

Official Budget Forms

City of Holbrook

Fiscal year 2022

City of Holbrook

Table of Contents

Fiscal year 2022

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 of Holbrook

Resolution for the Adoption of the Budget

Fiscal year 2022

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 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 Holbrook
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2022

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
2021 Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	5,254,132	1,727,861	0	356,075	0	1,906,164	0	9,244,232
2021 Actual Expenditures/Expenses**	E 2	5,012,384	2,136,693	0	100,574	0	1,768,342	0	9,017,993
2022 Fund Balance/Net Position at July 1***									0
2022 Primary Property Tax Levy	B 4	104,954							104,954
2022 Secondary Property Tax Levy	B 5								0
2022 Estimated Revenues Other than Property Taxes	C 6	5,600,941	4,013,882	0	252,908	0	1,950,342	0	11,818,073
2022 Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2022 Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2022 Interfund Transfers In	D 9	0	0	0	0	0	0	0	0
2022 Interfund Transfers (Out)	D 10	0	0	0	0	0	0	0	0
2022 Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures									
Maintained for Future Debt Retirement									0
Maintained for Future Capital Projects									0
Maintained for Future Financial Stability									0
									0
									0
2022 Total Financial Resources Available	12	5,705,895	4,013,882	0	252,908	0	1,950,342	0	11,923,027
2022 Budgeted Expenditures/Expenses	E 13	5,772,330	4,005,282	0	252,908	0	1,950,342	0	11,980,862

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

	2021	2022
1	\$ 9,244,232	\$ 11,980,862
2		
3	9,244,232	11,980,862
4		
5	\$ 9,244,232	\$ 11,980,862
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 of Holbrook
Tax Levy and Tax Rate Information
Fiscal year 2022

	<u>2021</u>	<u>2022</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>103,332</u>	\$ <u>109,181</u>
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)	\$ <u>101,315</u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>101,315</u>	\$ <u>104,954</u>
Property tax judgment		
B. Secondary property taxes		
Property tax judgment		
C. Total property tax levy amounts	\$ <u>101,315</u>	\$ <u>104,954</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>101,315</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>101,315</u>	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ <u>101,315</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.5022</u>	<u>0.4866</u>
Property tax judgment		
(2) Secondary property tax rate		
Property tax judgment		
(3) Total city/town tax rate	<u>0.5022</u>	<u>0.4866</u>
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 of Holbrook
Revenues Other than Property Taxes
Fiscal Year 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
General Fund			
Local taxes			
City Sales Tax 2%	\$ 2,000,000	\$ 2,239,378	\$ 2,240,000
City Sales Tax 1%	1,000,000	1,119,689	1,120,000
Franchise Revenues	112,000	115,076	115,076
Lodgers Tax	119,387	160,000	160,000
Licenses and permits			
Building Permits	12,000	18,500	18,500
Intergovernmental			
State Sales Tax	474,040	592,268	596,940
Urban Revenue Sharing	726,575	726,575	663,340
Vehicle License Tax	373,021	417,059	384,607
Navajo County Flood Control	50,000	50,000	50,000
Charges for services			
Golf Course Revenues	48,000	59,243	65,000
Abatements	3,550	725	1,000
Cemetery	20,000	40,000	25,000
Fitness Center	26,000	6,000	23,000
Recreation Revenue	1,000	300	300
Swimming Pool	13,000	14,457	14,500
Facilities Rental	10,000	6,500	16,000
Dog Pound	15,000	15,000	15,000
Airport	35,000	26,337	28,000
Fines and forfeits			
Court Fines	26,000	20,061	20,000
Library Fines	500	150	300
Police	6,000	5,774	6,000
Interest on investments			
Interest Earnings	22,000	8,000	12,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Auction Proceeds	20,000		
Employee Related Reimbursement	18,136	21,878	21,878
Miscellaneous	6,000	4,500	4,500
Total General Fund	\$ 5,137,209	\$ 5,667,470	\$ 5,600,941

* 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 Holbrook
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Special Revenue Funds			
Water Adjudication Fee	\$ 163,000	\$ 168,505	\$ 168,600
	\$ 163,000	\$ 168,505	\$ 168,600
Highway Users Revenue Fund	\$ 784,963	\$ 808,919	\$ 768,565
	\$ 784,963	\$ 808,919	\$ 768,565
Impound Fee Fund Balance	\$ 28,180	\$	\$ 27,688
Impound Fee	4,000	1,750	3,000
	\$ 32,180	\$ 1,750	\$ 30,688
Grants	\$ 624,300	\$ 583,697	\$ 2,987,598
	\$ 624,300	\$ 583,697	\$ 2,987,598
JCEF Fund Balance	\$ 37,640	\$	\$ 37,640
JCEF	2,000		1,000
	\$ 39,640	\$	\$ 38,640
State Fill The Gap Fund Balance	\$ 18,791	\$	\$ 18,791
State Fill The Gap	1,000		1,000
	\$ 19,791	\$	\$ 19,791
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 1,663,874	\$ 1,562,871	\$ 4,013,882

* 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.

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Debt Service Funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$
Capital Projects Funds			
Wastewater Capital Fund Balance	\$ 145,158	\$	\$ 87,391
Wastewater Capital	53,000	52,554	53,453
	\$ 198,158	\$ 52,554	\$ 140,844
Water Capital Fund Balance	\$ 104,938	\$	\$ 59,064
Water Capital	53,000	52,605	53,000
	\$ 157,938	\$ 52,605	\$ 112,064
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Capital Projects Funds	\$ 356,096	\$ 105,159	\$ 252,908

Official City Budget Forms

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Permanent Funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
Enterprise Funds			
Sanitation Fee	\$ 489,438	\$ 520,611	\$ 529,513
Sanitation Station Revenue	22,000	37,411	38,000
Sanitation Miscellaneous	1,000	1,828	1,860
	\$ 512,438	\$ 559,850	\$ 569,373
Wastewater Fee	\$ 596,000	\$ 588,614	\$ 598,680
Wastewater Connection Charges		3,300	
	\$ 596,000	\$ 591,914	\$ 598,680
Water Fee	\$ 654,000	\$ 698,025	\$ 709,961
Water Sales		5,238	5,328
Sun Valley	19,681	22,578	23,000
Water Connection Charges		5,780	
Water Miscellaneous	50,000	43,400	44,000
	\$ 723,681	\$ 775,021	\$ 782,289
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$ 1,832,119	\$ 1,926,785	\$ 1,950,342

Official City Budget Forms

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Internal Service Funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Internal Service Funds	\$	\$	\$
Total all Funds	\$ 8,989,298	\$ 9,262,285	\$ 11,818,073

Official City Budget Forms

City of Holbrook
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal year 2022

Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
General Fund				
	\$	\$	\$	\$
Total General Fund	\$	\$	\$	\$
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				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
Internal Service Funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$	\$	\$	\$

**City of Holbrook
Expenditures/Expenses by Fund
Fiscal year 2022**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
General Fund				
City Council	\$ 53,899	\$	\$ 22,367	\$ 51,425
Administration	648,604		689,970	578,603
Community Development	97,687		89,489	104,567
Library	273,819		263,220	289,268
Cemetery, Parks and Recreation	404,864		375,370	438,038
Golf Course	330,163		300,647	259,826
Animal Control	106,983		91,665	119,185
Police	2,197,313		2,498,632	2,430,252
Fire	160,764		140,005	368,951
Facilities and Levies	97,402		100,289	103,098
Fleet Maintenance	153,131		149,435	162,226
Airport	79,004		19,572	145,070
Court	73,540		73,540	206,229
Senior Center	82,820		81,513	85,999
Lodger	134,992		116,670	226,435
Contingency	359,147			203,158
Total General Fund	\$ 5,254,132	\$	\$ 5,012,384	\$ 5,772,330
Special Revenue Funds				
Water Preservation Fund	\$ 111,000	\$	\$ 160,000	\$ 160,000
HURF	886,626		827,333	768,565
Impound	29,980		2,242	30,688
Grants	640,824		1,147,118	2,987,598
JCEF	39,640			38,640
State Fill The Gap	19,791			19,791
Total Special Revenue Funds	\$ 1,727,861	\$	\$ 2,136,693	\$ 4,005,282
Debt Service Funds				
Contingency	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
Capital Projects Funds				
Wastewater	\$ 198,158	\$	\$ 51,885	\$ 140,844
Water	157,917		48,689	112,064
Total Capital Projects Funds	\$ 356,075	\$	\$ 100,574	\$ 252,908
Permanent Funds				
Contingency	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
Enterprise Funds				
Sanitation	\$ 512,438	\$	\$ 572,123	\$ 569,373
Wastewater	670,045		527,401	598,680
Water	723,681		668,818	782,289
Total Enterprise Funds	\$ 1,906,164	\$	\$ 1,768,342	\$ 1,950,342
Internal Service Funds				
Contingency	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$ 9,244,232	\$	\$ 9,017,993	\$ 11,980,862

* 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 Holbrook
Expenditures/Expenses by Department
Fiscal year 2022**

Department/Fund	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
City Clerk:				
General Fund	\$	\$	\$	\$
List other funds				
Department Total	\$	\$	\$	\$
List Department:				
General Fund	\$	\$	\$	\$
List other funds				
Department Total	\$	\$	\$	\$
List Department:				
General Fund	\$	\$	\$	\$
List other funds				
Department Total	\$	\$	\$	\$

* 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 Holbrook
Full-Time Employees and Personnel Compensation
Fiscal year 2022

Fund	Full-Time Equivalent (FTE) 2022	Employee Salaries and Hourly Costs 2022	Retirement Costs 2022	Healthcare Costs 2022	Other Benefit Costs 2022	Total Estimated Personnel Compensation 2022
General Fund	36	\$ 1,765,446	\$ 1,195,287	\$ 451,087	\$ 196,738	\$ 3,608,558
Special Revenue Funds						
HURF	7	\$ 271,927	\$ 33,746	\$ 79,334	\$ 47,396	\$ 432,403
Total Special Revenue Funds	7	\$ 271,927	\$ 33,746	\$ 79,334	\$ 47,396	\$ 432,403
Debt Service Funds						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
Capital Projects Funds						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
Permanent Funds						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
Enterprise Funds						
Sanitation	3	\$ 121,484	\$ 15,076	\$ 50,854	\$ 16,959	\$ 204,373
Wastewater	2	\$ 139,226	\$ 16,091	\$ 28,151	\$ 14,183	\$ 197,651
Water	5	\$ 224,928	\$ 27,914	\$ 64,196	\$ 24,603	\$ 341,641
Total Enterprise Funds	10	\$ 485,638	\$ 59,081	\$ 143,201	\$ 55,745	\$ 743,665
Internal Service Funds						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
Total all Funds	53	\$ 2,523,011	\$ 1,288,114	\$ 673,622	\$ 299,879	\$ 4,784,626