



City of Williams, Arizona
Annual Budget Forms
Fiscal Year 2022 -2023
Adopted August 11, 2022

City Council Members

John W. Moore, Mayor
Don Dent, Vice Mayor
Bernie Hiemenz
Frank W. McNelly
Lee Payne
Mike Cowen
Craig Fritsinger



Fiscal Year 2023 Annual Budget

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RESOLUTION No. 1426

A RESOLUTION FOR THE ADOPTION OF THE BUDGET FOR THE CITY OF WILLIAMS FOR THE FISCAL YEAR 2022-2023

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Article 1-5, Arizona Revised Statutes, the City Council, on June 21, 2022, made 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 the real and personal property of the City of Williams, and;

WHEREAS, in accordance with the said chapter of said title, and following due public notice, the Council met on July 14, 2022, and July 28, 2022, at which meetings any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and;

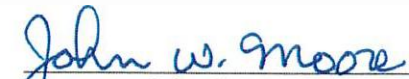
WHEREAS, it appears that publication has been duly made as required by law of said estimates together with a notice that the City Council would meet on July 14, 2022, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and;

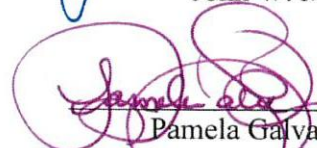
WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. Section 42-17051 (A),

NOW, THEREFORE, BE IT RESOLVED that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules as now increased, reduced, or changed by the same are hereby adopted as the budget of the City of Williams for the fiscal year 2022-2023.


PASSED by the Williams City Council this 11th day of August 2022, by a vote of 6 in favor and 0 opposed.

ATTEST:


John W. Moore, Mayor


Pamela Galvan, City Clerk

APPROVED AS TO FORM:


Mangum, Wall, Stoops and Warden, L.L.C.
City Attorney

City of Williams
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

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		
2022	Adopted/adjusted budgeted expenditures/expenses*	E	1	10,970,597	2,787,454	508,969	0	50,000	18,900,645	0	33,217,665
2022	Actual expenditures/expenses**	E	2	7,758,267	1,732,630	504,501	0	23,885	14,069,196	0	24,088,480
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2023	Primary property tax levy	B	4	623,317							623,317
2023	Secondary property tax levy	B	5								0
2023	Estimated revenues other than property taxes	C	6	9,530,423	3,596,489	0	0	50,000	11,902,479	0	25,079,391
2023	Other financing sources	D	7	0	0	0	0	0	4,471,937	0	4,471,937
2023	Other financing (uses)	D	8	0	0	0	0	0	4,471,937	0	4,471,937
2023	Interfund transfers in	D	9	316,505	1,187,430	552,842	0	0	2,265,089	0	4,321,866
2023	Interfund Transfers (out)	D	10	3,480,315	441,261	0	0	0	400,290	0	4,321,866
2023	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
2023	Total financial resources available		12	6,989,930	4,342,658	552,842	0	50,000	13,767,278	0	25,702,708
2023	Budgeted expenditures/expenses	E	13	10,182,275	4,340,462	552,842	0	50,000	16,799,416	0	31,924,995

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

	2022	2023
1	\$ 33,217,665	\$ 36,396,932
2		
3	33,217,665	36,396,932
4		
5	\$ 33,217,665	\$ 36,396,932
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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

City of Williams
Tax levy and tax rate information
Fiscal year 2023

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>853,554</u>	\$ <u>878,691</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)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>619,421</u>	\$ <u>623,317</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>619,421</u>	\$ <u>623,317</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>623,317</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>623,317</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>623,317</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 1.1154	_____ 1.0751
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 1.1154	_____ 1.0751
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>NO</u> 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 Williams
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
City Sales Tax	\$ 4,918,126	\$ 5,731,436	\$ 5,024,923
Bed, Board & Booze Tax	1,135,321	1,312,821	1,105,801
Licenses and permits			
Business License	10,700	18,370	16,700
Building Permits	132,338	223,999	230,500
Other	110,000	152,707	151,465
Intergovernmental			
Library	108,344	114,373	115,831
Auto Lieu	151,080	178,589	195,034
Urban Revenue Sharing	423,786	422,540	618,014
State Sales Tax	403,798	452,914	458,318
Charges for services			
Administration	900	1,266	1,300
Parks & Recreation	42,505	33,362	58,208
Police	15,000	13,058	10,000
Other	51,000	85,272	51,400
Fines and forfeits			
Police	60,584	44,456	75,537
JCEF & Magistrate Court	8,091	5,231	5,400
Interest on investments			
Interest	16,839	10,458	20,388
Contributions			
Library	1,808	2,867	4,154
Parks Facilities	60,000	85,321	
Golf Course		2,000	
Miscellaneous			
Other	468,871	239,153	460,515
Franchise & Leases	27,429	29,802	33,961
Rental Income	72,163	324,387	333,474
AZ Cares Act/Stimulus/SRO/Smart & Safe/ARPA	856,500	560,821	559,500
Total General Fund	\$ 9,075,182	\$ 10,045,202	\$ 9,530,423

* 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 Williams
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Streets Fund	\$ 731,082	\$ 1,056,322	\$ 1,151,644
Highway User Revenue	385,876	405,247	440,611
Grants	964,576	445,043	1,996,734
Community Facility	7,560	7,466	7,500
Flood Control	370,700		
	\$ 2,459,794	\$ 1,914,078	\$ 3,596,489
Total special revenue funds	\$ 2,459,794	\$ 1,914,078	\$ 3,596,489
Permanent funds			
Firemen's Pension	\$ 50,000	\$ 34,581	\$ 50,000
	\$ 50,000	\$ 34,581	\$ 50,000
Total permanent funds	\$ 50,000	\$ 34,581	\$ 50,000
Enterprise funds			
Electric System	\$ 4,658,556	\$ 5,171,678	\$ 5,684,953
Water	1,678,110	1,819,751	1,777,752
Wastewater	2,321,735	2,387,586	2,332,747
Sanitation	1,000,779	1,179,838	1,163,127
Golf Course	773,735	1,042,765	943,900
	\$ 10,432,916	\$ 11,601,618	\$ 11,902,479
Total enterprise funds	\$ 10,432,916	\$ 11,601,618	\$ 11,902,479
Total all funds	\$ 22,017,893	\$ 23,595,479	\$ 25,079,391

* 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 Williams
Other financing sources/(uses) and interfund transfers
Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
General	\$	\$	\$ 166,505	\$ 3,072,418
Maintenance			150,000	
Police				53,227
Airport				38,165
Tourism				166,505
Forest Service				150,000
Total General Fund	\$	\$	\$ 316,505	\$ 3,480,315
Special revenue funds				
Streets	\$	\$	\$ 1,187,430	\$
HURF				440,761
Flood Control				500
Total special revenue funds	\$	\$	\$ 1,187,430	\$ 441,261
Debt service funds				
General	\$	\$	\$ 552,842	\$
Total debt service funds	\$	\$	\$ 552,842	\$
Capital projects funds				
	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
	\$	\$	\$	\$
Electric System				400,000
Water	4,471,937	4,471,937	2,265,089	290
Total enterprise funds	\$ 4,471,937	\$ 4,471,937	\$ 2,265,089	\$ 400,290
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 4,471,937	\$ 4,471,937	\$ 4,321,866	\$ 4,321,866

City of Williams
Expenditures/expenses by fund
Fiscal year 2023

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
Mayor & Council	\$ 166,227	\$	\$ 74,919	\$ 165,645
Magistrate Court	128,727		118,467	130,410
Administration	2,040,019		1,136,314	1,602,495
Finance	580,614		483,017	611,486
Maintenance	597,035		478,743	647,325
Library	160,711		116,970	161,255
Recreation	276,983		213,823	300,425
Swimming Pool	123,294		92,977	138,390
Parks	203,935		161,666	187,298
Police	2,676,606		2,312,430	2,788,712
Volunteer Fire	829,892		602,059	1,077,144
Public Works	201,762		167,344	222,770
Building & Cemetery	167,606		94,409	151,575
Garage	521,866		435,758	531,290
Airport	247,025		180,132	215,450
Senior Center	41,500		20,776	80,050
Housing Authority	95,341		68,456	
Tourism	395,000	41,721	436,721	460,000
Recreation Facilities	372,600	(41,721)	90,873	250,600
Visitor Center	309,729		279,630	368,330
Forest Service	74,125		25,695	64,125
Court Funds	20,000			20,000
Flood Control	720,000		165,237	
Community Facilities	20,000		1,853	7,500
Total General Fund	\$ 10,970,597	\$	\$ 7,758,267	\$ 10,182,275
Special revenue funds				
Streets/HURF	\$ 1,822,878	\$	\$ 1,234,445	\$ 2,339,574
Grants	964,576		498,186	2,000,888
Total special revenue funds	\$ 2,787,454	\$	\$ 1,732,630	\$ 4,340,462
Debt service funds				
Debt Service	\$ 508,969	\$	\$ 504,501	\$ 552,842
Total debt service funds	\$ 508,969	\$	\$ 504,501	\$ 552,842
Permanent funds				
Firemen's Pension	\$ 50,000	\$	\$ 23,885	\$ 50,000
Total permanent funds	\$ 50,000	\$	\$ 23,885	\$ 50,000
Enterprise funds				
Electric System	\$ 4,463,908	\$ 137,970	\$ 4,601,878	\$ 5,657,200
Water	9,826,444	(137,970)	7,180,175	4,818,734
Wastewater	2,607,968		756,086	3,836,067
Sanitation	1,168,806		847,857	1,402,069
Golf Course	833,518		683,200	1,085,346
Total enterprise funds	\$ 18,900,645	\$	\$ 14,069,196	\$ 16,799,416
Total all funds	\$ 33,217,665	\$	\$ 24,088,480	\$ 31,924,995

* 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 Williams
Full-time employees and personnel compensation
Fiscal year 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	90	\$ 3,916,156	\$ 607,532	\$ 703,485	\$ 395,588	\$ 5,622,761
Special revenue funds						
Streets Fund	6	\$ 395,357	\$ 48,115	\$ 94,436	\$ 52,225	\$ 590,133
Total special revenue funds	6	\$ 395,357	\$ 48,115	\$ 94,436	\$ 52,225	\$ 590,133
Enterprise funds						
Water	2	\$ 92,027	\$ 11,200	\$ 25,026	\$ 10,048	\$ 138,301
Wastewater	2	92,027	11,200	25,026	10,048	138,301
Sanitation	6	303,994	36,908	62,245	43,279	446,426
Golf Course	6	330,238	32,566	65,256	33,358	461,418
Total enterprise funds	8	\$ 422,265	\$ 43,766	\$ 90,282	\$ 43,406	\$ 599,719
Total all funds	104	\$ 4,733,778	\$ 699,413	\$ 888,203	\$ 491,219	\$ 6,812,613