

**OFFICIAL BUDGET FORMS**

**Town of Florence**

**Fiscal Year 2017**

**Town of Florence**  
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**Fiscal Year 2017**

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**RESOLUTION NO. 1590-16**

**A RESOLUTION OF THE TOWN OF FLORENCE, PINAL COUNTY, ARIZONA, ADOPTING THE BUDGET FOR THE FISCAL YEAR 2016-2017.**

**BE IT RESOLVED** by the Mayor and Council of the Town of Florence, Arizona, as follows:

**WHEREAS**, in accordance with the provisions of A.R.S. Title 42, Sections 17101, 17102, 17103, 17104, and 17105, the Town Council did, on July 5, 2016, make an estimate of the different amounts required to meet the public expenditures for the ensuing year, also an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town of Florence; and

**WHEREAS**, in accordance with said sections of said title, and following due public notice, the Council met on July 5, 2016, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures of 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 Town Council would meet on July 5, 2016, 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 sum to be raised by taxation, as specified therein, does not, in the aggregate amount, exceed that amount as computed pursuant to A.R.S. §42-17051.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the Town of Florence, Arizona, that the said estimates of revenue and expenditures shown on the accompanying exhibit, marked as Exhibit A, as now increased, reduced, or changed are hereby adopted as the budget of the Town of Florence, Arizona, for the Fiscal Year 2016-2017.

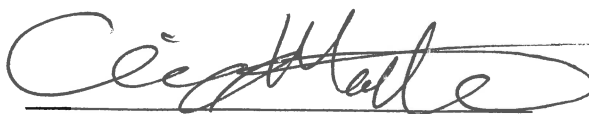
**PASSED AND ADOPTED** by the Mayor and Council of the Town of Florence, Arizona, this 5<sup>th</sup> day of July 2016.

  
\_\_\_\_\_  
Tom J. Rankin, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Lisa Garcia, Town Clerk

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Clifford L. Mattice, Town Attorney

## **Town of Florence Notice of Public Hearing**

The Town of Florence will hold a public hearing to discuss Resolution No. 1590-16, a Resolution of the Town of Florence, Arizona, adopting a Final Budget for the Fiscal Year 2016-2017. A copy of the Proposed Budget is available for public inspection at the cashier's window of the Finance Department, located at 775 N. Main Street; the Community Library, located at 1000 S. Willow; and the Dorothy Nolan Senior Center, located at 220 N. Pinal Street.

The Public Hearing will be held on July 5, 2016 during the Council Meeting beginning at 6:00 P.M. The hearing will take place in the Council Chambers at Town Hall, located at 775 N. Main Street.

**\*\*\*PURSUANT TO TITLE II OF THE AMERICANS WITH DISABILITIES ACT (ADA), THE TOWN OF FLORENCE DOES NOT DISCRIMINATE ON THE BASIS OF DISABILITY REGARDING ADMISSION TO PUBLIC MEETINGS. PERSONS WITH A DISABILITY MAY REQUEST REASONABLE ACCOMMODATIONS BY CONTACTING THE TOWN OF FLORENCE ADA COORDINATOR AT (520) 868-7574 OR (520) 868-7502 TDD. REQUESTS SHOULD BE MADE AS EARLY AS POSSIBLE TO ALLOW TIME TO ARRANGE THE ACCOMODATION. \*\*\***

Legal Ad (Surrounded by border)

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No. of publications 2; Dates of publication: June 23, 2016 and June 30, 2016.

**Town of Florence**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2017**

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	
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	14,997,100	8,834,400	449,200	4,848,000	14,500	14,535,200	1,375,900	45,054,300
2016	Actual Expenditures/Expenses**	E	14,410,041	6,099,582	449,200	1,728,759	13,473	7,631,305	0	30,332,360
2017	Fund Balance/Net Position at July 1***		5,512,897	4,575,471	0	6,222,782	298,387	12,461,660		29,071,197
2017	Primary Property Tax Levy	B	898,846							898,846
2017	Secondary Property Tax Levy	B								0
2017	Estimated Revenues Other than Property Taxes	C	12,346,195	7,895,338	70,350	1,387,500	33,000	7,621,656	0	29,354,039
2017	Other Financing Sources	D	0	0	5,900,000	0	0	0	0	5,900,000
2017	Other Financing (Uses)	D	0	4,700,000	0	0	0	1,200,000	0	5,900,000
2017	Interfund Transfers In	D	1,588,453	18,900	359,800	0	0	0	0	1,967,153
2017	Interfund Transfers (Out)	D	0	547,936	9,000	359,800	0	1,050,417	0	1,967,153
2017	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2017	Total Financial Resources Available		20,346,391	7,241,773	6,321,150	7,250,482	331,387	17,832,899	0	59,324,082
2017	Budgeted Expenditures/Expenses	E	14,717,584	10,865,662	443,771	1,225,000	14,500	10,424,587	0	37,691,104

**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

	2016	2017
1. Budgeted expenditures/expenses	\$ 45,054,300	\$ 37,691,104
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	45,054,300	37,691,104
4. Less: estimated exclusions	12,677,290	10,780,145
5. Amount subject to the expenditure limitation	\$ 32,377,010	\$ 26,910,959
6. EEC expenditure limitation	\$ 32,377,010	\$ 32,341,325

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  
Revenues Other Than Property Taxes  
Fiscal Year 2017**

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 2,565,600	\$ 2,615,800	\$ 2,650,000
State Reduction to Property Tax Estimate	(113,000)		
<b>Licenses and permits</b>			
Building Permits	471,200	488,100	475,000
Other	49,800	52,900	54,500
<b>Intergovernmental</b>			
State-Shared Sales Tax	2,439,500	2,439,500	2,683,450
State-Shared Income Tax	3,074,500	3,074,550	3,382,005
Vehicle License Tax	1,304,300	1,318,900	1,450,800
Salt River Lieu Tax	100	100	100
<b>Charges for services</b>			
Franchise Fees	592,600	592,700	584,100
Civil Engineering Fees	40,700	209,500	101,900
Planning and Zoning Fees	132,600	146,284	186,500
Cemetery Fees	23,500	20,300	12,500
Police Fees	61,900	22,900	26,800
Parks & Recreation Fees	158,400	157,100	137,810
Fire Safety Fees	97,800	55,300	52,850
Library Fees	6,700	5,100	5,100
Senior Center Fees	23,700	17,850	19,330
Other	217,200	238,320	234,600
<b>Fines and forfeits</b>			
Fines and Forfeitures	195,800	133,200	145,750
<b>Interest on investments</b>			
Interest Earnings	85,000	116,300	100,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Other	43,400	61,100	43,100
<b>Total General Fund</b>	<b>\$ 11,471,300</b>	<b>\$ 11,765,804</b>	<b>\$ 12,346,195</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.

**Town of Florence  
Revenues Other Than Property Taxes  
Fiscal Year 2017**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2016</b>	<b>ACTUAL REVENUES* 2016</b>	<b>ESTIMATED REVENUES 2017</b>
<b>SPECIAL REVENUE FUNDS</b>			
Highway Users Revenue	\$ 1,850,000	\$ 1,775,021	\$ 2,258,146
Transportation Excise Tax	1,030,000	1,006,431	1,006,431
Interest Earnings	25,000	63,423	50,000
Other	15,300	41,134	16,500
<b>TOTAL HIGHWAY USER REVENUE FUND</b>	<b>\$ 2,920,300</b>	<b>\$ 2,886,009</b>	<b>\$ 3,331,077</b>
City Sales Tax (food for home consumption)	\$ 265,600	\$ 275,000	\$ 275,000
Interest Earnings	5,900	1,000	1,000
<b>TOTAL FOOD TAX FUND</b>	<b>\$ 271,500</b>	<b>\$ 276,000</b>	<b>\$ 276,000</b>
Grant Revenue	\$ 2,720,900	\$ 972,502	\$ 3,829,188
<b>TOTAL GRANT FUND</b>	<b>\$ 2,720,900</b>	<b>\$ 972,502</b>	<b>\$ 3,829,188</b>
Interest Earnings	\$ 4,400	\$ 5,100	\$ 4,400
<b>TOTAL STREETLIGHT IMPR DIST FUNDS</b>	<b>\$ 4,400</b>	<b>\$ 5,100</b>	<b>\$ 4,400</b>
Sanitation Impact Fee Fund	\$ 300	\$ 200	\$ 200
Transportation Impact Fee Fund	96,200	127,800	121,000
General Government Impact Fee Fund			
Police Services Impact Fee Fund	92,900	108,100	108,500
Fire Services Impact Fee Fund	94,100	95,100	95,100
Parks Services Impact Fee Fund	12,400	6,700	6,500
Library Services Impact Fee Fund	34,700	30,750	31,500
Water Utility Impact Fee Fund	900	10,820	10,820
Sewer Utility Impact Fee Fund	1,600	15,298	15,298
<b>TOTAL IMPACT FEE FUNDS</b>	<b>\$ 333,100</b>	<b>\$ 394,768</b>	<b>\$ 388,918</b>
Judicial Collections Enhancement Fund	\$ 3,100	\$ 3,700	\$ 3,200
Fill-the-Gap Fund	2,000	371	2,925
Southwest Gas Capital Expenditure Fund	48,700	45,804	46,000
Impound Fee Fund	8,300	13,630	13,630
<b>TOTAL OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 62,100</b>	<b>\$ 63,505</b>	<b>\$ 65,755</b>
<b>Total Special Revenue Funds</b>	<b>\$ 6,312,300</b>	<b>\$ 4,597,884</b>	<b>\$ 7,895,338</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.







**Town of Florence  
Revenues Other Than Property Taxes  
Fiscal Year 2017**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2016</b>	<b>ACTUAL REVENUES* 2016</b>	<b>ESTIMATED REVENUES 2017</b>
<b>INTERNAL SERVICE FUNDS</b>			
Fleet Service Fees	\$ 782,900	\$	\$
<b>TOTAL FLEET SERVICES FUND</b>	<b>\$ 782,900</b>	<b>\$</b>	<b>\$</b>
Facility Services Fees	\$ 593,000	\$	\$
<b>TOTAL FACILITY SERVICES FUND</b>	<b>\$ 593,000</b>	<b>\$</b>	<b>\$</b>
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$ 1,375,900</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 28,093,900</b>	<b>\$ 25,484,855</b>	<b>\$ 29,354,039</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.

**Town of Florence  
Tax Levy and Tax Rate Information  
Fiscal Year 2017**

	<b>2016</b>	<b>2017</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>899,555</u>	\$ <u>944,986</u>
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	\$ <u>893,721</u>	\$ <u>898,846</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>893,721</u>	\$ <u>898,846</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>893,721</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>893,721</u>	
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	\$ <u>893,721</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.1182</u>	<u>1.1182</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>1.1182</u>	<u>1.1182</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 <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**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2017**

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Highway User Revenue Fund	\$	\$	\$ 460,036	\$
Water Utility Fund			448,364	
Sewer Utility Fund			528,115	
Sanitation Fund			73,938	
Streetlight Improvement District Funds			9,900	
Utility Improvement District #1 Funds			68,100	
Southwest Gas Capital Expenditure Fund				
<b>Total General Fund</b>	\$	\$	\$ 1,588,453	\$
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$	\$ 4,700,000	\$ 18,900	\$ 460,036
Streetlight Improvement District Funds				19,800
Transporation Impact Fee Funds				
Southwest Gas Capital Expenditure Fund				68,100
<b>Total Special Revenue Funds</b>	\$	\$ 4,700,000	\$ 18,900	\$ 547,936
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$	\$	\$ 359,800	\$
Utility Improvement District #1 Fund				9,000
Pinal County Excise Tax Bond		4,700,000		
WIFA Proceeds		1,200,000		
<b>Total Debt Service Funds</b>	\$	\$ 5,900,000	\$ 359,800	\$ 9,000
<b>CAPITAL PROJECTS FUNDS</b>				
Debt Service Fund	\$	\$	\$	\$ 359,800
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$ 359,800
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Water Utility Fund	\$	\$	\$	\$ 448,364
Sewer Utility Fund		1,200,000		528,115
Sanitation Fund				73,938
<b>Total Enterprise Funds</b>	\$	\$ 1,200,000	\$	\$ 1,050,417
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 5,900,000	\$ 5,900,000	\$ 1,967,153	\$ 1,967,153

**Town of Florence  
Expenditures/Expenses by Fund  
Fiscal Year 2017**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
<b>GENERAL FUND</b>				
Town Council	\$ 145,100	\$	\$ 130,213	\$ 128,821
Administration/Gen Govt	1,632,300		1,399,294	1,295,283
Court	222,500		183,872	177,999
Legal	482,600		597,380	621,596
Finance	926,200		818,833	791,329
Human Resources	257,100		239,588	252,836
Community Development	709,900		601,786	654,982
Police	4,238,900		3,839,805	3,837,512
Fire	3,062,900		2,912,531	2,918,693
Information Technology	460,300		455,250	521,011
Parks and Recreation	1,869,700		1,716,001	1,674,243
Senior Center	281,700		248,578	247,167
Library	416,200		399,510	384,278
Engineering				
Town Engineer	60,100		137,360	80,225
Cemetery	17,300		17,800	8,400
Economic Development	164,300		148,922	145,561
Contingency	50,000		50,000	500,000
Facilities			513,318	477,648
<b>Total General Fund</b>	<b>\$ 14,997,100</b>	<b>\$</b>	<b>\$ 14,410,041</b>	<b>\$ 14,717,584</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue	\$ 5,997,200	\$	\$ 3,265,278	\$ 6,922,874
Grants	2,720,900		2,720,900	3,829,188
Streetlight Impr Districts	58,700		58,700	58,700
Judicial Collections Enhancement	3,800		3,800	3,800
Fill-the-Gap	2,100		2,100	2,100
Southwest Gas Capital Exp	48,700		45,804	46,000
Impound	3,000		3,000	3,000
<b>Total Special Revenue Funds</b>	<b>\$ 8,834,400</b>	<b>\$</b>	<b>\$ 6,099,582</b>	<b>\$ 10,865,662</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service	\$ 359,800	\$	\$ 359,800	\$ 359,850
Utility Improvement District #1	89,400		89,400	83,921
<b>Total Debt Service Funds</b>	<b>\$ 449,200</b>	<b>\$</b>	<b>\$ 449,200</b>	<b>\$ 443,771</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Projects	\$ 4,848,000	\$	\$ 1,728,759	\$ 1,225,000
Econ Dev Capital Projects				
<b>Total Capital Projects Funds</b>	<b>\$ 4,848,000</b>	<b>\$</b>	<b>\$ 1,728,759</b>	<b>\$ 1,225,000</b>
<b>PERMANENT FUNDS</b>				
Firefighters' Pension (Fiduciary)	\$ 14,500	\$	\$ 13,473	\$ 14,500
<b>Total Permanent Funds</b>	<b>\$ 14,500</b>	<b>\$</b>	<b>\$ 13,473</b>	<b>\$ 14,500</b>
<b>ENTERPRISE FUNDS</b>				
Water Utility	\$ 4,630,800	\$	\$ 2,341,736	\$ 4,294,882
Sewer Utility	9,077,200		4,393,573	5,229,218
Sanitation	827,200		895,996	900,487
<b>Total Enterprise Funds</b>	<b>\$ 14,535,200</b>	<b>\$</b>	<b>\$ 7,631,305</b>	<b>\$ 10,424,587</b>
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Services	\$ 782,900	\$	\$	\$
Facility Services	593,000			
<b>Total Internal Service Funds</b>	<b>\$ 1,375,900</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 45,054,300</b>	<b>\$</b>	<b>\$ 30,332,360</b>	<b>\$ 37,691,104</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.

**Town of Florence  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2017**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2017</b>	<b>Employee Salaries and Hourly Costs 2017</b>	<b>Retirement Costs 2017</b>	<b>Healthcare Costs 2017</b>	<b>Other Benefit Costs 2017</b>	<b>Total Estimated Personnel Compensation 2017</b>
<b>GENERAL FUND</b>	139	\$ 7,350,852	\$ 882,169	\$ 1,524,744	\$ 840,158	\$ 10,597,923
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue	20	\$ 564,500	\$ 64,800	\$ 166,100	\$ 87,000	\$ 882,400
<b>Total Special Revenue Funds</b>	<b>20</b>	<b>\$ 564,500</b>	<b>\$ 64,800</b>	<b>\$ 166,100</b>	<b>\$ 87,000</b>	<b>\$ 882,400</b>
<b>ENTERPRISE FUNDS</b>						
Water Utility	5	\$ 259,700	\$ 29,800	\$ 54,100	\$ 29,300	\$ 372,900
Sewer Utility	8	377,300	43,300	86,000	45,300	551,900
Sanitation	2	85,400	9,800	19,800	11,000	126,000
<b>Total Enterprise Funds</b>	<b>15</b>	<b>\$ 722,400</b>	<b>\$ 82,900</b>	<b>\$ 159,900</b>	<b>\$ 85,600</b>	<b>\$ 1,050,800</b>
<b>INTERNAL SERVICE FUND</b>						
Fleet Services		\$	\$	\$	\$	\$
Facility Services						
<b>Total Internal Service Fund</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>175</b>	<b>\$ 8,637,752</b>	<b>\$ 1,029,869</b>	<b>\$ 1,850,744</b>	<b>\$ 1,012,758</b>	<b>\$ 12,531,123</b>