

**RESOLUTION NO. R2018.14**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GUADALUPE,  
ARIZONA, ADOPTING THE FISCAL YEAR 2018/2019 TOWN BUDGET.**

**WHEREAS**, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Guadalupe Town Council did, on June 28, 2018, 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 the amount if any to be raised by taxation upon real and personal property of the Town of Guadalupe; and

**WHEREAS**, the Town of Guadalupe does not impose a primary property tax and no new taxes are proposed; and

**WHEREAS**, in accordance with said chapter of said title, and following due public notice, the Town Council met on July 26, 2018, 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**, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Guadalupe Town Council would meet on July 26, 2018, at the office of the Council for the purpose of hearing taxpayers; and

**WHEREAS**, it appears that the sums if any 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) and the proposed budget is in compliance with Arizona law.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GUADALUPE, ARIZONA AS FOLLOWS:

That said estimates of revenues and expenditures/expenses shown on the accompanying schedules (Exhibit A), as now increased, reduced, or changed, in the amount of \$11,859,267 are hereby adopted as the budget (Exhibit B) of the Town of Guadalupe for fiscal year 2018/2019.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF GUADALUPE, ARIZONA, THIS 26<sup>th</sup> DAY OF JULY, 2018.

  
Valerie Molina, Mayor

ATTEST:

  
Jeff Kulaga, Town Manager / Clerk

APPROVED AS TO FORM:


  
David Ledyard, Town Attorney

Exhibit A

**OFFICIAL BUDGET FORMS**  
**TOWN OF GUADALUPE-FINAL BUDGET**  
**Fiscal Year 2019**

# **TOWN OF GUADALUPE-FINAL BUDGET**

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**TOWN OF GUADALUPE-FINAL BUDGET**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2019**

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2018 Adopted/Adjusted Budgeted Expenditures/Expenses*	E	5,324,894	6,324,054	289,300	0	0	722,751	0	12,660,999
2018 Actual Expenditures/Expenses**	E	4,574,791	1,327,933	289,300	0	0	548,854	0	6,740,878
2019 Fund Balance/Net Position at July 1***		385,829	0				370,564		756,393
2019 Primary Property Tax Levy	B	0							0
2019 Secondary Property Tax Levy	B								0
2019 Estimated Revenues Other than Property Taxes	C	4,837,333	5,421,788	292,250	0	0	551,503	0	11,102,874
2019 Other Financing Sources	D	0	0	0	0	0	0	0	0
2019 Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019 Interfund Transfers In	D	0	427,885	292,250	0	0	0	0	720,135
2019 Interfund Transfers (Out)	D	486,972	0	0	0	0	233,163	0	720,135
2019 Reduction for Amounts Not Available:									
LESS: Amounts for Future Debt Retirement:									0
									0
									0
									0
2019 Total Financial Resources Available		4,736,190	5,849,673	584,500	0	0	688,904	0	11,859,267
2019 Budgeted Expenditures/Expenses	E	5,223,162	5,421,788	292,250	0	0	922,067	0	11,859,267

**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 expenditure limitation

	2018	2019
1. Budgeted expenditures/expenses	\$ 12,660,999	\$ 11,859,267
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	12,660,999	11,859,267
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 12,660,999	\$ 11,859,267
6. EEC expenditure limitation	\$ 2,351,421	\$ 2,437,053

☐ The 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 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-FINAL BUDGET**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2019**

	<u>2018</u>	<u>2019</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>                    </u>	\$ <u>                    </u>
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)	\$ <u>                    </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>                    </u>	\$ <u>                    </u>
B. Secondary property taxes	\$ <u>                    </u>	\$ <u>                    </u>
C. Total property tax levy amounts	\$ <u>                    </u>	\$ <u>                    </u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>                    </u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>                    </u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>                    </u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>                    </u>	
C. Total property taxes collected	\$ <u>                    </u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>                    </u>	<u>                    </u>
(2) Secondary property tax rate	<u>                    </u>	<u>                    </u>
(3) Total city/town tax rate	<u>                    </u>	<u>                    </u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>                    </u> 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 GUADALUPE-FINAL BUDGET**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Privilege Tax	\$ 1,930,276	\$ 2,275,968	\$ 2,150,000
Occupancy Tax	334,108	406,405	395,164
Franchise Tax	21,000	24,012	24,562
<b>Licenses and permits</b>			
Operating Licenses	20,000	16,962	18,000
Permits	15,000	35,096	75,000
Billboard Revenues	65,000	59,363	57,433
<b>Intergovernmental</b>			
State Sales Tax, Income & Vehicle License	1,795,368	1,662,755	1,724,805
County & City	240,141		
Other Revenue from Government Agencies	981,059	350,000	248,600
<b>Charges for services</b>			
Rents & Concessions		82,752	82,269
Ballfield Fees		2,226	1,500
<b>Fines and forfeits</b>			
Court Fines	46,876	29,759	30,000
<b>Interest on investments</b>			
Interest Earnings	600	10,798	8,000
<b>Miscellaneous</b>			
Miscellaneous	96,268	36,621	22,000
<b>Total General Fund</b>	<b>\$ 5,545,696</b>	<b>\$ 4,992,717</b>	<b>\$ 4,837,333</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 GUADALUPE-FINAL BUDGET**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>SPECIAL REVENUE FUNDS</b>			
HURF Allocation and Interest	\$ 401,820	\$ 409,091	\$ 677,724
State and Federal Grants (Consolidated in FY19)	1,508,000		
LTAF Allocation	\$ 16,296	\$ 16,700	\$ 36,331
Senior Center Grant (Area Agency on Aging)	\$ 146,139	\$ 157,508	\$ 251,763
CAP Grant (Marcopa County Human Services)	235,000	77,942	184,467
Community Development Grants	2,631,340	369,459	1,408,050
Youth Program Grants	311,963		
Tianguis(Mercado) Fund			
Other Grants	691,138	154,636	2,863,453
<b>Total Special Revenue Funds</b>	<b>\$ 5,941,696</b>	<b>\$ 1,185,336</b>	<b>\$ 5,421,788</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.

**DEBT SERVICE FUND**

MPC Debt Service	\$		\$	
	\$		\$	
<b>Total Capital Projects Funds</b>	<b>\$</b>		<b>\$</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.

**ENTERPRISE FUNDS**

Sewer Enterprise Fees	\$ 84,000	\$ 78,804	\$ 84,000
Tianguis (Mercado) Fund	166,208	148,503	144,500
Refuse Collection Fees	323,003	261,903	323,003
	\$ 573,211	\$ 489,210	\$ 551,503
<b>Total Enterprise Funds</b>	<b>\$ 573,211</b>	<b>\$ 489,210</b>	<b>\$ 551,503</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.

**TOTAL ALL FUNDS** \$ 12,060,603 \$ 6,667,263 \$ 10,810,624

\* 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-FINAL BUDGET**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2019**

<b>FUND</b>	<b>OTHER FINANCING 2019</b>		<b>INTERFUND TRANSFERS 2019</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
Senior Center (Area Agency on Aging)	\$	\$	\$	\$ 105,624
Community Action Program				69,467
MPC Debt				292,250
LTAF				19,631
<b>Total General Fund</b>	\$	\$	\$	\$ 486,972
<b>SPECIAL REVENUE FUNDS</b>				
Senior Center (Area Agency on Aging)	\$	\$	\$ 105,624	\$
Community Action Program			69,467	
LTAF			19,631	
HURF			233,163	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 427,885	\$
<b>ENTERPRISE FUNDS</b>				
Sewer Fund	\$	\$	\$	\$ 233,163
<b>Total Enterprise Funds</b>	\$	\$	\$	\$ 233,163
<b>DEBT SERVICE FUNDS</b>				
Municipal Property Corporation	\$	\$	\$ 292,250	\$
<b>Total Debt Service Funds</b>	\$	\$	\$ 292,250	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 720,135	\$ 720,135



**TOWN OF GUADALUPE-FINAL BUDGET**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2019**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2018</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2019</b>
<b>GENERAL FUND</b>				
Mayor & Council	\$ 71,857	\$	\$ 71,923	\$ 74,780
Municipal Court	238,128		216,787	236,014
Town Manager	120,726		103,193	157,699
Finance Department	138,284		149,710	144,062
Town Clerk	33,650		23,434	42,508
Community Development Department	38,102		42,667	39,823
Building Inspection Department	86,360		91,009	91,360
Building Maintenance Department	92,378		94,904	110,312
Fire Department	2,141,873		1,190,147	1,237,189
Cemetery Department	12,149		11,440	12,472
Parks Department	129,339		143,343	140,243
Youth Recreation	2,400			
Library Building Maintenance	10,035		13,019	16,230
Administration	378,256		614,696	712,980
Town Attorney	113,000		107,413	117,000
Information Technology	56,572		40,476	65,510
Police Department	1,661,785		1,660,630	1,776,258
Capital Outlay				
Contingency				248,722
<b>Total General Fund</b>	<b>\$ 5,324,894</b>	<b>\$</b>	<b>\$ 4,574,791</b>	<b>\$ 5,223,162</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$ 2,114,311	\$	\$ 445,135	\$ 677,724
Local Transportation Asst. Fund	32,366		34,347	36,331
Senior Center Operations	241,309		195,741	251,763
Community Action Program	301,627		128,615	184,467
Community Development	2,631,340		369,459	1,408,050
Youth Programs	311,963			
Tianguis (Mercado)				
Other Grants	691,138		154,636	2,863,453
<b>Total Special Revenue Funds</b>	<b>\$ 6,324,054</b>	<b>\$</b>	<b>\$ 1,327,933</b>	<b>\$ 5,421,788</b>
<b>DEBT SERVICE FUNDS</b>				
MPC Bond Payments	\$ 289,300	\$	\$ 289,300	\$ 292,250
<b>Total Debt Service Funds</b>	<b>\$ 289,300</b>	<b>\$</b>	<b>\$ 289,300</b>	<b>\$ 292,250</b>
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Sewer Enterprise	\$ 174,631	\$	\$ 76,337	\$ 416,238
Tianguis (Mercado) Enterprise	212,776		146,056	154,851
Refuse Collection	335,344		326,461	350,978
<b>Total Enterprise Funds</b>	<b>\$ 722,751</b>	<b>\$</b>	<b>\$ 548,854</b>	<b>\$ 922,067</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>\$ 12,660,999</b>	<b>\$</b>	<b>\$ 6,740,878</b>	<b>\$ 11,859,267</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 GUADALUPE-FINAL BUDGET**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2019**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2019</b>	<b>Employee Salaries and Hourly Costs 2019</b>	<b>Retirement Costs 2019</b>	<b>Healthcare Costs 2019</b>	<b>Other Benefit Costs 2019</b>	<b>Total Estimated Personnel Compensation 2019</b>
<b>GENERAL FUND</b>	18	\$ 1,136,082	\$ 176,512	\$ 105,637	\$ 128,933	\$ 1,547,164
<b>SPECIAL REVENUE FUNDS</b>						
Highway Users Revenue Fund	6	\$ 140,088	\$ 11,337	\$ 20,970	\$ 22,401	\$ 194,797
Local Trans. Assistance Fund	1	21,530	2,444	2,055	2,615	28,644
Senior Center	4	112,484	10,951	12,339	12,325	148,100
Com. Action Program	3	66,963	7,902	12,022	6,516	93,402
<b>Total Special Revenue Funds</b>	14	\$ 341,065	\$ 32,634	\$ 47,387	\$ 43,858	\$ 464,943
<b>ENTERPRISE FUNDS</b>						
Sewer Enterprise	1	\$ 50,941	\$ 6,011	\$ 10,927	\$ 9,568	\$ 77,447
Tianguis (Mercado) Fund	1	15,914	1,878	1,016	2,655	21,463
<b>Total Enterprise Funds</b>	2	\$ 66,855	\$ 7,889	\$ 11,942	\$ 12,223	\$ 98,909
<b>TOTAL ALL FUNDS</b>	34	\$ 1,544,002	\$ 217,035	\$ 164,966	\$ 185,014	\$ 2,111,016