

OFFICIAL BUDGET FORMS

TOWN OF GUADALUPE

Fiscal Year 2015

TOWN OF GUADALUPE

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RESOLUTION 2014- 73

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF GUADALUPE, ADOPTING THE FISCAL YEAR 2014-2015 TOWN BUDGET AND ESTABLISHING THE ALTERNATIVE EXPENDITURE LIMITATION.

WHEREAS, in accordance with the provisions of Title 42 Sections 301, 302, 303, and 304, A.R.S., the Town Council did, on November 13, 2014 make an estimate of the different amounts required to meet the public expenditure/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation; and

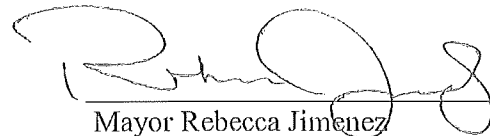
WHEREAS, in accordance with said sections of said title, and following due public notice, the Council met on November 13, 2014 at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses; and

WHEREAS, publication has been duly made as required by law of said estimates together with a notice that the Town Council would meet on November 13, 2014, at the office of the Council for the purposes of hearing taxpayers; and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate amount exceed that amount as computed under ARS 42-301(A).

NOW, THEREFORE IT IS RESOLVED that said estimates of revenues and expenditures/expenses shown on the accompanying schedules are now increased, reduced or changed by and the same are hereby adopted as the budget of the Town of Guadalupe for the fiscal year 2014-2015. With this budget adoption, an alternative expenditure limitation in the amount of \$14,019,729 is hereby established and the wages and contract amounts of all employees, including appointed officials, are hereby set.

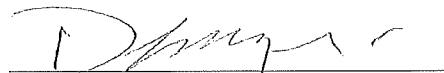
PASSED by the Town Council of the Town of Guadalupe, this 13th day of November, 2014.


Mayor Rebecca Jimenez

ATTEST:


Town Clerk, Rose Mary Arellano

APPROVED AS TO FORM:


Town Attorney, Dave Ledyard

RESOLUTION NO. 2014- 19


A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF GUADALUPE, MARICOPA COUNTY, ARIZONA, AUTHORIZING THE TRANSFER OF FUNDS FROM THE GENERAL FUND TO THE SENIOR CENTER AND THE COMMUNITY ACTION PROGRAM TO BE USED AS MATCHING COSTS FOR THOSE PROGRAMS, A TRANSFER FROM THE GENERAL FUND TO THE MUNICIPAL PROPERTY CORPORATION TO PAY THE BOND DEBT.

BE IT ORDAINED by the Town Council of the Town of Guadalupe, Arizona, as follows:

SECTION 1. The transfers of funds from the General Fund to the Senior Center, Community Action Program and the Municipal Property Corporation amounts herein below specified is hereby authorized:

	2014-2015	
<u>Transfer From:</u>	<u>Transfer To:</u>	<u>Amount</u>
General Fund	Senior Center	\$ 78,193
General Fund	Community Action Program	\$ 71,045
General Fund	Municipal Property Corporation	\$ 291,678

PASSED AND ADOPTED by the Mayor and Town Council of the Town of Guadalupe this 13 day of November.


Mayor, Rebecca Jimenez

ATTEST:


Town Clerk, Rose Mary Arellano

APPROVED AS TO FORM:


Town Attorney, Dave Ledyard

TOWN OF GUADALUPE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2014	ACTUAL EXPENDITURES/ EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015 Primary: Secondary:	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/ EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 6,649,322	\$ 3,340,705	\$ 654,078	\$	\$ 7,166,794	\$	\$	\$	\$ 442,120	\$ 7,378,752	\$ 7,093,049
2. Special Revenue Funds	5,499,983	1,365,180	150,551		5,837,753			150,442		6,138,746	5,970,468
3. Debt Service Funds Available	318,331	302,350						291,678		291,678	291,678
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	318,331	302,350						291,678		291,678	291,678
6. Capital Projects Funds	50,120	12,002	64,384							64,384	64,011
7. Permanent Funds											
8. Enterprise Funds Available	621,199	613,108	1,305,111		526,711					1,831,822	600,523
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	621,199	613,108	1,305,111		526,711					1,831,822	600,523
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 13,138,955	\$ 5,633,345	\$ 2,174,124	\$	\$ 13,531,258	\$	\$	\$ 442,120	\$ 442,120	\$ 15,705,382	\$ 14,019,729

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved alternative expenditure limitation

	2014	2015
1. Budgeted expenditures/expenses	\$ 13,138,955	\$ 14,019,729
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	13,138,955	14,019,729
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 13,138,955	\$ 14,019,729
6. EEC 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/Expense Adjustments Approved in 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 in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

TOWN OF GUADALUPE
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
Privilege Tax	\$ 1,193,333	\$ 1,414,331	\$ 1,133,333
Occupancy Tax	294,488	381,110	350,766
Franchise Tax	21,000	25,688	21,000
Restaurant/Bar Tax	320,000	330,072	320,000
Licenses and permits			
Operating Licenses	13,000	11,780	13,000
Permits	45,000	15,526	25,000
Billboard Revenues	70,000	73,303	70,000
Intergovernmental			
State	1,276,499	1,292,180	1,362,891
County	175,600	205,670	151,600
Other Revenue from Government Agencies	3,179,391	46,513	3,380,615
Fines and forfeits			
Court Fines	188,000	219,530	195,000
Interest on investments			
Interest Earnings	1,000	421	500
Miscellaneous			
Miscellaneous	121,089	137,346	143,089
Total General Fund	\$ 6,898,400	\$ 4,153,470	\$ 7,166,794

* 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 GUADALUPE
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
HURF Allocation and Interest	\$ 311,321	\$ 311,510	\$ 329,386
State and Federal Grants	1,119,738	62,681	1,119,738
	\$ 1,431,059	\$ 374,191	\$ 1,449,124
LTAF Allocation	\$	\$ 16,296	\$ 16,296
	\$	\$ 16,296	\$ 16,296
Senior Center Grant (Area Agency on Aging)	\$ 146,139	\$ 154,366	\$ 146,139
CAP Grant (Marcopa County Human Services)	20,000	20,000	20,000
Community Development Grants	2,631,340	548,816	2,631,340
Youth Program Grants	554,640	42,144	703,215
Other Grants	597,000	90,501	871,639
	\$ 3,949,119	\$ 855,827	\$ 4,372,333
Total Special Revenue Funds	\$ 5,380,178	\$ 1,246,314	\$ 5,837,753
CAPITAL PROJECTS FUNDS			
Capital Projects Fund	\$	\$ 8,144	\$
Impact Fee Fund		3,695	
	\$	\$ 11,839	\$
Total Capital Projects Funds	\$	\$ 11,839	\$
ENTERPRISE FUNDS			
Sewer Enterprise Fees	\$ 77,000	\$ 81,122	\$ 76,000
Tianguis Enterprise Rents	105,602	141,411	117,708
Refuse Collection Fees	333,003	319,636	333,003
	\$ 515,605	\$ 542,169	\$ 526,711
Total Enterprise Funds	\$ 515,605	\$ 542,169	\$ 526,711
TOTAL ALL FUNDS	\$ 12,794,183	\$ 5,953,792	\$ 13,531,258

* 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 GUADALUPE
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund				442,120
Total General Fund	\$	\$	\$	\$ 442,120
SPECIAL REVENUE FUNDS				
Senior Center (Area Agency on Aging)	\$	\$	\$ 78,918	\$
Community Action Program			71,524	
Total Special Revenue Funds	\$	\$	\$ 150,442	\$
DEBT SERVICE FUNDS				
Municipal Property Corporation	\$	\$	\$ 291,678	\$
Total Debt Service Funds	\$	\$	\$ 291,678	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 442,120	\$ 442,120

TOWN OF GUADALUPE
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Mayor & Council	\$ 35,051	\$	\$ 32,753	\$ 42,785
Municipal Court	180,000		202,044	276,588
Town Manager	48,187		34,105	118,572
Finance Department	112,565		109,050	137,852
Town Clerk	49,577		39,464	83,566
Community Development Department	14,841		29,783	56,930
Building Inspection Department	26,912		29,027	11,995
Building Maintenance Department	67,957		88,763	78,857
Fire Department	1,269,350		924,832	1,438,469
Cemetery Department	13,613		12,273	14,599
Parks Department	79,436		92,036	134,875
Youth Recreation	4,415		3,107	2,277
Library Building Maintenance	9,280		8,302	9,280
Administration	917,538		265,353	596,328
Town Attorney	98,000		94,481	96,000
Information Technology	21,483		83,532	43,883
Police Department	1,232,169		1,232,425	1,384,193
Capital Outlay	2,468,948		59,375	2,566,000
Contingency				
Total General Fund	\$ 6,649,322	\$	\$ 3,340,705	\$ 7,093,049
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 1,442,563	\$	\$ 365,862	\$ 1,420,549
Local Transportation Asst. Fund	26,167		25,011	27,144
Senior Center Operations	198,576		197,710	225,057
Community Action Program	103,689		92,065	91,524
Community Development	2,631,340		552,271	2,631,340
Youth Programs	500,648		41,796	703,215
Other Grants	597,000		90,465	871,639
Total Special Revenue Funds	\$ 5,499,983	\$	\$ 1,365,180	\$ 5,970,468
DEBT SERVICE FUNDS				
MPC Bond Payments	\$ 318,331	\$	\$ 302,350	\$ 291,678
Total Debt Service Funds	\$ 318,331	\$	\$ 302,350	\$ 291,678
CAPITAL PROJECTS FUNDS				
Capital Projects Fund & Impact Fees	\$ 50,120	\$	\$ 12,002	\$ 64,011
Total Capital Projects Funds	\$ 50,120	\$	\$ 12,002	\$ 64,011
ENTERPRISE FUNDS				
Sewer Enterprise	\$ 125,456	\$	\$ 112,549	\$ 100,267
Tianguis Enterprise	199,622		206,927	198,134
Refuse Collection	296,121		293,632	302,122
Total Enterprise Funds	\$ 621,199	\$	\$ 613,108	\$ 600,523
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 13,138,955	\$	\$ 5,633,345	\$ 14,019,729

* 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 GUADALUPE
Full-Time Employees and Personnel Compensation
Fiscal Year 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	9	\$ 561,122	\$ 110,939	\$ 99,828	\$ 115,824	= \$ 887,713
SPECIAL REVENUE FUNDS	3	\$ 120,306	\$ 13,956	\$ 23,694	\$ 14,130	= \$ 172,086
Highway Users Revenue Fund	1	16,254	1,885	1,723	1,696	21,558
Local Trans. Assistance Fund	4	90,114	9,337	10,399	9,485	119,335
Senior Center	2	55,917	6,486	14,389	5,202	81,994
Com. Action Program						
Youth Programs						
Community Development						
Total Special Revenue Funds	10	\$ 282,591	\$ 31,664	\$ 50,205	\$ 30,513	= \$ 394,973
ENTERPRISE FUNDS	1	\$ 23,211	\$ 2,693	\$ 5,750	\$ 3,904	= \$ 35,558
Sewer Enterprise	2	38,396	4,454	3,823	5,485	52,158
Tianguis Business Complex	3	61,607	7,147	9,573	9,389	= \$ 87,716
Total Enterprise Funds	22	\$ 905,320	\$ 149,750	\$ 159,606	\$ 155,726	= \$ 1,370,402
TOTAL ALL FUNDS						