

OFFICIAL BUDGET FORMS

Town of Florence

Fiscal Year 2017

Town of Florence
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Fiscal Year 2017

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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.	\$ 45,054,300	\$ 37,691,104
2.		
3.	45,054,300	37,691,104
4.	12,677,290	10,780,145
5.	\$ 32,377,010	\$ 26,910,959
6.	\$ 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
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 2,565,600	\$ 2,615,800	\$ 2,650,000
State Reduction to Property Tax Estimate	(113,000)		
Licenses and permits			
Building Permits	471,200	488,100	475,000
Other	49,800	52,900	54,500
Intergovernmental			
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
Charges for services			
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
Fines and forfeits			
Fines and Forfeitures	195,800	133,200	145,750
Interest on investments			
Interest Earnings	85,000	116,300	100,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Other	43,400	61,100	43,100
Total General Fund	\$ 11,471,300	\$ 11,765,804	\$ 12,346,195

* 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**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2016</u>	<u>ACTUAL REVENUES* 2016</u>	<u>ESTIMATED REVENUES 2017</u>
SPECIAL REVENUE FUNDS			
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
TOTAL HIGHWAY USER REVENUE FUND	\$ 2,920,300	\$ 2,886,009	\$ 3,331,077
City Sales Tax (food for home consumption)	\$ 265,600	\$ 275,000	\$ 275,000
Interest Earnings	5,900	1,000	1,000
TOTAL FOOD TAX FUND	\$ 271,500	\$ 276,000	\$ 276,000
Grant Revenue	\$ 2,720,900	\$ 972,502	\$ 3,829,188
TOTAL GRANT FUND	\$ 2,720,900	\$ 972,502	\$ 3,829,188
Interest Earnings	\$ 4,400	\$ 5,100	\$ 4,400
TOTAL STREETLIGHT IMPR DIST FUNDS	\$ 4,400	\$ 5,100	\$ 4,400
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
TOTAL IMPACT FEE FUNDS	\$ 333,100	\$ 394,768	\$ 388,918
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
TOTAL OTHER SPECIAL REVENUE FUNDS	\$ 62,100	\$ 63,505	\$ 65,755
Total Special Revenue Funds	\$ 6,312,300	\$ 4,597,884	\$ 7,895,338

* 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**

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

* 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**

	2016	2017
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 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>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) Current 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) Current 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>
GENERAL FUND				
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				
Total General Fund	\$	\$	\$ 1,588,453	\$
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	\$	\$ 4,700,000	\$ 18,900	\$ 547,936
DEBT SERVICE FUNDS				
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		
Total Debt Service Funds	\$	\$ 5,900,000	\$ 359,800	\$ 9,000
CAPITAL PROJECTS FUNDS				
Debt Service Fund	\$	\$	\$	\$ 359,800
Total Capital Projects Funds	\$	\$	\$	\$ 359,800
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Utility Fund	\$	\$	\$	\$ 448,364
Sewer Utility Fund		1,200,000		528,115
Sanitation Fund				73,938
Total Enterprise Funds	\$	\$ 1,200,000	\$	\$ 1,050,417
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 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
GENERAL FUND				
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
Total General Fund	\$ 14,997,100	\$	\$ 14,410,041	\$ 14,717,584
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	\$ 8,834,400	\$	\$ 6,099,582	\$ 10,865,662
DEBT SERVICE FUNDS				
Debt Service	\$ 359,800	\$	\$ 359,800	\$ 359,850
Utility Improvement District #1	89,400		89,400	83,921
Total Debt Service Funds	\$ 449,200	\$	\$ 449,200	\$ 443,771
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 4,848,000	\$	\$ 1,728,759	\$ 1,225,000
Econ Dev Capital Projects				
Total Capital Projects Funds	\$ 4,848,000	\$	\$ 1,728,759	\$ 1,225,000
PERMANENT FUNDS				
Firefighters' Pension (Fiduciary)	\$ 14,500	\$	\$ 13,473	\$ 14,500
Total Permanent Funds	\$ 14,500	\$	\$ 13,473	\$ 14,500
ENTERPRISE FUNDS				
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
Total Enterprise Funds	\$ 14,535,200	\$	\$ 7,631,305	\$ 10,424,587
INTERNAL SERVICE FUNDS				
Fleet Services	\$ 782,900	\$	\$	\$
Facility Services	593,000			
Total Internal Service Funds	\$ 1,375,900	\$	\$	\$
TOTAL ALL FUNDS	\$ 45,054,300	\$	\$ 30,332,360	\$ 37,691,104

* 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**

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	139	\$ 7,350,852	\$ 882,169	\$ 1,524,744	\$ 840,158	\$ 10,597,923
SPECIAL REVENUE FUNDS						
Highway User Revenue	20	\$ 564,500	\$ 64,800	\$ 166,100	\$ 87,000	\$ 882,400
Total Special Revenue Funds	20	\$ 564,500	\$ 64,800	\$ 166,100	\$ 87,000	\$ 882,400
ENTERPRISE FUNDS						
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
Total Enterprise Funds	15	\$ 722,400	\$ 82,900	\$ 159,900	\$ 85,600	\$ 1,050,800
INTERNAL SERVICE FUND						
Fleet Services		\$	\$	\$	\$	\$
Facility Services						
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	175	\$ 8,637,752	\$ 1,029,869	\$ 1,850,744	\$ 1,012,758	\$ 12,531,123