

**RESOLUTION NO. 2022-18**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF TUSAYAN, ARIZONA  
REGARDING : APPROVAL OF YEAR END ADJUSTMENTS.**

**RECITALS:**

WHEREAS, the Tusayan Town Council Authorized staff to make necessary year end accounting and budget adjustments on June 8, 2022.

WHEREAS, Town Staff has made necessary end of year accounting and budget adjustments (Attached as Exhibit "A")


WHEREAS, Certain minor adjusting entries may continue through the end of the audit period.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE TOWN OF TUSAYAN:**

1. The budget adjustments attached hereto as Exhibit A (End of Year Budget Adjustments) is hereby approved.
2. Staff is hereby authorized to transfer up to \$90,000 from the general fund to the HURF fund and approves the additional general expense of the amount transferred to the general fund budget.
3. Staff is authorized to make certain minor budget and/or accounting adjustments for administrative bookkeeping purposes with said adjustments to be approved at the time of audit approval.

**PASSED AND ADOPTED BY** the Mayor and Council of the Town of Tusayan, this 14<sup>th</sup> day of Sep., ~~2021~~ 2022.

*CV*

  
\_\_\_\_\_  
Clarinda Vail, Mayor

APPROVED AS TO FORM:

\_\_\_\_\_  
Aaron Arnson, Pierce Coleman PLLC, Town Attorney

ATTEST:

*Logan Keel*  
\_\_\_\_\_  
Logan Keel, Town Clerk

**Town of Tusayan**  
**End of Year Budget Adjustments**  
 July 2021 through June 2022

Ordinary Income/Expense	Year End Budget	Revision	\$ Over Budget	% of Budget
Income	7,121 - 6,30,22			
00-4000 . Taxes				
00-4010 . Property Taxes	0.00	0.00	0.00	0.0%
00-4013 . Flood Plain Tax	0.00	0.00	0.00	0.0%
<b>Total 00-4010 . Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
00-4030 . Sales and Use Taxes				
00-4031 . City Sales Tax	3,590,391.89	3,590,391.89	0.00	100.0%
00-4033 . State Sales Tax	82,475.67	82,475.67	0.00	100.0%
<b>Total 00-4030 . Sales and Use Taxes</b>	<b>3,672,867.56</b>	<b>3,672,867.56</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total 00-4000 . Taxes</b>	<b>3,672,867.56</b>	<b>3,672,867.56</b>	<b>0.00</b>	<b>100.0%</b>
00-4100 . Licenses & Permits				
00-4110 . Business Licenses	640.00	640.00	0.00	100.0%
00-4130 . Non-Business License & Permits				
00-4131 . Building Permits	1,718.30	1,718.30	0.00	100.0%
<b>Total 00-4130 . Non-Business License &amp; Permits</b>	<b>1,718.30</b>	<b>1,718.30</b>	<b>0.00</b>	<b>100.0%</b>
00-4100 . Licenses & Permits - Other	130.00	130.00	0.00	100.0%
<b>Total 00-4100 . Licenses &amp; Permits</b>	<b>2,488.30</b>	<b>2,488.30</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total 00-4100 . Licenses &amp; Permits</b>	<b>2,488.30</b>	<b>2,488.30</b>	<b>0.00</b>	<b>100.0%</b>
00-4200 . Use of Money & Property				
00-4210 . Interest	6,530.85	6,530.85	0.00	100.0%
00-4200 . Use of Money & Property - Other	-46,448.09	-46,448.09	0.00	100.0%
<b>Total 00-4200 . Use of Money &amp; Property</b>	<b>-39,917.24</b>	<b>-39,917.24</b>	<b>0.00</b>	<b>100.0%</b>
00-4300 . Intergovernmental				
00-4330 . State Shared Revenues				
00-4331 . Urban Revenue Sharing	314,657.24	314,657.24	0.00	100.0%
00-4332 . HURF	74,013.15	74,013.15	0.00	100.0%
00-4334 . Vehicle Licensing Tax	32,081.25	32,081.25	0.00	100.0%
00-4335 . American Rescue Plan ARPA Funds	96,854.24	96,854.24	0.00	100.0%
<b>Total 00-4330 . State Shared Revenues</b>	<b>517,605.88</b>	<b>517,605.88</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total 00-4300 . Intergovernmental</b>	<b>517,605.88</b>	<b>517,605.88</b>	<b>0.00</b>	<b>100.0%</b>
00-4700 . Fees				

**Town of Tusayan**  
**End of Year Budget Adjustments**  
 July 2021 through June 2022

00-4100 · Licenses & Permits - Other	130.00	130.00	0.00	0.00	100.0%
<b>Total 00-4100 · Licenses &amp; Permits</b>	<b>2,488.30</b>	<b>2,488.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
00-4710 · Document Fees	0.00	0.00	0.00	0.00	0.0%
<b>Total 00-4700 · Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
00-4800 · Miscellaneous Revenues	0.00	0.00	0.00	0.00	0.0%
00-4810 · Contributions	0.00	0.00	0.00	0.00	0.0%
00-4800 · Miscellaneous Revenues - Other	-39,255.50	-39,255.50	0.00	0.00	100.0%
<b>Total 00-4800 · Miscellaneous Revenues</b>	<b>-39,255.50</b>	<b>-39,255.50</b>	<b>0.00</b>	<b>0.00</b>	<b>100.0%</b>
00-4900 · Other Financing Sources	0.00	0.00	0.00	0.00	0.0%
00-4930 · Proceeds of Debt	0.00	0.00	0.00	0.00	0.0%
00-4940 · Transfers In	0.00	0.00	0.00	0.00	0.0%
00-4941 · Operating Transfer In	0.00	0.00	0.00	0.00	0.0%
00-4940 · Transfers In - Other	0.00	0.00	0.00	0.00	0.0%
<b>Total 00-4940 · Transfers In</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total 00-4900 · Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>4,113,789.00</b>	<b>4,113,789.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Gross Profit</b>	<b>4,113,789.00</b>	<b>4,113,789.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Expense</b>					
10.0000 · Governmental Activities					
10-0000 · General Government					
10-1000 · ARPA payments	109,455.00	109,455.00	0.00	0.00	100.0%
11-0000 · Mayor and Council					
11-5000 · Payroll Salaries & Wages	10,809.00	10,809.00	0.00	0.00	100.0%
11-5010 · Payroll Taxes & Benefits					
11-5011 · Social Security	446.96	446.96	0.00	0.00	100.0%
11-5012 · Medicare	104.53	104.53	0.00	0.00	100.0%
11-5013 · Unemployment	205.21	205.21	0.00	0.00	100.0%
<b>Total 11-5010 · Payroll Taxes &amp; Benefits</b>	<b>756.70</b>	<b>756.70</b>	<b>0.00</b>	<b>0.00</b>	<b>100.0%</b>
11-5050 · Bank Charges	462.96	462.96	0.00	0.00	100.0%
11-5140 · Chamber of Commerce	0.00	0.00	0.00	0.00	0.0%
11-5300 · Dues & Subscriptions	15,962.86	15,962.86	0.00	0.00	100.0%
11-5310 · Elections	722.91	722.91	0.00	0.00	100.0%
11-5400 · Insurance Expense	42,972.79	42,972.79	0.00	0.00	100.0%
11-5450 · Licenses, Permits, Fees	1,013.20	1,013.20	0.00	0.00	100.0%

**Town of Tusayan**  
**End of Year Budget Adjustments**  
 July 2021 through June 2022

00-4100 · Licenses & Permits - Other	130.00	130.00	0.00	100.0%
<b>Total 00-4100 · Licenses &amp; Permits</b>	<b>2,488.30</b>	<b>2,488.30</b>	<b>0.00</b>	<b>100.0%</b>
11-5600 · Printing & Publishing	9,633.11	9,633.11	0.00	100.0%
11-5650 · Staff Development	1,595.00	1,595.00	0.00	100.0%
11-5700 · Supplies	2,014.47	2,014.47	0.00	100.0%
11-5720 · Technology Stipened	0.00	0.00	0.00	0.0%
11-5750 · Travel	4,914.24	4,914.24	0.00	100.0%
11-5800 · Utilities				
11-5830 · Telecommunications/Internet	71,545.98	71,545.98	0.00	100.0%
<b>Total 11-5800 · Utilities</b>	<b>71,545.98</b>	<b>71,545.98</b>	<b>0.00</b>	<b>100.0%</b>
11-0000 · Mayor and Council - Other	0.00	0.00	0.00	0.0%
<b>Total 11-0000 · Mayor and Council</b>	<b>162,403.22</b>	<b>162,403.22</b>	<b>0.00</b>	<b>100.0%</b>
12-0000 · Administration				
COVID-19 Expenses	0.00	0.00	0.00	0.0%
Marketing & Promotional	0.00	0.00	0.00	0.0%
12-4165 · Marketing & Promotion	247,025.46	247,025.46	0.00	100.0%
12-4170 · Public Relations & Events	6,121.02	6,121.02	0.00	100.0%
12-5000 · Payroll Salaries and Wages				
With ASRS	0.00	0.00	0.00	0.0%
12-5000 · Payroll Salaries and Wages - Other	238,256.15	238,256.15	0.00	100.0%
<b>Total 12-5000 · Payroll Salaries and Wages</b>	<b>238,256.15</b>	<b>238,256.15</b>	<b>0.00</b>	<b>100.0%</b>
12-5010 · Payroll Taxes & Benefits				
12-5011 · Social Security	12,662.39	12,662.39	0.00	100.0%
12-5012 · Medicare	3,149.34	3,149.34	0.00	100.0%
12-5013 · Unemployment Insurance	227.36	227.36	0.00	100.0%
12-5016 · Retirement Contributions	23,661.76	23,661.76	0.00	100.0%
12-5017 · Group Insurance	40,536.85	40,536.85	0.00	100.0%
12-5010 · Payroll Taxes & Benefits - Other	0.00	0.00	0.00	0.0%
<b>Total 12-5010 · Payroll Taxes &amp; Benefits</b>	<b>80,237.70</b>	<b>80,237.70</b>	<b>0.00</b>	<b>100.0%</b>
12-5150 · Contractual Services	47,540.48	47,540.48	0.00	100.0%
12-5300 · Dues & Subscriptions	11,925.21	11,925.21	0.00	100.0%
12-5450 · Licenses, Permits, Fees	30.00	30.00	0.00	100.0%
12-5550 · Postage & Shipping	138.78	138.78	0.00	100.0%
12-5600 · Printing & Publishing	15.00	15.00	0.00	100.0%

**Town of Tusayan**  
**End of Year Budget Adjustments**  
 July 2021 through June 2022

00-4100 · Licenses & Permits - Other	130.00	130.00	0.00	100.0%
<b>Total 00-4100 · Licenses &amp; Permits</b>	<b>2,488.30</b>	<b>2,488.30</b>	<b>0.00</b>	<b>100.0%</b>
12-5650 · Staff Development	2,079.38	2,079.38	0.00	100.0%
12-5700 · Supplies	3,850.26	3,850.26	0.00	100.0%
12-5750 · Travel	1,219.66	1,219.66	0.00	100.0%
12-5800 · Utilities				
12-5830 · Telecommunications/Internet	1,649.29	1,649.29	0.00	100.0%
12-5800 · Utilities - Other	-1,165.81	-1,165.81	0.00	100.0%
<b>Total 12-5800 · Utilities</b>	<b>483.48</b>	<b>483.48</b>	<b>0.00</b>	<b>100.0%</b>
12-5900 · Vehicle Operations	1,032.35	1,032.35	0.00	100.0%
<b>Total 12-0000 · Administration</b>	<b>639,954.93</b>	<b>639,954.93</b>	<b>0.00</b>	<b>100.0%</b>
13-0000 · Legal Services				
13-5000 · Payroll Salaries and Wages	1,900.00	1,900.00	0.00	100.0%
13-5010 · Payroll Taxes & Benefits				
13-5011 · Social Security	1,178.00	1,178.00	0.00	100.0%
13-5012 · Medicare	275.50	275.50	0.00	100.0%
13-5013 · Unemployment Insurance	74.30	74.30	0.00	100.0%
13-5010 · Payroll Taxes & Benefits - Other	0.00	0.00	0.00	0.0%
<b>Total 13-5010 · Payroll Taxes &amp; Benefits</b>	<b>1,527.80</b>	<b>1,527.80</b>	<b>0.00</b>	<b>100.0%</b>
13-5150 · Contractual Services	236,363.45	236,363.45	0.00	100.0%
<b>Total 13-0000 · Legal Services</b>	<b>239,791.25</b>	<b>239,791.25</b>	<b>0.00</b>	<b>100.0%</b>
15-0000 · City Hall & General Buildings				
15-5100 · Capital Outlay	3,014.32	3,014.32	0.00	100.0%
15-5150 · Contractual Services	0.00	0.00	0.00	0.0%
15-5350 · Equipment Expense	50.00	50.00	0.00	100.0%
15-5500 · Maintenance & Repairs	4,237.19	4,237.19	0.00	100.0%
15-5625 · Rent & Housing	25,371.63	25,371.63	0.00	100.0%
15-5700 · Supplies	1,884.92	1,884.92	0.00	100.0%
15-5800 · Utilities				
15-5810 · Electric/Gas Expense	9,566.66	9,566.66	0.00	100.0%
15-5820 · Refuse/Recycling Expense	4,884.45	4,884.45	0.00	100.0%
15-5830 · Telecommunications/Internet	8,889.18	8,889.18	0.00	100.0%
15-5840 · Water/Sewer Expense	19.86	19.86	0.00	0.0%
15-5800 · Utilities - Other	0.00	0.00	0.00	0.0%

**Town of Tusayan**  
**End of Year Budget Adjustments**  
 July 2021 through June 2022

00-4100 · Licenses & Permits - Other	130.00	130.00	0.00	100.0%
Total 00-4100 · Licenses & Permits	2,488.30	2,488.30	0.00	100.0%
Total 15-5800 · Utilities	23,360.15	23,360.15	0.00	100.0%
15-0000 · City Hall & General Buildings - Other	7,518.78	7,518.78	0.00	100.0%
Total 15-0000 · City Hall & General Buildings	65,436.99	65,436.99	0.00	100.0%
18-0000 · Planning & Zoning				
18-5150 · Contractual Services	31,252.01	31,252.01	0.00	100.0%
Total 18-0000 · Planning & Zoning	31,252.01	31,252.01	0.00	100.0%
Total 10-0000 · General Government	1,248,293.40	1,248,293.40	0.00	100.0%
20-0000 · Public Safety				
21-0000 · Crime Prevention				
21-5150 · Contractual Services	455,342.53	455,342.53	0.00	100.0%
21-0000 · Crime Prevention - Other	0.00	0.00	0.00	0.0%
Total 21-0000 · Crime Prevention	455,342.53	455,342.53	0.00	100.0%
22-0000 · Fire				
22-5150 · Contractual Services	229,166.66	229,166.66	0.00	100.0%
22-5400 · Insurance Expense	1,502.23	1,502.23	0.00	100.0%
22-0000 · Fire - Other	0.00	0.00	0.00	0.0%
Total 22-0000 · Fire	230,668.89	230,668.89	0.00	100.0%
25-0000 · Emergency Management	0.00	0.00	0.00	0.0%
28-0000 · Animal Control	2,400.00	2,400.00	0.00	100.0%
Total 20-0000 · Public Safety	688,411.42	688,411.42	0.00	100.0%
30-0000 · Public Works				
31-0000 · Highway User (HURF)				
31-0000 · Highway User (HURF) Prior Year Carryover Funds Transfer	-86,799.44	-86,799.44	0.00	100.0%
31-5000 · Payroll Salaries and Wages	37,214.64	37,214.64	0.00	100.0%
31-5010 · Payroll Taxes & Benefits				
31-5011 · Social Security	2,307.31	2,307.31	0.00	100.0%
31-5012 · Medicare	539.61	539.61	0.00	100.0%
31-5013 · Unemployment Insurance	1,019.68	1,019.68	0.00	100.0%
31-5016 · Retirement Contributions	4,547.63	4,547.63	0.00	100.0%
31-5017 · Group Insurance	0.00	0.00	0.00	0.0%
31-5010 · Payroll Taxes & Benefits - Other	0.00	0.00	0.00	0.0%
Total 31-5010 · Payroll Taxes & Benefits	8,414.23	8,414.23	0.00	100.0%

**Town of Tusayan**  
**End of Year Budget Adjustments**  
 July 2021 through June 2022

00-4100 · Licenses & Permits - Other	130.00	130.00	0.00	100.0%
<b>Total 00-4100 · Licenses &amp; Permits</b>	<b>2,488.30</b>	<b>2,488.30</b>	<b>0.00</b>	<b>100.0%</b>
31-5350 · Equipment Expense	63,133.29	63,133.29	0.00	100.0%
31-5500 · Maintenance & Repairs	33,940.52	33,940.52	0.00	100.0%
31-5900 · Vehicle Operations	12,322.21	12,322.21	0.00	100.0%
31-5950 · Vehicle Repair	5,787.70	5,787.70	0.00	100.0%
<b>Total 31-0000 · Highway User (HURF)</b>	<b>74,013.15</b>	<b>74,013.15</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total 30-0000 · Public Works</b>	<b>74,013.15</b>	<b>74,013.15</b>	<b>0.00</b>	<b>100.0%</b>
50-0000 · Parks and Recreation				
52-0000 · Community Activities				
52-1000 · Marketing and Promotion	0.00	0.00	0.00	0.0%
52-0000 · Community Activities - Other	0.00	0.00	0.00	0.0%
<b>Total 52-0000 · Community Activities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
53-0000 · Parks, Gardens and Playgrounds				
53-5000 · Payroll Salaries and Wages	8,884.49	8,884.49	0.00	100.0%
53-5001 · Ice Rink Salaries and Wages	8,057.50	8,057.50	0.00	100.0%
53-5010 · Payroll Taxes & Benefits				
53-5011 · Social Security	550.84	550.84	0.00	100.0%
53-5012 · Medicare	128.83	128.83	0.00	100.0%
53-5013 · Unemployment Insurance	111.06	111.06	0.00	100.0%
53-5016 · Retirement Contributions	1,085.68	1,085.68	0.00	100.0%
53-5017 · Group Insurance	0.00	0.00	0.00	0.0%
53-5018 · Ice Rink Payroll Taxes	740.82	740.82	0.00	100.0%
53-5010 · Payroll Taxes & Benefits - Other	0.00	0.00	0.00	0.0%
<b>Total 53-5010 · Payroll Taxes &amp; Benefits</b>	<b>2,617.23</b>	<b>2,617.23</b>	<b>0.00</b>	<b>100.0%</b>
53-5500 · Maintenance & Repairs	3,593.38	3,593.38	0.00	100.0%
53-5800 · Utilities	0.00	0.00	0.00	0.0%
53-0000 · Parks, Gardens and Playgrounds - Other	0.00	0.00	0.00	0.0%
<b>Total 53-0000 · Parks, Gardens and Playgrounds</b>	<b>23,152.60</b>	<b>23,152.60</b>	<b>0.00</b>	<b>100.0%</b>
54-0000 · Recreational Facilities				
54-5500 · Maintenance & Repairs	1,718.35	1,718.35	0.00	100.0%
54-5800 · Utilities				
54-5810 · Electric/Gas Expense	129.17	129.17	0.00	100.0%
54-5840 · Water/Sewer Expense	1,447.21	1,447.21	0.00	100.0%

**Town of Tusayan**  
**End of Year Budget Adjustments**  
 July 2021 through June 2022

00-4100 · Licenses & Permits - Other	130.00	130.00	0.00	100.0%
Total 00-4100 · Licenses & Permits	2,488.30	2,488.30	0.00	100.0%
Total 54-5800 · Utilities	1,576.38	1,576.38	0.00	100.0%
Total 54-0000 · Recreational Facilities	3,294.73	3,294.73	0.00	100.0%
59-0000 · Other Parks and Recreation				
59-5350 · Equipment Expense	3,553.94	3,553.94	0.00	100.0%
Total 59-0000 · Other Parks and Recreation	3,553.94	3,553.94	0.00	100.0%
Total 50-0000 · Parks and Recreation	30,001.27	30,001.27	0.00	100.0%
60-0000 · Debt Service				
60-5050 · Bank Charges	1,325.62	1,325.62	0.00	100.0%
60-5200 · Debt Service - Principal	1,672,000.00	1,672,000.00	0.00	100.0%
60-5250 · Debt Service - Interest	24,601.47	24,601.47	0.00	100.0%
Total 60-0000 · Debt Service	1,697,927.09	1,697,927.09	0.00	100.0%
70-0000 · Capital Projects	91,507.42	91,507.42	0.00	100.0%
10,0000 · Governmental Activities - Other	0.00	0.00	0.00	100.0%
Total 10,0000 · Governmental Activities	3,830,153.75	3,830,153.75	0.00	100.0%
80,0000 · Enterprise Activities				
81-0000 · Water	0.00	0.00	0.00	0.0%
81-5220 · Disbursement	0.00	0.00	0.00	0.0%
Total 80,0000 · Enterprise Activities	3,830,153.75	3,830,153.75	0.00	100.0%
Total Expense	283,635.25	283,635.25	0.00	100.0%
Net Ordinary Income				
Other Income/Expense				
Other Expense	0.00	0.00	0.00	
Ask My Accountant	196,835.81	196,835.81	0.00	
Fund Balance Transfer	196,835.81	196,835.81	-196,835.81	100.0%
Total Other Expense	-196,835.81	-196,835.81	86,799.44	100.0%
Net Other Income	86,799.44	86,799.44	0.00	100.0%
Net Income				