OF APACHE JUNCTION  
CONSOLIDATED BUDGET  
FISCAL YEAR 2006-07**

	2005-06	2005-06	% OF INCREASE (DECREASE)
<b><u>EXPENDITURE BY CATEGORY</u></b>			
Personnel Services	\$ 17,369,261	\$ 18,633,387	7.28%
Commodities	16,884,385	16,115,261	-4.56%
Capital Outlay	4,809,602	14,659,169	204.79%
Total	\$ 39,063,248	\$ 49,407,817	26.48%

<b><u>EXPENDITURE BY FUND</u></b>			
General Fund	\$ 24,128,233	\$ 26,549,258	10.03%
Highway Users Revenue Fund	7,228,000	9,444,596	30.67%
Grants-In-Trust Fund	6,878,920	6,534,963	-5.00%
Capital Projects	-	6,000,000	
Local Transportation Assistance Fund	773,095	824,000	6.58%
Library Fund	55,000	55,000	0.00%
Total	\$ 39,063,248	\$ 49,407,817	26.48%

<b><u>EXPENDITURE BY DEPARTMENT</u></b>			
Mayor and City Council	\$ 114,843	\$ 117,956	2.71%
City Manager	299,210	306,725	2.51%
Management Services	1,566,741	1,701,335	8.59%
City Clerk	480,051	601,868	25.38%
Finance	436,486	461,653	5.77%
City Attorney	558,331	556,613	-0.31%
Non-Departmental	11,573,323	9,895,215	-14.50%
Development Services	1,463,759	1,824,268	24.63%
Parks & Recreation	3,949,694	5,148,430	30.35%
Library	1,655,401	7,075,762	327.43%
Municipal Court	588,952	651,750	10.66%
Public Safety	7,576,560	8,200,840	8.24%
Public Works / Engineering	8,799,897	12,865,402	46.20%
Total	\$ 39,063,248	\$ 49,407,817	26.48%

			No. of Employees Increase (Decrease)
<b><u>PERSONNEL BY DEPARTMENT</u></b>			
Mayor and City Council	7	7	0
City Manager	2.5	2.5	0
Management Services	16.475	18.475	2
City Clerk	7	9	2
Finance	6.5	6.5	0
City Attorney	6.5	6.6	0.1
Development Services	21.5	24.975	3.475
Parks & Recreation	50	50.9	0.9
Library	18.175	20.175	2
Municipal Court	8.9	8.9	0
Public Safety	93.6	92	-1.6
Public Works / Engineering	49	49	0
Total	287.15	296.025	8.875

CITY OF APACHE JUNCTION  
REVENUE AND EXPENDITURE BY FUND  
FISCAL YEAR 2006-2007

	GENERAL FUND	ONE TIME SALES TAX	CAPITAL REPLACEMENT	CAPITAL PROJECTS			HIGHWAY USERS	GRANTS-IN TRUST	L.T.A.F.	LIBRARY	TOTAL
				0.2% SALES TAX	PROJECTS	BOND					
<b>REVENUES:</b>											
Estimated Revenue	21,778,000	600,000	-	1,055,000	-	6,000,000	6,150,000	6,540,000	174,000	55,000	42,352,000
Estimated Cash Carry-Over	2,300,000	300,000	500,500	175,000	2,866,000	-	3,380,000	150,000	650,000	-	10,321,500
<b>TOTAL ESTIMATED REVENUES</b>	<b>24,078,000</b>	<b>900,000</b>	<b>500,500</b>	<b>1,230,000</b>	<b>2,866,000</b>	<b>6,000,000</b>	<b>9,530,000</b>	<b>6,690,000</b>	<b>824,000</b>	<b>55,000</b>	<b>52,673,500</b>
<b>EXPENDITURES:</b>											
Mayor and City Council	117,956										117,956
City Manager	306,725										306,725
Management Serv. - Administration	245,180										245,180
Management Serv. - Human Resources	520,170										520,170
Management Serv. - IT	396,453										396,453
Management Serv. - Economic Devel.	287,907										287,907
Management Serv. - Marketing Commun.	213,618										213,618
City Clerk	601,868										601,868
Finance	461,653										461,653
City Attorney	504,955										504,955
Non-Departmental	3,687,956										3,687,956
Development Services	1,778,970										1,778,970
Parks and Rec. - Administration	333,514										333,514
Parks and Rec. - Recreation	1,661,736										1,661,736
Parks and Rec. - Parks	2,016,478										2,016,478
Library	1,707,654										1,707,654
Magistrate Court	651,750										651,750
Public Safety - Support Services	2,689,013										2,689,013
Public Safety - Patrol Services	3,188,415										3,188,415
Public Safety - Traffic Services	409,126										409,126
Public Safety - Investigations	1,003,793										1,003,793
Public Safety - Animal Control	399,033										399,033
Public Works - Operations	504,643										504,643
Public Works - Fleet Maintenance	370,615										370,615
Public Works - Engineering	-						627,680				627,680
Public Works - Streets	-						8,773,964	1,600,000	824,000		11,197,964
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>24,059,181</b>	<b>748,982</b>	<b>455,497</b>	<b>1,133,713</b>	<b>-</b>	<b>6,000,000</b>	<b>9,444,596</b>	<b>6,686,848</b>	<b>824,000</b>	<b>55,000</b>	<b>49,407,817</b>
<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>18,819</b>	<b>151,018</b>	<b>45,003</b>	<b>96,287</b>	<b>2,866,000</b>	<b>-</b>	<b>85,404</b>	<b>3,152</b>	<b>-</b>	<b>-</b>	<b>3,265,683</b>
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>18,819</b>	<b>151,018</b>	<b>45,003</b>	<b>96,287</b>	<b>2,866,000</b>	<b>-</b>	<b>85,404</b>	<b>3,152</b>	<b>-</b>	<b>-</b>	<b>3,265,683</b>

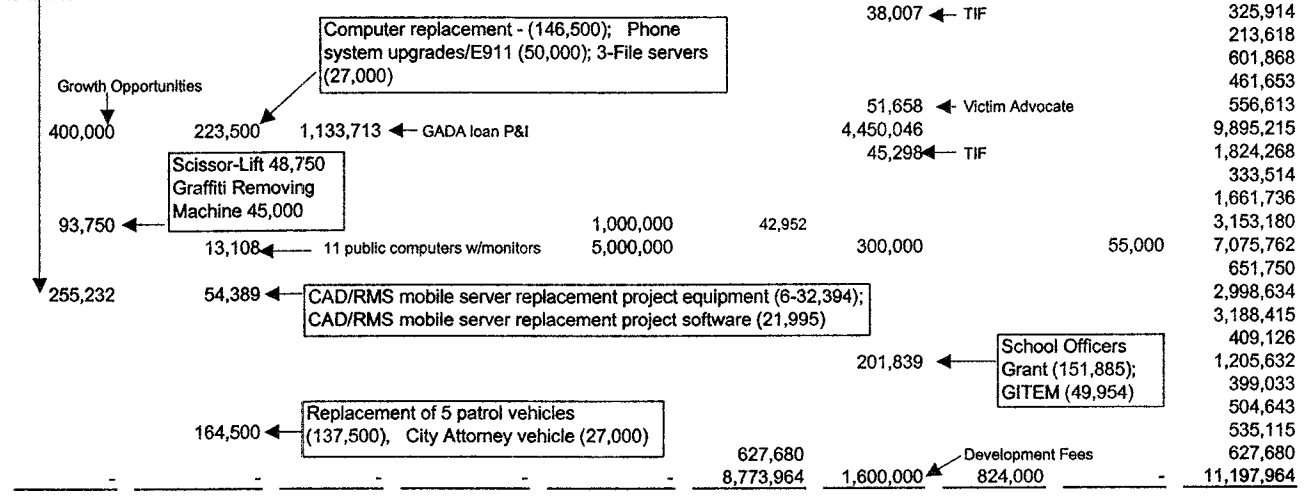
800 MHz voice recorder (67,500), Records document imaging system (42,000), Data network separation project equipment (40,154), Data network separation project software (7,778), MDT Motorola MW800 (11-64,900), Automated license recognition system (15,000), Motorola in car digital video recording system (2-10,900), Courtyard security barriers (7,000)

Computer replacement - (146,500); Phone system upgrades/E911 (50,000); 3-File servers (27,000)

Scissor-Lift 48,750  
Graffiti Removing Machine 45,000

CAD/RMS mobile server replacement project equipment (6-32,394); CAD/RMS mobile server replacement project software (21,995)

Replacement of 5 patrol vehicles (137,500), City Attorney vehicle (27,000)



June 19, 2006

To the Honorable Mayor and Members of the City Council:

I am pleased to submit the Fiscal Year 2006-2007 (FY 06/07) Budget for the City of Apache Junction. This budget represents the City's spending plan for the upcoming fiscal year, which begins July 1, 2006 and ends June 30, 2007. This budget reflects some economic challenges impacting the City while also highlighting some strategic choices that will best maximize our available resources and create new opportunities for growth. We will continue to seek to provide services to our community that exceeds their expectations, and develop a culture within the organization that has employees who are motivated and care to provide that excellent service.

Based on the policy direction provided by this City Council, I am presenting a budget document that represents a balanced spending plan. The policy guidelines provided by the City Council over the past several years have provided management and staff with a community-focused and insightful roadmap that has resulted in enhanced organizational changes, made giant steps toward sustainable community development, and provided for numerous new and improved community facilities.

Some significant and exceptional projects have come to fruition over the last several years due to some visionary thinking and support of community members and Councils, as well as some well thought-out planning and strategizing by City management and staff. We are pleased to see the continued progress of the Capital Facility Plan. In the upcoming year, the Library expansion project will be well underway in its planning and engineering stages and even breaking ground for construction. Additionally, plans for the Rodeo/Event center will be in the preliminary stages, seeking to identify an adequate phasing plan that will most enhance and benefit the community.

Excitement continues to grow with the possibilities entwined in the State Land and Downtown projects. We continue to address priorities that have been identified by Council in both these areas, and have, and will, continue to carefully facilitate their evolution in an effort to shape development that embraces our community vision. With a multiplicity of choices for places to live based on our world of globalization and technological interconnectivity, we must deliberately strategize on growing our

community into a place where people will want to live and places where business will want to expand, hence, ensuring our position of a sustainable community.

Council policy direction has also provided that a new and revived focus will be placed on creating economic development opportunities throughout the City in the upcoming Fiscal Year and beyond. The desire to enhance our economic and job bases is certainly a natural fit with the growth that inevitably lies ahead, and proactive and strategic approaches to this economic development strategy is certainly our most assured way we can promote smart and controlled development.

Also of significant note in this budget is the continuing work toward implementing the performance audit suggestions and funding resources that continue us toward developing a strong, skilled Police Department. Such provisions in the FY 06/07 budget will provide for numerous technological advancements in order to provide enhanced and more efficient services to our Police Officers and Public Safety personnel and, of course, our residents.

Other services important to the residents of our community including maintenance and construction of roads, availability of parks and recreational opportunities, and highly utilized Library resources, will be carefully planned in order to provide the greatest benefit with allotted funds. While there remains an undeniable limit to the pool of resources available, the organizational practice of seeking employee involvement in deriving best practices will continue to be considered one of our most valuable and effective approaches. Additionally, performance measurement will begin to emerge for all departments as a way to determine how a program is accomplishing its mission through the delivery of products, services, or processes.

I would like to express my appreciation to the members of the City Council for your confidence in the City's management team and Budget Committee as well as your review, advice, suggestions and policy direction in this budget process. This document reflects the hours you spend in study sessions and the directions and suggestions which you offered, as well as the sincere compassion you have for this community.

Sincerely,

George Hoffman  
City Manager

## I. CITY OF APACHE JUNCTION FRAMEWORK OF FINANCIAL MANAGEMENT POLICY STATEMENTS

The City of Apache Junction has an important responsibility to its citizens to carefully account for public funds, manage municipal finances wisely, plan for growth, and arrange for the adequate funding of services desired by the public, including the provision of public facilities. The growth anticipated with the sale of the State Land, as well as the expected redevelopment of the downtown, requires that the City be prepared and capable to adequately fund and provide for existing as well as new and additional local government services needed by the community.

The budgetary assumptions, values, and approaches enumerated below outline a general framework of financial management priorities regarding the operating budget, debt service, capital expenditures, and reserves. They provide standards against which current budgetary performance can be measured and proposals for future programs evaluated, and promote practices to ensure fiscal stability.

1. Focusing on the community's basic needs.
2. Funding principal and interest obligations on outstanding bond debt.
3. Utilizing resources to maintain current levels of service.
4. Providing funding capacity for growth opportunities.
5. Planning and investing in reserve strategies for capital projects.

The development of a solid budget involves the use of reasonable assumptions within the context of a value system. Core values of the City of Apache Junction's financial strategy include integrity, prudent stewardship, accurate forecasting, smart growth planning, accountability, and full and transparent disclosure.

Noted below are some ways in which the City of Apache Junction is incorporating assumptions and key values into the balanced budget:

*The National, State and Local Economies appear to be maintaining a cautious and relatively slow-moving pace.* Reports indicate that consumers may be becoming even more cautious, having been highly effected by the recent spike in gasoline prices, a cooling housing market, and the cumulative impact of higher borrowing rates. The Phoenix metropolitan area, in particular, is seemingly reaching a plateau in what many identified as an unprecedented spike in housing prices during 2005. Building Inspection fees would seem to support this trend as Apache Junction saw declining revenues from FY 01/02 of \$578,000 steadily decreasing to \$300,000 in FY 04/05. There was a peak in FY 05/06, with estimates coming in at \$450,000. FY 06/07 estimates are set for \$560,000, however, it is important to note that the anticipated increase is not expected because of the quantity of inspections conducted, but rather because fees are anticipated to be increased by an average of 60%.

*Some outstanding debt bond will be paid off this year.* As of July 1, 2007, the "HURF" or streets portion of a 10-year bond will be paid in full. The final principal and interest

payments to be made during FY 06/07 will amount to \$727,000. Once the bond's principal and interest is paid off, these monies that were being allocated for bond debt will be available for street maintenance and improvement projects.

*Opportunities for new residential and commercial projects continue to be somewhat limited due to the constraints of external market forces.* Actual developable land parcels within the City have been limited, hence providing greater opportunities for infill projects instead of major new development. While the anticipated downtown redevelopment and State Land projects seem very promising, the City has been careful to avoid the lure of premature spending based on anticipation of events that, while the City can assist in bringing to fruition, are in reality dictated by the market. In addition to avoiding overly aggressive revenue estimates, the City continues to work toward the end of adopting a solid economic development strategy.

*The County ½ Cent Sales Tax Special Revenue Fund continues to increase.* The monies made available via the County ½ cent sales tax have steadily increased for at least the last five years. With the recent voter approved renewal, the City will continue to benefit and will be able to continue to embrace an aggressive street construction and maintenance program. Even more significant to note may be the revenue spike from FY 04/05 of \$1.7 million, to the estimated \$2.5 million for FY 05/06. Estimated revenues for FY 06/07 have been placed at \$2.8 million from this one revenue source.

*Provisions have been made for future growth opportunities.* Long-awaited and highly anticipated activity regarding the State Land south of U.S. 60 is slated for this fall, with the first parcel to be auctioned situated entirely within the current Apache Junction City limits. In anticipation of non-specific but potential future needs, for example a hydrology study, this budget provides \$400,000 for growth opportunities expressly dedicated to the development of the State Land.

*Capital project planning will accelerate as the final projects of the Capital Facilities Plan I draw near.* For years, the City has sought to reserve funds in an effort to provide for capital projects. These reserve funds have afforded the City adequate resources when building and completing many of the projects in the Capital Facilities Plan I. With that grand list of projects nearing completion and the first hand account of the potentially staggering effects of rapidly rising construction costs, it has become evident that a strategy for future capital planning begins now. With an estimated \$2.86 million currently available for capital projects, other financial strategies will be explored, which may include the expertise of a financial consultant to advise the City on the most responsible, responsive, and current best practices.

The City is also focused on developing an economically viable environment for new businesses via infill incentives that will provide jobs, income, new goods and services, and permanent sales tax revenue. We also continue to be frugal with our operating expenditures, and will continue to plan responsibly for capital projects and capital replacements.

## II. BUDGET PRIORITIES

The FY 06/07 budget continues to place great importance on further advancing priorities identified in recent years past, and it also assumes the forward movement of several new projects and the realization of expressed community needs and visions. This year's budget was built around five (5) key themes:

- Preparation for State Land and Growth Issues
- Development of the Downtown
- Economic Development (including an in-house sales tax collection program)
- Public Safety
- Library

### Preparation for State Land and Growth Issues

During the last several years, and particularly in FY 05/06, staff began to implement very specific and deliberate efforts to prepare for the anticipated sale of a section of State Land within the current City limits. This parcel, commonly know as Lost Dutchman Heights, will set a precedence for the eventual development of the 275 square miles of land known as Superstition Vistas. \$400,000 has been earmarked specifically to meet unforeseen expenditures that may be associated with the development of the State Land.

Because of the potential impact of the first phase of the project, the City has been and will continue to implement policy that will help ensure a first-class, desirable, and sustainable master-planned development. FY 06/07 will see the continuation of the development of Engineering Standards, the creation of a Planned Community District ordinance, and an assessment and likely rewrite of the current Zoning Ordinance.

The City has positioned itself well and will benefit from the foresight of updating development and building fees. The Development Services department's strategy to update and adopt new fees prior to the sale and development of State Land will go a long way in having growth help pay for itself. While remaining in line with fees charged by neighboring communities, it is expected the update will already produce an additional \$400,000 in the upcoming Fiscal Year. This number is expected to increase substantially in proportion with the anticipated State Land development projects.

In addition, we have budgeted \$60,000 for a special assessment from CAAG (Central Arizona Association of Governments). This special assessment, being funded by a number of member agencies, will support a Pinal/Gila growth study that will undoubtedly be a tremendous resource for future planning in Apache Junction.

### Development of the Downtown

While there are clearly market factors that dictate private sector behavior and choices, the City has taken an enthusiastic and developer friendly approach to make attractive opportunities for downtown redevelopment. Infill incentives, including credits and

rebate opportunities, have proven to be beneficial for both private sector developers and the community.

To address downtown redevelopment of a larger scale, the City has hired expert consultants as additional resources to coordinate a full-scale effort, including a strategic marketing plan, and to advise the City on how to best maximize opportunities and create a viable downtown redevelopment project. With the work of staff and the services of professional consultants and experts, the downtown revitalization project was packaged successfully and has resulted in significant private investment of property in the Crossroads Redevelopment Area.

The Council and community have shown great support, as is evidenced by the recent adoption of the Resolution of the Downtown Implementation Plan. \$45,000 has been allocated for downtown consultants for the upcoming Fiscal Year to continue this work, as the outcome of the efforts will have a significant impact on the future and survival of Apache Junction's downtown.

### Economic Development

The importance of attracting and retaining businesses in a community cannot be understated. Obvious benefits include jobs, income, new goods and services, and permanent sales tax revenue - all critical elements to our community's long-term health. We move forward into the next Fiscal Year with a new revived fervor for laying a solid foundation that will result in successfully achieving our Economic Development goals. One part of this strategy will include doubling staffing levels in order to be poised to take a more proactive approach in seeking out potential new businesses. Recruitment for an Economic Development Director will be underway, with an anticipated start date of January 2007. Additionally, in September 2006, an Administrative Assistant will be brought in to provide much needed administrative support.

In addition to increasing Economic Development staffing levels, \$15,000 in funding allocations have been made to provide for Economic Development needs to assist with the anticipated increase in downtown activity, the implementation of a formal Economic Development Plan, marketing programs for the downtown, U.S. 60 corridor and general Economic Development recruitment efforts.

It is also anticipated that FY 06/07 will see the creation of an Economic Development Commission to focus on Economic Development tasks, strategic Economic Development planning, downtown, State Land, Idaho Road corridor, State Route 88, Old West Highway, business recruitment, and housing assessments.

Another proactive strategy to enhance our Economic Development capacity is the decision to create an in-house sales tax collection program. Staff is planned to be on board by January 2007, with an anticipated go-live date of July 2007. Considering the time value of money and the opportunity to avoid the challenges often times



associated with having to flow monies through the State first, it is expected this program will increase efficiency and maximize our City sales tax dollars.

### Public Safety

With each new day, our Public Safety department continues to experience a revitalization that provides for service and protection of the community in the most professional and efficient means possible. Fiscal Year 05/06 saw the recovery of staffing challenges in the AJPD, a challenge that faced communities throughout the nation. Additionally, a new Chief of Police was hired and a thorough needs assessment for the department was conducted.

With the staffing inadequacies now behind them, it became clear that the upcoming Fiscal Year could be re-focused toward technological advancement opportunities. Significant resources are being invested that will bring about enhancements such as the implementation and operation of the 800 MHz communication system, new computer and CAD computer hard drives, and a CAD/RMS/Mobile server upgrade. Significant amounts of monies, both in grants and general fund, will go to support these programs.

Technology and resource allocations will also enhance security in the areas of the prisoner holding facility and building security camera equipment, in-car Digital Video Recording system and prisoner transport cams, and the Motorola Automated License Recognition System, among several others.

To assist with the implementation and maintenance of the new technology, an additional IT Computer Technician was funded and will be assigned specifically to Public Safety. Funds for consultants have been allocated to further assist with addressing security concerns generated by the recent ACJIS interface, as well as other support service needs that may arise. The additional technical support position is slated to begin in January 2007.

### Library

The Apache Junction Public Library continues to experience annual increased service demands. The opening of the Multi-Generational Center and relocation of the Senior Center program has freed-up some square footage in the Library building. The Library has since been undergoing some minor remodeling and renovation in order to take advantage of the vacated space.

For Fiscal Year 06/07, the Library has been allocated an additional three (3) positions to help maintain service levels. A Library Assistant I will assist with increased demands for services in the East Wing as well as the Youth Services section. An Account Clerk will help consolidate a myriad of tasks into one position that are now dispersed among several staff members, and additionally take care of necessary operation not currently being done due to lack of staff. The addition of a part-time

page will provide relief in the circulation of materials to address the 26% increase in the circulation rate over the previous Fiscal Year.

An exciting time is on the horizon as the planning for the Library Expansion Project is well underway. \$300,000 has been allocated in this year's budget to cover architectural and engineering needs, and an additional \$5,000,000 will be bonded to cover the actual construction project. Completion date for the Library Expansion Project is anticipated for some time in the first half of calendar year 2008.

### III. BUDGET HIGHLIGHTS

#### REVENUES

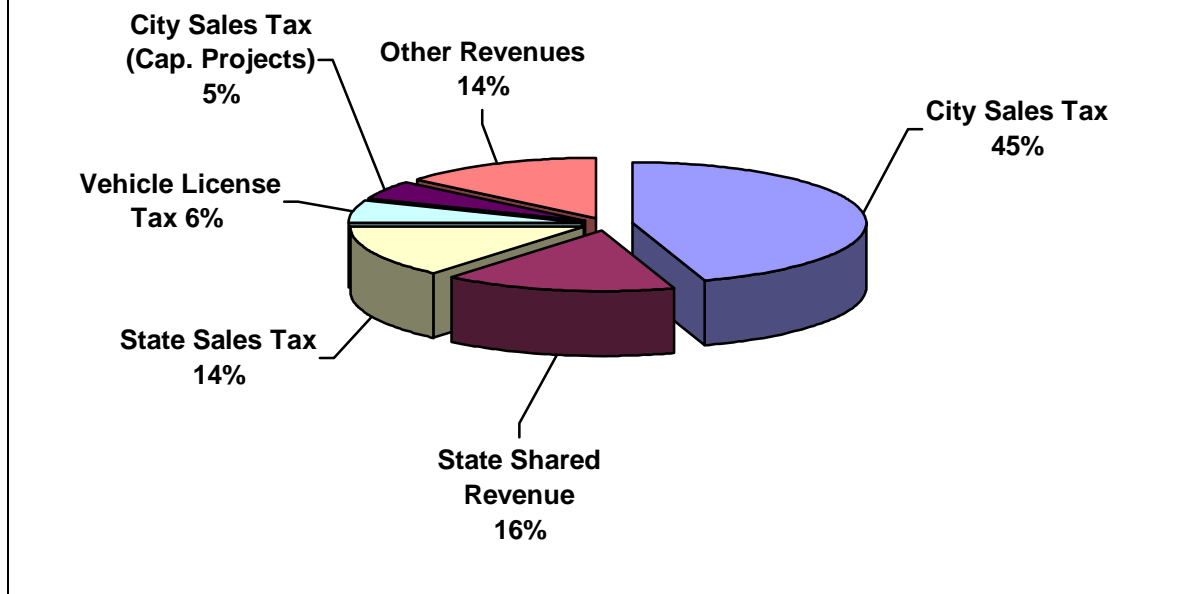
A cautious economic forecast helped dictate the approach used by the City for the upcoming Fiscal Year. The FY 06/07 General Fund revenues are estimated at \$23,433,000, up from \$22,003,000 in FY 05/06. The anticipated increase of \$1,430,000 represents a modest 6.5% increase over the FY 05/06 Adopted Budget. This percentage of growth revenue estimate is down from last year's 17.6% increase over the previous Fiscal Year. As the national, regional, and local economies remain uncertain, we will vigilantly monitor revenue during FY 06/07.

Intergovernmental Revenues are projected to be up slightly in FY 06/07. In FY 05/06, revenues were budgeted at \$7,946,000. For FY 06/07 Intergovernmental Revenues are budgeted at \$8,581,000, an increase of \$635,000 or 8%. Increases are being seen in both the State Sales Tax and the State Shared Revenues. Increases should be carefully considered, as the effect of the current unease in the economy may not yet be reflected in these figures.

Total revenue for each year is a function of new revenues that will be received during the course of that year plus revenues from previous years that were not spent. For the General Fund, the latter appears as "estimated cash carryover." This year's cash carryover is estimated at \$2,300,000. While our preferred practice in the past has been to maintain this reserve to protect us from financial adversity, maintain capital improvements, and prepare for unforeseen operating costs, we were unable to grow the reserve fund, and instead felt it necessary to roll those funds over into the FY 06/07 General Fund to help support operating costs.

The following graph represents six major General Fund sources. The graph illustrates the relative importance and the City's reliance of city sales tax to the overall revenue base. Likewise, state revenue sharing and state sales tax revenue produce significant portions of the City's annual revenue. In FY 06/07, it is projected that these three revenue sources will represent 75% of the General Fund.

## FY 2006-2007 General Fund Revenue



**TOTAL \$23,433,000**

### City Sales Tax

The local transaction privilege (city sales) tax is the City's single largest source of revenue representing 45% of the General Fund. It is obtained from the 2.2 percent tax on retail and other sales. The annual changes in city sales tax receipts have historically been volatile. Swings in the real estate, construction, and retail markets produce a financial whiplash in the monthly tax receipts.

In FY 05/06, the City budgeted \$10.6 million in local tax revenue net of capital projects sales tax. The City currently anticipates a slight deficiency of that projection at \$10.512 million by the end of year (June 30, 2006). The decrease is likely based on conservative spending patterns due to the uncertain national economic climate.

The estimate for Local City Sales Tax revenues for FY 06/07 has decreased slightly, down \$50,000 from FY 05/06, estimated at \$10,550,000. Uncertain market conditions, coupled with the anticipated opening of a major retail shopping center located very near but outside the Apache Junction City limits has resulted in conservative sales tax revenue estimates. It is expected some sales tax dollars will be exported out of the community and may not be recoverable unless similar economic opportunities are able

to develop in Apache Junction. Recent history, projections, and forecasts are as follows:

### **Historical Trend of City Sales Tax Revenue**

FY 2000-2001	\$6.7 million
FY 2001-2002	\$6.6 million
FY 2002-2003	\$8.54 million
FY 2003-2004	\$8.66 million
FY 2004-2005	\$8.53 million
FY 2005-2006	\$10.6 million (budget)
FY 2005-2006	\$10.512 million (projection)
FY 2006-2007	\$10.55 million (forecast)

Caution should be used in assessing these numbers, as they are growth-driven and include many one-time revenues. We again strongly emphasize this point. The City Council's goal to develop the downtown and prepare for State Land growth opportunities is an important counterbalance to a dependence on one-time revenues; this budget continues and enhances the effort of an aggressive economic development program focused on developing permanent business and sales tax revenues.

The forecast of \$10.55 million is based on five years of historic local sales tax data, and known economic threats that are expected to have an effect on the City's sales tax base. During FY 06/07, local taxable sales are forecasted to decline at about 5%.

Annually, approximately ten percent of the sales tax amount (proportionate to the two-tenths of a percent) will be set aside for the Capital Facilities Program (CFP). We forecast approximately \$1,055,000 will become available for the CFP through the .2% increase in the sales tax rate.

### **Licenses and Permits**

These largely one-time revenues are closely correlated with growth in the community.

### **Historical Trend of Building Inspection Revenues**

FY 2000-2001	\$525,272
FY 2001-2002	\$578,834
FY 2002-2003	\$388,018
FY 2003-2004	\$321,677
FY 2004-2005	\$350,000
FY 2005-2006	\$300,000 (budget)
FY 2005-2006	\$450,000 (projection)
FY 2006-2007	\$560,000 (forecast)

As construction diminishes, so too does the building inspection revenue source. It is important to note that the increase anticipated from FY 05/06 to FY 06/07 is not due to an anticipated building growth spurt. It actually represents the increase expected when updated development fees are adopted, averaging a 60% increase.

### Intergovernmental Revenue

Intergovernmental Revenues are projected to be up slightly in FY 06/07. In FY 05/06, revenues were budgeted at \$7,946,000. For FY 06/07 Intergovernmental Revenues are budgeted at \$8,581,000, or an increase of \$635,000.

### **State Intergovernmental Revenue**

Intergovernmental revenues include the state sales tax and income tax collections that are shared with cities and towns based upon population. Cities and towns share in a portion of the 5 percent sales tax collected by the State. Fifty percent is retained by the State, forty percent designated for schools, and the remaining ten percent allocated to cities and towns. Cities and towns in Arizona are prohibited from levying an income tax but are entitled to 14.8 percent of the income tax collections from two years previous.

The formula for distribution of these revenues is based upon the relation of the City's population to the total state population. The State Department of Revenue collects, distributed funds, and provides revenue forecasts to cities and towns for these revenue sources. As the State's economy continues to recover, we continue to see a slight increase in State Shared Revenues.

### **State Sales Tax**

The slight increase from \$3,116,000 to \$3,310,000 is based on State of Arizona estimates as provided from the Department of Revenue through the League of Arizona Cities and Towns. The slight increase is related to the upswing in sales tax revenue at the state level.

### **State Revenue Sharing**

Again, a slight increase is seen in the State Intergovernmental Revenue and is based on actual receipts of individual income tax provided by the Arizona Department of Revenue. The forecast model uses projections from the League of Arizona Cities and Towns. An increase from FY 05/06 of \$3,330,000 to \$3,771,000 for FY 06/07 represents the State Legislatures increase of \$441,000.

### County Intergovernmental Revenue

No change is expected for the County Vehicle License Tax. The amount budgeted for FY 06/07 is \$1,500,000. Revenue projections are based on the distribution formula

that is recalculated every five years. Pinal County municipalities receive these revenues through the County on a per capita basis.

### Charges for Service

#### **Planning and Zoning**

Re-zonings, conditional use permits, general plan amendments, and the sale of zoning and general plan documents are among the primary sources of revenue for this category. The FY 06/07 forecast of \$56,000 is based on actual revenues received in FY 05/06 and on historical trends, and is seeing an increase based on the anticipated adoption of updated fees.

#### **Engineering Fees**

The primary source of revenue for this category is for encroachment permits (for working in the City's right-of way). The FY 06/07 forecast of \$6,000 is based on actual revenues anticipated for FY 05/06.

#### **Recreation Fees**

Adult and youth recreation programs (sports, special events, and special interest), swimming pool entrance fees, and facility and equipment rentals are among the primary sources of revenue for this category. We have seen an increased level of community participation in year's past. With the MultiGenerational Recreation Center being open for nearly one year, it is anticipated revenues will continue to increase with increased usage. We have budgeted \$450,000 in revenues for FY 06/07, up from \$350,000 in FY 05/06.

#### **Library Fees**

The primary source of revenue for this category is for Library donations. It also accounts for various circulation and resource recovery fees. The FY 06/07 forecast of \$55,000 is based on historical trends.

### Interest on Investments

The FY 06/07 estimate of \$450,000 is largely based on the capital reserve monies. While interest rates continue to remain low, this amount represents a substantial increase over the \$70,000 estimated for FY 05/06.

### Highway User Revenue Funds (HURF)

The Highway User Revenue Fund is what is commonly known as the "gas tax". HURF revenues are distributed based upon the population of each city and a portion

distributed based upon the county of origin for the sales of fuel. The State constitution requires that all highway user revenue be used solely for street and highway purposes.

The State, through the League of Arizona Cities and Towns, provides the projections for this revenue source. Their estimate for FY 06/07 is \$3,200,000, up from \$3,038,000 in FY 05/06. This is an increase of \$162,000, or 5.33% from FY 05/06.

## EXPENDITURES

### **Overview**

The FY 06/07 General Fund expenditures are budgeted at \$26,549,258, which is an increase of \$2,421,025 above the FY 05/06 budget amount of \$24,128,233. This amount represents a 10% increase over the FY 05/06 General Fund Adopted Budget.

In doing their part to maintain a responsible and lean budgetary posture, departmental budget requests were very reasonable and responsive to the needs of the community. Their efforts have assisted in being able to accomplish two important goals:

1. Balance the budget, and
2. Maintain, and in some cases enhance, current levels of service.

During the budget process the Budget Committee analyzed all requests for new positions. New positions were added only if they were revenue neutral – if the department could offset the costs of new personnel with a revenue source. Exceptions were made in cases where departments were able to demonstrate a need in order to adequately maintain service levels, such as was done in Public Safety, Animal Control and Support Services divisions, Library, and Public Works. Additionally, positions that were unfunded in prior years were funded in this budget. There were a handful of requests for new positions that were denied, either due to lack of revenue neutral status, or by not demonstrating a great enough need.

The following items are the major City Council priority expenditures proposed in the FY 06/07 budget:

### **Economic Development**

As stated earlier, Council has emphasized the importance of securing a solid Economic Development strategy for the City. We move forward into the next Fiscal Year with a new revived fervor for laying a solid foundation that will result in successfully achieving our Economic Development goals. One part of this strategy will include doubling staffing levels in order to be poised to take a more proactive approach in seeking out potential new businesses. Recruitment for an Economic



Development Director will be underway, with an anticipated start date of January 2007. Additionally, in September 2006, an Administrative Assistant will be brought in to provide much needed administrative support.

### **Downtown Redevelopment**

To address downtown redevelopment of a larger scale, the City has hired expert consultants as additional resources to coordinate a full-scale effort, including a strategic marketing plan, and to advise the City on how to best maximize opportunities and create a viable downtown redevelopment project. With the work of staff and the services of professional consultants and experts, the downtown revitalization project was packaged successfully and has resulted in significant private investment of property in the downtown. \$45,000 has been allocated for downtown consultants for the upcoming Fiscal Year to continue this work, as the outcome of the efforts will have a significant impact on the future and survival of Apache Junction's downtown.

### **State Land - Growth Opportunities**

Because of the potential impact of the first phase of the Lost Dutchman Height's project, the City has been and will continue to implement policy that will help ensure a first-class, desirable, and sustainable master-planned development. FY 06/07 will see the continuation of the development of Engineering Standards, the creation of a Planned Community District ordinance, and an assessment and likely rewrite of the current Zoning Ordinance. \$400,000 has been earmarked specifically to meet unforeseen expenditures that may be associated with the development of the State Land.

### **Personnel Additions**

As previously mentioned, funding personnel positions required department display revenue neutral status or greater need. The following additional positions were funded for FY 06/07 (note: does not include reclassifications and in some cases, funding timeframe may be a partial year):

- Economic Development – Economic Development Director, Administrative Assistant
- City Clerk – Tax and Licensing Auditor, Tax and Licensing Processor
- City Attorney – Additional hours for Secretary position
- Development Services – Associate Planner, Engineering Tech Design/Inspector, Planning Manager, Permit Technician I, Project Engineer
- Parks & Rec – Recreation – Additional hours for Recreation Leader II positions
- Library – Library Assistant I, Account Clerk I, P/T Page
- Public Safety – Support Services – IT Computer Technician
- Public Safety – Patrol Services – Additional hours for Detention Officer

- Public Safety – Investigations – Detective (75% grant funded)
- Public Safety – Animal Control – Two (2) Kennel Assistants
- Public Works – Project Engineer

### Capital Facilities Projects

The completion of the CFP I draws ever near as the remaining projects are in the planning stages with some portions of the projects on schedule to begin construction some time within the next Fiscal Year.

Library Expansion	\$300,000	Architecture and Engineering
	\$5,000,000	Construction
Rodeo Grounds/Event Center	\$1,000,000	Planning and Design, Phase I

### Technology

To increase efficiency and enhance customer service, numerous measures have been approved that will provide technology to assist both employees and customers. Just a sampling of the capital expenditures include:

800 MHz associated costs	Public Safety	\$67,500
Data network separation system	Public Safety	\$42,000
Automated license recognition	Public Safety	\$15,000
Motorola MDT's	Public Safety	\$64,900
Prisoner Transport Cams	Public Safety	\$10,900
Hand held Mobile Computers	Public Safety	\$24,000
Control/Message Board Trailer	Public Safety	\$16,000
Crime View/Arc View Upgrade	Public Safety	\$6,070
11 public computers w/ monitors	Library	\$13,108
Envisionware	Library	\$25,285
Vocera Communication System	Library	\$20,700
Agenda Management System	Mgmt Services	\$13,400
Skate Park Surveillance System	Parks	\$15,000

### Road Construction

With road maintenance and construction identified as a prevalent issue desiring attention among most Councilmembers, coupled with positive forecasts for HURF and County revenues, the City has committed over \$6,000,000 for street construction projects that will include Southern Avenue from Tomahawk to Cortez, Tomahawk from Superstition to Broadway, Tomahawk from Old West Highway to Southern, west Palm

Spring subdivision from Quail Avenue north to Kachina, Ironwood from McKellips to Superstition, and many others.

### **Tools for Employees to Work More Efficiently**

Emphasis is being placed in this budget on fleet, computer replacement program, increased training opportunities designed to support and enhance Project SOAR and the FISH! Philosophy programs.

Various Replacement Vehicles	\$275,750
Conflict Management Training	\$11,250
Customer Service Training	\$11,250
ED Strategic Development Plan	\$15,000
Aquatics Auto Pool Vacuum	\$8,000
Park containers, tractors, etc.	\$19,500
Scissor-lift & graffiti removal	\$85,000
Public Safety - Support training	\$60,000
Animal Control Building Remodel	\$62,200
A/C Exterior Improvements	\$10,000
Public Works Copy Machine	\$9,200

### **Employee Compensation**

This budget provides for the 4.33% step increase for all employees on their employment anniversary date, assuming they have not already reached the top of their pay range. Fortunately, increases in insurance costs were kept at bay this year. Increases were miniscule resulting in virtually no economic hardship on the City or the employee. Retirement costs continue to increase. The City will pick up 100% of the increase for police officers, while all other City employees will have to absorb a 1.7% increase in retirement costs. The FY 06/07 budget does not provide for a cost of living increase. \$45,000 has been allotted to reimburse employees for tuition expenses, and all tuition reimbursement requests for eligible employees were approved for FY 06/07.

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT	DIVISION		
<b>MAYOR AND COUNCIL</b>			
ACCOUNT NUMBER		2005-2006	2006-2007
001-01100	ACCOUNT DESCRIPTION	BUDGET	BUDGET
	Personnel Services	\$ 91,043	\$ -
503-521	Office Supplies	3,500	-
503-523	Small Tools, Equipment, Furniture	1,000	-
506-574	Pager	3,000	-
507-581	Car Allowance	850	-
507-582	Business Conferences	12,000	-
510-611	Printing and Binding	600	-
510-612	Copy Charges	250	-
514-653	Subscriptions, Memberships	400	-
514-567	Commission Support	200	-
514-659	Other Services	<u>2,000</u>	<u>-</u>
	<b>Total</b>	<b><u>\$ 114,843</u></b>	<b><u>\$ -</u></b>
 <b>Source of Funds:</b>			
	General Fund	<u>\$ 114,843</u>	<u>\$ -</u>

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT	DIVISION		
<b>CITY MANAGER</b>			
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
<b>001-01101</b>			
	<b>Personnel Services</b>	<b>\$ 282,223</b>	<b>\$ -</b>
503-521	Office Supplies	1,500	-
503-525	Education, Recreation Supplies	400	-
503-539	Other Operating Supplies	500	-
506-572	Telephone, Telegraph	950	-
507-581	Car Allowance	5,400	-
507-582	Business Conferences	5,500	-
509-603	Maintenance - Office Equipment	537	-
510-612	Copy Charges	200	-
514-653	Subscriptions, Memberships	1,800	-
514-659	Other Services	<u>200</u>	<u>-</u>
	<b>Total</b>	<b><u>\$ 299,210</u></b>	<b><u>\$ -</u></b>
 <b>Source of Funds:</b>			
	<b>General Fund</b>	<b><u>\$ 299,210</u></b>	<b><u>\$ -</u></b>

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
MANAGEMENT SERVICES		ADMINISTRATION	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01110	Personnel Services	\$ 266,005	\$ -
502-521	Office Supplies	1,100	-
503-525	Education/Recreation	250	-
505-569	Other Professional Services	6,000	-
506-572	Telephone, Telegraph	700	-
507-581	Car Allowance	400	-
507-582	Business Conferences	4,000	-
507-583	Training	1,000	-
509-605	Maintenance - Software	-	-
510-611	Printing, Binding	500	-
510-612	Copy Charges	750	-
514-653	Subscriptions, Memberships	<u>2,200</u>	<u>-</u>
	<b>Total</b>	<b><u>\$ 282,905</u></b>	<b><u>\$ -</u></b>
<b>Source of Funds:</b>			
	<b>General Fund</b>	<b><u>\$ 282,905</u></b>	<b><u>\$ -</u></b>

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT MANAGEMENT SERVICES		DIVISION HUMAN RESOURCES	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
	Personnel Services	\$ 287,784	\$ -
503-521	Office Supplies	6,000	-
503-523	Small Tools, Equipment, Furniture	350	-
503-525	Educational Supplies	2,000	-
505-557	Advertising	3,000	-
505-555	Medical Services	25,000	-
505-569	Other Professional Services	17,000	-
507-581	Car Allowances	300	-
507-582	Business Conferences	4,000	-
507-583	Training	55,000	-
507-584	Tuition Reimbursement	45,000	-
509-603	Maintenance - Office Equipment	2,150	-
509-605	Maintenance - Software	3,000	-
509-606	Maintenance - ADA Regs	1,000	-
510-611	Printing, Binding	400	-
510-614	Paper	700	-
514-653	Subscriptions, Memberships	2,000	-
514-659	Other Services	500	-
	<b>Total</b>	<b>\$ 455,184</b>	<b>\$ -</b>
 Source of Funds:			
	General Fund	\$ 455,184	\$ -

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT	DIVISION		
MANAGEMENT SERVICES	INFORMATION TECHNOLOGY		
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-1107	Personnel Services	\$ 337,064	\$ -
503-521	Office Supplies	2,000	-
503-523	Small Tools, Equipment, Furniture	6,000	-
503-525	Educational Supplies	1,500	-
503-530	Minor Capital Equipment	8,000	-
504-543	Material to Maintain and Repair Buildings	3,000	-
505-553	Consultants	14,000	-
505-557	Advertising	-	-
506-572	Telephone, Telegraph	3,000	-
507-583	Training	16,000	-
509-603	Maintenance - Office Equip.	-	-
509-605	Maintenance - Software	8,000	-
510-614	Paper	500	-
514-653	Subscriptions, Memberships	500	-
516-676	Vehicles	<u>12,000</u>	<u>-</u>
	<b>Total</b>	<u><u>\$ 411,564</u></u>	<u><u>\$ -</u></u>
<b>Source of Funds:</b>			
	General Fund	<u><u>\$ 411,564</u></u>	<u><u>\$ -</u></u>



**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
MANAGEMENT SERVICES		ECONOMIC DEVELOPMENT	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01155	Personnel Services	\$ 136,005	\$ -
503-521	Office Supplies	1,200	-
503-528	Photographic/Duplicating	800	-
503-530	Minor Capital Equipment	800	-
505-551	Architectural/Engineering	5,000	-
505-552	Appraisal Services	-	-
505-553	Consultants	40,000	-
505-557	Advertising	10,000	-
505-558	Economic Development	10,000	-
506-572	Telephone	-	-
507-581	Car Allowance	1,500	-
507-582	Business Conferences	6,500	-
507-583	Training	3,000	-
510-611	Printing, Binding	1,500	-
510-612	Copy Charges	600	-
510-613	Filming & Microfilming	-	-
510-614	Paper	-	-
514-653	Subscriptions, Memberships	4,500	-
	<b>Total</b>	<b>\$ 221,405</b>	<b>\$ -</b>
<b>Source of Funds:</b>			
	General Fund	\$ 221,405	\$ -

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT	DIVISION		
MANAGEMENT SERVICES	MARKETING COMMUNICATIONS		
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01119	Personnel Services	\$ 152,283	\$ -
503-521	Office Supplies	3,000	-
503-523	Small Tools/Equipment	500	-
503-528	Photographic/Duplicating	200	-
503-539	Other Supplies	-	-
505-557	Advertising	13,800	-
506-572	Telephone	550	-
506-574	Pager	-	-
507-581	Car Allowance	600	-
507-582	Business Conferences	2,500	-
507-583	Training	500	-
510-611	Printing, Binding	20,000	-
510-612	Copy Charges	150	-
510-614	Paper	100	-
514-653	Subscriptions, Memberships	<u>1,500</u>	<u>-</u>
	<b>Total</b>	<b><u><u>\$ 195,683</u></u></b>	<b><u><u>\$ -</u></u></b>
 <b>Source of Funds:</b>			
	General Fund	<b><u><u>\$ 195,683</u></u></b>	<b><u><u>\$ -</u></u></b>

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT CITY CLERK		DIVISION	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01102	Personnel Services	\$ 370,396	\$ -
503-521	Office Supplies	5,500	-
503-523	Small Tools, Equipment, Furniture	500	-
503-524	Uniforms	650	-
503-528	Photographic Supplies	300	-
503-530	Minor Capital Equipment	3,500	-
505-553	Consultants	18,000	-
505-556	Auditing and Accounting	1,000	-
505-557	Advertising	45,000	-
505-569	Other Professional Services	500	-
506-572	Telephone, Telegraph	500	-
506-574	Pager	50	-
507-581	Car Allowance	1,200	-
507-582	Business Conferences	3,500	-
507-583	Training	3,200	-
509-603	Maintenance - Office Equipment	380	-
510-611	Printing, Binding	2,000	-
510-612	Copy Charges	4,000	-
510-613	Filming/Microfilming	500	-

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT CITY CLERK	DIVISION		
ACCOUNT NUMBER		2005-2006	2006-2007
001-01102	ACCOUNT DESCRIPTION	BUDGET	BUDGET
514-653	Subscription, Memberships	3,500	-
514-657	Commission Support	75	-
514-658	Elections	-	-
514-659	Other Services	800	-
515-674	Software	<u>15,000</u>	<u>-</u>
	<b>Total</b>	<u><b>\$ 480,051</b></u>	<u><b>\$ -</b></u>
	<b>Source of Funds:</b>		
	General Fund	<u><b>\$ 480,051</b></u>	<u><b>\$ -</b></u>

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
<b>FINANCE</b>			
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
<b>001-01104</b>	<b>Personnel Services</b>	<b>\$ 371,176</b>	<b>\$ -</b>
503-521	Office Supplies	5,000	-
505-556	Auditing, Accounting	34,000	-
506-574	Pager	40	-
507-581	Car Allowance	200	-
507-582	Business Conferences	750	-
507-583	Training	500	-
509-603	Maintenance - Office Equipment	7,000	-
509-605	Maintenance - Software	13,000	-
510-611	Printing, Binding	1,200	-
510-613	Filming and Microfilming	100	-
510-614	Paper	1,200	-
514-653	Subscriptions, Memberships	2,000	-
514-659	Other Services	320	-
	<b>Total</b>	<b>\$ 436,486</b>	<b>\$ -</b>
<b>Source of Funds:</b>			
	<b>General Fund</b>	<b>\$ 436,486</b>	<b>\$ -</b>

**THIS PAGE LEFT BLANK INTENTIONALLY**

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT CITY ATTORNEY		DIVISION	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01106	Personnel Services	\$ 484,056	\$ -
503-521	Office Supplies	4,000	-
503-523	Small Tools & Equipment	1,000	-
503-525	Education, Recreation Supplies	1,000	-
503-528	Photographic & Duplicating	200	-
505-554	Legal Services	30,000	-
506-572	Telephone, Telegraph	750	-
507-581	Car Allowance	500	-
507-582	Business Conferences	5,000	-
507-583	Training	2,500	-
509-603	Maintenance - Office Equipment	3,000	-
510-611	Printing, Binding	1,500	-
510-612	Copy Charges	25	-
510-614	Paper	1,000	-
514-653	Subscriptions, Memberships	8,000	-
514-659	Other Services	800	-
515-671	Security of Front Entry	8,000	-

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT CITY ATTORNEY		DIVISION		
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET	
001-01106				
515-674	Software	<u>7,000</u>	<u>-</u>	
	Total	<u>558,331</u>	<u>-</u>	
004	Personnel	<u>-</u>	<u>-</u>	
	Total	<u>-</u>	<u>-</u>	
	Grand Total	<u><u>\$ 558,331</u></u>	<u><u>\$ -</u></u>	
	<b>Source of Funds:</b>			
	General Fund	\$ 558,331	\$ -	
	Grants-In-Trust	-	-	
	Total	<u><u>\$ 558,331</u></u>	<u><u>\$ -</u></u>	



**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
<b>NON-DEPARTMENTAL</b>			
ACCOUNT NUMBER		2005-2006	2006-2007
001-01105	ACCOUNT DESCRIPTION	BUDGET	BUDGET
502-515	Unemployment Insurance	\$ 10,000	\$ -
503-521	Office Supplies	4,000	-
503-523	Small Tools, Equipment	15,400	-
503-530	Minor Capital Equipment	120,400	-
503-539	Other Operating Supplies	2,000	-
505-554	Legal Services	60,000	-
505-556	Auditing and Accounting	1,500	-
505-557	Advertising	5,000	-
505-558	Economic Development	80,000	-
505-569	Other Professional Services	165,000	-
506-571	Postage	33,000	-
506-572	Telephone, Telegraph	120,000	-
508-591	Utilities -- Electric	130,000	-
508-592	Utilities -- Gas	1,000	-
508-593	Utilities -- Water	30,000	-
508-594	Utilities -- Lighting Districts	80,000	-
508-596	Utilities -- Wastewater Treatment	20,000	-
509-601	Maintenance -- Janitorial, Waste	45,000	-
509-602	Maintenance -- Buildings, Structures	2,000	-

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
<b>NON-DEPARTMENTAL</b>			
ACCOUNT NUMBER		2005-2006	2006-2007
001-01105	ACCOUNT DESCRIPTION	BUDGET	BUDGET
509-603	Maintenance - Office Equipment	25,000	-
509-605	Maintenance - Software	153,000	-
509-606	Maintenance -- ADA Regulations	7,000	-
509-609	Maintenance -- Miscellaneous	10,000	-
510-611	Printing, Binding	8,000	-
510-612	Copy Charges	500	-
511-621	Rents/Leases - Land	100	-
511-623	Rents/Leases -- Office Equipment	90,000	-
511-629	Rents/Leases -- Other	200	-
512-631	Liability Insurance	610,000	-
513-641	Debt Service	1,325,000	-
513-642	Debt Service - Interest	298,823	-
513-643	Debt Service - Fiscal Agents' Fee	5,200	-
514-652	Grants and Subsidies	50,000	-
514-653	Subscriptions, Memberships	40,000	-
514-655	Recording Fees	200	-
514-656	Special Contractual Services	80,000	-
514-659	Other Services	15,000	-
514-661	Contingency - General Fund	1,085,000	-
514-666	Dangerous Buildings	5,000	-
	Ironwood School Project	-	-
	Depreciation	425,000	-

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT	DIVISION		
<b>NON-DEPARTMENTAL</b>			
ACCOUNT NUMBER		2005-2006	2006-2007
001-01105	ACCOUNT DESCRIPTION	BUDGET	BUDGET
515-671	Office Equipment, Furniture	16,000	-
517-671	Land Acquisition	-	-
	Capital Projects	-	-
	<b>Total</b>	<b>5,173,323</b>	<b>-</b>
004-505-553	Consultant	-	-
004-514-661	Contingency - Grants-in-Trust	6,200,000	-
	Capital Projects	-	-
	<b>Total</b>	<b>6,200,000</b>	<b>-</b>
006-514-661	Contingency - LTAF	200,000	-
	<b>Total</b>	<b>200,000</b>	<b>-</b>
	<b>Grand Total</b>	<b>\$11,573,323</b>	<b>\$ -</b>
	<b>Source of Funds:</b>		
	General Fund	\$ 5,173,323	\$ -
	Grants-In-Trust	6,200,000	-
	LTAF	200,000	-
	<b>Total</b>	<b>\$11,573,323</b>	<b>\$ -</b>

**THIS PAGE LEFT BLANK INTENTIONALLY**

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
DEVELOPMENT SERVICES		ADMINISTRATION	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01150	Personnel Services	\$ 1,131,448	\$ -
503-521	Office Supplies	15,000	-
503-523	Small Tools, Equipment	1,500	-
503-524	Uniforms	1,250	-
503-525	Education, Recreation Supplies	2,500	-
503-530	Minor Capital Equipment	750	-
505-553	Consultants	45,000	-
505-557	Advertising	2,500	-
505-569	Other Professional Services	22,000	-
506-571	Postage	300	-
506-572	Telephone, Telegraph	5,000	-
506-579	Other Communications	3,000	-
507-581	Car Allowance	2,500	-
507-582	Business Conferences	9,000	-
507-583	Training	6,000	-
509-603	Maintenance - Office Equipment	7,500	-
509-605	Maintenance - Software	750	-
510-611	Printing, Binding	10,000	-
510-612	Copy Charges	25	-
510-613	Filming/Microfilming	2,500	-
510-614	Paper	3,500	-
511-624	Rents/Leases - Machinery	15,000	-
514-653	Subscriptions, Memberships	5,000	-

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT DEVELOPMENT SERVICES		DIVISION ADMINISTRATION	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01150			
514-655	Recording Fees	200	-
514-657	Commission Support	750	-
514-659	Other Services	70,000	-
515-672	Other Machinery/Equipment	<u>8,000</u>	<u>-</u>
	Total	<u>1,370,973</u>	<u>-</u>
004	Personnel	<u>-</u>	<u>-</u>
	Total	<u>-</u>	<u>-</u>
	Grand Total	<u><u>\$ 1,370,973</u></u>	<u><u>\$ -</u></u>
Source of Funds:			
	General Fund	\$ 1,370,973	\$ -
	Grants-In-Trust	-	-
	Total	<u><u>\$ 1,370,973</u></u>	<u><u>\$ -</u></u>

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT		DIVISION	
PARKS AND RECREATION		ADMINISTRATION	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01120	Personnel Services	\$ 286,051	\$ -
503-521	Office Supplies	8,000	-
503-523	Small Tools, Equipment	2,000	-
503-524	Uniforms	250	-
505-553	Consultants	15,000	-
505-557	Advertising	750	-
505-569	Other Professional Services	52,000	-
506-572	Telephone, Telegraph	500	-
507-582	Business Conferences	1,500	-
509-603	Maintenance - Office Equipment	1,500	-
510-614	Paper	4,000	-
514-653	Subscriptions, Memberships	400	-
514-659	Other Services	<u>2,000</u>	<u>-</u>
	<b>Total</b>	<b><u>\$ 373,951</u></b>	<b><u>\$ -</u></b>
 <b>Source of Funds:</b>			
	<b>General Fund</b>	<b><u>\$ 373,951</u></b>	<b><u>\$ -</u></b>

**THIS PAGE LEFT BLANK INTENTIONALLY**



**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
PARKS AND RECREATION		RECREATION	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01121	Personnel Services	\$1,187,088	\$ -
503-521	Office Supplies	1,700	-
503-523	Small Tools, Equipment	5,000	-
503-524	Uniforms	4,500	-
503-525	Education, Recreation Supplies	53,000	-
503-528	Photographic Supplies	-	-
503-529	Janitorial	3,000	-
503-530	Minor Capital Equipment	6,000	-
503-539	Other Operating Supplies	22,000	-
504-543	Material to Maintain Bldgs	2,000	-
504-544	Material to Maintain Equip	3,000	-
505-557	Advertising	2,000	-
505-569	Other Professional Services	106,000	-
506-572	Telephone, Telegraph	3,000	-
506-574	Pager	125	-
507-582	Business Conferences	4,000	-
507-583	Training	5,500	-
508-591	Electric	80,000	-
508-592	Gas	20,000	-
508/593	Water	20,000	-
509-601	Maintenance-Waste Rem.	2,000	-
509-604	Maintenance-Mach/Equip	1,000	-
509-605	Maintenance-Software	5,000	-

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT		DIVISION	
PARKS AND RECREATION		RECREATION	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01121			
511-629	Rents/Leases - Other	500	-
514-653	Subscriptions, Memberships	1,000	-
514-656	Special Contr. Services	1,500	-
514-659	Other Services	14,500	-
515-674	Software	-	-
	Total	<u>\$1,553,413</u>	<u>\$ -</u>
	Source of Funds:		
	General Fund	<u>\$1,553,413</u>	<u>\$ -</u>

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
PARKS AND RECREATION		PARKS	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01122	Personnel Services	\$ 1,131,448	\$ -
503-522	Landscape Supplies	27,000	-
503-523	Small Tools, Equipment, Furniture	14,000	-
503-524	Uniforms	9,600	-
503-525	Education/Recreation	400	-
503-527	Chemicals/Laboratory	20,000	-
503-528	Photographic/Duplicating	200	-
503-529	Janitorial Supplies	5,400	-
503-530	Minor Capital Equipment	14,000	-
504-543	Materials to Maintain/Repair Buildings	50,000	-
504-544	Materials to Maintain/Repair Machines, Equipment, Autos	9,000	-
505-553	Consultants	15,000	-
505-555	Medical Services	660	-
505-557	Advertising	700	-
505-569	Other Professional Services	86,000	-
506-572	Telephone, Telegraph	7,500	-
507-582	Business Conferences	1,500	-
507-583	Training	5,300	-
508-591	Utilities - Electric	37,000	-
508-593	Utilities - Water	135,000	-
509-601	Maintenance - Waste Removal	12,800	-
510-611	Printing, Binding	600	-
510-613	Filming, Microfilming	1,100	-

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
PARKS AND RECREATION		PARKS	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01122			
511-624	Rents/Leases - Machinery, Equip.	3,000	-
514-653	Subscriptions, Memberships	850	-
514-659	Other Services	1,500	-
515-672	Machinery, Equipment	35,000	-
518-687	Building Remodeling	60,000	-
519-693	Park Construction/Maintenance	<u>250,000</u>	<u>-</u>
	Total	<u>1,934,558</u>	<u>-</u>
002	Personnel Services	<u>34,272</u>	<u>-</u>
	Total	<u>34,272</u>	<u>-</u>
004-505-551	Architectural & Engineering	<u>50,000</u>	<u>-</u>
	Total	<u>50,000.00</u>	<u>-</u>
	Grand Total	<u><u>\$ 1,968,830</u></u>	<u><u>\$ -</u></u>
<b>Source of Funds:</b>			
	General Fund	\$ 1,934,558	\$ -
	Highway User Revenue	34,272	-
	Grants-In-Trust	50,000	-
	Total	<u><u>\$ 2,018,830</u></u>	<u><u>\$ -</u></u>

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
LIBRARY			
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01118	Personnel Services	\$ 1,093,646	\$ -
503-521	Office Supplies	10,965	-
503-523	Small Tools, Equipment, Furniture	5,430	-
503-525	Education, Recreation Supplies	1,200	-
503-526	Library Books	110,000	-
503-530	Minor Capital Equipment	32,516	-
503-533	Audio-Visual Materials	40,000	-
503-539	Other Operating Supplies	26,500	-
505-557	Advertising	100	-
505-561	Personnel Services	10,090	-
506-571	Postage	125	-
506-579	Other Communications	3,100	-
507-581	Car Allowance	400	-
507-582	Business Conferences	7,000	-
507-583	Training	5,000	-
509-603	Maintenance - Office Equipment	8,567	-
509-605	Maintenance - Software	33,709	-
509-609	Maintenance - Other	21,300	-
510-611	Printing, Binding	1,850	-
510-614	Paper	1,300	-
514-653	Subscriptions, Memberships	914	-

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT	DIVISION		
<b>LIBRARY</b>			
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01118			
514-654	Subscriptions - Library	50,000	-
514-656	Special Contractual Services	27,679	-
514-659	Other Services	<u>5,090</u>	<u>-</u>
	Total	<u>1,496,481</u>	<u>-</u>
004-503-530	Minor Capital Equipment	-	-
004-505-551	Architectural & Engineering	103,920	-
004-518-686	Contr. Const-Bldgs	<u>-</u>	<u>-</u>
	Total	<u>103,920</u>	<u>-</u>
007-503-526	Library Books	<u>55,000</u>	<u>-</u>
	Total	<u>55,000</u>	<u>-</u>
	Grand Total	<u><u>\$ 1,655,401</u></u>	<u><u>\$ -</u></u>
<b>Source of Funds:</b>			
	General Fund	\$ 1,496,481	\$ -
	Grants-In-Trust	103,920	-
	Library Fund	55,000	-
	Total	<u><u>\$ 1,655,401</u></u>	<u><u>\$ -</u></u>

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
<b>MUNICIPAL COURT</b>			
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
<b>001-01116</b>			
	Personnel Services	\$ 485,877	\$ -
503-521	Office Supplies	3,000	-
503-523	Small Tools, Equipment, Furniture	1,150	-
503-531	Prisoner Maintenance	100	-
503-539	Other Operating Supplies	25	-
505-554	Legal Services	38,000	-
505-569	Other Professional Services	35,000	-
506-572	Telephone, Telegraph	1,000	-
507-581	Car Allowance	200	-
507-583	Training	3,500	-
509-603	Maintenance - Office Equipment	12,500	-
510-611	Printing, Binding	3,000	-
510-614	Paper	500	-
514-653	Subscriptions, Memberships	2,100	-
514-659	Other Services	<u>3,000</u>	<u>-</u>
	Total	<u>\$ 588,952</u>	<u>\$ -</u>
Source of Funds:			
	General Fund	<u>\$ 588,952</u>	<u>\$ -</u>

**THIS PAGE LEFT BLANK INTENTIONALLY**



**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
PUBLIC SAFETY		SUPPORT SERVICES	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01113	Personnel Services	\$ 2,189,716	\$ -
503-521	Office Supplies	10,000	-
503-523	Small Tools/Equipment	5,000	-
503-524	Uniforms	22,900	-
503-527	Chemicals/Laboratory	5,000	-
503-528	Photographic/Duplicating	5,000	-
503-529	Janitorial	2,000	-
503-530	Minor Capital Equipment	22,800	-
503-531	Prisoner Maintenance	94,000	-
503-539	Other Operating Supplies	6,000	-
504-541	Gas, Oil, Lubricants	2,500	-
505-555	Medical Services	250	-
505-557	Advertising	3,200	-
505-569	Other Professional Services	4,300	-
506-572	Telephone, Telegraph	20,000	-
506-574	Pager	3,000	-
506-579	Other Communications	5,000	-
507-581	Car Allowance	300	-
507-582	Business Conferences	1,500	-
507-583	Training	45,000	-
509-601	Janitorial/Waste Removal	3,000	-
509-602	Maintencnce - Bldg. Struc.	1,000	-
509-603	Maintenance - Office Equipment	5,340	-

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT PUBLIC SAFETY		DIVISION SUPPORT SERVICES	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01113			
509-604	Maintenance - Machinery	16,300	-
509-605	Maintenance - Software	102,830	-
509-609	Maintenance - Communications	10,000	-
510-611	Printing, Binding	4,000	-
510-613	Filming, Microfilming	3,000	-
610-614	Paper	2,000	-
511-623	Rents/Leases - Office Equip.	14,000	-
511-624	Rents/Leases - Mach/Equip	100,000	-
511-629	Rents/Leases - Other	10,000	-
514-653	Subscriptions, Memberships	5,700	-
514-659	Other Services	10,000	-
514-661	Contingency	5,000	-
514-663	D.A.R.E./Crime Prevention	4,000	-
515-672	Other Machinery/Equipment	<u>55,290</u>	<u>-</u>
	Total	<u>2,798,926</u>	<u>-</u>
004	Personnel	-	-
004-503-530	Minor Capital Equipment	-	-
004-515-672	Other Machinery/Equipment	250,000	-
004-516-676	Motor Vehicles	<u>-</u>	<u>-</u>
	Total	<u>250,000</u>	<u>-</u>
	Grand Total	<u><u>\$ 3,048,926</u></u>	<u><u>\$ -</u></u>
	<b>Source of Funds:</b>		
	General Fund	\$ -	\$ -
	Grants-In-Trust	-	-
	Total	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT	DIVISION		
<b>PUBLIC SAFETY</b>	<b>PATROL</b>		
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
<b>001-01114</b>	<b>Personnel Services</b>	<b>\$ 2,788,712</b>	<b>\$ -</b>
503-523	Small Tools, Equipment, Furniture	7,000	-
503-524	Uniforms	37,000	-
503-530	Minor Capital Equipment	62,711	-
503-532	Ammunition	10,000	-
503-539	Other Operating Supplies	6,000	-
506-579	Other Communications	34,700	-
509-609	Maintenance - Miscellaneous	<u>1,000</u>	<u>-</u>
	<b>Total</b>	<u><b>2,947,123</b></u>	<u><b>-</b></u>
004-516-676	Motor Vehicles	<u>-</u>	<u>-</u>
	<b>Total</b>	<u><b>-</b></u>	<u><b>-</b></u>
	<b>Grand Total</b>	<u><b>\$ 2,947,123</b></u>	<u><b>\$ -</b></u>
	<b>Source of Funds:</b>		
	General Fund	\$ 2,947,123	\$ -
	Grants-In-Trust	-	-
	<b>Total</b>	<u><b>\$ 2,947,123</b></u>	<u><b>\$ -</b></u>

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT	DIVISION		
<b>PUBLIC SAFETY</b>	<b>TRAFFIC SERVICES</b>		
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
<b>001-01156</b>			
	Personnel Services	\$ 433,632	\$ -
503-523	Small Tools, Equipment, Furniture	2,083	-
503-524	Uniforms	5,000	-
503-530	Minor Capital Equipment	8,276	-
503-539	Other Operating Supplies	<u>810</u>	<u>-</u>
	Total	<u>\$ 449,801</u>	<u>\$ -</u>
Source of Funds:			
	General Fund	<u>\$ 449,801</u>	<u>\$ -</u>

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
PUBLIC SAFETY		INVESTIGATIONS	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01117	Personnel Services	\$ 803,975	\$ -
503-521	Office Supplies	100	-
503-523	Small Tools, Equipment, Furniture	1,500	-
503-524	Uniforms	10,950	-
503-527	Chemicals, Laboratory Supplies	-	-
503-528	Photographic Supplies	-	-
503-530	Minor Capital Equipment	3,000	-
503-539	Other Operating Supplies	3,000	-
505-569	Other Professional Services	300	-
507-582	Business Conferences	-	-
509-603	Maintenance - Office Equip.	200	-
510-612	Copy Charges	870	-
514-653	Subscriptions, Memberships	600	-
514-659	Other Services	1,500	-
	<b>Total</b>	<b>\$ 825,995</b>	<b>\$ -</b>
<b>Source of Funds:</b>			
	General Fund	\$ 825,995	\$ -

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
PUBLIC SAFETY		ANIMAL CONTROL	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01115	Personnel Services	\$ 257,090	\$ -
503-521	Office Supplies	700	-
503-523	Small Tools, Equipment, Furniture	2,000	-
503-524	Uniforms	2,700	-
503-530	Minor Capital Equipment	10,000	-
503-539	Other Operating Supplies	22,000	-
505-557	Advertising	750	-
507-583	Training	500	-
509-601	Maintenance - Janitorial	275	-
509-605	Maintenance - Software	5,000	-
510-611	Printing & Binding	1,000	-
514-659	Other Services	2,700	-
	<b>Total</b>	<b>\$ 304,715</b>	<b>\$ -</b>
<b>Source of Funds:</b>			
	<b>General Fund</b>	<b>\$ 304,715</b>	<b>\$ -</b>

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
PUBLIC WORKS		OPERATIONS	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01109	Personnel Services	\$ 27,724	\$ -
503-523	Small Tools, Equipment, Furniture	1,500	-
503-524	Uniforms	200	-
503-529	Janitorial Supplies	6,000	-
504-543	Materials to Maintain and Repair Buildings	10,000	-
505-557	Advertising	-	-
505-569	Other Professional Services	30,000	-
506-572	Telephone, Telegraph	1,100	-
506-574	Pager	-	-
507-583	Training	700	-
509-601	Maintenance - Waste Removal	125,800	-
509-602	Maintenance - Buildings	155,700	-
	<b>Total</b>	<b>\$ 358,724</b>	<b>\$ -</b>
<b>Source of Funds:</b>			
	<b>General Fund</b>	<b>\$ 358,724</b>	<b>\$ -</b>

## BUDGET DETAIL ACCOUNT LIST

DEPARTMENT	DIVISION		
<b>PUBLIC WORKS</b>	<b>FLEET MAINTENANCE</b>		
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
001-01112			
503-523	Small Tools, Equipment	\$ 500	\$ -
503-530	Minor Capital Equipment	23,850	-
504-541	Gas, Oil, Lubricants	90,000	-
504-542	Tires, Tubes	11,000	-
509-604	Maint - Auto Machinery	85,000	-
516-676	Vehicles	156,500	-
516-678	Motorcycles	<u>32,500</u>	<u>-</u>
	Total	<u>\$ 399,350</u>	<u>\$ -</u>
Source of Funds:			
	General Fund	<u>\$ 399,350</u>	<u>\$ -</u>



**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT		DIVISION	
PUBLIC WORKS		ENGINEERING	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
002-02108	Personnel Services	\$ 514,168	\$ -
503-521	Office Supplies	2,000	-
503-523	Small Tools, Equipment, Furniture	2,000	-
503-524	Uniforms	300	-
503-528	Photographic Supplies	8,000	-
503-539	Other Operating Supplies	2,500	-
505-552	Appraisal Services	1,000	-
505-553	Consultants	25,000	-
505-555	Medical Services	200	-
506-572	Telephone, Telegraph	550	-
506-574	Pager	100	-
507-582	Business Conferences	700	-
507-583	Training	1,000	-
507-584	Tuition Reimbursement	1,000	-
510-611	Printing, Binding	600	-
514-653	Subscriptions, Memberships	500	-
514-655	Recording Fees	100	-
	<b>Total</b>	<b>\$ 559,718</b>	<b>\$ -</b>
<b>Source of Funds:</b>			
	Highway User Revenue	\$ 559,718	\$ -

**THIS PAGE LEFT BLANK INTENTIONALLY**

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT <b>PUBLIC WORKS</b>		DIVISION <b>STREETS</b>	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
<b>002-02112</b>	<b>Personnel Services</b>	<b>\$ 2,123,593</b>	<b>\$ -</b>
503-521	Office Supplies	3,500	-
503-522	Landscape Supplies	5,000	-
503-523	Small Tools, Equipment, Furniture	6,500	-
503-524	Uniforms	6,000	-
503-525	Education, Recreation Supplies	500	-
503-528	Photographic Supplies	1,400	-
503-530	Minor Capital Equipment	-	-
503-539	Other Operating Supplies	10,000	-
504-541	Gas, Oil, Lubricants	100,000	-
504-542	Tires, Tubes	25,000	-
504-543	Material to Maintain/Repair Buildings	20,000	-
504-544	Material to Maintain/Repair Machinery, Equipment, Autos	115,000	-
504-545	Paint	35,000	-
504-546	Street Maintenance Materials	45,000	-
504-549	Other Maint./Repair Supplies	48,000	-
505-553	Consultant	5,000	-
505-555	Medical Services	1,900	-
505-557	Advertising	1,000	-
505-569	Other Professional Services	35,000	-
506-572	Telephone, Telegraph	6,000	-

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT <b>PUBLIC WORKS</b>		DIVISION <b>STREETS</b>	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
002-02112			
507-582	Business Conferences	1,000	-
507-583	Training	4,000	-
508-591	Utilities - Electric	22,100	-
508-593	Utilities - Water	20,000	-
508-595	Utilities - Street Lighting	110,000	-
508-596	Utilities - Waste Water Treatment	2,000	-
509-601	Maintenance - Waste Removal	5,000	-
509-603	Maintenance - Office Equipment	1,500	-
509-604	Maintenance - Machinery, Auto	3,000	-
509-605	Maintenance - Software	2,200	-
509-609	Maintenance - Miscellaneous	4,000	-
510-611	Printing, Binding	500	-
510-613	Filming, Microfilming	1,000	-
510-614	Paper	300	-
511-624	Rents/Leases - Machinery, Equipment	25,000	-
513-641	Debt Service	590,000	-
513-642	Debt Service - Interest	157,000	-
513-643	Debt Service - Fiscal Agent's Fee	5,000	-
514-653	Subscriptions, Memberships	600	-
514-659	Other Services	10,200	-
	Ironwood School Project	20,000	-

**BUDGET DETAIL ACCOUNT LIST**

DEPARTMENT PUBLIC WORKS		DIVISION STREETS	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2005-2006 BUDGET	2006-2007 BUDGET
002-02112			
515-672	Machinery, Equipment	8,000	-
516-676	Vehicles	94,000	-
516-677	Accessories	1,600	-
517-682	Right-Of-Way Acquisition	20,000	-
519-691	Contractual Construction - Streets	2,258,930	-
519-692	Street Maintenance	400,000	-
519-693	Contr. Const. - Other Improvements	273,687	-
	Total	<u>6,634,010</u>	<u>-</u>
004-519-691	Contractual Construction - Streets	<u>275,000</u>	<u>-</u>
	Total	<u>275,000</u>	<u>-</u>
006-519-691	Contractual Construction - Streets	<u>573,095</u>	<u>-</u>
	Total	<u>573,095</u>	<u>-</u>
	Grand Total	<u><u>\$ 7,482,105</u></u>	<u><u>\$ -</u></u>
<b>Source of Funds:</b>			
	Highway User Revenue	\$ 6,634,010	\$ -
	Grants-In-Trust	275,000	-
	L.T.A.F.	573,095	-
	Total	<u><u>\$ 7,482,105</u></u>	<u><u>\$ -</u></u>