

# INSTRUCTIONS

## BEFORE USING THE ENCLOSED SCHEDULES, PLEASE COMPLETE THE FOLLOWING:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the City/Town Name:
2. Select the Budget Year

**CITY/TOWN OF Holbrook**  
**2019**

### Protection/Unprotection of File:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected you can move from one cell to the next using the Tab key. A password was not assigned, so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that the additional lines are included, and make changes accordingly. Once changes have been made, the sheet should be re-protected by reversing the above process. Re-protecting the sheets will help ensure that formulas are not accidentally altered or deleted.

### Printing Tips:

Schedule A can be printed on one page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

**OFFICIAL BUDGET FORMS**

**CITY/TOWN OF Holbrook**

**Fiscal Year 2019**

**CITY/TOWN OF Holbrook**

**TABLE OF CONTENTS**

**Fiscal Year 2019**

Resolution for the Adoption of the Budget

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

Schedule B—Tax Levy and Tax Rate Information

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 (as applicable)

Schedule G—Full-Time Employees and Personnel Compensation

**CITY/TOWN OF Holbrook**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2019**

Fiscal Year	S c h	FUNDS							Total All Funds	
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds		
2018	E	Adopted/Adjusted Budgeted Expenditures/Expenses*	5,009,835	2,533,881	0	151,558	0	2,193,621	0	9,888,895
2018	E	Actual Expenditures/Expenses**	4,001,683	1,080,815	0	0	0	2,188,624	0	7,271,122
2019		Fund Balance/Net Position at July 1***								0
2019	B	Primary Property Tax Levy	0							0
2019	B	Secondary Property Tax Levy								0
2019	C	Estimated Revenues Other than Property Taxes	5,654,923	2,574,225	0	246,028	0	1,815,000	0	10,290,176
2019	D	Other Financing Sources	0	0	0	0	0	0	0	0
2019	D	Other Financing (Uses)	0	0	0	0	0	0	0	0
2019	D	Interfund Transfers In	0	62,500	0	0	0	404,668	0	467,168
2019	D	Interfund Transfers (Out)	467,168	0	0	0	0	0	0	467,168
2019		Reduction for Amounts Not Available:								
		LESS: Amounts for Future Debt Retirement:								0
										0
										0
										0
2019		Total Financial Resources Available	5,187,755	2,636,725	0	246,028	0	2,219,668	0	10,290,176
2019	E	Budgeted Expenditures/Expenses	5,187,755	2,616,687	0	246,028	0	2,239,706	0	10,290,176

**EXPENDITURE LIMITATION COMPARISON**

	2018	2019
1. Budgeted expenditures/expenses	\$ 9,888,895	\$ 10,290,176
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	9,888,895	10,290,176
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 9,888,895	\$ 10,290,176
6. EEC expenditure limitation	\$	\$

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 2019**

	2018	2019
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> 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) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> 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 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 2,958,340	\$ 2,711,812	\$ 2,969,073
Lodgers Tax	164,973	151,226	185,000
State Sales Tax	484,655	444,267	503,379
Urban Revenue Sharing	646,288	592,431	611,413
VLT	317,695	291,221	339,558
<b>Licenses and permits</b>			
Franchise Fees	81,514	74,721	120,000
Permits	21,632	19,829	8,000
<b>Intergovernmental</b>			
Flood Control	50,034	50,034	50,000
<b>Charges for services</b>			
Golf Course	25,254	23,149	25,000
Cemetery	37,582	34,451	25,000
Fitness Center	30,888	28,314	25,000
Recreation	19,319	17,709	17,500
Airport Revenues	40,494	37,120	90,000
Police	4,499	4,124	4,500
Dog Pound	17,340	15,895	14,000
Events	3,916	3,590	11,000
<b>Fines and forfeits</b>			
Court Fees	42,725	39,164	50,000
Library	2,080	1,907	2,500
<b>Interest on investments</b>			
Interest Earnings	724	664	
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Auctions			4,000
Employee Related	39,490	36,199	35,000
Miscellaneous	60,981	55,899	15,000
Contingencies			550,000
<b>Total General Fund</b>	<b>\$ 5,050,423</b>	<b>\$ 4,633,726</b>	<b>\$ 5,654,923</b>

**CITY/TOWN OF Holbrook**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>SPECIAL REVENUE FUNDS</b>			
Impound	\$ 5,773	\$ 5,292	\$ 26,036
	\$ 5,773	\$ 5,292	\$ 26,036
HURF	\$ 704,277	645,587	755,905
Miscellaneous HURF			3,500
	\$ 704,277	\$ 645,587	\$ 759,405
Grant	\$ 505,325	\$ 463,215	\$ 1,712,800
	\$ 505,325	\$ 463,215	\$ 1,712,800
JCEF	\$ 2,898	\$ 2,656	\$ 37,140
	\$ 2,898	\$ 2,656	\$ 37,140
STATE Fill the Gap	\$ 2,119	\$ 1,943	\$ 18,806
	\$ 2,119	\$ 1,943	\$ 18,806
Water Adjudication	\$ 20,358	\$ 18,662	\$ 20,038
	\$ 20,358	\$ 18,662	\$ 20,038
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Special Revenue Funds</b>	<b>\$ 1,240,750</b>	<b>\$ 1,137,355</b>	<b>\$ 2,574,225</b>

\* 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 2019**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2018</u>	<u>ACTUAL REVENUES* 2018</u>	<u>ESTIMATED REVENUES 2019</u>
<b>DEBT SERVICE FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>			
Water/Waste Water CIP	\$ 100,299	\$ 91,941	\$ 246,028
	\$ 100,299	\$ 91,941	\$ 246,028
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$ 100,299	\$ 91,941	\$ 246,028

\* 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 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>PERMANENT FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$
<b>ENTERPRISE FUNDS</b>			
Water Fee	\$ 573,878	\$ 526,055	\$ 620,000
Sewer Revenues	534,791	490,225	580,000
Sanitation Revenues	528,099	484,090	580,000
Miscellaneous	37,083	33,993	35,000
Contingency			
	\$ 1,673,851	\$ 1,534,363	\$ 1,815,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Enterprise Funds</b>	\$ 1,673,851	\$ 1,534,363	\$ 1,815,000

**CITY/TOWN OF Holbrook**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
<b>INTERNAL SERVICE FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 8,065,323	\$ 7,397,385	\$ 10,290,176

\* 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 2019**

<u>FUND</u>	<u>OTHER FINANCING</u> <u>2019</u>		<u>INTERFUND TRANSFERS</u> <u>2019</u>	
	<u>SOURCES</u>	<u>&lt;USES&gt;</u>	<u>IN</u>	<u>&lt;OUT&gt;</u>
<b>GENERAL FUND</b>				
To Water	\$	\$	\$	\$ 404,668
To Grants				62,500
<b>Total General Fund</b>	\$	\$	\$	\$ 467,168
<b>SPECIAL REVENUE FUNDS</b>				
Grants	\$	\$	\$ 62,500	\$
<b>Total Special Revenue Funds</b>	\$	\$	\$ 62,500	\$
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Water From General Fund	\$	\$	\$ 404,668	\$
<b>Total Enterprise Funds</b>	\$	\$	\$ 404,668	\$
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 467,168	\$ 467,168

**CITY/TOWN OF Holbrook  
Expenditures/Expenses by Fund  
Fiscal Year 2019**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
<b>GENERAL FUND</b>				
City Council	\$ 67,218	\$	\$ 49,104	\$ 100,215
Administration	944,968		554,544	1,016,137
Safety	76,666		58,283	115,824
Lodgers	180,000		117,122	246,000
Library	235,163		167,966	237,100
Parks and Recreation	467,562		378,006	398,427
Golf Course	201,203		225,477	250,966
Animal Control	89,330		68,495	130,855
Police	2,110,941		1,864,049	2,047,514
Fire	144,760		124,269	144,760
Facilities	92,257		75,462	93,064
Fleet	140,879		122,962	142,089
Airport	110,500		63,488	115,500
Magistrate	63,691		65,122	63,685
Senior Center	84,697		67,334	85,619
Capital				
Debt Service				
<b>Total General Fund</b>	<b>\$ 5,009,835</b>	<b>\$</b>	<b>\$ 4,001,683</b>	<b>\$ 5,187,755</b>
<b>SPECIAL REVENUE FUNDS</b>				
JCEF	\$ 34,111	\$	\$	37,140
State Fill The GAP	16,472			18,806
Grants	1,775,300		485,161	1,775,300
Impound	23,256		349	26,036
HURF	684,742		595,305	759,405
<b>Total Special Revenue Funds</b>	<b>\$ 2,533,881</b>	<b>\$</b>	<b>\$ 1,080,815</b>	<b>\$ 2,616,687</b>
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Water CIP	\$ 151,558	\$	\$	\$ 246,028
<b>Total Capital Projects Funds</b>	<b>\$ 151,558</b>	<b>\$</b>	<b>\$</b>	<b>\$ 246,028</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Water	\$ 1,627,203	\$	\$ 1,599,303	\$ 1,631,941
Water Adjudication	30,641		15,379	20,038
Sanitation	535,777		573,942	587,727
<b>Total Enterprise Funds</b>	<b>\$ 2,193,621</b>	<b>\$</b>	<b>\$ 2,188,624</b>	<b>\$ 2,239,706</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 9,888,895</b>	<b>\$</b>	<b>\$ 7,271,122</b>	<b>\$ 10,290,176</b>

\* 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 2019**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2018</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2019</b>
<b>City Clerk:</b>				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Department Total</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>List Department:</b>				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Department Total</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>List Department:</b>				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Department Total</b>	\$ _____	\$ _____	\$ _____	\$ _____

\* 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 2019**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2019</b>	<b>Employee Salaries and Hourly Costs 2019</b>	<b>Retirement Costs 2019</b>	<b>Healthcare Costs 2019</b>	<b>Other Benefit Costs 2019</b>	<b>Total Estimated Personnel Compensation 2019</b>
<b>GENERAL FUND</b>	34	\$ 1,769,212	\$ 472,266	\$ 426,901	\$ 303,374	\$ 2,971,753
<b>SPECIAL REVENUE FUNDS</b>						
HURF	7	\$ 293,885	\$ 34,678	\$ 81,127	\$ 41,661	\$ 451,351
Grants	1	53,500	53,126	43,683	7,217	157,526
<b>Total Special Revenue Funds</b>	<b>8</b>	<b>\$ 347,385</b>	<b>\$ 87,804</b>	<b>\$ 124,810</b>	<b>\$ 48,878</b>	<b>\$ 608,877</b>
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>						
Water and Waste Water	9	\$ 378,299	\$ 44,639	\$ 78,041	\$ 45,544	\$ 546,523
Sanitation	4	127,027	14,989	34,631	16,327	192,974
<b>Total Enterprise Funds</b>	<b>13</b>	<b>\$ 505,326</b>	<b>\$ 59,629</b>	<b>\$ 112,672</b>	<b>\$ 61,870</b>	<b>\$ 739,497</b>
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>55</b>	<b>\$ 2,621,923</b>	<b>\$ 619,698</b>	<b>\$ 664,383</b>	<b>\$ 414,123</b>	<b>\$ 4,320,127</b>