RESOLUTION NO. 2025-07

Resolution for the adoption of the Final Budget Fiscal Year 2025-26

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 24, 2025,** 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 8, 2025**, 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 8, 2025** 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 2025-2026.**

PASSED AND ADOPTED by the Mayor and Council of the Town of Tusayan, this 8th day of July 2025.

FOR THE TOWN OF TUSAYAN:

Clarinda Vail, Mayor

ATTESTED TO:

Tina Abriani, Town Clerk

REVIEWED BY:

Charlie Hendrix, Town Manager

APPROVED AS TO FORM:

Aaron D. Arnson Digitally signed by Aaron D. Arnson Date: 2025.07.10 16:12:51 -07'00'

Aaron D. Arnson, Town Attorney

Before using the enclosed schedules, please complete the following:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the city/town name:	**City/Town of Tusayan**
2. Select the budget year:	**2026**

Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Arizona Auditor General developed. The official forms on Schedules A through G include all elements statute requires that the cities and towns **must** include in their budget. **Please note, a city or town may choose to add more information or detail than statute requires within the official budget forms.**

The budget form has a drop-down field to select the budget year, and the instructions do not include specific dates as they are not issued annually. As used in these instructions, the term **"current year"** is the fiscal year in which the city or town is operating, and **"budget year"** is the fiscal year for which the city or town is budgeting. Cities and towns should use the budget schedules dated 6/23 for fiscal year 2024 and thereafter. As changes become necessary, we will post new forms on our website and notify cities and towns of the changes by email.

Linked instructions for completing the schedules are included on the Instructions tab. Links to the related instructions and specific line numbers or section titles have been included throughout the schedules (highlighted in light blue) to allow users to access the specific line instructions directly without the need to scroll through other instructions. An Instructions button is provided at the top of each schedule unless no additional instructions are needed to complete that sheet. This button links to the first instruction for that schedule, and users may scroll down to view all instructions for the schedule. **To return to the related schedule after reviewing the instructions, simply click on the schedule's tab at the bottom of the Excel screen or press the Alt and back arrow keys.** The schedules have been set to print without "objects" so that the instructions buttons do not print. The light blue highlighting will print, and users may remove the highlights before printing if needed.

Protection/Unprotection of file:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected, you can move from one cell to the next using the Tab key. A password was not assigned so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that any additional lines added are included, and make changes accordingly. Once changes have been made, the sheet should be reprotected by reversing the above process. Reprotecting the sheets will help ensure that formulas are not accidentally altered or deleted.

Printing tips:

Schedule A can be printed on 1 page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

If you have any questions, please contact the Accountability Services Division at asd@azauditor.gov or (602) 977-2796.

Official Budget Forms

City/Town of Tusayan

Fiscal year 2026

City/Town of Tusayan

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Fiscal year 2026

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City/Town of Tusayan
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

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
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	67,191,830	16,787	0	1,050,870	0	0	0	68,259,487
2025	Actual expenditures/expenses**	E	2	3,170,708	187,595	0	63,454	0	0	0	3,421,755
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	12,448,815	15,677	0	6,079	0	0	0	12,470,571
2026	Primary property tax levy	B	4	0							0
2026	Secondary property tax levy	B	5								0
2026	Estimated revenues other than property taxes	C	6	9,768,730	12,000	0	81,838	0	0	0	9,862,568
2026	Other financing sources	D	7	50,000,000	0	0	0	0	0	0	50,000,000
2026	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D	9	0	0	0	370,479	0	0	0	370,479
2026	Interfund Transfers (out)	D	10	370,479	0	0	0	0	0	0	370,479
2026	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
	Maintained for future retirement contributions										0
											0
2026	Total financial resources available		12	71,846,966	27,677	0	459,094	0	0	0	72,333,836
2026	Budgeted expenditures/expenses	E	13	54,990,492	2,500	0	140,495	0	0	0	55,123,487

Expenditure limitation comparison	2025	2026
1 Budgeted expenditures/expenses	$ 68,259,487	$ 55,123,487
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	68,259,487	55,123,487
4 Less: estimated exclusions	57,040,000	50,000,000
5 Amount subject to the expenditure limitation	$ 11,219,487	$ 5,123,487
6 EEC expenditure limitation or voter-approved alternative expenditure limitation	$ 16,539,185	$ 16,539,185

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). 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 2026

	2025	2026
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.

City/Town of Tusayan
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
City Sales Tax	$ 4,571,713	$ 3,449,752	$ 4,571,713
State Sales Tax	77,004	77,465	77,004
Licenses and permits			
Business Licenses	150	600	155
Licenses and Permits		4,958	26
Intergovernmental			
Urban Revenue Sharing	319,092	292,501	292,375
Vehicle licensing tax	36,147	34,246	37,277
Miscellaneous		6,415	
Charges for services			
Fees	720	721	180
Fines and forfeits			
Interest on investments			
Interest earnings	338,260	278,172	300,000
Use of money and property	25,616	22,922	25,000
In-lieu property taxes			
Contributions			
Miscellaneous			
Grants	3,005,260	4,557	4,465,000
Total General Fund	$ 8,373,962	$ 4,172,307	$ 9,768,730

* 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
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Miscellaneous - grants	$ 11,869	$ 184,025	$ 12,000
	$ 11,869	$ 184,025	$ 12,000
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total special revenue funds	$ 11,869	$ 184,025	$ 12,000

* 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.

City/Town of Tusayan
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Debt service funds			
N/A	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total debt service funds	$	$	$
Capital projects funds			
Intergovernmental	$ 79,248	$ 70,134	$ 81,936
	$ 79,248	$ 70,134	$ 81,936
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total capital projects funds	$ 79,248	$ 70,134	$ 81,936

* 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
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Permanent funds			
N/A	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total permanent funds	$	$	$
Enterprise funds			
N/A	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total enterprise funds	$	$	$

* 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
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Internal service funds			
N/A	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total internal service funds	$	$	$
Total all funds	$ 8,465,079	$ 4,426,466	$ 9,862,666

* 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 2026

Fund	Other financing 2026 Sources	Other financing 2026 (Uses)	Interfund transfers 2026 In	Interfund transfers 2026 (Out)
General Fund				
Transfer to Streets (HURF)				370,479
Bond Proceeds	50,000,000			
Total General Fund	50,000,000			370,479
Special revenue funds				
Total special revenue funds				
Debt service funds				
Total debt service funds				
Capital projects funds				
Transfer in from General Fund			370,479	
Total capital projects funds			370,479	
Permanent funds				
Total permanent funds				
Enterprise funds				
Total enterprise funds				
Internal service funds				
Total Internal Service Funds				
Total all funds	50,000,000		370,479	370,479

City/Town of Tusayan
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Mayor and Council	$ 379,699	$ 3,845	$ 226,700	$ 533,634
Administration	1,482,099	51,388	495,565	857,272
Legal Services	369,498		220,343	353,898
City Hall and General Building	190,879	3,226	88,452	139,775
Planning and Zoning	756,224		59,574	562,257
Public Safety	1,412,231	22,449	1,040,160	1,317,561
Public Works	707,366	(609,268)	2,442	
Park and Recreation	1,802,092	(6,623)	473,302	1,213,907
Debt Service	2,125		110	2,189
Capital Projects	60,635,000	(10,400)	564,058	50,000,000
Total General Fund	$ 67,737,213	$ (545,383)	$ 3,170,706	$ 54,980,492
Special revenue funds				
ARPA	$	$	$ 10,050	$ 2,500
Community Activities		6,387	5,192	
Capital Projects		10,400	172,353	
Total special revenue funds	$	$ 16,787	$ 187,595	$ 2,500
Debt service funds				
N/A	$	$	$	$
Total debt service funds	$	$	$	$
Capital projects funds				
Streets (HURF)	$ 707,366	$ 343,504	$ 63,454	$ 140,495
Total capital projects funds	$ 707,366	$ 343,504	$ 63,454	$ 140,495
Permanent funds				
N/A	$	$	$	$
Total permanent funds	$	$	$	$
Enterprise funds				
N/A	$	$	$	$
Total enterprise funds	$	$	$	$
Internal service funds				
N/A	$	$	$	$
Total internal service funds	$	$	$	$
Total all funds	$ 68,444,579	$ (185,092)	$ 3,421,755	$ 55,123,487

* 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 2026

Department/Fund	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
	$	$	$	$
Department total	$	$	$	$
List department:				
	$	$	$	$
Department total	$	$	$	$
List department:				
	$	$	$	$
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.

City/Town of Tusayan
Full-time employees and personnel compensation
Fiscal year 2026

Fund	Full-time equivalent (FTE) 2026	Employee salaries and hourly costs 2026	Retirement costs 2026	Healthcare costs 2026	Other benefit costs 2026	Total estimated personnel compensation 2026
General Fund	10	$ 683,148	$ 47,867	$ 72,828	$ 59,860	$ 863,703
Special revenue funds						
		$	$	$	$	$
Total special revenue funds		$	$	$	$	$
Debt service funds						
		$	$	$	$	$
Total debt service funds		$	$	$	$	$
Capital projects funds						
Streets (HURF)	1	$ 96,267	$ 12,515	$ 23,256	$ 8,457	$ 140,495
Total capital projects funds	1	$ 96,267	$ 12,515	$ 23,256	$ 8,457	$ 140,495
Permanent funds						
		$	$	$	$	$
Total permanent funds		$	$	$	$	$
Enterprise funds						
		$	$	$	$	$
Total enterprise funds		$	$	$	$	$
Internal service funds						
		$	$	$	$	$
Total internal service fund		$	$	$	$	$
Total all funds	10	$ 779,415	$ 60,382	$ 96,084	$ 68,317	$ 1,004,198