

OFFICIAL BUDGET FORMS

Town of Florence

Fiscal Year 2019

Town of Florence
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Town of Florence
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

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
2018	E	14,547,033	12,282,744	163,261	437,278	14,500	10,700,168	0	38,144,984
2018	E	13,704,602	3,952,769	155,761	194,416	52,045	6,772,931	0	24,832,524
2019		11,578,344	14,704,674	52,117	9,700,434	314,459	16,179,149	0	52,529,177
2019	B	1,104,481	0	0	0		0	0	1,104,481
2019	B	0	0	0	0		0	0	0
2019	C	12,767,290	8,096,160	79,200	1,394,000	23,970	7,771,430	0	30,132,050
2019	D	0	0	0	0	0	0	0	0
2019	D	0	0	0	0	0	0	0	0
2019	D	1,391,780	0	69,750	0	0	0	0	1,461,530
2019	D	0	366,590	0	184,540	0	910,400	0	1,461,530
2019									
LESS:									0
									0
									0
									0
2019		26,841,895	22,434,244	201,067	10,909,894	338,429	23,040,179	0	83,765,708
2019	E	15,185,620	13,255,695	164,025	1,477,638	12,900	12,940,970	0	43,036,848

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

	2018	2019
1. Budgeted expenditures/expenses	\$ 38,144,984	\$ 43,036,848
2. Add/subtract: estimated net reconciling items	(4,400,000)	(4,400,000)
3. Budgeted expenditures/expenses adjusted for reconciling items	33,744,984	38,636,848
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 33,744,984	\$ 38,636,848
6. EEC expenditure limitation	\$ 34,842,000	\$ 36,425,562

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).

**Town of Florence
Tax Levy and Tax Rate Information
Fiscal Year 2019**

	2018	2019
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 1,017,439	\$ 1,104,481
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	\$ 1,017,439	\$ 1,104,481
B. Secondary property taxes	\$	\$
C. Total property tax levy amounts	\$ 1,017,439	\$ 1,104,481
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 997,554	
(2) Prior years' levies	\$	
(3) Total primary property taxes	\$ 997,554	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies	\$	
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 997,554	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.1345	1.1060
(2) Secondary property tax rate	\$	\$
(3) Total city/town tax rate	1.1345	1.1060
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>2</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.

**Town of Florence
Revenues Other Than Property Taxes
Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000
City Sales Food Tax	275,000	319,018	300,000
Licenses and permits			
Occupational Licenses	53,000	47,985	47,900
Building Permits	475,000	771,135	700,000
Other	1,500	640	1,000
Intergovernmental			
State-Shared Sales Tax	2,417,705	2,667,057	2,599,550
State-Shared Income Tax	3,192,630	3,192,630	3,157,450
Vehicle License Tax	1,440,710	1,525,127	1,568,630
Salt River Lien Tax	50	31	50
Charges for services			
Franchise Fees	589,000	596,406	584,640
Engineering Inspection Fees	79,100	71,270	63,800
Civil Engineering Fees	55,000	108,510	80,000
Community Development	174,060	189,842	171,060
Cemetery Fees	13,600	21,766	17,100
Police Fees	25,950	53,893	28,050
Parks & Recreation Fees	128,400	165,994	146,300
Fire Safety Fees	45,300	65,041	48,270
Library Fees	6,000	6,885	5,300
Senior Center Fees	20,650	18,465	15,900
Other	139,330	136,904	250,470
Fines and forfeits			
Fines and Forfeitures	166,100	174,191	172,000
Interest on investments			
Interest Earnings	100,000	62,620	70,000
Miscellaneous			
Other	39,450	129,575	34,320
Downtown Redevelopment	1,500	2,797	1,500
Government Access Channel	7,000	4,141	4,000
Total General Fund	\$ 12,146,035	\$ 13,031,923	\$ 12,767,290

* 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.

Town of Florence
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
SPECIAL REVENUE FUNDS			
Highway Users Revenue	\$ 2,000,451	\$ 2,036,901	\$ 2,063,530
Transportation Excise Tax	1,006,431	1,184,064	1,100,000
Other	123,124	71,928	74,780
TOTAL STREETS FUND	\$ 3,130,006	\$ 3,292,893	\$ 3,238,310
City Sales Food Tax Interest Earnings	\$ 1,700	\$ 3,115	\$ 1,700
TOTAL FOOD TAX FUND	\$ 1,700	\$ 3,115	\$ 1,700
Grant Revenue	\$ 3,968,630	\$ 246,875	\$ 4,378,080
TOTAL GRANT FUND	\$ 3,968,630	\$ 246,875	\$ 4,378,080
Interest Earnings	\$ 7,349	\$ 2,662	\$ 5,400
TOTAL STREETLIGHT IMPR DIST FUNDS	\$ 7,349	\$ 2,662	\$ 5,400
Sanitation Impact Fee Fund	\$ 408	\$ 259	\$ 400
Transportation Impact Fee Fund	122,119	143,584	143,500
Police Services Impact Fee Fund	103,775	125,190	117,900
Fire Services Impact Fee Fund	106,727	124,753	100,700
Parks Services Impact Fee Fund	5,911	7,791	5,000
Library Services Impact Fee Fund	33,744	40,921	36,800
Water Utility Impact Fee Fund	9,000	2,692	
Sewer Utility Impact Fee Fund	16,254	3,273	3,200
North Water Utility Impact Fee Fund	121	53	100
North Sewer Utility Impact Fee Fund	100	67	100
TOTAL DEVELOPMENT IMPACT FEE FUNDS	\$ 398,159	\$ 448,583	\$ 407,700
Judicial Collections Enhancement Fund	\$ 2,757	\$ 2,650	\$ 2,650
Fill-the-Gap Fund	1,031	2,218	2,220
Southwest Gas Capital Expenditure Fund	50,000	50,000	50,000
Impound Fee Fund	8,300	10,402	10,100
TOTAL OTHER SPECIAL REVENUE FUNDS	\$ 62,088	\$ 65,270	\$ 64,970
Total Special Revenue Funds	\$ 7,567,932	\$ 4,059,398	\$ 8,096,160

* 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.

**Town of Florence
Revenues Other Than Property Taxes
Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
DEBT SERVICE FUNDS			
Utility Improvement District #1 Fund	\$ 50,286	\$ 53,010	\$ 79,200
TOTAL	\$ 50,286	\$ 53,010	\$ 79,200
Total Debt Service Funds	\$ 50,286	\$ 53,010	\$ 79,200
CAPITAL PROJECTS FUNDS			
City Sales Tax (private construction)	\$ 1,226,441	\$ 1,516,265	\$ 1,200,000
Interest Earnings		23,833	30,000
TOTAL CAPITAL PROJECTS FUND	\$ 1,226,441	\$ 1,540,098	\$ 1,230,000
City Sales Tax (government construction)	\$ 130,000	\$ 131,826	\$ 130,000
Interest Earnings	30,253	17,452	30,000
Miscellaneous Revenue	5,204		1,000
TOTAL CONSTRUCTION TAX FUND	\$ 165,457	\$ 149,278	\$ 161,000
Interest Earnings	\$ 5,112	\$ 2,215	\$ 3,000
TOTAL ECONOMIC DEVELOPMENT FUND	\$ 5,112	\$ 2,215	\$ 3,000
Total Capital Projects Funds	\$ 1,397,010	\$ 1,691,591	\$ 1,394,000
* 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.			
PERMANENT FUNDS			
Firefighters' Pension Fund (fiduciary fund)	\$ 8,400	\$ 15,506	\$ 17,000
Interest Earnings	2,290	6,970	6,970
TOTAL FIREFIGHTERS' PENSION FUND	\$ 10,690	\$ 22,476	\$ 23,970
Total Permanent Funds	\$ 10,690	\$ 22,476	\$ 23,970

**Town of Florence
Revenues Other Than Property Taxes
Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
ENTERPRISE FUNDS			
Water Utility Fees	\$ 2,743,062	\$ 3,027,022	\$ 2,997,900
Other	71,602	60,534	47,180
TOTAL WATER UTILITY FUND	\$ 2,814,664	\$ 3,087,556	\$ 3,045,080
Wastewater Utility Fees	\$ 3,952,512	\$ 3,547,758	\$ 3,802,850
Other	92,322	76,312	58,800
TOTAL SEWER UTILITY FUND	\$ 4,044,834	\$ 3,624,070	\$ 3,861,650
Sanitation Services Fees	\$ 756,037	\$ 854,773	\$ 854,700
Other	18,241	30,366	10,000
TOTAL SANITATION UTILITY FUND	\$ 774,278	\$ 885,139	\$ 864,700
Total Enterprise Funds	\$ 7,633,776	\$ 7,596,765	\$ 7,771,430
INTERNAL SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 28,805,729	\$ 26,455,163	\$ 30,132,050

* 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.

* 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.

Town of Florence
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Capital Projects Fund	\$	\$	\$ 114,790	\$
Streets Fund			283,310	
Streetlight Improvement District Funds			780	
Water Utility Fund			413,770	
Wastewater Utility Fund			447,270	
Sanitation Fund			49,360	
Impact Fee Funds			77,500	
Other Revenue Funds			5,000	
Total General Fund	\$	\$	\$ 1,391,780	\$
SPECIAL REVENUE FUNDS				
Streets Fund	\$	\$	\$	\$ 283,310
Streetlight Improvement District Funds				780
Other Special Revenue Funds				5,000
Impact Fee Funds				77,500
Total Special Revenue Funds	\$	\$	\$	\$ 366,590
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 69,750	\$
Total Debt Service Funds	\$	\$	\$ 69,750	\$
CAPITAL PROJECTS FUNDS				
Capital for the General Fund	\$	\$	\$	\$ 114,790
Capital for Debt Service Fund				69,750
Total Capital Projects Funds	\$	\$	\$	\$ 184,540
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Utility Fund	\$	\$	\$	\$ 413,770
Wastewater Utility Fund				447,270
Sanitation Utility Fund				49,360
Total Enterprise Funds	\$	\$	\$	\$ 910,400
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 1,461,530	\$ 1,461,530

**Town of Florence
Expenditures/Expenses by Fund
Fiscal Year 2019**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Administration	\$ 3,994,482	\$	\$ 3,780,081	\$ 4,140,070
Police	3,974,134		3,658,346	3,827,250
Fire	3,042,730		3,064,740	3,316,960
Community Services	2,274,070		2,248,747	2,487,300
Development Services	1,261,617		952,688	1,414,040
Total General Fund	\$ 14,547,033	\$	\$ 13,704,602	\$ 15,185,620
SPECIAL REVENUE FUNDS				
Streets Fund	\$ 7,575,949	\$	\$ 3,486,048	\$ 7,966,495
Grants	3,971,547		246,275	4,378,080
Streetlight Improvement Districts	74,800		96,109	79,420
Judicial Collections Enhancemen	5,000		5,000	5,000
Fill-the-Gap	698		698	700
Southwest Gas Capital Exp	50,000		50,000	50,000
Impound	1,000		1,000	1,000
Development Impact Funds	603,750		67,639	775,000
Total Special Revenue Funds	\$ 12,282,744	\$	\$ 3,952,769	\$ 13,255,695
DEBT SERVICE FUNDS				
Debt Service	\$ 69,748	\$	\$ 69,748	\$ 69,750
Utility Improvement District #1	93,513		86,013	94,275
Total Debt Service Funds	\$ 163,261	\$	\$ 155,761	\$ 164,025
CAPITAL PROJECTS FUNDS				
General Capital Fund	\$ 417,278	\$	\$ 194,416	\$ 1,457,638
Econ Dev Capital Projects	20,000			20,000
Total Capital Projects Funds	\$ 437,278	\$	\$ 194,416	\$ 1,477,638
PERMANENT FUNDS				
Firefighters' Pension (Fiduciar)	\$ 14,500	\$	\$ 52,045	\$ 12,900
Total Permanent Funds	\$ 14,500	\$	\$ 52,045	\$ 12,900
ENTERPRISE FUNDS				
Water Utility	\$ 5,123,036	\$	\$ 2,597,259	\$ 4,276,360
Wastewater Utility	4,659,499		3,289,970	7,823,320
Sanitation	917,633		885,702	841,290
Total Enterprise Funds	\$ 10,700,168	\$	\$ 6,772,931	\$ 12,940,970
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 38,144,984	\$	\$ 24,832,524	\$ 43,036,848

* 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.

**Town of Florence
Expenditures/Expenses by Department
Fiscal Year 2019**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Council	\$ 95,747	\$	\$ 93,890	\$ 151,680
Administration	637,481		626,556	636,420
Municipal Court	198,606		198,450	221,590
Legal	473,844		698,489	339,210
Finance	676,281		657,513	811,290
Human Resources	246,472		245,304	255,900
Information Technology	391,974		436,134	489,120
General Government	1,139,582		692,992	1,095,030
Economic Development	134,495		130,753	139,830
Police Administration	498,114		474,359	432,140
Police Support	887,342		692,637	837,440
Police Volunteer Program	12,800		12,222	12,300
Police Operations	2,575,878		2,479,128	2,545,370
Fire Administration	473,580		476,911	519,960
Fire Station 1	1,387,699		1,397,542	1,502,920
Fire Station 2	1,181,451		1,190,287	1,294,080
Fitness Center	90,345		91,832	93,510
Community Services Admin	238,308		236,950	234,310
Parks Maintenance	522,968		521,619	544,950
Community Center	73,000		68,212	76,700
Aquatics	269,448		262,232	284,380
Programs	414,382		401,720	477,050
Special Events	127,596		127,561	149,020
Seniors	265,455		268,015	301,990
Library	272,568		270,606	325,390
Planning				232,940
Building Safety	595,580		431,809	396,440
Engineering	140,130		68,219	149,260
Facility Maintenance	517,007		446,002	473,890
Cemetery	8,900		6,658	8,900
Fleet				152,610
Department Total	\$ 14,547,033	\$	\$ 13,704,602	\$ 15,185,620
	\$	\$	\$	\$
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.

**Town of Florence
Full-Time Employees and Personnel Compensation
Fiscal Year 2019**

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	126	\$ 7,169,752	\$ 961,193	\$ 1,966,374	\$ 191,537	\$ 10,288,856
SPECIAL REVENUE FUNDS						
Streets Fund	19	\$ 709,776	\$ 76,747	\$ 220,774	\$ 38,858	\$ 1,046,155
Total Special Revenue Funds	19	\$ 709,776	\$ 76,747	\$ 220,774	\$ 38,858	\$ 1,046,155
ENTERPRISE FUNDS						
Water Utility	6	\$ 510,402	\$ 55,189	\$ 118,043	\$ 16,876	\$ 700,510
Wastewater Utility	5	442,875	47,888	135,032	12,566	638,361
Sanitation	1	36,029	3,896	9,828	1,104	50,857
Total Enterprise Funds	12	\$ 989,306	\$ 106,973	\$ 262,903	\$ 30,546	\$ 1,389,728
TOTAL ALL FUNDS	157	\$ 8,868,834	\$ 1,144,913	\$ 2,450,051	\$ 260,941	\$ 12,724,739