



  
**WELLTON**  
ARIZONA

Town Council Meeting  
Council Packet  
June 6, 2023

Mayor Scott Blitz

Vice Mayor Cecilia McCollough

Councilmember Barbara Biggs

Councilmember Sylvia Davidson

Councilmember Michelle Jones

Town Manager Richard Marsh



**TOWN OF WELLTON  
TOWN COUNCIL MEETING AGENDA  
COUNCIL CHAMBERS  
28634 OAKLAND AVENUE, WELLTON, ARIZONA  
TUESDAY, JUNE 6, 2023  
6:00PM**

**6:00 PM Convene Regular Session of the Common Council of the Town of Wellton**

- **Call to Order**
- **A reminder to please turn your cell phones off or place them on vibrate. If you must answer your cell phone or text, please step outside. Thank you.**
- **Pledge of Allegiance**
- **Invocation**
- **Roll Call**
- **Introduction of Guests**
- **Final Call** for submission of Speaker Request Forms
- **Call to the Public**

This is a business meeting of the Wellton Town Council. The Town values and welcomes public input. Please address the Council and not individual Council Members. Do not address staff or members of the audience. The Open Meeting Law limits Council action on items brought up in Call to the Public. The Council may direct staff to study the matter and reschedule it for further consideration later. Items on the agenda will not be heard or discussed in Call to the Public. Individuals are limited to three (3) minutes.
- **Presentations**
  - A. Presentation of Appreciation: Sherry Cordova, Tribal Chairwoman for Cocopah Indian Tribe
  - B. Presentation of Employee of the Month: Shasta Baughn
  - C. Presentation of new Administrative Assistant at Police Department: Felix Reyes

**Discussion and Action Items**

1. **Approval of Minutes:**
  - a. For the Meeting of May 2, 2023 (Regular Meeting).
2. **Discussion and possible action to accept:**
  - a. Financial Statements and Independent Auditor's Report for FY 2021 – 2022,
  - b. Annual Expenditure Limitation Report for FY 2021 – 2022 performed by BakerTilly US, LLP for Town of Wellton, and
  - c. Single Audit Report for FY 2021 – 2022.
3. **Discussion and possible action to authorize the Mayor to sign the Professional Services Agreement between James A. Davey & Associates and the Town of Wellton for Construction Admin & Inspection Services for CDBG Contract #145-23 Bakersfield Avenue Improvements.**

4. Discussion and possible action to adopt the Public Participation Plan is developed as part of the Wellton General Plan Update as presented by Logan-Simpson.
- **Recess Regular Session of the Common Council and open Public Hearing as Board of Adjustment**
5. Public Hearing for:
  - a. Variance Case #V-23-001: Mark and Jackie Johnson request a variance of Planning & Zoning Code Chapter 8, Section 8-5.4.1-B (3): One (1) Guest House/Casita or an Accessory Building is allowed on a lot, on their property located at 11661 Laguna Street (Parcel #: 709-52-042).
  - b. Variance Case #V-23-002: Michelle Jones requests a variance of Planning & Zoning Code Chapter 8, Section 8-5.4.1-D (1): Minimum Interior Yard Setback: 6 feet on her lot located at 11822 Cortez Street (Parcel #: 709-59-219).
- **Close Public Hearing.**
6. Discussion and possible action to approve:
  - a. Variance Case #V-23-001: Mark and Jackie Johnson request a variance of Planning & Zoning Code Chapter 8, Section 8-5.4.1-B (3): One (1) Guest House/Casita or an Accessory Building is allowed on a lot, on their property located at 11661 Laguna Street (Parcel #: 709-52-042).
  - b. Variance Case #V-23-002: Michelle Jones requests a variance of Planning & Zoning Code Chapter 8, Section 8-5.4.1-D (1): Minimum Interior Yard Setback: 6 feet on her lot located at 11822 Cortez Street (Parcel #: 709-59-219).
- **Open Public Hearing on Final FY 2023-2024 Budget as Town Council**
7. Public Hearing regarding the Final Operating Budget for FY 2023 – 2024.
- **Close Public Hearing, recess the Regular Session and convene in a Special Session.**
8. Discussion and possible action to adopt Resolution No. 708 the adoption of the Final Operating Budget for FY 2023 – 2024.
- **Adjourn the Special Session and reconvene in the Regular Session.**
9. Discussion and possible action to adopt Resolution No. 709 to adopt fee changes for the Town of Wellton for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.
10. Update regarding Fire Department EMS Subscriptions and billings.
- **Future Agenda Items**

- **Town Manager Report**  
The Town Manager's report is an informational item to inform the Town Council about current developments with respect to Town business. No action will be taken on any information presented.
- **Council's Report**  
The next scheduled Special Council Meeting will be Wednesday, July 5, 2023, at 6:00PM.
- **Executive Session**  
An Executive Session may be called during the public meeting on any item on this agenda pursuant to A.R.S. § 38-431.03(A)(3) for the purpose of receiving legal advice.
- **Adjournment**

In accordance with the Americans with Disabilities Act (ADA) and Section 504 of the Rehabilitation Act of 1973 the Town of Wellton does not discriminate based on disability in the admission of or access to, or treatment or employment in, its programs, activities, or services. For information regarding rights and provisions of the ADA or Section 504, or to request reasonable accommodations for participation in Town programs, activities, or services contact: ADA/Section 504 Coordinator, Town of Wellton, 28634 Oakland Avenue, Wellton, Arizona 85356; (928) 785-3348 or TTY (928) 785-3349.



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# MINUTES

## Town Council Regular Meeting

6:00PM - Tuesday, May 2, 2023

Wellton, Town Hall Council Chambers

28634 Oakland Avenue, Wellton, Arizona 85356

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**Mayor Scott Blitz** called the regular meeting to order at 6:00PM on Tuesday, May 2, 2023. Mayor Blitz led the Pledge of Allegiance and Councilmember Sylvia Davidson gave the invocation. Roll call was taken.

**Councilmembers Present:** Mayor Scott Blitz, Vice Mayor Cecilia McCollough, Councilmembers Barbara Biggs, Sylvia Davidson, and Michelle Jones.

**Councilmembers Absent:** None

**Staff Present:** Town Manager Richard Marsh, Deputy Town Clerk Sandra Jones, Finance Director Dennis Osuch, Public Works Director Joe Grant, Assistant Public Works Director Salvador Arcos, Police Chief David Rodriguez, Fire Chief Mark Rivera, Grants Administrator Yolanda Galindo, Coyote Wash Golf Course Manager Brian Claar, Butterfield Golf Course Manager Shasta Baughn, and Attorney John Austin Gaylord (via Zoom).

**Guests Present:** Audrey Zingler, Mary Callen, Lynda Lake, Bob Stueve, Kenny Ward, Dolores Ward, Jim Sampson, Stan Lucier, Ralph Davidson, Connie Bennett, Catherine Blitz, Lisa Lama, Evie Pistone, Rob Murdock, Reyna Curiel, Teresa Piedra, Traci Sparks, Tim Burns, Bob Leeper, and Peggy Leeper.

### Call to the Public

**Robert Parker – 11732 Mohawk Street:** A marshal at Coyote Wash Golf Course told his wife that she would get a ticket for their dog being on the golf course. His dog is a service dog that his wife was walking.

**Ralph Davidson – Avenue 28E:** Discussed the possible action of a recall. Employees are not happy, according to their discussions with him. Recall is expensive and he would like to not go that route, but he is ready to pull the trigger. Complaints to the Town Council have had no response. Please email or text him with questions. No phone calls please. The community is not happy.

### Presentation

Presentation of Employee of the Month: Mary Miranda.

### Presentation

Recognition of Appreciation: Darren Simmons.

### Presentation

Presentation of the new contracted Water System Operator, Tim Burns.

**Presentation**

Presentation of the new IT, Brandt Hamilton.

**Presentation**

Presentation of the new CPA, Dennis J. Osuch.

**Discussion and Action Items****1. Approval of Financial Statement:****a. As of March 31, 2023**

Motion made by Vice Mayor McCollough, seconded by Councilmember Jones, to approve Financial Statement: as of March 31, 2023.

Davidson: Yay

Jones: Yay

Blitz: Yay

McCollough: Yay

Biggs: Yay

Motion carried.

**2. Approval of Cash Disbursements:****a. For the Period: January 1, 2023 – March 31, 2023**

Motion made by Councilmember Jones, seconded by Vice Mayor McCollough, to approve Cash Disbursements: for the Period: January 1, 2023 – March 31, 2023.

Davidson: Abstain

Jones: Yay

Blitz: Yay

McCollough: Yay

Biggs: Yay

Motion carried.

**3. Approval of Minutes:****a. For the Meeting of April 18, 2023 (Special Meeting).**

Motion made by Councilmember Biggs, seconded by Vice Mayor McCollough, to approve Minutes: for the Meeting of April 18, 2023 (Special Meeting) as amended.

Davidson: Yay

Jones: Yay

Blitz: Yay

McCollough: Yay

Biggs: Yay

Motion carried.

**4. Discussion and possible action to:**

- a. **Accept the bid for the purchase of 29249 San Jose Avenue (PID 709-13-030), WELLTON ANNEX, Block 42, Lot 3.**

Motion made by Councilmember Biggs, seconded by Councilmember Jones, to accept the bid for the purchase of 29249 San Jose Avenue (PID 709-13-030), WELLTON ANNEX, Block 42, Lot 3.

Davidson: Yay

Jones: Yay

Blitz: Yay

McCollough: Yay

Biggs: Yay

Motion carried.

**5. Discussion and possible direction regarding community park.**

Discussion.

- **Recess Regular Session of the Common Council and open Public Hearing as Board of Adjustment**

Motion made by Vice Mayor McCollough, seconded by Councilmember Jones, to recess Regular Session of the Common Council and open Public Hearing as Board of Adjustment at 6:58PM.

Davidson: Yay

Jones: Yay

Blitz: Yay

McCollough: Yay

Biggs: Yay

Motion carried.

**6. Public Hearing for:**

- a. **Variance Case #V-23-001: Mark and Jackie Johnson request a variance of Planning & Zoning Code Chapter 8, Section 8-5.4.1-B (3): One (1) Guest House/Casita or an Accessory Building is allowed on a lot, on their property located at 11661 Laguna Street (Parcel #: 709-52-042).**
- b. **Variance Case #V-23-002: Michelle Jones requests a variance of Planning & Zoning Code Chapter 8, Section 8-5.4.1-D (1): Minimum Interior Yard Setback: 6 feet on her lot located at 11822 Cortez Street (Parcel #: 709-59-219).**

Councilmember Jones recused herself from the dais during the discussion.

- **Close Public Hearing.**

Motion made by Vice Mayor McCollough, seconded by Councilmember Biggs, to recess Regular Session of the Common Council and open Public Hearing as Board of Adjustment at 7:07PM.

Davidson: Yay

Jones: Yay

Blitz: Yay

McCollough: Yay



Biggs: Yay

Motion carried.

**7. Discussion and possible action to approve the redistribution of funds to reduce Fund 71-47 (GOHS) in the amount of \$69,828.00 and increase Fund 87-49 (Stonegarden 2022 Funds) by \$69,828.00.**

Motion made by Councilmember Biggs, seconded by Vice Mayor McCollough, to approve the redistribution of funds to reduce Fund 71-47 (GOHS) in the amount of \$69,828.00 and increase Fund 87-49 (Stonegarden 2022 Funds) by \$69,828.00.

Davidson: Yay

Jones: Yay

Blitz: Yay

McCollough: Yay

Biggs: Yay

Motion carried.

**8. Discussion regarding Tentative Operating Budget FY 2023 – 2024.**

Discussion regarding Tentative Budget:

- staff is not recommending the reduction of City Sales Tax,
- possible penalty for exceeding the Expenditure Limitation this FY,
- the Town will receive a reduction in State Shared Revenues,
- possible Rental Tax Elimination,
- possible Food Tax (for Home Consumption) elimination,
- Census Challenge,
- Possible reclassification of the Court Enhancement Fees (\$221,000) collected from the surplus fund to a restricted fund.

Comments/questions included:

- Animal license module
- SeeClickFix - anti
- Pickleball funding
- Raises
- Public Safety
- Pickleball – grants
- Animal Control laws in Yuma County
- Golf Cart licensing
- Golf Carts being driven by kids.
- No budget increase desired
- Lower Sales Tax
- Butterfield Golf Course – 7-day season pass instead of the 5-day.

**9. Discussion and possible action to adopt Resolution No. 707 to adopt the Tentative Operating Budget FY 2023 – 2024 and establish the maximum budget amount for the Town of Wellton for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.**

Motion made by Vice Mayor McCollough, seconded by Councilmember Jones, to adopt Resolution No. 707 to adopt the Tentative Operating Budget FY 2023 – 2024 and establish the maximum budget amount for the Town of Wellton for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

Davidson: Nay

Jones: Yay

Blitz: Yay

McCollough: Yay

Biggs: Nay

Motion carried.

**10. Discussion regarding 5-day work week.**

Discussion regarding public feelings toward 5-day work week.

**11. Update regarding Fire Department EMS Subscriptions and billings.**

Discussion.

**Future Agenda Items**

- Presentation of the FY2021-22 Audit.

**Town Manager Report**

- Clarifier issue update: We will be soliciting a new round of bids. ADEQ was consulted, and funds aren't available through ADEQ for this project. ADEQ will still assist us in implementing the findings of the consultant they have hired to deal with other issues at the plant.
- Visit by Lacey Loftin, Data Dissemination Specialist with the US Census Bureau from Washington, DC. Mayor Blitz, Vice Mayor Mc McCollough, Sandy, Ashley, and I attended this meeting. The 2030 Census process has begun, and an address database is to be provided for use, project manager for Wellton has been appointed by Census to assist in organizing the census campaign for 2023.
- Staff are in the process of reviewing existing Zoning Codes and Zoning Map to provide recommendations for modifications. There will be a workshop with the Town Council for review and consideration. Mayor, Councilmember Jones, Sandy, Ashley, and I are working on this project.
- We are attempting to confirm dates for a Town Council retreat during the month of August. The purpose of the retreat is to review the Strategic Plans outcomes and proposed update for next two years.
- JW Holdings will hold a community meeting on May 16, 2023, at 2:00PM, to answer questions regarding the proposed Links at Coyote Wash Utilities sewer rate increase and the comment period to be held by the Arizonan Corporation Commissions. The CWCAC will be hosting this meeting.

- Meeting with the Consulate of Mexico to discuss mutual border issues. A follow-up meeting is to be held to discuss outreach to the Hispanic population in Wellton. The Consulate of Mexico will be hosting a Bi-National Golf tournament sponsored by the Coyote Wash Golf Club to include Mayors and Councilmembers from both sides of the border.
- Meeting at Antelope Union High School by SBDC and AZ@Work. I introduced the host and presenters at the meeting and made introductions. The goal was to connect Wellton businesses to youth workers who would be paid. \$16.50 an hour by AZ@Work.
- Dennis J Osuch is the Town's new contracted CPA. . In 2016, his firm became a top 10 accounting firm and Dennis finished his career at the beginning of 2023 to serve the governments he has been passionate about his entire career in another capacity.

Dennis' previous experience with government entities includes the Arizona City/County Management Association; Arizona Municipal Clerks Association; Central Arizona Water Conservation District; City of Avondale, Arizona; City of Douglas, Arizona; City of Flagstaff, Arizona; City of Glendale, Arizona; City of Mesa, Arizona; City of Scottsdale, Arizona; City of Surprise, Arizona; City of Nogales, Arizona; City of Peoria, Arizona; City of Scottsdale, Arizona; Government Finance Officers' of Arizona; League of Arizona Cities and Towns; Maricopa Association of Governments; Maricopa County Stadium District; Phoenix-Mesa Gateway Airport Authority; Regional Public Transportation Authority; Town of Fountain Hills, Arizona; Town of Kearny, Arizona; Town of Miami, Arizona; Town of Paradise Valley, Arizona; Town of Parker, Arizona; Town of Payson, Arizona; Town of Sahuarita, Arizona; Town of Star Valley, Arizona; Town of Wickenburg, Arizona; Valley Metro Rail, Inc.; and numerous other local governments.

#### Education and professional involvement

- Bachelor of science in accounting from Arizona State University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Arizona Society of Certified Public Accountants
- Government Finance Officers Association
- Arizona Association of School Business Officials
- Arizona Society of Certified Public Accountants Board Member (Term to begin May 2023)

#### Civic and philanthropic organizations

- Desert Schools Federal Credit Union, past director of the board
- Desert Schools Federal Credit Union, past supervisory committee member
- Children and Student Ministry at Hope Bible Church
- Foster and Adoptive Parent – Sponsored through Christian Family Services
- Big Brothers Big Sisters past volunteer
- Cactus Foothills Little League Manager
- Bryant Hamilton is the Town's new IT Consultant. He has worked with numerous entities, to include:
  - Robert Nickerson Farms, INC.
  - Quail Corporation (Construction)
  - Big O Tire (Yuma)

- Western Financial
- Blohm Farms
- Newberry's Furniture
- Professional Home Doctors (PHD)
- Kammann Farms
- Apollo Drain
- C&C Machine Shop
- Department of Defense
- Yuma Proving Grounds

The industries he is involved in include IT consulting (Certified Information Systems Security Professional - CISSP), Systems administration, network administration, low voltage and structured cabling, Video Security Systems (Axis Certified Professional), Alarm Security (Alarm.com Dealer/Installer).

#### **Council's Report**

- Vice Mayor McCollough attended Cross Border Connection, State of Arizona Leadership, DES Second Chance Summit, Sunset Community Health center Grand Opening of new Yuma facility, YMPO Board Meeting, and Rural Transportation Summit this last month.
- Councilmember Biggs meets with Town Manager Marsh in a touchpoint meeting monthly. She would like to see the trash can's locations (Sanitation Dept) and IPMC on future agendas for discussion.
- Mayor Blitz met with Senator Sinema's Outreach Manager with Council and Staff to discuss Wellton's possible future needs. Discussion regarding USDA and RD. Title 42 and the potential ramifications of it have been a topic of discussion. The Gila River flow has also been increasing due to the release of additional water.

#### **Executive Session**

- None requested.

#### **Adjournment**

Motion made by Councilmember Davidson, seconded by Councilmember Jones to adjourn.

Davidson: Yay

Jones: Yay

Blitz: Yay

McCollough: Yay

Biggs: Yay

Motion carried.

Meeting adjourned at 8:36PM.



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Scott Blitz, Mayor

ATTEST:

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Richard Marsh, Town Manager

CERTIFICATION:

I hereby certify that the forgoing minutes are a true and correct copy of the regular meeting held May 2, 2023, and the meeting was duly called and posted and that a quorum was present.

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Richard Marsh, Town Manager

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**TOWN OF WELLTON, ARIZONA**  
**FINANCIAL STATEMENTS AND**  
**INDEPENDENT AUDITOR'S REPORT**  
**JUNE 30, 2022**



**TOWN OF WELLTON, ARIZONA  
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## INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and Council  
Town of Wellton, Arizona

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wellton, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Wellton's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wellton, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Wellton and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Wellton's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Wellton's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Wellton's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the other required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Compliance Over the Use of Highway User Revenue Fund and Other Dedicated State Transportation Revenue Monies***

In connection with our audit, nothing came to our attention that caused us to believe that the Town of Wellton, Arizona failed to use highway user revenue fund monies received by the Town pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues received by the Town of Wellton solely for the authorized transportation purposes, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Town of Wellton's noncompliance with the use of highway user revenue fund monies and other dedicated state transportation revenues, insofar as they relate to accounting matters.

The communication related to compliance over the use of highway user revenue fund and other dedicated state transportation revenue monies in the preceding paragraph is intended solely for the information and use of the members of the Arizona State Legislature, the Board of Supervisors, management, and other responsible parties with the Town and is not intended to be and should not be used by anyone other than these specified parties.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated on our consideration of the Town of Wellton's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Wellton's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Wellton's internal control over financial reporting and compliance.

*Baker Tilly US, LLP*

Tempe, Arizona  
March 27, 2023

**TOWN OF WELLTON, ARIZONA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

As management of the Town of Wellton, Arizona (Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2022.

**FINANCIAL HIGHLIGHTS**

- The Town's total net position increased approximately \$62,000 which represents a 0.69% increase from fiscal year 2021.
- General revenues of the governmental activities accounted for \$2.2 million in revenue, or 73% of all fiscal year 2022 revenues. The governmental activities program specific revenues in the form of charges for services and grants and contributions accounted for \$0.8 million or 27% of total fiscal year 2022 revenues.
- The Town had approximately \$2.8 million in expenses related to governmental activities, of which \$0.8 million of these expenses were offset by program specific revenues in the form of charges for services and grants and contributions. General revenues of \$2.2 million and reserves from prior years were adequate to provide for the remaining costs of these programs.
- Among major funds, the General Fund had \$2.4 million in fiscal year 2022 revenues, which primarily consisted of approximately \$2.0 million in taxes and intergovernmental revenues, and approximately \$216,000 in revenues from fines, forfeitures, licenses and permits. General fund expenditures were approximately \$2.2 million. The General Fund's fund balance increased \$11,940 to \$1,111,678, primarily due the factors discussed in the **Governmental Funds** section of Page 16.
- The net change in the Town's total debt was an decrease of approximately \$2.3 million due primarily to decrease net pension liabilities related to the PSPRS pension fund.

**TOWN OF WELLTON, ARIZONA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Blended Component Units.** Town of Wellton Municipal Property Corporation (MPC), is a nonprofit corporation governed by a three-member board appointed by the Town Council. Although legally separate from the Town, the MPC is reported in the General Fund, Water Enterprise Fund, and the Government-wide statements of net position and activities as if it were part of the Town because it is financially accountable to the Town. Separate financial statements for the MPC are not available.

Community Facilities District #2003-1, The Links at Coyote Wash (District) was formed by petition to the Town Council in July 2003. The purpose of the District is to complete all reasonable and necessary improvements to the land (including necessary or incidental work, whether newly constructed, renovated or existing) all maintenance of said work and all necessary and desirable appurtenances. As special purpose district and separate political subdivisions under the Arizona Constitution, the District can levy taxes and issue bonds independently of the Town. The Town Council serves as the Board of Directors. The Town has no liability for the District's debts. For financial reporting purposes, transactions of the District are included in the governmental activities of the Town as if they were part of the Town's operation. Separate financial statements for the District are not available.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

**TOWN OF WELLTON, ARIZONA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**OVERVIEW OF FINANCIAL STATEMENTS (CONT'D)**

**Government-wide financial statements. (Cont'd)**

Both of the government-wide financial statements outline functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through fees and charges (*business-type activities*). The governmental activities of the Town include general government, public safety, highway and streets, parks and recreation, and cemetery. The water, sanitation and golf enterprises comprise the business-type activities of the Town of Wellton.

The government-wide financial statements can be found on pages 21 and 22 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decision. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*. These reconciliations are on pages 24 and 26, respectively.

The Town maintains 15 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, ARPA Fund, and the San Francisco Road Improvement Fund which are considered to be major funds. Data from the other 12 governmental funds are combined into a single, aggregated presentation.

The basic governmental fund financial statements can be found on pages 23 and 25 of this report.

**TOWN OF WELLTON, ARIZONA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**OVERVIEW OF FINANCIAL STATEMENTS (CONT'D)**

- **Proprietary funds.** The Town maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its Water, Sanitation and Golf operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Sanitation, and Golf operations, all of which are considered to be major funds of the Town.

The basic proprietary fund financial statements can be found on pages 27 through 30 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 31 through 58 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Town's budget process and funding progress for its agent retirement plan. The Town adopts an annual expenditure budget for all governmental funds. A budgetary comparison schedule has been provided for the General and ARPA Funds as required supplementary information. The required supplementary information can be found on pages 59 through 68 of this report.

**TOWN OF WELLTON, ARIZONA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net position.** Net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets and deferred outflows exceeded liabilities and deferred inflows by \$9,161,541 as of June 30, 2022.

By far the largest portion of the Town's net position reflects amounts restricted for its net investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment and construction in progress); less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to its residents; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The Town's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets.

The following table presents a summary of the Town's net position as of June 30, 2022 and 2021.

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Current and other assets	\$ 2,351,896	1,801,901	1,363,046	1,449,178	3,714,942	3,251,079
Capital assets	3,808,124	3,736,912	6,387,938	5,944,011	10,196,062	9,680,923
Total assets	<u>6,160,020</u>	<u>5,538,813</u>	<u>7,750,984</u>	<u>7,393,189</u>	<u>13,911,004</u>	<u>12,932,002</u>
Total deferred outflows of resources	<u>472,305</u>	<u>3,149,755</u>	<u>198,332</u>	<u>190,282</u>	<u>670,637</u>	<u>3,340,037</u>
Long-term liabilities	2,883,598	5,300,207	1,037,411	917,996	3,921,009	6,218,203
Other liabilities	680,400	779,031	183,350	111,474	863,750	890,505
Total liabilities	<u>3,563,998</u>	<u>6,079,238</u>	<u>1,220,761</u>	<u>1,029,470</u>	<u>4,784,759</u>	<u>7,108,708</u>
Total deferred inflows of resources	<u>422,724</u>	<u>64,280</u>	<u>212,617</u>		<u>635,341</u>	<u>64,280</u>
Net position						
Net investments in capital assets	3,739,311	3,646,714	6,036,011	5,825,608	9,775,322	9,472,322
Restricted	240,125	234,526	334,342	333,469	574,467	567,995
Unrestricted	(1,333,833)	(1,336,190)	145,585	394,924	(1,188,248)	(941,266)
Total net position	<u>\$ 2,645,603</u>	<u>2,545,050</u>	<u>6,515,938</u>	<u>6,554,001</u>	<u>9,161,541</u>	<u>9,099,051</u>



**TOWN OF WELLTON, ARIZONA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONT'D)**

The following are significant current year transactions that have had an impact on the Statement of Net position.

**Governmental Activities:**

- Current and other assets increased approximately \$550,000 due to the creation of a net pension asset of approximately \$570,000 in the PSPRS pension fund, an increase in cash held by trustee of \$45,000 for bond principal payments due in December 2022. These amounts were offset by a net decrease of approximately \$75,000 in restricted cash, cash and investments, and due from other governments.
- Capital assets activity is detailed on Page 19. These increases were offset by depreciation for a net decrease of approximately \$71,000.
- Other liabilities increased approximately \$98,000 due primarily to increased accounts payable, offset by decreased deferred revenues from ARPA monies and a decrease the current portion of bond payable from the prior year.
- Long-term liabilities decreased approximately \$2.4 million due primarily to the decrease in net pension liability related to the PSPRS pension.

**Business-type Activities:**

- Current and other assets changes of approximately \$86,000 were mainly as a result of increases in accounts receivable offset by decreases in cash and investments.
- Capital assets activity is detailed on Page 19. These increases were offset by depreciation for a net increase of approximately \$444,000.
- Liabilities increased approximately \$191,000 primarily due to an increase in accounts payable and increase in notes payable for the acquisition of new sanitation vehicles, which was offset by the decrease in the net pension liability.

**Changes in net position.** The Town's total revenues for the fiscal years ended June 30, 2022 and 2021 were \$5.7 and \$5.8 million, respectively. The total cost of all programs and services for the fiscal years ended June 30, 2022 and 2021 was \$5.7 and \$5.6 million, respectively. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2022 and 2021.

**TOWN OF WELLTON, ARIZONA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**GOVERNMENT WIDE FINANCIAL ANALYSIS (CONT'D)**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues:						
Program revenues:						
Charges for services	\$ 123,846	149,308	2,457,666	1,866,401	2,581,512	2,015,709
Operating grants and contributions	417,199	910,562			417,199	910,562
Capital grants and contributions	279,168	453,499	244,657		523,825	453,499
General revenues:						
Taxes	1,988,456	2,143,144			1,988,456	2,143,144
Licenses and permits	157,622	190,121			157,622	190,121
Fines and forfeits	58,697	38,896			58,697	38,896
Interest income	9,991	14,338	1,371	572	11,362	14,910
Total revenues	<u>3,034,979</u>	<u>3,899,868</u>	<u>2,703,694</u>	<u>1,866,973</u>	<u>5,738,673</u>	<u>5,766,841</u>
Expenses:						
General government	735,722	1,013,804			735,722	1,013,804
Public safety	1,387,651	1,165,037			1,387,651	1,165,037
Highway and streets	365,646	409,647			365,646	409,647
Parks and recreation	188,837	211,977			188,837	211,977
Cemetery	39,810	47,804			39,810	47,804
Water			939,283	914,581	939,283	914,581
Sanitation			322,084	315,867	322,084	315,867
Golf			1,617,608	1,412,502	1,617,608	1,412,502
Interest on long-term debt	79,542	69,785			79,542	69,785
Total expenses	<u>2,797,208</u>	<u>2,918,054</u>	<u>2,878,975</u>	<u>2,642,950</u>	<u>5,676,183</u>	<u>5,561,004</u>
Increase (decrease) in net position before transfers	237,771	981,814	(175,281)	(775,977)	62,490	205,837
Transfers	<u>(137,218)</u>	<u>(475,137)</u>	<u>137,218</u>	<u>475,137</u>		
Increase (decrease) in net position	100,553	506,677	(38,063)	(300,840)	62,490	205,837
Net position, beginning of year	<u>2,545,050</u>	<u>2,038,373</u>	<u>6,554,001</u>	<u>6,854,841</u>	<u>9,099,051</u>	<u>8,893,214</u>
Net position, end of year	<u>\$ 2,645,603</u>	<u>2,545,050</u>	<u>6,515,938</u>	<u>6,554,001</u>	<u>9,161,541</u>	<u>9,099,051</u>

**TOWN OF WELLTON, ARIZONA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONT'D)**

**Governmental activities.** The following tables present the cost of the 5 major Town functional activities: general government, public safety, highway and streets, parks and recreation, and cemetery. The tables also shows each function's net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions.

Total governmental and business-type expenses and net (expenses) revenues for the year ended June 30, 2022 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>Total</u>	<u>Net (Expenses)</u>	<u>Total</u>	<u>Net (Expenses)</u>	<u>Total</u>	<u>Net (Expenses)</u>
	<u>Expenses</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Revenue</u>
General government	\$ 735,722	(658,631)			735,722	(658,631)
Public safety	1,387,651	(1,285,454)			1,387,651	(1,285,454)
Highway and streets	365,646	225,502			365,646	225,502
Parks and recreation	188,837	(171,310)			188,837	(171,310)
Cemetery	39,810	(7,560)			39,810	(7,560)
Water			939,283	(55,124)	939,283	(55,124)
Sanitation			322,084	54,491	322,084	54,491
Golf			1,617,608	(176,019)	1,617,608	(176,019)
Interest on long-term debt	79,542	(79,542)			79,542	(79,542)
	<u>\$ 2,797,208</u>	<u>(1,976,995)</u>	<u>2,878,975</u>	<u>(176,652)</u>	<u>5,676,183</u>	<u>(2,153,647)</u>

Total governmental and business-type expenses and net (expenses) revenues for the year ended June 30, 2021 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>Total</u>	<u>Net (Expenses)</u>	<u>Total</u>	<u>Net (Expenses)</u>	<u>Total</u>	<u>Net (Expenses)</u>
	<u>Expenses</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Revenue</u>
General government	\$ 1,013,804	(653,521)			1,013,804	(653,521)
Public safety	1,165,037	(460,988)			1,165,037	(460,988)
Highway and streets	409,647	(5,196)			409,647	(5,196)
Parks and recreation	211,977	(205,215)			211,977	(205,215)
Cemetery	47,804	(10,080)			47,804	(10,080)
Water			914,581	(191,314)	914,581	(191,314)
Sanitation			315,867	(25,004)	315,867	(25,004)
Golf			1,412,502	(560,231)	1,412,502	(560,231)
Interest on long-term debt	69,785	(69,785)			69,785	(69,785)
	<u>\$ 2,918,054</u>	<u>(1,404,785)</u>	<u>2,642,950</u>	<u>(776,549)</u>	<u>5,561,004</u>	<u>(2,181,334)</u>

**TOWN OF WELLTON, ARIZONA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONT'D)**

- The cost of all governmental activities for the years ended June 30, 2022 and 2021 were \$2,797,208 and \$2,918,054, respectively. The changes are discussed on Page 9.
- Charges for services and intergovernmental aid and grants for specific programs for the years ended June 30, 2022 and 2021 subsidized approximately \$820,213 and \$1,513,369, respectively, in program costs.
- Net cost of the governmental activities for the years ended June 30 2022 and 2021 were (\$1,976,995) and (\$1,404,785), respectively. For the years ended June 30, 2022 and 2021 the net costs were financed by tax and intergovernmental revenues and fines, forfeitures, license, and permits.

**Business-type activities.** The above tables present the cost of the 3 major Town functional activities: water, sanitation, and golf. The tables also shows each function's net cost (total cost less charges for services generated by the activities).

- The cost of all business type activities for the years ended June 30, 2022 and 2021 were \$2,878,975 and \$2,642,950, respectively.
- For the year ended June 30, 2022, net expenses of the business-type activities of (\$176,652) was primarily due to expenses/costs for the Water and Golf Funds in excess of revenues. The Golf Fund continued to experience increased operating costs, which were not offset by increased fees and the Water Fund had decreased fee collections.
- For the year ended June 30, 2021, net expenses of the business-type activities of (\$776,549) was primarily due to expenses/costs in excess of revenues. The Golf Fund continued to experience increased operating costs, which were not offset by increased fees and the Water Fund had decreased contributions from grants also resulting in a net decrease.

**TOWN OF WELLTON, ARIZONA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**FINANCIAL ANALYSIS OF THE TOWN'S FUNDS**

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Town's net resources available for spending at the end of the fiscal year.

The financial performance of the Town as a whole is reflected in its governmental funds. As the Town completed the year, its governmental funds reported a combined fund balance of \$1,199,689, an increase of \$48,039 due primarily to the activity of the General Fund and Other Governmental Funds, which are discussed below.

The General Fund equity increased from the prior year by \$11,940 to \$1,111,678 as of June 30, 2022. The increase was primarily due to increased revenues in excess of expenditures offset by \$137,218 being transferred to enterprise funds to cover cash deficiencies that are not expected to be repaid.

The Other Governmental Funds' equity increased from the prior year by \$36,099 to \$88,011 as of June 30, 2022. The decrease was due primarily to HURF and other revenues in the Highway & Streets in excess expenditures, and expenditures in Impact Fees Fund in excess of collections. Impact fees are restricted for public safety, parks and recreation and highway and streets use.

**Proprietary funds.** Net position of the Water, Sanitation, and Golf funds at the end of the year amounted to \$6,515,938. The decrease of \$38,063 from fiscal year 2021 is discussed in greater detail on Page 15.

**TOWN OF WELLTON, ARIZONA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**BUDGETARY HIGHLIGHTS**

Budgets of Arizona Cities and Towns are restricted by statute to expenditure limitations based primarily on a base limit, established in 1979-80, adjusted for changes in population and the cost of living. This limit may be exceeded in certain circumstances, generally requiring approval of the Town's qualified electors. On November 8, 2022, a majority of the qualified voters approved an alternative expenditures limitation in accordance with Arizona Constitution, Article IX, §20(9) effective for the year ended June 30, 2024 and 4 succeeding fiscal years, unless a new alternative expenditure limitation is adopted.

The Town did not revise the annual General Fund expenditure budget during the year ended June 30, 2022. A schedule showing the original and final budget amounts compared to the Town's actual financial activity for the General Fund is provided in this report on pages 59 and 60, as required supplementary information.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets.** As of June 30, 2022, the Town had invested \$10.2 million in capital assets. The net change in capital assets of approximately \$1.2 million, prior to depreciation includes \$35,000 purchase of land for parks, \$280,000 for street improvements, \$50,000 for police vehicles, \$20,000 for pool remodeling, \$390,000 for additions to the water treatment plant and transmissions mains, \$308,000 for sanitation vehicles, and \$83,000 for golf course facilities and equipment. Total depreciation expense for the year was approximately \$0.7 million.

The following schedule presents capital asset balances net of depreciation for the fiscal year ended June 30, 2022.

	Governmental Activities	Business-type Activities	Total
Land and improvements	\$ 1,254,949	2,540,180	3,795,129
Buildings and other improvements	957,591	106,621	1,064,212
Water treatment plant		2,270,501	2,270,501
Transmission and distribution mains		755,824	755,824
Furniture, equipment, and vehicles	1,042,413	551,636	1,594,049
Street system	28,826		28,826
Construction in progress	524,345	163,176	687,521
Total	<u>\$ 3,808,124</u>	<u>6,387,938</u>	<u>10,196,062</u>

Additional information on the Town's capital assets can be found in Note 6 on pages 41 and 42 of this report.

**TOWN OF WELLTON, ARIZONA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**CAPITAL ASSETS AND DEBT ADMINISTRATION (CONT'D)**

**Debt Administration.** At June 30, 2022, the Town had approximately \$2.5 million in financed purchases, bonds payable, notes payable and other long-term debt outstanding, approximately \$120,000 was due within one year. The following table presents a summary of the Town's outstanding long-term debt for the fiscal year ended June 30, 2022.

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Financed purchases	\$ 68,813		68,813
Revenue bond	2,145,799		2,145,799
Note payable		237,863	237,863
Compensated absences	40,997	33,055	74,052
Total	<u>\$ 2,255,609</u>	<u>270,918</u>	<u>2,526,527</u>

Additional information on the Town's long-term liabilities can be found in Note 7 on pages 43 through 45 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET RATES**

Due to the general state of the economy, the Town has cut expenditures over the last couple of years in order to account for revenue losses. In October 2014, the Town entered into a development agreement which generates taxes on monthly rental fees. This arrangement continues to be an additional revenue source for the Town, and the additional residents generate new revenues in water and sanitation services.

During fiscal year 2021-22, new housing starts had continued increases in activity and are expected through fiscal year 2022-23. During fiscal year 2022-23, the Town will continue to use approximately \$1,000,000 in ARPA funding to offset the cost of the water treatment plant improvements.

**CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the Town's finances and to demonstrate the Town's accountability for the resources it receives. If you have questions about this report or need additional information, write to the Town Manager, Town of Wellton, 28634 Oakland Avenue, P.O. Box 67, Wellton, Arizona 85356 or call (928) 785-3348.

**TOWN OF WELLTON, ARIZONA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 955,910	898,546	1,854,456
Cash held by trustee	45,254		45,254
Accounts receivable, net of allowance for uncollectibles	2,442	130,158	132,600
Due from other governments	461,963		461,963
Net pension asset	570,803		570,803
Notes receivable-current	3,619		3,619
Total current assets	2,039,991	1,028,704	3,068,695
Noncurrent assets:			
Restricted cash and investments	202,338	334,342	536,680
Notes receivable	109,567		109,567
Capital assets, non-depreciable	926,853	2,703,356	3,630,209
Capital assets, net of depreciation	2,881,271	3,684,582	6,565,853
Total noncurrent assets	4,120,029	6,722,280	10,842,309
Total assets	6,160,020	7,750,984	13,911,004
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources related to pensions	472,305	198,332	670,637
Total deferred outflows of resources	472,305	198,332	670,637
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and accrued expenses	274,285	126,765	401,050
Unearned revenues	307,119		307,119
Customer deposits		37,951	37,951
Compensated absences - current	2,629	4,815	7,444
Financed purchased payable-current	18,789		18,789
Note payable-current		13,819	13,819
Bond payable-current	77,578		77,578
Total current liabilities:	680,400	183,350	772,353
Noncurrent liabilities:			
Compensated absences	38,368	28,240	66,608
Developer advances payable		114,064	114,064
Financed purchases payable	50,024		50,024
Note payable		224,044	224,044
Net pension liability	726,985	671,063	1,398,048
Bond payable	2,068,221		2,068,221
Total noncurrent liabilities	2,883,598	1,037,411	3,921,009
Total liabilities	3,563,998	1,220,761	4,693,362
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources related to pensions	422,724	212,617	635,341
Total deferred inflows of resources	422,724	212,617	635,341
<b>NET POSITION</b>			
Net investment in capital assets	3,739,311	6,036,011	9,775,322
Restricted for:			
Capital improvements		334,342	334,342
Public safety	187,340		187,340
Highways and streets	45,830		45,830
Other purposes	6,955		6,955
Unrestricted	(1,333,833)	145,585	(1,188,248)
Total net position	\$ 2,645,603	6,515,938	9,161,541

See accompanying notes to financial statements.



**TOWN OF WELLTON, ARIZONA  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	
					Governmental Activities	Business-type Activities
<b>Primary government:</b>						
Governmental activities:						
General Government	\$ 735,722	71,024	6,067		(658,631)	(658,631)
Public Safety	1,387,651	13,861	88,336		(1,285,454)	(1,285,454)
Highway and Streets	365,646		311,980	279,168	225,502	225,502
Parks and recreation	188,837	6,711	10,816		(171,310)	(171,310)
Cemetery	39,810	32,250			(7,560)	(7,560)
Interest on long-term debt	79,542				(79,542)	(79,542)
Total governmental activities	2,797,208	123,846	417,199	279,168	(1,976,995)	(1,976,995)
Business-type activities:						
Water	939,283	681,959		202,200		(55,124)
Sanitation	322,084	334,118		42,457		54,491
Golf	1,617,608	1,441,589				(176,019)
Total business-type activities	2,878,975	2,457,666		244,657		(176,652)
Total primary government	\$ 5,676,183	2,581,512	417,199	523,825	(1,976,995)	(2,153,647)
General Revenues:						
Taxes					1,988,456	1,988,456
License and permits					157,622	157,622
Fines and forfeits					58,697	58,697
Interest income					9,991	1,371
Transfers					(137,218)	137,218
Total general revenues and transfers					2,077,548	138,589
Change in net position					100,553	(38,063)
Net position - beginning of year					2,545,050	6,554,001
Net position - end of year					\$ 2,645,603	6,515,938
						9,161,541

See accompanying notes to financial statements.

**TOWN OF WELLTON, ARIZONA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2022**

	General Fund	ARPA Fund	San Francisco Road Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b><u>ASSETS</u></b>					
Cash and investments	\$ 635,333	306,118		14,459	955,910
Restricted cash and investments	110,333			92,005	202,338
Cash held by trustee	45,254				45,254
Due from other governments	148,417		260,521	53,025	461,963
Accounts receivable				2,442	2,442
Note receivable	113,186				113,186
Due from other funds	121,702				121,702
<b>Total assets</b>	<b>\$ 1,174,225</b>	<b>306,118</b>	<b>260,521</b>	<b>161,931</b>	<b>1,902,795</b>
<b><u>LIABILITIES</u></b>					
Accounts payable and accrued expenses	\$ 62,547		193,560	18,178	274,285
Due to other funds			66,961	54,741	121,702
Unearned revenue		306,118		1,001	307,119
<b>Total liabilities</b>	<b>62,547</b>	<b>306,118</b>	<b>260,521</b>	<b>73,920</b>	<b>703,106</b>
<b><u>FUND BALANCES</u></b>					
Nonspendable	113,186				113,186
Restricted	110,333			129,792	240,125
Unassigned	888,159			(41,781)	846,378
<b>Total fund balances</b>	<b>1,111,678</b>			<b>88,011</b>	<b>1,199,689</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,174,225</b>	<b>306,118</b>	<b>260,521</b>	<b>161,931</b>	<b>1,902,795</b>

See accompanying notes to financial statements.

**TOWN OF WELLTON, ARIZONA  
RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2022**

Fund balances - total governmental funds	\$ 1,199,689
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	
Governmental capital assets	8,434,348
Less accumulated depreciation	<u>(4,626,224)</u>
Capital assets used in governmental activities	<u>3,808,124</u>
Net pension assets held in trust for future benefits are not available for Town operations and, therefore, are not reported in the funds	
	<u>570,803</u>
Deferred inflows and outflows of resources related to pensions and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, not reported in the governmental funds	
	<u>49,581</u>
Long-term liabilities, such as net pension liabilities and bonds payable, are not due and payable in the current period and, therefore, are not reported as a liability in the governmental funds	
Net pension liability	(726,985)
Bond payable liability	(2,145,799)
Financed purchases liability	(68,813)
Compensated absences	<u>(40,997)</u>
Long-term liabilities not due and payable in the current period	<u>(2,982,594)</u>
Net position of governmental activities	<u><u>\$ 2,645,603</u></u>

See accompanying notes to financial statements.

**TOWN OF WELLTON, ARIZONA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	General Fund	San Francisco Road Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 1,159,786			1,159,786
License and permits	157,622			157,622
Intergovernmental -				
County			23,231	23,231
State	840,356		297,305	1,137,661
Federal		279,168	67,262	346,430
Charges for services	117,302		6,544	123,846
Fines and forfeits	58,697			58,697
Interest income	9,991			9,991
Other local	14,116		3,599	17,715
<b>Total revenues</b>	<b>2,357,870</b>	<b>279,168</b>	<b>397,941</b>	<b>3,034,979</b>
<b>Expenditures:</b>				
Current -				
General government	721,426			721,426
Public safety	983,799		74,381	1,058,180
Highway and streets			239,334	239,334
Parks and recreation	171,533			171,533
Cemetery	38,585			38,585
Capital outlay	88,241	279,168	48,127	415,536
Debt service -				
Principal	125,586			125,586
Interest and fiscal charges	79,542			79,542
<b>Total expenditures</b>	<b>2,208,712</b>	<b>279,168</b>	<b>361,842</b>	<b>2,849,722</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>149,158</b>		<b>36,099</b>	<b>185,257</b>
<b>Other financing sources (uses):</b>				
Transfers (out)	(137,218)			(137,218)
<b>Total other financing sources (uses)</b>	<b>(137,218)</b>			<b>(137,218)</b>
<b>Net change in fund balances</b>	<b>11,940</b>		<b>36,099</b>	<b>48,039</b>
<b>Fund balances, beginning of year</b>	<b>1,099,738</b>		<b>51,912</b>	<b>1,151,650</b>
<b>Fund balances, end of year</b>	<b>\$ 1,111,678</b>		<b>88,011</b>	<b>1,199,689</b>

See accompanying notes to financial statements.

**TOWN OF WELLTON, ARIZONA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022**

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Net change in fund balances - total governmental funds	\$	48,039
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Amounts reported for governmental activities in the statement of net position are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense

Expenditures for capital assets		401,771
Less current year depreciation		<u>(330,559)</u>
Excess capital expenditures over depreciation and capital contributions		<u>71,212</u>

Pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the Town's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.

Pension contributions		114,594
Pension expense		<u>(262,141)</u>
		<u>(147,547)</u>

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The issuance of long-term debt increases long-term liabilities on the statement of net position and the repayment of principal on long-term debt reduces long-term debt on the statement of net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when the debt is first issued, whereas these items are deferred and amortized over the term of the long-term debt in the statement of activities

Principal payments on bonds		104,201
Principal payments on financed purchases		<u>21,385</u>
Differences in treatment of long-term debt and related items		<u>125,586</u>

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Change in long-term compensated absences		<u>3,263</u>
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Change in net position of governmental activities	\$	<u><u>100,553</u></u>
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See accompanying notes to financial statements.

**TOWN OF WELLTON, ARIZONA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2022**

	Business-type Activities-Enterprise Funds			
	Water	Sanitation	Golf	Total
<b><u>ASSETS</u></b>				
Current assets:				
Cash and investments	\$ 719,453	177,892	1,201	898,546
Accounts receivable	73,246	45,344	11,568	130,158
Total current assets	792,699	223,236	12,769	1,028,704
Noncurrent assets:				
Restricted investments	334,342			334,342
Capital assets -				
Land	8,113		2,532,067	2,540,180
Buildings and other improvements	2,917		208,624	211,541
Water treatment plant	5,843,139			5,843,139
Transmission and distribution mains	1,836,367			1,836,367
Furniture, equipment and vehicles	610,890	825,591	204,350	1,640,831
Construction in progress	163,176			163,176
Less accumulated depreciation	(5,097,432)	(475,834)	(274,030)	(5,847,296)
Total capital assets (net of accumulated depreciation)	3,367,170	349,757	2,671,011	6,387,938
Total noncurrent assets	3,701,512	349,757	2,671,011	6,722,280
Total assets	4,494,211	572,993	2,683,780	7,750,984
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>				
Deferred outflows related to pensions	66,110	37,188	95,034	198,332
Total deferred outflows on resources	66,110	37,188	95,034	198,332
<b><u>LIABILITIES</u></b>				
Current liabilities:				
Accounts payable and accrued expenses	47,145	11,338	68,282	126,765
Customer deposits	37,951			37,951
Compensated absences	2,254	1,701	860	4,815
Note payable		13,819		13,819
Total current liabilities	87,350	26,858	69,142	183,350
Noncurrent liabilities:				
Compensated absences	6,614	3,480	18,146	28,240
Developer advances payable	114,064			114,064
Note payable		224,044		224,044
Net pension liability	223,688	125,824	321,551	671,063
Total noncurrent liabilities	344,366	353,348	339,697	1,037,411
Total liabilities	431,716	380,206	408,839	1,220,761
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>				
Deferred inflows related to pensions	70,872	39,866	101,879	212,617
Total deferred inflows on resources	70,872	39,866	101,879	212,617
<b><u>NET POSITION</u></b>				
Invested in capital assets, net of related debt	3,253,106	111,894	2,671,011	6,036,011
Restricted for capital improvements	334,342			334,342
Unrestricted	470,285	78,215	(402,915)	145,585
Total net position	\$ 4,057,733	190,109	2,268,096	6,515,938

See accompanying notes to financial statements.

**TOWN OF WELLTON, ARIZONA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**FUND NET POSITION - PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Business-type Activities - Enterprise Funds			
	Water	Sanitation	Golf	Total
Operating revenues:				
Charges for sales and services -				
Water sales and hookups	\$ 681,959			681,959
Sanitation fees		334,118		334,118
Golf course fees			1,441,589	1,441,589
Total operating revenues	681,959	334,118	1,441,589	2,457,666
Operating expenses:				
Water department	939,283			939,283
Sanitation department		320,257		320,257
Golf course			1,617,608	1,617,608
Total operating expenses	939,283	320,257	1,617,608	2,877,148
Operating income (loss)	(257,324)	13,861	(176,019)	(419,482)
Nonoperating revenues (expenses):				
Interest on investments	1,371			1,371
Interest expense		(1,827)		(1,827)
Total nonoperating revenues (expenses)	1,371	(1,827)		(456)
Income (loss) before contributions and transfers	(255,953)	12,034	(176,019)	(419,938)
Capital contributions - intergovernmental	202,200	42,457		244,657
Transfers in		616	136,602	137,218
Increase (decrease) in net position	(53,753)	55,107	(39,417)	(38,063)
Net position, beginning of year	4,111,486	135,002	2,307,513	6,554,001
Net position, end of year	\$ 4,057,733	190,109	2,268,096	6,515,938

See accompanying notes to financial statements.

**TOWN OF WELLTON, ARIZONA**  
**STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Business-type Activities - Enterprise Funds			
	Water	Sanitation	Golf	Total
Cash flows from operating activities:				
Receipts from customers and services	\$ 693,660	318,352	1,441,590	2,453,602
Payments to suppliers for goods and services	(337,333)	(104,863)	(683,031)	(1,125,227)
Payments to employees	(258,726)	(187,502)	(810,548)	(1,256,776)
Net cash provided (used) for operating activities	97,601	25,987	(51,989)	71,599
Cash flows from non-capital and related financing activities:				
Transfers from other funds		616	136,602	137,218
Net cash provided by non-capital and related financing activities:		616	136,602	137,218
Cash flows from capital related and financing activities:				
Purchase of capital assets	(396,618)	(60,885)	(83,412)	(540,915)
Principal payments on developer advances	(4,339)			(4,339)
Repayment of note payable		(4,537)		(4,537)
Increase in contributed capital	202,200	42,457		244,657
Interest paid on capital debt		(1,827)		(1,827)
Net cash (used) by capital and related financing activities:	(198,757)	(24,792)	(83,412)	(306,961)
Cash flows from investing activities				
Investment income	1,371			1,371
Net cash provided by investing activities	1,371			1,371
Net increase (decrease) in cash and cash equivalents	(99,785)	1,811	1,201	(96,773)
Cash and investments, beginning of year (including \$333,469 in the Water Fund reported in restricted accounts)	1,153,580	176,081		1,329,661
Cash and investments, ending of year (including \$334,342 in the Water Fund reported in restricted accounts)	\$ 1,053,795	177,892	1,201	1,232,888

(continued)

See accompanying notes to financial statements.



**TOWN OF WELLTON, ARIZONA**  
**STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Business-type Activities - Enterprise Funds			
	Water	Sanitation	Golf	Total
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH PROVIDED</u></b> <b><u>(USED) BY OPERATING ACTIVITIES</u></b>				
Operating income (loss)	\$ (257,324)	13,861	(176,019)	(419,482)
Adjustments to reconcile operating income (loss) to net cash provided (used) for operating activities:				
Depreciation	301,623	17,964	18,741	338,328
Loss on disposal of capital assets	1,060			1,060
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:				
(Increase) decrease in accounts receivable	5,124	(15,766)	1	(10,641)
(Increase) decrease in deferred outflows of resources related to pensions	4,693	2,638	(15,381)	(8,050)
Increase in accounts payable and accrued expenses	27,799	3,701	16,506	48,006
Increase (decrease) in compensated absences	(970)	(1,484)	1,967	(487)
Increase in customer deposits	6,577			6,577
Increase (decrease) in net pension liability	(61,853)	(34,793)	317	(96,329)
Increase in deferred inflows of resources related to pensions	70,872	39,866	101,879	212,617
Net cash provided (used) for operating activities	<u>\$ 97,601</u>	<u>25,987</u>	<u>(51,989)</u>	<u>71,599</u>
Schedule of non-cash capital and related financing activities:				
Purchase of vehicle under note payable	\$	242,400		242,400

(concluded)

See accompanying notes to financial statements.

**TOWN OF WELLTON, ARIZONA  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies in the accompanying basic financial statements of the Town of Wellton, Arizona, (Town) conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

A summary of the Town's more significant accounting policies follows.

**Reporting Entity** - The financial reporting entity consists of a primary government and its component units. The Town is a general purpose local government that a separately elected Town Council (Council) governs. The accompanying financial statements present the activities of the Town (the primary government) and its component units.

Component units are legally separate organizations for which elected officials of the primary government are financially accountable. Blended component units, although legally separate entities, are so intertwined with the Town that they are in substance part of the Town's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the Town. The Town has no discretely presented component units. Each blended component unit discussed below has a June 30 year end.

**Blended Component Units**

Town of Wellton Municipal Property Corporation (MPC), is a nonprofit corporation governed by a three-member board appointed by the Council. Although legally separate from the Town, the MPC is reported in the Capital Projects Fund-Water Enterprise Fund, and Government-wide statements of net position and activities as if it were part of the Town because it is financially accountable to the Town. Separate financial statements for the MPC are not available.

Community Facilities District #2003-1, The Links at Coyote Wash (District) was formed by petition to the Town Council in July 2003. The purpose of the District is to complete all reasonable and necessary improvements to the land (including necessary or incidental work, whether newly constructed, renovated or existing) all maintenance of said work and all necessary and desirable appurtenances. As a special purpose district and separate political subdivisions under the Arizona Constitution, the District can levy taxes and issue bonds independently of the Town. The Town Council serves as the Board of Directors. The Town has no liability for the District's debts. For financial reporting purposes, transactions of the District are included in the governmental activities of the Town as if they were part of the Town's operation. Separate financial statements for the District are not available.

The basic financial statements include both government-wide statements and fund financial statements. The government-wide statements focus on the Town as a whole, while the fund financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the information's usefulness.

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

Government-Wide and Fund Financial Statements – The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Town's enterprise funds are considered business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Taxes and other items not properly included among program revenues are reported instead as general revenues. All indirect expenses are allocated to the general government function.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements to minimize the double-counting of internal activities. However, charges for interfund services provided and used are not eliminated if the prices approximate their external exchange values.

Basis of Accounting – The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. The agency funds are custodial in nature and do not have a measurement focus but utilize the accrual basis of accounting for reporting its assets and liabilities. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Under the terms of grant agreements, the Town funds certain programs by a combination of grants and general revenues. Therefore, when both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. The Town applies grant resources to such programs before using general revenues.

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

Basis of Accounting (Cont'd)

Governmental fund financial statements and are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become susceptible to accrual (both measurable and available). Measurable means that the amount of the transaction can be determined. Available means collectible within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. All other governmental fund revenues are also considered available if collected within sixty days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting, except expenditures related to general long-term debt, compensated absences and claims and judgments, which are recorded only when payment is due. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of general long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

Taxes, licenses, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Fund Financial Statements – Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual funds are reported as separate columns in the governmental and enterprise fund financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's water enterprise fund, golf enterprise fund, and sanitation enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on all capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Town reports the following major governmental funds:

The **General Fund** is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in other funds.

The **ARPA Fund** accounts for federal monies awarded under the American Rescue Plan Act of 2021 in response to the COVID-19 pandemic.

The **San Francisco Road Improvement Fund** accounts for federal monies used in the improvement of San Francisco Road.

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

The Town reports the following major proprietary funds:

The **Water Fund** accounts for the activities of the Town's water treatment plant and water distribution system.

The **Sanitation Fund** accounts for the sewage pumping stations and trash collection systems.

The **Golf Fund** accounts for the activities of the Town's golf course operations.

**Budgetary Accounting** - An operating budget is prepared and adopted by the Town each fiscal year for all governmental fund types on the modified accrual basis and for all proprietary fund types on the accrual basis.

A proposed budget is presented by the Town Manager to the Council on or before the first Monday in June. Two public hearings are held to obtain taxpayer input. The budget is legally adopted by ordinance prior to the second Monday in August.

The adopted budget is prepared by fund, function, and department. The Town manager may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Council. The legal level of budgetary control is the total budget as adopted.

All annual appropriations lapse at fiscal year end.

Budgets of Arizona Cities and Towns are restricted by statute to expenditure limitations based primarily on a base limit, established in 1979-80, adjusted for changes in population and the cost of living. This limit may be exceeded in certain circumstances, generally requiring approval of the Town's qualified electors.

Additionally, effective September 7, 2004, the Town's electors authorized the creation of a Capital Projects Accumulation Fund pursuant to Arizona State Constitution, Article IX, Section 20, Subsection (3)(d)(viii) totaling \$30,000, for the year ended June 30, 2022, for the purpose of constructing water plant and water system improvements.

**Cash and Investments** - For purposes of the statement of cash flows, the proprietary fund type considers cash on hand, demand deposits, and all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

**Inventory of Supplies** - Purchases of inventory items are recorded at the time of purchase as expenditures in the funds from which the purchases were made; and because the amounts on hand at June 30, 2022 were immaterial, they are not included in the statements of net position or the balance sheets.

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

Prepaid Items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as expenses/expenditures when purchased.

Capital Assets – Capital assets, which include land and improvements, buildings and improvements, vehicles, furniture, and equipment, and street system are reported in the governmental activities columns in the government-wide financial statements.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Infrastructure assets acquired prior to July 1, 2003, are not reported in the basic financial statements. The government defines capital assets, as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are reported at actual cost (or estimated historical cost if historical records are not available). Donated assets are reported at acquisition value. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on a straight-line basis over the following estimated useful lives:

Buildings	15-40 years
Improvements other than buildings	15-40 years
Furniture, equipment and vehicles	5-20 years
Water treatment plant	25-40 years
Transmission and distribution mains	25-40 years
Street system	30 years

Deferred Outflows and Inflows of Resources - The statement of net position and balance sheet include separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods that will be recognized as an expense or expenditure in future periods. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as a revenue in future periods.

Postemployment Benefits – For purposes of measuring the net pension liabilities, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plans' fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. As of June 30, 2022, ASRS and PSPRS net OPEB liabilities have not been recorded or further disclosed in accordance with GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, due to the relative insignificance to the Town's financial statements.

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

Fund Balance Classifications - Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, and unrestricted, which includes committed, assigned, and unassigned fund balance classifications.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form such as inventories, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations.

The unrestricted fund balance category is comprised of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations approved by the Council, which is the highest level of decision-making authority within the Town. The constraints placed on committed fund balances can only be removed or changed by the Council.

Assigned fund balances are resources constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. The Council has authorized the Town Manager to make assign resources for a specific purpose.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, it's the Town's policy to use restricted fund balance first. For the disbursement of unrestricted fund balances, it is the Town's policy to use committed amounts first, followed by assigned amounts, and lastly unassigned amounts.

Compensated Absences - Compensated absences consist of accrued vacation and all applicable salary-related payments associated with the payment of compensated absences, such as the employer's share of social security and Medicare taxes and contributions to the Arizona State Retirement and Public Safety Personnel Retirement Systems. Vacation leave vests with employees at the employees' regular rate of pay and vested compensated absences of the Proprietary Funds are recorded as expenses and liabilities of those funds as the benefits accrue. Repayment of the compensated absences is made by the General, Special Revenue, and Proprietary Funds.

Contributed Capital - Contributed capital is recorded in Proprietary Funds that have received capital grants or contributions from governmental agencies, developers, customers or other funds.

Interfund Receivable/Payable – Interfund receivables and payables are used to account for short-term loans between funds. These amounts are reported as "Due from other funds" and "Due to other funds".

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

Estimates - The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of certain contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Long-Term Obligations – In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position.

Transactions with MPC – Activity of the MPC is primarily to obtain funding for improvement projects within the Town and to repay any obligations entered into by the MPC to fund those projects. When combining the MPC as a blended component unit, transactions between the Town and the MPC have been eliminated.

Interfund Activity – Flows of cash from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers between governmental funds are eliminated in the Statement of Activities. Interfund transfers in the fund financial statements are reported as other financing sources/uses.

**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Deficit Fund Balance – The non-major Community Facilities District Fund of the Special Revenue Fund Type had deficit fund balances of \$24,268, as of June 30, 2022. The deficit is expected to be corrected through normal operations during the following fiscal year.



**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 3 – CASH AND INVESTMENTS**

Arizona Revised Statutes (A.R.S.) authorize the Town to invest public monies in the State Treasurer's investment pool; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds, notes, and other evidences of indebtedness; interest earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; and specified commercial paper issued by corporations organized and doing business in the United States; specified bonds, debentures, and notes and other evidences of indebtedness that are denominated in United States dollars; and certain open-end and closed-end mutual funds, including exchange traded funds. In addition, the County Treasurer may invest in certain fixed income securities of corporations doing business in the United States or District of Columbia. The Town does not have a formal policy for credit risk, concentration of credit risk, interest rate risk, or foreign currency risk. However, statute provides for the following risk limitations.

*Credit risk*

Statutes have the following requirements for credit risk:

1. Commercial paper must be of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
2. Bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars must be rated "A" or better at the time of purchase by at least two nationally recognized rating agencies.
3. Fixed income securities must carry one of the two highest ratings by Moody's investors service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

*Custodial credit risk*

Statutes require collateral for deposits and certificates of deposit at 102 percent of all deposits federal depository insurance does not cover.

*Concentration of credit risk*

Statutes do not include any requirements for concentration of credit risk.

*Interest rate risk*

Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years. The maximum maturity for investments in repurchase agreements is 180 days.

*Foreign currency risk*

Statutes do not allow foreign investments unless the investment is denominated in United States dollars.

**TOWN OF WELLTON, ARIZONA  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 3 – CASH AND CASH INVESTMENTS (CONT'D)**

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of June 30, 2022, the carrying amount of the Town's deposits were \$1,054,168 and the bank balances were \$1,449,620. The Town maintains its bank deposits with two financial institutions. Bank deposits in excess of the amounts insured by the Federal Deposit Insurance Corporation (FDIC) are fully collateralized and held by the pledging financial institution's trust department but not in the Town's name. At June 30, 2022, all deposits were fully insured or collateralized.

Restricted Cash – General Fund cash totaling \$110,333 is restricted as the Contingency Reserve Fund established with the issuance of excise tax revenue bonds (Note 7) and Non-major fund cash totaling \$92,005 is restricted for public safety, parks and recreation and highways and streets.

Investments - The Town invests in the Arizona State Local Government Investment Pool 5 (LGIP), an investment pool managed by the State Treasurer's Office that allows governments within the State to pool their funds for investment purposes. The LGIP is not registered with the Securities Exchange Commission under the 1940 Investment Advisors Act. The State Board of Investment has oversight responsibilities of the investment pool in accordance with ARS §35-311. The pool's policy is to invest in fixed-rate securities with a final maturity less than 36 months from the settlement date of the purchase and variable-rate securities with final maturity less than 5 years. It has a AAA f/S1+ rating and has a Weighted Average Maturity of less than three years. The Arizona State Treasurer issues a publicly available financial report that includes financial statements and required supplementary information. Copies may be obtained by contacting the Arizona State Treasurer, 1700 West Washington, Phoenix, Arizona 85007. The net asset value per share of the pool at June 30, 2022 was \$1.00. The Town's balances in Pool 5 at June 30, 2021 was \$1,336,968.

Restricted Investments – The Water Enterprise Fund investments is restricted for improvements to the water plant, in the amount of \$334,342.

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 4 - RECEIVABLES/DUE FROM OTHER GOVERNMENTS**

Receivables as of year end for the Town's individual major funds, enterprise funds and nonmajor funds in the aggregate are as follows:

	General Fund	San Francisco Road Improvement Fund	Other Governmental Funds	Enterprise Fund- Water	Enterprise Fund- Sanitation	Enterprise Fund- Golf	Total
<u>Due from other governments</u>							
Sales tax	\$ 142,327						142,327
Vehicle license tax	6,090						6,090
Arizona Department Highway users revenue			21,887				21,887
U.S. Department of Housing and Urban Development		260,521	1,619				262,140
Yuma County - Homeland Security			29,519				
<u>Accounts receivable</u>							
Customer accounts				73,246	45,344	11,568	130,158
Private grant			2,442				
	<u>\$ 148,417</u>	<u>260,521</u>	<u>55,467</u>	<u>73,246</u>	<u>45,344</u>	<u>11,568</u>	<u>562,602</u>

**NOTE 5 – NOTES RECEIVABLE**

	Governmental Activities <u>June 30, 2022</u>
5.00% note receivable from a developer in monthly installments of \$774, including interest; unpaid principal and interest due August 23, 2041	\$ 113,186
Current portion	(3,619)
Long-Term portion	<u>\$ 109,567</u>

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 6 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Completed Construction</u>	<u>Ending Balances</u>
Governmental activities:					
Capital assets not being depreciated -					
Land	\$ 367,188	35,320			402,508
Construction in progress	251,016	279,168		(5,839)	524,345
Total capital assets not being depreciated	618,204	314,488		(5,839)	926,853
Capital assets being depreciated -					
Land improvements	2,504,883	6,968			2,511,851
Buildings and improvements	2,262,602	31,689		5,839	2,300,130
Furniture, equipment, and vehicles	2,613,492	48,626	(16,495)		2,645,623
Street system	49,891				49,891
Total capital assets being depreciated	7,430,868	87,283	(16,495)	5,839	7,507,495
Less accumulated depreciation for -					
Land improvements	(1,542,578)	(116,832)			(1,659,410)
Buildings and improvements	(1,282,069)	(60,470)			(1,342,539)
Furniture, equipment and vehicles	(1,468,111)	(151,594)	16,495		(1,603,210)
Street system	(19,402)	(1,663)			(21,065)
Total accumulated depreciation	(4,312,160)	(330,559)	16,495		(4,626,224)
Total capital assets being depreciated, net	3,118,708	(243,276)		5,839	2,881,271
Governmental activities capital assets, net	\$ 3,736,912	71,212			3,808,124

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 6 - CAPITAL ASSETS (CONT'D)**

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Business-type activities:				
Capital assets not being depreciated -				
Land	\$ 2,540,180			2,540,180
Construction in progress		163,176		163,176
Total capital assets not being depreciated	<u>2,540,180</u>	<u>163,176</u>		<u>2,703,356</u>
Capital assets being depreciated -				
Buildings and other improvements	128,129	83,412		211,541
Water treatment plant	5,627,410	221,669		5,849,079
Transmission and distribution mains	1,829,803	6,564	(5,940)	1,830,427
Furniture, equipment and vehicles	1,332,337	308,494		1,640,831
Total capital assets being depreciated	<u>8,917,679</u>	<u>620,139</u>	<u>(5,940)</u>	<u>9,531,878</u>
Less accumulated depreciation for -				
Buildings and other improvements	(97,102)	(7,818)		(104,920)
Water treatment plant	(3,332,399)	(246,179)		(3,578,578)
Transmission and distribution mains	(1,035,127)	(44,356)	4,880	(1,074,603)
Furniture, equipment and vehicles	(1,049,220)	(39,975)		(1,089,195)
Total accumulated depreciation	<u>(5,513,848)</u>	<u>(338,328)</u>	<u>4,880</u>	<u>(5,847,296)</u>
Total capital assets being depreciated, net	<u>3,403,831</u>	<u>281,811</u>	<u>(1,060)</u>	<u>3,684,582</u>
Business-type activities capital assets, net	<u>\$ 5,944,011</u>	<u>444,987</u>	<u>(1,060)</u>	<u>6,387,938</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 24,676
Public safety	152,929
Highway and streets	129,741
Parks and recreation	21,352
Cemetery	1,861
Total depreciation expense - governmental activities	<u>\$ 330,559</u>
Business-type activities:	
Water	\$ 301,623
Sanitation	17,964
Golf	18,741
Total depreciation expense - business-type activities	<u>\$ 338,328</u>

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 7 –LONG-TERM LIABILITIES**

Revenue Bond Payable – On May 1, 2021 the Town issued \$2,250,000 in excise tax revenue bonds, for payment of the Arizona Public Safety Personnel Retirement System unfunded accrued pension liability. The payments will be payable from and secured by a lien on Excise Tax Revenues. "Excise Tax Revenues" are all unrestricted excise, transaction, franchise, privilege and business taxes, state-shared sales and income taxes, fees for licenses and permits, fines, bed and rental taxes and state revenue-sharing, now or hereafter validly imposed by the Town or contributed, allocated and paid over to the Town and not earmarked by the contributor for a contrary or inconsistent purpose to the payments and other amounts to come due under the Agreement and the Trust Agreement. Interest on the bond is payable semiannually.

	Outstanding Principal June 30, 2022
Excise tax revenue obligation, taxable series 2021; original amount \$2,250,000, interest rate 3.40%; maturing December 1, 2021 through 2036	<u>\$ 2,145,799</u>

Payments of principal and interest for the bonds for the years ending June 30 are due as follows:

Year ending June 30	Governmental Activities	
	Principal	Interest
2023	77,578	71,638
2024	117,330	68,325
2025	121,388	64,267
2026	125,587	60,068
2027	129,930	55,725
2028-2032	720,253	208,021
2033-2037	853,733	74,539
	<u>\$ 2,145,799</u>	<u>602,583</u>

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 7 –LONG-TERM LIABILITIES (CONT'D)**

Financed Purchases – The Town has acquired land, buildings and equipment under contract agreements at a total purchase price of \$126,668. The following schedule details debt service requirements to maturity for the Town's financed purchases at June 30, 2022:

	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
Year ending June 30:		
2023	\$ 18,789	2,459
2024	24,601	1,673
2025	25,423	854
Total	<u>\$ 68,813</u>	<u>4,986</u>

Note Payable – Note payable consists of the following presented below:

	<u>Outstanding Principal June 30, 2022</u>
2.25% note payable to RD; with an effective interest rate of 2.277%; payable in monthly installments of \$1,591, including interest, through February 2037; secured by a vehicle	<u>\$ 237,863</u>

Payments of principal and interest for the note for the years ending June 30 are due as follows:

	<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
Year ending June 30:		
2023	13,819	5,273
2024	14,137	4,955
2025	14,462	4,630
2026	14,795	4,297
2027	15,136	3,957
2028-2032	84,449	14,395
2033-2037	81,065	4,646
	<u>\$ 237,863</u>	<u>42,153</u>

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 7 –LONG-TERM LIABILITIES (CONT'D)**

Changes in long-term liabilities for the year ended June 30, 2022 are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Financed purchases	\$ 90,198		(21,385)	68,813	18,789
Revenue bond	2,250,000		(104,201)	2,145,799	77,578
Net pension liability	3,044,529		(2,317,544)	726,985	
Compensated absences	44,260	52,423	(55,686)	40,997	2,629
Total governmental long-term liabilities	<u>\$ 5,428,987</u>	<u>52,423</u>	<u>(2,498,816)</u>	<u>2,982,594</u>	<u>98,996</u>
Business-type activities:					
Note payable	\$ -	242,400	(4,537)	237,863	13,819
Net pension liability	767,392		(96,329)	671,063	
Compensated absences	33,542	45,935	(46,422)	33,055	4,815
Total Business-type long-term liabilities	<u>\$ 800,934</u>	<u>288,335</u>	<u>(147,288)</u>	<u>941,981</u>	<u>18,634</u>

**NOTE 8 - DEVELOPER ADVANCES PAYABLE**

The Town is obligated under agreements relating to extension of water distribution facilities to refund advances made by developers at the rate of 20 percent of the total annual gross revenue from water sales to each new bona fide customer in a new development or project for a period of 15 years, provided that total refunds may not exceed the original advance by the developer and any advances not refunded prior to the end of the 15 year period shall become non-refundable. Advances remain refundable as follows:

<u>Year Ending June 30</u>	
2023	<u>\$ 114,064</u>
Total	<u>\$ 114,064</u>



**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 9 - COMMITMENTS AND CONTINGENT LIABILITIES**

Insurance - The Town participates in the Arizona Municipal Risk Retention and Workers' Compensation Pools. The Pools are public entity risk-sharing and insurance-purchasing pools. If either of the Pools becomes insolvent or is otherwise unable to discharge its legal liabilities and other obligations, the Town may be assessed additional amounts not to exceed the original required annual contribution to each pool for the year in which the assessment is made. The Town's contributions totaled \$45,352 for the year ended June 30, 2022.

Litigation - In the normal course of business, the Town is exposed to various contingent liabilities such as claims and lawsuits for which no provision has been made in the basic financial statements. The Town's management is of the opinion that insurance coverage is adequate to cover any possible losses.

**NOTE 10 – PENSIONS**

The Town contributes to the plans described below. The plans are component units of the State of Arizona. At June 30, 2022, the Town reported the following aggregate amounts related to pensions for all plans to which it contributes:

Statement of Net Position and Statement of Activities	ASRS			PSPRS	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Total
Net pension liabilities (assets)	\$ 726,985	\$ 671,063	\$ 1,398,048	\$ (570,803)	\$ 827,245
Deferred outflows of resources	214,924	198,332	413,256	257,381	670,637
Deferred inflows of resources	(230,335)	(212,617)	(442,952)	(192,389)	(635,341)
Pension expense	52,522	177,437	229,959	209,619	439,578

The Town's accrued payroll and employee benefits includes \$2,355 of outstanding pension contribution amounts payable to all pension plans for the year ended June 30, 2022. Also, the Town reported \$114,594 of pension contributions as expenditures in the governmental funds related to all pension plans to which it contributes.

**TOWN OF WELLTON, ARIZONA  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 10 – PENSIONS (CONT'D)**

*Arizona State Retirement System*

Plan Description - Town employees not covered by the other pension plans described below participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at [www.azasrs.gov](http://www.azasrs.gov).

Benefits Provided - The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

<b>ASRS</b>	<b>Initial membership date:</b>	
	<b>Before July 1, 2011</b>	<b>On or after July 1, 2011</b>
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years, age 62 5 years, age 50* any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

\*With actuarially reduced benefits

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earning. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

**TOWN OF WELLTON, ARIZONA  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 10 – PENSIONS (CONT'D)**

Contributions - In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2022, statute required active ASRS members to contribute at the actuarially determined rate of 12.41 percent (12.22 percent for retirement and 0.19 percent for long-term disability) of the members' annual covered payroll, and statute required the Town to contribute at the actuarially determined rate of 12.41 percent (12.01 percent for retirement, 0.21 percent for health insurance premium benefit, and 0.19 percent for long-term disability) of the active members' annual covered payroll. The Town's contributions to the pension plan for the year ended June 30, 2022 were \$144,164.

During fiscal year 2022, the Town paid for ASRS pension contributions as follows: 46 percent from the General Fund, 48 percent from major funds and 6 percent from non-major funds.

Pension liability - At June 30, 2022, the Town reported a liability of \$1,398,048 for its proportionate share of the ASRS' net pension liability. The net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2020, to the measurement date of June 30, 2021. The total liabilities as of June 30, 2021, reflect changes in actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2020, including decreasing the discount rate from 7.5 percent to 7.0 percent and changing the projected salary increases from 2.7–7.2 percent to 2.9–8.4 percent.

The Town's proportion of the net pension liability was based on the Town's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2021. The Town's proportion measured as of June 30, 2021, was .01064% percent, which was an increase of .00034% from its proportion measured as of June 30, 2020.

Pension expense and deferred outflows/inflows of resources - For the year ended June 30, 2022, the Town recognized pension expense for ASRS of \$229,959. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 21,312	-
Change of assumptions or other inputs	181,967	-
Net difference between projected and actual earnings on pension plan investments	-	442,952
Changes in proportion and differences between town contributions and proportionate share of contributions	65,813	-
Contributions subsequent to the measurement date	144,164	-
	<u>\$ 413,256</u>	<u>442,952</u>

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 10 – PENSIONS (CONT'D)**

The \$144,164 reported as deferred outflows of resources related to ASRS pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions will be recognized in pension expense as follows:

Year ending June 30:	
2023	\$ (55,070)
2024	(21,299)
2025	97,648
2026	152,644
	<hr/>
	\$ 173,923
	<hr/>

Actuarial Assumptions - The significant actuarial assumptions used to measure the total pension liability are as follows:

Actuarial valuation date	June 30, 2020
Actuarial roll forward date	June 30, 2021
Actuarial cost method	Entry age normal
Investment rate of return	7.00%
Projected salary increases	2.9-8.4
Inflation rate	2.3%
Permanent benefit increase	Included for pensions
Mortality rates	2017 SRA Scale U-MP

Actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2020.

The long-term expected rate of return on ASRS pension plan investments was determined to be 7.0 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 10 – PENSIONS (CONT'D)**

Asset Class	Target Allocation	Long-Term Expected Geometric Rate of Return
Equity	50%	4.90%
Fixed income - credit	20%	5.20%
Fixed income - interest rate sensitive	10%	0.70%
Real Estate	20%	5.70%
Total	<u>100%</u>	

Discount Rate – At June 30, 2021, the discount rate used to measure the ASRS total pension/OPEB liability was 7.0 percent, which was a decrease of 0.5 from the discount rate used as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Town's proportionate share of the ASRS net pension liability to changes in the discount rate - The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0 percent) or 1 percentage point higher (8.0 percent) than the current rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
Proportionate share of the net pension liability	\$ 2,199,014	\$ 1,398,048	\$ 730,266

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued ASRS financial report.

**TOWN OF WELLTON, ARIZONA  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 10 – PENSIONS (CONT'D)**

*Public Safety Personnel Retirement System*

Plan description - Town employees who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS) or employees who became members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension plans and agent and cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plans. A nine-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who became PSPRS members on or after July 1, 2017, participate in cost-sharing plans (PSPRS Tier 3 Risk Pool), which are not further disclosed because of their relative insignificance to the Town's financial statements.

The PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPRS plan. The report is available on the PSPRS website at [www.psprs.com](http://www.psprs.com).

Benefits provided - The PSPRS provide retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefit terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

PSPRS	Initial membership date:	
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017
<b>Retirement and Disability</b>		
Years of service and age required to received benefit	20 years of service, any age 15 years of service, age 62	25 years of service or 15 years of credited service, age 52.5
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 60 consecutive months of last 20 years
Benefit percent		
Normal Retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%
Accidental Disability Retirement	50% or normal retirement, whichever is greater	
Catastrophic Disability Retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater	

**TOWN OF WELLTON, ARIZONA  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 10 – PENSIONS (CONT'D)**

**PSPRS**

**Initial membership date:**

**Before January 1, 2012**

**On or after January 1, 2012 and  
before July 1, 2017**

**Retirement and Disability**

Ordinary Disability Retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20
--------------------------------	--

**Survivor Benefit**

Retired members	80% to 100% of retired member's pension benefit
Active members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on inflation. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. Benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents.

Employees covered by benefit terms - At June 30, 2022, the following employees were covered by the agent pension plans' benefit terms:

	<u>PSPRS Police</u>
Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>3</u>
Total	<u><u>8</u></u>

Contributions – State statutes establish the pension contribution requirements for active PSPRS employees. In accordance with state statutes, annual actuarial valuations determine employer contribution requirements for PSPRS pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contributions rates for the year ended June 30, 2022, are indicated below. Rates are a percentage of active members' annual covered payroll.

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 10 – PENSIONS (CONT'D)**

	PSPRS Police
Active members - pension	7.65%-11.65%
Town	
Pension	57.42%
Health insurance premium benefit	-

For the agent plans, the Town's contributions to the pension plan for the year ended June 30, 2022 were:

	PSPRS Police
Pension - contributions made	\$ 39,565

During fiscal year 2022, the Town paid for PSPRS pension contributions as follows: 100 percent from the General Fund.

Pension liability (asset) - At June 30, 2022, the Town reported (\$570,803) for its PSPRS net pension (asset). The net pension liabilities (and assets) were measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

Pension actuarial assumptions - The significant actuarial assumptions used to measure the total pension liability are as follows:

Actuarial valuation date	June 30, 2021
Actuarial cost method	Entry Age Normal
Investment rate of return	7.30%
Wage inflation	3.50%
Price Inflation	2.50%
Cost-of-living adjustment	1.75%
Mortality	PubS 2010 tables

Actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2017.



**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 10 – PENSIONS (CONT'D)**

The long-term expected rate of return on PSPRS pension plan investments was determined to be 7.30 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. public equity	24%	4.08%
International public equity	16%	5.20%
Global private equity	20%	7.67%
Other assets (capital appreciation)	7%	5.43%
Core bonds	2%	0.42%
Private credit	20%	5.74%
Diversifying strategies	10%	3.99%
Cash - Mellon	1%	-0.31%
Total	100%	

Pension discount rates – At June 30, 2021, the discount rate used to measure the PSPRS total pension liabilities was 7.30 percent. The projection of cash flows used to determine the PSPRS discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 10 – PENSIONS (CONT'D)**

Changes in the Net Pension Liability (Asset)

PSPRS	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at June 30, 2021	\$ 3,025,543	998,254	2,027,289
Adjustment to Beginning of Year	-	-	-
Changes for the year:			
Service cost	43,903	-	43,903
Interest on the total pension liability	218,844	-	218,844
Differences between expected and actual experience in the measurement of the pension liability	12,128	-	12,128
Changes of assumptions or other inputs	-	-	-
Contributions - employer	-	2,464,730	(2,464,730)
Contributions - employee	-	19,200	(19,200)
Net investment income	-	390,795	(390,795)
Benefit payments, including refunds of employee contributions	(143,163)	(143,163)	-
Administrative expense	-	(1,758)	1,758
Other changes	-	-	-
Net changes	131,712	2,729,804	(2,598,092)
Balances at June 30, 2022	\$ 3,157,255	3,728,058	(570,803)

Sensitivity of the Town's net pension liability to changes in the discount rate - The following table presents the Town's net pension liability calculated using the discount rate of 7.30 percent, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.30 percent) or 1 percentage point higher (8.30 percent) than the current rate:

PSPRS Police	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
Net pension liability	\$ (89,706)	\$ (570,803)	\$ (954,521)

Pension plan fiduciary net position - Detailed information about the pension plans' fiduciary net position is available in the separately issued PSPRS financial report.

Pension expense - For the year ended June 30, 2022, the Town recognized \$209,619 in pension expense for the PSPRS.

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 10 – PENSIONS (CONT'D)**

Pension deferred outflows/inflows of resources - At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 132,353	49,016
Changes in assumptions	85,463	-
Net difference between projected and actual earnings on pension plan investments	-	143,373
Contributions subsequent to the measurement date	<u>39,565</u>	<u>-</u>
	<u>\$ 257,381</u>	<u>192,389</u>

The amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (or an increase in the net pension asset) in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	<u>PSPRS-Police</u>
2023	\$ 73,044
2024	(1,860)
2025	(15,002)
2026	<u>(30,757)</u>
	<u>\$ 25,425</u>

**NOTE 11 - RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town provides for these risks through participation in public entity risk pools (Note 9), and the purchase of commercial insurance. Settled claims resulting from these risks have not exceeded the risk pool coverage or purchased commercial insurance in any of the past three fiscal years.

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 12 - FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS**

The fund balance classifications of the governmental funds as of June 30, 2022, were as follows:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Fund balances:			
Nonspendable:			
Note receivable	\$ 113,186		113,186
Restricted for:			
Public Safety	110,333	77,007	187,340
Highway and Streets		45,830	45,830
Electronic technology		6,955	6,955
Total restricted	110,333	129,792	240,125
Unassigned	888,159	(41,781)	846,378
Total fund balances	\$ 1,111,678	88,011	1,199,689

**NOTE 13 - INTERFUND RECEIVABLES AND PAYABLES**

Individual fund interfund receivables and payable balances at June 30, 2022, were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 121,702	
San Francisco Road Improvement Fund		66,961
Other Governmental Funds		54,741
	\$ 121,702	121,702

The above receivables and payable between funds represent borrowings to cover negative cash balances.

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 14 – INTERFUND TRANSFERS**

	General Fund	Enterprise Funds- Sanitation	Enterprise Funds- Golf	Total
Transfers-in	\$ -	616	136,602	137,218
Transfers-out	137,218			137,218
	<u>\$ 137,218</u>	<u>616</u>	<u>136,602</u>	

Transfers between funds are used to record grant costs incurred in other funds and to eliminate interfund loans that are not expected to be repaid.

**NOTE 15 – UNCERTAINTY DUE TO COVID-19**

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses and shelter in place orders for all but those deemed essential services. Although many of the Town's services are considered essential, certain other services have transitioned to online-only and the Town's major revenue sources, including businesses that collect sales taxes, are directly impacted by these events. However, the ultimate financial impact and duration cannot be estimated at this time. Additionally, the Town has been awarded the ARPA Grant totaling \$1,016,636 to aid in the continued success and operation of the Town through December 31, 2026. The unspent initial payment of the award totaling \$306,118 is included in unearned revenue at June 30, 2022. The second distribution of the award totaling \$508,318 was received in July 2022.

**TOWN OF WELLTON, ARIZONA**  
**BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND**  
**YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 1,090,000	1,090,000	1,159,786	69,786
License and permits	142,000	142,000	157,622	15,622
Intergovernmental -				
Federal	84,000	84,000		(84,000)
State	860,000	860,000	840,356	(19,644)
Charges for services	38,500	38,500	117,302	78,802
Fines and forfeits	34,800	34,800	58,697	23,897
Interest income	1,800	1,800	9,991	8,191
Other local	405,500	405,500	14,116	(391,384)
<b>Total revenues</b>	<b>2,656,600</b>	<b>2,656,600</b>	<b>2,357,870</b>	<b>(298,730)</b>
<b>Expenditures:</b>				
Current -				
General government	923,810	923,810	721,426	202,384
Public safety	1,045,716	1,045,716	983,799	61,917
Parks and recreation	246,602	246,602	171,533	75,069
Cemetery	23,619	23,619	38,585	(14,966)
Capital outlay	10,906	10,906	88,241	(77,335)
Debt service -				
Principal payments	110,000	110,000	125,586	(15,586)
Interest and fiscal charges	69,000	69,000	79,542	(10,542)
<b>Total expenditures</b>	<b>2,429,653</b>	<b>2,429,653</b>	<b>2,208,712</b>	<b>220,941</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>226,947</b>	<b>226,947</b>	<b>149,158</b>	<b>(77,789)</b>
<b>Other financing sources (uses):</b>				
Transfers (out)			(137,218)	(137,218)
<b>Total other financing sources (uses):</b>			<b>(137,218)</b>	<b>(137,218)</b>
<b>Net change in fund balances</b>			<b>11,940</b>	<b>11,940</b>
<b>Fund balances, beginning of year</b>	<b>1,099,738</b>	<b>1,099,738</b>	<b>1,099,738</b>	
<b>Fund balances, end of year</b>	<b>\$ 1,326,685</b>	<b>1,326,685</b>	<b>1,111,678</b>	<b>(340,285)</b>

See accompanying notes to required supplementary information.

**TOWN OF WELLTON, ARIZONA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

**NOTE 1 – BUDGETARY BASIS OF ACCOUNTING**

The adopted budget of the Town is prepared on a basis consistent with accounting principles generally accepted in the United States of America.

**TOWN OF WELLTON, ARIZONA**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**COST-SHARING PENSION PLANS**  
**YEAR ENDED JUNE 30, 2022**

**ARIZONA STATE RETIREMENT SYSTEM**

	Reporting Fiscal Year (Measurement Date)								2014 through 2013
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
Proportion of the net pension liability	0.0106%	0.0103%	0.0096%	0.0086%	0.0080%	0.0082%	0.0081%	0.0071%	Information
Proportionate share of the net pension liability	\$1,398,048	\$1,784,632	\$1,401,277	\$1,195,213	\$1,250,917	\$1,325,176	\$1,258,625	\$1,053,476	not available
Covered payroll	\$1,195,122	\$1,125,231	\$1,013,675	\$851,071	\$783,590	\$768,412	\$744,244	\$630,785	
Proportionate share of the net pension liability as a percentage of its covered payroll	116.98%	158.60%	138.24%	140.44%	159.64%	172.46%	169.11%	167.01%	
Plan fiduciary net position as a percentage of the total pension liability	78.58%	69.33%	73.24%	73.40%	69.92%	67.06%	68.35%	69.49%	

See accompanying notes to pension plan schedules



**TOWN OF WELLTON, ARIZONA**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS**  
**AGENT PENSION PLANS**  
**YEAR ENDED JUNE 30, 2022**

**PSPRS – WELLTON POLICE DEPT.**

	Reporting Fiscal Year (Measurement Date)			
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)
<b>Total pension liability</b>				
Service cost	\$ 43,903	\$ 41,721	\$ 59,469	\$ 58,173
Interest on the total pension liability	218,844	204,570	197,227	185,810
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience in the measurement of the pension liability	12,128	82,072	(95,219)	5,054
Changes of assumptions or other inputs	-	-	118,997	-
Benefit payments, including refunds of employee contributions	(143,163)	(126,864)	(124,376)	(125,891)
<b>Net change in total pension liability</b>	<b>131,712</b>	<b>201,499</b>	<b>156,098</b>	<b>123,146</b>
<b>Total pension liability - beginning</b>	<b>3,025,543</b>	<b>2,824,044</b>	<b>2,667,946</b>	<b>2,544,800</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 3,157,255</b>	<b>\$ 3,025,543</b>	<b>\$ 2,824,044</b>	<b>\$ 2,667,946</b>
<b>Plan fiduciary net position</b>				
Contributions - employer	2,464,730	157,771	139,525	169,272
Contributions - employee	19,200	24,175	25,602	31,088
Net investment income	390,795	12,270	47,801	52,675
Benefit payments, including refunds of employee contributions	(143,163)	(126,864)	(124,376)	(125,891)
Hall/Parker settlement	-	-	-	(27,671)
Administrative expense	(1,758)	(1,000)	(1,831)	(1,502)
Other changes	-	(15,672)	-	8
<b>Net changes in fiduciary net position</b>	<b>2,729,804</b>	<b>50,680</b>	<b>86,721</b>	<b>97,979</b>
<b>Plan fiduciary net position - beginning</b>	<b>998,254</b>	<b>947,574</b>	<b>860,853</b>	<b>762,874</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 3,728,058</b>	<b>\$ 998,254</b>	<b>\$ 947,574</b>	<b>\$ 860,853</b>
<b>Town's net pension liability (asset) - ending (a) - (b)</b>	<b>\$ (570,803)</b>	<b>\$ 2,027,289</b>	<b>\$ 1,876,470</b>	<b>\$ 1,807,093</b>
 <b>Plan fiduciary net position as a percentage of the total pension liability</b>	 <b>118.08%</b>	 <b>32.99%</b>	 <b>33.55%</b>	 <b>32.27%</b>
<b>Covered payroll</b>	<b>\$ 280,393</b>	<b>\$ 313,376</b>	<b>\$ 261,734</b>	<b>\$ 310,420</b>
<b>Town's net pension liability (asset) as a percentage of covered payroll</b>	<b>-203.57%</b>	<b>646.92%</b>	<b>716.94%</b>	<b>582.14%</b>

See accompanying notes to pension plan schedules

2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2013  Information not available
\$ 61,426	\$ 44,876	\$ 50,060	\$ 63,590	
172,296	128,715	106,628	82,083	
41,871	81,014	-	22,412	
17,949	424,293	238,379	185,388	
45,860	94,569	-	124,493	
(122,350)	(125,937)	(96,264)	(220,809)	
217,052	647,530	298,803	257,157	
2,327,748	1,680,218	1,381,415	1,124,258	
<u>\$ 2,544,800</u>	<u>\$ 2,327,748</u>	<u>\$ 1,680,218</u>	<u>\$ 1,381,415</u>	
105,728	80,788	47,562	47,712	
33,933	30,538	27,719	27,743	
79,996	3,981	22,586	79,229	
(122,350)	(125,937)	(96,264)	(220,809)	
-	-	-	-	
(1,108)	(973)	(923)	-	
9	3	97,301	(39,091)	
96,208	(11,600)	97,981	(105,216)	
666,666	678,266	580,285	685,501	
<u>\$ 762,874</u>	<u>\$ 666,666</u>	<u>\$ 678,266</u>	<u>\$ 580,285</u>	
<u>\$ 1,781,926</u>	<u>\$ 1,661,082</u>	<u>\$ 1,001,952</u>	<u>\$ 801,130</u>	
29.98%	28.64%	40.37%	42.01%	
\$ 298,329	\$ 261,128	\$ 252,065	\$ 272,625	
597.30%	636.12%	397.50%	293.86%	

**TOWN OF WELLTON, ARIZONA**  
**SCHEDULE OF PENSION CONTRIBUTIONS**  
**JUNE 30, 2022**

**ARIZONA STATE RETIREMENT  
SYSTEM**

	Reporting Fiscal Year						
	2022	2021	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 144,164	\$ 139,226	\$ 128,842	\$ 113,329	\$ 92,761	\$ 84,404	\$ 83,726
Contribution in relation to the							
statutorily required contribution	144,164	139,226	128,842	113,329	92,761	84,404	83,726
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	1,201,714	1,195,122	1,125,231	1,013,675	851,071	783,590	768,412
Contributions as a percentage of	12.00%	11.65%	11.45%	11.18%	10.90%	10.77%	10.90%
covered payroll							10.89%
							10.49%
							\$ 66,159
							\$ 66,159
							\$ -
							\$ -
							\$ 630,785

**PSPRS - WELLTON POLICE DEPT.**

	Reporting Fiscal Year						
	2022	2021	2020	2019	2018	2017	2016
Actuarial required contribution	\$ 39,565	\$ 197,700	\$ 162,753	\$ 139,635	\$ 169,272	\$ 105,728	\$ 80,788
Contribution in relation to the							
actuarial required contribution	39,565	2,472,404	162,753	139,635	169,272	105,728	80,788
Contribution deficiency (excess)	\$ -	\$ (2,274,704)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	363,962	280,393	313,376	261,734	310,420	298,329	261,128
Contributions as a percentage of	10.87%	881.76%	51.94%	53.35%	54.53%	35.44%	30.94%
covered payroll							18.74%
							16.78%
							\$ 45,741
							\$ 45,741
							\$ -
							\$ -
							\$ 272,625

See accompanying notes to pension plan schedules

**TOWN OF WELLTON, ARIZONA  
NOTES TO PENSION PLAN SCHEDULES  
JUNE 30, 2022**

**NOTE 1 – ACTUARIALLY DETERMINED CONTRIBUTION RATES**

Actuarial determined contribution rates for PSPRS are calculated as of June 30 two years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

Actuarial valuation date	<u>June 30, 2020</u>
Actuarial cost method	Entry Age Normal
Amortization method	Level percent-of-pay, closed
Remaining amortization period as of the 2020 actuarial valuation	17 years for underfunded / 20 years for overfunded
Asset valuation method	7 year smoothed market; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	In the 2019 actuarial valuation, the investment rate of return was decreased from 7.4% to 7.3%. In the 2017 actuarial valuation, investment rate of return was decreased from 7.4% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%.
Projected salary increases	In the 2017 actuarial valuation, projected salary increases were decreased from 4.0%–8.0% to 3.5%–7.5%. In the 2014 actuarial valuation, projected salary increases were decreased from 4.5%–8.5% to 4.0%–8.0%. In the 2013 actuarial valuation, projected salary increases were decreased from 5.0%–9.0% to 4.5%–8.5%.
Wage growth	In the 2017 actuarial valuation, wage growth was decreased from 4% to 3.5%. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0%. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5%.
Retirement Age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	In the 2019 actuarial valuation, changed to PubS-2010 tables. In the 2017 actuarial valuation, changed to RP-2014 tables, with 75% of MP-2016 fully generational projection scales. RP-2000 mortality table (adjusted by 105% for both males and females)

**TOWN OF WELLTON, ARIZONA  
NOTES TO PENSION PLAN SCHEDULES  
JUNE 30, 2022**

**NOTE 2 – FACTORS THAT AFFECT TRENDS**

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date. As a result, the PSPRS changed benefit terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS also reduced those members' employee contribution rates. These changes are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date. These changes also increased the PSPRS required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date. These changes increased the PSPRS required contributions beginning in fiscal year 2019 for members who retired or will retire after the law's effective date.

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**TOWN OF WELLTON, ARIZONA**  
**ANNUAL EXPENDITURE LIMITATION REPORT**  
**JUNE 30, 2022**

**TOWN OF WELLTON, ARIZONA  
ANNUAL EXPENDITURE LIMITATION REPORT  
JUNE 30, 2022**

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## INDEPENDENT ACCOUNTANTS' REPORT

The Auditor General of the State of Arizona and  
The Honorable Mayor and Town Council  
of the Town of Wellton, Arizona

We have examined the accompanying Annual Expenditure Limitation Report of the Town of Wellton, Arizona for the year ended June 30, 2022. The Town's management is responsible for presenting this report in accordance with the uniform expenditure reporting system as described in Note 1. Our responsibility is to express an opinion on this report based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether this report is presented in accordance with the uniform expenditure reporting system in all material respects. An examination involves performing procedures to obtain evidence about the amounts and disclosures in the report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the report, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Annual Expenditure Limitation Report of Town of Wellton, Arizona, referred to above is presented in accordance with the uniform expenditure reporting system as described in Note 1 in all material respects.

*Baker Tilly US, LLP*

Tempe, Arizona  
March 27, 2023

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**TOWN OF WELLTON, ARIZONA  
ANNUAL EXPENDITURE LIMITATION REPORT - PART I  
YEAR ENDED JUNE 30, 2022**

1. Economic Estimates Commission Expenditure limitation	\$ 5,443,189
2. Amount subject to the expenditure limitation (total amount from Part II, Line C)	<u>4,605,065</u>
3. Amount under the expenditure limitation	<u><u>\$ 838,124</u></u>

I hereby certify, to the best of my knowledge and belief, that the information contained in this report is accurate and in accordance with the requirements of the uniform expenditure reporting system.

Signature of Chief Fiscal Officer: Richard Marsh

Name and Title: Richard Marsh, Town Manager

Telephone No.: (928) 785-3348 Date: March 27, 2023

See accompanying notes to report.

**TOWN OF WELLTON, ARIZONA  
ANNUAL EXPENDITURE LIMITATION REPORT - PART II  
YEAR ENDED JUNE 30, 2022**

Description	Governmental Funds	Enterprise Funds	Fiduciary Funds	Total
A. Amounts reported on the Reconciliation, Line D	<u>2,951,997</u>	<u>2,981,140</u>	<u>-</u>	<u>5,933,137</u>
B. Less exclusions claimed:				
1. Debt proceeds	-	242,400	-	242,400
2. Debt service requirements	205,128	10,703	-	215,831
3. Grants and aid from the federal Government	346,430	244,657	-	591,087
4. Grants, aid, contributions, or gifts from private agency, organization, or individual except amounts received in lieu of taxes	-	-	-	-
5. Amounts received from the State of Arizona	20,015	-	-	20,015
6. Highway user revenues in excess of those Received in fiscal year 1979-80	<u>258,739</u>	<u>-</u>	<u>-</u>	<u>258,739</u>
7. Total exclusions claimed	<u>830,312</u>	<u>497,760</u>	<u>-</u>	<u>1,328,072</u>
C. Amounts subject to the expenditure limitation	<u>\$ 2,121,685</u>	<u>2,483,380</u>	<u>-</u>	<u>4,605,065</u>

See accompanying notes to report.

**TOWN OF WELLTON, ARIZONA**  
**ANNUAL EXPENDITURE LIMITATION REPORT - RECONCILIATION**  
**YEAR ENDED JUNE 30, 2022**

Description	Governmental Funds	Enterprise Funds	Fiduciary Funds	Total
A. Total expenditures/expenses/deductions and applicable other financing uses, special items, and extraordinary items reported within the fund-based financial statements	2,849,722	2,878,975	-	5,728,697
B. Subtractions				
Items not requiring use of current financial				
1. resources:				-
a. Depreciation	-	338,328	-	338,328
b. Loss on disposal of capital assets	-	1,060	-	1,060
c. Bad debt expense	-	-	-	-
Pension and other postemployment benefits				
d. (OPEB) expense	-	177,437	-	177,437
e. Claims incurred but not reported (IBNR)	-	-	-	-
f. Landfill closure and postclosure care costs	-	-	-	-
2. Expenditures of separate legal entity established under Arizona Revised Statutes	15,427	-	-	15,427
3. Required fees paid to the Industrial Commission of Arizona	7,884	-	-	7,884
4. Present value of net minimum lease, financed purchase and subscription-based information technology arrangement (SBITA) contract recorded as expenditures at the agreements' inception	-	-	-	-
5. Involuntary court judgments	-	-	-	-
6. Total subtractions	23,311	516,825	-	540,136
C. Additions:				
1. Principal payments on long-term debt	125,586	8,876	-	134,462
2. Acquisition of fixed assets	-	540,915	-	540,915
3. Amounts paid in the current year but reported as expenses in previous years:				
a. Claims previously recognized as IBNR	-	-	-	-
b. Landfill closure and postclosure care costs	-	-	-	-
Pension and OPEB contributions paid in the				
4. current year	-	69,199	-	69,199
5. Transfers to separate legal entities	-	-	-	-
6. Total additions	125,586	618,990	-	744,576
D. Amounts reported on Part II, Line A	2,951,997	2,981,140	-	5,933,137

See accompanying notes to report.

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO ANNUAL EXPENDITURE LIMITATION REPORT**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Annual Expenditure Limitation Report (AELR) is presented on the basis of accounting prescribed by the *Uniform Expenditure Reporting System (UERS)*, as required by Arizona Revised Statutes §41-1279.07, which excludes expenditures, expenses, or deductions of certain revenues specified in the Arizona Constitution, Article IX, §20 from the total expenditures, expenses, or deductions reported in the fund financial statements.

In accordance with the UERS requirements, a note to the AELR is presented below for any exclusion claimed on Part II and each subtraction or addition in the Reconciliation that cannot be traced directly to an amount reported in the fund financial statements. All references to financial statement amounts in the following notes refer to the Statement of Revenues, Expenditures, and Changes in Fund Net Position for the Governmental Funds; Statement of Revenues, Expenses, and Changes in Fund Net Position for the Proprietary Funds; Statement of Cash Flows for the Proprietary Funds; and the Statement of Changes in Fiduciary Net Position for the Fiduciary Funds.

**NOTE 2 -** The exclusion of \$205,128 claimed for debt service requirements on finance purchases and bonds payable in the Governmental Funds consists of principal retirement and interest expenditures reported in the General Fund. The exclusion of \$10,703 claimed for debt service requirements on notes payable and developer contributions in the Enterprise Funds consists of principal retirement and interest expenditures reported in the Water and Sanitation Funds.

**NOTE 3 -** The following schedule presents revenues from which exclusions have been claimed for federal grants and aid, amounts received from the State of Arizona, and highway user revenues in the Governmental Funds:

<u>Description</u>	<u>Revenues</u>
Grants and aid from federal government - Governmental Funds	\$ 346,430
Grants and aid from the State of Arizona	20,015
Highway user revenues in excess of those received in fiscal year 1979-80	258,739
Other revenue (nonexcludable)	<u>882,138</u>
Total intergovernmental revenues as reported in the fund-based financial statements	<u><u>\$ 1,507,322</u></u>

**TOWN OF WELLTON, ARIZONA**  
**NOTES TO ANNUAL EXPENDITURE LIMITATION REPORT**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 4 -** The additions shown as principal payments on long-term debt includes the following:

<u>Description</u>	<u>Governmental Funds</u>	<u>Enterprise Funds</u>
Principal payments on:		
Developer contributions	\$ -	4,339
Note payable	-	4,537
	<hr/>	<hr/>
Total	<u>\$ -</u>	<u>8,876</u>

**NOTE 5 -** The subtraction of \$15,427 for the Community Facilities District established under Arizona Revised Statutes consists of expenditures of special assessment districts included within the Town's reporting entity, but not included in the Economic Estimates Commission base limit calculations, and are reported in the Governmental Funds category in the fund financial statements.

**NOTE 6 -** The subtraction of \$7,884 from the Governmental Funds consists of fees State law required the Town to pay that are excluded from the Town expenditure limitation consists of payments to the Industrial Commission of Arizona pursuant to A.R.S. §23-1703 for the Municipal Firefighter Cancer Reimbursement Fund.

**NOTE 7 -** The subtraction of \$177,437 for pension expense consists of the change in the net pension liability recognized in the current year in the Enterprise Fund. The addition of \$69,199 for pension contributions paid in the current year consists of the required pension contributions made to the Arizona State Retirement System from the Enterprise Funds.

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# **Town of Wellton**

Single Audit Reporting Package

Year Ended June 30, 2022

TOWN OF WELLTON, ARIZONA  
SINGLE AUDIT REPORTING PACKAGE  
Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS

To the Honorable Mayor and Town Council  
Town of Wellton  
Wellton, Arizona

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Town of Wellton, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Town of Wellton's basic financial statements, and have issued our report thereon dated March 27, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Town of Wellton's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Wellton's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Wellton's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Town of Wellton's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Baker Tilly US, LLP*

Tempe, Arizona  
March 27, 2023



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE

To the Honorable Mayor and Town Council  
Town of Wellton, Arizona

**Report on Compliance for Each Major Federal Program**

We have audited Town of Wellton, Arizona's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of Wellton, Arizona's major federal programs for the year ended June 30, 2022. The Town of Wellton, Arizona's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for the Town of Wellton, Arizona's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Wellton, Arizona's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town of Wellton, Arizona's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the Town of Wellton, Arizona, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

### **Report on Internal Control Over Compliance**

Management of the Town of Wellton, Arizona, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Wellton, Arizona's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Wellton, Arizona's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wellton, Arizona, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Wellton, Arizona's basic financial statements. We issued our report thereon dated March 27, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Baker Tilly US, LLP*

Tempe, Arizona  
March 27, 2023



TOWN OF WELLTON, ARIZONA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2022

Federal Grantor / Pass-Through Grantor / Cluster / Program Title	Assistance Listing Number	Grantor's Number	Expenditures
<u>U.S. Department of Agriculture (USDA)</u>			
Community Facilities Loans and Grants Cluster	10.766	97-06, 00-07	\$ 284,857
Total U.S. Department of Agriculture (USDA) and Cluster			<u>284,857</u>
<u>U.S. Department of Housing and Urban Development</u>			
Community Development Block Grant	14.228	118-21, 141-22, 116-19	285,009 *
Total U.S. Department of Housing and Urban Development			<u>285,009</u>
<u>U.S. Department of Treasury</u>			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	AZ0061	202,200 *
Total U.S. Department of Treasury			<u>202,200</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Arizona Department of Emergency and Military Affairs Homeland Security Grant Program - Operation Stonegarden	97.067	None Noted	61,421
Total U.S. Department of Homeland Security			<u>61,421</u>
Total Expenditures of Federal Awards			<u>\$ 833,487</u>

\* Denotes major program

See accompanying notes to the schedule of expenditures of federal awards.

TOWN OF WELLTON, ARIZONA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2022

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Town of Wellton under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Wellton, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Wellton.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- B) The Town of Wellton has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

TOWN OF WELLTON, ARIZONA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2022

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified that are not considered to be a material weakness(es)?

\_\_\_ yes    X no

\_\_\_ yes    X none reported

Noncompliance material to financial statements noted?

\_\_\_ yes    X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?
- Significant deficiency(ies) identified that are not considered to be a material weakness(es)?

\_\_\_ yes    X no

\_\_\_ yes    X none reported

Type of auditors' report issued on compliance for each major program listed below

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?

\_\_\_ yes    X no

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
14.228	Community Development Block Grant
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

\_\_\_ yes    X no

TOWN OF WELLTON, ARIZONA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2022

SECTION II – FINDINGS RELATED TO FINANCIAL STATEMENTS REPORTED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None Noted

SECTION III – FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

None Noted

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# Town of Wellton

28634 Oakland Avenue • P.O. Box 67 • Wellton, Arizona 85356 • (928) 785-3348 • Fax (928) 785-4374 • [wellton@welltonaz.gov](mailto:wellton@welltonaz.gov)

## Memorandum

To: Mayor & Town Council  
From: Richard Marsh  
Town Manager  
Date: June 6, 2023  
Re: **PROFESSIONAL SERVICES AGREEMENT  
BAKERSFIELD AVENUE IMPROVEMENTS (CONSTRUCTION  
ADMIN & INSPECTIONS), CDBG CONTRACT #145-23**

Background: The Town of Wellton advertised a Request for Qualifications (RFQ) in the Yuma Sun for construction admin & inspection services as part of the scope of work for CDBG Contract #145-21 – Bakersfield Avenue Improvements.

Summary: On April 17, 2023, two (2) proposals were received – James Davey & Associates & Nicklaus Engineering, Inc. Proposals were reviewed and rated by the selection committee (town manager, public works director, and grants director). Scores were tabulated and the highest scored proposal is for James Davey & Associates. A fee proposal was then submitted by James A. Davey & Associates in the amount of \$23,370.00.

Fiscal Impact: \$23,370.00 CDBG Funds

Recommendation: Authorize the Mayor to sign Professional Services Agreement between James A. Davey & Associates and the Town of Wellton for Construction Admin & Inspection Services for CDBG Contract #145-23 Bakersfield Avenue Improvements

Prepared by:

*Yolanda Galindo*

Yolanda Galindo, Grants Director

Approved for  
Agenda by:

*Richard Marsh*

Richard Marsh, Town Manager

**PROFESSIONAL SERVICES AGREEMENT  
BETWEEN  
THE TOWN OF WELLTON  
AND  
JAMES DAVEY AND ASSOCIATES, INC.**

THIS PROFESSIONAL SERVICES AGREEMENT (this "Agreement") is entered into as of \_\_\_\_\_, 2023, between the Town of Wellton, an Arizona municipal corporation (the "Town"), and James Davey and Associates, Inc., an Arizona corporation (the "Consultant").

**RECITALS**

A. The Town been awarded a Community Development Block Grant ("CDBG"), Contract No. 145-23, through the State of Arizona Department of Housing ("ADOH") and funded by the U.S. Department of Housing and Urban Development ("HUD") for the purpose of water and street improvements.

B. The Town needs design revisions and construction administration services associated with street improvements to Bakersfield Avenue, from Hindman to Center Street (the "Services").

C. Consultant possesses the skill and experience required to provide the Services.

D. The Mayor and Town Council have determined it is in the Town's best interest to enter into this Agreement with the Consultant to provide the Services.

**AGREEMENT**

NOW, THEREFORE, in consideration of the foregoing introduction and recitals, which are incorporated herein by reference, the following mutual covenants and conditions, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Town and the Consultant hereby agree as follows:

1. **Term of Agreement.** This Agreement shall be effective as of the date first set forth above and shall remain in full force and effect until June 30, 2024, unless terminated as otherwise provided in this Agreement.

2. **Scope of Work.** Consultant shall provide the Services as set forth in the Scope of Work attached hereto as Exhibit A and incorporated herein by reference. Consultant shall (i) provide the Services required by this Agreement; (ii) be responsible for all means, methods, techniques, sequences, and proceedings associated with the Services; and (iii) be responsible for the acts and omissions of its employees, agents, and other persons performing any of the Services under a contract with Consultant. Before commencing the Services, Consultant shall tour the site where Services are to be provided and become familiar with existing conditions, including utilities, and notify the Town of any constraints associated with the Services site.

3. Federal Fund Usage. The source of federal funds for this project includes CDBG #145-23 through ADOH and funded by HUD. Consultant hereby acknowledges that federal funds are being used to fund the Services and, accordingly, Consultant, its employees, agents, subcontractors, and other persons performing any of the Services under a contract with Consultant, are required to comply with all applicable federal laws, including but not limited to, the Copeland "Anti-Kickback" Act (18 U.S.C. 874) as supplemented by Department of Labor Regulations (29 CFR, Part 3); the Civil Rights Act of 1964, Title VI, as amended; the Rehabilitation Act of 1973, Section 503, as amended; the Housing and Community Development Act of 1974, Section 109, as amended; the Age Discrimination Act of 1975, as amended; the Americans with Disabilities Act of 1990, as amended; and Executive Order 11246, as amended, each of which is incorporated herein by reference. Consultant, its employees, agents, subcontractors, and other persons performing any of the Services under a contract with Consultant shall comply with any state or local EEO requirements, where applicable, to this project.

4. Compensation. The Town shall pay Consultant an amount not to exceed \$23,730.00 for the Services at the rates set forth in the Exhibit A Scope of Work.

5. Payments. The Town shall pay the Consultant based upon work performed and completed to date, and upon submission and approval of invoices. All invoices shall document and itemize all work completed to date. Each invoice statement shall include a record of time expended and work performed in sufficient detail to justify its payment.

6. Safety Plan. Consultant shall provide the Services in accordance with a safety plan that is compliant with Occupational Safety and Health Administration ("OSHA"), American National Standards Institute, and National Institute for Occupational Safety and Health standards. If, in the Consultant's sole determination, the Services to be provided do not require a safety plan, Consultant shall notify the Town, in writing, describing the reasons a safety plan is unnecessary. The Town reserves the right to request a safety plan following such notification.

7. Documents. All documents, including any intellectual property rights thereto, prepared and submitted to the Town pursuant to this Agreement shall be the Town's property. The Town may use such documents for other purposes without further compensation to the Consultant; however, any reuse without written verification or adaptation by Consultant for the specific purpose intended will be at the Town's sole risk and without liability or legal exposure to Consultant.

8. Consultant Personnel. Consultant shall provide experienced personnel capable of and devoted to the successful performance of the Services under this Agreement. Consultant agrees to assign specific individuals to key positions. If deemed qualified, the Consultant is encouraged to hire Town residents to fill vacant positions at all levels. Consultant agrees that, upon commencement of the Services to be performed under this Agreement, key personnel will not be removed or replaced without prior written notice to the Town. If key personnel are not available to perform the Services for a continuous period exceeding 30 calendar days or are expected to devote substantially less effort to the Services than initially anticipated, Consultant shall immediately notify the Town of same and shall, subject to the Town's concurrence, replace such personnel with personnel possessing substantially equal ability and qualifications.



9. Inspection; Acceptance. All work shall be subject to inspection and acceptance by the Town at reasonable times during the Consultant's performance. The Consultant shall provide and maintain a self-inspection system that is acceptable to the Town.

10. Licenses. Consultant shall maintain in current status all federal, state, and local licenses and permits required for the operation of the business conducted by the Consultant. The Town has no obligation to provide Consultant, its employees, or subcontractors any business registrations or licenses required to perform the specific services set forth in this Agreement. The Town has no obligation to provide tools, equipment, or material to the Consultant.

11. Materials; Equipment. Consultant shall provide, pay for, and insure under the requisite laws and regulations all labor, materials, equipment, tools, transportation, and other facilities and services necessary for the proper execution and completion of the Services.

12. Performance Warranty. In addition to any specific obligations set forth in Exhibit A, Consultant warrants that the Services rendered will conform to the requirements of this Agreement and shall be carried out with the care and skill ordinarily used by members of the same profession practicing under similar circumstances at the same time and in the same locality.

13. Indemnification. To the fullest extent permitted by law, the Consultant shall indemnify and hold harmless the Town and each council member, officer, employee, or agent thereof (the Town and any such person being herein called an "Indemnified Party"), for, from, and against any and all losses, claims, damages, liabilities, costs, and expenses (including, but not limited to, reasonable attorneys' fees, court costs, and the costs of appellate proceedings) to which any such Indemnified Party may become subject, under any theory of liability whatsoever ("Claims") to the extent that such Claims (or actions in respect thereof) are caused by the negligent acts, recklessness, or intentional misconduct of the Consultant, its officers, employees, agents, or any tier of subcontractor in connection with Consultant's work or services in the performance of this Agreement. The amount and type of insurance coverage requirements set forth below will in no way be construed as limiting the scope of the indemnity in this Section.

14. Insurance.

14.1 General.

A. Insurer Qualifications. Without limiting any obligations or liabilities of Consultant, Consultant shall purchase and maintain, at its own expense, hereinafter stipulated minimum insurance with insurance companies authorized to do business in the State of Arizona under ARIZ. REV. STAT. § 20-206, as amended, with an AM Best, Inc. rating of A- or above with policies and forms satisfactory to the Town. Failure to maintain insurance as specified herein may result in termination of this Agreement at the Town's option.

B. No Representation of Coverage Adequacy. By requiring insurance herein, the Town does not represent that coverage and limits will be adequate to protect Consultant. The Town reserves the right to review any and all of the insurance policies and/or endorsements cited in this Agreement but has no obligation to do so. Failure to

demand such evidence of full compliance with the insurance requirements set forth in this Agreement or failure to identify any insurance deficiency shall not relieve Consultant from, nor be construed or deemed a waiver of, its obligation to maintain the required insurance at all times during the performance of this Agreement.

C. Additional Insured. All insurance coverage, except Workers' Compensation insurance and Professional Liability insurance, if applicable, shall name, to the fullest extent permitted by law for claims arising out of the performance of this Agreement, the Town, its agents, representatives, officers, directors, officials, and employees as Additional Named Insured as specified under the respective coverage sections of this Agreement.

D. Coverage Term. All insurance required herein shall be maintained in full force and effect until all work or services required to be performed under the terms of this Agreement are satisfactorily performed, completed, and formally accepted by the Town, unless specified otherwise in this Agreement.

E. Primary Insurance. Consultant's insurance shall be primary insurance with respect to this Agreement's performance and in the protection of the Town as an Additional Insured.

F. Claims Made. If any insurance policies required by this Agreement are written on a "claims made" basis, coverage shall extend, either by keeping coverage in force or purchasing an extended reporting option, for three years past completion and acceptance of the services. Such continuing coverage shall be evidenced by submission of annual certificates of insurance and necessary endorsements citing applicable coverage is in force and contains the provisions as required herein for the three-year period.

G. Waiver. All policies, except for Professional Liability, including Workers' Compensation insurance, shall contain a waiver of rights of recovery (subrogation) against the Town, its agents, representatives, officials, officers, and employees for any claims arising out of the work or services of Consultant. Consultant shall arrange to have such subrogation waivers incorporated into each policy via formal written endorsement thereto.

H. Policy Deductibles and/or Self-Insured Retentions. The policies set forth in these requirements may provide coverage that contains deductibles or self-insured retention amounts. Such deductibles or self-insured retention shall not be applicable with respect to the policy limits provided to the Town. Consultant shall be solely responsible for any such deductible or self-insured retention amount.

I. Use of Subcontractors. If any work under this Agreement is subcontracted in any way, Consultant shall execute written agreements with its subcontractors containing the indemnification provisions set forth in this Section and insurance requirements set forth herein protecting the Town and Consultant. Consultant shall be responsible for executing any agreements with its subcontractors and obtaining certificates of insurance verifying the insurance requirements.

J. Evidence of Insurance. Before commencing any work or services under this Agreement, Consultant will provide the Town with suitable evidence of insurance in the form of certificates of insurance and a copy of the declaration page(s) of the insurance policies as required by this Agreement, issued by Consultant's insurance insurer(s) as evidence that policies are placed with acceptable insurers as specified herein and provide the required coverages, conditions, and limits of coverage specified in this Agreement and that such coverage and provisions are in full force and effect. Confidential information such as the policy premium may be redacted from the declaration page(s) of each insurance policy, provided that such redactions do not alter any of the information required by this Agreement. The Town shall reasonably rely upon the certificates of insurance and declaration page(s) of the insurance policies as evidence of coverage, but such acceptance and reliance shall not waive or alter in any way this Agreement's insurance requirements or obligations. If any of the policies required by this Agreement expire during the life of this Agreement, it shall be Consultant's responsibility to forward renewal certificates and declaration page(s) to the Town 30 days prior to the expiration date. All certificates of insurance and declarations required by this Agreement shall be identified by referencing this Agreement. A \$25.00 administrative fee shall be assessed for all certificates or declarations received without the appropriate reference to this Agreement. Additionally, certificates of insurance and declaration page(s) of the insurance policies submitted without referencing this Agreement will be subject to rejection and may be returned or discarded. Certificates of insurance and declaration page(s) shall specifically include the following provisions:

(1) The Town, its agents, representatives, officers, directors, officials, and employees are Additional Insureds as follows:

(a) Commercial General Liability – Under Insurance Services Office, Inc., ("ISO") Form CG 20 10 04 13 or equivalent.

(b) Auto Liability – Under ISO Form CA 20 48 or equivalent.

(c) Excess Liability – Follow Form to underlying insurance.

(2) Consultant's insurance shall be primary insurance with respect to the performance of this Agreement.

(3) All policies, except for Professional Liability, including Workers' Compensation, waive rights of recovery (subrogation) against Town, its agents, representatives, officers, officials, and employees for any claims arising out of work or services performed by Consultant under this Agreement.

ACORD certificate of insurance form 25 (2014/01) is preferred. If ACORD certificate of insurance form 25 (2001/08) is used, the phrases in the cancellation provision "endeavor to" and "but failure to do so shall impose no obligation or liability of any kind upon the

company, its agents or representatives” shall be deleted. Certificate forms other than ACORD form shall have similar restrictive language deleted.

K. Endorsements. Consultant shall provide the Town with the necessary endorsements to ensure Town is provided the insurance coverage set forth in this Section 13.

#### 14.2 Required Insurance Coverage.

A. Commercial General Liability. Consultant shall maintain “occurrence” form Commercial General Liability insurance with an unimpaired limit of not less than \$1,000,000 for each occurrence, \$2,000,000 Products and Completed Operations Annual Aggregate, and a \$2,000,000 General Aggregate Limit. The policy shall cover liability arising from premises, operations, independent contractors, products-completed operations, personal injury, and advertising injury. Coverage under the policy will be at least as broad as ISO policy form CG 00 010 93 or equivalent thereof, including but not limited to, separation of insured’s clause. To the fullest extent allowed by law, for claims arising out of the performance of this Agreement, the Town, its agents, representatives, officers, officials, and employees shall be cited as an Additional Insured under ISO, Commercial General Liability Additional Insured Endorsement form CG 20 10 04 13, or equivalent, which shall read “Who is an Insured (Section II) is amended to include as an insured the person or organization shown in the Schedule, but only with respect to liability arising out of ‘your work’ for that insured by or for you.” If any Excess insurance is utilized to fulfill this subsection’s requirements, such Excess insurance shall be “follow form” equal or broader in coverage scope than underlying insurance.

B. Vehicle Liability. Consultant shall maintain Business Automobile Liability insurance with a limit of \$1,000,000 each occurrence on Consultant’s owned, hired, and non-owned vehicles assigned to or used in the performance of the Consultant’s work or services under this Agreement. Coverage will be at least as broad as ISO coverage code “1” “any auto” policy form CA 00 01 12 93 or equivalent thereof. To the fullest extent allowed by law, for claims arising out of the performance of this Agreement, the Town, its agents, representatives, officers, directors, officials, and employees shall be cited as an Additional Insured under ISO Business Auto policy Designated Insured Endorsement form CA 20 48 or equivalent. If any Excess insurance is utilized to fulfill this subsection’s requirements, such Excess insurance shall be “follow form” equal or broader in coverage scope than underlying insurance.

C. Professional Liability. If this Agreement is the subject of any professional services or work, or if the Consultant engages in any professional services or work in any way related to performing the work under this Agreement, the Consultant shall maintain Professional Liability insurance covering negligent errors and omissions arising out of the Services performed by the Consultant, or anyone employed by the Consultant, or anyone for whose negligent acts, mistakes, errors, and omissions the Consultant is legally liable, with an unimpaired liability insurance limit of \$2,000,000 each claim and \$2,000,000 annual aggregate.

D. Workers' Compensation Insurance. If Consultant employs anyone who is required by law to be covered by workers' compensation insurance, Consultant shall maintain Workers' Compensation insurance to cover obligations imposed by federal and state statutes having jurisdiction over Consultant's employees engaged in the performance of work or services under this Agreement and shall also maintain Employers Liability Insurance of not less than \$500,000 for each accident, \$500,000 disease for each employee and \$1,000,000 disease policy limit.

14.3 Cancellation and Expiration Notice. Consultant shall provide at least 30 days prior written notice to the Town before insurance required herein expires, is canceled, or is materially changed.

15. Termination; Cancellation. By written notice to Consultant as set forth in this Section, the Town may terminate this Agreement in whole or in part.

15.1 For Town's Convenience. This Agreement is for the convenience of the Town and, as such, may be terminated without cause after receipt by Consultant of written notice by the Town. Upon termination for convenience, Consultant shall be paid for all undisputed services performed to the termination date.

15.2 For Cause. If either party fails to perform any obligation pursuant to this Agreement and such party fails to cure its nonperformance within 30 days after notice of nonperformance is given by the non-defaulting party, such party will be in default. In the event of such default, the non-defaulting party may terminate this Agreement immediately for cause and will have all remedies that are available to it at law or in equity, including, without limitation, the remedy of specific performance. If the nature of the defaulting party's nonperformance is such that it cannot reasonably be cured within 30 days, then the defaulting party will have such additional periods of time as may be reasonably necessary under the circumstances, provided the defaulting party immediately (A) provides written notice to the non-defaulting party and (B) commences to cure its nonperformance and thereafter diligently continues to completion the cure of its nonperformance. In no event shall any such cure period exceed 90 days. In the event of such termination for cause, payment shall be made by the Town to the Consultant for the undisputed portion of its fee due as of the termination date.

15.3 Due to Work Stoppage. The Town may terminate this Agreement upon 30 days' written notice to Consultant if the Services are permanently abandoned. If Consultant abandons the Services without the Town's consent, Consultant shall be liable for all actual, incidental, and consequential damages arising from or related to said abandonment, including, but not limited to (A) the difference between the cost of a replacement Consultant to complete the Services and the contract price for Consultant under this Agreement; and (B) any additional charges, costs, fees or expenses for labor, materials or professional services incurred by the Town as a result of delays caused by Consultant's abandonment of the Services. The Town shall use its best efforts to replace Consultant within a reasonable time.

15.4 Conflict of Interest. This Agreement is subject to the provisions of ARIZ. REV. STAT. § 38-511. The Town may cancel this Agreement without penalty or further obligations by the Town or any of its departments or agencies if any person significantly involved in initiating,

negotiating, securing, drafting, or creating this Agreement on behalf of the Town or any of its departments or agencies is, at any time while this Agreement or any extension of this Agreement is in effect, an employee of any other party to this Agreement in any capacity or a consultant to any other party of this Agreement with respect to the subject matter of this Agreement.

15.5 Gratuities. The Town may, by written notice to the Consultant, cancel this Agreement if the Town finds that gratuities, in the form of economic opportunity, future employment, entertainment, gifts, or otherwise, were offered or given by the Consultant or any agent or representative of the Consultant to any officer, agent, or employee of the Town to secure this Agreement. In the event this Agreement is canceled by the Town pursuant to this provision, the Town shall be entitled, in addition to any other rights and remedies, to recover and withhold from the Consultant an amount equal to 150% of the gratuity.

15.6 Agreement Subject to Appropriation. The Town is obligated only to pay its obligations set forth in this Agreement as may lawfully be made from funds appropriated and budgeted for that purpose during the Town's then-current fiscal year. The Town's obligations under this Agreement are current expenses subject to the "budget law" and the Town's unfettered legislative discretion concerning budgeted purposes and appropriation of funds. Should the Town elect not to appropriate and budget funds to pay its Agreement obligations, this Agreement shall be deemed terminated at the end of the then-current fiscal year term for which such funds were appropriated and budgeted for such purpose, and the Town shall be relieved of any subsequent obligation under this Agreement. The parties agree that the Town has no obligation or duty of good faith to budget or appropriate the payment of the Town's obligations set forth in this Agreement in any budget in any fiscal year other than the fiscal year in which this Agreement is executed and delivered. The Town shall be the sole judge and authority in determining the availability of funds for its obligations under this Agreement. The Town shall keep Consultant informed as to the availability of funds for this Agreement. The Town's obligation to make any payment pursuant to this Agreement is not a general obligation or indebtedness of the Town. Consultant hereby waives any and all rights to bring any claim against the Town from or relating in any way to the Town's termination of this Agreement pursuant to this section.

15.7 Obligations Upon Receipt of Termination Notice. Upon receipt of a notice of termination as set forth above, Consultant shall (A) immediately discontinue all Services affected (unless the notice directs otherwise), and (B) deliver to the Town copies of all data, reports, calculations, drawings, specifications, and estimates entirely or partially completed, together with all unused materials supplied by the Town, related to the Services, including any completed divisible part of the Services which can be deemed to stand alone (both parties will determine the completed divisible parts of the Services at the time of termination). Such termination shall not relieve Consultant of liability for errors and omissions. Any use of incomplete documents for the Services or any other project without the Consultant's specific written authorization will be without liability or legal exposure to Consultant. Consultant shall appraise the work it has completed and submit the appraisal to the Town for evaluation.

## 16. Suspension of Work.

16.1 Order to Suspend. The Town may, for its convenience, order the Consultant, in writing, to suspend all or any part of the Services for such time as it may determine to be appropriate.

16.2 Adjustment to Contract Sum. If the performance of all or any part of the Services is, for any unreasonable period, suspended or delayed by an act of the Town in the administration of this Agreement, or by its failure to act within the time specified in this Agreement (or if no time is specified, within a reasonable time), an adjustment shall be made for any increase in the cost of performance of this Agreement necessarily caused by such unreasonable suspension or modified in writing accordingly. However, no adjustment shall be made under this clause for any suspension or delay (A) to the extent that performance was suspended or delayed for any other cause, including the fault or negligence of the Consultant, or (B) for which a change order is executed.

17. Miscellaneous.

17.1 Independent Contractor. It is clearly understood that each party will act in its individual capacity and not as an agent, employee, partner, joint venturer, or associate of the other. An employee or agent of one party shall not be deemed or construed to be the employee or agent of the other for any purpose whatsoever. The Consultant acknowledges and agrees that the Services provided under this Agreement are being provided as an independent contractor, not as an employee or agent of the Town. Consultant, its employees, and subcontractors are not entitled to workers' compensation benefits from the Town. The Town does not have the authority to supervise or control the actual work of Consultant, its employees, or subcontractors. The Consultant, and not the Town, shall determine the time of its performance of the services provided under this Agreement so long as Consultant meets the requirements of its agreed Scope of Work as set forth in Section 2 above and in Exhibit A. Consultant is neither prohibited from entering into other contracts nor prohibited from practicing its profession elsewhere. Town and Consultant do not intend to nor will they combine business operations under this Agreement.

17.2 Applicable Law; Venue. This Agreement shall be governed by the laws of the State of Arizona, and suit pertaining to this Agreement may be brought only in courts in Yuma, Arizona.

17.3 Laws and Regulations. Consultant shall keep fully informed and shall at all times during the performance of its duties under this Agreement ensure that it and any person for whom the Consultant is responsible abides by, and remains in compliance with, all rules, regulations, ordinances, statutes, or laws affecting the Services, including, but not limited to, the following: (A) existing and future Town and County ordinances and regulations, (B) existing and future State and Federal laws and (C) existing and future OSHA standards.

17.4 Amendments. This Agreement may be modified only by a written amendment signed by persons duly authorized to enter into contracts on behalf of the Town and the Consultant.

17.5 Provisions Required by Law. Each and every provision of law and any clause required by law to be in this Agreement will be read and enforced as though it were included

herein and, if through mistake or otherwise any such provision is not inserted, or is not correctly inserted, then upon the application of either party, this Agreement will promptly be physically amended to make such insertion or correction.

17.6 Severability. The provisions of this Agreement are severable to the extent that any provision or application held to be invalid by a court of competent jurisdiction shall not affect any other provision or application of this Agreement which may remain in effect without the invalid provision or application.

17.7 Entire Agreement; Interpretation; Parol Evidence. This Agreement represents the parties' entire agreement with respect to its subject matter, and all previous agreements, whether oral or written, entered into prior to this Agreement are hereby revoked and superseded by this Agreement. No representations, warranties, inducements, or oral agreements have been made by any of the parties except as expressly set forth herein or in any other contemporaneous written agreement executed to carry out this Agreement's provisions. This Agreement shall be construed and interpreted according to its plain meaning, and no presumption shall be deemed to apply in favor of or against the party drafting this Agreement. The parties acknowledge and agree that each has had the opportunity to seek and utilize legal counsel in the drafting of, review of, and entry into this Agreement.

17.8 Assignment; Delegation. No right or interest in this Agreement shall be assigned or delegated by Consultant without prior, written permission of the Town, signed by the Town Manager. Any attempted assignment or delegation by Consultant in violation of this provision shall be a breach of this Agreement by Consultant.

17.9 Subcontracts. No subcontract shall be entered into by the Consultant with any other party to furnish any of the material or services specified herein without the Town's prior written approval. The Consultant is responsible for performance under this Agreement whether or not subcontractors are used. Failure to pay subcontractors in a timely manner pursuant to any subcontract shall be a material breach of this Agreement by Consultant.

17.10 Rights and Remedies. No provision in this Agreement shall be construed, expressly or by implication, as waiver by the Town of any existing or future right and/or remedy available by law in the event of any claim of default or breach of this Agreement. The failure of the Town to insist upon the strict performance of any term or condition of this Agreement or to exercise or delay the exercise of any right or remedy provided in this Agreement, or by law, or the Town's acceptance of and payment for services, shall not release the Consultant from any responsibilities or obligations imposed by this Agreement or by law, and shall not be deemed a waiver of any right of the Town to insist upon the strict performance of this Agreement.

17.11 Attorneys' Fees. In the event either party brings any action for any relief, declaratory or otherwise, arising out of this Agreement or on account of any breach or default hereof, the prevailing party shall be entitled to receive from the other party reasonable attorneys' fees and reasonable costs and expenses, determined by the court sitting without a jury, which shall be deemed to have accrued on the commencement of such action and shall be enforced whether or not such action is prosecuted through judgment.



17.12 Liens. All materials or services shall be free of all liens and, if the Town requests, a formal release of all liens shall be delivered to the Town.

17.13 Offset.

A. Offset for Damages. In addition to all other remedies at law or equity, the Town may offset from any money due to the Consultant any amounts Consultant owes to the Town for damages that have been reduced to a judgment resulting from breach or deficiencies in performance or breach of any obligation under this Agreement.

B. Offset for Delinquent Fees or Taxes. The Town may offset from any money due to the Consultant any amounts Consultant owes to the Town for delinquent fees, transaction privilege use taxes, and property taxes, including any interest or penalties.

17.14 Notices and Requests. Any notice or other communication required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been duly given if (A) delivered to the party at the address set forth below, (B) deposited in the U.S. Mail, registered or certified, return receipt requested, to the address set forth below or (C) given to a recognized and reputable overnight delivery service, to the address set forth below:

If to the Town:	Town of Wellton PO Box 67 Wellton, Arizona 85356 Attn: Town Manager
With copy to:	GUST ROSENFELD P.L.C. One East Washington Street, Suite 1600 Phoenix, Arizona 85004-2553 Attn: Andrew J. McGuire
If to Consultant:	James Davey and Associates, Inc. 1025 West 24th Street, Suite 2 Yuma, Arizona 85364 Attn: James V. Davey, PE, RLS

or at such other address, and to the attention of such other person or officer, as any party may designate in writing by notice duly given pursuant to this subsection. Notices shall be deemed received (A) when delivered to the party, (B) three business days after being placed in the U.S. Mail, properly addressed, with sufficient postage, or (C) the following business day after being given to a recognized overnight delivery service, with the person giving the notice paying all required charges and instructing the delivery service to deliver on the following business day. If a copy of a notice is also given to a party's counsel or other recipient, the provisions above governing the date on which a notice is deemed to have been received by a party shall mean and refer to the date on which the party, and not its counsel or other recipient to which a copy of the notice may be sent, is deemed to have received the notice.

17.15 Confidentiality of Records. The Consultant shall establish and maintain procedures and controls that are acceptable to the Town to ensure that information contained in its records or obtained from the Town or others in carrying out its obligations under this Agreement shall not be used or disclosed by it, its agents, officers, or employees, except as required to perform Consultant's duties under this Agreement. Persons requesting such information should be referred to the Town. Consultant also agrees that any information pertaining to individual persons shall not be divulged other than to employees or officers of Consultant as needed for the performance of duties under this Agreement.

17.16 Records and Audit Rights. To ensure that the Consultant and its subcontractors are complying with the warranty under subsection 17.17 below, Consultant's and its subcontractor's books, records, correspondence, accounting procedures and practices, and any other supporting evidence relating to this Agreement, including the papers of any Consultant and its subcontractors' employees who perform any work or services pursuant to this Agreement (all of the foregoing hereinafter referred to as "Records"), shall be open to inspection and subject to audit and/or reproduction during normal working hours by the Town, to the extent necessary to adequately permit (A) evaluation and verification of any invoices, payments or claims based on Consultant's and its subcontractors' actual costs (including direct and indirect costs and overhead allocations) incurred, or units expended directly in the performance of work under this Agreement and (B) evaluation of the Consultant's and its subcontractors' compliance with the Arizona employer sanctions laws referenced in subsection 17.17 below. To the extent necessary for the Town to audit Records as set forth in this subsection, Consultant and its subcontractors hereby waive any rights to keep such Records confidential. To evaluate or verify such actual or claimed costs or units expended, the Town shall have access to said Records, even if located at its subcontractors' facilities, from the effective date of this Agreement for the duration of the work and until three years after the date of final payment by the Town to Consultant pursuant to this Agreement. Consultant and its subcontractors shall provide the Town with adequate and appropriate workspace to conduct audits in compliance with this subsection's provisions. The Town shall give Consultant or its subcontractors reasonable advance notice of intended audits. Consultant shall require its subcontractors to comply with this subsection's provisions by insertion of the requirements hereof in any subcontract pursuant to this Agreement.

17.17 E-verify Requirements. To the extent applicable under ARIZ. REV. STAT. § 41-4401, the Consultant and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees and their compliance with the E-verify requirements under ARIZ. REV. STAT. § 23-214(A). Consultant's or its subcontractor's failure to comply with such warranty shall be deemed a material breach of this Agreement and may result in the termination of this Agreement by the Town.

17.18 Israel. To the extent ARIZ. REV. STAT. § 35-393 through § 35-393.03 are applicable, the parties hereby certify that they are not currently engaged in, and agree for the duration of this Agreement to not engage in, a boycott of goods or services from Israel, as that term is defined in ARIZ. REV. STAT. § 35-393.

17.19 Conflicting Terms. In the event of any inconsistency, conflict, or ambiguity among the terms of this Agreement, any amendments, the Scope of Work, any Town-approved Purchase Order, or the Fee Proposal, the documents shall govern in the order listed herein.

17.20 Time is of the Essence. The timely completion of the Services is of critical importance to the economic circumstances of the Town.

17.21 Meaning of Terms. References made in the singular shall include the plural, and the masculine shall include the feminine or the neuter.

17.22 Non-Exclusive Contract. This Agreement is entered into with the understanding and agreement that it is for the Town's sole convenience. The Town reserves the right to obtain like goods and services from another source when necessary.

17.23 Energy Conservation. Mandatory Standards and Policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.

[SIGNATURES ON THE FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date and year first set forth above.

**“Town”**

TOWN OF WELLTON,  
an Arizona municipal corporation

\_\_\_\_\_  
Scott Blitz, Mayor

ATTEST:

\_\_\_\_\_  
Richard Marsh, Town Manager

APPROVED AS TO FORM:

\_\_\_\_\_  
Andrew J. McGuire, Town Attorney  
Gust Rosenfeld, PLC

**“Consultant”**

JAMES DAVEY & ASSOCIATES, INC.,  
an Arizona corporation

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

EXHIBIT A  
TO  
PROFESSIONAL SERVICES AGREEMENT  
BETWEEN  
THE TOWN OF WELLTON  
AND  
JAMES DAVEY AND ASSOCIATES, INC.

[Scope of Work]

See following pages.

4



# Town of Wellton

28634 Oakland Avenue • P.O. Box 67 • Wellton, Arizona 85356 • (928) 785-3348 • Fax (928) 785-4374 • [wellton@welltonaz.gov](mailto:wellton@welltonaz.gov)

## Memorandum

To: Mayor & Town Council  
From: Richard Marsh  
Town Manager  
Date: June 6, 2023  
Re: **PUBLIC PARTICIPATION PLAN (GENERAL PLAN UPDATE)**  
**CDBG CONTRACT #121-23**

Background: During the regular meeting held on March 17<sup>th</sup>, Council approved the professional services agreement between the Town of Wellton and Logan-Simpson (consultant for general plan update).

Summary: Logan-Simpson is currently in the process updating the Town's 2013 General Plan. The Public Participation Plan is developed as part of the Wellton General Plan Update. The Public Participation Plan's intent is to define participation strategies, create unified branding, introduction of project team, etc. Arizona Revised Statute §9-461.06 requires that the governing body adopt a written public participation procedures.

Fiscal Impact: N/A

Recommendation: Adopt the Public Participation Plan as presented.

Prepared by: Yolanda Galindo  
Yolanda Galindo, Grants Director

Approved for  
Agenda by: Richard Marsh  
Richard Marsh, Town Manager



# **PUBLIC PARTICIPATION PLAN**

## **Town of Wellton General Plan Update**

MAY 17, 2023



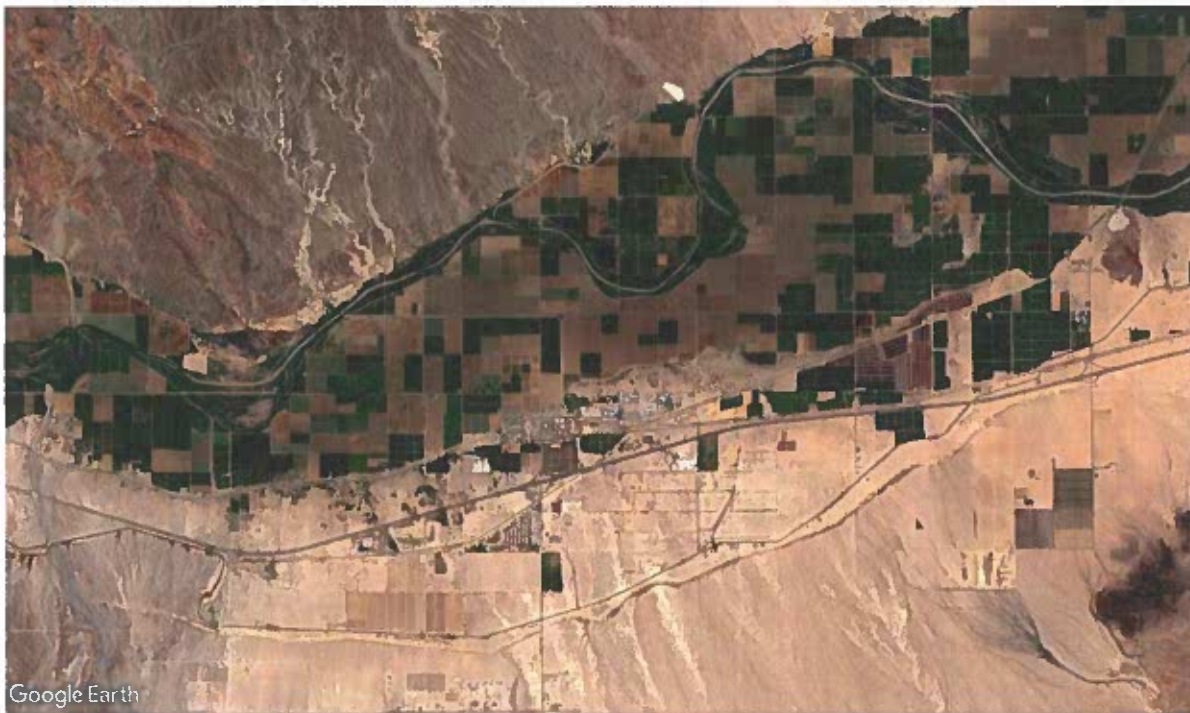


# Wellton General Plan: Public Participation Plan

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## INTRODUCTION

The Town of Wellton is currently in the process of updating its 2013 General Plan. The Public Participation Plan developed as part of the Wellton General Plan Update (Update) guides the community outreach and engagement efforts through the duration of the project. The intent of the Public Participation Plan is to:

- Meet the Arizona regulatory requirements;
- Define participation strategies;
- Create unified branding;
- Introduce the project team, and
- Provide an anticipated timeline for the process.

The Public Participation Plan will evolve as the General Plan is being updated, with tools and techniques being added to capture events and activities throughout the planning process to appeal to the greatest number of people in Wellton. Nonetheless, the basic structure and intent will remain as stated and adopted by the Town Council.



## General Plan Requirements

A general plan lays out the long-term aspirations for a community and articulates its vision. A community's general plan guides the physical, economic, and social development decisions of community leaders, residents, and businesses over a horizon of ten years or longer.

Arizona Revised Statutes (ARS) § 9-461.06 requires that a municipality readopt or update its general plan every ten years. Wellton's current general plan (*Town of Wellton 2013 General Plan*) was adopted by the Wellton Town Council on October 15, 2013. The Update offers an opportunity to revisit and update the Town's vision as well as its overarching goals and policies for the future growth of the community. This update is vital to ensure that the Town's general plan is truly aligned with the community's vision and values.

ARS § 9-461.06 requires that the governing body adopt a written public participation procedure that provides:

- The broad dissemination of proposals and alternatives;
- The opportunity for written comments;
- Public hearings after effective notice;
- Open discussions, communication programs, and information services; and
- Consideration of public comments.

During the Update process, the Town must also consult with, advise, and provide an opportunity for official comment by public officials and agencies, the county, school districts, associations of government, public land management agencies, other appropriate government jurisdictions, public utility companies, civic, educational, professional, and other organizations, property owners and citizens. This Public Participation Plan meets the statutory requirement to promote meaningful and inclusive public participation that provides effective, early, and continuous participation from all geographic, ethnic, and economic areas within a municipality.



## PUBLIC PARTICIPATION STRATEGIES

Public participation is an important part of an inclusive and comprehensive planning process. Meaningful public input provides valuable direction to inform the Town's vision and is achieved by both listening and responding to the community.

The Project Team has identified three (3) pivotal strategies to both efficiently and cost-effectively guide the public input process for the Update. These strategies illustrate the Town of Wellton's commitment to a process that encourages community input throughout the entire project timeframe. The strategies include 1) Public Hearings, 2) Outreach Interviews, and 3) Other Types of Outreach.

### 1. Public Hearings

The Town of Wellton is a small community of just under 3,000 residents. Public Hearings at Town Council are both a consistent and regular fabric of the community as well as a required statutory component of updating a community's general plan in Arizona. Absent a Planning and Zoning Commission, an advisory and recommending body, the Council is the sole legislative body left to adopt its general plan. In addition to meeting notice requirements for adopting the general plan (ARS § 9-461.06), a Town Council meeting must also meet open meeting laws (ARS § 33-431-431-.09); therefore, in addition to meeting legal requirements, the Town is ensuring the maximum number of interested parties are notified and aware of the meeting. Since the Arizona Revised Statutes also require adoption of a community Public Participation Plan, the Project Team opted to have two (2) public hearings during the Update process. The first will be held in June to formally kick off the General Plan Update for the Town Council and the Wellton Community as well as to provide public input and adoption of the Public Participation Plan. Then, at the end of the process, once the plan has been through drafting and public review, the Town Council will, again, hold a public hearing for community input and adoption of the plan.

### 2. Outreach Interviews

The Town of Wellton Project Team has opted to conduct a series of up to 20 one-on-one and small group interviews with self-selected and/or selected community members. The purpose of these conversations is to listen to a broad cross section of residents to glean the community members' perspectives on challenges and opportunities for Wellton and to set a foundation for the Update.

All community members and interest groups will be invited to participate in the Update process. The Project Team will directly contact and engage with a broad range of community groups, as identified on the following page. This list will be augmented and refined as the planning process evolves and additional groups are identified. The outreach interviews will be conducted during June/July 2023 and will occur in person, telephonically, or virtually.



COMMUNITY GROUPS		
Mayor / Council	Town Manager / Staff	Retail/Commercial/Business
State, Federal, County, and other Local Agencies	Special Districts and Utilities	Community Groups/HOAs
Educational Institutions	Non-Profit / Faith-Based/ Charity / Youth Groups	Real Estate / Developers
Health Organizations	Special Interest Groups	Yuma County Chamber of Commerce


### 3. Other Types of Outreach

The Town of Wellton Project Team has determined that there are multiple ways to get the word out about the Update, including at public hearings and scheduled interviews as discussed above, but also via advertising and publicizing the Update through the local newspaper, via Town eblasts, the Town website, and through social media outlets with electronic comment cards / educational and process flyers, and with hard copy comment cards / educational and process flyers at local businesses and Town facilities.

- **PROMOTIONAL/EDUCATIONAL MATERIALS:** Building on the look and feel of the Update branding, regular updates will be given, both in written and digital form, on the Update progress to increase awareness of the project and encourage engagement. Distributing comment cards, flyers (see first educational flyer and web posting on next page), press releases, and Town webpage news items etc., on various venues and at public events will help the Town ensure that residents are aware of the Update.







## Wellton General Plan

### Overview

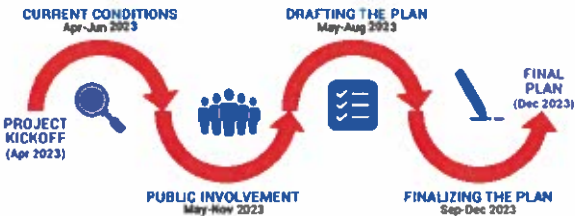
The Town of Wellton is currently in the process of updating its General Plan. This sheet provides background on the project along with ways to engage and obtain updates through the process.

### What is a General Plan?

A General Plan is an overarching policy document that helps guide a community into the future. The document expresses a community's vision and sets goals and policies, as well as short, mid, and long-term implementation tasks related to key topics including growth and land use, transportation, water, parks and open space, and the environment. The current General Plan, which was adopted in 2013, can be found on the Town's website at [www.welltonaz.gov](http://www.welltonaz.gov)

### Timeline

The General Plan Update will occur over a nine-month period and the final version is planned for adoption in November 2023 with the final plan being available in December 2023. Outreach interviews and public hearings will take place throughout the process to solicit feedback and incorporate response and direction from the public. The first public hearing is anticipated to take place at the June 6, 2023 Town Council meeting located at: 28634 Oakland Avenue, Wellton, AZ 85356.



The diagram illustrates the timeline of the General Plan update process. It begins with 'PROJECT KICKOFF (Apr 2023)' represented by a magnifying glass icon. This leads to 'CURRENT CONDITIONS Apr-Jun 2023'. The process then moves to 'PUBLIC INVOLVEMENT May-Nov 2023' represented by a group of people icon. This leads to 'DRAFTING THE PLAN May-Aug 2023' represented by a checklist icon. The next step is 'FINALIZING THE PLAN Sep-Dec 2023' represented by a pen icon. The process concludes with the 'FINAL PLAN (Dec 2023)' represented by a document icon. Red arrows connect the steps in a circular flow.

### Stay Updated

To learn more about the General Plan update, please contact Yolanda Galindo at [YGalindo@welltonaz.gov](mailto:YGalindo@welltonaz.gov)

Example of  
educational flyer  
produced as part of  
the Update process.

- **COMMENT CARDS:** To accommodate a variety of ways individuals like to provide input, the Project Team will provide comment cards both electronically and with hard copies at in-person events and Town facilities for willing participants to share their contact information and any written comments they wish to share on the Update. The Project Team will then compile contact information to keep these individuals informed throughout the process.
- **SOCIAL MEDIA:** Utilizing social media has become one of the most prevalent and efficient ways for governments to notify their residents of important information and events in the community. Therefore, the Project Team will utilize social media to help promote and solicit input throughout the planning process. Working with the Town's Public Information Officer, the Town will post the various events to the Town's different platforms (e.g., Facebook, Instagram, Next-door, etc.) to advertise where to obtain information or for upcoming hearings or interviews as well as for process and educational information about the Update.



## PROJECT BRANDING

Attractive and engaging branding will be used for all communication materials throughout the Update process and for the General Plan, itself. The Town has the following logo shown below which will be used during the Update process to provide a unifying, recognizable brand, and messaging for the Update.



Additionally, the following color schemes and “Roboto” font based off the Town’s logo will be utilized throughout the project.

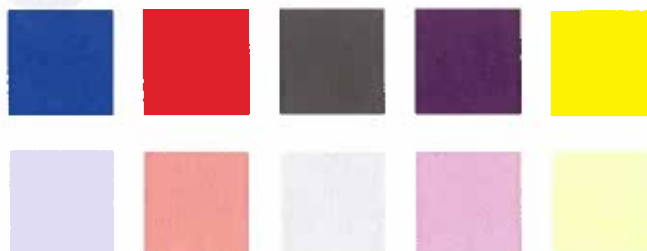
## WELLTON GENERAL PLAN

Header

Subheader

For emphasis

Body Text





## PROJECT TEAM

The Project Team (PT) includes Town of Wellton staff who will provide both technical and institutional expertise as well as support throughout the Update process. The PT also includes members of the consultant group, Logan Simpson, who will act as an extension of Town Staff throughout the Update. The Town Staff members will review and comment on all deliverables for the Update as they are prepared by the consultant group. The PT will guide the direction of the Plan and supplement the expertise needed to ensure the Update reflects the needs of the Town of Wellton.

Town Staff members will assist the consultant group with event logistics, including but not limited to venue reservations, legal advertising, support staff, audiovisual equipment, printing, digital communication, food, and beverage, etc. Some of the PT will participate in monthly coordination meetings as needed, and support community interviews, event logistics, notification, and facilitation.

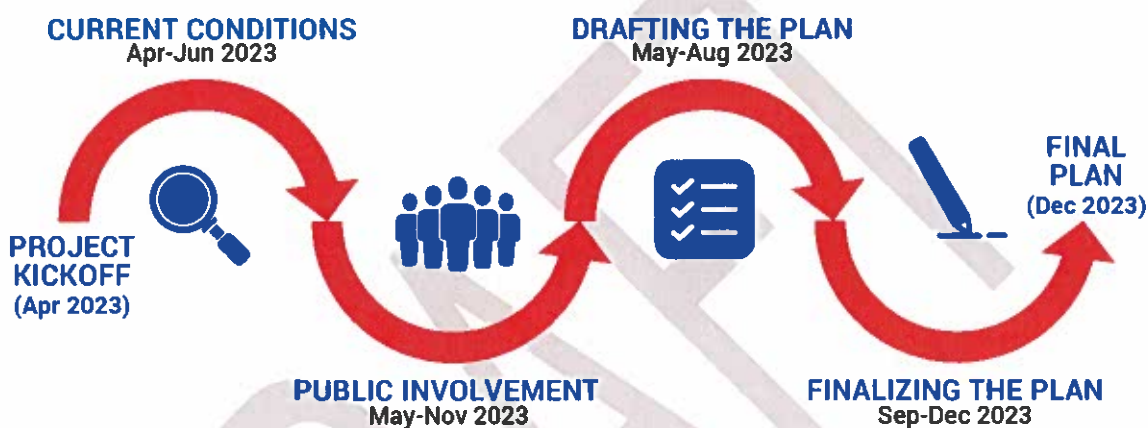
PROJECT TEAM	
Richard Marsh	Town Manager
Yolanda Galindo	Grants Director / General Plan Project Manager
Sandy Jones	Deputy Town Clerk
Ashley Rivera	Permit Technician
Bruce Meighen	Logan Simpson, Principal Advisor
Terri Hogan	Logan Simpson, Project Manager
McKayla Dunfey	Logan Simpson, Assistant Project Manager





## PROCESS AND TIMING

The General Plan Update will occur over a nine-month period and the final version is planned for adoption by the Town Council in November 2023 with the final plan being available to the public in December 2023. There are essentially four (4) main phases of the process which include: 1) Current Conditions, 2) Public Involvement, 3) Drafting the Plan, and 4) Finalizing the Plan. Prior to the Town Council Hearing for adoption, there is a statutorily required 60-Day Review Period which includes broad distribution of the draft plan to the public and this will occur in September and October of 2023.



5

**5a**



# Town of Wellton

28634 Oakland Avenue • P.O. Box 67 • Wellton, Arizona 85356 • (928) 785-3348 • Fax (928) 785-4374 • wellton@welltonaz.gov

## Staff Report

To: Board of Adjustment  
From: Sandra Jones  
Deputy Town Clerk  
Date: June 6, 2023  
Re: Variance Case V-23-001

---

### 1. Requested Action

Variance Case #V-23-001: Mark and Jackie Johnson request a variance of Planning & Zoning Code Chapter 8, Section 8-5.4.1-B (3): One (1) Guest House/Casita or an Accessory Building is allowed on a lot on their lot located at 11661 Laguna Street (Parcel #: 709-52-042).

### 2. Summary

The location 11661 Laguna Street. There is currently a carport and slab under construction and an RV Hook-up on the property. The carport and slab are being built to meet the specifications with the intention of the slab being converted to part of the foundation for a primary residence in the future.

The carport and slab occupy the Accessory Building allowance on an RV lot. The owners plan to live in their fifth wheel during the construction of the casita. The Casita will tie into existing sewer, water, and electric.

### 3. Fiscal Impact

N/A

### 4. Recommended Motion

It is recommended the Town Council approve Variance Case V-23-001.

Prepared by:

  
Sandra Jones, Deputy Town Clerk

Approved for  
Agenda by:

  
Richard Marsh, Town Manager



**Town of Wellton**  
**Department of Planning and Zoning**

PO Box 67 • 28634 Oakland Avenue  
Wellton, Arizona 85356  
(928) 785-3348 • (928) 785-4374 Fax

RECEIVED

MAR 30 2023

**APPLICATION**

**TOWN OF WELLTON**

- ☐ REZONING                      ☒ VARIANCE                      ☐ CONDITIONAL USE PERMIT  
☐ MAJOR AMENDMENT           ☐ MINOR AMENDMENT           ☐ LOT SPLIT/LOT TIE  
☐ OTHER: \_\_\_\_\_

Case Number: V-23-001                      Public Hearing Date: 5/2/2023

PID: 709 52 042 Property Information	
Address/Parcel No.: <u>11661 Laguna St. Lot 42</u>	Current Zoning:
Area (acres/sq ft) to be affected: <u>748 sq-ft.</u>	Proposed Zoning or Number of Lot Splits/Ties:
Current Use: <u>Residential</u>	Proposed Use:
Request: <u>Casita construction Variance</u>	Valuation of Work:
Purpose of the above requested actions?	

Property Owner(s) / Agent(s) Information	
Property Owner's Name(s): <u>Mark &amp; Jackie Johnson</u>	Agent's Name(s):
Mailing Address: <u>3155 Bluestem Dr. box 233</u>	Mailing Address:
City, State, & Zip: <u>Fargo, ND. 58078</u>	City, State, & Zip:
Phone: <u>701-306-9597</u>	Phone:
E-mail: <u>elig.mjohnson@yahoo.com</u>	E-mail:
Fax:	Fax:

<small>I affirm that I am the owner of record of the subject property. If an agent is named, I hereby authorize that person to act on my behalf in matters relating to this application. Property Owner's signature is mandatory on all applications.</small>		<small>I hereby declare that all of the above information contained in this application is true and correct to the best of my knowledge and belief. I acknowledge that errors in this application may delay review.</small>	
<u>Mark Johnson</u> Property Owner's Signature	<u>3-30-23</u> Date		
<u>Jackie Johnson</u> Property Owner's Signature	<u>3-30-23</u> Date		





To whom it may concern;

My wife Jackie and I (Mark Johnson) would like to apply for a variance to erect a Stucco-flat roof style Casita on the rear portion of our lot in the Coyote Wash Development.

We are in the process of having a 24'x40' carport erected directly in front of where the Casita would be located. The Carport has a full concrete floor with full footings installed that meet requirements for a conversion to a primary residence foundation in the future.

The Carport footing/slab has passed city inspection and the structure will be erected in the near future. Wellton (city) has the construction blueprints on file.

The Casita dimensions would be 22'x34' with a full 6' setback from both side and rear walls.

Our goal is to reside in our 5<sup>th</sup> wheel trailer (placed inside the carport) while the Casita is being constructed. Once the casita is completed, we sell our business and out-of-state home, our intentions are to remove the carport and incorporate its foundation into a primary residence. See illustration of home floorplan. All underground drain/waste plumbing has been installed to accommodate the conversion of the carport to part of future primary residence. A 200A main panel/meter socket has been installed alongside of the carport in anticipation of the conversion. Drain/waste plumbing for the Casita can be tied into the plumbing already installed for an RV dump at the edge of the Carport as well as a 125A sub panel installed (on pipe supports) in anticipation of casita approval. See scale drawings and floorplans. Also included are signatures of all surrounding neighbors who personally approve the Casita's construction. Sincerely, Mark Johnson



We (I) have No issues with a Stucco  
style Casita being built at 11661 Laguna St.  
Coyote Wash Subdivision - Wellton, AZ.

---

Wesley L. Penhale 3-7-23

Paul Cimino 3-7-23

David DeSalvo 3-7-23

Ron Nelson 3-7-23

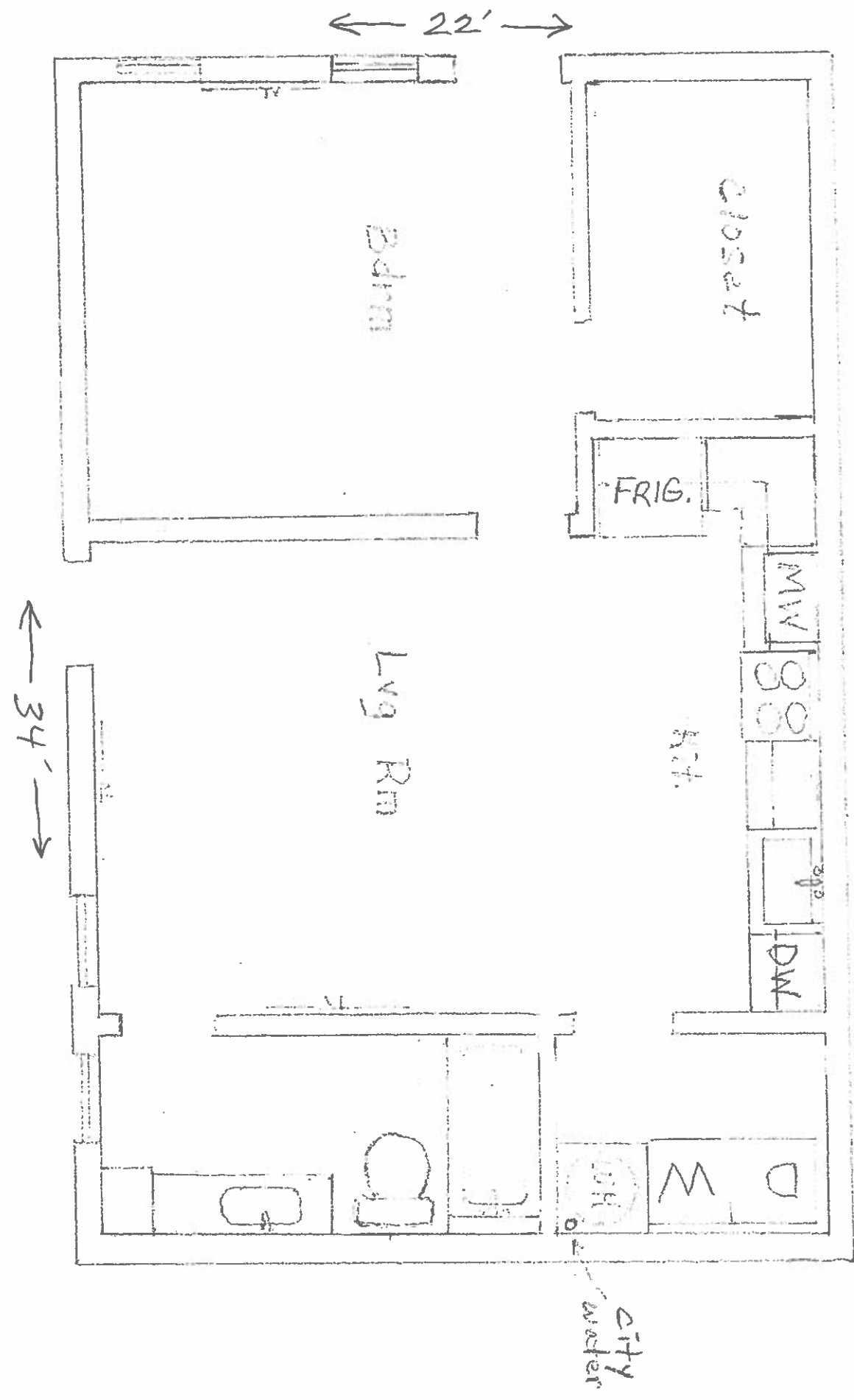
Roger McCarthy 3-18-23

John F. Pierson 3-18-23

~~James H. Claver~~ 3-18-23

1/4" = 1'

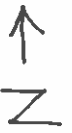
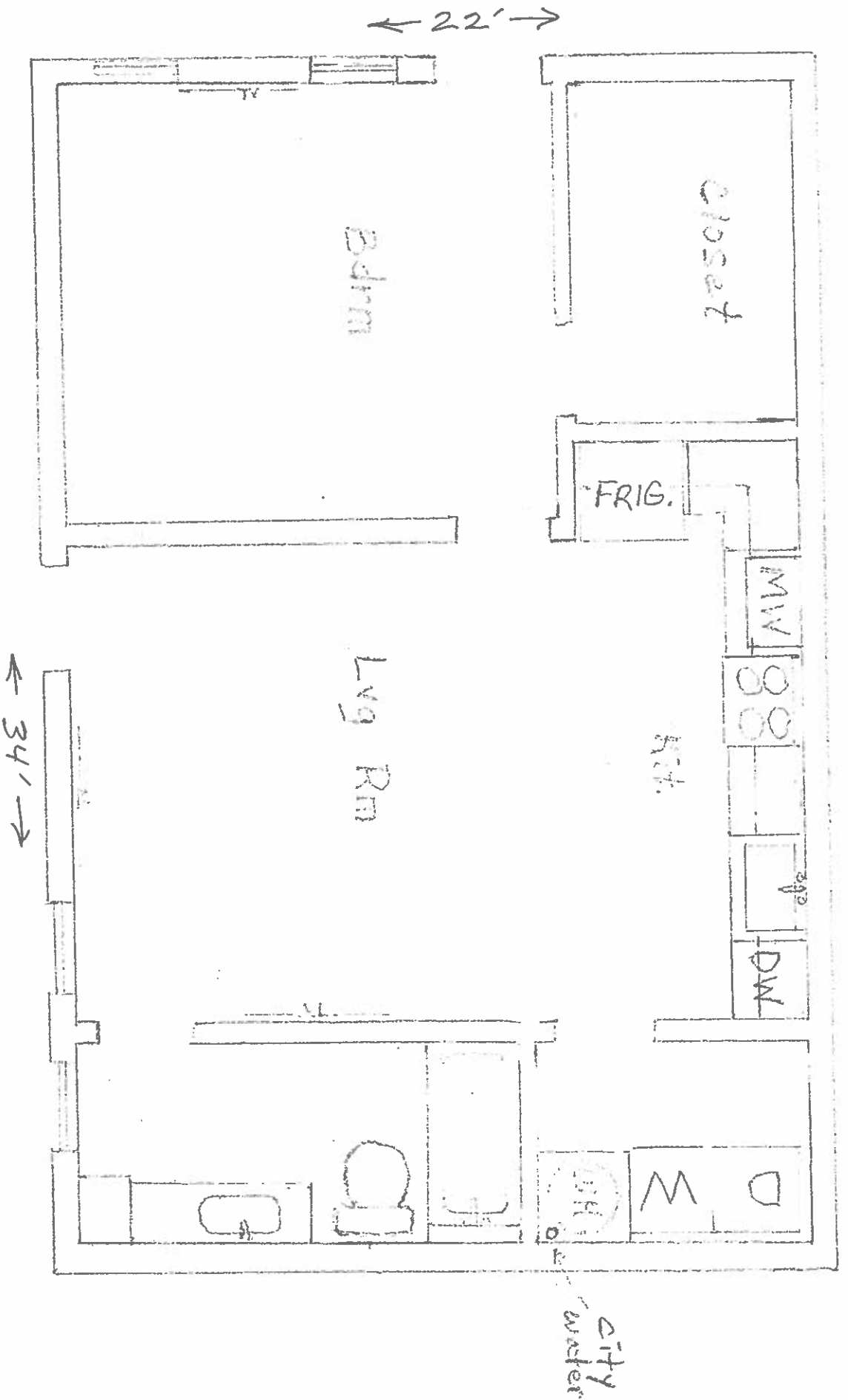
Casita



11661 Laguna St.  
Mark & Jackie Johnson

Casita

1/4" = 1'



11661 Laguna St.

Mark & Jackie Johnson

Mark & Jackie Johnson  
 11661 Laguna St. (Lot 42)  
 Coyote Wash Sub Division  
 Wellton, AZ 85356  
 contact # 701-306-9597

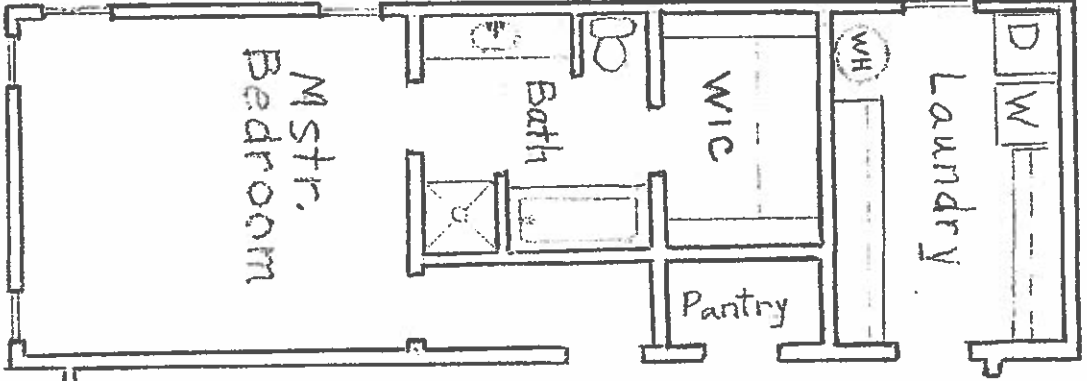
22'

Construction  
 Phase 2

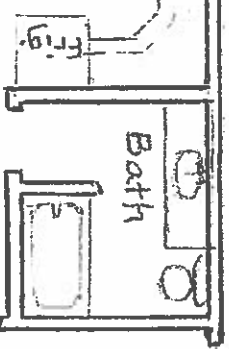
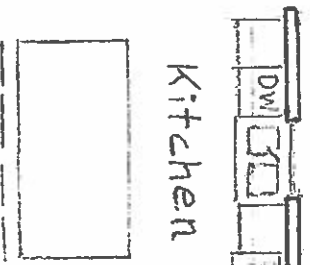
Casita

34'

1/8 = 1



Living Room

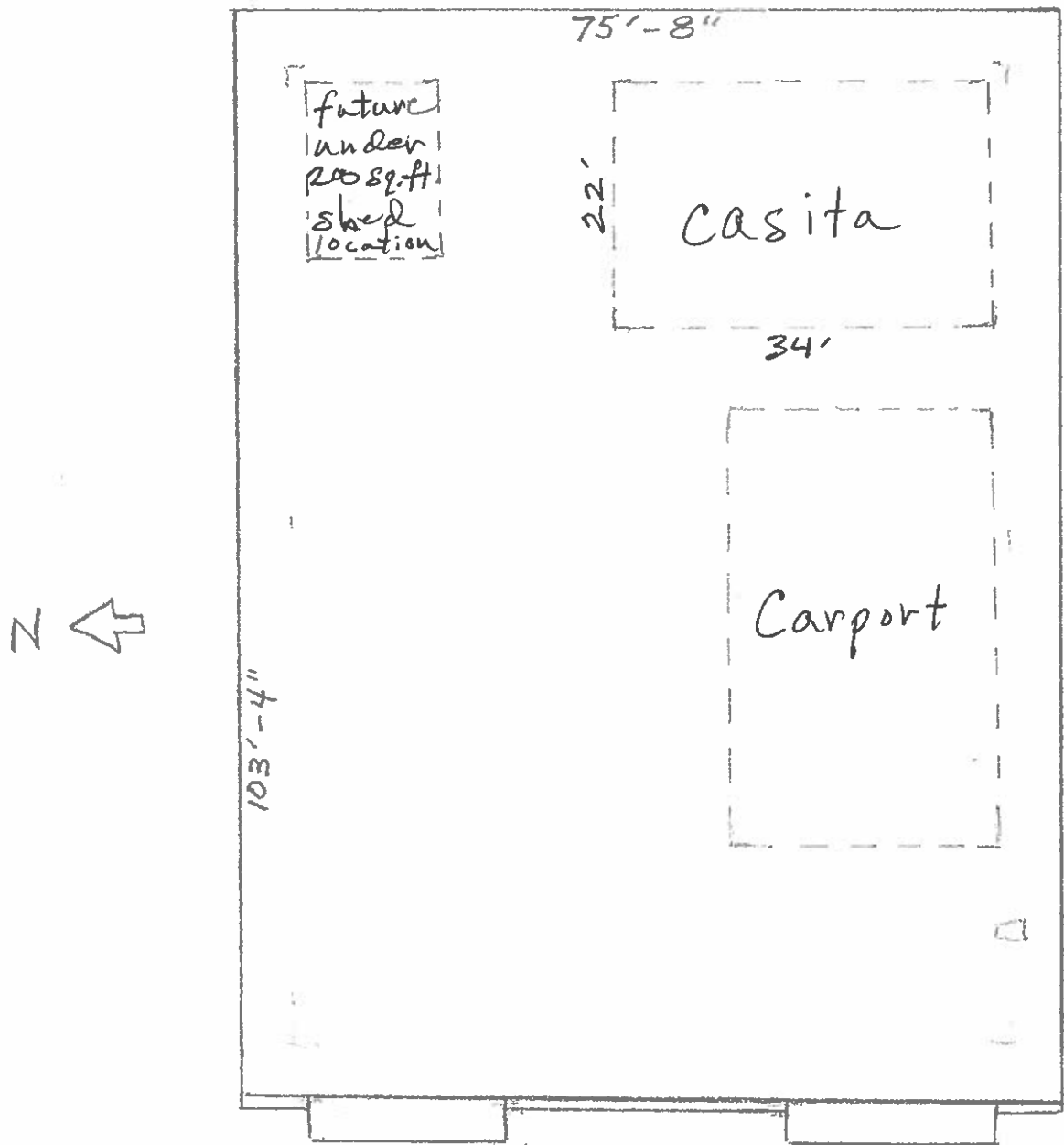


Garage

Phase 3  
 Single Family Residence

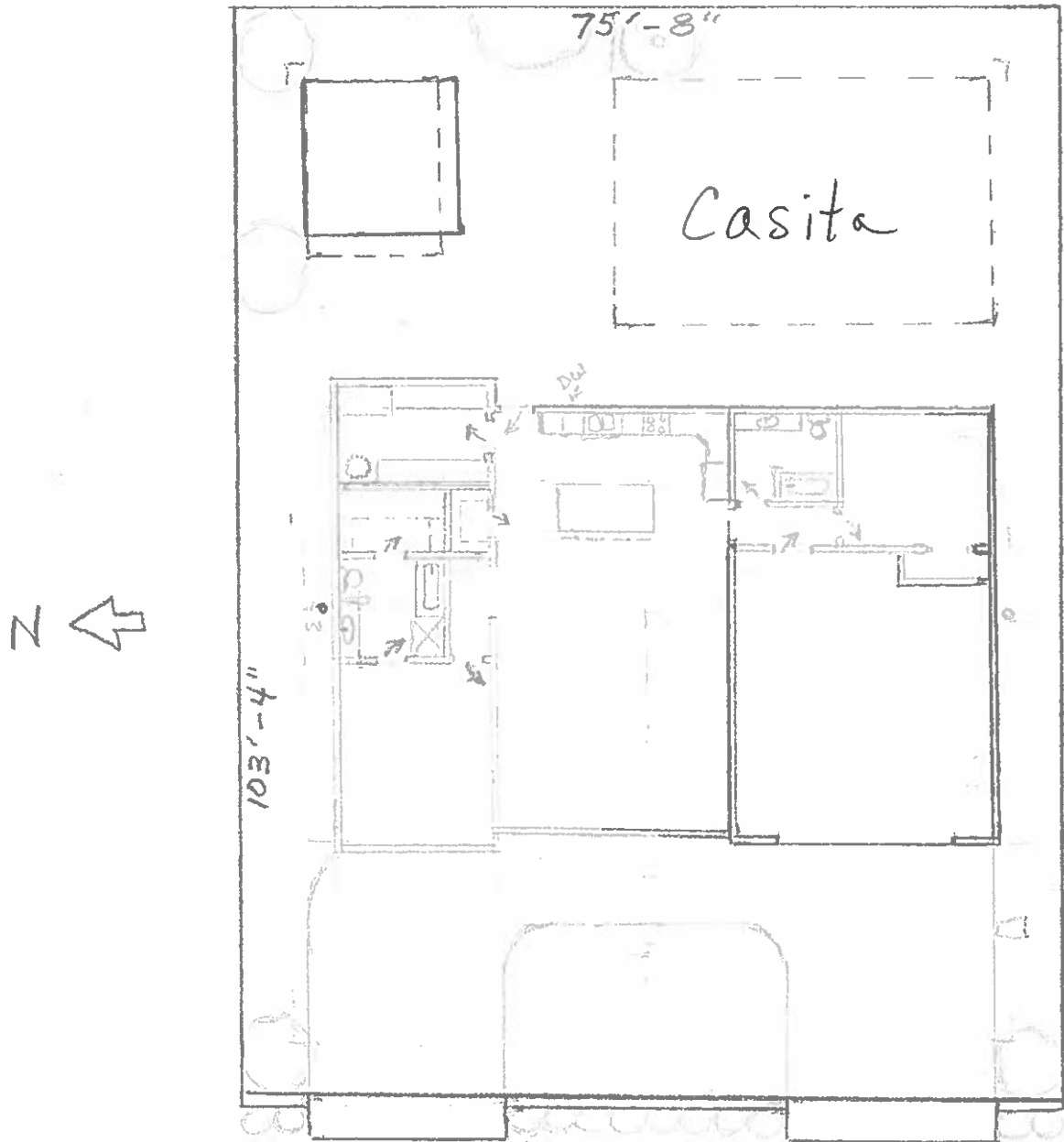
1870.5 sq. ft. (living)  
 2446.5 sq. ft. (total)

$$\frac{1}{16}'' = 1'$$



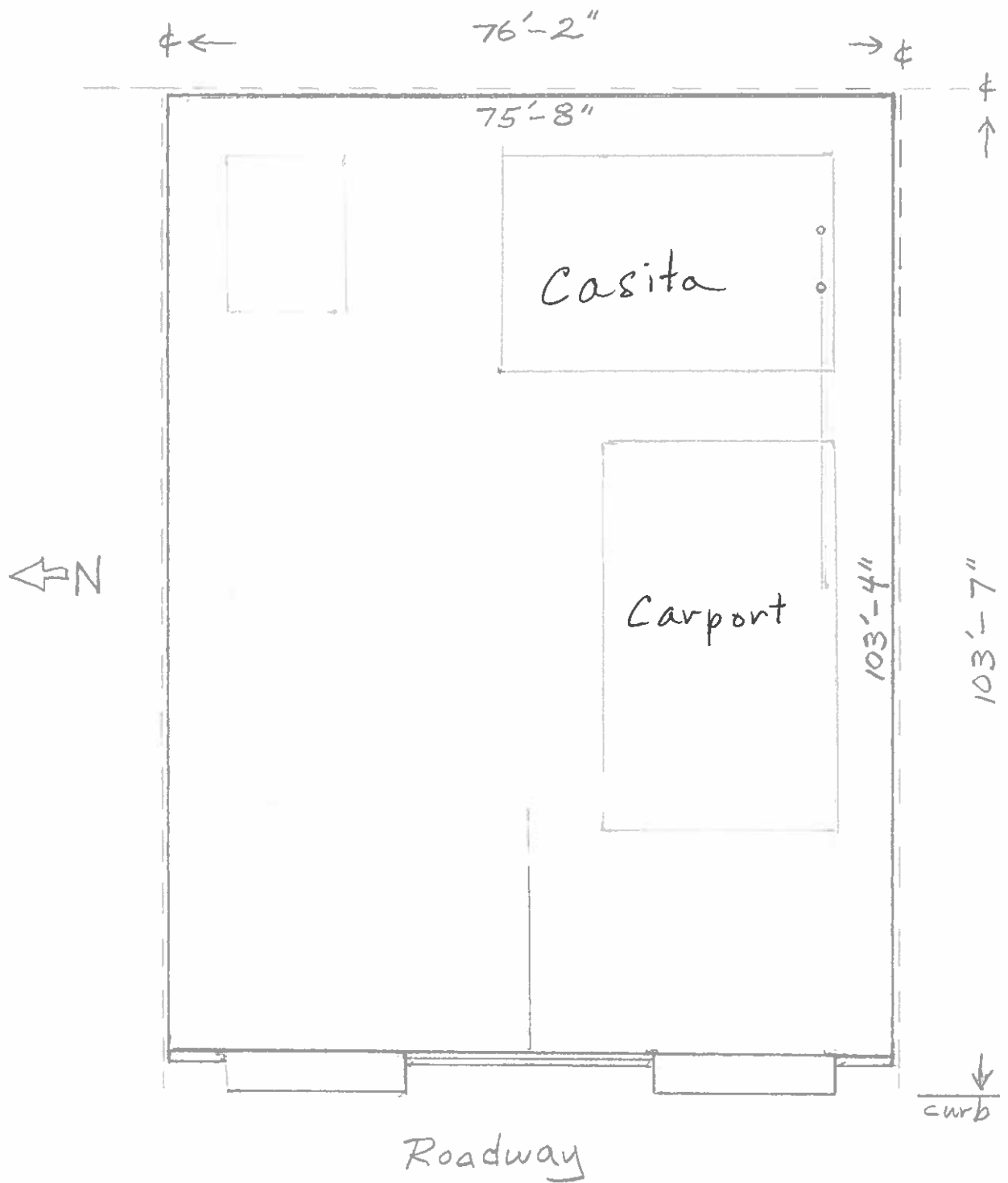
11661 Laguna St.  
Mark & Tarkie Johnson

1/16" = 1'



11661 Laguna St.

Mark & Jackie Johnson



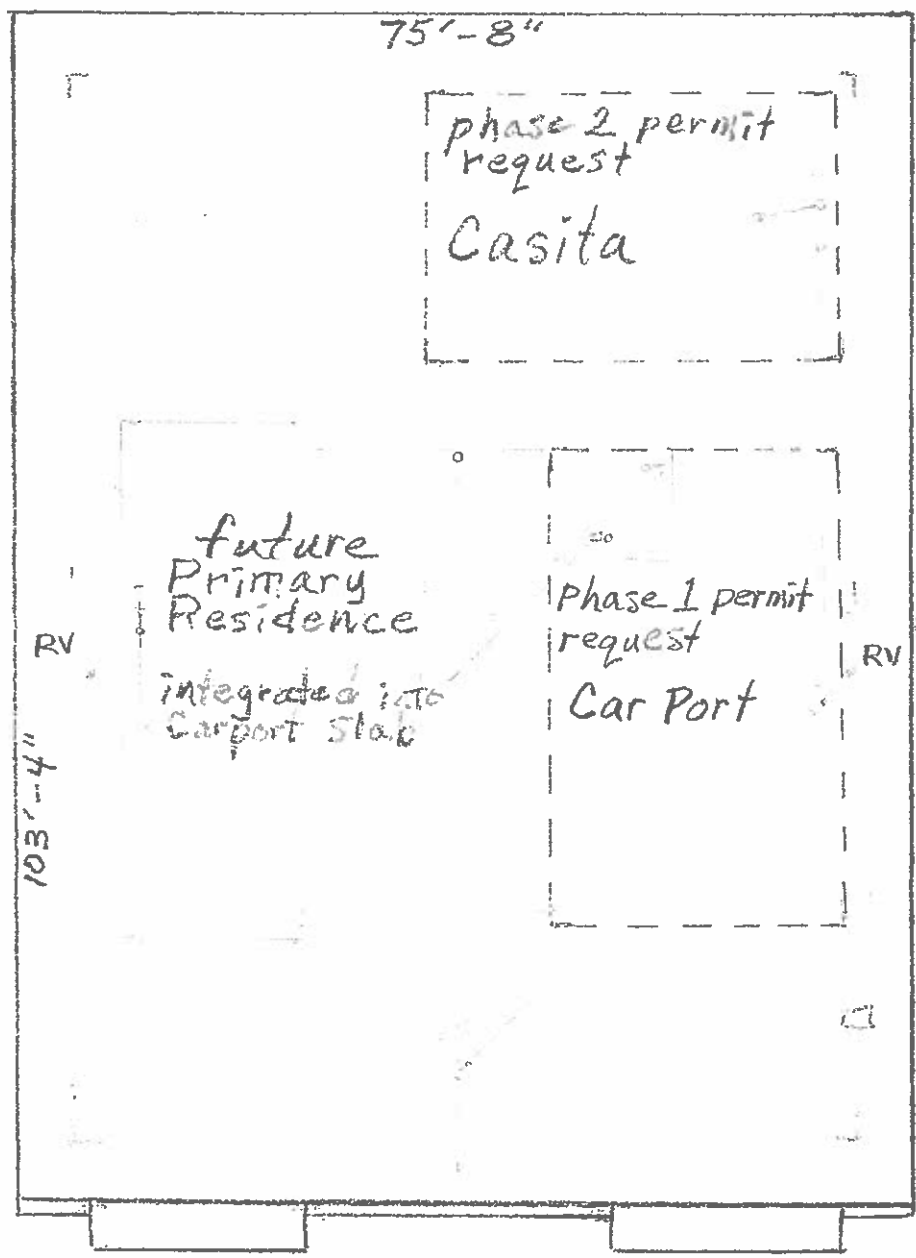
11661 Laguna St.  
Mark & Jackie Johnson

Mark & Jackie Johnson  
11661 Laguna St.  
Coyote Wash Sub Division  
Dellton, AZ 85356  
contact # 701-306-9597

1/16" = 1'

sub grade  
Drain/Waste

N ←







Legend

1: 1,323



# INFORMATION TECHNOLOGY SERVICES

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

THIS MAP IS NOT TO BE USED FOR NAVIGATION



## YUMA COUNTY

Geographic Information System

## **PUBLIC NOTICE**

The Town of Wellton Board of Adjustment will hold a Public Hearing on Tuesday, May 2, 2023, at 6:00PM in the Town Council Chambers, Wellton Town Hall, 28634 Oakland Avenue, Wellton Arizona, to consider the following item(s):

1. **Variance Case #V-23-001:** Mark and Jackie Johnson request a variance of Planning & Zoning Code Chapter 8, Section 8-5.4.1-B (3): One (1) Guest House/Casita or an Accessory Building is allowed on a lot on their lot located at 11661 Laguna Street (Parcel #: 709-52-042).
2. **Variance Case #V-23-002:** Michelle Jones requests a variance of Planning & Zoning Code Chapter 8, Section 8-5.4.1-D (1): Minimum Interior Yard Setback: 6 feet on her lot located at 11822 Cortez Street (Parcel #: 709-59-219).

**5b**



# Town of Wellton

28634 Oakland Avenue • P.O. Box 67 • Wellton, Arizona 85356 • (928) 785-3348 • Fax (928) 785-4374 • wellton@welltonaz.gov

## Staff Report

To: Board of Adjustment  
From: Sandra Jones  
Deputy Town Clerk  
Date: June 6, 2023  
Re: Variance Case V-23-002

### 1. Requested Action

Variance Case #V-23-002: Michelle Jones requests a variance of Planning & Zoning Code Chapter 8, Section 8-5.4.1-D (1): Minimum Interior Yard Setback: 6 feet on her lot located at 11822 Cortez Street (Parcel #: 709-59-219).

### 2. Summary

The location is 11822 Cortez Street. There is currently an existing primary residence, garage, and guest house. The owner requests a zero-lot line on the north side of the property to construct a 14' x 38' RV shade. A 16' setback exists between the garage and the north lot line.

### 3. Fiscal Impact

N/A

### 4. Recommended Motion

It is recommended the Town Council approve Variance Case V-23-002.

Prepared by:

  
Sandra Jones, Deputy Town Clerk

Approved for  
Agenda by:

  
Richard Marsh, Town Manager



**Town of Wellton**  
**Department of Planning and Zoning**

PO Box 67 • 28634 Oakland Avenue  
Wellton, Arizona 85356  
(928) 785-3348 • (928) 785-4374 Fax

RECEIVED

APR 03 2023

**APPLICATION**

**TOWN OF WELLTON**

- ☐ REZONING ☒ VARIANCE ☐ CONDITIONAL USE PERMIT  
☐ MAJOR AMENDMENT ☐ MINOR AMENDMENT ☐ LOT SPLIT/LOT TIE  
☐ OTHER: \_\_\_\_\_

Case Number: V-23-002 Public Hearing Date: 5/2/2023

PID: 709-59-219 Property Information	
Address/Parcel No.: <u>11822 Cortez St</u>	Current Zoning: <u>RES</u>
Area (acres/sq ft) to be affected:	Proposed Zoning or Number of Lot Splits/Ties:
Current Use: <u>RES - House</u>	Proposed Use: <u>COVER RV</u>
Request: <u>Get back on North side</u>	Valuation of Work:
Purpose of the above requested actions? <u>NEED to build the poles for RV cover on North side right up next to my fence.</u>	

Property Owner(s) / Agent(s) Information	
Property Owner's Name(s): <u>Michelle Jones</u>	Agent's Name(s):
Mailing Address: <u>11822 Cortez St</u>	Mailing Address:
City, State, & Zip: <u>Wellton, AZ 85356</u>	City, State, & Zip:
Phone: <u>928-246-3079</u>	Phone:
E-mail: <u>RealtorMichelleJ@gmail.com</u>	E-mail:
Fax:	Fax:

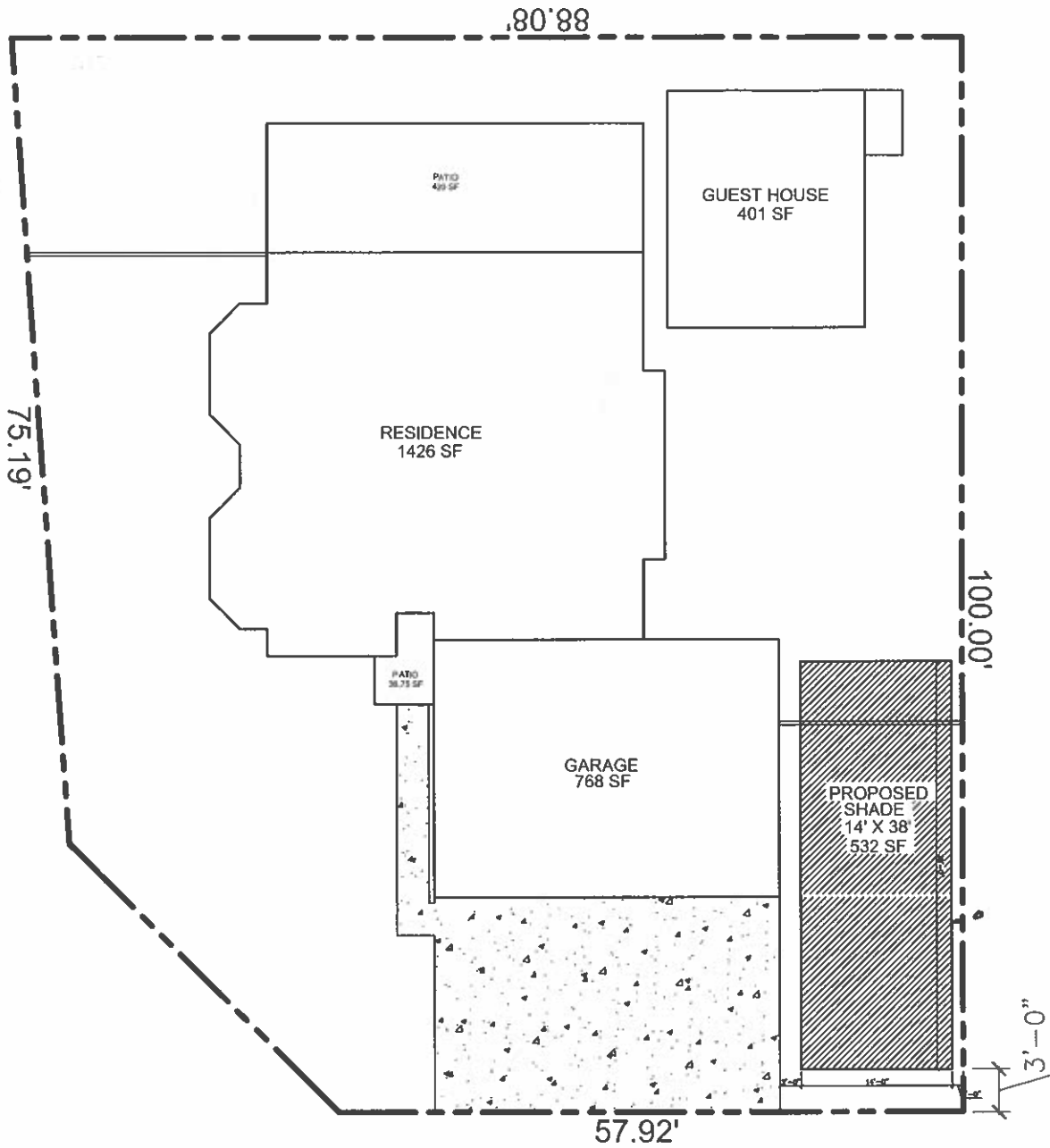
I affirm that I am the owner of record of the subject property. If an agent is named, I hereby authorize that person to act on my behalf in matters relating to this application. <b>Property Owner's signature is mandatory on all applications.</b>		I hereby declare that all of the above information contained in this application is true and correct to the best of my knowledge and belief. I acknowledge that errors in this application may delay review.	
Property Owner's Signature <u>Michelle Jones</u>		Agent's Signature	
Date <u>4/3/23</u>		Date	
Property Owner's Signature		Agent's Signature	
Date		Date	







TELEGRAPH AVENUE



SITE PLAN

SCALE: 1/16"=1'-0"

CORTEZ ST.

(928) 271-1905

**TPD** LLC  
**DESIGN STUDIO**

Address: 11822 CORTEZ ST.  
WELLTON AZ 85356

A.P.N: 709-59-219



Example

Sides & Top but with poles & shades  
on each side.

10:26



## < J&D Welding Performance's P...



👍 Like

💬 Comment

➦ Share







## **PUBLIC NOTICE**

The Town of Wellton Board of Adjustment will hold a Public Hearing on Tuesday, May 2, 2023, at 6:00PM in the Town Council Chambers, Wellton Town Hall, 28634 Oakland Avenue, Wellton Arizona, to consider the following item(s):

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2. **Variance Case #V-23-002:** Michelle Jones requests a variance of Planning & Zoning Code Chapter 8, Section 8-5.4.1-D (1): Minimum Interior Yard Setback: 6 feet on her lot located at 11822 Cortez Street (Parcel #: 709-59-219).

6

7

8



**RESOLUTION NO. 708**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF WELLTON,  
ARIZONA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-2023**

**WHEREAS**, in accordance with the provisions of the Arizona Revised Statutes ("A.R.S.") Title 42, Chapter 17, Article 3, the Town has made an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, and an estimate of revenues from sources other than direct taxation; and

**WHEREAS**, in accordance with A.R.S. §§ 42-17101 through 42-17105 and following due public notice, the Council met on May 2, 2023, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed estimates of revenues, and expenditures/expenses; and

**WHEREAS**, it appears that publication, filing at the Town libraries and administrative offices and posting on the Town website of said estimates, together with a notice that the Town Council would meet on June 6, 2023, in the Town Hall Complex for the purpose of hearing taxpayers has occurred; and

**WHEREAS**, the Council conducted a public hearing for taxpayers and residents of the Town to comment on the proposed 2023-2024 fiscal year budget for the Town; and

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

**NOW, THEREFORE BE IT RESOLVED** that the said summary schedule of estimated revenues and expenditures/expenses as shown on Exhibit A, Schedules, inclusive for fiscal year 2023-2024 attached hereto are adopted and approved as the budget.

[SIGNATURES ON FOLLOWING PAGE]

**PASSED AND ADOPTED** by the Council of the Town of Wellton at a Regular Meeting held on June 6, 2023.

**FOR THE TOWN OF WELLTON:**

---

Scott Blitz, Mayor

**ATTESTED TO:**

---

Richard Marsh, Town Manager/Town Clerk

**APPROVED AS TO FORM:**

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Andrew McGuire, Town Attorney, Gust Rosenfeld



EXHIBIT A  
TO  
RESOLUTION NO. 708

[Final Budget]

See following pages.



# Town of Wellton Fiscal Year 2023—2024 Final Budget





# Town of Wellton

28634 Oakland Avenue • P.O. Box 67 • Wellton, Arizona 85356 • (928) 785-3348 • Fax (928) 785-4374

June 6, 2023

Thank you for the opportunity to present the FY 2023-2024 Final Operating Budget for the Town of Wellton.

In the preparation of this budget, there are always several factors to be considered:

- Potential penalty for exceeding expenditure limitation amount in FY22/23
- Reduction of the State Shared Taxes –  
2026-\$16,858 2027-\$27,636 2028- \$39,545 2029 and beyond \$50,490
- Possible elimination of Rental Tax - \$14,098 (1.2%)
- Possible elimination of Food for Home Consumption Tax - \$134,336 (11.5%)
- Census Challenge
- Potential Adjustment for \$221,000 for Court Enhancement Ordinance affecting reserves for 23/24

The presented budget is an extremely conservative budget with a minimal overall increase of 6%.

Thank you.

Town Manager

Account Number	Account Title	2023-24 Current year Budget
<b>GENERAL FUND</b>		
<b>TAXES</b>		
10-310-100	TOWN SALES TAX	1,500,000
10-310-125	ADDITIONAL SALES TAX	.00
10-310-150	VEHICLE LICENSE TAX	141,431
10-310-200	STATE SALES TAX	368,369
10-310-250	STATE URBAN REV SHARING	656,202
10-310-300	BED TAX	.00
10-310-400	SMART & SAFE AZ FUND	8,000
Total TAXES:		2,674,002
<b>LICENSES &amp; PERMITS</b>		
10-320-100	BUSINESS LICENSE	12,500
10-320-150	BUILDING PERMITS & FEES	100,000
10-320-200	FRANCHISE FEES	3,800
10-320-300	IMPACT FEE	3,272
Total LICENSES & PERMITS:		119,572
<b>INTERGOVERNMENTAL</b>		
10-330-100	CDBG SALARY & BENEFITS	70,000
10-330-200	SOMERTON ADMIN FEES	10,000
10-330-300	REVENUE-AZ CARES FUND	.00
10-330-400	REVENUE-RELIEF ACT 2021	80,000
Total INTERGOVERNMENTAL:		160,000
<b>CHARGE FOR SERVICES</b>		
10-340-100	CEMETERY - INTERMENT	8,000
10-340-110	CEMETERY - PLOTS	6,000
10-340-120	CEMETERY - MARKERS & VAULTS	7,000
10-340-200	POOL - DAILY ADMISSIONS	2,000
10-340-210	POOL -SEASONAL PASSES	1,000
10-340-220	POOL- RENTALS & PARTY	2,000
10-340-230	POOL - SWIMMING LESSONS	600
10-340-240	POOL - SNACK BAR	1,400
10-340-300	FIRE DEPT - EMS SUBSCRIPTION	10,000
10-340-310	FIRE DEPT - EMS BILLING	12,000
Total CHARGE FOR SERVICES:		50,000
<b>FINES &amp; FORFEITURES</b>		
10-350-100	POLICE FINES & PENALTIES	40,000
10-350-125	FARE POLICE FINES & PENALTIES	100
10-350-150	ANIMAL CONTROL - FINES & FEES	50
10-350-175	VEHICLE IMPOUND & TOWING	1,500

Account Number	Account Title	2023-24 Current year Budget
10-350-200	MUNICIPAL COURT FUND	.00
10-350-275	SUSPENDED PLATE FINE	50
10-350-300	OFFICER SAFETY EQUIPMENT	500
10-350-400	EMERGENCY FIRE FEES	6,000
Total FINES & FORFEITURES:		48,200
<b>MISCELLANEOUS</b>		
10-360-100	INTEREST INCOME-NB/AZ	100
10-360-122	INTEREST INCOME LGIP	27,000
10-360-150	REFUNDS, DIVIDENDS	2,000
10-360-200	DONATION - PARK & REC	2,500
10-360-210	DONATION - POLICE	200
10-360-220	DONATION - FIRE	4,000
10-360-230	DONATION - FOOD BANK	100
10-360-240	DONATION - POOL	500
10-360-300	RENTALS-COMM CENTER/RAMADAS	5,000
10-360-500	ESCROW - TOWN PROPERTIES SALE	8,000
10-360-501	SALE OF LAND	.00
10-360-600	LEASE - TOWN PROPERTIES	3,750
10-360-700	LEASE - RESOURCE CENTER	60,000
10-360-760	AUCTION	500
10-360-800	NUSIANCE ABATEMENT	.00
10-360-900	MISCELLANEOUS REVENUE	202,000
Total MISCELLANEOUS:		315,650
<b>CONTRIBUTIONS &amp; TRANSFERS</b>		
10-390-100	INTER-FUND TRANSFER	.00
10-390-101	OPERATING TRANSFER OUT	116,754-
10-390-200	PROCEEDS FROM LEASES/NOTES	.00
Total CONTRIBUTIONS & TRANSFERS:		116,754-

Account Number	Account Title	2023-24 Current year Budget
<b>MAYOR &amp; COUNCIL-ADMINISTRATION</b>		
10-41-2-110	SALARIES AND WAGES	59,348
10-41-2-130	EMPLOYEE BENEFITS	19,640
10-41-2-132	VACATION BUY-BACK	.00
10-41-2-135	COUNCIL SUBSIDY	16,200
10-41-4-210	OFFICE SUPPLIES	400
10-41-4-350	MISC SUPPLIES	100
10-41-4-560	ELECTION	.00
10-41-6-360	COMMUNICATIONS	1,000
10-41-6-370	UTILITIES - POWER	1,500
10-41-6-410	PROF & CONSULTANT SERVICES	.00
10-41-6-415	AUDIT	6,110
10-41-6-420	MAILING	100
10-41-6-430	DUES, MEMBERSHIPS, SUBSCR & F	20,000
10-41-6-440	ADVERTISING & PUBLICITY	2,000
10-41-6-450	TRAVEL, CONFERENCE, MEETINGS	5,000
10-41-6-460	PRINTING & REPRODUCTION	500
10-41-6-470	SUPPORT & MTNC CONTRACT	1,525
10-41-6-490	ATTORNEY RETAINER	45,000
10-41-6-510	INSURANCE - GENERAL	4,200
10-41-7-930	DEBT SERVICE - PRINCIPAL NOTES	.00
10-41-7-940	DEBT SERVICE - INTEREST NOTES	.00
10-41-8-950	CAPITAL OUTLAY-EQUIPMENT	.00
10-41-8-955	CAPITAL OUTLAY- LAND	.00
10-41-8-980	IMPROVEMENTS	.00
MAYOR & COUNCIL-ADMINISTRATION Revenue Total:		.00
Total MAYOR & COUNCIL-ADMINISTRATION:		182,623



Account Number	Account Title	2023-24 Current year Budget
<b>ADMIN &amp; MANAGER'S OFFICE</b>		
10-42-2-110	SALARIES AND WAGES	180,110
10-42-2-115	SALARIES AND WAGES CDBG	65,382
10-42-2-120	SALARIES & WAGES-TEMP/PARTTIME	.00
10-42-2-130	EMPLOYEE BENEFITS	64,681
10-42-2-132	VACATION BUY-BACK	.00
10-42-4-210	OFFICE SUPPLIES	8,000
10-42-4-220	SMALL TOOLS & MINOR EQUIPMENT	250
10-42-4-230	UNIFORMS	300
10-42-4-240	VEHICLE EXPENSE	3,600
10-42-4-270	GAS, FUEL & LUBRICANTS	.00
10-42-4-340	MISC. BANK CHARGE	16,000
10-42-4-350	MISC SUPPLIES	7,500
10-42-4-351	MISC SUPPLIES - SAFETY PROGRAM	200
10-42-4-355	MISC CDBG/GRANTS CHARGES	500
10-42-6-360	COMMUNICATIONS	11,000
10-42-6-370	UTILITIES - POWER	4,000
10-42-6-380	UTILITY - WATER	.00
10-42-6-400	TRAINING	2,500
10-42-6-410	PROF & CONSULTANT SERVICES	20,000
10-42-6-415	AUDIT	33,000
10-42-6-420	MAILING	300
10-42-6-430	DUES, MEMBERSHIPS, SUBSCR & F	1,000
10-42-6-440	ADVERTISING & PUBLICITY	2,500
10-42-6-450	TRAVEL, CONFERENCE, MEETINGS	7,000
10-42-6-460	PRINTING & REPRODUCTION	12,000
10-42-6-470	SUPPORT & MTNC CONTRACT	15,000
10-42-6-510	INSURANCE - GENERAL	7,200
10-42-6-520	REPAIR & MAINT - DEPT	2,000
10-42-6-530	BLDG & JANITORIAL MAINTENANCE	2,000
10-42-7-910	DEBT SERVICE - PRINCIPAL LEASE	.00
10-42-7-920	DEBT SERVICE - INTEREST LEASE	.00
10-42-8-950	CAPITAL OUTLAY-EQUIPMENT	.00
10-42-8-960	CAPITAL OUTLAY- VEHICLE	.00
10-42-8-980	CAPITAL OUTLAY - IMPROVEMENTS	.00
10-42-8-990	OPERATING TRANSFER OUT	.00
ADMIN & MANAGER'S OFFICE Revenue Total:		.00
Total ADMIN & MANAGER'S OFFICE:		466,023

Account Number	Account Title	2023-24 Current year Budget
<b>PLANNING &amp; ZONING</b>		
10-45-2-110	SALARIES AND WAGES	28,746
10-45-2-120	SALARIES & WAGES-TEMP/PARTTIME	6,000
10-45-2-130	EMPLOYEE BENEFITS	14,335
10-45-2-132	VACATION BUY-BACK	.00
10-45-4-210	OFFICE SUPPLIES	400
10-45-4-220	SMALL TOOLS & MINOR EQUIPMENT	100
10-45-4-230	UNIFORMS	400
10-45-4-240	VEHICLE EXPENSE	.00
10-45-4-270	GAS, FUEL & LUBRICANTS	500
10-45-4-350	MISC SUPPLIES	200
10-45-4-351	MISC SUPPLIES - SAFETY PROGRAM	.00
10-45-6-360	COMMUNICATIONS	800
10-45-6-410	PROF & CONSULTANT SERVICES	25,000
10-45-6-420	MAILING	200
10-45-6-430	DUES, MEMBERSHIPS, SUBSCR & F	1,000
10-45-6-440	ADVERTISING & PUBLICITY	500
10-45-6-450	TRAVEL, CONFERENCE, MEETINGS	2,000
10-45-6-470	SUPPORT & MTNC CONTRACT	750
10-45-6-475	GIS / ESRI	1,000
10-45-6-520	NUISANCE ABATEMENT	5,000
10-45-6-550	SIGN CODE ENFORCEMENT	.00
10-45-8-980	CAPITAL OUTLAY IMPROVEMENTS	.00
PLANNING & ZONING Revenue Total:		.00
Total PLANNING & ZONING:		86,931



Account Number	Account Title	2023-24 Current year Budget
<b>FAMILY SERVICE CENTER</b>		
10-46-2-110	SALARIES AND WAGES	3,137
10-46-2-130	EMPLOYEE BENEFITS	868
10-46-2-132	VACATION BUY-BACK	.00
10-46-6-410	PROF & CONSULTANT SERVICES	.00
10-46-6-470	SUPPORT & MTNC CONTRACT	.00
10-46-6-490	LEASE AGREEMENT - W.E.S.	27,500
10-46-6-510	INSURANCE - GENERAL	1,200
10-46-6-520	REPAIR & MAINT - DEPT	500
10-46-6-530	BLDG & JANITORIAL MAINTENANCE	12,000
10-46-7-930	DEBT SERVICE - PRINCIPAL NOTES	.00
10-46-7-940	DEBT SERVICE - INTEREST NOTES	.00
10-46-8-980	CAPITAL OUTLAY - IMPROVEMENTS	.00
FAMILY SERVICE CENTER Revenue Total:		.00
Total FAMILY SERVICE CENTER:		45,205

Account Number	Account Title	2023-24 Current year Budget
<b>ANIMAL CONTROL</b>		
10-48-2-110	SALARIES AND WAGES	19,929
10-48-2-130	EMPLOYEE BENEFITS	7,019
10-48-4-350	MISC SUPPLIES	500
10-48-4-351	MISC SUPPLIES - SAFETY PROGRAM	.00
10-48-4-355	HUMANE SOCIETY SERVICES	1,200
10-48-6-470	SUPPORT & MTNC CONTRACT	2,970
10-48-6-510	INSURANCE - GENERAL	800
10-48-6-520	REPAIR & MAINT - DEPT	500
10-48-8-980	CAPITAL OUTLAY - IMPROVEMENTS	.00
ANIMAL CONTROL Revenue Total:		.00
Total ANIMAL CONTROL:		32,918

Account Number	Account Title	2023-24 Current year Budget
<b>PUBLIC SAFETY</b>		
10-50-2-110	SALARIES AND WAGES	419,039
10-50-2-130	EMPLOYEE BENEFITS	181,374
10-50-2-132	VACATION BUY-BACK	.00
10-50-2-135	EXCESS CONTRIBUTIONS	.00
10-50-4-210	OFFICE SUPPLIES	2,100
10-50-4-230	UNIFORMS	7,000
10-50-4-240	VEHICLE EXPENSE	10,000
10-50-4-270	GAS, FUEL & LUBRICANTS	18,000
10-50-4-340	EQUIPMENT	18,000
10-50-4-345	EQUIPMENT (DONATIONS)	.00
10-50-4-350	MISC SUPPLIES	2,250
10-50-6-360	COMMUNICATIONS	48,600
10-50-6-365	RADIO EQUIPMENT, MAINTENANCE	13,000
10-50-6-370	UTILITIES - POWER	4,900
10-50-6-380	UTILITY - WATER	.00
10-50-6-400	TRAINING	7,000
10-50-6-410	PROF & CONSULTANT SERVICES	2,500
10-50-6-420	MAILING	100
10-50-6-430	DUES, MEMBERSHIPS, SUBSCR & F	1,000
10-50-6-450	TRAVEL, CONFERENCE, MEETINGS	7,500
10-50-6-460	PRINTING & REPRODUCTION	3,500
10-50-6-470	SUPPORT & MTNC CONTRACT	18,325
10-50-6-481	LEASE-PUBLIC SAFETY BUILDING	.00
10-50-6-490	ATTORNEY RETAINER	.00
10-50-6-510	INSURANCE - GENERAL	16,667
10-50-6-520	REPAIR & MAINT - DEPT	12,700
10-50-6-530	BLDG & JANITORIAL MAINTENANCE	800
10-50-6-700	MEDICAL EXPENSE	500
10-50-6-710	INVESTIGATIVE EXPENSE	500
10-50-6-720	INVESTIGATIVE SUPPLIES	2,000
10-50-6-725	AMMUNITION & WEAPONS	20,000
10-50-6-730	RANGE SUPPLIES & EQUIPMENT	1,000
10-50-6-890	DISPATCHING-CONTRACT	7,500
10-50-7-910	DEBT SERVICE - PRINCIPAL LEASE	.00
10-50-7-920	DEBT SERVICE - INTEREST LEASE	.00
10-50-8-950	CAPITAL OUTLAY-EQUIPMENT	15,000
10-50-8-960	CAPITAL OUTLAY - VEHICLE	.00
10-50-8-980	CAPITAL OUTLAY - IMPROVEMENTS	.00
PUBLIC SAFETY Revenue Total:		.00
Total PUBLIC SAFETY:		840,855

Account Number	Account Title	2023-24 Current year Budget
<b>FIRE DEPARTMENT</b>		
10-51-2-110	SALARIES AND WAGES	42,390
10-51-2-118	VACATION BUY-BACK	.00
10-51-2-120	SALARIES & WAGES-TEMP/PARTTIME	162,000
10-51-2-130	EMPLOYEE BENEFITS	31,568
10-51-2-132	VACATION BUY-BACK	.00
10-51-4-210	OFFICE SUPPLIES	500
10-51-4-220	SMALL TOOLS & MINOR EQUIPMENT	940
10-51-4-230	UNIFORMS	3,600
10-51-4-240	VEHICLE EXPENSE	24,000
10-51-4-250	EQUIPMENT EXPENSE	12,000
10-51-4-270	GAS, FUEL & LUBRICANTS	15,000
10-51-4-340	EQUIPMENT	45,000
10-51-4-345	EQUIPMENT (DONATIONS)	.00
10-51-4-350	MISC SUPPLIES	1,000
10-51-6-360	COMMUNICATIONS	58,000
10-51-6-365	RADIO EQUIPMENT, MAINTENANCE	27,000
10-51-6-370	UTILITIES - POWER	17,000
10-51-6-380	UTILITY - WATER	.00
10-51-6-400	TRAINING	600
10-51-6-410	PROF & CONSULTANT SERVICES	500
10-51-6-420	MAILING	500
10-51-6-430	DUES, MEMBERSHIPS, SUBSCR & F	250
10-51-6-450	TRAVEL, CONFERENCE, MEETINGS	1,600
10-51-6-470	SUPPORT & MTNC CONTRACT	2,025
10-51-6-510	INSURANCE - GENERAL	14,000
10-51-6-520	REPAIR & MAINT - DEPT	3,000
10-51-6-530	BLDG & JANITORIAL MAINTENANCE	6,500
10-51-6-535	BLDG & JANITORIAL MAINT TVA	.00
10-51-6-700	MEDICAL EXPENSE	200
10-51-6-705	FIRE PREVENTION EDUCATION	500
10-51-6-710	INVESTIGATIVE EXPENSE	400
10-51-6-890	DISPATCHING-CONTRACT	7,500
10-51-7-910	DEBT SERVICE - PRINCIPAL LEASE	.00
10-51-7-920	DEBT SERVICE - INTEREST LEASE	.00
10-51-8-950	CAPITAL OUTLAY-EQUIPMENT	4,000
10-51-8-960	VEHICLES	60,000
10-51-8-980	CAPITAL OUTLAY - IMPROVEMENTS	.00
FIRE DEPARTMENT Revenue Total:		.00
Total FIRE DEPARTMENT:		541,573

Account Number	Account Title	2023-24 Current year Budget
<b>COURT &amp; MAGISTRATE</b>		
10-53-2-110	SALARIES AND WAGES	34,448
10-53-2-120	SALARIES & WAGES-TEMP/PARTTIME	500
10-53-2-130	EMPLOYEE BENEFITS	18,398
10-53-4-210	OFFICE SUPPLIES	500
10-53-4-350	MISC SUPPLIES	.00
10-53-6-360	COMMUNICATIONS	.00
10-53-6-380	UTILITY - WATER	.00
10-53-6-410	PROF & CONSULTANT SERVICES	.00
10-53-6-415	AUDIT - COURT	3,500
10-53-6-420	MAILING	50
10-53-6-430	DUES, MEMBERSHIPS, SUBSCR & F	100
10-53-6-450	TRAVEL, CONFERENCE, MEETINGS	500
10-53-6-460	PRINTING & REPRODUCTION	1,500
10-53-6-470	SUPPORT & MTNC CONTRACT	675
10-53-6-510	INSURANCE - GENERAL	1,300
10-53-6-520	REPAIR & MAINT - DEPT	100
10-53-6-530	BLDG & JANITORIAL MAINTENANCE	300
10-53-6-780	DEFENSE ATTORNEY	15,000
10-53-6-790	PROSECUTION ATTORNEY	19,236
10-53-6-890	COURT-CONTRACT	6,701
COURT & MAGISTRATE Revenue Total:		.00
Total COURT & MAGISTRATE:		102,808

Account Number	Account Title	2023-24 Current year Budget
<b>REAL ESTATE OFFICE</b>		
10-55-2-110	SALARIES AND WAGES	.00
10-55-2-130	EMPLOYEE BENEFITS	.00
10-55-4-350	MISC SUPPLIES	.00
10-55-6-370	UTILITIES - POWER	1,200
10-55-6-380	UTILITY - WATER	.00
10-55-6-470	SUPPORT & MTNC CONTRACT	.00
10-55-6-510	INSURANCE - GENERAL	667
10-55-6-520	REPAIR & MAINT - DEPT	2,500
10-55-6-530	BLDG & JANITORIAL MAINTENANCE	500
10-55-6-900	CONTINGENCY	5,000
10-55-7-910	DEBT SERVICE - PRINCIPAL LEASE	.00
10-55-7-920	DEBT SERVICE - INTEREST LEASE	.00
10-55-8-980	CAPITAL OUTLAY - IMPROVEMENTS	.00
REAL ESTATE OFFICE Revenue Total:		.00
Total REAL ESTATE OFFICE:		9,867

Account Number	Account Title	2023-24 Current year Budget
<b>PARKS &amp; RECREATION</b>		
10-60-2-110	SALARIES AND WAGES	34,553
10-60-2-120	SALARIES & WAGES-TEMP/PARTTIME	14,477
10-60-2-125	CONTRACT LABOR	7,500
10-60-2-130	EMPLOYEE BENEFITS	15,549
10-60-2-132	VACATION BUY-BACK	.00
10-60-4-210	OFFICE SUPPLIES	100
10-60-4-220	SMALL TOOLS & MINOR EQUIPMENT	200
10-60-4-230	UNIFORMS	1,700
10-60-4-240	VEHICLE EXPENSE	500
10-60-4-250	EQUIPMENT EXPENSE	500
10-60-4-270	GAS, FUEL & LUBRICANTS	3,000
10-60-4-300	FERTILIZER & SEED	18,000
10-60-4-310	CHEMICALS	500
10-60-4-350	MISC SUPPLIES	400
10-60-4-351	MISC SUPPLIES - SAFETY PROGRAM	400
10-60-6-370	UTILITIES - POWER	6,100
10-60-6-380	UTILITY - WATER	6,000
10-60-6-410	PROF & CONSULTANT SERVICES	2,000
10-60-6-420	MAILING	50
10-60-6-430	DUES, MEMBERSHIPS, SUBSCR & F	200
10-60-6-450	TRAVEL, CONFERENCE, MEETINGS	200
10-60-6-470	SUPPORT & MTNC CONTRACT	525
10-60-6-510	INSURANCE - GENERAL	14,000
10-60-6-520	REPAIR & MAINT - DEPT	14,000
10-60-6-530	BLDG & JANITORIAL MAINTENANCE	1,200
10-60-6-600	JULY 4TH	10,000
10-60-6-610	COMMUNITY RECREATION	4,500
10-60-6-650	CHRISTMAS TREE LIGHTING	4,500
10-60-6-655	KIDS KLUB PROGRAM	6,500
10-60-6-660	PIONEER DAY	4,000
10-60-6-665	WELLTON WORLD OF WHEELS	.00
10-60-6-670	TRACTOR RODEO	1,500
10-60-6-675	CINCO DE MAYO	.00
10-60-8-950	CAPITAL OUTLAY-EQUIPMENT	15,000
10-60-8-960	VEHICLES	.00
10-60-8-980	CAPITAL OUTLAY - IMPROVEMENTS	.00
PARKS & RECREATION Revenue Total:		.00
Total PARKS & RECREATION:		187,654

Account Number	Account Title	2023-24 Current year Budget
<b>COMMUNITY POOL</b>		
10-61-2-110	SALARIES AND WAGES	34,392
10-61-2-120	SALARIES & WAGES-TEMP/PARTTIME	18,000
10-61-2-130	EMPLOYEE BENEFITS	19,776
10-61-4-210	OFFICE SUPPLIES	200
10-61-4-220	SMALL TOOLS & MINOR EQUIPMENT	200
10-61-4-230	UNIFORMS	450
10-61-4-290	SNACK BAR	2,000
10-61-4-310	CHEMICALS & PURIFICATION	25,000
10-61-4-350	MISC SUPPLIES	100
10-61-4-351	MISC SUPPLIES - SAFETY PROGRAM	350
10-61-6-360	COMMUNICATIONS	800
10-61-6-370	UTILITIES - POWER	7,000
10-61-6-400	TRAINING	300
10-61-6-410	PROF & CONSULTANT SERVICES	100
10-61-6-430	DUES, MEMBERSHIPS, SUBSCR & F	400
10-61-6-450	TRAVEL, CONFERENCE, MEETINGS	600
10-61-6-510	INSURANCE - GENERAL	6,000
10-61-6-520	REPAIR & MAINT - DEPT	12,000
10-61-6-530	BLDG & JANITORIAL MAINTENANCE	800
10-61-6-700	MEDICAL EXPENSE	100
10-61-6-950	CAPITAL OUTLAY-EQUIPMENT	20,000
COMMUNITY POOL Revenue Total:		.00
Total COMMUNITY POOL:		148,568



Account Number	Account Title	2023-24 Current year Budget
<b>COMMUNITY CENTER</b>		
10-62-2-110	SALARIES AND WAGES	5,071
10-62-2-120	SALARIES & WAGES-TEMP/PARTTIME	.00
10-62-2-130	EMPLOYEE BENEFITS	2,471
10-62-4-350	MISC SUPPLIES	1,000
10-62-6-370	UTILITIES - POWER	7,000
10-62-6-380	UTILITY - GAS	600
10-62-6-410	PROF & CONSULTANT SERVICES	.00
10-62-6-470	SUPPORT & MTNC CONTRACT	240
10-62-6-510	INSURANCE - GENERAL	1,500
10-62-6-520	REPAIR & MAINT - DEPT	10,000
10-62-6-530	BLDG & JANITORIAL MAINTENANCE	2,000
10-62-8-950	CAPITAL OUTLAY-EQUIPMENT	1,600
10-62-8-980	CAPITAL OUTLAY - IMPROVEMENTS	2,000
COMMUNITY CENTER Revenue Total:		.00
Total COMMUNITY CENTER:		33,482

Account Number	Account Title	2023-24 Current year Budget
<b>COMMUNITY &amp; HUMAN RESOURCES</b>		
10-63-4-350	MISC/COMMUNITY PROGRAMS	5,000
10-63-6-510	INSURANCE - GENERAL	1,242
10-63-6-520	YMPO - YUMA CO 911 SYSTEM	1,000
10-63-6-530	WACOG	.00
10-63-6-540	4 - Fronted	671
10-63-6-550	YCIPTA - YCAT	24,632
10-63-6-560	WAEDD	.00
10-63-6-860	FOOD BANK	.00
10-63-6-870	GYEDC	4,500
COMMUNITY & HUMAN RESOURCES Revenue Total:		.00
Total COMMUNITY & HUMAN RESOURCES:		37,045

Account Number	Account Title	2023-24 Current year Budget
<b>FOODBANK</b>		
10-64-4-345	EQUIPMENT (DONATIONS)	.00
10-64-4-350	MISC SUPPLIES	.00
10-64-6-370	UTILITIES - POWER	.00
10-64-6-380	UTILITY - WATER	.00
10-64-6-510	INSURANCE - GENERAL	700
10-64-6-520	REPAIR & MAINT - DEPT	1,500
10-64-6-530	BLDG & JANITORIAL MAINTENANCE	1,500
FOODBANK Revenue Total:		.00
Total FOODBANK:		3,700

Account Number	Account Title	2023-24 Current year Budget
<b>CEMETERY</b>		
10-65-2-110	SALARIES AND WAGES	12,947
10-65-2-125	CONTRACT LABOR	500
10-65-2-130	EMPLOYEE BENEFITS	5,116
10-65-2-132	VACATION BUY-BACK	.00
10-65-4-210	OFFICE SUPPLIES	.00
10-65-4-220	SMALL TOOLS & MINOR EQUIPMENT	2,000
10-65-4-230	UNIFORMS	.00
10-65-4-240	VEHICLE EXPENSE	.00
10-65-4-250	EQUIPMENT EXPENSE	5,000
10-65-4-270	GAS, FUEL & LUBRICANTS	2,200
10-65-4-290	MATERIAL FOR RESALE	4,000
10-65-4-300	FERTILIZER & SEED	4,000
10-65-4-310	CHEMICALS	100
10-65-4-350	MISC SUPPLIES	2,000
10-65-4-351	MISC SUPPLIES - SAFETY PROGRAM	.00
10-65-6-370	UTILITIES - POWER	.00
10-65-6-380	UTILITY - WATER	.00
10-65-6-410	PROF & CONSULTANT SERVICES	.00
10-65-6-420	MAILING	50
10-65-6-430	DUES, MEMBERSHIPS, SUBSCR & F	.00
10-65-6-510	INSURANCE - GENERAL	1,400
10-65-6-520	REPAIR & MAINT - DEPT	10,000
10-65-8-950	CAPITAL OUTLAY-EQUIPMENT	5,000
10-65-8-980	CAPITAL OUTLAY - IMPROVEMENTS	.00
CEMETERY Revenue Total:		.00
Total CEMETERY:		54,313

Account Number	Account Title	2023-24 Current year Budget
<b>GENERAL FUND STREETS</b>		
10-67-2-110	SALARIES AND WAGES	.00
10-67-2-120	SALARIES & WAGES-TEMP/PARTTIME	.00
10-67-2-125	CONTRACT LABOR	.00
10-67-2-130	EMPLOYEE BENEFITS	.00
10-67-4-210	OFFICE SUPPLIES	.00
10-67-4-220	SMALL TOOLS & MINOR EQUIPMENT	.00
10-67-4-230	UNIFORMS	.00
10-67-4-240	VEHICLE EXPENSE	.00
10-67-4-250	EQUIPMENT EXPENSE	.00
10-67-4-270	GAS, FUEL & LUBRICANTS	.00
10-67-4-310	CHEMICALS	.00
10-67-4-350	MISC SUPPLIES	.00
10-67-4-351	MISC SUPPLIES - SAFETY PROGRAM	.00
10-67-6-360	COMMUNICATIONS	.00
10-67-6-370	UTILITIES - POWER	.00
10-67-6-380	UTILITY - WATER	.00
10-67-6-410	PROF & CONSULTANT SERVICES	.00
10-67-6-420	MAILING	.00
10-67-6-430	DUES, MEMBERSHIPS, SUBSCR & F	.00
10-67-6-450	TRAVEL, CONFERENCE, MEETINGS	.00
10-67-6-470	SUPPORT & MTNC CONTRACT	.00
10-67-6-510	INSURANCE - GENERAL	.00
10-67-6-520	REPAIR & MAINT - DEPT	.00
10-67-6-525	SHOP SUPPLIES	.00
10-67-6-530	BLDG & JANITORIAL MAINTENANCE	.00
10-67-6-900	CONTINGENCY	.00
10-67-7-910	DEBT SERVICE - PRINCIPAL	.00
10-67-7-920	DEBT SERVICE - INTEREST	.00
10-67-8-940	TRANSP. FEES - CONSTRUCTION	.00
10-67-8-950	CAPITAL OUTLAY-EQUIPMENT	.00
10-67-8-960	CAPITAL OUTLAY - VEHICLE	.00
10-67-8-980	CAPITAL OUTLAY-IMPROVMENTS	.00
GENERAL FUND STREETS Revenue Total:		.00
Total GENERAL FUND STREETS:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>CONTINGENCY</b>		
10-70-8-980	CAPITAL OUTLAY CONTINGENCY	.00
10-70-9-110	CONTINGENCY	327,889
CONTINGENCY Revenue Total:		.00
Total CONTINGENCY:		327,889

Account Number	Account Title	2023-24 Current year Budget
<b>2021 PSPRS PENSION BOND</b>		
10-72-2-130	EMPLOYEE BENEFITS	.00
10-72-7-900	DEBT SERVICE-COST OF ISSUANCE	.00
10-72-7-910	DEBT SERVICE-PRINCIPAL	77,578
10-72-7-920	DEBT SERVICE-INTEREST	71,638
2021 PSPRS PENSION BOND Revenue Total:		.00
Total 2021 PSPRS PENSION BOND:		149,216
GENERAL FUND Revenue Total:		3,250,670
GENERAL FUND Expenditure Total:		3,250,670
Net Total GENERAL FUND:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>HIGHWAY &amp; STREETS FUND</b>		
<b>REVENUES</b>		
30-300-100	HIGHWAY USERS REVENUE	249,360
30-300-200	MISCELLANEOUS REVENUE	24,700
30-300-380	CAPITAL LEASE PROCEEDS	.00
Total REVENUES:		274,060
<b>CONTRIBUTIONS &amp; TRANSFERS</b>		
30-390-100	OPERATING TRANSFER IN	.00
30-390-101	OPERATING TRANSFER OUT	.00
30-390-200	PROCEEDS FROM LEASES/NOTES	.00
30-390-300	TRANSPORTATION FEES	.00
Total CONTRIBUTIONS & TRANSFERS:		.00



Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
30-40-2-110	SALARIES AND WAGES	70,055
30-40-2-120	SALARIES & WAGES-TEMP/PARTTIME	.00
30-40-2-125	CONTRACT LABOR	7,500
30-40-2-130	EMPLOYEE BENEFITS	29,887
30-40-2-132	VACATION BUY-BACK	.00
30-40-4-210	OFFICE SUPPLIES	200
30-40-4-220	SMALL TOOLS & MINOR EQUIPMENT	3,000
30-40-4-230	UNIFORMS	800
30-40-4-240	VEHICLE EXPENSE	10,000
30-40-4-250	EQUIPMENT EXPENSE	10,000
30-40-4-270	GAS, FUEL & LUBRICANTS	12,000
30-40-4-310	CHEMICALS	1,000
30-40-4-350	MISC SUPPLIES	400
30-40-4-351	MISC SUPPLIES - SAFETY PROGRAM	500
30-40-6-360	COMMUNICATIONS	1,000
30-40-6-370	UTILITIES - POWER	16,000
30-40-6-380	UTILITY - WATER	.00
30-40-6-410	PROF & CONSULTANT SERVICES	150
30-40-6-415	AUDIT	3,000
30-40-6-420	MAILING	60
30-40-6-430	DUES, MEMBERSHIPS, SUBSCR & F	4,575
30-40-6-450	TRAVEL, CONFERENCE, MEETINGS	500
30-40-6-470	SUPPORT & MTNC CONTRACT	925
30-40-6-510	INSURANCE - GENERAL	12,000
30-40-6-520	REPAIR & MAINT - DEPT	45,000
30-40-6-522	REPAIR & MAINT - CO. WASH BR.	.00
30-40-6-525	SHOP SUPPLIES	16,246
30-40-6-530	BLDG & JANITORIAL MAINTENANCE	1,200
30-40-6-900	CONTINGENCY	10,062
30-40-7-910	DEBT SERVICE - PRINCIPAL	13,843
30-40-7-920	DEBT SERVICE - INTEREST	4,157
30-40-8-940	TRANSP. FEES - CONSTRUCTION	.00
30-40-8-950	CAPITAL OUTLAY-EQUIPMENT	.00
30-40-8-960	CAPITAL OUTLAY - VEHICLE	.00
30-40-8-980	CAPITAL OUTLAY-IMPROVMENTS	.00
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		274,060
HIGHWAY & STREETS FUND Revenue Total:		274,060
HIGHWAY & STREETS FUND Expenditure Total:		274,060
Net Total HIGHWAY & STREETS FUND:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>COMM FACILITIES DIST 2003-1</b>		
<b>REVENUES</b>		
31-300-300	REVENUE-LINKS I & II	17,902
Total REVENUES:		17,902
<b>CONTRIBUTIONS &amp; TRANSFERS</b>		
31-390-100	OPERATING TRANSFER IN	.00
31-390-101	OPERATING TRANSFER OUT	.00
Total CONTRIBUTIONS & TRANSFERS:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
31-40-4-205	ADMINISTRATION	150
31-40-6-370	UTILITIES - POWER	10,866
31-40-6-520	REPAIR & MAINT - DEPT	20,000
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		31,016
COMM FACILITIES DIST 2003-1 Revenue Total:		17,902
COMM FACILITIES DIST 2003-1 Expenditure Total:		31,016
Net Total COMM FACILITIES DIST 2003-1 :		13,114-

Account Number	Account Title	2023-24 Current year Budget
<b>COMM FACILITIES DIST 2005-1</b>		
<b>REVENUES</b>		
32-300-300	REVENUE-LINKS III	11,300
Total REVENUES:		11,300
<b>CONTRIBUTIONS &amp; TRANSFERS</b>		
32-390-100	OPERATING TRANSFER IN	.00
32-390-101	OPERATING TRANSFER OUT	.00
Total CONTRIBUTIONS & TRANSFERS:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>COMMUNITY FACILITY DIST 2005-1</b>		
32-40-4-205	ADMINISTRATION	150
32-40-6-370	UTILITIES - POWER	7,011
32-40-6-520	REPAIR & MAINT - DEPT	2,000
COMMUNITY FACILITY DIST 2005-1 Revenue Total:		.00
Total COMMUNITY FACILITY DIST 2005-1:		9,161
COMM FACILITIES DIST 2005-1 Revenue Total:		11,300
COMM FACILITIES DIST 2005-1 Expenditure Total:		9,161
Net Total COMM FACILITIES DIST 2005-1 :		2,139

Account Number	Account Title	2023-24 Current year Budget
<b>IMPACT FEES RESTRICTED</b>		
<b>Source: 320</b>		
37-320-300	IMPACT FEE STREETS	1,892
37-320-301	IMPACT FEE PUBLIC SAFETY	1,712
37-320-302	IMPACT FEE PARKS	2,940
Total Source: 320:		6,544
<b>Source: 390</b>		
37-390-100	TRANSFER IN	.00
Total Source: 390:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>Department: 40</b>		
37-40-6-600	RESTRICTED STREETS	.00
37-40-6-601	RESTRICTED PUBLIC SAFETY	.00
37-40-6-602	RESTRICTED PARKS	.00
Department: 40 Revenue Total:		.00
Total Department: 40:		.00
IMPACT FEES RESTRICTED Revenue Total:		6,544
IMPACT FEES RESTRICTED Expenditure Total:		.00
Net Total IMPACT FEES RESTRICTED:		6,544

Account Number	Account Title	2023-24 Current year Budget
<b>RESTAURANT</b>		
<b>COYOTE DEN</b>		
38-370-100	FOOD SALES	165,000
38-370-150	SOFT BEVERAGE SALES	24,000
38-370-200	ALCOHOL SALES	48,000
38-370-350	CARD PROCESSING FEE	1,500
38-370-400	SALES TAX	8,000
38-370-900	MISCELLANEOUS REVENUE	25,000
Total COYOTE DEN:		271,500
<b>SNACK SHACK</b>		
38-380-100	FOOD SALES	9,500
38-380-150	SOFT BEVERAGE SALES	3,000
38-380-200	ALCOHOL SALES	15,000
38-380-350	CARD PROCESSING FEE	.00
38-380-400	SALES TAX	.00
38-380-900	MISCELLANEOUS REVENUE	3,500
Total SNACK SHACK:		31,000
<b>Source: 390</b>		
38-390-100	TRANSFER IN	30,366
Total Source: 390:		30,366



Account Number	Account Title	2023-24 Current year Budget
<b>Department: 40</b>		
38-40-2-110	SALARIES AND WAGES	21,593
38-40-2-120	SALARIES & WAGES-TEMP/PARTTIME	102,732
38-40-2-130	EMPLOYEE BENEFITS	31,616
38-40-4-200	FOOD AND SOFT BEVERAGE	80,000
38-40-4-204	BEER AND WINE	21,000
38-40-4-208	FOOD LOSS	.00
38-40-4-210	OFFICE SUPPLIES	100
38-40-4-215	RESTAURANT PAPER SUPPLIES	3,000
38-40-4-220	SMALL TOOLS & MINOR EQUIPMENT	.00
38-40-4-230	UNIFORMS	400
38-40-4-250	EQUIPMENT EXPENSE	1,500
38-40-4-290	MATERIAL FOR RESALE	300
38-40-4-340	MISC. BANK CHARGE	16,500
38-40-4-350	MISC SUPPLIES	500
38-40-4-351	SAFETY PROGRAM	300
38-40-6-360	COMMUNICATIONS	300
38-40-6-370	UTILITIES - POWER	7,000
38-40-6-380	UTILITY - WATER	.00
38-40-6-400	TRAINING	.00
38-40-6-415	AUDIT	3,500
38-40-6-420	MAILING	.00
38-40-6-430	DUES, MEMBERSHIPS, SUBSCR & F	2,000
38-40-6-440	ADVERTISING & PUBLICITY	500
38-40-6-460	PRINTING & REPRODUCTION	.00
38-40-6-470	SUPPORT & MTNC CONTRACT	75
38-40-6-500	LICENSES AND PERMITS	200
38-40-6-510	INSURANCE - GENERAL	1,200
38-40-6-520	EQUIPMENT REPAIR & MAINTENANC	5,000
38-40-6-530	BLDG & JANITORIAL MAINTENANCE	3,000
38-40-6-900	CONTINGENCY	30,550
38-40-7-910	DEBT SERVICE - PRINCIPAL LEASE	.00
38-40-7-920	DEBT SERVICE - INTEREST LEASE	.00
38-40-8-950	CAPITAL OUTLAY-EQUIPMENT	.00
38-40-8-980	CAPITAL OUTLAY - IMPROVEMENTS	.00
Department: 40 Revenue Total:		.00
Total Department: 40:		332,866
RESTAURANT Revenue Total:		332,866
RESTAURANT Expenditure Total:		332,866
Net Total RESTAURANT:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>WATER DIVISION FUND</b>		
<b>NON OPERATING REVENUE</b>		
42-360-100	INTEREST REVENUE- NB/AZ	10
42-360-122	INTEREST REVENUE-LGIP-RESERVE	6,500
Total NON OPERATING REVENUE:		6,510
<b>OPERATING REVENUE</b>		
42-370-100	WATER SALES	535,000
42-370-150	MUTIPLE HOOK-UP	1,500
42-370-200	CONNECT CHARGES	10,000
42-370-225	CALL OUT CHARGES	.00
42-370-240	CUSTOMER VALVE INSTALLATION	150
42-370-250	METER INSTALLATION	80,000
Total OPERATING REVENUE:		626,650
<b>OTHER OPERATING REVENUE</b>		
42-380-050	GAIN OR LOSS	.00
42-380-100	WATER MISC. INCOME	55,000
42-380-200	INTEREST INCOME	.00
42-380-250	LEASE - DEVELOPER (MPC)	.00
42-380-275	WATER ASSESSMENT	.00
42-380-285	ASSET MGMT FUND SURCHARGE	23,000
42-380-300	SALES TAX	.00
42-380-350	INTERGOVERNMENTAL REVENUE	.00
Total OTHER OPERATING REVENUE:		78,000
<b>CONTRIBUTIONS &amp; TRANSFERS</b>		
42-390-100	TRANSFER IN	.00
42-390-101	TRANSFER OUT	.00
42-390-300	CONTRIBUTED CAPITAL REVENUE	.00
Total CONTRIBUTIONS & TRANSFERS:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
42-40-2-110	SALARIES AND WAGES	181,916
42-40-2-125	CONTRACT LABOR	1,000
42-40-2-130	EMPLOYEE BENEFITS	81,842
42-40-2-132	VACATION BUY-BACK	.00
42-40-2-140	PENSION EXPENSE	.00
42-40-4-210	OFFICE SUPPLIES	300
42-40-4-220	SMALL TOOLS & MINOR EQUIPMENT	500
42-40-4-230	UNIFORMS	1,500
42-40-4-240	VEHICLE EXPENSE	2,700
42-40-4-250	EQUIPMENT EXPENSE	10,000
42-40-4-270	GAS, FUEL & LUBRICANTS	4,000
42-40-4-320	PURIFICATION	10,500
42-40-4-330	LABORATORY	10,500
42-40-4-350	MISC SUPPLIES	500
42-40-4-351	MISC SUPPLIES - SAFETY PROGRAM	500
42-40-6-360	COMMUNICATIONS	3,700
42-40-6-370	UTILITIES - POWER	5,100
42-40-6-380	UTILITY - WATER	25,000
42-40-6-410	PROF & CONSULTANT SERVICES	20,000
42-40-6-415	AUDIT	3,000
42-40-6-420	MAILING	3,200
42-40-6-430	DUES, MEMBERSHIPS, SUBSCR & F	5,000
42-40-6-440	ADVERTISING & PUBLICITY	1,500
42-40-6-450	TRAVEL, CONFERENCE, MEETINGS	2,000
42-40-6-460	PRINTING & REPRODUCTION	3,000
42-40-6-470	SUPPORT & MTNC CONTRACT	4,075
42-40-6-480	LEASE - MPC	.00
42-40-6-490	SURCHARGES/CAPACITY FEES	.00
42-40-6-500	UNCOLLECTIBLE ACCOUNTS	.00
42-40-6-510	INSURANCE - GENERAL	18,000
42-40-6-520	REPAIR & MAINT - DEPT	50,000
42-40-6-530	BLDG & JANITORIAL MAINTENANCE	2,000
42-40-6-540	WATER PLANT MAINT	25,000
42-40-6-900	CONTINGENCY	50,000
42-40-7-930	DEBT SERVICE - PRINCIPAL NOTES	.00
42-40-7-940	DEBT SERVICE - INTEREST NOTES	.00
42-40-7-950	RESERVE ACCOUNT - WIFA LOAN	.00
42-40-8-930	WATER ASSESSMENT - WMIDD	.00
42-40-8-950	CAPITAL OUTLAY-EQUIPMENT	.00
42-40-8-960	CAPITAL OUTLAY - VEHICLE	.00
42-40-8-980	CAPITAL OUTLAY-IMPROVEMENT	184,827
42-40-9-999	DEPRECIATION	.00
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		711,160
WATER DIVISION FUND Revenue Total:		711,160

Account Number	Account Title	2023-24 Current year Budget
	WATER DIVISION FUND Expenditure Total:	711,160
	Net Total WATER DIVISION FUND:	.00

Account Number	Account Title	2023-24 Current year Budget
<b>WASTE WATER DIVISION FUND</b>		
<b>OPERATING REVENUE</b>		
43-370-100	FEES, WASTE WATER RESIDENTIAL	.00
43-370-105	FEES, WASTE WATER COMMERCIAL	.00
43-370-150	MUTIPLE HOOK-UP	.00
43-370-200	CONNECT CHARGES	.00
43-370-225	CALL OUT CHARGES	.00
43-370-250	METER INSTALLATION	.00
Total OPERATING REVENUE:		.00
<b>NON-OPERATING REVENUE</b>		
43-380-050	GAIN OR LOSS	.00
43-380-100	WATER MISC. INCOME	.00
43-380-200	INTEREST INCOME	.00
43-380-250	LEASE - DEVELOPER	.00
43-380-275	WASTE WATER ASSESSMENT	.00
43-380-285	ASSET MGMT FUND SURCHARGE	.00
43-380-300	SALES TAX	.00
43-380-350	INTERGOVERNMENTAL REVENUE	.00
Total NON-OPERATING REVENUE:		.00
<b>CONTRIBUTIONS &amp; TRANSFERS</b>		
43-390-100	TRANSFER IN	.00
43-390-101	TRANSFER OUT	.00
Total CONTRIBUTIONS & TRANSFERS:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>WASTE WATER DIVISION</b>		
43-40-2-110	SALARIES AND WAGES	.00
43-40-2-130	EMPLOYEE BENEFITS	.00
43-40-4-210	OFFICE SUPPLIES	.00
43-40-4-220	SMALL TOOLS & MINOR EQUIPMENT	.00
43-40-4-230	UNIFORMS	.00
43-40-4-240	VEHICLE EXPENSE	.00
43-40-4-250	EQUIPMENT EXPENSE	.00
43-40-4-270	GAS, FUEL & LUBRICANTS	.00
43-40-4-320	PURIFICATION	.00
43-40-4-330	LABORATORY	.00
43-40-4-350	MISC SUPPLIES	.00
43-40-4-351	MISC SUPPLIES - SAFETY PROGRAM	.00
43-40-6-360	COMMUNICATIONS	.00
43-40-6-370	UTILITIES - POWER	.00
43-40-6-380	UTILITY - WATER	.00
43-40-6-410	PROF & CONSULTANT SERVICES	500
43-40-6-420	MAILING	.00
43-40-6-430	DUES, MEMBERSHIPS, SUBSCR & F	.00
43-40-6-450	TRAVEL, CONFERENCE, MEETINGS	.00
43-40-6-460	PRINTING & REPRODUCTION	.00
43-40-6-470	SUPPORT & MTNC CONTRACT	.00
43-40-6-480	LEASE	.00
43-40-6-490	SURCHARGES/CAPACITY FEES	.00
43-40-6-500	UNCOLLECTIBLE ACCOUNTS	.00
43-40-6-510	INSURANCE - GENERAL	.00
43-40-6-520	REPAIR & MAINT - DEPT	.00
43-40-6-530	BLDG & JANITORIAL MAINTENANCE	.00
43-40-6-540	WASTE WATER PLANT MAINT	.00
43-40-6-900	CONTINGENCY	.00
43-40-7-930	DEBT SERVICE - PRINCIPAL NOTES	.00
43-40-7-940	DEBT SERVICE - INTEREST NOTES	.00
43-40-8-950	CAPITAL OUTLAY-EQUIPMENT	.00
43-40-8-960	CAPITAL OUTLAY - VEHICLE	.00
43-40-8-980	CAPITAL OUTLAY-IMPROVEMENT	.00
43-40-9-999	DEPRECIATION	.00
WASTE WATER DIVISION Revenue Total:		.00
Total WASTE WATER DIVISION:		500
WASTE WATER DIVISION FUND Revenue Total:		.00
WASTE WATER DIVISION FUND Expenditure Total:		500
Net Total WASTE WATER DIVISION FUND:		500-

Account Number	Account Title	2023-24 Current year Budget
<b>BUTTERFIELD GOLF COURSE FUND</b>		
<b>OPERATING REVENUE</b>		
44-370-100	DAILY GREEN FEES	172,800
44-370-150	SEASONAL PASSES	167,372
44-370-175	ANNUAL PASSES	22,000
44-370-200	DRIVING RANGE	7,500
44-370-250	GOLF CART RENTAL	30,000
44-370-300	TRAIL FEES	16,000
44-370-360	TOWN GOLF TOURNAMENT	5,500
Total OPERATING REVENUE:		421,172
<b>NON-OPERATING REVENUE</b>		
44-380-100	MISCELLANEOUS REVENUE	30,000
44-380-150	RESALE	20,000
44-380-200	RENTALS	800
44-380-350	CREDIT CARD PROCESSING FEES	.00
44-380-400	SALES TAX	.00
Total NON-OPERATING REVENUE:		50,800
<b>Source: 390</b>		
44-390-100	TRANSFER IN	34,200
Total Source: 390:		34,200

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
44-40-2-110	SALARIES AND WAGES	176,777
44-40-2-120	SALARIES & WAGES-TEMP/PARTTIME	20,000
44-40-2-125	CONTRACT LABOR	3,000
44-40-2-130	EMPLOYEE BENEFITS	81,842
44-40-2-132	VACATION BUY-BACK	.00
44-40-2-140	PENSION EXPENSE	.00
44-40-4-210	OFFICE SUPPLIES	700
44-40-4-220	SMALL TOOLS & MINOR EQUIPMENT	700
44-40-4-230	UNIFORMS	1,800
44-40-4-240	VEHICLE EXPENSE	3,500
44-40-4-250	EQUIPMENT EXPENSE	8,000
44-40-4-270	GAS, FUEL & LUBRICANTS	6,000
44-40-4-290	MATERIAL FOR RESALE	12,000
44-40-4-300	FERTILIZER & SEED	30,000
44-40-4-310	CHEMICALS	500
44-40-4-340	MISC. BANK CHARGE	8,000
44-40-4-350	MISC SUPPLIES	200
44-40-4-351	MISC SUPPLIES - SAFETY PROGRAM	150
44-40-6-360	COMMUNICATIONS	2,050
44-40-6-370	UTILITIES - POWER	24,000
44-40-6-380	UTILITY - WATER	13,000
44-40-6-400	TRAINING	100
44-40-6-410	PROF & CONSULTANT SERVICES	100
44-40-6-415	AUDIT	3,000
44-40-6-420	MAILING	200
44-40-6-430	DUES, MEMBERSHIPS, SUBSCR & F	500
44-40-6-440	ADVERTISING & PUBLICITY	2,000
44-40-6-450	TRAVEL, CONFERENCE, MEETINGS	.00
44-40-6-460	PRINTING & REPRODUCTION	800
44-40-6-470	SUPPORT & MTNC CONTRACT	1,225
44-40-6-480	LEASE-GOLF CARTS	12,000
44-40-6-481	LEASE-PRO SHOP	4,200
44-40-6-510	INSURANCE - GENERAL	11,500
44-40-6-520	REPAIR & MAINT - DEPT	34,000
44-40-6-530	BLDG & JANITORIAL MAINTENANCE	1,500
44-40-6-900	CONTINGENCY	17,656
44-40-7-910	DEBT SERVICE - PRINCIPAL LEASE	.00
44-40-7-920	DEBT SERVICE - INTEREST LEASE	.00
44-40-8-950	CAPITAL OUTLAY-EQUIPMENT	25,172
44-40-8-960	CAPITAL OUTLAY- VEHICLE	.00
44-40-8-980	CAPITAL OUTLAY - IMPROVEMENTS	.00
44-40-9-999	DEPRECIATION	.00
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		506,172
BUTTERFIELD GOLF COURSE FUND Revenue Total:		



Account Number	Account Title	2023-24 Current year Budget
		506,172
	BUTTERFIELD GOLF COURSE FUND Expenditure Total:	506,172
	Net Total BUTTERFIELD GOLF COURSE FUND:	.00

Account Number	Account Title	2023-24 Current year Budget
<b>LINKS GOLF COURSE FUND</b>		
<b>OPERATING REVENUE</b>		
45-370-100	DAILY GREEN FEES	790,000
45-370-150	SEASONAL PASSES	96,000
45-370-175	ANNUAL PASSES	30,000
45-370-200	DRIVING RANGE	15,000
45-370-250	GOLF CART RENTALS	.00
45-370-300	TRAIL FEES	4,500
45-370-360	TOWN GOLF TOURNAMENT	8,000
Total OPERATING REVENUE:		943,500
<b>NON-OPERATING REVENUE</b>		
45-380-050	GAIN OR LOSS	.00
45-380-100	MISCELLANEOUS REVENUE	78,012
45-380-150	RESALE	50,000
45-380-200	RENTAL LEASE (ANNUAL)	4,000
45-380-300	RENT MONTHLY (WATER)	.00
45-380-350	CARD PROCESSING FEE	.00
45-380-400	SALES TAX	.00
Total NON-OPERATING REVENUE:		132,012
<b>Source: 390</b>		
45-390-100	TRANSFER IN	52,188
Total Source: 390:		52,188

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
45-40-2-110	SALARIES AND WAGES	310,472
45-40-2-120	SALARIES & WAGES-TEMP/PARTTIME	36,010
45-40-2-125	CONTRACT LABOR	1,000
45-40-2-130	EMPLOYEE BENEFITS	165,618
45-40-2-132	VACATION BUY-BACK	.00
45-40-2-140	PENSION EXPENSE	.00
45-40-4-210	OFFICE SUPPLIES	1,000
45-40-4-220	SMALL TOOLS & MINOR EQUIPMENT	4,000
45-40-4-230	UNIFORMS	4,000
45-40-4-240	VEHICLE EXPENSE	6,000
45-40-4-250	EQUIPMENT EXPENSE	11,000
45-40-4-270	GAS, FUEL & LUBRICANTS	25,000
45-40-4-290	MATERIAL FOR RESALE	34,000
45-40-4-300	FERTILIZER & SEED	95,000
45-40-4-310	CHEMICALS	2,000
45-40-4-340	MISC. BANK CHARGE	23,000
45-40-4-350	MISC SUPPLIES	1,000
45-40-6-360	COMMUNICATIONS	5,000
45-40-6-370	UTILITIES - POWER	85,000
45-40-6-375	UTILITIES - SEWER	400
45-40-6-380	UTILITY - WATER	33,000
45-40-6-410	PROF & CONSULTANT SERVICES	500
45-40-6-415	AUDIT	3,000
45-40-6-420	MAILING	.00
45-40-6-430	DUES, MEMBERSHIPS, SUBSCR & F	700
45-40-6-440	ADVERTISING & PUBLICITY	1,500
45-40-6-450	TRAVEL, CONFERENCE, MEETINGS	.00
45-40-6-460	PRINTING & REPRODUCTION	.00
45-40-6-470	SUPPORT & MTNC CONTRACT	225
45-40-6-480	LEASE - GOLF CARTS	62,000
45-40-6-510	INSURANCE - GENERAL	6,000
45-40-6-520	REPAIR & MAINT - DEPT	85,000
45-40-6-530	BLDG & JANITORIAL MAINTENANCE	7,000
45-40-6-900	CONTINGENCY	69,775
45-40-7-910	DEBT SERVICE - PRINCIPAL	.00
45-40-7-920	DEBT SERVICE - INTEREST	.00
45-40-8-950	CAPITAL OUTLAY-EQUIPMENT	49,500
45-40-8-960	CAPITAL OUTLAY - VEHICLE	.00
45-40-9-999	DEPRECIATION	.00
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		1,127,700
LINKS GOLF COURSE FUND Revenue Total:		1,127,700
LINKS GOLF COURSE FUND Expenditure Total:		1,127,700

Account Number	Account Title	2023-24 Current year Budget
Net Total LINKS GOLF COURSE FUND:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>SANITATION &amp; REFUSE</b>		
46-280298	DEBT SVC RESERVE (2022 USDA)	.00
<b>OPERATING REVENUE</b>		
46-370-100	FEES, RESIDENTIAL REFUSE	202,000
46-370-150	FEES, COMMERCIAL REFUSE	135,000
Total OPERATING REVENUE:		337,000
<b>NON-OPERATING REVENUE</b>		
46-380-100	MISCELLANEOUS REVENUE	30,000
46-380-200	INTEREST INCOME	.00
46-380-500	RECONNECT FEE - RESIDENTIAL	3,500
46-380-550	RECONNECT FEE - COMMERCIAL	150
46-380-900	INTER-DEPT TRANSFER	.00
Total NON-OPERATING REVENUE:		33,650
<b>CONTRIBUTIONS &amp; TRANSFERS</b>		
46-390-100	TRANSFER IN	.00
46-390-300	CONTRIBUTED CAPITAL REVENUE	.00
Total CONTRIBUTIONS & TRANSFERS:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
46-40-2-110	SALARIES AND WAGES	118,743
46-40-2-125	CONTRACT LABOR	500
46-40-2-130	EMPLOYEE BENEFITS	50,109
46-40-2-132	VACATION BUY-BACK	.00
46-40-2-140	PENSION EXPENSE	.00
46-40-4-210	OFFICE SUPPLIES	1,000
46-40-4-230	UNIFORMS	1,500
46-40-4-240	VEHICLE EXPENSE	35,000
46-40-4-250	EQUIPMENT EXPENSE	3,500
46-40-4-270	GAS, FUEL & LUBRICANTS	25,000
46-40-4-350	MISC SUPPLIES	500
46-40-4-351	MISC SUPPLIES - SAFETY PROGRAM	500
46-40-6-410	PROF & CONSULTANT SERVICES	500
46-40-6-415	AUDIT	3,300
46-40-6-420	MAILING	3,000
46-40-6-430	DUES, MEMBERSHIPS, SUBSCR & F	800
46-40-6-450	TRAVEL, CONFERENCE, MEETINGS	500
46-40-6-460	PRINTING & REPRODUCTION	3,000
46-40-6-470	SUPPORT & MTNC CONTRACT	1,875
46-40-6-480	LANDFILL / SCALE FEES	15,000
46-40-6-510	INSURANCE - GENERAL	8,000
46-40-6-520	REPAIR & MAINTENANCE	20,000
46-40-6-900	CONTINGENCY	17,108
46-40-7-910	DEBT SERVICE - PRINCIPAL	27,980
46-40-7-920	DEBT SERVICE - INTEREST	9,112
46-40-8-950	CAPITAL OUTLAY-EQUIPMENT	24,123
46-40-8-960	CAPITAL OUTLAY - VEHICLE	.00
46-40-9-999	DEPRECIATION	.00
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		370,650
SANITATION & REFUSE Revenue Total:		370,650
SANITATION & REFUSE Expenditure Total:		370,650
Net Total SANITATION & REFUSE:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>CEMETERY TRUST FUND</b>		
<b>REVENUES</b>		
50-300-100	PERPETUAL CARE ACCOUNT	.00
Total REVENUES:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
50-40-8-950	CAPITAL OUTLAY - EQUIPMENT	.00
50-40-8-980	CAPITAL OUTLAY - IMPROVEMENTS	.00
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		.00
CEMETERY TRUST FUND Revenue Total:		.00
CEMETERY TRUST FUND Expenditure Total:		.00
Net Total CEMETERY TRUST FUND:		.00



Account Number	Account Title	2023-24 Current year Budget
<b>CAPITAL IMPROVEMENT PROJECTS F</b>		
<b>REVENUES</b>		
52-300-100	NON-OPERATING GRANT REVENUE	.00
Total REVENUES:		.00
<b>REVENUES</b>		
52-310-100	INTERGOVERNMENTAL REVENUE	.00
Total REVENUES:		.00
<b>NON OPERATING REVENUES</b>		
52-360-100	INTEREST INCOME-NB/AZ	20
52-360-122	INTEREST INCOME LGIP-CAP PROJ	10,500
Total NON OPERATING REVENUES:		10,520
<b>NON-OPERATING REVENUE</b>		
52-380-050	GAIN OR LOSS	.00
52-380-275	DEVELOPMENT FEES	.00
52-380-280	WATER LINE BORDER PATROL	.00
52-380-285	TRANSPORTATION FEES	.00
Total NON-OPERATING REVENUE:		.00
<b>CONTRIBUTIONS &amp; TRANSFERS</b>		
52-390-100	TRANSFER IN	.00
52-390-101	TRANSFER OUT	.00
Total CONTRIBUTIONS & TRANSFERS:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
52-40-4-340	MISC. BANK CHARGE	.00
52-40-7-920	INTEREST EXPENSE	.00
52-40-7-930	DEBT SERVICE - PRINCIPAL NOTES	.00
52-40-7-940	DEBT SERVICE - INTEREST NOTES	.00
52-40-8-920	CAPITAL OUTLAY ADMIN	.00
52-40-8-930	CONSULTANT & ENGINEERING	.00
52-40-8-940	WATER ASSESSMENT - WMIDD	.00
52-40-8-950	EQUIPMENT	.00
52-40-8-960	CONSTRUCTION-HIGHWAY & STREET	.00
52-40-8-970	IMPROVEMENTS WATER TANKS	.00
52-40-8-980	CONSTRUCTION - WATER DEPT.	.00
52-40-8-990	CONST BORDER PATROL WATERLINE	.00
52-40-9-999	DEPRECIATION EXPENSE	.00
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		.00
CAPITAL IMPROVEMENT PROJECTS F Revenue Total:		10,520
CAPITAL IMPROVEMENT PROJECTS F Expenditure Total:		.00
Net Total CAPITAL IMPROVEMENT PROJECTS F:		10,520

Account Number	Account Title	2023-24 Current year Budget
<b>MUNICIPAL COURT ENHANCEMENT</b>		
<b>REVENUES</b>		
64-300-100	REVENUE-COURT ENHANCEMENT	22,500
Total REVENUES:		22,500
<b>CONTRIBUTIONS &amp; TRANSFERS</b>		
64-390-100	INTER-FUND TRANSFER COURT ENH	.00
Total CONTRIBUTIONS & TRANSFERS:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
64-40-4-250	EQUIPMENT EXPENSE	.00
64-40-8-950	CAPITAL OUTLAY	.00
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		.00
MUNICIPAL COURT ENHANCEMENT Revenue Total:		22,500
MUNICIPAL COURT ENHANCEMENT Expenditure Total:		.00
Net Total MUNICIPAL COURT ENHANCEMENT:		22,500

Account Number	Account Title	2023-24 Current year Budget
<b>MUNICIPAL COURT JCEF</b>		
<b>REVENUES</b>		
67-300-100	REVENUE - JCEF	1,000
Total REVENUES:		1,000
<b>CONTRIBUTIONS &amp; TRANSFERS</b>		
67-390-100	INTER-FUND TRANSFER JCEF	.00
Total CONTRIBUTIONS & TRANSFERS:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
67-40-4-340	EQUIPMENT	1,000
67-40-8-950	CAPITAL OUTLAY-EQUIPMENT	.00
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		1,000
MUNICIPAL COURT JCEF Revenue Total:		1,000
MUNICIPAL COURT JCEF Expenditure Total:		1,000
Net Total MUNICIPAL COURT JCEF:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>MUNICIPAL COURT FTG</b>		
<b>REVENUES</b>		
68-300-300	REVENUE - FTG	500
Total REVENUES:		500
<b>CONTRIBUTIONS &amp; TRANSFERS</b>		
68-390-100	INTER-FUND TRANSFER FTG	.00
Total CONTRIBUTIONS & TRANSFERS:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
68-40-4-340	EQUIPMENT	500
68-40-6-410	PROF & CONSULTANT SERVICES	.00
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		500
MUNICIPAL COURT FTG Revenue Total:		500
MUNICIPAL COURT FTG Expenditure Total:		500
Net Total MUNICIPAL COURT FTG:		.00



Account Number	Account Title	2023-24 Current year Budget
<b>GOVERNOR OFFICE HWY SAFETY</b>		
<b>Source: 301</b>		
71-301-200	GOVERNOR'S OFFICE HIGHWAY SAF	12,459
Total Source: 301:		12,459
<b>Source: 302</b>		
71-302-200	GOVERNOR'S OFFICE HIGHWAY SAF	59,645
Total Source: 302:		59,645

Account Number	Account Title	2023-24 Current year Budget
<b>Department: 47</b>		
71-47-2-110	SALARIES AND WAGES	12,459
71-47-2-130	EMPLOYEE BENEFITS	.00
71-47-4-340	EQUIPMENT	.00
Department: 47 Revenue Total:		.00
Total Department: 47:		12,459

Account Number	Account Title	2023-24 Current year Budget
<b>Department: 48</b>		
71-48-2-110	SALARIES AND WAGES	22,204
71-48-2-130	EMPLOYEE BENEFITS	8,796
71-48-4-340	EQUIPMENT	28,645
Department: 48 Revenue Total:		.00
Total Department: 48:		59,645
GOVERNOR OFFICE HWY SAFETY Revenue Total:		72,104
GOVERNOR OFFICE HWY SAFETY Expenditure Total:		72,104
Net Total GOVERNOR OFFICE HWY SAFETY:		.00

Account Number		Account Title	2023-24 Current year Budget
<b>100 CLUB OF AZ</b>			
<b>REVENUE</b>			
73-300-100		REVENUE	14,000
Total REVENUE:			14,000

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
73-40-4-340	EQUIPMENT	14,000
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		14,000
100 CLUB OF AZ Revenue Total:		14,000
100 CLUB OF AZ Expenditure Total:		14,000
Net Total 100 CLUB OF AZ:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>BVP FEDERAL GRANT</b>		
<b>REVENUES</b>		
74-300-100	REVENUE-BVP GRANT	20,000
Total REVENUES:		20,000

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
74-40-4-340	EQUIPMENT	20,000
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		20,000
BVP FEDERAL GRANT Revenue Total:		20,000
BVP FEDERAL GRANT Expenditure Total:		20,000
Net Total BVP FEDERAL GRANT:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>WIFA</b>		
<b>WIFA</b>		
75-300-100	REVENUES - WIFA	400,000
75-300-200	STATE GRANT WIFA	.00
Total WIFA:		400,000



Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES - WIFA</b>		
75-40-6-410	PROFESSIONAL & CONSULTANT	40,000
75-40-6-710	CONSTRUCTION/INSTALL/IMPROVE	360,000
EXPENDITURES - WIFA Revenue Total:		.00
Total EXPENDITURES - WIFA:		400,000
WIFA Revenue Total:		400,000
WIFA Expenditure Total:		400,000
Net Total WIFA:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>FY 18/19 HOME FUNDS</b>		
<b>REVENUES</b>		
78-300-100	REVENUE	146,927
Total REVENUES:		146,927
<b>CONTRIBUTIONS &amp; TRANSFERS</b>		
78-390-100	TRANSFER IN	.00
Total CONTRIBUTIONS & TRANSFERS:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
78-40-8-920	CAPITAL OUTLAY- ADMIN	1,512
78-40-8-950	EQUIPMENT	.00
78-40-8-980	CAPITAL OUTLAY - IMPROVEMENTS	145,415
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		146,927
FY 18/19 HOME FUNDS Revenue Total:		146,927
FY 18/19 HOME FUNDS Expenditure Total:		146,927
Net Total FY 18/19 HOME FUNDS:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>RICO STATE FUND</b>		
<b>REVENUES</b>		
79-300-300	REVENUE - RICO STATE FUND	2,000
Total REVENUES:		2,000

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
79-40-4-210	OFFICE SUPPLIES	.00
79-40-4-340	EQUIPMENT	2,000
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		2,000
RICO STATE FUND Revenue Total:		2,000
RICO STATE FUND Expenditure Total:		2,000
Net Total RICO STATE FUND:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>COMPREHENSIVE PLAN</b>		
<b>REVENUES</b>		
83-300-100	REVENUE-COMPREHENSIVE PLAN	50,000
Total REVENUES:		50,000

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
83-40-8-980	CAPITAL OUTLAY - IMPROVEMENTS	50,000
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		50,000
COMPREHENSIVE PLAN Revenue Total:		50,000
COMPREHENSIVE PLAN Expenditure Total:		50,000
Net Total COMPREHENSIVE PLAN:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>DOJ-COPS GRANT</b>		
<b>REVENUES</b>		
84-300-100	REVENUE-DOJ-COPS GRANT	174,000
Total REVENUES:		174,000



Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
84-40-8-920	CAPITAL OUTLAY- ADMIN	130,000
84-40-8-950	EQUIPMENT	44,000
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		174,000
DOJ-COPS GRANT Revenue Total:		174,000
DOJ-COPS GRANT Expenditure Total:		174,000
Net Total DOJ-COPS GRANT:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>STONE GARDEN-HOMELAND SECURITY</b>		
<b>REVENUES</b>		
87-300-100	REVENUE - STONE GARDEN	337,659
Total REVENUES:		337,659

Account Number	Account Title	2023-24 Current year Budget
<b>Department: 49</b>		
87-49-2-110	SALARIES AND WAGES	52,996
87-49-2-130	EMPLOYEE BENEFITS	14,832
87-49-4-240	VEHICLE EXPENSE	3,338
87-49-8-950	EQUIPMENT	57,400
Department: 49 Revenue Total:		.00
Total Department: 49:		128,566

Account Number	Account Title	2023-24 Current year Budget
<b>Department: 50</b>		
87-50-2-110	SALARIES AND WAGES	93,542
87-50-2-130	EMPLOYEE BENEFITS	20,551
87-50-4-240	VEHICLE EXPENSE	5,000
87-50-8-950	EQUIPMENT	90,000
Department: 50 Revenue Total:		.00
Total Department: 50:		209,093
STONE GARDEN-HOMELAND SECURITY Revenue Total:		337,659
STONE GARDEN-HOMELAND SECURITY Expenditure Total:		337,659
Net Total STONE GARDEN-HOMELAND SECURITY:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>AZ CRIMINAL JUSTICE COMMISSION</b>		
<b>REVENUES</b>		
88-300-100	REVENUE-AZ CRIMINAL JUST COMM	128,000
Total REVENUES:		128,000

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
88-40-8-950	EQUIPMENT	128,000
88-40-8-960	ADMINISTRATION	.00
88-40-8-980	CAPITAL OUTLAY-IMPROVEMENTS	.00
EXPENDITURES Revenue Total:		.00
Total EXPENDITURES:		128,000
AZ CRIMINAL JUSTICE COMMISSION Revenue Total:		128,000
AZ CRIMINAL JUSTICE COMMISSION Expenditure Total:		128,000
Net Total AZ CRIMINAL JUSTICE COMMISSION:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>COLONIA FUNDS</b>		
<b>REVENUES</b>		
89-300-100	REVENUE	300,000
Total REVENUES:		300,000

Account Number	Account Title	2023-24 Current year Budget
<b>Department: 50</b>		
89-50-8-920	CAPITAL OUTLAY ADMIN	50,000
89-50-8-980	CAPITAL OUTLAY IMPROVEMENTS	250,000
Department: 50 Revenue Total:		.00
Total Department: 50:		300,000
COLONIA FUNDS Revenue Total:		300,000
COLONIA FUNDS Expenditure Total:		300,000
Net Total COLONIA FUNDS:		.00



Account Number	Account Title	2023-24 Current year Budget
<b>FY 20/21 SSP GRANT</b>		
<b>REVENUES</b>		
90-300-100	REVENUE - FY 20/21 SSP GRANT	351,035
Total REVENUES:		351,035

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURE</b>		
90-40-8-920	CAPITAL OUTLAY - ADMIN	90,000
90-40-8-980	CAPITAL OUTLAY - IMPROVEMENTS	261,035
EXPENDITURE Revenue Total:		.00
Total EXPENDITURE:		351,035
FY 20/21 SSP GRANT Revenue Total:		351,035
FY 20/21 SSP GRANT Expenditure Total:		351,035
Net Total FY 20/21 SSP GRANT:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>ADEM/ADEQ</b>		
<b>REVENUE</b>		
93-300-100	REVENUE	50,000
Total REVENUE:		50,000

Account Number	Account Title	2023-24 Current year Budget
<b>EXPENDITURES</b>		
93-40-8-950	CAPITAL OUTLAY - EQUIPMENT	50,000
	EXPENDITURES Revenue Total:	.00
	Total EXPENDITURES:	50,000
	ADEM/ADEQ Revenue Total:	50,000
	ADEM/ADEQ Expenditure Total:	50,000
	Net Total ADEM/ADEQ:	.00

Account Number	Account Title	2023-24 Current year Budget
<b>BAKERSFIELD AVENUE IMPROVE</b>		
<b>Source: 300</b>		
94-300-100	REVENUE-BAKERSFIELD AVE IMPRO	481,912
Total Source: 300:		481,912

Account Number	Account Title	2023-24 Current year Budget
<b>Department: 40</b>		
94-40-4-340	EQUIPMENT	.00
94-40-8-920	ADMINISTRATION	95,744
94-40-8-980	IMPROVEMENTS	386,168
Department: 40 Revenue Total:		.00
Total Department: 40:		481,912
BAKERSFIELD AVENUE IMPROVE Revenue Total:		481,912
BAKERSFIELD AVENUE IMPROVE Expenditure Total:		481,912
Net Total BAKERSFIELD AVENUE IMPROVE:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>USDA/RD - SANITATION</b>		
<b>Source: 300</b>		
96-300-100	REVENUE - USDA/RD-SANITATION	285,000
Total Source: 300:		285,000

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Account Number	Account Title	2023-24 Current year Budget
<b>Department: 40</b>		
96-40-8-950	EQUIPMENT	285,000
	Department: 40 Revenue Total:	.00
	Total Department: 40:	285,000
	USDA/RD - SANITATION Revenue Total:	285,000
	USDA/RD - SANITATION Expenditure Total:	285,000
	Net Total USDA/RD - SANITATION:	.00



Account Number	Account Title	2023-24 Current year Budget
<b>AMERICAN RELIEF ACT 2021</b>		
<b>Source: 300</b>		
97-300-100	REVENUE -AMERICAN RELIEF FUND	400,114
Total Source: 300:		400,114

Account Number	Account Title	2023-24 Current year Budget
<b>Department: 40</b>		
97-40-2-110	SALARIES AND WAGES	.00
97-40-2-130	EMPLOYEE BENEFITS	.00
97-40-4-340	EQUIPMENT	.00
97-40-6-410	PROFESSIONAL & CONSULTING SVC	.00
97-40-8-950	CAPITAL OUTLAY-EQUIPMENT	.00
97-40-8-955	CAPITAL OUTLAY-LAND	.00
97-40-8-960	CAPITAL OUTLAY-VEHICLE	.00
97-40-8-980	CAPITAL OUTLAY - IMPROVEMENTS	400,114
Department: 40 Revenue Total:		.00
Total Department: 40:		400,114
AMERICAN RELIEF ACT 2021 Revenue Total:		400,114
AMERICAN RELIEF ACT 2021 Expenditure Total:		400,114
Net Total AMERICAN RELIEF ACT 2021:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>BUREAU OF JUSTICE ASSISTANCE</b>		
<b>Source: 300</b>		
98-300-100	REVENUE - BUR. OF JUS ASSIST	94,000
Total Source: 300:		94,000

Account Number	Account Title	2023-24 Current year Budget
<b>Department: 40</b>		
98-40-4-340	EQUIPMENT	94,000
Department: 40 Revenue Total:		.00
Total Department: 40:		94,000
BUREAU OF JUSTICE ASSISTANCE Revenue Total:		94,000
BUREAU OF JUSTICE ASSISTANCE Expenditure Total:		94,000
Net Total BUREAU OF JUSTICE ASSISTANCE:		.00

Account Number	Account Title	2023-24 Current year Budget
<b>FY20/21 HOME FUNDS</b>		
<b>Source: 300</b>		
99-300-100	REVENUE - FY20/21 HOME FUNDS	420,000
Total Source: 300:		420,000

Account Number	Account Title	2023-24 Current year Budget
<b>Department: 40</b>		
99-40-8-920	CAPITAL OUTLAY - ADMIN	35,000
99-40-8-980	CAPITAL OUTLAY - IMPROVEMENTS	385,000
Department: 40 Revenue Total:		.00
Total Department: 40:		420,000
FY20/21 HOME FUNDS Revenue Total:		420,000
FY20/21 HOME FUNDS Expenditure Total:		420,000
Net Total FY20/21 HOME FUNDS:		.00
Net Grand Totals:		28,089

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## **RESOLUTION NO. 709**

**A RESOLUTION OF THE COUNCIL OF THE TOWN OF WELLTON, ARIZONA, ESTABLISHING NEW OR INCREASED FEES RELATED TO GOLF COURSES AND EQUIPMENT RENTAL, PARKS AND RECREATION, DEVELOPMENT SERVICES, AND PUBLIC WORKS; ESTABLISHING AN EFFECTIVE DATE; AND REPEALING CONFLICTING RESOLUTIONS AND PROVIDING FOR SEVERABILITY.**

**WHEREAS**, on April 6, 2023, pursuant to the provisions of A.R.S. § 9-499.15, the Mayor and Town Council (collectively, the "Town Council") of the Town of Wellton (the "Town") posted on the Town's homepage notice of its intent to establish or increase fees and charges within the Town related to golf courses and equipment rental, parks and recreation, development services, and public works, making available for public review and inspection, as of April 6, 2023, a report supporting the proposed new or increased fees and charges (the "Report") to be charged by the Town, and set a date for Council consideration on the proposed new or increased fees and charges for May 2, 2023; and

**WHEREAS**, on May 2, 2023, the Mayor and the Town Council declared their intention to establish new or increased fees or charges related to golf courses and equipment rental, parks and recreation, development services, and public works, and held a meeting before Town Council to consider such new or increased fees and charges, with such new or increased fees and charges supported by the Report.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE TOWN OF WELLTON, ARIZONA**, as follows:

**SECTION 1.** The Town's fees and charges related to golf courses and equipment rental, parks and recreation, development services, and public works are hereby approved in the form and substance as on file with the Town Clerk.

**SECTION 2.** The Town's fees and charges related to golf courses and equipment rental, parks and recreation, development services, and public works adopted pursuant to this Resolution shall become effective July 1, 2023, in accordance with A.R.S. § 9-499.15

**SECTION 3.** That all resolutions or parts of resolutions in conflict with the provisions of this Resolution are hereby repealed.

(SIGNATURES ON FOLLOWING PAGE)



**PASSED AND ADOPTED** by the Mayor and Council of the Town of Wellton, Arizona, on June 6, 2023.

\_\_\_\_\_  
Scott Blitz, Mayor

ATTEST:

\_\_\_\_\_  
Richard Marsh, Town Manager/Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Andrew J. McGuire, Town Attorney

## Fee Changes for FY 2023 - 2024

	FY2022 – 2023	FY2023 – 2024
<b>Butterfield Golf Course</b>		
Daily Green Fees - Before 1:00PM		
9 Holes	\$17.00	\$19.00
18 Holes	\$25.00	\$28.00
Daily Green Fees - After 1:00PM		
9 Holes	\$15.00	\$17.00
18 Holes	\$19.00	\$20.00
Daily Green Fees - Before 1:00PM		
9 Holes	\$17.00	\$19.00
18 Holes	\$25.00	\$28.00
Daily Green Fees - After 1:00PM		
9 Holes	\$15.00	\$17.00
18 Holes	\$19.00	\$20.00
Rentals		
Handcart	\$4.00	\$4.00
Bags & Clubs	\$8.00	\$8.00
Golf Cart - 9 Holes	\$8.00	\$8.00
Golf Cart - 18 Holes	\$12.00	\$12.00
Season Passes		
Single	\$520.00	\$550.00
Couple	\$910.00	\$975.00
Annual Passes		
Single	\$800.00	\$800.00
Couple	\$1,400.00	\$1,400.00
Punch Card		
10 Punch Card – 9 Holes	\$130.00	\$140.00
10 Punch Card – 18 Holes	\$170.00	\$190.00

### Fee Changes for FY 2023 - 2024

<b>Coyote Wash Golf Course</b>		
Daily Green Fees (Max fee)		
18 Holes – includes Cart rental	\$65.00	\$70.00
18 Holes – Private Cart	\$58.00	\$62.00
9 Holes – includes Cart rental	\$40.00	\$45.00
9 Holes – Private Cart	\$35.00	\$40.00
Replay	\$10.00	\$10.00
Driving Range		
Range Balls - 32	\$6.00	\$6.00
Range Balls - Monthly	\$80.00	\$100.00
Range Balls - Season	\$275.00	\$300.00
Range Balls - Annual	\$325.00	\$350.00
Rentals		
Bags & Clubs	\$30.00	\$30.00
Golf Cart - 18 Holes	\$10.00	\$15.00
Golf Cart - Season	\$900.00	\$900.00
Golf Cart - Annual	\$1,000.00	-
Trail Fee – Season (per Cart)	-	\$100.00
Rider - Additional		
Additional Rider Fee	\$15.00	\$15.00
Season Passes		
Single	\$1,700.00	\$1,800.00
Couple	\$2,850.00	\$2,950.00
Annual Passes		
Single	\$1,999.00	\$2,100.00
Couple	\$3,100.00	\$3,200.00
Punch Cards		
10 Play Green Fee Punch Card – Includes Cart	\$450.00	\$500.00
10 Play Green Fee Punch Card – Private Cart	\$380.00	\$420.00

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