

## **RESOLUTION NO. 2024-08**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TUSAYAN, COCONINO COUNTY, ARIZONA, ADOPTING THE TENTATIVE BUDGET IN THE AMOUNT \$67,408,537, ADOPTING THE ESTIMATED AMOUNTS REQUIRED TO MEET THE PUBLIC EXPENSES FOR THE TOWN OF TUSAYAN FOR THE FISCAL YEAR 2025, 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 11, 2024, to review, and make adjustments as deemed warranted, the estimated expenditures/expenses and projected revenues for Town's fiscal year ending June 30, 2025.


**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 accompanying schedules are hereby adopted as the Tentative Budget of the Town of Tusayan for the Fiscal Year 2024-2025; and
2. a public hearing on the budget shall be held at 5:00 p.m. on Tuesday, July 9, 2024; and
3. the budget in the state required format and a notice of the hearing shall be published as required by law.

(SIGNATURES ON THE FOLLOWING PAGE)

**THIS SIGNATURE PAGE BELONGS TO RESOLUTION NO. 2024-08**


**PASSED AND ADOPTED BY** the Mayor and Council of the Town of Tusayan, this 11<sup>th</sup>  
day of JUNE 2024.

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

**APPROVED AS TO FORM:**

/s/ Aaron D. Arnson  
\_\_\_\_\_  
Aaron Arnson, Pierce Coleman, PLLC  
Town Attorney

**REVIEWED BY:**

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

**ATTEST:**

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

City/Town of Tusayan  
 Summary Schedule of estimated revenues and expenditures/expenses  
 Fiscal year 2025

Fiscal year	S c h	Funds							Total all funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2024	1	5,685,596	771,749	0	14,251,740	0	0	0	20,689,085
2024	2	2,109,919	449,536	0	1,645,981	0	0	0	4,205,536
2025	3	0	0	0	0	0	0	0	0
2025	4	0							0
2025	5								0
2025	6	8,017,323	0	0	0	0	0	0	8,017,323
2025	7	0	0	50,000,000	0	0	0	0	50,000,000
2025	8	0	0	0	0	0	0	0	0
2025	9	1,923,097	628,117	0	6,840,000	0	0	0	9,391,214
2025	10	0	0	0	0	0	0	0	0
2025	11								0
2025	12	9,940,420	628,117	50,000,000	6,840,000	0	0	0	67,408,537
2025	13	6,266,171	3,707,365	0	57,435,000	0	0	0	67,408,536

Expenditure limitation comparison	
1 Budgeted expenditures/expenses	2024 \$ 20,689,085   2025 \$ 67,408,536
2 Add/subtract: estimated net reconciling items	
3 Budgeted expenditures/expenses adjusted for reconciling items	20,689,085   67,408,536
4 Less: estimated exclusions	
5 Amount subject to the expenditure limitation	\$ 20,689,085   \$ 67,408,536
6 EEC expenditure limitation or voter-approved alternative 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/expenditure 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). See the instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**City/Town of Tusayan**  
**Tax levy and tax rate information**  
**Fiscal year 2025**

	2024	2025
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.

**City/Town of Tusayan**  
**Revenues other than property taxes**  
**Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>General Fund</b>			
<b>Local taxes</b>			
Sales and Use Tax	\$ 3,475,000	\$ 2,557,266	\$ 3,489,714
<b>Licenses and permits</b>			
Non Business Licenses and Permits	100	156	175
<b>Intergovernmental</b>			
Shared Revenues	392,796	505,624	437,259
<b>Charges for services</b>			
Document and Election Fees	175		175
<b>Fines and forfeits</b>			
<b>Interest on investments</b>			
Use of Money	205,000	392,714	495,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	40,000	936	
<b>Miscellaneous</b>			
Grants	475,000	49,643	3,595,000
<b>Total General Fund</b>	<b>\$ 4,588,071</b>	<b>\$ 3,506,339</b>	<b>\$ 8,017,323</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.











**City/Town of Tusayan**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2025**

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
Transfers in from Savings	\$	\$	\$ 1,923,097	\$
<b>Total General Fund</b>	\$	\$	\$ 1,923,097	\$
<b>Special revenue funds</b>				
	\$	\$	\$ 628,117	\$
<b>Total special revenue funds</b>	\$	\$	\$ 628,117	\$
<b>Debt service funds</b>				
Transfers in from Debt	\$ 50,000,000	\$	\$	\$
<b>Total debt service funds</b>	\$ 50,000,000	\$	\$	\$
<b>Capital projects funds</b>				
Transfers in from Savings	\$	\$	\$ 6,840,000	\$
<b>Total capital projects funds</b>	\$	\$	\$ 6,840,000	\$
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
	\$	\$	\$	\$
<b>Total enterprise funds</b>	\$	\$	\$	\$
<b>Internal service funds</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all funds</b>	\$ 50,000,000	\$	\$ 9,391,214	\$

**City/Town of Tusayan  
Expenditures/expenses by fund  
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
<b>General Fund</b>				
ARPA Funds	\$ 84,253	\$	\$	\$
Mayor and Council	420,038	(81,403)	121,363	359,699
Town Administration	881,878	31,504	383,966	1,482,100
Legal Services	333,044	27,393	146,045	369,497
City Hall and General Buildings	129,088	45,296	64,004	190,879
Planning and Zoning	721,354	1,657	74,197	756,224
Public Safety	1,103,913	145,831	944,957	1,412,231
Parks and Rec	1,726,427	93,298	375,175	1,693,416
Bank Fees	2,024		211	2,125
<b>Total General Fund</b>	<b>\$ 5,402,020</b>	<b>\$ 263,576</b>	<b>\$ 2,109,919</b>	<b>\$ 6,266,171</b>
<b>Special revenue funds</b>				
HURF (Public Works)	\$ 322,163	\$ 326,789	\$ 350,749	\$ 707,365
Grants and Other Special Projects		122,797	98,887	3,000,000
<b>Total special revenue funds</b>	<b>\$ 322,163</b>	<b>\$ 449,586</b>	<b>\$ 449,636</b>	<b>\$ 3,707,365</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	\$ 10,710,002	\$ 3,541,738	\$ 1,645,981	\$ 57,435,000
<b>Total capital projects funds</b>	<b>\$ 10,710,002</b>	<b>\$ 3,541,738</b>	<b>\$ 1,645,981</b>	<b>\$ 57,435,000</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>\$ 16,434,185</b>	<b>\$ 4,254,900</b>	<b>\$ 4,205,536</b>	<b>\$ 67,408,536</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.

**City/Town of Tusayan  
Expenditures/expenses by department  
Fiscal year 2025**

Department/Fund	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
<b>City clerk:</b>				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Department total</b>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
<b>List department:</b>				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Department total</b>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
<b>List department:</b>				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Department total</b>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

\* 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.

**City/Town of Tusayan**  
**Full-time employees and personnel compensation**  
**Fiscal year 2025**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2025	2025	2025	2025	2025	2025
General Fund	8	\$ 528,217	\$ 52,842	\$ 44,799	\$ 46,351	\$ 672,209
Special revenue funds						
HURF	1	\$ 65,756	\$ 8,548	\$ 16,402	\$ 5,808	\$ 96,514
Total special revenue funds	1	\$ 65,756	\$ 8,548	\$ 16,402	\$ 5,808	\$ 96,514
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	9	\$ 593,973	\$ 61,390	\$ 61,201	\$ 52,159	\$ 768,723