**RESOLUTION NO. 2022-12**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TUSAYAN, COCONINO COUNTY, ARIZONA, ADOPTING THE TENTATIVE BUDGET IN THE AMOUNT $18,241,933, ADOPTING THE ESTIMATED AMOUNTS REQUIRED TO MEET THE PUBLIC EXPENSES FOR THE TOWN OF TUSAYAN FOR THE FISCAL YEAR 2023, AUTHORIZING AND DIRECTING PUBLICATION OF STATEMENTS AND SCHEDULES OF THE TENTATIVE BUDGET, TOGETHER WITH NOTICE OF PUBLIC NOTICE ON SAID AND NOTICE OF FINAL ADOPTION OF SAID BUDGET.**

**RECITALS:**

WHEREAS, pursuant to A.R.S. Sections 42-17101 and 42-17102, cities and towns are required to prepare, on or before the third Monday in July of each year, an annual budget containing estimated expenditures/expenses and projected revenues on forms developed by the Office of the Auditor General; and

WHEREAS, in accordance with A.R.S. Section 42-17103, the governing body shall publish a summary of the estimates of revenues and expenditures/expenses and, to hear taxpayers, a notice of a public hearing once a week for two consecutive weeks in a newspaper of general circulation in the Town after the estimates are tentatively adopted, and

WHEREAS, the Town Council held a meeting on June 8, 2022, to review, and make adjustments as deemed warranted, the estimated expenditures/expenses and projected revenues for Town's fiscal year ending June 30, 2023.

**NOW, THEREFORE, BE IT RESOLVED,** BY THE Town Council of the Town of Tusayan:

1. The estimates of revenues and expenditures/expenses shown on the accompany schedules are hereby adopted as the tentative budget of the Town of Tusayan for the Fiscal Year 2022-2023; and

2. a public hearing on the budget shall be held at 3:00 p.m. on Wednesday, July 13, 2022; and

3. the budget in the state required format and a notice of the hearing shall be publish as required by law.

(SIGNATURES ON THE FOLLOWING PAGE)

**THIS SIGNATURE PAGE BELONGS TO RESOLUTION 2022-12**

**PASSED AND ADOPTED BY** the Mayor and Council of the Town of Tusayan, this 8 day of June, 2022.

Clarinda Vail, Mayor

APPROVED AS TO FORM:

Aaron Arnson, Pierce Coleman, PLLC
Town Attorney

ATTEST:

Logan Keel, Town Clerk

REVIEWED BY:

Charlie Hendrix, Town Manager

**Town of Tusayan**
**Summary Schedule of estimated revenues and expenditures/expenses**
**Fiscal year 2023**

| Fiscal year | | Sch | | Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Permanent Fund | Enterprise Funds Available | Internal Service Funds | Total all funds |
| 2022 | Adopted/adjusted budgeted expenditures/expenses* | E | 1 | 8,440,483 | 251,402 | 2,263,715 | 16,124,312 | 0 | 1,700,000 | 0 | 28,779,912 |
| 2022 | Actual expenditures/expenses** | E | 2 | 1,450,360 | 117,080 | 1,697,786 | 87,484 | 0 | 0 | 0 | 3,352,710 |
| 2023 | Beginning fund balance/(deficit) or net position/(deficit) at July 1*** | | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2023 | Primary property tax levy | B | 4 | 0 | | | | | | | 0 |
| 2023 | Secondary property tax levy | B | 5 | | | | | | | | 0 |
| 2023 | Estimated revenues other than property taxes | C | 6 | 3,529,270 | 82,976 | 0 | 0 | 0 | 9,900,000 | 0 | 13,512,246 |
| 2023 | Other financing sources | D | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2023 | Other financing (uses) | D | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2023 | Interfund transfers in | D | 9 | 791,920 | 221,867 | 0 | 3,715,900 | 0 | 0 | 0 | 4,729,687 |
| 2023 | Interfund Transfers (out) | D | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2023 | Line 11: Reduction for fund balance reserved for future budget year expenditures | | 11 | | | | | | | | |
| | Maintained for future debt retirement | | | | | | | | | | 0 |
| | Maintained for future capital projects | | | | | | | | | | 0 |
| | Maintained for future financial stability | | | | | | | | | | 0 |
| | | | | | | | | | | | 0 |
| | | | | | | | | | | | 0 |
| 2023 | Total financial resources available | | 12 | 4,321,190 | 304,843 | 0 | 3,715,900 | 0 | 9,900,000 | 0 | 18,241,933 |
| 2023 | Budgeted expenditures/expenses | E | 13 | 4,321,190 | 304,843 | 0 | 3,715,900 | 0 | 9,900,000 | 0 | 18,241,933 |

| | Expenditure limitation comparison | 2022 | 2023 |
|---|---|---|---|
| 1 | Budgeted expenditures/expenses | $ 28,779,912 | $ 18,241,933 |
| 2 | Add/subtract: estimated net reconciling items | | |
| 3 | Budgeted expenditures/expenses adjusted for reconciling items | 28,779,912 | 18,241,933 |
| 4 | Less: estimated exclusions | | |
| 5 | Amount subject to the expenditure limitation | $ 28,779,912 | $ 18,241,933 |
| 6 | EEC expenditure limitation | $ | $ |

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

* Includes expenditure/expense adjustments approved in the current year from Schedule E.
** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.
*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

# Town of Tusayan
# Tax levy and tax rate information
# Fiscal year 2023

| | 2022 | 2023 |
|---|---|---|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A) | $ | $ |
| 2. Amount received from primary property taxation in the **current year** in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18) | $ | |
| 3. Property tax levy amounts | | |
| A. Primary property taxes | $ | $ |
| Property tax judgment | | |
| B. Secondary property taxes | | |
| Property tax judgment | | |
| C. Total property tax levy amounts | $ | $ |
| 4. Property taxes collected* | | |
| A. Primary property taxes | | |
| (1) **Current** year's levy | $ | |
| (2) Prior years' levies | | |
| (3) Total primary property taxes | $ | |
| B. Secondary property taxes | | |
| (1) **Current** year's levy | $ | |
| (2) Prior years' levies | | |
| (3) Total secondary property taxes | $ | |
| C. Total property taxes collected | $ | |
| 5. Property tax rates | | |
| A. City/Town tax rate | | |
| (1) Primary property tax rate | | |
| Property tax judgment | | |
| (2) Secondary property tax rate | | |
| Property tax judgment | | |
| (3) Total city/town tax rate | | |

B. Special assessment district tax rates

Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

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

# Town of Tusayan
## Revenues other than property taxes
## Fiscal Year 2023

| Source of revenues | Estimated revenues 2022 | Actual revenues* 2022 | Estimated revenues 2023 |
|---|---|---|---|
| **General Fund** | | | |
| **Local taxes** | | | |
| Sales and Use Tax | $ 2,270,773 | $ 2,769,949 | $ 3,323,939 |
| **Licenses and permits** | | | |
| Non Business Licenses and Permits | 250 | 2,128 | 2,250 |
| **Intergovernmental** | | | |
| Shared Revenues | 224,215 | 287,892 | 234,556 |
| **Charges for services** | | | |
| Document Fees | 25 | | 25 |
| **Fines and forfeits** | | | |
| **Interest on investments** | | | |
| Use of Money | 40,000 | (66,621) | (31,500) |
| **In-lieu property taxes** | | | |
| **Contributions** | | | |
| Voluntary contributions | 505,000 | | |
| **Miscellaneous** | | | |
| Miscellaneous Revenues | | (43,800) | |
| **Total General Fund** | $ 3,040,263 | $ 2,949,548 | $ 3,529,270 |

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

# Town of Tusayan
## Revenues other than property taxes
## Fiscal Year 2023

| Source of revenues | Estimated revenues 2022 | Actual revenues* 2022 | Estimated revenues 2023 |
|---|---|---|---|
| **Special revenue funds** | | | |
| HURF | $ 165,549 | $ 59,936 | $ 82,976 |
| | $ 165,549 | $ 59,936 | $ 82,976 |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| **Total special revenue funds** | $ 165,549 | $ 59,936 | $ 82,976 |

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

# Town of Tusayan
## Revenues other than property taxes
## Fiscal Year 2023

| Source of revenues | Estimated revenues 2022 | Actual revenues* 2022 | Estimated revenues 2023 |
|---|---|---|---|
| **Debt service funds** | | | |
| Proceeds of Debt | $ 13,816,265 | $ | $ |
| | $ 13,816,265 | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| **Total debt service funds** | $ 13,816,265 | $ | $ |
| **Capital projects funds** | | | |
| Fund Transfers | $ 11,757,835 | $ | $ |
| | $ 11,757,835 | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| **Total capital projects funds** | $ 11,757,835 | $ | $ |

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

# Town of Tusayan
## Revenues other than property taxes
## Fiscal Year 2023

| Source of revenues | Estimated revenues 2022 | Actual revenues* 2022 | Estimated revenues 2023 |
|---|---|---|---|
| **Permanent funds** | | | |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| **Total permanent funds** | $ | $ | $ |
| **Enterprise funds** | | | |
| Proceeds of Debt for Water Projects | $ | $ | $ 9,900,000 |
| | $ | $ | $ 9,900,000 |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| **Total enterprise funds** | $ | $ | $ 9,900,000 |

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

## Town of Tusayan
## Revenues other than property taxes
## Fiscal Year 2023

| Source of revenues | Estimated revenues 2022 | Actual revenues* 2022 | Estimated revenues 2023 |
|---|---|---|---|
| **Internal service funds** | | | |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| **Total internal service funds** | $ | $ | $ |
| **Total all funds** | $ 28,779,912 | $ 3,009,484 | $ 13,512,246 |

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

# Town of Tusayan
## Other financing sources/(uses) and interfund transfers
## Fiscal year 2023

| Fund | Other financing 2023 Sources | Other financing 2023 (Uses) | Interfund transfers 2023 In | Interfund transfers 2023 (Out) |
|---|---|---|---|---|
| **General Fund** | | | | |
| Transfers In from Savings | $ | $ | $ 791,920 | $ |
| **Total General Fund** | $ | $ | $ 791,920 | $ |
| **Special revenue funds** | | | | |
| Transfers In from Savings | $ | $ | $ 221,867 | $ |
| **Total special revenue funds** | $ | $ | $ 221,867 | $ |
| **Debt service funds** | | | | |
| | $ | $ | $ | $ |
| **Total debt service funds** | $ | $ | $ | $ |
| **Capital projects funds** | | | | |
| Transfers In from Savings | $ | $ | $ 3,715,900 | $ |
| **Total capital projects funds** | $ | $ | $ 3,715,900 | $ |
| **Permanent funds** | | | | |
| | $ | $ | $ | $ |
| **Total permanent funds** | $ | $ | $ | $ |
| **Enterprise funds** | | | | |
| | $ | $ | $ | $ |
| **Total enterprise funds** | $ | $ | $ | $ |
| **Internal service funds** | | | | |
| | $ | $ | $ | $ |
| **Total Internal Service Funds** | $ | $ | $ | $ |
| **Total all funds** | $ | $ | $ 4,729,687 | $ |

# Town of Tusayan
## Expenditures/expenses by fund
## Fiscal year 2023

| Fund/Department | Adopted budgeted expenditures/ expenses 2022 | Expenditure/ expense adjustments approved 2022 | Actual expenditures/ expenses* 2022 | Budgeted expenditures/ expenses 2023 |
|---|---|---|---|---|
| **General Fund** | | | | |
| Mayor and Council | $ 273,250 | $ (18,488) | $ 118,234 | $ 362,511 |
| Town Administration | 7,096,734 | (673,796) | 485,984 | 665,340 |
| Legal Services | 234,489 | 32,180 | 167,060 | 292,885 |
| City Hall and General Buildings | 86,000 | 5,677 | 55,812 | 112,850 |
| Planning and Zoning | 547,000 | | 25,126 | 601,700 |
| Public Safety | 821,550 | 2,000 | 574,150 | 1,010,905 |
| Parks and Rec | 29,251 | 4,636 | 23,995 | 1,273,239 |
| Bank Fees | | | | 1,760 |
| **Total General Fund** | $ 9,088,274 | $ (647,791) | $ 1,450,360 | $ 4,321,190 |
| **Special revenue funds** | | | | |
| HURF (Public Works) | $ 165,549 | $ 85,853 | $ 117,080 | $ 304,843 |
| **Total special revenue funds** | $ 165,549 | $ 85,853 | $ 117,080 | $ 304,843 |
| **Debt service funds** | | | | |
| Bank Charges | $ | $ | $ | $ |
| Debt Service | 1,701,777 | 561,938 | 1,697,786 | |
| **Total debt service funds** | $ 1,701,777 | $ 561,938 | $ 1,697,786 | $ |
| **Capital projects funds** | | | | |
| Contingency | $ 16,124,312 | $ | $ 87,484 | $ 3,715,900 |
| **Total capital projects funds** | $ 16,124,312 | $ | $ 87,484 | $ 3,715,900 |
| **Permanent funds** | | | | |
| Contingency | $ | $ | $ | $ |
| **Total permanent funds** | $ | $ | $ | $ |
| **Enterprise funds** | | | | |
| Contingency | $ 1,700,000 | $ | $ | $ 9,900,000 |
| **Total enterprise funds** | $ 1,700,000 | $ | $ | $ 9,900,000 |
| **Internal service funds** | | | | |
| Contingency | $ | $ | $ | $ |
| **Total internal service funds** | $ | $ | $ | $ |
| **Total all funds** | $ 28,779,912 | $ | $ 3,352,710 | $ 18,241,933 |

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

# Town of Tusayan
## Expenditures/expenses by department
## Fiscal year 2023

| Department/Fund | Adopted budgeted expenditures/ expenses 2022 | Expenditure/ expense adjustments approved 2022 | Actual expenditures/ expenses* 2022 | Budgeted expenditures/ expenses 2023 |
|---|---|---|---|---|
| City clerk: | | | | |
| General Fund | $ | $ | $ | $ |
| List other funds | | | | |
| **Department total** | $ | $ | $ | $ |
| List department: | | | | |
| General Fund | $ | $ | $ | $ |
| List other funds | | | | |
| **Department total** | $ | $ | $ | $ |
| List department: | | | | |
| General Fund | $ | $ | $ | $ |
| List other funds | | | | |
| **Department total** | $ | $ | $ | $ |

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

# Town of Tusayan
## Full-time employees and personnel compensation
## Fiscal year 2023

| Fund | Full-time equivalent (FTE) 2023 | Employee salaries and hourly costs 2023 | Retirement costs 2023 | Healthcare costs 2023 | Other benefit costs 2023 | Total estimated personnel compensation 2023 |
|---|---|---|---|---|---|---|
| **General Fund** | 11 | $ 330,817 | $ 29,637 | $ 36,842 | $ 25,794 | $ 423,090 |
| **Special revenue funds** | | | | | | |
| HURF | 1 | $ 58,616 | $ 6,448 | $ 10,881 | $ 4,548 | $ 80,493 |
| **Total special revenue funds** | 1 | $ 58,616 | $ 6,448 | $ 10,881 | $ 4,548 | $ 80,493 |
| **Debt service funds** | | | | | | |
| | | $ | $ | $ | $ | $ |
| **Total debt service funds** | | $ | $ | $ | $ | $ |
| **Capital projects funds** | | | | | | |
| | | $ | $ | $ | $ | $ |
| **Total capital projects funds** | | $ | $ | $ | $ | $ |
| **Permanent funds** | | | | | | |
| | | $ | $ | $ | $ | $ |
| **Total permanent funds** | | $ | $ | $ | $ | $ |
| **Enterprise funds** | | | | | | |
| | | $ | $ | $ | $ | $ |
| **Total enterprise funds** | | $ | $ | $ | $ | $ |
| **Internal service funds** | | | | | | |
| | | $ | $ | $ | $ | $ |
| **Total internal service fund** | | $ | $ | $ | $ | $ |
| **Total all funds** | 12 | $ 389,433 | $ 36,085 | $ 47,723 | $ 30,342 | $ 503,583 |