

RESOLUTION NO. 1130-14

A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE CITY OF PAGE, COCONINO COUNTY, ARIZONA, ADOPTING A PRELIMINARY BUDGET FOR THE FISCAL YEAR 2014-2015.

WHEREAS, in accordance with the provisions of Title 42 Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City Council is required to adopt a preliminary budget for the City of Page, on or before the third Monday of July, 2014, establishing the different amounts required to meet the public expenses for the ensuing year, also an estimate of receipts from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property within the City of Page; and

WHEREAS, in accordance with said chapter of said title, the City Council has made an estimate of the different amounts as required by said section of said code and further the City Council has determined that no amount is necessary to be raised by taxation upon real and personal property within the City of Page; and

WHEREAS, certain projects and programs overlap budget years, and the Finance Director is directed to adjust budgets between years to reflect the overlap as verified by the external City Auditors; and

WHEREAS, the enterprise funds use depreciation expense rather than principle for budget purposes and the Finance Director is directed to make adjustments to reflect budgets on a non-cash basis as verified by the external City Auditors.

NOW, THEREFORE, BE IT RESOLVED BY the Mayor and City Council of the City of Page, Arizona, that the said estimates as shown on attached Schedule A-G are hereby adopted as the preliminary budget of the City of Page for the fiscal year 2014-2015.

PASSED AND ADOPTED BY THE MAYOR AND COMMON COUNCIL OF THE CITY OF PAGE, COCONINO COUNTY, ARIZONA this 25th day of June, 2014, by the following vote:

Ayes	<u>17</u>
Nays	<u>0</u>
Abstentions	<u>0</u>
Absent	<u>0</u>

CITY OF PAGE

By William R. Durb
Mayor

ATTEST:

Kim L. Larson
CITY CLERK

APPROVED AS TO FORM:

[Signature]
CITY ATTORNEY

CITY OF PAGE
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	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	\$ 11,063,304	\$ 9,157,700	\$ 4,233,465	Primary:	\$ 10,672,728	\$	\$	\$ 21,000	\$ 1,470,153	\$ 13,457,040	\$ 11,353,568
2. Special Revenue Funds				Secondary:							
3. Debt Service Funds Available	3,460,252	1,484,962	2,840,313		1,701,592			722,540	103,540	5,160,905	2,911,134
	1,286,250	1,271,000	253,530		350,050			1,540,750	250,000	1,894,330	1,640,750
4. Less: Amounts for Future Debt Retirement			253,530							253,530	
5. Total Debt Service Funds	1,286,250	1,271,000			350,050			1,540,750	250,000	1,640,800	1,640,750
6. Capital Projects Funds	2,077,274	185,000	368,915		2,922,150			112,000	200,000	3,203,065	2,922,150
7. Permanent Funds	48,000	24,500	833,690		90,600					924,290	158,700
8. Enterprise Funds Available	14,987,332	13,695,154	20,082,240		13,402,056				372,597	33,111,699	14,074,128
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	14,987,332	13,695,154	20,082,240		13,402,056				372,597	33,111,699	14,074,128
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 32,922,412	\$ 25,818,316	\$ 28,358,623	\$	\$ 29,139,176	\$	\$	\$ 2,396,290	\$ 2,396,290	\$ 57,497,799	\$ 33,060,430

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	\$ 32,922,412	\$ 33,060,430
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	32,922,412	33,060,430
4. Less: estimated exclusions	6,826,785	8,367,823
5. Amount subject to the expenditure limitation	\$ 26,095,627	\$ 24,692,607
6. EEC or voter-approved alternative expenditure limitation	\$ 30,801,352	\$ 30,709,606

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).

CITY OF PAGE
Revenues Other Than Property Taxes
Fiscal Year 2015

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2014</u>	<u>ACTUAL REVENUES* 2014</u>	<u>ESTIMATED REVENUES 2015</u>
GENERAL FUND			
Local taxes			
<u>City Sales Tax</u>	\$ 6,500,000	\$ 7,700,000	\$ 6,800,000
Licenses and permits			
<u>Franchise Fees</u>	262,000	246,000	257,000
<u>Licenses & Permits</u>	94,750	120,000	93,750
Intergovernmental			
<u>State Sales Tax</u>	626,196	627,000	654,827
<u>Vehicle License Tax</u>	292,604	275,000	310,390
<u>State Shared Revenue</u>	808,511	808,000	877,243
<u>Miscellaneous County Revenue</u>	201,075	200,750	329,051
Charges for services			
<u>City Services</u>	199,335	250,000	242,467
<u>Property Leases</u>	38,000	50,000	54,000
<u>Rescue Services</u>	852,000	580,000	677,000
Fines and forfeits			
<u>Court Fines</u>	320,000	275,000	323,000
<u>Library Services</u>	24,000	25,500	24,000
Interest on investments			
<u>Interest</u>	5,000	3,500	5,000
Miscellaneous			
<u>Miscellaneous Revenue</u>	25,000	10,000	25,000
Total General Fund	\$ 10,248,471	\$ 11,170,750	\$ 10,672,728

* 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 OF PAGE
Revenues Other Than Property Taxes
Fiscal Year 2015

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2014</u>	<u>ACTUAL REVENUES* 2014</u>	<u>ESTIMATED REVENUES 2015</u>
PERMANENT FUNDS			
<u>Fire Pension</u>	\$ <u>31,300</u>	\$ <u>45,000</u>	\$ <u>60,600</u>
<u>Cemetery</u>	<u>33,000</u>	<u>31,000</u>	<u>30,000</u>
Total Permanent Funds	\$ <u>64,300</u>	\$ <u>76,000</u>	\$ <u>90,600</u>
ENTERPRISE FUNDS			
<u>Electric</u>	<u>8,814,365</u>	<u>8,559,518</u>	<u>8,821,365</u>
<u>Water</u>	<u>\$ 1,945,200</u>	<u>\$ 1,761,564</u>	<u>\$ 1,943,400</u>
<u>Sewer</u>	<u>1,549,000</u>	<u>1,392,370</u>	<u>1,778,097</u>
<u>Refuse</u>	<u>720,438</u>	<u>711,493</u>	<u>859,194</u>
Total Enterprise Funds	\$ <u>13,029,003</u>	\$ <u>12,424,945</u>	\$ <u>13,402,056</u>
TOTAL ALL FUNDS	\$ <u>29,659,981</u>	\$ <u>26,309,089</u>	\$ <u>29,139,176</u>

* 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 OF PAGE
Other Financing Sources/Uses and Intfund Transfers
Fiscal Year 2015**

GENERAL FUND		OTHER FINANCING		INTERFUND TRANSFERS	
FUND		2015		2015	
		SOURCES	<USES>	IN	<OUT>
Debt Service	\$ 718,153				
Tourism	340,000				
Capital Projects	112,000				
Miscellaneous Grants					
Hwy User	300,000				
Total General Fund	\$ 1,470,153				
SPECIAL REVENUE FUNDS					
Tourism	\$ 340,000				
Hwy User	340,000				
Miscellaneous Grants	300,000				
Donation Fund	20,500				
Transient Fund	62,040				
Community Center Donation Fund	2,250				
Youth Center Donation Fund	40,000				
Fire Donations Fund	7,560				
Project Graduation Fund	180				
Police Dept Grants	8,050				
Library Grant Fund	500				
Library Donation Fund	25,000				
4,000					
Total Special Revenue Funds	\$ 722,540				
DEBT SERVICE FUNDS					
Debt Service	\$ 1,540,750				
Land	1,540,750				
Total Debt Service Funds	\$ 1,540,750				
CAPITAL PROJECTS FUNDS					
Airport	\$ 200,000				
Future Capital Purchases	112,000				
Total Capital Projects Funds	\$ 112,000				
PERMANENT FUNDS					
Total Permanent Funds	\$				
ENTERPRISE FUNDS					
Sewer	\$ 228,597				
Refuse	144,000				
Total Enterprise Funds	\$ 372,597				
INTERNAL SERVICE FUNDS					
Total Internal Service Funds	\$				
TOTAL ALL FUNDS					
	\$ 2,396,290				
	\$ 2,396,290				

CITY OF PAGE
Expenditures/Expenses by Fund
Fiscal Year 2015

<u>FUND/DEPARTMENT</u>	<u>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014</u>	<u>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2014</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2015</u>
GENERAL FUND				
General Government	\$ 3,744,838	\$	\$ 2,216,700	\$ 4,284,556
City Council	75,945		74,000	83,503
Police Department	2,845,952		2,513,000	2,853,024
Fire Department	1,828,073		1,725,000	1,848,792
City Services	647,270		816,000	1,278,067
Public Works	881,236		810,000	905,626
Golf Course	100,500		70,000	100,000
Interfund Transfer Expenses	939,490		933,000	
Total General Fund	\$ 11,063,304	\$	\$ 9,157,700	\$ 11,353,568
SPECIAL REVENUE FUNDS				
Highway User	\$ 1,067,899	\$	\$ 500,000	\$ 1,527,612
Substance Abuse	46,000		7,900	12,000
Airport/Airport Events	522,891		300,040	341,150
Tourism/Balloon Regatta	552,075		345,450	569,600
Grants/Donations	1,241,387		323,557	430,772
JCEF Expenses	30,000		8,015	30,000
Total Special Revenue Funds	\$ 3,460,252	\$	\$ 1,484,962	\$ 2,911,134
DEBT SERVICE FUNDS				
Debt Service	\$ 1,286,250	\$	\$ 1,271,000	\$ 1,640,750
Total Debt Service Funds	\$ 1,286,250	\$	\$ 1,271,000	\$ 1,640,750
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 1,827,274	\$	\$ 185,000	\$ 2,922,150
Land	250,000			
Total Capital Projects Funds	\$ 2,077,274	\$	\$ 185,000	\$ 2,922,150
PERMANENT FUNDS				
Fire Pension	\$ 22,500	\$	\$ 9,500	\$ 62,700
Cemetery	25,500		15,000	96,000
Total Permanent Funds	\$ 48,000	\$	\$ 24,500	\$ 158,700
ENTERPRISE FUNDS				
Electric/Water/Sewer/Refuse	\$ 14,987,332	\$	\$ 13,695,154	\$ 14,074,128
Total Enterprise Funds	\$ 14,987,332	\$	\$ 13,695,154	\$ 14,074,128
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 32,922,412	\$	\$ 25,818,316	\$ 33,060,430

* 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 OF PAGE
Expenditures/Expenses by Department
Fiscal Year 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
City Manager	\$ 228,877	\$	\$ 221,000	\$ 438,352
Mayor & Council	75,945		74,000	83,503
City Clerk	173,309		83,500	127,964
City Attorney	201,590		167,000	175,940
Interfund Transfers	939,490		933,000	
Page Adult Comm Center	152,027		96,000	86,406
General Services	1,948,827		1,060,000	2,719,120
Patrol	1,868,723		1,655,000	1,950,684
Communications	468,576		430,000	454,040
Community Resource	115,604		78,000	113,134
Investigations	393,049		350,000	335,166
Fire Department	1,828,073		1,725,000	1,848,792
Human Resource/Risk Mgt	88,488		75,000	99,774
Finance	327,332		318,500	330,778
Magistrate	394,653		258,000	394,448
Library	288,757		285,000	536,313
Planning & Zoning	4,000		2,500	2,600
Building Safety	71,378		74,500	77,172
Central Garage	315,454		285,000	306,670
Information Technology	312,762		285,000	351,628
Building Maintenance	292,475		260,000	322,346
Engineering	65,000		6,700	41,000
Parks Maintenance	273,307		265,000	276,610
Recreation	135,108		100,000	181,128
Golf Course Maintenance	100,500		70,000	100,000
Department Total	\$ 11,063,304	\$	\$ 9,157,700	\$ 11,353,568
HIGHWAY USER FUND				
General Fund	\$ 1,098,810	\$	\$ 500,000	\$ 1,527,612
Department Total	\$ 1,098,810	\$	\$ 500,000	\$ 1,527,612
SUBSTANCE ABUSE FUND				
Substance Abuse	\$ 46,000	\$	\$ 7,900	\$ 12,000
Department Total	\$ 46,000	\$	\$ 7,900	\$ 12,000
TRANSIENT FUND				
Transient Funds	\$ 300	\$	\$	\$
Department Total	\$ 300	\$	\$	\$

* 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 OF PAGE
Expenditures/Expenses by Department
Fiscal Year 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
COMM CENTER DONATION FUND				
Comm Ctr Donation Funds	20,000		3,700	
Department Total	\$ 20,000	\$	\$ 3,700	\$
PAGE YOUTH CENTER FUND				
Page Youth Center Fund	\$ 7,000	\$	\$ 132	\$
Department Total	\$ 7,000	\$	\$ 132	\$
DEBT SERVICE FUND				
Debt Service Fund	\$ 1,286,250	\$	\$ 1,271,000	\$ 1,640,750
Department Total	\$ 1,286,250	\$	\$ 1,271,000	\$ 1,640,750
FIRE DONATION FUND				
Fire Donation Fund	2,500		270	
Department Total	\$ 2,500	\$	\$ 270	\$
PROJECT GRADUATION FUND				
Project Graduation	\$ 6,000	\$	\$ 6,000	\$
Department Total	\$ 6,000	\$	\$ 6,000	\$
POLICE GRANTS				
Police Grants	\$ 104,000	\$	\$ 65,865	\$
Department Total	\$ 104,000	\$	\$ 65,865	\$
SRO GRANT FUND				
SRO Grants	53,000		29,495	
Department Total	\$ 53,000	\$	\$ 29,495	\$
MISCELLANEOUS GRANTS				
Miscellaneous Grants	\$ 766,865	\$	\$ 47,000	\$ 371,865
Department Total	\$ 766,865	\$	\$ 47,000	\$ 371,865
LIBRARY DONATIONS FUND				
Library Donations	\$ 30,000	\$	\$ 1,800	\$
Department Total	\$ 30,000	\$	\$ 1,800	\$
LIBRARY GRANTS FUNDS				
Library Grants	\$ 251,722	\$	\$ 162,500	\$ 5,607
Department Total	\$ 251,722	\$	\$ 162,500	\$ 5,607
JCEF FUND				
JCEF Expenses	30,000		8,015	30,000
Department Total	\$ 30,000	\$	\$ 8,015	\$ 30,000
DONATION FUNDS				
Donation Account Expenses	\$ 6,800	\$	\$ 6,795	\$ 53,300
Department Total	\$ 6,800	\$	\$ 6,795	\$ 53,300

* 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 OF PAGE
Expenditures/Expenses by Department
Fiscal Year 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
CAPITAL PROJECTS FUND				
Federal Grants	\$ 1,827,274	\$	\$ 185,000	\$ 2,922,150
Department Total	<u>\$ 1,827,274</u>	<u>\$</u>	<u>\$ 185,000</u>	<u>\$ 2,922,150</u>
BALLOON REGATTA FUND				
Balloon Regatta	26,075		25,450	29,600
Department Total	<u>\$ 26,075</u>	<u>\$</u>	<u>\$ 25,450</u>	<u>\$ 29,600</u>
TOURISM PROMOTION FUND				
Tourism Promotion	\$ 526,000	\$	\$ 320,000	\$ 540,000
Department Total	<u>\$ 526,000</u>	<u>\$</u>	<u>\$ 320,000</u>	<u>\$ 540,000</u>
AIRPORT FUND				
Airport	\$ 514,860	\$	\$ 293,000	\$ 334,150
Department Total	<u>\$ 514,860</u>	<u>\$</u>	<u>\$ 293,000</u>	<u>\$ 334,150</u>
AIRPORT EVENTS FUND				
Airport Events	8,031		7,040	7,000
Department Total	<u>\$ 8,031</u>	<u>\$</u>	<u>\$ 7,040</u>	<u>\$ 7,000</u>
LAND FUND				
Land	\$ 250,000	\$	\$	\$
Department Total	<u>\$ 250,000</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
CEMETERY FUND				
Cemetery	\$ 25,500	\$	\$ 15,000	\$ 96,000
Department Total	<u>\$ 25,500</u>	<u>\$</u>	<u>\$ 15,000</u>	<u>\$ 96,000</u>
FIRE PENSION FUND				
Volunteer Fire Pension	22,500		9,500	62,700
Department Total	<u>\$ 22,500</u>	<u>\$</u>	<u>\$ 9,500</u>	<u>\$ 62,700</u>
PAGE ELECTRIC UTILITY FUND				
Electric	\$ 10,909,500	\$	\$ 9,997,446	\$ 10,032,000
Department Total	<u>\$ 10,909,500</u>	<u>\$</u>	<u>\$ 9,997,446</u>	<u>\$ 10,032,000</u>
PAGE WATER UTILITY FUND				
Water	\$ 1,972,906	\$	\$ 1,797,667	\$ 1,963,706
Department Total	<u>\$ 1,972,906</u>	<u>\$</u>	<u>\$ 1,797,667</u>	<u>\$ 1,963,706</u>
PAGE SEWER UTILITY FUND				
Sewer	\$ 1,466,926	\$	\$ 1,280,461	\$ 1,435,896
Department Total	<u>\$ 1,466,926</u>	<u>\$</u>	<u>\$ 1,280,461</u>	<u>\$ 1,435,896</u>
PAGE REFUSE UTILITY FUND				
Refuse	638,000		619,580	642,526
Department Total	<u>\$ 638,000</u>	<u>\$</u>	<u>\$ 619,580</u>	<u>\$ 642,526</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 OF PAGE
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	95	\$ 4,708,711	\$ 660,256	\$ 988,545	\$ 507,256	\$ 6,864,768
SPECIAL REVENUE FUNDS						
Highway User Fund	4	\$ 226,230	\$ 23,737	\$ 40,170	\$ 42,335	\$ 332,472
Tourism Fund	1	62,500	7,250	14,775	6,360	90,885
Total Special Revenue Funds	5					\$ 423,357
DEBT SERVICE FUNDS						
Total Debt Service Funds						
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds						
PERMANENT FUNDS						
Total Permanent Funds						
ENTERPRISE FUNDS						
Electric	19	\$ 1,317,307	\$ 151,068	\$ 189,000	\$ 175,774	\$ 1,833,149
Water	11	467,305	54,207	91,958	52,976	666,446
Sewer	8	271,815	31,454	87,298	39,237	429,804
Total Enterprise Funds	38	\$ 2,056,427	\$ 236,729	\$ 368,256	\$ 267,987	\$ 2,929,399
TOTAL ALL FUNDS	138	\$ 6,765,138	\$ 896,985	\$ 1,356,801	\$ 775,243	\$ 10,217,524