

OFFICIAL BUDGET FORMS

CITY OF SAFFORD

Fiscal Year 2017

CITY OF SAFFORD
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Fiscal Year 2017

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CITY OF SAFFORD
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	15,909,801	1,383,752	801,108	10,061,576	23,000	21,624,133	0	49,803,370
2016	Actual Expenditures/Expenses**	E	11,199,081	1,650,630	887,811	4,491,950	22,991	17,087,774	0	35,340,237
2017	Fund Balance/Net Position at July 1***		1,490,432	2,598,078	0	0	0	12,485,658	0	16,574,168
2017	Primary Property Tax Levy	B	237,791	0	0	0		0	0	237,791
2017	Secondary Property Tax Levy	B	0	0	0	0		0	0	0
2017	Estimated Revenues Other than Property Taxes	C	16,347,114	730,819	0	2,642,669	23,000	24,328,768	0	44,072,370
2017	Other Financing Sources	D	0	0	0	0	0	0	0	0
2017	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2017	Interfund Transfers In	D	0	1,848,982	0	5,649,835	0	0	0	7,498,817
2017	Interfund Transfers (Out)	D	2,383,103	1,251,150	0	0	0	3,864,564	0	7,498,817
2017	Reduction for Amounts Not Available:									
2017	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2017	Total Financial Resources Available		15,692,234	3,926,729	0	8,292,504	23,000	32,949,862	0	60,884,329
2017	Budgeted Expenditures/Expenses	E	15,064,266	3,272,985	1,092,678	8,292,504	23,000	20,907,375	0	48,652,808

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. Budgeted expenditures/expenses	\$ 49,803,370	\$ 48,652,808
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	49,803,370	48,652,808
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 49,803,370	\$ 48,652,808
6. EEC expenditure limitation	\$ 92,517,372	\$ 93,166,633

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).

CITY OF SAFFORD
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>235,960</u>	\$ <u>237,791</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>235,960</u>	\$ <u>237,791</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>235,960</u>	\$ <u>237,791</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>235,960</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>235,960</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>235,960</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.5316</u>	<u>0.5303</u>
(2) Secondary property tax rate	<u> </u>	<u> </u>
(3) Total city/town tax rate	<u>0.5316</u>	<u>0.5303</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.

CITY OF SAFFORD
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	\$ 5,610,000	\$ 4,500,000	\$ 5,802,000
Bed tax	225,930	180,000	185,400
General property tax	235,960	248,046	250,000
Licenses and permits			
Licenses and permits	70,195	65,000	68,250
Intergovernmental			
State shared sales taxes	895,593	890,000	911,590
State shared income taxes	1,151,745	1,151,745	1,184,870
Fire District	368,962	368,962	360,426
Auto Lieu Tax	529,219	535,000	557,982
Library Support	32,400	32,400	32,400
Charges for services			
Cemetery	30,997	20,000	20,200
Recreational fees	56,560	57,000	59,388
Airport Operations	126,250	122,721	126,403
Sanitation collections	1,126,833	1,105,000	1,127,100
General Fund Support Charges	1,039,413	1,039,413	998,614
Fines and forfeits			
Fines and forfeits	68,680	55,577	58,356
Interest on investments			
Interest on investments	3,777	6,000	6,300
In-lieu property taxes			
Contributions			
Miscellaneous			
Other revenues	45,450	55,250	65,000
Utility in lieu of Franchise tax	857,824	825,000	881,925
Franchise tax	68,429	65,500	68,775
Golf course	150,365	148,403	515,617
Rental of City Property	72,722	65,214	66,518
Contingency	4,000,000		3,000,000
Total General Fund	\$ 16,767,303	\$ 11,536,231	\$ 16,347,114

* 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.

CITY OF SAFFORD
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund	\$ 734,129	\$ 735,000	\$ 730,819
	<u>\$ 734,129</u>	<u>\$ 735,000</u>	<u>\$ 730,819</u>
Total Special Revenue Funds	<u>\$ 734,129</u>	<u>\$ 735,000</u>	<u>\$ 730,819</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.

DEBT SERVICE FUNDS

	\$ _____	\$ _____	\$ _____
	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
Total Debt Service Funds	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

CAPITAL PROJECTS FUNDS

Fire Grants	\$ _____	\$ _____	\$ 300,000
Aiport Grants	_____	_____	1,907,129
Building Maintenance Grant	_____	_____	10,000
Economic Development	_____	_____	110,000
Street Grants	_____	_____	112,000
Water Grant	_____	_____	123,640
WasteWater Grant	_____	_____	30,000
Electric Grant	_____	_____	49,900
	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ 2,642,669</u>
Total Capital Projects Funds	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ 2,642,669</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.

PERMANENT FUNDS

Library Trust Fund	\$ 23,000	\$ 23,000	\$ 23,000
	<u>\$ 23,000</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>
Total Permanent Funds	<u>\$ 23,000</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>

CITY OF SAFFORD
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
ENTERPRISE FUNDS			
Landfill	\$ 1,340,309	1,310,454	\$ 1,318,100
Water Utility	5,527,102	5,240,054	5,266,455
Waste Water Utility	2,424,043	2,311,489	2,323,104
Gas Utility	2,643,261	2,504,720	2,517,267
Electric Utility	9,492,485	9,503,804	9,903,842
Contingency	3,000,000		3,000,000
	\$ 24,427,200	\$ 20,870,521	\$ 24,328,768
Total Enterprise Funds	\$ 24,427,200	\$ 20,870,521	\$ 24,328,768

* 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.

INTERNAL SERVICE FUNDS

	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 41,951,632	\$ 33,164,752	\$ 44,072,370

* 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.

CITY OF SAFFORD
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Auto Lieu Tax Dedicated to HURF	\$	\$	\$	\$ 557,982
Sales Tax (.05) to Special Rev Fund				1,122,000
General Fund Capital Revenues				703,121
Total General Fund	\$	\$	\$	\$ 2,383,103
SPECIAL REVENUE FUNDS				
Utility Support for Street Patch (HURF)	\$	\$	\$ 169,000	\$
Auto Lieu Tax Dedicated to HURF			557,982	
Sales Tax (.05) to Special Rev Fund			1,122,000	
HURF Capital Revenues				1,251,150
Total Special Revenue Funds	\$	\$	\$ 1,848,982	\$ 1,251,150
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Enterprise Fund Capital Revenues	\$	\$	\$ 3,695,564	\$
HURF Capital Revenues			1,251,150	
General Fund Capital Revenues			703,121	
Total Capital Projects Funds	\$	\$	\$ 5,649,835	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Street Patch Fund	\$	\$	\$	\$ 169,000
Enterprise Fund Capital Revenues				3,695,564
Total Enterprise Funds	\$	\$	\$	\$ 3,864,564
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 7,498,817	\$ 7,498,817

CITY OF SAFFORD
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				
Statement E-1	\$ 11,909,801	\$	\$ 11,199,081	\$ 12,064,266
Contingency	4,000,000			3,000,000
Total General Fund	\$ 15,909,801	\$	\$ 11,199,081	\$ 15,064,266
SPECIAL REVENUE FUNDS				
Statement E-2	\$ 1,383,752	\$	\$ 1,650,630	\$ 3,272,985
Total Special Revenue Funds	\$ 1,383,752	\$	\$ 1,650,630	\$ 3,272,985
DEBT SERVICE FUNDS				
Statement E-3	\$ 801,108	\$	\$ 887,811	\$ 1,092,678
Total Debt Service Funds	\$ 801,108	\$	\$ 887,811	\$ 1,092,678
CAPITAL PROJECTS FUNDS				
Statement E4	\$ 10,061,576	\$	\$ 4,491,950	\$ 8,292,504
Total Capital Projects Funds	\$ 10,061,576	\$	\$ 4,491,950	\$ 8,292,504
PERMANENT FUNDS				
Statement E-5	\$ 23,000	\$	\$ 22,991	\$ 23,000
Total Permanent Funds	\$ 23,000	\$	\$ 22,991	\$ 23,000
ENTERPRISE FUNDS				
Statement E-6	\$ 18,624,133	\$	\$ 17,087,774	\$ 17,907,375
Contingency	3,000,000			3,000,000
Total Enterprise Funds	\$ 21,624,133	\$	\$ 17,087,774	\$ 20,907,375
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 49,803,370	\$	\$ 35,340,237	\$ 48,652,808

* 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.

CITY OF SAFFORD
Expenditures/Expenses by Department
Fiscal Year 2017

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
See Statement E-1	_____	_____	_____	_____
Department Total	\$ _____	\$ _____	\$ _____	\$ _____
List Department:				
Special Revenues	\$ _____	\$ _____	\$ _____	\$ _____
See Statement E-2	_____	_____	_____	_____
Department Total	\$ _____	\$ _____	\$ _____	\$ _____
List Department:				
Enterprise Funds	\$ _____	\$ _____	\$ _____	\$ _____
See Statement E-6	_____	_____	_____	_____
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.

CITY OF SAFFORD
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	93	\$ 5,756,113	\$ 1,276,320	\$ 1,046,635	\$ 690,119	\$ 8,769,188
SPECIAL REVENUE FUNDS						
HURF/Streets Fund	10	\$ 453,760	\$ 52,052	\$ 113,088	\$ 79,114	\$ 698,014
Total Special Revenue Funds	10	\$ 453,760	\$ 52,052	\$ 113,088	\$ 79,114	\$ 698,014
DEBT SERVICE FUNDS						
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Total Enterprise Funds	45	\$ 2,185,519	\$ 248,970	\$ 376,449	\$ 250,138	\$ 3,061,076
INTERNAL SERVICE FUND						
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	148	\$ 8,395,393	\$ 1,577,342	\$ 1,536,173	\$ 1,019,371	\$ 12,528,278

CITY OF SAFFORD

SUPPORTING STATEMENTS OF EXPENDITURES/EXPENSES

Fiscal Year 2016-2017

Fund/Department	Budgeted Amounts for 2015-2016	Approved Adjustments 2015-2016	Actual Expenditures/ Expenses 2015-2016	Budgeted Amounts for 2016- 2017	Difference
Statement E-1 General Fund:					
City Council	407,637	-	375,429	377,072	(30,565)
City Manager	266,282	-	266,377	286,532	20,250
Human Resources	341,164	-	332,436	233,243	(107,921)
Legal Services	149,700	-	135,408	144,200	(5,500)
City Court	236,504	-	230,933	240,296	3,792
City Clerk	255,445	-	254,001	266,667	11,222
Finance Services	556,745	-	536,563	434,379	(122,366)
Planning & Community Svc	348,248	-	386,823	334,514	(13,734)
Building Safety	160,686	-	132,037	148,152	(12,534)
Recreational Program	130,570	-	143,350	131,136	566
Library	858,900	-	777,614	883,315	24,415
Police	4,709,038	-	4,088,254	4,669,864	(39,174)
Public Works	2,598,083	-	2,507,334	2,496,791	(101,292)
Golf Course	205,200	-	354,247	730,074	524,874
Airport	71,058	-	65,524	61,260	(9,798)
Fire District	614,541	-	612,751	626,771	12,230
Subtotal General Fund	11,909,801	-	11,199,081	12,064,266	154,465
Contingency	4,000,000	-	-	3,000,000	-
Total General Fund	15,909,801	-	11,199,081	15,064,266	154,465
Statement E-2 Special Revenues:					
HURF	1,383,752	-	1,650,630	3,272,985	1,889,233
Total Special Revenues	1,383,752	-	1,650,630	3,272,985	1,889,233
Statement E-3: Debt Service Funds:					
General Fund	71,168	-	157,871	318,377	247,209
Special Revenues	729,940	-	729,940	774,301	44,361
Enterprise Funds	-	-	-	-	-
Total Debt Service Funds	801,108	-	887,811	1,092,678	291,570
Statement E-4: Capital Project Funds:					
General Fund	3,643,669	-	263,884	2,627,250	(1,016,419)
Special Revenues	1,933,352	-	296,198	1,363,150	(570,202)
Fleet	-	-	254,548	403,000	403,000
Enterprise Funds	4,484,555	-	3,677,320	3,899,104	(585,451)
Total Capital Project Funds	10,061,576	-	4,491,950	8,292,504	(1,769,072)
Statement E-5: Permanent Funds:					
Library Trust	23,000	-	22,991	23,000	-
Total Permanent Funds	23,000	-	22,991	23,000	-
Statement E-6: Enterprise Funds:					
Landfill	929,250	-	955,759	877,362	(51,888)
Water	4,583,159	-	3,611,426	4,037,240	(545,919)
Waste Water	1,167,882	-	1,342,187	1,283,705	115,823
Water Reclamation Plant	964,843	-	1,001,302	982,960	18,117
Gas	2,414,583	-	2,285,376	2,354,801	(59,782)
Electric	8,564,416	-	7,891,724	8,371,307	(193,109)
Subtotal Enterprise Funds	18,624,133	-	17,087,774	17,907,375	(716,758)
Contingency	3,000,000	-	-	3,000,000	-
Total Enterprise Funds	21,624,133	-	17,087,774	20,907,375	(716,758)
Grand Total	49,803,370	-	35,340,237	48,652,808	(150,562)

“EXHIBIT B”

To Resolution Number R16-012

CITY OF SAFFORD

PUBLIC NOTICE

FINAL BUDGET ADOPTION AND PROPERTY TAX LEVY

Members of the public wishing to appear and testify or make inquiries regarding the Budget and Tax Levy for Fiscal Year 2016-2017 for the City of Safford may be heard at a **PUBLIC HEARING**. The Hearing will be held **Monday, June 13, 2016 at 6:00 p.m.** in the Safford Library Program Room, 808 South 7th Avenue, Safford. When the Hearing concludes, the Council will convene a Special Council Meeting to adopt the Final Budget.

ADOPTION OF TAX LEVY

The City Council will convene to adopt a City Tax Levy for Fiscal Year 2016-2017 on **Monday, June 27, 2016 at 6:00 p.m.** in the Safford Library Program Room at the Library, 808 South 7th Avenue, Safford

A copy of the Tentative Budget and Tax Levy Report is available Monday through Thursday, from 7:00 a.m. until 6:00 p.m., at the following locations:

- City Clerk’s Office at City Hall, 717 Main Street, Safford Arizona
- City Website: www.cityofsafford.us
- Safford Library, 808 South 7th Avenue, Safford, AZ