

OFFICIAL BUDGET FORMS

CITY OF SEDONA

Fiscal Year 2018

City Council adopted the Tentative Budget on May 16, 2017



Final budget adoption will occur on June 13, 2017 at 4:00 p.m. in the City Council Chambers, 102 Roadrunner Drive, Sedona, Arizona 86336

The Budget may be reviewed at the:

City's website www.sedonaaz.gov

City of Sedona in the Clerk's Office, 102 Roadrunner Drive, Sedona, Arizona

City of Sedona Public Library , 3250 White Bear Road, Sedona Arizona

CITY OF SEDONA
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CITY OF SEDONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

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	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	18,823,460	1,570,500	0	5,847,844	0	12,119,062	0	38,360,866
2017	Actual Expenditures/Expenses**	E	17,326,793	1,443,026	0	4,014,258	0	11,183,936	0	33,968,013
2018	Fund Balance/Net Position at July 1***		10,338,362	1,402,676		13,839,573		14,792,117	0	40,372,728
2018	Primary Property Tax Levy	B	0							0
2018	Secondary Property Tax Levy	B								0
2018	Estimated Revenues Other than Property Taxes	C	26,478,260	1,440,960	0	1,497,577	0	6,723,550	1,622,130	37,762,477
2018	Other Financing Sources	D	0	0	0	0	0	0	0	0
2018	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2018	Interfund Transfers In	D	0	35,389	0	1,115,878	0	4,165,900	0	5,317,167
2018	Interfund Transfers (Out)	D	5,290,789	0	0	26,378	0	0	0	5,317,167
2018	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:		800,000					4,581,690		5,381,690
	Amounts for Operating Reserve Policies		9,385,071	601,745				1,634,102		11,620,918
	Equipment Replacement Reserve		238,050					116,100	69,420	423,570
										0
2018	Total Financial Resources Available		21,102,712	2,277,280	0	16,426,650	0	19,349,675	1,552,710	60,709,027
2018	Budgeted Expenditures/Expenses	E	21,102,712	1,844,840	0	8,878,969	0	14,372,991	1,552,606	47,752,118

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

	2017	2018
1. Budgeted expenditures/expenses	\$ 38,360,866	\$ 47,752,118
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	38,360,866	47,752,118
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 38,360,866	\$ 47,752,118
6. EEC expenditure limitation	\$ 38,360,866	\$ 47,752,118

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 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 15,526,670	\$ 16,110,700	\$ 16,673,800
Bed Taxes	3,172,200	3,698,800	3,977,200
Franchise Fees	816,060	783,600	759,400
Contingent Bed Taxes	550,000		550,000
Licenses and permits			
Building Permit Fees	325,000	377,000	357,100
Business Licenses	95,000	91,900	91,900
Misc Community Development/Public Works	35,775	39,500	35,200
City Clerk	200	670	2,350
Intergovernmental			
State Shared Sales Taxes	979,400	943,300	966,900
State Urban Revenue Sharing	1,273,001	1,271,700	1,303,500
State Grants	20,000	10,350	26,060
County-Vehicle License Taxes	620,300	608,500	617,600
Charges for services			
Election Reimbursements	30,000	11,530	
Recreation Programs	20,000	38,500	48,000
Daily Swim Fees	18,000	20,900	20,100
Expedited Plan Reviews	14,400		10,000
Other Contracted Plan Reviews		4,000	10,000
Misc Community Development Fees		17,700	12,600
Misc. Parks & Recreation Fees	10,700	12,300	12,750
Paid Parking Fees		23,600	282,800
Misc. Police Fees	4,200	6,700	9,600
Other Misc. Charges for Services	4,200	3,700	3,100
Fines and forfeits			
Court Fines	140,000	99,800	99,800
Parking Fees and Fines	100,000	2,300	27,000
STEP Administration Fees	19,300	10,000	10,000
Misc. Fines	3,000	5,100	5,100
Interest on investments			
Interest Earnings	122,500	59,150	60,250
Tax Audits - Interest/Penalty			
Contributions			
Voluntary contributions			
Police Donations	400	1,400	
Miscellaneous			
In-lieu Fees	406,000	445,400	445,400
Parks & Recreation Rentals	16,000	27,900	29,000
Other Rentals	11,400	11,100	11,100
Auction Revenues	15,000	21,400	17,200
Other Misc. Revenues	60,000	25,750	3,450
Total General Fund	\$ 24,408,706	\$ 24,784,250	\$ 26,478,260

* 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Streets Fund:	\$	\$	\$
HURF Revenues	799,000	943,400	858,200
Contributions and Donations			100,000
Interest Earnings		3,600	3,700
	\$ 799,000	\$ 947,000	\$ 961,900
Grants and Donation Funds:	\$	\$	\$
Grants and Other Intergovernmental	80,000	209,020	91,600
Donations	40,500	18,150	69,100
Fines & Forfeitures		12,800	12,800
In Lieu Fees		19,800	
Other Misc. Revenues		1,580	5,560
Contingent Grants & Donations	300,000		300,000
	\$ 420,500	\$ 261,350	\$ 479,060
Total Special Revenue Funds	\$ 1,219,500	\$ 1,208,350	\$ 1,440,960
CAPITAL PROJECTS FUNDS			
Capital Improvement Fund:	\$	\$	\$
County Flood Control	665,976	682,200	696,000
Grants			371,657
Contributions and Donations	300,000	200,600	175,000
Interest Earnings		29,100	29,200
	\$ 965,976	\$ 911,900	\$ 1,271,857
Art in Public Places Fund:	\$	\$	\$
Contributions from CFDs	11,849		
In Lieu Fees		6,200	
Interest Earnings		270	230
	\$ 11,849	\$ 6,470	\$ 230
Development Impact Fee Funds:	\$	\$	\$
Developer Impact Fees	191,000	603,700	213,880
Interest Earnings	10,000	11,420	11,610
	\$ 201,000	\$ 615,120	\$ 225,490
Total Capital Projects Funds	\$ 1,178,825	\$ 1,533,490	\$ 1,497,577
ENTERPRISE FUNDS			
Wastewater - Charges for Services	\$ 5,901,144	\$ 5,922,200	\$ 6,164,200
Wastewater - Capacity Fees	275,000	1,266,100	403,100
Wastewater - Misc. Revenues	227,720	170,900	156,250
	\$ 6,403,864	\$ 7,359,200	\$ 6,723,550
Total Enterprise Funds	\$ 6,403,864	\$ 7,359,200	\$ 6,723,550

* 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
INTERNAL SERVICE FUNDS			
Information Technology Fund:	\$ _____	\$ _____	\$ _____
Internal Cost Charges	_____	_____	1,621,480
Other Charges for Services	_____	_____	650
_____	\$ _____	\$ _____	\$ 1,622,130
Total Internal Service Funds	\$ _____	\$ _____	\$ 1,622,130
TOTAL ALL FUNDS	\$ <u>33,210,895</u>	\$ <u>34,885,290</u>	\$ <u>37,762,477</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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer to Streets Fund	\$	\$	\$	\$ 35,389
Transfer to Wastewater Fund				4,165,900
Transfer to Capital Improvements Fund				1,089,500
Total General Fund	\$	\$	\$	\$ 5,290,789
SPECIAL REVENUE FUNDS				
Streets - From General Fund	\$	\$	\$ 35,389	\$
Total Special Revenue Funds	\$	\$	\$ 35,389	\$
CAPITAL PROJECTS FUNDS				
Cap Improvement - From General Fund	\$	\$	\$ 1,089,500	\$
Cap Impr - To Art in Public Places				26,378
Art in Public Places - From Cap Impr			26,378	
Total Capital Projects Funds	\$	\$	\$ 1,115,878	\$ 26,378
ENTERPRISE FUNDS				
Wastewater - From General Fund	\$	\$	\$ 4,165,900	\$
Total Enterprise Funds	\$	\$	\$ 4,165,900	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 5,317,167	\$ 5,317,167

CITY OF SEDONA
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
City Council	\$ 78,585	\$	\$ 76,800	\$ 77,775
City Manager	1,016,875	(5,016)	846,458	3,138,700
Human Resources	226,080	10,965	227,045	308,275
Financial Services	536,465	(1,700)	540,385	961,155
Information Technology	1,193,777	3,300	1,022,760	
City Attorney	534,455		446,390	631,360
City Clerk	297,719		258,593	260,090
Parks & Recreation	539,557	9,200	556,017	651,474
General Services	3,364,479	(30,054)	3,197,059	1,955,258
Community Development	1,646,691	12,467	1,420,510	1,707,950
Public Works & Engineering	3,139,298	106,420	3,153,798	3,421,205
Economic Development				184,970
Police	4,304,779		4,217,409	4,654,910
Municipal Court	342,950		331,890	361,370
Indirect Cost Allocations				456,910
Debt Service	707,366	(21,198)	686,168	1,431,310
Contingency	900,000	(90,000)	345,511	900,000
Total General Fund	\$ 18,829,076	\$ (5,616)	\$ 17,326,793	\$ 21,102,712
SPECIAL REVENUE FUNDS				
Streets Fund	\$ 1,150,000	\$	\$ 1,150,000	\$ 1,203,490
Grants & Donations Funds	420,500		293,026	641,350
Total Special Revenue Funds	\$ 1,570,500	\$	\$ 1,443,026	\$ 1,844,840
CAPITAL PROJECTS FUNDS				
Develop. Impact Fees Funds	\$ 2,543,860	\$ (8,802)	\$ 1,014,260	\$ 1,452,300
Capital Improvements Fund	3,312,786		2,999,998	7,426,669
Art in Public Places Fund				
Total Capital Projects Funds	\$ 5,856,646	\$ (8,802)	\$ 4,014,258	\$ 8,878,969
ENTERPRISE FUNDS				
Wastewater - Administration	\$ 264,764	\$ 6,952	\$ 342,623	\$ 270,665
Wastewater - Operations	2,611,224	(42,752)	2,215,042	3,073,111
Wastewater - Debt Service	5,151,325		5,151,325	4,409,735
Wastewater - Capital	3,193,790	41,170	2,626,960	5,077,050
Wastewater - Dept Allocations	783,541	9,048	847,986	1,442,430
Wastewater - Contingency	100,000			100,000
Total Enterprise Funds	\$ 12,104,644	\$ 14,418	\$ 11,183,936	\$ 14,372,991
INTERNAL SERVICE FUNDS				
Information Technology Fund	\$	\$	\$	\$ 1,552,606
Total Internal Service Funds	\$	\$	\$	\$ 1,552,606
TOTAL ALL FUNDS	\$ 38,360,866	\$	\$ 33,968,013	\$ 47,752,118

* 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 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
City Council:				
General Fund	\$ 78,585	\$	\$ 76,800	\$ 77,775
Department Total	\$ 78,585	\$	\$ 76,800	\$ 77,775
City Manager:				
General Fund	\$ 1,016,875	\$ (5,016)	\$ 846,458	\$ 3,138,700
Wastewater Fund	47,950	731	48,681	
Department Total	\$ 1,064,825	\$ (4,285)	\$ 895,139	\$ 3,138,700
Human Resources:				
General Fund	\$ 226,080	\$ 10,965	\$ 227,045	\$ 308,275
Wastewater Fund	19,440	107	19,547	
Department Total	\$ 245,520	\$ 11,072	\$ 246,592	\$ 308,275
Financial Services:				
General Fund	\$ 536,465	\$ (1,700)	\$ 540,385	\$ 961,155
Wastewater Fund	406,520		376,720	168,850
Department Total	\$ 942,985	\$ (1,700)	\$ 917,105	\$ 1,130,005
Information Technology:				
General Fund	\$ 1,193,777	\$ 3,300	\$ 1,022,760	\$
Wastewater Fund	87,578		89,075	75,130
Information Technology Fund				1,552,606
Department Total	\$ 1,281,355	\$ 3,300	\$ 1,111,835	\$ 1,627,736
City Attorney:				
General Fund	\$ 534,455	\$	\$ 446,390	\$ 631,360
Wastewater Fund	21,090		21,090	100,000
Department Total	\$ 555,545	\$	\$ 467,480	\$ 731,360
City Clerk:				
General Fund	\$ 297,719	\$	\$ 258,593	\$ 260,090
Wastewater Fund	12,650		12,650	
Department Total	\$ 310,369	\$	\$ 271,243	\$ 260,090
Parks & Recreation:				
General Fund	\$ 539,557	\$ 9,200	\$ 556,017	\$ 651,474
Grants & Donations Funds	70,500		85,774	82,500
Department Total	\$ 610,057	\$ 9,200	\$ 641,791	\$ 733,974
Community Development:				
General Fund	\$ 1,646,691	\$ 12,467	\$ 1,420,510	\$ 1,707,950
Grants & Donations Funds		272,450	71,000	
Department Total	\$ 1,646,691	\$ 284,917	\$ 1,491,510	\$ 1,707,950
Public Works & Engineering:				
General Fund	\$ 3,139,298	\$ 106,420	\$ 3,153,798	\$ 3,421,205
Streets Fund	1,150,000		1,150,000	1,203,490
Develop. Impact Fee Funds	30,000	(30,000)		
Wastewater Fund	267,153	13,580	281,933	344,490
Department Total	\$ 4,586,451	\$ 90,000	\$ 4,585,731	\$ 4,969,185
Economic Development				
General Fund	\$	\$	\$	\$ 184,970
Department Total	\$	\$	\$	\$ 184,970

CITY OF SEDONA
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Police:				
General Fund	\$ 4,304,779	\$	\$ 4,217,409	\$ 4,654,910
Grants & Donations Funds	50,000	27,550	134,602	61,350
Department Total	\$ 4,354,779	\$ 27,550	\$ 4,352,011	\$ 4,716,260
Municipal Court:				
General Fund	\$ 342,950	\$	\$ 331,890	\$ 361,370
Grants & Donations Funds			1,650	
Department Total	\$ 342,950	\$	\$ 333,540	\$ 361,370
General Services:				
General Fund	\$ 3,364,479	\$ (30,054)	\$ 3,197,059	\$ 1,955,258
Wastewater Fund				(25,000)
Department Total	\$ 3,364,479	\$ (30,054)	\$ 3,197,059	\$ 1,930,258
Indirect Cost Allocations:				
General Fund				\$ 456,910
Wastewater Fund				847,870
Department Total				\$ 1,304,780
Contingency:				
General Fund	\$ 900,000	\$ (90,000)	\$ 345,511	\$ 900,000
Grants & Donations Funds	300,000	(300,000)		300,000
Wastewater Fund	100,000			100,000
Department Total	\$ 1,300,000	\$ (390,000)	\$ 345,511	\$ 1,300,000
Capital Improvement Projects:				
Develop. Impact Fee Funds	\$ 2,513,860	\$	\$ 993,062	\$ 1,429,600
Capital Improvements Fund	3,312,786		2,999,998	7,426,669
Art in Public Places Fund				
Grants & Donations Funds				197,500
Wastewater Fund	3,049,750	35,800	2,474,750	5,077,050
Department Total	\$ 8,876,396	\$ 35,800	\$ 6,467,810	\$ 14,130,819
Debt Service:				
General Fund	\$ 707,366	\$ (21,198)	\$ 686,168	\$ 1,431,310
Develop. Impact Fee Funds		21,198	21,198	22,700
Wastewater Fund	5,151,325		5,151,325	4,409,735
Department Total	\$ 5,858,691	\$	\$ 5,858,691	\$ 5,863,745
Wastewater:				
Wastewater Fund	\$ 2,941,188	\$ (35,800)	\$ 2,708,165	\$ 3,274,866
Department Total	\$ 2,941,188	\$ (35,800)	\$ 2,708,165	\$ 3,274,866

* 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 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	122	\$ 7,405,240	\$ 1,524,220	\$ 1,293,640	\$ 566,840	\$ 10,789,940
SPECIAL REVENUE FUNDS						
		\$	\$	\$	\$	\$
Total Special Revenue Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Wastewater Fund	15	\$ 914,990	\$ 106,620	\$ 203,730	\$ 95,580	\$ 1,320,920
Total Enterprise Funds	15	\$ 914,990	\$ 106,620	\$ 203,730	\$ 95,580	\$ 1,320,920
INTERNAL SERVICE FUND						
Information Technology Fund	5	\$ 398,990	\$ 45,260	\$ 60,120	\$ 33,740	\$ 538,110
Total Internal Service Fund	5	\$ 398,990	\$ 45,260	\$ 60,120	\$ 33,740	\$ 538,110
TOTAL ALL FUNDS	142	\$ 8,719,220	\$ 1,676,100	\$ 1,557,490	\$ 696,160	\$ 12,648,970