

OFFICIAL BUDGET FORMS

CITY/TOWN OF Holbrook

Fiscal Year 2018

CITY/TOWN OF Holbrook

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CITY/TOWN OF Holbrook

Resolution for the Adoption of the Budget

Fiscal Year 2018

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/TOWN OF Holbrook
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	5,409,406	2,644,988	0	0	0	2,261,050	0	10,315,444
2017	Actual Expenditures/Expenses**	E	3,987,567	1,035,523	0	0	0	1,599,525	0	6,622,615
2018	Fund Balance/Net Position at July 1***									0
2018	Primary Property Tax Levy	B	0							0
2018	Secondary Property Tax Levy	B								0
2018	Estimated Revenues Other than Property Taxes	C	5,477,314	2,564,522	0	151,558	0	1,758,000	0	9,951,394
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	62,500	0	0	0	404,979	0	467,479
2018	Interfund Transfers (Out)	D	467,479	0	0	0	0	0	0	467,479
2018	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2018	Total Financial Resources Available		5,009,835	2,627,022	0	151,558	0	2,162,979	0	9,951,394
2018	Budgeted Expenditures/Expenses	E	5,009,833	2,533,881	0	151,558	0	2,193,621	0	9,888,893

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.	\$ 10,315,444	\$ 9,888,893
2.		
3.	10,315,444	9,888,893
4.		
5.	\$ 10,315,444	\$ 9,888,893
6.	\$	\$

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/TOWN OF Holbrook
Tax Levy and Tax Rate Information
Fiscal Year 2018

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 72,368	\$
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$	\$
B. Secondary property taxes		
C. Total property tax levy amounts	\$	\$
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total primary property taxes	\$	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate		
(2) Secondary property tax rate		
(3) Total city/town tax rate		
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

CITY/TOWN OF Holbrook
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 Tax	\$ 2,875,134	\$ 2,635,539	\$ 2,900,000
Lodgers Tax	109,233	119,163	120,000
State Sales Tax	455,821	417,836	472,746
Urban Revenue Sharing	614,038	562,869	614,468
VLT	296,483	271,776	291,100
Licenses and permits			
Franchise Fees	117,427	107,641	120,000
Permits	7,212	6,611	8,000
Intergovernmental			
Flood Control	50,034	50,034	50,000
Charges for services			
Golf Course	23,811	21,827	25,000
Cemetery	56,046	51,375	25,000
Fitness Center	25,247	23,143	25,000
Recreation	9,435	8,649	15,000
Airport Revenues	57,232	52,462	90,000
Police	5,540	5,079	5,000
Dog Pound	13,749	12,603	14,000
Events	3,916	3,590	10,000
Fines and forfeits			
Court Fees	65,479	60,023	70,000
Library	7,529	6,902	10,000
Interest on investments			
Interest Earnings	923	846	8,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Auctions			4,000
Employee Related	28,590	26,208	35,000
Miscellaneous	73,620	67,485	15,000
Contingencies			550,000
Total General Fund	\$ 4,896,499	\$ 4,511,661	\$ 5,477,314

**CITY/TOWN OF Holbrook
Revenues Other Than Property Taxes
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
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* 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/TOWN OF Holbrook
Revenues Other Than Property Taxes
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
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* 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/TOWN OF Holbrook
Revenues Other Than Property Taxes
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
PERMANENT FUNDS			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Water Fee	\$ 605,869	\$ 555,380	\$ 605,000
Sewer Revenues	560,516	513,807	560,000
Sanitation Revenues	558,063	511,558	558,000
Miscellaneous	49,628	45,493	35,000
Contingency	_____	_____	_____
	\$ 1,774,076	\$ 1,626,238	\$ 1,758,000
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 1,774,076	\$ 1,626,238	\$ 1,758,000

**CITY/TOWN OF Holbrook
Revenues Other Than Property Taxes
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
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* 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/TOWN OF Holbrook
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>7,852,850</u>	\$ <u>7,541,726</u>	\$ <u>9,951,394</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/TOWN OF Holbrook
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
To Water	\$	\$	\$	\$ 404,979
To Grants				62,500
Total General Fund	\$	\$	\$	\$ 467,479
SPECIAL REVENUE FUNDS				
Grants	\$	\$	\$ 62,500	\$
Total Special Revenue Funds	\$	\$	\$ 62,500	\$
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water From General Fund	\$	\$	\$ 404,979	\$
Total Enterprise Funds	\$	\$	\$ 404,979	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$

CITY/TOWN OF Holbrook
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
TOTAL ALL FUNDS	\$	\$	\$ 467,479	\$ 467,479

CITY/TOWN OF Holbrook
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	\$ 73,410	\$	\$ 47,180	\$ 67,218
Administration	1,191,186		582,023	944,967
Safety	76,010		65,409	76,666
Lodgers	172,200		139,436	180,000
Library	250,827		167,521	235,162
Parks and Recreation	508,420		376,455	467,561
Golf Course	218,506		206,741	201,203
Animal Control	90,894		63,570	89,330
Police	2,146,185		1,829,005	2,110,942
Fire	170,760		97,644	144,760
Facilities	92,851		74,355	92,256
Fleet	150,106		116,837	140,881
Airport	120,500		89,946	110,500
Magistrate	63,677		62,737	63,690
Senior Center	83,874		68,708	84,697
Capital				
Debt Service				
Total General Fund	\$ 5,409,406	\$	\$ 3,987,567	\$ 5,009,833
SPECIAL REVENUE FUNDS				
JCEF	\$ 30,500	\$	\$	34,111
State Fill The GAP	14,500			16,472
Grants	1,892,245		553,691	1,775,300
Impound	23,000			23,256
HURF	684,743		481,832	684,742
Total Special Revenue Funds	\$ 2,644,988	\$	\$ 1,035,523	\$ 2,533,881
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Water CIP	\$	\$	\$	\$ 151,558
Total Capital Projects Funds	\$	\$	\$	\$ 151,558
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 1,671,440	\$	\$ 1,030,305	\$ 1,627,203
Water Adjudication			7,175	30,641
Sanitation	589,610		562,045	535,777
Total Enterprise Funds	\$ 2,261,050	\$	\$ 1,599,525	\$ 2,193,621
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 10,315,444	\$	\$ 6,622,615	\$ 9,888,893

* 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/TOWN OF Holbrook
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 Clerk:				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

List Department:

General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

List Department:

General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</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/TOWN OF Holbrook
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	37	\$ 1,583,928	\$ 596,313	\$ 431,394	\$ 121,171	\$ 2,732,806
SPECIAL REVENUE FUNDS						
HURF	5	\$ 256,471	\$ 29,494	\$ 78,322	\$ 19,620	\$ 383,907
Grants	1	42,000	32,491	43,941	3,213	121,645
Total Special Revenue Funds	6	\$ 298,471	\$ 61,985	\$ 122,263	\$ 22,833	\$ 505,553
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water and Waste Water	9	\$ 369,734	\$ 42,519	\$ 100,935	\$ 28,285	\$ 541,473
Sanitation	4	132,225	15,206	41,010	10,115	198,556
Total Enterprise Funds	13	\$ 501,960	\$ 57,725	\$ 141,945	\$ 38,400	\$ 740,029
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	56	\$ 2,384,359	\$ 716,024	\$ 695,602	\$ 182,403	\$ 3,978,388