

OFFICIAL BUDGET FORMS

TOWN OF FLORENCE

Fiscal Year 2020

TOWN OF FLORENCE

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Fiscal Year 2020

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TOWN OF FLORENCE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020

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	
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	15,685,620	13,255,695	164,025	1,477,638	12,900	12,440,970	0	43,036,848
2019	Actual Expenditures/Expenses**	E 2	15,512,581	6,602,450	157,593	1,162,980	6,000	9,353,362	0	32,794,966
2020	Fund Balance/Net Position at July 1***		11,440,372	15,884,798	0	6,943,281	314,996	18,737,171	0	53,320,618
2020	Primary Property Tax Levy	B 4	1,166,611		0			0		1,166,611
2020	Secondary Property Tax Levy	B 5	0	22,000				0		22,000
2020	Estimated Revenues Other than Property Taxes	C 6	14,128,067	6,804,687	0	1,890,000	22,000	9,777,737	0	32,622,491
2020	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2020	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2020	Interfund Transfers In	D 9	1,217,872	780	69,748	363,000	0	0	0	1,651,400
2020	Interfund Transfers (Out)	D 10	0	760,798	0	69,748	0	820,854	0	1,651,400
2020	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability		1,885,132	477,696				4,923,282		7,286,110
										0
			0							0
2020	Total Financial Resources Available		26,067,790	21,473,771	69,748	9,126,533	336,996	22,770,772	0	79,845,610
2020	Budgeted Expenditures/Expenses	E 13	17,012,550	10,278,828	69,748	4,384,450	14,000	13,491,755	0	45,251,331

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

	2019	2020
1	\$ 43,036,848	\$ 45,251,331
2	(4,400,000)	(16,312,939)
3	38,636,848	28,938,392
4		
5	\$ 38,636,848	\$ 28,938,392
6	\$	\$

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 2020

	2019	2020
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,104,481</u>	\$ <u>1,166,611</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>1,104,481</u>	\$ <u>1,166,611</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>1,104,481</u>	\$ <u>1,166,611</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>1,085,000</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>1,085,000</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>1,085,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.1060</u>	<u>1.0740</u>
(2) Secondary property tax rate	<u> </u>	<u> </u>
(3) Total city/town tax rate	<u>1.1060</u>	<u>1.0740</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>3</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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 2,700,000	\$ 2,779,065	\$ 2,862,437
Food (City Sales) Tax	300,000	301,637	310,686
Licenses and permits			
Occupational Licenses	47,900	49,000	49,980
Building Permits	700,000		
Other Licenses and Permits	1,000	700	1,000
Intergovernmental			
State Shared Sales Tax	2,599,550	2,672,026	2,740,063
State Share Income Tax	3,157,450	3,157,450	3,451,095
Auto License Tax	1,568,630	1,588,656	1,658,771
Salt River Lien Tax	50		
Charges for services			
Franchise Fees and Taxes	584,640	639,666	651,681
Engineering Inspection Fees	63,800	95,139	104,000
Civil Engineering Fees	80,000	80,000	100,000
Community Development	171,060	927,361	1,040,322
Cemetery Fees		15,000	15,000
General Government	250,470	314,024	322,567
Police Fees	28,050	29,850	29,500
Fire Fees	48,270	50,600	53,600
Parks and Recreation Fees	146,300	161,150	164,050
Library Fees	5,300	5,500	5,500
Senior Fees	15,900	20,850	21,400
Fines and forfeits			
Fines and Forfeits	172,000	179,055	179,800
Interest on investments			
Interest	70,000	230,000	235,000
Miscellaneous			
Cemetery Fees	17,100		
Miscellaneous	34,320	123,354	125,415
Downtown Redevelopment	1,500	2,054	2,200
Government Access Channel	4,000	4,000	4,000
Total General Fund	\$ 12,767,290	\$ 13,426,137	\$ 14,128,067

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
Highway User	\$ 3,238,310	\$ 3,347,800	\$ 3,433,471
Food Tax	1,700	8,100	8,500
Economic Development		1,700	1,700
Judicial Collections Enhancement	2,650	2,875	2,865
	<u>\$ 3,242,660</u>	<u>\$ 3,360,475</u>	<u>\$ 3,446,536</u>
Fill the Gap	\$ 2,220	\$ 2,420	\$ 2,435
SW Gas Relocation Reimbursement	50,000	50,000	50,000
Police Impound	10,100	12,250	12,250
Grant Funds	4,378,080	752,191	2,402,366
	<u>\$ 4,440,400</u>	<u>\$ 816,861</u>	<u>\$ 2,467,051</u>
Construction Tax Fund	\$	\$ 345,200	\$ 360,000
Street Light Improvement District No. 1	1,800	500	400
Street Light Improvement District No. 2	2,600	400	600
Street Light Improvement District No. 3	1,000	100	
	<u>\$ 5,400</u>	<u>\$ 346,200</u>	<u>\$ 361,000</u>
Sanitation Impact Fees	\$ 400	\$ 100	\$
Transportation Impact Fees	143,500	164,800	166,200
Police Impact Fees	117,900	143,800	146,000
Fire/EMS	100,700	141,400	143,000
	<u>\$ 362,500</u>	<u>\$ 450,100</u>	<u>\$ 455,200</u>
Parks Impact Fees	\$ 5,000	\$ 11,400	\$ 12,050
Library Impact Fees	36,800	47,100	59,000
Florence Wastewater	3,200	3,670	3,750
North Florence Water	100	50	50
	<u>\$ 45,100</u>	<u>\$ 62,220</u>	<u>\$ 74,850</u>
North Florence Wastewater	\$ 100	\$ 50	\$ 50
	<u>\$ 100</u>	<u>\$ 50</u>	<u>\$ 50</u>
Total Special Revenue Funds	<u>\$ 8,096,160</u>	<u>\$ 5,035,906</u>	<u>\$ 6,804,687</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
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
DEBT SERVICE FUNDS			
Utility Improvement District No. 1	\$ 79,200	\$ 77,028	\$ _____
	<u>\$ 79,200</u>	<u>\$ 77,028</u>	<u>\$ _____</u>
Total Debt Service Funds	\$ 79,200	\$ 77,028	\$ _____
CAPITAL PROJECTS FUNDS			
General Government CIP Fund	\$ 1,230,000	\$ 1,782,000	\$ 1,890,000
Construction Tax Fund (2%)	161,000	_____	_____
Economic Development Fund	3,000	_____	_____
	<u>\$ 1,394,000</u>	<u>\$ 1,782,000</u>	<u>\$ 1,890,000</u>
Total Capital Projects Funds	\$ 1,394,000	\$ 1,782,000	\$ 1,890,000

* 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.

TOWN OF FLORENCE
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
PERMANENT FUNDS			
Firemans Pension Fund	\$ 23,970	\$ 22,000	\$ 22,000
	<u>\$ 23,970</u>	<u>\$ 22,000</u>	<u>\$ 22,000</u>
Total Permanent Funds	<u>\$ 23,970</u>	<u>\$ 22,000</u>	<u>\$ 22,000</u>
ENTERPRISE FUNDS			
Water	\$ 3,045,080	\$ 3,879,219	\$ 4,326,237
Wastewater	3,861,650	4,318,500	4,530,200
Sanitation	864,700	913,000	921,300
	<u>\$ 7,771,430</u>	<u>\$ 9,110,719</u>	<u>\$ 9,777,737</u>
Total Enterprise Funds	<u>\$ 7,771,430</u>	<u>\$ 9,110,719</u>	<u>\$ 9,777,737</u>
TOTAL ALL FUNDS	<u>\$ 30,132,050</u>	<u>\$ 29,453,790</u>	<u>\$ 32,622,491</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.

* 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 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Highway User	\$	\$	\$ 396,238	\$
Streetlight Improvement Districts			780	
Water			415,070	
Wastewater			325,156	
Sanitation			80,628	
Total General Fund	\$	\$	\$ 1,217,872	\$
SPECIAL REVENUE FUNDS				
Highway User	\$	\$	\$ 780	\$ 396,238
Streetlight Improvement Districts				1,560
Construction Fund				150,000
Food Tax Fund				213,000
Total Special Revenue Funds	\$	\$	\$ 780	\$ 760,798
DEBT SERVICE FUNDS				
DEBT SERVICE FUNDS	\$	\$	\$ 69,748	\$
Total Debt Service Funds	\$	\$	\$ 69,748	\$
CAPITAL PROJECTS FUNDS				
Fund 011- Capital Projects	\$	\$	\$ 363,000	\$ 69,748
Total Capital Projects Funds	\$	\$	\$ 363,000	\$ 69,748
PERMANENT FUNDS				
Firemans Pension Fund	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$	\$ 415,070
Wastewater				325,156
Sanitation				80,628
Total Enterprise Funds	\$	\$	\$	\$ 820,854
TOTAL ALL FUNDS	\$	\$	\$ 1,651,400	\$ 1,651,400

TOWN OF FLORENCE
Expenditures/Expenses by Fund
Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Administration	\$ 4,140,070	\$ 500,000	\$ 4,541,242	\$ 5,271,923
Police	3,827,250		3,769,205	4,195,591
Fire	3,316,960		3,386,119	3,529,355
Community Services	2,487,300		2,390,785	2,629,304
Development Services	1,414,040		1,425,230	1,386,377
Total General Fund	\$ 15,185,620	\$ 500,000	\$ 15,512,581	\$ 17,012,550
SPECIAL REVENUE FUNDS				
Streets	\$ 7,966,495		\$ 5,566,466	\$ 6,497,706
Grants	4,378,080		787,157	2,402,366
Street Light Improvement Districts	79,420		91,725	93,560
Judical Collection Enhancement	5,000		5,000	5,000
Fill-the-Gap	700		700	700
Southwest Gas Capital Exp	50,000		50,000	50,000
Impound	1,000		42,000	2,000
Development Impact Fees	775,000		59,402	1,207,496
Econ Development				20,000
Total Special Revenue Funds	\$ 13,255,695		\$ 6,602,450	\$ 10,278,828
DEBT SERVICE FUNDS				
Debt Service	\$ 69,750		\$ 69,748	\$ 69,748
Utility Improvement Dist #1	94,275		87,845	
Total Debt Service Funds	\$ 164,025		\$ 157,593	\$ 69,748
CAPITAL PROJECTS FUNDS				
General Capital Fund	\$ 1,457,638		\$ 1,162,980	\$ 4,384,450
Econ Dev Capital Projects	20,000			
Total Capital Projects Funds	\$ 1,477,638		\$ 1,162,980	\$ 4,384,450
PERMANENT FUNDS				
Firemans Pension Fund	\$ 12,900		\$ 6,000	\$ 14,000
Total Permanent Funds	\$ 12,900		\$ 6,000	\$ 14,000
ENTERPRISE FUNDS				
Water Utility	\$ 4,276,360		\$ 4,462,273	\$ 7,145,466
Wastewater Utility	7,823,320	(500,000)	4,026,251	5,147,665
Sanitation Utility	841,290		864,838	1,198,624
Total Enterprise Funds	\$ 12,940,970	\$ (500,000)	\$ 9,353,362	\$ 13,491,755
TOTAL ALL FUNDS	\$ 43,036,848	\$ (500,000)	\$ 32,794,966	\$ 45,251,331

* 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 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2019	2019	2019	2020
General Fund				
Council	\$ 151,680	\$	\$ 145,180	\$ 155,985
Administration	619,610		660,123	659,647
Municipal Court	221,590		228,773	236,450
Legal	331,990	500,000	792,162	900,700
Finance	811,290		845,713	815,755
Human Resources	255,900		255,800	261,195
Information Technology	489,120		485,920	667,295
General Government	1,119,060		981,521	1,395,661
Economic Development	139,830		146,050	179,235
Police Administration	432,140		439,410	470,170
Police Support	837,440		760,575	910,825
Police Volunteer Program	12,300		12,300	9,950
Police Operations	2,545,370		2,556,920	2,804,646
Fire Administration	519,960		521,948	574,725
Fire Station 1	1,502,920		1,461,013	1,524,740
Fire Station 2	1,294,080		1,403,158	1,429,890
Fitness Center	93,510		75,750	94,855
Community Services Admin	234,310		231,638	237,375
Parks Maintenance	544,950		542,110	567,675
Community Center	76,700		66,720	72,200
Aquatics	284,380		269,990	289,875
Programs	477,050		476,335	509,069
Special Events	149,020		147,759	225,560
Seniors	301,990		282,160	292,030
Library	325,390		298,323	340,665
Community Development	232,940		669,330	612,390
Building Safety	396,440			
Engineering	149,260		102,273	103,097
Facilities Maintenance	473,890		492,080	510,420
Cemetery	8,900		10,588	10,900
Fleet	152,610		150,960	149,570
Department Total	\$ 15,185,620	\$ 500,000	\$ 15,512,582	\$ 17,012,550

* 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 2020

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2020	2020	2020	2020	2020	2020
GENERAL FUND	130	\$ 8,106,076	\$ 1,116,605	\$ 1,942,820	\$ 859,022	\$ 12,024,523
SPECIAL REVENUE FUNDS						
Highway User	19	\$ 632,325	\$ 76,210	\$ 213,400	\$ 91,350	\$ 1,013,285
Grants	1	60,325	10,800	21,900	7,865	100,890
Total Special Revenue Funds	20	\$ 692,650	\$ 87,010	\$ 235,300	\$ 99,215	\$ 1,114,175
ENTERPRISE FUNDS						
Water	6	\$ 441,550	\$ 53,400	\$ 112,750	\$ 48,495	\$ 656,195
Wastewater	5	426,900	51,525	147,500	51,670	677,595
Sanitation	1	56,650	6,750	18,700		82,100
Total Enterprise Funds	12	\$ 925,100	\$ 111,675	\$ 278,950	\$ 100,165	\$ 1,415,890
TOTAL ALL FUNDS	162	\$ 9,723,826	\$ 1,315,290	\$ 2,457,070	\$ 1,058,402	\$ 14,554,588