

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

The Town of Florence will hold a public hearing to discuss Resolution No. 1528-15, a Resolution of the Town of Florence, Arizona, adopting a Final Budget for the Fiscal Year 2015-2016. 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 13, 2015 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. \*\*\***

**OFFICIAL BUDGET FORMS**

**TOWN OF FLORENCE**

**TENTATIVE BUDGET**

**Fiscal Year 2016**

**TOWN OF FLORENCE**

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**TOWN OF FLORENCE**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2016**

| Fiscal Year | S<br>c<br>h                                      | FUNDS        |                      |                   |                       |                |                            |                        |                 |            |
|-------------|--|--------------|----------------------|-------------------|-----------------------|----------------|----------------------------|------------------------|-----------------|------------|
|             |  | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Permanent Fund | Enterprise Funds Available | Internal Service Funds | Total All Funds |            |
| 2015        | Adopted/Adjusted Budgeted Expenditures/Expenses* | E            | 14,513,600           | 12,107,300        | 534,800               | 22,968,300     | 14,500                     | 16,667,500             | 1,251,700       | 68,057,700 |
| 2015        | Actual Expenditures/Expenses**                   | E            | 14,497,100           | 6,018,800         | 444,800               | 16,185,900     | 14,500                     | 10,964,700             | 1,179,900       | 49,305,700 |
| 2016        | Fund Balance/Net Position at July 1***           |              | 8,020,700            | 9,849,700         | 129,600               | 6,822,500      | 338,800                    | 17,862,200             | 1,000           | 43,024,500 |
| 2016        | Primary Property Tax Levy                        | B            | 893,700              |                   |                       |                |                            |                        |                 | 893,700    |
| 2016        | Secondary Property Tax Levy                      | B            |                      |                   |                       |                |                            |                        |                 | 0          |
| 2016        | Estimated Revenues Other than Property Taxes     | C            | 11,471,300           | 6,312,300         | 69,400                | 1,290,400      | 30,000                     | 7,544,600              | 1,375,900       | 28,093,900 |
| 2016        | Other Financing Sources                          | D            | 0                    | 0                 | 0                     | 0              | 0                          | 0                      | 0               | 0          |
| 2016        | Other Financing (Uses)                           | D            | 0                    | 0                 | 0                     | 0              | 0                          | 0                      | 0               | 0          |
| 2016        | Interfund Transfers In                           | D            | 1,478,100            | 964,900           | 359,800               | 0              | 0                          | 0                      | 0               | 2,802,800  |
| 2016        | Interfund Transfers (Out)                        | D            | 0                    | 1,532,600         | 9,000                 | 359,800        | 0                          | 901,400                | 0               | 2,802,800  |
| 2016        | Reduction for Amounts Not Available:             |              |                      |                   |                       |                |                            |                        |                 |            |
| 2016        | LESS: Amounts for Future Debt Retirement:        |              |                      |                   |                       |                |                            |                        |                 | 0          |
|             |  |              |                      |                   |                       |                |                            |                        |                 | 0          |
|             |  |              |                      |                   |                       |                |                            |                        |                 | 0          |
|             |  |              |                      |                   |                       |                |                            |                        |                 | 0          |
| 2016        | Total Financial Resources Available              |              | 21,863,800           | 15,594,300        | 549,800               | 7,753,100      | 368,800                    | 24,505,400             | 1,376,900       | 72,012,100 |
| 2016        | 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 |

**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\*

|  | 2015          | 2016          |
|--|---------------|---------------|
| 1. Budgeted expenditures/expenses                                | \$ 68,057,700 | \$ 45,054,300 |
| 2. Add/subtract: estimated net reconciling items                 |               |               |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 68,057,700    | 45,054,300    |
| 4. Less: estimated exclusions                                    |               | 12,677,290    |
| 5. Amount subject to the expenditure limitation                  | \$ 68,057,700 | \$ 32,377,010 |
| 6. EEC expenditure limitation*                                   | \$ 68,057,700 | \$ 32,377,010 |

\*NOTE:

(1) The 2016 EEC expenditure limitation includes the excess amount of \$15,000,000 approved by voters in a special election held on May 19, 2015.  
(2) The amount on Schedule A submitted last year for 2015 was \$66,806,000. The amount on this year's Schedule A for 2015 is revised to \$68,057,700. The difference of \$1,251,700 was due to incorrectly accounting/budgeting for internal service fund expenditures in the user funds. The \$1,251,700 was incorrectly budgeted as transfers out in the user funds and transfers-in in the internal service funds. The correct accounting for these transactions is to charge user funds as an expenditure rather than a transfer out. The incorrect accounting of user charges to the various funds was caught during the FY 2013/14 audit and corrected on the annual financial report and in the Town's accounting records for the 2014/15 budget period. Regardless, the Town will not exceed either amount for FY 2014/15.

\* 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 2016**

|   | 2015              | 2016              |
|---|-------------------|-------------------|
| 1. Maximum allowable primary property tax levy.<br>A.R.S. §42-17051(A)  | \$ <u>856,858</u> | \$ <u>899,555</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.<br>A.R.S. §42-17102(A)(18)  | \$ _____          |                   |
| 3. Property tax levy amounts  |                   |                   |
| A. Primary property taxes   | \$ <u>852,740</u> | \$ <u>893,721</u> |
| B. Secondary property taxes   |                   |                   |
| C. Total property tax levy amounts  | \$ <u>852,740</u> | \$ <u>893,721</u> |
| 4. Property taxes collected*  |                   |                   |
| A. Primary property taxes   |                   |                   |
| (1) <b>Current</b> year's levy  | \$ <u>828,730</u> |                   |
| (2) Prior years' levies   | <u>36,170</u>     |                   |
| (3) Total primary property taxes  | \$ <u>864,900</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>864,900</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 _____ 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 2016**

| SOURCE OF REVENUES                       | ESTIMATED<br>REVENUES<br>2015 | ACTUAL<br>REVENUES*<br>2015 | ESTIMATED<br>REVENUES<br>2016 |
|--|-------------------------------|-----------------------------|-------------------------------|
| <b>GENERAL FUND</b>                      |                               |                             |                               |
| <b>Local taxes</b>                       |                               |                             |                               |
| city sales tax                           | \$ 2,637,200                  | \$ 2,490,900                | \$ 2,565,600                  |
| state reduction to property tax estimate |                               |                             | (113,000)                     |
| <b>Licenses and permits</b>              |                               |                             |                               |
| building permits                         | 491,300                       | 471,200                     | 471,200                       |
| other                                    | 46,800                        | 51,200                      | 49,800                        |
| <b>Intergovernmental</b>                 |                               |                             |                               |
| state-shared sales tax                   | 2,352,000                     | 2,324,000                   | 2,439,500                     |
| state-shared income tax                  | 3,091,100                     | 3,091,100                   | 3,074,500                     |
| vehicle license tax                      | 1,243,200                     | 1,261,000                   | 1,304,300                     |
| salt river lieu tax                      | 100                           | 100                         | 100                           |
| <b>Charges for services</b>              |                               |                             |                               |
| franchise fees                           | 563,600                       | 575,300                     | 592,600                       |
| civil engineering fees                   | 39,500                        | 35,100                      | 40,700                        |
| planning and zoning fees                 | 122,600                       | 270,100                     | 132,600                       |
| cemetery fees                            | 11,200                        | 18,800                      | 23,500                        |
| police fees                              | 33,100                        | 15,600                      | 61,900                        |
| parks and recreation fees                | 90,400                        | 94,200                      | 158,400                       |
| fire safety fees                         | 112,000                       | 54,900                      | 97,800                        |
| library fees                             | 85,300                        | 9,100                       | 6,700                         |
| senior center fees                       | 19,700                        | 23,300                      | 23,700                        |
| other                                    | 172,500                       | 209,400                     | 217,200                       |
| <b>Fines and forfeits</b>                |                               |                             |                               |
| finances and forfeitures                 | 190,200                       | 150,400                     | 195,800                       |
| <b>Interest on investments</b>           |                               |                             |                               |
| interest earnings                        | 110,000                       | 94,800                      | 85,000                        |
| <b>Miscellaneous</b>                     |                               |                             |                               |
| other                                    | 58,000                        | 286,000                     | 43,400                        |
| <b>Total General Fund</b>                | <b>\$ 11,469,800</b>          | <b>\$ 11,526,500</b>        | <b>\$ 11,471,300</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 2016**

| <b>SOURCE OF REVENUES</b>                      | <b>ESTIMATED<br/>REVENUES<br/>2015</b> | <b>ACTUAL<br/>REVENUES*<br/>2015</b> | <b>ESTIMATED<br/>REVENUES<br/>2016</b> |
|--|--|--------------------------------------|--|
| <b>SPECIAL REVENUE FUNDS</b>                   |  |                                      |  |
| highway users revenue                          | \$ 1,752,800                           | \$ 1,752,800                         | \$ 1,850,000                           |
| transportation excise tax                      | 1,053,700                              | 1,000,000                            | 1,030,000                              |
| interest earnings                              | 25,000                                 | 60,000                               | 25,000                                 |
| other  | 12,000                                 | 15,300                               | 15,300                                 |
| <b>TOTAL HIGHWAY USER REVENUE FUND</b>         | <b>\$ 2,843,500</b>                    | <b>\$ 2,828,100</b>                  | <b>\$ 2,920,300</b>                    |
| city sales tax (food for home consumption)     | \$ 257,900                             | \$ 257,900                           | \$ 265,600                             |
| interest earnings                              | 10,000                                 | 10,000                               | 5,900                                  |
| <b>TOTAL FOOD TAX FUND</b>                     | <b>\$ 267,900</b>                      | <b>\$ 267,900</b>                    | <b>\$ 271,500</b>                      |
| grant revenue                                  | \$ 3,538,600                           | \$ 3,553,400                         | \$ 2,720,900                           |
| <b>TOTAL GRANT FUND</b>                        | <b>\$ 3,538,600</b>                    | <b>\$ 3,553,400</b>                  | <b>\$ 2,720,900</b>                    |
| interest earnings                              | \$ 4,400                               | \$ 4,400                             | \$ 4,400                               |
| <b>TOTAL STREETLIGHT IMPR DIST FUNDS</b>       | <b>\$ 4,400</b>                        | <b>\$ 4,400</b>                      | <b>\$ 4,400</b>                        |
| sanitation impact fee fund (interest only)     | \$                                     | \$ 300                               | \$ 300                                 |
| transportation impact fee fund                 | 96,200                                 | 101,200                              | 96,200                                 |
| general government impact fee fund (int only)  | 6,400                                  | 6,400                                | 6,400                                  |
| police services impact fee fund                | 92,900                                 | 92,900                               | 92,900                                 |
| fire services impact fee fund                  | 95,100                                 | 94,100                               | 94,100                                 |
| parks services impact fee fund                 | 12,400                                 | 12,400                               | 12,400                                 |
| library services impact fee fund               | 34,700                                 | 34,700                               | 34,700                                 |
| water utility impact fee funds (interest only) | 900                                    | 900                                  | 900                                    |
| sewer utility impact fee funds (interest only) | 1,600                                  | 1,600                                | 1,600                                  |
| <b>TOTAL IMPACT FEE FUNDS</b>                  | <b>\$ 340,200</b>                      | <b>\$ 344,500</b>                    | <b>\$ 333,100</b>                      |
| judicial collections enhancement fund          | \$ 3,100                               | \$ 3,100                             | \$ 3,100                               |
| fill-the-gap fund                              | 2,000                                  | 2,000                                | 2,000                                  |
| southwest gas capital expenditure fund         | 47,300                                 | 47,300                               | 48,700                                 |
| impound fee fund                               | 8,300                                  | 8,300                                | 8,300                                  |
| <b>TOTAL OTHER SPECIAL REVENUE FUNDS</b>       | <b>\$ 60,700</b>                       | <b>\$ 60,700</b>                     | <b>\$ 62,100</b>                       |
| <b>Total Special Revenue Funds</b>             | <b>\$ 7,055,300</b>                    | <b>\$ 7,059,000</b>                  | <b>\$ 6,312,300</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 2016**

| <b>SOURCE OF REVENUES</b>                     | <b>ESTIMATED<br/>REVENUES<br/>2015</b> | <b>ACTUAL<br/>REVENUES*<br/>2015</b> | <b>ESTIMATED<br/>REVENUES<br/>2016</b> |
|---|--|--------------------------------------|--|
| <b>DEBT SERVICE FUNDS</b>                     |  |                                      |  |
| utility improvement district #1 fund          | \$ 69,400                              | \$ 69,400                            | \$ 69,400                              |
| <b>TOTAL UTILITY IMPROVEMENT DIST #1 FUND</b> | <b>\$ 69,400</b>                       | <b>\$ 69,400</b>                     | <b>\$ 69,400</b>                       |
| <b>Total Debt Service Funds</b>               | <b>\$ 69,400</b>                       | <b>\$ 69,400</b>                     | <b>\$ 69,400</b>                       |
| <b>CAPITAL PROJECTS FUNDS</b>                 |  |                                      |  |
| city sales tax (private construction)         | \$ 1,509,000                           | \$ 1,200,000                         | \$ 1,200,000                           |
| interest earnings                             | 50,000                                 | 75,000                               | 30,000                                 |
| <b>TOTAL CAPITAL PROJECTS FUND</b>            | <b>\$ 1,559,000</b>                    | <b>\$ 1,275,000</b>                  | <b>\$ 1,230,000</b>                    |
| city sales tax (government construction)      | \$ 55,200                              | \$ 55,200                            | \$ 56,000                              |
| interest earnings                             | 18,000                                 | 180,000                              | 2,000                                  |
| <b>TOTAL CONSTRUCTION TAX FUND</b>            | <b>\$ 73,200</b>                       | <b>\$ 235,200</b>                    | <b>\$ 58,000</b>                       |
| interest earnings                             | \$ 2,400                               | \$ 2,400                             | \$ 2,400                               |
| <b>TOTAL ECONOMIC DEVELOPMENT FUND</b>        | <b>\$ 2,400</b>                        | <b>\$ 2,400</b>                      | <b>\$ 2,400</b>                        |
|   | \$                                     | \$                                   | \$                                     |
|   | \$                                     | \$                                   | \$                                     |
| <b>Total Capital Projects Funds</b>           | <b>\$ 1,634,600</b>                    | <b>\$ 1,512,600</b>                  | <b>\$ 1,290,400</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 2016**

| SOURCE OF REVENUES                  | ESTIMATED<br>REVENUES<br>2015 | ACTUAL<br>REVENUES*<br>2015 | ESTIMATED<br>REVENUES<br>2016 |
|-------------------------------------|-------------------------------|-----------------------------|-------------------------------|
| <b>INTERNAL SERVICE FUNDS</b>       |                               |                             |                               |
| fleet services fees                 | \$ 803,700                    | \$ 698,200                  | \$ 782,900                    |
| <b>TOTAL FLEET SERVICES FUND</b>    | <b>\$ 803,700</b>             | <b>\$ 698,200</b>           | <b>\$ 782,900</b>             |
| facility services fees              | \$ 448,000                    | \$ 481,700                  | \$ 593,000                    |
| interest earnings                   | 1,000                         | 1,000                       |                               |
| <b>TOTAL FACILITY SERVICES FUND</b> | <b>\$ 449,000</b>             | <b>\$ 482,700</b>           | <b>\$ 593,000</b>             |
|                                     | \$                            | \$                          | \$                            |
|                                     | \$                            | \$                          | \$                            |
|                                     | \$                            | \$                          | \$                            |
|                                     | \$                            | \$                          | \$                            |
|                                     | \$                            | \$                          | \$                            |
|                                     | \$                            | \$                          | \$                            |
| <b>Total Internal Service Funds</b> | <b>\$ 1,252,700</b>           | <b>\$ 1,180,900</b>         | <b>\$ 1,375,900</b>           |
| <b>TOTAL ALL FUNDS</b>              | <b>\$ 29,728,600</b>          | <b>\$ 28,939,700</b>        | <b>\$ 28,093,900</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**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2016**

| FUND                                    | OTHER FINANCING<br>2016 |        | INTERFUND TRANSFERS<br>2016 |              |
|---|-------------------------|--------|-----------------------------|--------------|
|   | SOURCES                 | <USES> | IN                          | <OUT>        |
| <b>GENERAL FUND</b>                     |                         |        |                             |              |
| highway user revenue fund               | \$                      | \$     | \$ 498,700                  | \$           |
| water utility fund                      |                         |        | 370,100                     |              |
| sewer utility fund                      |                         |        | 482,500                     |              |
| sanitation fund                         |                         |        | 48,800                      |              |
| streetlight improvement districts funds |                         |        | 9,900                       |              |
| utility improvement district #1 fund    |                         |        | 9,000                       |              |
| southwest gas capital expenditure fund  |                         |        | 59,100                      |              |
| <b>Total General Fund</b>               | \$                      | \$     | \$ 1,478,100                | \$           |
| <b>SPECIAL REVENUE FUNDS</b>            |                         |        |                             |              |
| highway user revenue fund               | \$                      | \$     | \$ 964,900                  | \$ 498,700   |
| streetlight improvement districts funds |                         |        |                             | 19,800       |
| transportation impact fee fund          |                         |        |                             | 955,000      |
| southwest gas capital expenditure fund  |                         |        |                             | 59,100       |
| <b>Total Special Revenue Funds</b>      | \$                      | \$     | \$ 964,900                  | \$ 1,532,600 |
| <b>DEBT SERVICE FUNDS</b>               |                         |        |                             |              |
| debt service fund                       | \$                      | \$     | \$ 359,800                  | \$           |
| utility improvement district #1 fund    |                         |        |                             | 9,000        |
| <b>Total Debt Service Funds</b>         | \$                      | \$     | \$ 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                      | \$                      | \$     | \$                          | \$ 370,100   |
| sewer utility fund                      |                         |        |                             | 482,500      |
| sanitation fund                         |                         |        |                             | 48,800       |
| <b>Total Enterprise Funds</b>           | \$                      | \$     | \$                          | \$ 901,400   |
| <b>INTERNAL SERVICE FUNDS</b>           |                         |        |                             |              |
|   | \$                      | \$     | \$                          | \$           |
| <b>Total Internal Service Funds</b>     | \$                      | \$     | \$                          | \$           |
| <b>TOTAL ALL FUNDS</b>                  | \$                      | \$     | \$ 2,802,800                | \$ 2,802,800 |

**TOWN OF FLORENCE**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2016**

| FUND/DEPARTMENT                     | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2015 | EXPENDITURE/<br>EXPENSE<br>ADJUSTMENTS<br>APPROVED<br>2015 | ACTUAL<br>EXPENDITURES/<br>EXPENSES*<br>2015 | BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2016 |
|-------------------------------------|--|--|--|---|
| <b>GENERAL FUND</b>                 |  |  |  |   |
| Town Council                        | \$ 158,200   | \$   | \$ 136,300                                   | \$ 145,100                                    |
| Administration/Gen Govt             | 1,606,000  |  | 1,669,900                                    | 1,632,300                                     |
| Court                               | 292,200  |  | 288,200                                      | 222,500                                       |
| Legal                               | 269,800  |  | 665,700                                      | 482,600                                       |
| Finance                             | 936,300  |  | 888,400                                      | 926,200                                       |
| Human Resources                     | 253,800  |  | 240,300                                      | 257,100                                       |
| Community Development               | 676,400  |  | 601,500                                      | 709,900                                       |
| Police                              | 4,244,400  |  | 4,047,200                                    | 4,238,900                                     |
| Fire                                | 2,933,900  |  | 3,130,800                                    | 3,062,900                                     |
| Information Technology              | 618,000  |  | 545,000                                      | 460,300                                       |
| Parks and Recreation                | 1,368,300  |  | 1,309,200                                    | 1,869,700                                     |
| Senior Center                       | 281,600  |  | 263,000                                      | 281,700                                       |
| Library                             | 382,200  |  | 412,100                                      | 416,200                                       |
| Engineering                         | 200,400  |  | 146,000                                      |   |
| Town Engineer                       |  |  |  | 60,100  |
| Cemetery                            | 9,000  |  | 6,300  | 17,300  |
| Economic Development                | 183,100  |  | 147,200                                      | 164,300                                       |
| Contingency                         | 100,000  |  |  | 50,000  |
| <b>Total General Fund</b>           | <b>\$ 14,513,600</b>                                     | <b>\$</b>  | <b>\$ 14,497,100</b>                         | <b>\$ 14,997,100</b>                          |
| <b>SPECIAL REVENUE FUNDS</b>        |  |  |  |   |
| Highway User Revenue                | \$ 8,459,200   | \$   | \$ 2,370,700                                 | \$ 5,997,200                                  |
| Grants                              | 3,538,600  |  | 3,538,600                                    | 2,720,900                                     |
| Streetlight Impr Districts          | 53,300   |  | 53,300                                       | 58,700  |
| Judicial Collections Enhancement    | 3,800  |  | 3,800  | 3,800   |
| Fill-the-Gap                        | 2,100  |  | 2,100  | 2,100   |
| Southwest Gas Capital Exp           | 47,300   |  | 47,300                                       | 48,700  |
| Impound                             | 3,000  |  | 3,000  | 3,000   |
|                                     |  |  |  |   |
|                                     |  |  |  |   |
|                                     |  |  |  |   |
| <b>Total Special Revenue Funds</b>  | <b>\$ 12,107,300</b>                                     | <b>\$</b>  | <b>\$ 6,018,800</b>                          | <b>\$ 8,834,400</b>                           |
| <b>DEBT SERVICE FUNDS</b>           |  |  |  |   |
| Debt Service                        | \$ 449,800   | \$   | \$ 359,800                                   | \$ 359,800                                    |
| Utility Improvement Dist #1         | 85,000   |  | 85,000                                       | 89,400  |
| <b>Total Debt Service Funds</b>     | <b>\$ 534,800</b>  | <b>\$</b>  | <b>\$ 444,800</b>                            | <b>\$ 449,200</b>                             |
| <b>CAPITAL PROJECTS FUNDS</b>       |  |  |  |   |
| Capital Projects                    | \$ 22,525,600  | \$   | \$ 16,185,900                                | \$ 4,848,000                                  |
| Econ Dev Capital Projects           | 442,700  |  |  |   |
| <b>Total Capital Projects Funds</b> | <b>\$ 22,968,300</b>                                     | <b>\$</b>  | <b>\$ 16,185,900</b>                         | <b>\$ 4,848,000</b>                           |
| <b>PERMANENT FUNDS</b>              |  |  |  |   |
| Firefighters' Pension (Fiduciary)   | \$ 14,500  | \$   | \$ 14,500                                    | \$ 14,500                                     |
| <b>Total Permanent Funds</b>        | <b>\$ 14,500</b>   | <b>\$</b>  | <b>\$ 14,500</b>                             | <b>\$ 14,500</b>                              |
| <b>ENTERPRISE FUNDS</b>             |  |  |  |   |
| Water Utility                       | \$ 9,992,000   | \$   | \$ 6,135,200                                 | \$ 4,630,800                                  |
| Sewer Utility                       | 5,808,200  |  | 4,098,700                                    | 9,077,200                                     |
| Sanitation                          | 867,300  |  | 730,800                                      | 827,200                                       |
| <b>Total Enterprise Funds</b>       | <b>\$ 16,667,500</b>                                     | <b>\$</b>  | <b>\$ 10,964,700</b>                         | <b>\$ 14,535,200</b>                          |
| <b>INTERNAL SERVICE FUNDS</b>       |  |  |  |   |
| Fleet Services                      | \$ 803,700   | \$   | \$ 698,200                                   | \$ 782,900                                    |
| Facility Services                   | 448,000  |  | 481,700                                      | 593,000                                       |
| <b>Total Internal Service Funds</b> | <b>\$ 1,251,700</b>                                      | <b>\$</b>  | <b>\$ 1,179,900</b>                          | <b>\$ 1,375,900</b>                           |
| <b>TOTAL ALL FUNDS</b>              | <b>\$ 68,057,700</b>                                     | <b>\$</b>  | <b>\$ 49,305,700</b>                         | <b>\$ 45,054,300</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 2016**

| <b>FUND</b>                        | <b>Full-Time<br/>Equivalent (FTE)<br/>2,016.000</b> | <b>Employee Salaries<br/>and Hourly Costs<br/>2016</b> | <b>Retirement Costs<br/>2016</b> | <b>Healthcare Costs<br/>2016</b> | <b>Other Benefit<br/>Costs<br/>2016</b> | <b>Total Estimated<br/>Personnel<br/>Compensation<br/>2016</b> |
|------------------------------------|---|--|----------------------------------|----------------------------------|---|--|
| <b>GENERAL FUND</b>                | 138.200   | \$ 7,713,100   | \$ 916,300                       | \$ 1,629,400                     | \$ 732,100                              | \$ 10,990,900  |
| <b>SPECIAL REVENUE FUNDS</b>       |   |  |                                  |                                  |   |  |
| Highway User Revenue               | 21.050  | \$ 843,300   | \$ 96,900                        | \$ 240,100                       | \$ 117,200                              | \$ 1,297,500   |
| <b>Total Special Revenue Funds</b> | 21.050  | \$ 843,300   | \$ 96,900                        | \$ 240,100                       | \$ 117,200                              | \$ 1,297,500   |
| <b>ENTERPRISE FUNDS</b>            |   |  |                                  |                                  |   |  |
| Water Utility                      | 5.950   | \$ 282,000   | \$ 32,300                        | \$ 59,800                        | \$ 32,000                               | \$ 406,100   |
| Sewer Utility                      | 9.150   | 425,200  | 48,800                           | 95,000                           | 49,600                                  | 618,600  |
| Sanitation                         | 1.550   | 64,600   | 7,500                            | 13,000                           | 8,900                                   | 94,000   |
| <b>Total Enterprise Funds</b>      | 16.650  | \$ 771,800   | \$ 88,600                        | \$ 167,800                       | \$ 90,500                               | \$ 1,118,700   |
| <b>INTERNAL SERVICE FUND</b>       |   |  |                                  |                                  |   |  |
| Fleet Services                     | 4.175   | \$ 138,900   | \$ 15,900                        | \$ 39,200                        | \$ 17,700                               | \$ 211,700   |
| Facility Services                  | 5.675   | 222,900  | 25,400                           | 75,100                           | 25,100                                  | 348,500  |
| <b>Total Internal Service Fund</b> | 9.850   | \$ 361,800   | \$ 41,300                        | \$ 114,300                       | \$ 42,800                               | \$ 560,200   |
| <b>TOTAL ALL FUNDS</b>             | 185.750   | \$ 9,690,000   | \$ 1,143,100                     | \$ 2,151,600                     | \$ 982,600                              | \$ 13,967,300  |