

**RESOLUTION NO. R2023.10**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GUADALUPE,  
ARIZONA, ADOPTING THE FISCAL YEAR 2023/2024 TOWN BUDGET WHICH  
TOTALS \$13,035,409**

**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 May 25, 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 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 June 22, 2023, 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 June 22, 2023, 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 (Schedule A), totaling \$13,035,409 are hereby adopted as the annual budget of the Town of Guadalupe for fiscal year 2023/2024.

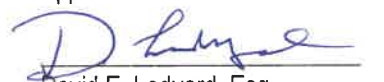
PASSED AND ADOPTED by the Town Council of the Town of Guadalupe, Arizona, this 22<sup>nd</sup> day of June, 2023.

  
Valerie Molina, Mayor

ATTEST:

  
Jeff Kulaga  
Town Manager/Clerk

Approved as to Form:

  
David E. Ledyard, Esq.  
FAITH, LEDYARD & FAITH, PLC  
Town Attorneys

**Official Budget Forms**  
**Town of Guadalupe-Final Budget**  
**Fiscal year 2024**

# **Town of Guadalupe-Final Budget**

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**Town of Guadalupe-Final Budget**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2024**

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		
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	6,391,020	8,192,297	314,537	0	0	1,259,645	0	16,157,499
2023	Actual expenditures/expenses**	E	2	5,823,311	3,730,875	0	0	0	663,535	0	10,217,721
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	5,214,973	1,325,338	0	0	0	1,042,451	0	7,582,762
2024	Primary property tax levy	B	4	0							0
2024	Secondary property tax levy	B	5								0
2024	Estimated revenues other than property taxes	C	6	6,978,743	2,501,615	0	2,218,011	0	642,051	0	12,340,420
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	0	344,052	0	467,476	0	0	0	811,528
2024	Interfund Transfers (out)	D	10	811,528	0	0	0	0	0	0	811,528
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects		11								0
	Maintained for future financial stability										0
											0
2024	Total financial resources available		12	11,382,188	4,171,005	0	2,685,487	0	1,684,502	0	19,923,182
2024	Budgeted expenditures/expenses	E	13	7,357,810	2,792,211	0	2,218,011	0	667,377	0	13,035,409

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

	2023	2024
\$ 16,157,499	\$ 16,157,499	\$ 13,035,409
16,157,499	16,157,499	13,035,409
\$ 16,157,499	\$ 16,157,499	\$ 13,035,409
\$	\$	\$

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).

**Town of Guadalupe-Final Budget  
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>			
Privilege Tax	\$ 3,296,500	\$ 3,681,353	\$ 3,644,278
Occupancy Tax		24,878	
Franchise Tax	26,437	19,227	21,015
<b>Licenses and permits</b>			
Operating Licenses	17,407	17,790	17,287
Permits	42,000	49,163	54,970
Billboard Revenues	65,897	64,800	479,692
<b>Intergovernmental</b>			
State Sales Tax, Income & Vehicle License	1,771,409	2,008,508	2,347,919
Other Revenue from Government Agencies	127,200	204,570	158,128
Wildland Fires	60,000		100,000
<b>Charges for services</b>			
Rents & Concessions	109,956	81,932	95,589
Permitting Fees	14,955	17,976	16,433
Event Revenue	10,000	13,600	10,000
<b>Interest on investments</b>			
Interest Earnings	2,232	84,396	33,432
<b>Total General Fund</b>	<b>\$ 5,543,993</b>	<b>\$ 6,268,193</b>	<b>\$ 6,978,743</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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Special revenue funds</b>			
HURF Allocation and Interest	\$ 400,930	\$ 736,199	\$ 524,811
LTAF Allocation	13,445	46,062	51,353
Senior Center Grant (Area Agency on Aging)	147,986	277,842	319,708
CAP Grant (Marcopa County Human Services)	112,255	192,928	200,601
PYT/Covid Grant Funding			
AZ Cares	1,107,311	1,107,311	
Other Grants	4,212,000	157,500	1,405,142
<b>Total Special Revenue Funds</b>	<b>\$ 5,993,927</b>	<b>\$ 2,517,842</b>	<b>\$ 2,501,615</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.

**Capital projects funds**

**Highline Canal Path Lighting Replacement**

FED CPF	\$	\$	\$ 501,824
SRP Aesthetic Fund			305,300
Town General Fund Transfer			252,476
	\$	\$	\$ 1,059,600

**Town Sewerline Renovations**

FED CPF	\$	\$	\$
County CDBG			550,275
Town General Fund Transfer			
Town Sewer Fund Transfer			
	\$	\$	\$ 550,275

**Solares Neighborhood Streetlight Replacement**

County CDBG	\$	\$	\$
SRP Aesthetic Fund			
Town General Fund Transfer			
	\$	\$	\$

**Neighborhood 14 Streetlight Replacement**

Town General Fund Transfer	\$	\$ 55,000	\$ 25,000
	\$	\$ 55,000	\$ 25,000

**Highline Canal Sidewalk Project**

SRP Aesthetic Fund	\$	\$	\$ 180,600
	\$	\$	\$ 180,600

**Guadalupe Road Repaving & Pedestrian Improvements**

FED CPF	\$	\$	\$
	\$	\$	\$

**Fire Station Flood Control Project**

FCMCD	\$	\$	\$ 212,536
Town General Fund Transfer			60,000
	\$	\$	\$ 272,536

**6840 Land Purchase W/GCDC**

Town General Fund Transfer	\$	\$	\$ 75,000
	\$	\$	\$ 75,000

**Cemetery Gate, Walls, Ramada**

**Town of Guadalupe-Final Budget  
Revenues other than property taxes  
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Town General Fund Transfer	\$ _____	\$ _____	\$ 35,000
	\$ _____	\$ _____	\$ 35,000
<b>PW Truck Replacement</b>			
Town General Fund Transfer	\$ _____	\$ _____	\$ 20,000
	\$ _____	\$ _____	\$ 20,000
<b>Total capital projects funds</b>	\$ _____	\$ 55,000	\$ 2,218,011

\* 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	\$ 84,920	\$ 92,487	\$ 85,215
Tianguis Enterprise Rents	140,994	175,157	165,597
Refuse Collection Fees	354,820	403,366	391,239
<b>Total Enterprise Funds</b>	\$ 580,734	\$ 671,010	\$ 642,051
<b>Total all funds</b>	\$ 12,118,654	\$ 9,512,045	\$ 12,340,420

\* 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 2024**

<b>Fund</b>	<b>Other financing 2024</b>		<b>Interfund transfers 2024</b>	
	<b>Sources</b>	<b>(Uses)</b>	<b>In</b>	<b>(Out)</b>
<b>General Fund</b>				
Senior Center (Area Agency on Aging)	\$	\$	\$	\$ 171,594
Community Action Program				31,747
Highway Users Revenue Fund				102,754
Local Transportation Asst. Fund				37,957
Capital Improvement Program (CIP)				467,476
<b>Total General Fund</b>	\$	\$	\$	\$ 811,528
<b>Special revenue funds</b>				
Senior Center (Area Agency on Aging)	\$	\$	\$ 171,594	\$
Community Action Program			31,747	
Highway Users Revenue Fund			102,754	
Local Transportation Asst. Fund			37,957	
Grant Fund				
<b>Total Special Revenue Funds</b>	\$	\$	\$ 344,052	\$
<b>Capital projects funds</b>				
Highline Canal Path Lighting Replacement	\$	\$	\$ 252,476	\$
Neighborhood 14 Streetlight Replacement			25,000	
Fire Station Flood Control Project			60,000	
6840 Land Purchase W/GCDC			75,000	
Cemetery Gate, Wall & Ramada			35,000	
PW Truck Replacement			20,000	
<b>Total Capital Project Fund</b>	\$	\$	\$ 467,476	\$
<b>Total all funds</b>	\$	\$	\$ 811,528	\$ 811,528



**Town of Guadalupe-Final Budget  
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>				
Mayor & Council	\$ 65,074	\$	\$ 64,111	\$ 65,030
Town Manager	260,578		244,637	393,222
Finance Department	168,074		184,564	172,232
Town Clerk	50,324		54,911	86,660
Community Development	216,721		208,379	389,478
Building Maintenance	116,012		124,161	149,268
Fire Department	1,746,654		1,990,825	1,967,339
Cemetery Department	20,373		20,799	18,713
Parks Department	199,872		182,368	201,821
Library Building Maintenance	23,135		9,142	9,451
Administration	199,949		131,236	206,313
Transfers to Other Funds	1,187,569		594,665	811,528
Town Attorney	111,541		62,868	193,337
Information Technology	137,919		135,101	144,435
Police Department	1,540,377		1,797,931	2,548,983
Capital Outlay	346,848		17,613	
<b>Total General Fund</b>	<b>\$ 6,391,020</b>	<b>\$</b>	<b>\$ 5,823,311</b>	<b>\$ 7,357,810</b>
<b>Special revenue funds</b>				
Highway User Revenue Fund	\$ 948,558	\$	\$ 736,199	\$ 524,811
Local Transportation Asst. Fund	42,162		46,062	51,353
Senior Center Operations	280,929		277,842	319,708
Community Action Program	275,999		192,928	200,601
PYT/Covid Grant Funding	1,107,288		1,360,139	
AZ Cares	1,226,813		932,669	290,596
Other Grants	4,310,548		185,036	1,405,142
<b>Total special revenue funds</b>	<b>\$ 8,192,297</b>	<b>\$</b>	<b>\$ 3,730,875</b>	<b>\$ 2,792,211</b>
<b>Debt service funds</b>				
MPC Bond Payments	\$ 314,537	\$	\$	\$
<b>Total debt service funds</b>	<b>\$ 314,537</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Capital projects funds</b>				

**Town Hall Roof**

Town General Fund Transfer	\$	\$	\$	179,550	\$	25,000
	\$	\$	\$	179,550	\$	25,000

**Highline Canal Path Lighting Replacement**

FED CPF	\$	\$	\$		\$	501,824
SRP Aesthetic Fund						305,300
Town General Fund Transfer						252,476
	\$	\$	\$		\$	1,059,600

**Town Sewerline Renovations**

FED CPF	\$	\$	\$		\$	
County CDBG						550,275
Town General Fund Transfer						
Town Sewer Fund Transfer						
	\$	\$	\$		\$	550,275

**Solares Neighborhood Streetlight Replacement**

County CDBG		\$	\$		\$	
SRP Aesthetic Fund						
Town General Fund Transfer						
		\$	\$		\$	

**Neighborhood 14 Streetlight Replacement**

Town General Fund Transfer	\$	\$	\$	55,000	\$	25,000
	\$	\$	\$	55,000	\$	25,000

**Highline Canal Sidewalk Project**

SRP Aesthetic Fund	\$	\$	\$		\$	180,600
	\$	\$	\$		\$	180,600

**Guadalupe Road Repaving & Pedestrian Improvements**

FED CPF	\$	\$	\$		\$	
	\$	\$	\$		\$	

**Fire Station Flood Control Project**

FCMCD	\$	\$	\$		\$	212,536
Town General Fund Transfer						60,000
	\$	\$	\$		\$	272,536

**6840 Land Purchase W/GCDC**

Town General Fund Transfer	\$	\$	\$		\$	75,000
	\$	\$	\$		\$	75,000

**Cemetery Gate, Walls, Ramada**

Town General Fund Transfer	\$	\$	\$		\$	35,000
	\$	\$	\$		\$	35,000

**PW Truck Replacement**

Town General Fund Transfer	\$	\$	\$		\$	20,000
	\$	\$	\$		\$	20,000

<b>Total capital projects funds</b>	\$	\$	\$	234,550	\$	2,218,011
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\* 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.

**Enterprise funds**

Sewer Enterprise	\$	<u>693,219</u>	\$	<u>        </u>	\$	<u>118,103</u>	\$	<u>130,635</u>
Tianguis Enterprise		<u>190,757</u>		<u>        </u>		<u>168,226</u>		<u>192,626</u>
Refuse Collection		<u>375,669</u>		<u>        </u>		<u>377,206</u>		<u>344,116</u>
<b>Total enterprise funds</b>	\$	<u>1,259,645</u>	\$	<u>        </u>	\$	<u>663,535</u>	\$	<u>667,377</u>
<b>Total all funds</b>	\$	<u>16,157,499</u>	\$	<u>        </u>	\$	<u>10,452,271</u>	\$	<u>13,035,409</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.

**Town of Guadalupe-Final Budget**  
**Full-time employees and personnel compensation**  
**Fiscal year 2024**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
<b>General Fund</b>	23	\$ 1,471,864	\$ 337,514	\$ 221,970	\$ 199,176	\$ 2,230,524
<b>Special Revenue Funds</b>						
Highway Users Revenue Fund	6	\$ 206,130	\$ 21,454	\$ 38,583	\$ 28,036	\$ 294,202
Local Trans. Assistance Fund	1	30,550	3,791	2,827	3,166	40,335
Senior Center	3	162,917	20,218	27,143	15,205	225,484
Comm. Action Program	3	125,106	15,526	30,677	11,304	182,613
Grant Fund	1	19,136			1,539	20,675
<b>Total Special Revenue Funds</b>	14	\$ 543,839	\$ 60,989	\$ 99,231	\$ 59,250	\$ 763,309
<b>Enterprise Funds</b>						
Tianguis Commercial Center	1	\$ 55,004	\$ 6,826	\$ 15,551	\$ 6,100	\$ 83,481
Waste Water/Sewer	1	44,854	5,566	9,721	5,819	65,960
Refuse	1	9,021	1,120	2,827	762	13,730
<b>Total Enterprise Funds</b>	3	\$ az leaaz	\$ 13,512	\$ 28,099	\$ 12,681	\$ 163,172
<b>Total all Funds</b>	40	\$ #VALUE!	\$ 412,015	\$ 349,300	\$ 271,107	\$ 3,157,004