

OFFICIAL BUDGET FORMS

Town of Florence

Fiscal Year 2018

Town of Florence
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Town of Florence
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

Fiscal Year	Sch	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2017	E	14,714,586	10,871,510	452,771	1,241,000	14,500	9,055,087	0	36,349,454
2017	E	14,018,353	3,795,573	452,771	433,975	12,634	6,568,751	0	25,282,057
2018		7,829,870	9,909,434	86,216	4,149,996	313,563	13,792,553	0	36,081,632
2018	B	1,017,439							1,017,439
2018	B	0	0	0	0		0	0	0
2018	C	12,146,035	6,099,302	50,286	1,397,010	10,690	7,633,777	0	27,337,100
2018	D	0	0	0	0	0	0	0	0
2018	D	0	0	0	0	0	0	0	0
2018	D	1,384,009	0	69,748	609,150	0	0	0	2,062,907
2018	D	0	940,147	0	115,078	0	1,007,682	0	2,062,907
2018									
LESS:									0
									0
									0
									0
2018		22,377,353	15,068,589	206,250	6,041,078	324,253	20,418,648	0	64,436,171
2018	E	14,547,032	10,207,447	163,261	437,278	14,500	10,700,168	0	36,069,686

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

	2017	2018
1.	\$ 36,349,454	\$ 36,069,686
2.		
3.	36,349,454	36,069,686
4.	10,780,145	
5.	\$ 25,569,309	\$ 36,069,686
6.	\$ 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
Tax Levy and Tax Rate Information
Fiscal Year 2018**

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>944,986</u>	\$ <u>1,017,439</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>898,846</u>	\$ <u>1,017,439</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>898,846</u>	\$ <u>1,017,439</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>898,846</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>898,846</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>898,846</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.1182</u>	<u>1.1345</u>
(2) Secondary property tax rate	<u> </u>	<u> </u>
(3) Total city/town tax rate	<u>1.1182</u>	<u>1.1345</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
Revenues Other Than Property Taxes
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 2,650,000	\$ 2,859,672	\$ 2,700,000
City Sales Food Tax			275,000
Licenses and permits			
Occupational Licenses	53,000	60,133	53,000
Building Permits	475,000	456,774	475,000
Other	1,500	836	1,500
Intergovernmental			
State-Shared Sales Tax	2,683,450	2,784,283	2,417,705
State-Shared Income Tax	3,382,005	3,806,084	3,192,630
Vehicle License Tax	1,450,800	1,537,294	1,440,710
Salt River Lieu Tax	100	31	50
Charges for services			
Franchise Fees	584,100	516,890	589,000
Civil Engineering Fees	101,900	114,500	134,100
Planning and Zoning Fees	186,500	173,136	174,060
Cemetery Fees	12,500	14,347	13,600
Police Fees	26,800	24,657	25,950
Parks & Recreation Fees	137,810	119,483	128,400
Fire Safety Fees	52,850	46,892	45,300
Library Fees	5,100	6,224	6,000
Senior Center Fees	19,330	23,257	20,650
Other	225,700	219,989	139,330
Fines and forfeits			
Fines and Forfeitures	145,750	179,816	166,100
Interest on investments			
Interest Earnings	100,000	65,000	100,000
In-lieu property taxes			
Contributions			
Miscellaneous			
Other	43,100	82,002	39,450
Economic Development	1,000	4,568	1,500
Gov't Access Channel	7,900	4,000	7,000
Total General Fund	\$ 12,346,195	\$ 13,099,868	\$ 12,146,035

* 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 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway Users Revenue	\$ 2,258,146	\$ 2,283,942	\$ 2,000,451
Transportation Excise Tax	1,006,431	1,065,786	1,006,431
Interest Earnings	50,000	50,986	85,460
Other	4,717,400	87,377	37,664
TOTAL HIGHWAY USER REVENUE FUND	\$ 8,031,977	\$ 3,488,091	\$ 3,130,006
City Sales Food Tax Interest Earnings	\$ 1,000	\$ 2,780	\$ 1,700
City Sales Food Tax (food for consumption)	275,000	280,168	
TOTAL FOOD TAX FUND	\$ 276,000	\$ 282,948	\$ 1,700
Grant Revenue	\$ 3,829,188	\$ 337,701	\$ 2,500,000
TOTAL GRANT FUND	\$ 3,829,188	\$ 337,701	\$ 2,500,000
Interest Earnings	\$ 4,400	\$ 3,955	\$ 7,349
TOTAL STREETLIGHT IMPR DIST FUNDS	\$ 4,400	\$ 3,955	\$ 7,349
Sanitation Impact Fee Fund	\$ 200	\$ 337	\$ 408
Transportation Impact Fee Fund	121,000	153,605	122,119
Police Services Impact Fee Fund	108,500	100,503	103,775
Fire Services Impact Fee Fund	95,100	102,099	106,727
Parks Services Impact Fee Fund	6,500	6,828	5,911
Library Services Impact Fee Fund	31,500	30,747	33,744
Water Utility Impact Fee Fund	15,320	9,940	9,000
Sewer Utility Impact Fee Fund	16,000	15,003	16,254
North Water Utility Impact Fee Fund	100	48	121
North Sewer Utility Impact Fee Fund	100	85	100
TOTAL IMPACT FEE FUNDS	\$ 394,320	\$ 419,195	\$ 398,159
Judicial Collections Enhancement Fund	\$ 3,200	\$ 3,467	\$ 2,757
Fill-the-Gap Fund	2,925	1,313	1,031
Southwest Gas Capital Expenditure Fund	46,000	47,114	50,000
Impound Fee Fund	10,200	10,390	8,300
TOTAL OTHER SPECIAL REVENUE FUNDS	\$ 62,325	\$ 62,284	\$ 62,088
Total Special Revenue Funds	\$ 12,598,210	\$ 4,594,174	\$ 6,099,302

* 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 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
DEBT SERVICE FUNDS			
Utility Improvement District #1 Fund	\$ 70,350	\$ 62,663	\$ 50,286
TOTAL UTILITY IMPROVEMENT DIST #1 FUND	\$ 70,350	\$ 62,663	\$ 50,286
Total Debt Service Funds	\$ 70,350	\$ 62,663	\$ 50,286
CAPITAL PROJECTS FUNDS			
City Sales Tax (private construction)	\$ 1,200,000	\$ 1,067,008	\$ 1,200,000
Interest Earnings	25,000	23,946	26,441
Other		1,318	
TOTAL CAPITAL PROJECTS FUND	\$ 1,225,000	\$ 1,092,272	\$ 1,226,441
City Sales Tax (government construction)	\$ 130,000	\$ 183,299	\$ 130,000
Interest Earnings	30,000	19,647	30,253
Miscellaneous Revenue			5,204
TOTAL CONSTRUCTION TAX FUND	\$ 160,000	\$ 202,946	\$ 165,457
Interest Earnings	\$ 2,500	\$ 2,998	\$ 5,112
TOTAL ECONOMIC DEVELOPMENT FUND	\$ 2,500	\$ 2,998	\$ 5,112
Total Capital Projects Funds	\$ 1,387,500	\$ 1,298,216	\$ 1,397,010

* 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 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
PERMANENT FUNDS			
Firefighters' Pension Fund (fiduciary fund)	\$ 8,000	\$ 8,400	\$ 8,400
Interest Earnings	25,000	2,300	2,290
TOTAL FIREFIGHTERS' PENSION FUND	\$ 33,000	\$ 10,700	\$ 10,690
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$ 33,000	\$ 10,700	\$ 10,690
ENTERPRISE FUNDS			
Water Utility Fees	\$ 2,681,550	\$ 2,740,457	\$ 2,743,062
Interest Earnings	35,000	42,263	69,704
Other	1,000	27,678	1,899
TOTAL WATER UTILITY FUND	\$ 2,717,550	\$ 2,810,398	\$ 2,814,665
Sewer Utility Fees	\$ 3,931,856	\$ 3,859,008	\$ 3,952,512
Interest Earnings	50,000	59,877	91,394
Other		207,619	928
TOTAL SEWER UTILITY FUND	\$ 3,981,856	\$ 4,126,504	\$ 4,044,834
Sanitation Services Fees	\$ 892,500	\$ 803,899	\$ 756,037
Interest Earnings	4,000	8,274	16,841
Other	25,750	27,515	1,400
TOTAL SANITATION UTILITY FUND	\$ 922,250	\$ 839,688	\$ 774,278
Total Enterprise Funds	\$ 7,621,656	\$ 7,776,590	\$ 7,633,777

* 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 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
INTERNAL SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>34,056,911</u>	\$ <u>26,842,211</u>	\$ <u>27,337,100</u>

* 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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway User Revenue Fund	\$	\$	\$ 261,997	\$
Water Utility Fund			461,770	
Sewer Utility Fund			493,566	
Sanitation Utility Fund			52,346	
Streetlight Improvement District Funds			9,900	
Other Special Revenue Funds			59,100	
Capital for the General Fund			45,330	
Total General Fund	\$	\$	\$ 1,384,009	\$
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$	\$	\$	\$ 261,997
Streetlight Improvement District Funds				9,900
Other Special Revenue Funds				59,100
Food Tax				609,150
Total Special Revenue Funds	\$	\$	\$	\$ 940,147
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 69,748	\$
Total Debt Service Funds	\$	\$	\$ 69,748	\$
CAPITAL PROJECTS FUNDS				
Capital for the General Fund	\$	\$	\$ 609,150	\$ 115,078
Total Capital Projects Funds	\$	\$	\$ 609,150	\$ 115,078
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Utility Fund	\$	\$	\$	\$ 461,770
Sewer Utility Fund				493,566
Sanitation Utility Fund				52,346
Total Enterprise Funds	\$	\$	\$	\$ 1,007,682
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 2,062,907	\$ 2,062,907

**Town of Florence
Expenditures/Expenses by Fund
Fiscal Year 2018**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Town Council	\$ 128,821	\$	\$ 118,053	\$ 95,747
Administration/Gen Govt	1,795,283		1,890,678	1,777,063
Court	178,000		183,732	198,606
Legal	621,596		454,638	473,844
Finance	791,329		761,496	676,281
Human Resources	252,836		231,235	246,472
Community Development	654,982		613,875	595,580
Police	3,837,512		3,520,837	3,974,134
Fire	2,915,693		2,951,824	3,042,730
Information Technology	521,011		408,755	391,974
Parks and Recreation	1,674,243		1,690,461	1,736,046
Senior Center	247,168		237,042	265,455
Library	384,278		350,444	272,568
Engineering	80,225		82,369	140,130
Facilities	477,648		391,393	517,007
Cemetery	8,400		7,206	8,900
Economic Development	145,561		124,315	134,495
Total General Fund	\$ 14,714,586	\$	\$ 14,018,353	\$ 14,547,032
SPECIAL REVENUE FUNDS				
Highway User Revenue	\$ 6,923,274	\$	\$ 3,201,981	\$ 7,575,949
Grants	3,749,188		445,681	2,500,000
Streetlight Improvement Districts	74,800		94,078	74,800
Judicial Collections Enhancement	3,750		5,443	5,000
Fill-the-Gap	698		698	698
Southwest Gas Capital Exp	116,800		47,114	50,000
Impound	3,000		578	1,000
Total Special Revenue Funds	\$ 10,871,510	\$	\$ 3,795,573	\$ 10,207,447
DEBT SERVICE FUNDS				
Debt Service	\$ 359,850	\$	\$ 359,850	\$ 69,748
Utility Improvement District #1	92,921		92,921	93,513
Total Debt Service Funds	\$ 452,771	\$	\$ 452,771	\$ 163,261
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 1,225,000	\$	\$ 417,975	\$ 417,278
Econ Dev Capital Projects	16,000		16,000	20,000
Total Capital Projects Funds	\$ 1,241,000	\$	\$ 433,975	\$ 437,278
PERMANENT FUNDS				
Firefighters' Pension (Fiduciary)	\$ 14,500	\$	\$ 12,634	\$ 14,500
Total Permanent Funds	\$ 14,500	\$	\$ 12,634	\$ 14,500
ENTERPRISE FUNDS				
Water Utility	\$ 4,294,882	\$	\$ 2,723,796	\$ 5,123,036
Sewer Utility	3,859,718		2,879,184	4,659,499
Sanitation	900,487		965,771	917,633
Total Enterprise Funds	\$ 9,055,087	\$	\$ 6,568,751	\$ 10,700,168
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 36,349,454	\$	\$ 25,282,057	\$ 36,069,686

* 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 2018**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
IMPACT FEE FUNDS				
Transporation	\$	\$	\$	\$ 533,750
Community Development	6,000			
Police Services	6,000			8,750
Fire Services	6,000			8,750
Parks Services	6,000			8,750
Library Services	6,000			8,750
Water Utility	6,000			8,750
Sewer Utility	6,000			8,750
North Water Utility	6,000			8,750
North Sewer Utility	6,000			8,750
Department Total	\$ 54,000	\$	\$	\$ 603,750
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 2018**

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	161	\$ 7,442,535	\$ 963,570	\$ 1,782,695	\$ 185,485	\$ 10,374,285
SPECIAL REVENUE FUNDS						
Highway User Revenue	13	\$ 709,304	\$ 75,773	\$ 206,432	\$ 36,667	\$ 1,028,176
Total Special Revenue Funds	13	\$ 709,304	\$ 75,773	\$ 206,432	\$ 36,667	\$ 1,028,176
ENTERPRISE FUNDS						
Water Utility	9	\$ 412,333	\$ 44,049	\$ 91,712	\$ 11,872	\$ 559,966
Sewer Utility	11	371,517	39,688	138,167	9,320	558,692
Sanitation	2	79,695	8,514	20,030	3,531	111,770
Total Enterprise Funds	22	\$ 863,545	\$ 92,251	\$ 249,909	\$ 24,723	\$ 1,230,428
TOTAL ALL FUNDS	196	\$ 9,015,384	\$ 1,131,594	\$ 2,239,036	\$ 246,875	\$ 12,632,889