

OFFICIAL BUDGET FORMS

City of St. Johns

Fiscal Year 2015

City of St. Johns
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City of St. Johns

Resolution for the Adoption of the Budget

Fiscal Year 2015

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on _____, _____, 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 to be raised by taxation upon real and personal property of the City/Town of _____, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on _____, _____, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on _____, _____, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums 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), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City/Town of _____ for the fiscal year _____.

Passed by the _____ City/Town Council, this _____ day of _____.

APPROVED:

Mayor

ATTEST:

Clerk

City of St. Johns
 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	\$ 2,080,109	\$ 1,788,800	\$ 487,000	Primary: \$	\$ 2,266,220	\$	\$	\$	\$ 25,000	\$ 2,728,220	\$ 2,728,220
2. Special Revenue Funds	5,627,424	612,370	1,145,341	Secondary:	5,135,150					6,280,491	6,280,491
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds											
7. Permanent Funds	7,000		36,619		1,950					38,569	38,569
8. Enterprise Funds Available	4,428,760	1,700,000	657,310		1,982,000			95,000	70,000	2,664,310	2,664,310
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	4,428,760	1,700,000	657,310		1,982,000			95,000	70,000	2,664,310	2,664,310
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 12,143,293	\$ 4,101,170	\$ 2,326,270	\$	\$ 9,385,320	\$	\$	\$ 95,000	\$ 95,000	\$ 11,711,590	\$ 11,711,590

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	\$ 12,143,293	\$ 11,711,590
2. Add/subtract: estimated net reconciling items		726,000
3. Budgeted expenditures/expenses adjusted for reconciling items	12,143,293	12,437,590
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 12,143,293	\$ 12,437,590
6. EEC or voter-approved alternative expenditure limitation	\$ 12,143,293	\$ 12,437,590

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 St. Johns
Revenues Other Than Property Taxes
Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 704,000	\$ 840,000	\$ 790,000
Licenses and permits			
	4,300	4,490	4,080
Intergovernmental			
State Sales Tax	290,698	300,000	300,000
Vehicle License Tax	185,171	185,000	195,000
State Revenue Sharing	388,000	387,890	420,000
State Wildland Fire Reimbursements	90,000	89,966	100,000
Wildland Grants	10,000		10,000
Charges for services			
	34,680	369,000	413,950
Fines and forfeits			
	15,600	16,775	12,040
Interest on investments			
	300	908	500
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
	44,900	33,872	20,650
Total General Fund	\$ 1,767,649	\$ 2,227,901	\$ 2,266,220

* 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 St. Johns
Revenues Other Than Property Taxes
Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
HURF			
Highway User Revenues	\$ 560,000	\$ 600,000	\$ 640,000
NACOG Revolving Funds	230,000	140,300	230,000
Federal Revolving Funds	1,060,455		1,060,000
Interest	100	400	450
Miscellaneous	2,000	90	
	\$ 1,852,555	\$ 740,790	\$ 1,930,450
Grants Fund			
CDBG	\$ 190,000	\$ 9,600	\$ 190,000
Miscellaneous Grants	3,000,000		3,000,000
Regional Planning Grant	14,000		
Utility Round up			500
Task Force Officer	73,879	835	
BVP Grant	7,000		
GOHS Overtime	20,000	1,500	14,200
Other		5,000	
	\$ 3,304,879	\$ 16,935	\$ 3,204,700
LTAF			
	\$ _____	\$ _____	\$ _____
	_____		_____
	_____		_____
	\$ _____	\$ _____	\$ _____
	_____		_____
	_____		_____
	\$ _____	\$ _____	\$ _____
Total Special Revenue Funds	\$ 5,157,434	\$ 757,725	\$ 5,135,150
DEBT SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	_____		_____
	_____		_____
	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
	\$ _____	\$ _____	\$ _____
	_____		_____
	_____		_____
	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ _____	\$ _____	\$ _____

* 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 St. Johns
Revenues Other Than Property Taxes
Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
PERMANENT FUNDS			
Cemetery			
Perpetual Care	\$ _____	\$ 6,630	\$ 1,500
Interest	_____	150	450
_____	_____	_____	_____
_____	\$ _____	\$ 6,780	\$ 1,950
Total Permanent Funds	\$ _____	\$ 6,780	\$ 1,950
ENTERPRISE FUNDS			
Water Fund			
Water Charges	\$ 515,500	\$ 480,000	\$ 481,000
Capital Rate	255,000	256,560	255,000
Mountain View Surcharge	12,500	12,350	12,500
Interest	_____	220	200
_____	\$ 783,000	\$ 749,130	\$ 748,700
Sewer Fund			
Sewer Charges	\$ 323,000	\$ 320,000	\$ 325,000
Interest	_____	800	200
_____	_____	_____	_____
_____	\$ 323,000	\$ 320,800	\$ 325,200
City Buildings			
Rents	\$ 40,800	\$ 40,800	\$ 40,800
_____	_____	_____	_____
_____	\$ 40,800	\$ 40,800	\$ 40,800
EMS Fund			
Charges for Services	\$ 716,800	\$ 500,000	\$ 716,800
Health Care District Subsidy	150,000	100,000	150,000
Interest	200	500	500
_____	\$ 867,000	\$ 600,500	\$ 867,300
Total Enterprise Funds	\$ 2,013,800	\$ 1,711,230	\$ 1,982,000
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 8,938,883	\$ 4,703,636	\$ 9,385,320

* 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 St. Johns
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer to City Buildings	\$	\$	\$	\$ 25,000
Total General Fund	\$	\$	\$	\$ 25,000
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
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				
Water	\$	\$	\$	\$ 50,000
Sewer				20,000
City Buildings			95,000	
Total Enterprise Funds	\$	\$	\$ 95,000	\$ 70,000
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 95,000	\$ 95,000

**City of St. Johns
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				
Council	\$ 11,800	\$	\$ 12,300	\$ 11,800
Magistrate	79,800		53,500	80,000
Administration	251,367		220,000	262,090
Police	583,136		560,000	659,480
Animal Control	33,150		31,000	50,920
Fire	293,806		260,500	387,840
Planning and Zoning	11,400		6,300	34,230
Mosquito Control	8,000		4,000	7,000
Airport	461,150		370,000	461,060
Cemetery	5,350		4,400	5,090
Contributions	23,000		23,500	23,000
Parks and Recreation	152,100		153,500	175,300
Swimming Pool	107,150		85,000	210,550
Equestrian	9,900		4,300	8,890
Contingency	49,000		500	350,970
Total General Fund	\$ 2,080,109	\$	\$ 1,788,800	\$ 2,728,220
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 2,252,545	\$	\$ 595,000	\$ 3,005,450
Grants Fund				
CDBG	190,000		9,600	190,000
Misc. Grants	3,014,000		5,500	3,004,900
Police Grants	100,879		2,270	14,200
LTA Fund	70,000			65,941
Total Special Revenue Funds	\$ 5,627,424	\$	\$ 612,370	\$ 6,280,491
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
Cemetery	\$ 7,000	\$	\$	\$ 38,569
Total Permanent Funds	\$ 7,000	\$	\$	\$ 38,569
ENTERPRISE FUNDS				
Water Fund	\$ 2,333,000	\$	\$ 605,000	\$ 755,650
Sewer Fund	424,000		300,000	436,560
City Buildings Fund	529,760		40,000	135,800
EMS Fund	1,142,000		755,000	1,336,300
Total Enterprise Funds	\$ 4,428,760	\$	\$ 1,700,000	\$ 2,664,310
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 12,143,293	\$	\$ 4,101,170	\$ 11,711,590

* 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 St. Johns
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	21	\$ 793,100	\$ 73,590	\$ 190,260	\$ 84,870	= \$ 1,141,820
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	4	\$ 170,000	\$ 19,700	\$ 52,000	\$ 21,100	= \$ 262,800
Grants Fund		12,000	500		1,700	14,200
LTAFFund						
Total Special Revenue Funds	4	\$ 182,000	\$ 20,200	\$ 52,000	\$ 22,800	= \$ 277,000
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
Cemetery Fund		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Water Fund	4	\$ 165,500	\$ 19,200	\$ 41,500	\$ 17,100	= \$ 243,300
Sewer Fund	3	135,200	15,680	39,500	16,140	206,520
City Buildings Fund		2,200	255	610	240	3,305
EMS Fund	6	396,200	46,000	48,000	45,400	535,600
Total Enterprise Funds	13	\$ 699,100	\$ 81,135	\$ 129,610	\$ 78,880	= \$ 988,725
TOTAL ALL FUNDS	38	\$ 1,674,200	\$ 174,925	\$ 371,870	\$ 186,550	= \$ 2,407,545