

RESOLUTION NO 1829-22

**A RESOLUTION OF THE TOWN OF FLORENCE, PINAL COUNTY,
ARIZONA, ADOPTING THE BUDGET FOR THE FISCAL YEAR 2022-
2023.**

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

WHEREAS, in accordance with the provisions of Title 42, Ch 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did on June 20, 2022, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues 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

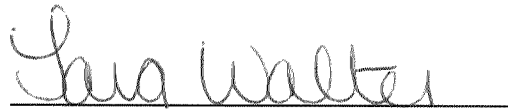
WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on June 20, 2022, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

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 June 20, 2022, at the office of the Council for purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

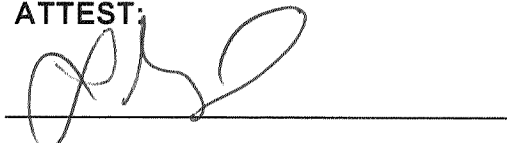
RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Florence for the fiscal year 2022-2023.

Passed by the Town Council, this 20 day of June 2022.



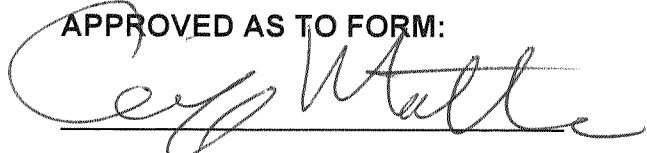
Tara Walter, Mayor

ATTEST:



Lisa Garcia, Town Clerk

APPROVED AS TO FORM:



Clifford L. Mattice, Town Attorney

Town of

Florence

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Town of Florence

Florence Summary Schedule of estimated revenues and expenditures/expenses Fiscal year 2023

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
2022	Adopted/adjusted budgeted expenditures/expenses*	E 1	19,153,202	20,712,984	63,477	3,738,415	0	22,124,662	0	65,792,740
2022	Actual expenditures/expenses**	E 2	18,875,526	9,449,988	73,518	1,565,600	0	5,065,357	0	35,029,989
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	3	9,141,658	30,338,414	1,000,000	12,247,058	0	22,322,692	0	75,049,822
2023	Primary property tax levy	B 4	1,386,500							1,386,500
2023	Secondary property tax levy	B 5								0
2023	Estimated revenues other than property taxes	C 6	19,142,669	15,570,655	0	3,031,000	0	9,103,480	0	46,847,804
2023	Other financing sources	D 7	0	0	0	3,802,158	0	8,530,000	0	12,332,158
2023	Other financing (uses)	D 8	0	0	0	3,802,158	0	8,530,000	0	12,332,158
2023	Interfund transfers in	D 9	1,146,549	274,829	737,873	735,000	0	0	0	2,894,251
2023	Interfund Transfers (out)	D 10	0	439,244	0	1,510,373	0	944,634	0	2,894,251
2023	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement				1,000,000					1,000,000
	Maintained for future capital projects	11								0
	Maintained for future financial stability		2,886,692	394,415				5,987,322		9,268,429
										0
										0
2023	Total financial resources available	12	27,930,684	45,350,239	737,873	14,502,685	0	24,494,216	0	113,015,697
2023	Budgeted expenditures/expenses	E 13	17,722,198	15,616,512	737,873	3,353,623	0	10,031,827	0	47,462,033

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

	2022	2023
1	\$ 65,792,740	\$ 59,794,191
2		
3	65,792,740	59,794,191
4	34,101,307	29,111,471
5	\$ 31,691,433	\$ 30,682,720
6	\$ 31,691,433	\$ 30,682,720

☐ 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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

Florence
Tax levy and tax rate information
Fiscal year 2023

	<u>2022</u>	<u>2023</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,253,457</u>	\$ <u>1,403,918</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>1,294,649</u>	\$ <u>1,386,500</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>1,294,649</u>	\$ <u>1,386,500</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>1,257,535</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>1,257,535</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>1,257,535</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.0600	1.0743
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	1.0600	1.0743
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>no</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.

Florence
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
City Sales Tax	\$ 2,400,000	\$ 4,250,000	\$ 4,000,000
Smart & Safe AZ Fund		62,975	65,000
GPLET	400	860	600
Licenses and permits			
Occupational Licenses	51,500	51,500	51,500
Building Permits	1,200,000	934,500	1,000,000
Other Licenses and Permits	650	1,850	1,350
Intergovernmental			
State Shared Sales Tax	3,219,763	3,409,161	3,833,870
State Shared Income Tax	3,577,912	3,577,912	5,169,738
Auto License Tax	1,847,534	1,847,534	2,240,115
Salt River Lien Tax	900	900	900
Charges for services			
Franchise Fees and Taxes	742,500	727,500	751,425
Engineering Inspection Fees	55,700	288,525	280,500
Civil Engineering Fees	51,500	133,000	133,000
Community Development	182,275	308,476	332,600
Cemetery Fees	15,000	25,000	18,000
General Government	228,800	272,100	305,000
Police Fees	111,400	44,322	99,400
Fire Fees	92,500	185,100	155,200
Parks and Recreation Fees	98,400	264,220	248,300
Library Fees	500	2,700	2,500
Senior Fees	5,000	7,505	7,000
Fines and forfeits			
Fines and Forfeits	185,200	174,400	174,100
Interest on investments			
Interest	395,000	50,000	50,000
In-lieu property taxes			
Contributions			
Fire Donation Fund			
Library Donation Fund			
Parks & Recreation Donation Fund			
Police Donation Fund			
Senior Donation Fund			5,000
Miscellaneous			
Miscellaneous	132,726	321,076	215,726
Downtown Redevelopment	2,400		
Government Access Channel	1,200	1,845	1,845
Total General Fund	\$ 14,598,760	\$ 16,942,961	\$ 19,142,669

Florence
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Highway User	\$ 2,367,966	\$ 2,353,830	\$ 2,803,185
Transportation Excise Tax	1,685,000	1,915,789	2,011,529
Construction Tax Fund	500,000	893,000	613,000
Food Tax	365,000	650,000	652,000
2021 Excise Tax Bond			200
Judicial Collections Enhancement	3,100	2,550	2,550
	\$ 4,921,066	\$ 5,815,169	\$ 6,082,464
Street Light Improvement District No. 1	\$ 500	\$ 100	\$ 25,100
Street Light Improvement District No. 2	850	200	200
Street Light Improvement District No. 3	30,750	30,520	35,020
Street Light Improvement District No. 4	37,666	37,666	32,000
Street Light Improvement District No. 5	400	400	389
Street Light Improvement District No. 6			126
Street Light Improvement District No. 7			1,154
	\$ 70,166	\$ 68,886	\$ 93,989
Fill the Gap	\$ 2,510	\$ 1,305	\$ 1,325
SW Gas Relocation Reimbursement	42,300	50,200	50,200
Police Impound	1,750	1,650	1,650
Grant Funds	11,086,044	352,179	5,276,025
	\$ 11,132,604	\$ 405,334	\$ 5,329,200
Transportation Impact Fees	\$ 425,000	\$ 633,000	\$ 813,550
Police Impact Fees	428,000	319,000	487,806
Fire/EMS	520,000	440,000	613,245
	\$ 1,373,000	\$ 1,392,000	\$ 1,914,601
Parks Impact Fees	\$ 1,010,000	\$ 782,500	\$ 1,239,826
Florence Wastewater	19,800	110,318	279,575
Florence Water	17,400	278,000	631,000
	\$ 1,047,200	\$ 1,170,818	\$ 2,150,401
Total special revenue funds	\$ 18,544,036	\$ 8,852,207	\$ 15,570,655
Debt service funds			
General Government	\$	\$ 1,000,000	\$
	\$	\$ 1,000,000	\$
Total debt service funds	\$	\$ 1,000,000	\$

Florence
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Capital projects funds			
General Government CIP Fund	\$ 3,190,000	\$ 1,882,089	\$ 3,030,000
Economic Development Fund	11,900	1,000	1,000
	\$ 3,201,900	\$ 1,883,089	\$ 3,031,000
Total capital projects funds	\$ 3,201,900	\$ 1,883,089	\$ 3,031,000
Permanent funds			
	\$	\$	\$
	\$	\$	\$
Total permanent funds	\$	\$	\$
Enterprise funds			
Water	\$ 4,342,200	\$ 5,693,907	\$ 4,478,000
Wastewater	3,987,400	4,320,900	3,369,250
Sanitation	1,082,500	1,153,000	1,256,230
	\$ 9,412,100	\$ 11,167,807	\$ 9,103,480
Total enterprise funds	\$ 9,412,100	\$ 11,167,807	\$ 9,103,480
Internal service funds			
	\$	\$	\$
	\$	\$	\$
Total internal service funds	\$	\$	\$
Total all funds	\$ 45,756,796	\$ 39,846,064	\$ 46,847,804

* 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.

Florence
Other financing sources/(uses) and interfund transfers
Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$	\$	\$ 1,146,549	\$
Total General Fund	\$	\$	\$ 1,146,549	\$
Special revenue funds				
Highway User	\$	\$	\$ 2,000	\$ 268,829
Streetlight Improvement Districts				
Southwest Capital Expenditure				50,000
Grants			272,829	
Construction Tax Fund				118,415
Streetlight Improvement Districts				2,000
Total special revenue funds	\$	\$	\$ 274,829	\$ 439,244
Debt service funds				
General Government	\$	\$	\$ 737,873	\$
Total debt service funds	\$	\$	\$ 737,873	\$
Capital projects funds				
2021 Excise Tax Fund	\$ 3,802,158	\$ 3,802,158	\$	\$ 735,000
General Government CIP			735,000	775,373
Total capital projects funds	\$ 3,802,158	\$ 3,802,158	\$ 735,000	\$ 1,510,373
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water	\$ 5,090,000	\$ 5,090,000	\$	\$ 369,142
Wastewater	3,440,000	3,440,000		439,179
Sanitation				136,313
Total enterprise funds	\$ 8,530,000	\$ 8,530,000	\$	\$ 944,634
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 12,332,158	\$ 12,332,158	\$ 2,894,251	\$ 2,894,251

Florence
Expenditures/expenses by fund
Fiscal year 2023

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
Administration	\$ 5,412,423	\$	\$ 5,312,316	\$ 5,002,093
Police	4,288,765	75,000	3,890,402	4,307,950
Fire	3,747,279	1,225,000	5,516,970	3,855,155
Community Services	2,605,775		2,483,731	2,793,845
Development Services	1,798,960		1,672,107	1,763,155
Total General Fund	\$ 17,853,202	\$ 1,300,000	\$ 18,875,526	\$ 17,722,198
Special revenue funds				
Highway User	\$ 4,488,130	\$	\$ 3,858,310	\$ 2,816,350
Transportation Excise Tax	1,672,390		1,487,390	1,301,944
Construction Fund	2,195,000		370,000	2,520,000
Food Tax	300,000		300,000	1,000,000
Grants	11,423,109		2,720,473	6,925,743
Street Light Improvement Districts	126,200		119,660	129,500
Judicial Collection Enhancement	6,155		6,155	7,555
Fill-the-Gap	1,000		1,000	1,000
Southwest Gas Capital Exp	49,000			
Impound	2,000		17,000	
Development Impact Fees	450,000		570,000	840,000
Donation Funds				74,420
Total special revenue funds	\$ 20,712,984	\$	\$ 9,449,988	\$ 15,616,512
Debt service funds				
Debt Service	\$ 63,477	\$	\$ 73,518	\$ 737,873
Total debt service funds	\$ 63,477	\$	\$ 73,518	\$ 737,873
Capital projects funds				
General Capital Fund	\$ 4,838,415	\$ (1,300,000)	\$ 1,565,600	\$ 3,353,623
Econ Dev Capital Projects	200,000			
Total capital projects funds	\$ 5,038,415	\$ (1,300,000)	\$ 1,565,600	\$ 3,353,623
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water Utility	\$ 11,134,191	\$	\$ 2,255,852	\$ 3,565,101
Wastewater Utility	9,652,252		1,721,022	5,019,319
Sanitation Utility	1,338,219		1,088,483	1,447,407
Total enterprise funds	\$ 22,124,662	\$	\$ 5,065,357	\$ 10,031,827
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 65,792,740	\$	\$ 35,029,989	\$ 47,462,033

* 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.

Florence
Expenditures/expenses by department
Fiscal year 2023

Department/Fund	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
Department total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
List department:				
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Department total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
List department:				
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
Department total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

* 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.

Florence
Full-time employees and personnel compensation
Fiscal year 2023

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2023	2023	2023	2023	2023	2023
General Fund	133	\$ 8,687,245	\$ 1,217,375	\$ 2,358,651	\$ 853,965	\$ 13,117,236
Special revenue funds						
Highway User	16	\$ 723,300	\$ 88,400	\$ 255,050	\$ 96,050	\$ 1,162,800
Total special revenue funds	16	\$ 723,300	\$ 88,400	\$ 255,050	\$ 96,050	\$ 1,162,800
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water	7	\$ 470,600	\$ 57,300	\$ 142,800	\$ 49,547	\$ 720,247
Wastewater	8	448,500	54,575	133,700	47,022	683,797
Sanitation	1	42,800	5,200	8,775	3,647	60,422
Total enterprise funds	16	\$ 961,900	\$ 117,075	\$ 285,275	\$ 100,216	\$ 1,464,466
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	165	\$ 10,372,445	\$ 1,422,850	\$ 2,898,976	\$ 1,050,231	\$ 15,744,502