

OFFICIAL BUDGET FORMS

CITY OF SEDONA

Fiscal Year 2015

These budget schedules are intended to provide the reader with a brief overview of the City of Sedona's Budget for the upcoming year. The Office of the Auditor General has developed the format of these schedules in accordance with Arizona Revised Statutes (ARS 42-17101 and 42-17102). As noted below, Schedule B is not included because the City of Sedona does not levy a property tax.

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information *Not included as not applicable to Sedona*

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department

Schedule G—Full-Time Employees and Personnel Compensation

CITY OF SEDONA
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	\$ 13,008,004	\$ 12,651,371	\$ 5,956,618	Primary:	\$ 15,143,892	\$	\$	\$ 170,162	\$ 6,441,364	\$ 14,829,308	\$ 14,829,308
2. Special Revenue Funds	3,408,633	2,425,017	39,705	Secondary:	1,315,140			500,000		1,854,845	1,854,845
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds	7,509,802	5,169,300	1,116,746		1,269,332			5,993,837	137,554	8,242,361	8,242,361
7. Permanent Funds											
8. Enterprise Funds Available	12,218,860	11,221,831	3,481,805		10,061,916				85,081	13,458,640	13,458,640
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	12,218,860	11,221,831	3,481,805		10,061,916				85,081	13,458,640	13,458,640
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 36,145,299	\$ 31,467,519	\$ 10,594,874	\$	\$ 27,790,280	\$	\$	\$ 6,663,999	\$ 6,663,999	\$ 38,385,154	\$ 38,385,154

EXPENDITURE LIMITATION COMPARISON

	2014	2015
1. Budgeted expenditures/expenses	\$ 36,145,299	\$ 38,385,154
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	36,145,299	38,385,154
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 36,145,299	\$ 38,385,154
6. EEC or voter-approved alternative expenditure limitation	\$ 36,145,299	\$ 38,385,154

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 SEDONA
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
Bed Tax	\$ 1,580,933	\$ 1,918,000	\$ 2,120,000
Sales Tax	7,291,808	7,320,000	8,162,000
Recovery of Sales Tax	92,700	120,000	93,000
Franchise Fees	742,073	742,000	757,000
Licenses and permits			
Community Development	148,696	255,000	218,000
Public Works	4,060	4,000	4,000
Financial Services	119,827	82,000	75,000
City Clerk			
Intergovernmental			
State Sales Tax	866,754	875,000	906,000
Urban Revenue Sharing	1,119,108	1,119,000	1,214,232
Vehicle License Tax - County	521,935	522,000	553,660
Charges for services			
Parks & Recreation	55,197	55,000	56,000
Planning & Zoning	47,445	15,000	15,000
GIS	1,523	2,000	2,000
Police Department	21,300	11,000	11,000
Fines and forfeits			
Municipal Court	250,035	140,000	142,000
Property Code Violations	2,233		
S.T.E.P. (Sedona Traffic Enforcement Prog.)	25,578	15,000	15,000
Interest on investments			
Local Government Investment Pool	211,665	165,000	225,000
Treasury Notes	37,445	37,500	15,000
In-lieu property taxes			
Contributions			
Voluntary contributions		7,500	
Miscellaneous			
Miscellaneous	431,508	486,500	560,000
Total General Fund	\$ 13,571,823	\$ 13,891,500	\$ 15,143,892

* 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 SEDONA
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Streets Fund	\$ 707,584	\$ 725,274	\$ 747,140
Interest	17,500	17,500	18,000
	<u>\$ 725,084</u>	<u>\$ 742,774</u>	<u>\$ 765,140</u>
Grants Fund	\$ 1,881,000	\$ 575,000	\$ 550,000
P.A.N.T. Fund (Partners Against Narcotics Traffic)	84,056		
	<u>\$ 1,965,056</u>	<u>\$ 575,000</u>	<u>\$ 550,000</u>
Total Special Revenue Funds	<u>\$ 2,690,140</u>	<u>\$ 1,317,774</u>	<u>\$ 1,315,140</u>
DEBT SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	<u>\$</u>	<u>\$</u>	<u>\$</u>
CAPITAL PROJECTS FUNDS			
Capital Improvement Fund Miscellaneous	\$ 367,059	\$ 332,000	\$ 1,054,387
Art in Public Places	750	100	100
Development Impact Fees Fund	236,459	332,335	214,845
Community Facilities District Funds	179,419	176,432	
	<u>\$ 783,687</u>	<u>\$ 840,867</u>	<u>\$ 1,269,332</u>
Total Capital Projects Funds	<u>\$ 783,687</u>	<u>\$ 840,867</u>	<u>\$ 1,269,332</u>
PERMANENT FUNDS			
	\$	\$	\$
Total Permanent Funds	<u>\$</u>	<u>\$</u>	<u>\$</u>
ENTERPRISE FUNDS			
Wastewater - Operations/Plant/Debt	\$ 10,220,080	\$ 10,308,000	\$ 10,061,916
Wastewater - Construction	1,500		
	<u>\$ 10,221,580</u>	<u>\$ 10,308,000</u>	<u>\$ 10,061,916</u>
Total Enterprise Funds	<u>\$ 10,221,580</u>	<u>\$ 10,308,000</u>	<u>\$ 10,061,916</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 SEDONA
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
INTERNAL SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>27,267,230</u>	\$ <u>26,358,141</u>	\$ <u>27,790,280</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 SEDONA
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Services	\$	\$	\$	\$ 500,000
Public Works			170,162	
Fund Balance for Capital Projects				5,941,364
Total General Fund	\$	\$	\$ 170,162	\$ 6,441,364
SPECIAL REVENUE FUNDS				
Streets Fund	\$	\$	\$ 500,000	\$
Total Special Revenue Funds	\$	\$	\$ 500,000	\$
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Capital Fund	\$	\$	\$ 52,473	\$ 137,554
General Fund Balance Designated for CIP			5,941,364	
Total Capital Projects Funds	\$	\$	\$ 5,993,837	\$ 137,554
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Wastewater Fund - Capital Construction	\$	\$	\$	\$ 85,081
Total Enterprise Funds	\$	\$	\$	\$ 85,081
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 6,663,999	\$ 6,663,999

CITY OF SEDONA
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				
City Council	\$ 53,840	\$	\$ 53,840	\$ 71,276
City Manager	698,982		698,982	790,854
Human Resources	181,238		183,543	193,966
Financial Services	473,470		417,139	460,678
Information Technology	738,277		711,591	1,146,051
Legal	460,686	20,000	460,686	481,027
City Clerk	239,306		239,354	280,498
Parks and Recreation	359,249		339,541	466,510
General Services	2,843,110	37,700	3,191,666	3,577,556
Contingency	200,000	(120,200)		200,000
Community Development	1,146,286		1,111,897	1,183,336
Public Works	1,845,964		1,845,964	1,918,181
Police Department	3,517,752		3,091,081	3,756,494
Municipal Court	312,344		306,087	302,881
Total General Fund	\$ 13,070,504	\$ (62,500)	\$ 12,651,371	\$ 14,829,308
SPECIAL REVENUE FUNDS				
Streets Fund	\$ 2,266,077	\$	\$ 2,175,017	\$ 1,275,140
Grants Fund	1,058,500		250,000	579,705
P.A.N.T. Fund (Partners Against Nar	84,056			
Total Special Revenue Funds	\$ 3,408,633	\$	\$ 2,425,017	\$ 1,854,845
DEBT SERVICE FUNDS				
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Capital Improvement Fund	\$ 4,669,302	\$ 62,500	\$ 4,166,300	\$ 5,693,269
Information Technology Capital Fund				
Art In Public Places Fund	65,000			75,000
Development Impact Fees Fund	1,943,000		1,003,000	2,474,092
Community Facilities District Fund	770,000			
Total Capital Projects Funds	\$ 7,447,302	\$ 62,500	\$ 5,169,300	\$ 8,242,361
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Wastewater - Operations/Plant/Debt	\$ 9,693,874	\$	\$ 8,917,509	\$ 8,860,774
Wastewater - Construction	2,524,986		2,304,322	4,477,866
Wastewater Contingency				120,000
Total Enterprise Funds	\$ 12,218,860	\$	\$ 11,221,831	\$ 13,458,640
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 36,145,299	\$	\$ 31,467,519	\$ 38,385,154

* 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 SEDONA
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
City Council:				
General Fund	\$ 53,840	\$	\$ 53,840	\$ 71,276
Department Total	\$ 53,840	\$	\$ 53,840	\$ 71,276
City Manager:				
General Fund	\$ 698,982	\$	\$ 698,982	\$ 790,854
Development Impact Fees Fund	10,000		10,000	
Arts Fund				75,000
Grants Fund				300,000
Wastewater - Operations	94,806		94,806	98,758
Department Total	\$ 803,788	\$	\$ 803,788	\$ 1,264,612
Human Resources:				
General Fund	\$ 181,238	\$	\$ 183,543	\$ 193,966
Arts Fund	65,000		10,000	
Wastewater - Operations	16,099		16,099	17,833
Department Total	\$ 262,337	\$	\$ 209,642	\$ 211,799
Financial Services:				
General Fund	\$ 473,470	\$	\$ 417,139	\$ 460,678
Wastewater - Operations	306,133		256,133	398,956
Department Total	\$ 779,603	\$	\$ 673,272	\$ 859,634
Information Technology:				
General Fund	\$ 738,277	\$	\$ 711,591	\$ 1,146,051
I.T. Capital Fund				
Wastewater - Operations	32,198			33,000
Department Total	\$ 770,475	\$	\$ 711,591	\$ 1,179,051
Legal:				
General Fund	\$ 460,686	\$ 20,000	\$ 460,686	\$ 481,027
Wastewater - Operations	21,466		21,466	78,601
Department Total	\$ 482,152	\$ 20,000	\$ 482,152	\$ 559,628
City Clerk:				
General Fund	\$ 239,306	\$	\$ 239,354	\$ 280,498
Wastewater - Operations	12,522		12,522	11,366
Department Total	\$ 251,828	\$	\$ 251,876	\$ 291,864
Parks and Recreation:				
General Fund	\$ 359,249	\$	\$ 339,541	\$ 466,510
Grants Fund	88,000		85,500	129,705
Capital Improvement Fund	150,800	62,500	265,000	980,000
Community Facility Funds	170,000			
Development Improvement Fund	1,600,000		700,000	1,700,000
Department Total	\$ 2,368,049	\$ 62,500	\$ 1,390,041	\$ 3,276,215

* 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.

General Services/Contingency:

General Fund	\$ 2,843,110	\$ 37,700	\$ 3,191,666	\$ 3,577,556
Contingency	200,000	(120,200)		200,000
Development Impact Fees Fund	154,000		114,000	
Capital Improvements	64,250			
Wastewater - Operations	6,228,764		6,218,697	5,501,762
Wastewater - Contingency				120,000
Department Total	\$ 9,490,124	\$ (82,500)	\$ 9,524,363	\$ 9,279,318

Community Development:

General Fund	\$ 1,146,286	\$	\$ 1,111,897	\$ 1,183,336
Grants Fund	644,000		85,000	
Capital Improvement Fund				
Wastewater - Operations	3,578		3,578	3,482
Department Total	\$ 1,793,864	\$	\$ 1,200,475	\$ 1,186,818

Public Works:

General Fund	\$ 1,845,964	\$	\$ 1,845,964	\$ 1,918,181
Streets Fund	2,266,077		2,175,017	1,275,140
Grants Fund	97,500		175,000	
Development Impact Fees Fund	179,000		179,000	679,092
Capital Improvement Fund	4,199,802		3,783,300	3,835,519
Community Facilities Funds	600,000			
Wastewater - Operations	2,810,475		2,294,208	2,717,016
Wastewater - Construction	2,692,819		2,304,322	4,477,866
Department Total	\$ 14,691,637	\$	\$ 12,756,811	\$ 14,902,814

Police Department

General Fund	\$ 3,517,752	\$	\$ 3,091,081	\$ 3,756,494
Grants Fund	229,000		29,500	150,000
P.A.N.T. Fund	84,056			
Capital improvements	254,450		118,000	877,750
Development Impact Fees Fund				95,000
Department Total	\$ 4,085,258	\$	\$ 3,238,581	\$ 4,879,244

Municipal Court

General Fund	\$ 312,344	\$	\$ 306,087	\$ 302,881
Department Total	\$ 312,344	\$	\$ 306,087	\$ 302,881

* 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 SEDONA
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	102	\$ 5,639,765	\$ 862,572	\$ 1,058,929	\$ 576,629	= \$ 8,137,895
These budget schedules are intended to provide the reader with a brief overview of the City of Sedona's Budget for the upcoming year. The Office of the Auditor General has						
		\$	\$	\$	\$	= \$
Total Special Revenue Funds		\$	\$	\$	\$	= \$
DEBT SERVICE FUNDS		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Wastewater - Operations	16	\$ 927,204	\$ 110,465	\$ 193,615	\$ 110,006	= \$ 1,341,290
Wastewater - Construction	2	86,891	10,606	17,966	10,678	126,141
Total Enterprise Funds	18	\$ 1,014,095	\$ 121,071	\$ 211,581	\$ 120,684	= \$ 1,467,431
TOTAL ALL FUNDS	120	\$ 6,653,860	\$ 983,643	\$ 1,270,510	\$ 697,313	= \$ 9,605,326