

**TOWN OF TUSAYAN**

**RESOLUTION NO. 2023-11**

**Resolution for the adoption of the Final Budget  
Fiscal Year 2023-2024**

**WHEREAS**, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on June 27, 2023, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and

**WHEREAS**, in accordance with said chapter of said title, and following due public notice, the Council met on July 11, 2023, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

**WHEREAS**, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on July 11, 2023, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

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


**RESOLVED**, that the said estimates of revenues and expenditure/expenses shown on the accompanying schedule, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Tusayan for the Fiscal Year 2023-2024.

**PASSED** by the Town Council of the Town of Tusayan, this 11 day of July 2023.

**APPROVED:**

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

**APPROVED AS TO FORM:**

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

**ATTEST:**

  
\_\_\_\_\_  
Tina Abriani, Town Clerk

**REVIEWED BY:**

  
\_\_\_\_\_  
Charlie Hendrix, Town Manager

*(RESOLUTION No 2023-11)*

Town of Tusayan  
Summary Schedule of estimated revenues and expenditures/expenses  
Fiscal year 2024

Fiscal year	Description	S	c	Funds						Total all funds	
				h	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund		Enterprise Funds Available
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	4,328,119	304,844	0	13,615,900	0	0	0	18,248,863
2023	Actual expenditures/expenses**	E	2	1,961,885	90,367	0	166,291	0	0	0	2,218,533
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	D	3	0	0	0	0	0	0	0	0
2024	Primary property tax levy	B	4	0	0	0	0	0	0	0	0
2024	Secondary property tax levy	B	5	0	0	0	0	0	0	0	0
2024	Estimated revenues other than property taxes	C	6	4,638,071	0	0	0	0	0	0	4,638,071
2024	Other financing sources	D	7	0	0	0	0	0	0	0	0
2024	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2024	Interfund transfers in	D	9	1,828,501	37,611	2,200,000	6,035,002	0	0	0	11,901,114
2024	Interfund Transfers (out)	D	10	0	0	0	0	0	0	0	0
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures	D	11	0	0	0	0	0	0	0	0
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
2024	Total financial resources available	E	12	6,286,572	37,611	2,200,000	8,035,002	0	0	0	16,539,185
2024	Budgeted expenditures/expenses	E	13	5,457,020	322,163	0	10,760,002	0	0	0	16,539,185

Expenditure limitation comparison

1 Budgeted expenditures/expenses	\$ 18,248,863	2023	\$ 16,539,185	2024
2 Add/subtract: estimated net reconciling items	18,248,863		16,539,185	
3 Budgeted expenditures/expenses adjusted for reconciling items	\$ 18,248,863		\$ 16,539,185	
4 Less: estimated exclusions				
5 Amount subject to the expenditure limitation	\$		\$	
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 expenditures/expense adjustments approved in the current year from Schedule E.

\*\*\* 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 2024**

	2023	2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> 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) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> 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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>General Fund</b>			
<b>Local taxes</b>			
Sales and Use Tax	\$ 3,323,939	\$ 3,568,460	\$ 3,475,000
<b>Licenses and permits</b>			
Non Business Licenses and Permits	2,250	450	100
<b>Intergovernmental</b>			
Shared Revenues	317,532	489,651	392,796
<b>Charges for services</b>			
Document and Election Fees	25	25	175
<b>Fines and forfeits</b>			
<b>Interest on investments</b>			
Use of Money	(31,500)	8,500	205,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions		5,695	40,000
<b>Miscellaneous</b>			
Grants		13,774	525,000
<b>Total General Fund</b>	<b>\$ 3,612,246</b>	<b>\$ 4,086,555</b>	<b>\$ 4,638,071</b>

\* 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 2024**

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
Transfers In from Savings	\$	\$	\$ 1,628,501	\$
<b>Total General Fund</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,628,501</b>	<b>\$</b>
<b>Special revenue funds</b>				
Transfers In from Savings	\$	\$	\$ 37,611	\$
<b>Total special revenue funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 37,611</b>	<b>\$</b>
<b>Debt service funds</b>				
Proceeds of Debt	\$	\$	\$ 2,200,000	\$
<b>Total debt service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,200,000</b>	<b>\$</b>
<b>Capital projects funds</b>				
Transfers In from Savings	\$	\$	\$ 8,035,002	\$
<b>Total capital projects funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 8,035,002</b>	<b>\$</b>
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
	\$	\$	\$	\$
<b>Total enterprise funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Internal service funds</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total all funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 11,901,114</b>	<b>\$</b>

**Town of Tusayan  
Expenditures/expenses by fund  
Fiscal year 2024**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2023</b>	<b>Expenditure/ expense adjustments approved 2023</b>	<b>Actual expenditures/ expenses* 2023</b>	<b>Budgeted expenditures/ expenses 2024</b>
<b>General Fund</b>				
AARP Funds	\$	\$	\$	\$ 84,253
Mayor and Council	362,511		165,676	420,038
Town Administration	665,340		437,541	881,878
Legal Services	292,884		132,412	373,044
City Hall and General Buildings	112,850		69,626	144,088
Planning and Zoning	601,700		87,958	721,354
Public Safety	1,010,905		832,422	1,103,913
Parks and Rec	1,273,239	6,930	235,834	1,726,427
Bank Fees	1,760		426	2,024
<b>Total General Fund</b>	<b>\$ 4,321,189</b>	<b>\$ 6,930</b>	<b>\$ 1,961,895</b>	<b>\$ 5,457,020</b>
<b>Special revenue funds</b>				
HURF (Public Works)	\$ 304,844	\$	\$ 90,367	\$ 322,163
<b>Total special revenue funds</b>	<b>\$ 304,844</b>	<b>\$</b>	<b>\$ 90,367</b>	<b>\$ 322,163</b>
<b>Debt service funds</b>				
Contingency	\$	\$	\$	\$
<b>Total debt service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Capital projects funds</b>				
Contingency	\$ 13,615,900	\$	\$ 166,291	\$ 10,760,002
<b>Total capital projects funds</b>	<b>\$ 13,615,900</b>	<b>\$</b>	<b>\$ 166,291</b>	<b>\$ 10,760,002</b>
<b>Permanent funds</b>				
Contingency	\$	\$	\$	\$
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Contingency	\$	\$	\$	\$
<b>Total enterprise funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Internal service funds</b>				
Contingency	\$	\$	\$	\$
<b>Total internal service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total all funds</b>	<b>\$ 18,241,933</b>	<b>\$ 6,930</b>	<b>\$ 2,218,553</b>	<b>\$ 16,539,185</b>

\* 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 2024**

Fund	Full-time equivalent (FTE) 2024	Employee salaries and hourly costs 2024	Retirement costs 2024	Healthcare costs 2024	Other benefit costs 2024	Total estimated personnel compensation 2024
General Fund	7	\$ 381,633	\$ 41,593	\$ 44,211	\$ 29,734	\$ 497,171
Special revenue funds						
HURF	1	\$ 42,303	\$ 5,499	\$ 13,057	\$ 3,300	\$ 64,160
Total special revenue funds	1	\$ 42,303	\$ 5,499	\$ 13,057	\$ 3,300	\$ 64,160
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		\$	\$	\$	\$	\$
<b>Total all funds</b>	<b>8</b>	<b>\$ 423,936</b>	<b>\$ 47,093</b>	<b>\$ 57,268</b>	<b>\$ 33,034</b>	<b>\$ 561,331</b>