



City of Williams

Fiscal Year 2024 Annual Budget

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RESOLUTION No. 1433

A RESOLUTION FOR THE ADOPTION OF THE BUDGET FOR THE CITY OF WILLIAMS FOR THE FISCAL YEAR 2023-2024

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 July 6, 2023, 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 of Williams, and


WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on July 6, 2023 and July 27, 2023, 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 July 6, 2023, 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

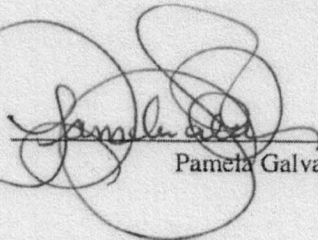
RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City of Williams for the fiscal year 2023-2024.

Passed by the Williams City Council, this 27th day of July 2023, by a vote of 6 in favor and 2 opposed.



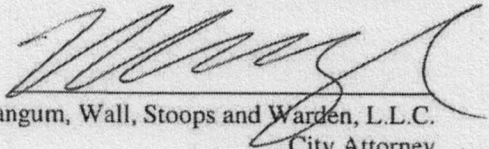
Don Dent, Mayor

ATTEST:



Pamela Galvan, City Clerk

APPROVED AS TO FORM:



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

City/Town of Williams, AZ
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024

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
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	10,182,275	4,340,462	552,842	0	50,000	21,271,353	0	36,396,932
2023	Actual expenditures/expenses**	E	2	7,713,322	1,127,021	470,101	0	34,786	14,107,402	0	23,452,632
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2024	Primary property tax levy	B	4	632,947							632,947
2024	Secondary property tax levy	B	5								0
2024	Estimated revenues other than property taxes	C	6	12,209,327	6,999,417	0	0	159,609	18,079,950	0	37,448,304
2024	Other financing sources	D	7	0	0	0	0	0	3,448,834	0	3,448,834
2024	Other financing (uses)	D	8	0	0	0	0	0	3,448,834	0	3,448,834
2024	Interfund transfers in	D	9	160,000	460,118	190,084	0	0	1,000,000	0	1,810,202
2024	Interfund Transfers (out)	D	10	292,453	517,749	0	0	0	1,000,000	0	1,810,202
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
2024	Total financial resources available		12	12,709,821	6,941,786	190,084	0	159,609	18,079,950	0	38,081,251
2024	Budgeted expenditures/expenses	E	13	13,138,539	9,593,666	190,084	0	159,609	16,040,336	0	39,122,235

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 or voter-approved alternative expenditure limitation

2023	2024
\$ 36,396,932	\$ 42,571,069
36,396,932	42,571,069
\$ 36,396,932	\$ 42,571,069
\$	\$

☐ 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). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

City/Town of Williams, AZ
Tax levy and tax rate information
Fiscal year 2024

	<u>2023</u>	<u>2024</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>878,691</u>	\$ <u>901,752</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>629,074</u>	\$ <u>632,947</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>629,074</u>	\$ <u>632,947</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>632,947</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>632,947</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>632,947</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 1.0751	_____ 1.0251
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 1.0751	_____ 1.0251
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/Town of Williams, AZ
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local taxes			
City Sales Tax	\$ 5,024,923	\$ 6,144,694	\$ 7,017,381
Bed-Board-Booze Tax	1,105,801	1,072,850	1,555,887
Licenses and permits			
Business License	16,700	33,680	24,435
Building Permits	230,500	101,022	73,528
Other	151,465	37,375	17,595
Intergovernmental			
Library	115,831	87,645	150,248
Auto Lieu	195,034	168,878	210,413
Urban Revenue Sharing	618,014	619,755	900,441
State Sales Tax	458,318	449,664	505,472
Charges for services			
Administration	1,300	869	900
Parks & Recreation	58,208	45,799	61,891
Police	10,000	9,808	9,827
Bldg Dept		73,016	178,174
Fire/Safety		8,867	8,773
Other	51,400	19,750	23,930
Fines and forfeits			
Police	75,537	80,364	83,378
JCEF & Magistrate Court	5,400	7,490	9,747
Interest on investments			
Interest	20,388	277,099	179,826
Contributions			
Voluntary contributions	4,154	8,656	3,434
Miscellaneous			
Other	460,515	174,642	440,184
Franchise & Leases	33,961	54,621	79,269
Rental Income	333,474	317,385	427,538
SRO/Smart & Safe		56,295	56,000
AZ Cares Act/Stimulus/ARPA	559,500	562,384	191,055
Total General Fund	\$ 9,530,423	\$ 10,412,607	\$ 12,209,327
Special revenue funds			
Streets Fund	\$ 1,151,644	\$ 954,083	\$ 1,017,176
Highway Users Revenue	440,611	361,488	460,118
Grants	1,996,734	989,845	5,510,500
Community Facility	7,500	7,194	7,699
Flood Control		686	3,925
	\$ 3,596,489	\$ 2,313,296	\$ 6,999,417
Total special revenue funds	\$ 3,596,489	\$ 2,313,296	\$ 6,999,417

* 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 Williams, AZ
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Permanent funds			
Firemen's Pension	\$ 50,000	\$ 68,508	\$ 159,609
	\$ 50,000	\$ 68,508	\$ 159,609
Total permanent funds	\$ 50,000	\$ 68,508	\$ 159,609
Enterprise funds			
Electric System	\$ 5,684,953	\$ 4,756,442	\$ 6,666,964
Water System	1,777,752	1,780,306	5,814,859
Wastewater System	2,332,747	2,280,931	3,219,577
Sanitation	1,163,127	\$ 930,792	\$ 1,210,828
	\$ 10,958,579	\$ 9,748,471	\$ 16,912,227
Golf Course	\$ 943,900	\$ 1,137,948	\$ 1,167,723
	\$ 943,900	\$ 1,137,948	\$ 1,167,723
Total enterprise funds	\$ 11,902,479	\$ 10,886,419	\$ 18,079,950
Total all funds	\$ 25,079,391	\$ 23,680,831	\$ 37,448,304

* 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 Williams, AZ
Other financing sources/(uses) and interfund transfers
Fiscal year 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
General Fund				
Maintenance			160,000	
Police				53,227
Airport				38,165
Forest Service				160,000
General				41,061
Total General Fund	\$	\$	\$ 160,000	\$ 292,453
Special revenue funds				
Streets	\$	\$	\$ 460,118	\$ 57,631
HURF				460,118
Total special revenue funds	\$	\$	\$ 460,118	\$ 517,749
Debt service funds				
Debt Service	\$	\$	\$ 190,084	
Total debt service funds	\$	\$	\$ 190,084	
Enterprise funds				
Water Depart	\$ 3,448,834	\$ 3,448,834	\$ 1,000,000	
Wastewater Dept				1,000,000
Total enterprise funds	\$ 3,448,834	\$ 3,448,834	\$ 1,000,000	\$ 1,000,000
Total all funds	\$ 3,448,834	\$ 3,448,834	\$ 1,810,202	\$ 1,810,202

City/Town of Williams, AZ
Expenditures/expenses by fund
Fiscal year 2024

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
General Fund				
Mayor & Council	\$ 165,645	\$ 5,803	\$ 171,448	\$ 107,881
Magistrate Court	130,410		105,781	134,517
Administration	1,602,495	(87,393)	1,002,647	1,490,529
Finance	611,486		473,920	615,601
Maintenance	647,325		477,102	579,081
Library	161,255		122,790	192,237
Recreation	300,425		260,228	492,056
Swimming Pool	138,390		99,031	205,682
Parks	187,298		137,742	163,041
Police	2,788,712		2,609,082	3,295,109
Fire	1,077,144		351,439	3,105,395
Public Works	222,770		117,175	224,488
Building Department	151,575		93,363	164,667
Garage-Shop	531,290		510,921	589,505
Airport	215,450		155,179	210,125
Senior Center	80,050		65,927	53,500
Housing Authority		29,347	29,347	100,000
Tourism	460,000	52,243	512,243	460,000
Recreation Facilities	250,600		58,372	303,600
Visitor Center	368,330		338,652	435,400
Forest Service Bldg	64,125		17,893	98,625
Court Funds - JCEF/Enhancment	20,000			20,000
Flood Control				90,000
Community Facilities	7,500		3,040	7,500
Total General Fund	\$ 10,182,275	\$	\$ 7,713,322	\$ 13,138,539
Special revenue funds				
Streets/HURF	\$ 2,339,574	\$	\$ 907,755	\$ 4,083,166
Grants	2,000,888		219,266	5,510,500
Total special revenue funds	\$ 4,340,462	\$	\$ 1,127,021	\$ 9,593,666
Debt service funds				
Debt Service	\$ 552,842	\$	\$ 470,101	\$ 190,084
Total debt service funds	\$ 552,842	\$	\$ 470,101	\$ 190,084
Permanent funds				
Firemen's Pension	\$ 50,000	\$	\$ 34,786	\$ 159,609
Total permanent funds	\$ 50,000	\$	\$ 34,786	\$ 159,609
Enterprise funds				
Electric System	\$ 5,657,200	\$ 947,873	\$ 6,605,073	\$ 8,353,036
Water System	9,290,671	(947,873)	4,940,268	3,190,612
Wastewater System	3,836,067		942,104	2,112,713
Sanitation Department	1,402,069		858,311	1,336,637
Golf Course	1,085,346		761,646	1,047,338
Total enterprise funds	\$ 21,271,353	\$	\$ 14,107,402	\$ 16,040,336
Total all funds	\$ 36,396,932	\$	\$ 23,452,632	\$ 39,122,235

* 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 Williams, AZ
Full-time employees and personnel compensation
Fiscal year 2024

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2024	2024	2024	2024	2024	2024
General Fund	87	\$ 4,274,978	\$ 755,800	\$ 740,839	\$ 649,903	\$ 6,421,521
Special revenue funds						
Streets Fund	8	\$ 429,298	\$ 52,761	\$ 83,121	\$ 55,186	\$ 620,366
Total special revenue funds	8	\$ 429,298	\$ 52,761	\$ 83,121	\$ 55,186	\$ 620,366
Enterprise funds						
Water System	3	\$ 101,610	\$ 12,488	\$ 20,332	\$ 10,956	\$ 145,386
Wastewater System	3	101,610	12,488	20,332	10,956	145,386
Sanitation System	6	327,531	40,254	58,600	40,562	466,946
Golf Course	8	329,689	35,601	68,309	41,154	474,753
Total enterprise funds	13	\$ 532,908	\$ 60,576	\$ 108,973	\$ 63,067	\$ 765,525
Total all funds	108	\$ 5,237,185	\$ 869,138	\$ 932,933	\$ 768,156	\$ 7,807,411