

OFFICIAL BUDGET FORMS

CITY/TOWN OF SAFFORD

Fiscal Year 2018

CITY/TOWN OF SAFFORD

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CITY/TOWN OF SAFFORD
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

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	
2017	Adopted/Adjusted 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
2017	Actual Expenditures/Expenses**	E	10,900,781	1,365,311	1,092,678	6,581,952	23,682	17,445,445	0	37,409,849
2018	Fund Balance/Net Position at July 1***		1,585,940	2,125,373				16,831,900		20,543,213
2018	Primary Property Tax Levy	B	240,882							240,882
2018	Secondary Property Tax Levy	B	0	0	0	0	0	0	0	0
2018	Estimated Revenues Other than Property Taxes	C	16,936,229	770,087	0	169,591	23,000	25,266,120	0	43,165,027
2018	Other Financing Sources	D	0	0	0	0	0	0	0	0
2018	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2018	Interfund Transfers In	D	0	1,832,469	316,117	3,046,833	0	0	0	5,195,419
2018	Interfund Transfers (Out)	D	2,476,086	734,833	0	0	0	1,984,500	0	5,195,419
2018	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2018	Total Financial Resources Available		16,286,965	3,993,096	316,117	3,216,424	23,000	40,113,520	0	63,949,122
2018	Budgeted Expenditures/Expenses	E	14,400,506	1,425,610	563,310	3,781,494	23,000	20,386,509	0	40,580,429

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

	2017	2018
1. Budgeted expenditures/expenses	\$ 48,652,808	\$ 40,580,429
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	48,652,808	40,580,429
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 48,652,808	\$ 40,580,429
6. EEC expenditure limitation	\$ 93,166,633	\$ 91,446,791

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/TOWN OF SAFFORD
Tax Levy and Tax Rate Information
Fiscal Year 2018

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>237,791</u>	\$ <u>240,882</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 lev. A.R.S. §42-17102(A)(18)	\$ <u>237,791</u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>237,791</u>	\$ <u>240,882</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>237,791</u>	\$ <u>240,882</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>237,791</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>237,791</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>237,791</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.5303</u>	<u>0.5219</u>
(2) Secondary property tax rate	<u> </u>	<u> </u>
(3) Total city/town tax rate	<u>0.5303</u>	<u>0.5219</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/TOWN OF SAFFORD
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 5,987,400	\$ 5,761,391	\$ 5,898,148
General Property Tax	250,000	254,704	257,000
Licenses and permits			
Licenses and permits	68,250	84,146	70,353
Intergovernmental			
State Shared Sales Taxes	911,590	911,590	901,948
State Shared Income Taxes	1,184,870	1,184,870	1,191,023
Fire District	360,426	360,426	328,477
Auto Lieu Tax	557,982	520,307	596,230
Library Support	32,400	32,400	32,400
Charges for services			
Cemetery	20,200	26,970	27,000
Recreational Fees	59,388	60,000	60,000
Airport Operations	126,403	127,584	128,860
Sanitation Collections	1,127,100	1,121,703	1,184,138
General Fund Support Charges	998,614	968,614	998,000
Fines and forfeits			
Fines and Forfeits	58,356	57,259	60,122
Interest on investments			
Interest on Investments	6,300	17,482	18,356
In-lieu property taxes			
Contributions			
Miscellaneous			
Other Revenues	65,000	56,403	76,000
Utility in lieu of Franchise Tax	881,925	913,359	921,608
Franchise Tax	68,775	58,744	75,000
Golf Course	515,617		
Other Grant Revenues		417,709	1,041,567
Rental of City Property	66,518	68,929	70,000
Contingency	3,000,000		3,000,000
Total General Fund	\$ 16,347,113	\$ 13,004,587	\$ 16,936,229

* 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/TOWN OF SAFFORD
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund	\$ 730,819	\$ 767,926	\$ 770,087
	\$ 730,819	\$ 767,926	\$ 770,087
Total Special Revenue Funds	\$ 730,819	\$ 767,926	\$ 770,087

* 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/TOWN OF SAFFORD
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
DEBT SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
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	_____	169,591
Water Grant	123,640	_____	_____
WasteWater Grant	30,000	_____	_____
Electric Grant	49,900	_____	_____
	\$ 2,642,669	\$ _____	\$ 169,591
Total Capital Projects Funds	\$ 2,642,669	\$ _____	\$ 169,591

* 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/TOWN OF SAFFORD
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
PERMANENT FUNDS			
Library Trust Fund	\$ 23,000	\$ 23,000	\$ 23,000
	\$ 23,000	\$ 23,000	\$ 23,000
Total Permanent Funds	\$ 23,000	\$ 23,000	\$ 23,000
ENTERPRISE FUNDS			
Landfill	\$ 1,318,100	\$ 1,725,363	\$ 1,380,597
Water	5,266,455	5,513,437	5,541,356
Waste Water Utility	2,323,104	2,441,138	2,453,370
Gas Utility	2,517,267	2,343,975	2,355,722
Electric Utility	9,903,842	10,840,363	10,535,075
Contingency	3,000,000		3,000,000
	\$ 24,328,768	\$ 22,864,276	\$ 25,266,120
Total Enterprise Funds	\$ 24,328,768	\$ 22,864,276	\$ 25,266,120

* 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/TOWN OF SAFFORD
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>44,072,369</u>	\$ <u>36,659,789</u>	\$ <u>43,165,027</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.

CITY/TOWN OF SAFFORD
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Auto Lieu Tax Dedicated to HURF	\$	\$	\$	\$ 596,230
Sales Tax (.05) to Special Rev Fund				1,067,239
General Fund Capital Revenues				496,500
General Fund Debt Service				316,117
Total General Fund	\$	\$	\$	\$ 2,476,086
SPECIAL REVENUE FUNDS				
Utility Support for Street Patch (HURF)	\$	\$	\$ 169,000	\$
Auto Lieu Tax Dedicated to HURF			596,230	
Sales Tax (.05) to Special Rev Fund			1,067,239	
HURF Capital Revenues				734,833
Total Special Revenue Funds	\$	\$	\$ 1,832,469	\$ 734,833
DEBT SERVICE FUNDS				
General Fund Debt Service	\$	\$	\$ 316,117	\$
Total Debt Service Funds	\$	\$	\$ 316,117	\$
CAPITAL PROJECTS FUNDS				
Enterprise Fund Capital Revenues	\$	\$	\$ 1,815,500	\$
HURF Capital Revenues			734,833	
General Fund Capital Revenues			496,500	
Total Capital Projects Funds	\$	\$	\$ 3,046,833	\$
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Street Patch Fund	\$	\$	\$	\$ 169,000
Enterprise Fund Capital Revenues				1,815,500
Total Enterprise Funds	\$	\$	\$	\$ 1,984,500
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 5,195,419	\$ 5,195,419

CITY/TOWN OF SAFFORD
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Statement E-1	\$ 12,064,266	\$	\$ 10,900,781	11,400,506
Contingency	3,000,000			3,000,000
Total General Fund	\$ 15,064,266	\$	\$ 10,900,781	\$ 14,400,506
SPECIAL REVENUE FUNDS				
Statement E-2	\$ 3,272,985	\$	1,365,311	\$ 1,425,610
Total Special Revenue Funds	\$ 3,272,985	\$	\$ 1,365,311	\$ 1,425,610
DEBT SERVICE FUNDS				
Statement E-3	\$ 1,092,678	\$	\$ 1,092,678	\$ 563,310
Total Debt Service Funds	\$ 1,092,678	\$	\$ 1,092,678	\$ 563,310
CAPITAL PROJECTS FUNDS				
Statement E-4	\$ 8,292,504	\$	\$ 6,581,952	\$ 3,781,494
Total Capital Projects Funds	\$ 8,292,504	\$	\$ 6,581,952	\$ 3,781,494
PERMANENT FUNDS				
Statement E-5	\$ 23,000	\$	\$ 23,682	\$ 23,000
Total Permanent Funds	\$ 23,000	\$	\$ 23,682	\$ 23,000
ENTERPRISE FUNDS				
Statement E-6	\$ 17,907,375	\$	\$ 17,445,445	\$ 17,886,509
Contingency	3,000,000			2,500,000
Total Enterprise Funds	\$ 20,907,375	\$	\$ 17,445,445	\$ 20,386,509
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 48,652,808	\$	\$ 37,409,849	\$ 40,580,429

* 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/TOWN OF SAFFORD
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
See Statement E-1	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
List Department:				
Special Revenues	\$ _____	\$ _____	\$ _____	\$ _____
See Statement E-2	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
List Department:				
Enterprise Funds	\$ _____	\$ _____	\$ _____	\$ _____
See Statement E-6	_____	_____	_____	_____
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.

CITY/TOWN OF SAFFORD
Full-Time Employees and Personnel Compensation
Fiscal Year 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	99	\$ 5,335,816	\$ 1,341,950	\$ 1,053,271	\$ 640,662	\$ 8,371,699
SPECIAL REVENUE FUNDS						
HURF	10	\$ 458,718	\$ 51,389	\$ 108,748	\$ 76,331	\$ 695,186
Total Special Revenue Funds	10	\$ 458,718	\$ 51,389	\$ 108,748	\$ 76,331	\$ 695,186
DEBT SERVICE FUNDS						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total Debt Service Funds		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total Capital Projects Funds		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
PERMANENT FUNDS						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total Permanent Funds		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS						
_____	42	\$ 2,261,158	\$ 255,532	\$ 416,759	\$ 265,996	\$ 3,199,445
Total Enterprise Funds	42	\$ 2,261,158	\$ 255,532	\$ 416,759	\$ 265,996	\$ 3,199,445
INTERNAL SERVICE FUND						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total Internal Service Fund		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	151	\$ 8,055,692	\$ 1,648,871	\$ 1,578,779	\$ 982,988	\$ 12,266,330

CITY OF SAFFORD

SUPPORTING STATEMENTS OF EXPENDITURES/EXPENSES

Fiscal Year 2017-2018

Fund/Department	Budgeted Amounts for 2016-2017	Approved Adjustments 2016-2017	Actual Expenditures/ Expenses 2016-2017	Budgeted Amounts for 2017- 2018	Difference
Statement E-1 General Fund:					
City Council	377,072	-	368,779	378,257	1,185
City Manager	286,532	-	275,200	258,363	(28,169)
Human Resources	233,243	-	251,103	231,453	(1,790)
Legal Services	144,200	-	132,895	146,200	2,000
City Court	240,296	-	233,732	244,469	4,173
City Clerk	266,667	-	252,274	252,766	(13,901)
Finance Services	434,379	-	410,525	419,626	(14,753)
Planning & Community Svc	334,514	-	331,445	320,987	(13,527)
Building Safety	148,152	-	140,074	146,853	(1,299)
Recreational Program	131,136	-	127,325	137,155	6,019
Library	883,315	-	699,029	902,153	18,838
Police	4,669,864	-	4,321,888	4,849,535	179,671
Public Works	2,496,791	-	2,448,817	2,188,826	(307,965)
Golf Course	730,074	-	214,457	200,000	(530,074)
Airport	61,260	-	63,088	66,910	5,650
Fire District	626,771	-	630,148	656,953	30,182
Subtotal General Fund	12,064,266	-	10,900,781	11,400,506	(663,760)
Contingency	3,000,000	-	-	3,000,000	-
Total General Fund	15,064,266	-	10,900,781	14,400,506	(663,760)
Statement E-2 Special Revenues:					
HURF	3,272,985	-	1,365,311	1,425,610	(1,847,375)
Total Special Revenues	3,272,985	-	1,365,311	1,425,610	(1,847,375)
Statement E-3: Debt Service Funds:					
General Fund	318,377	-	318,377	316,117	(2,260)
Special Revenues	774,301	-	774,301	247,193	(527,108)
Enterprise Funds	-	-	-	-	-
Total Debt Service Funds	1,092,678	-	1,092,678	563,310	(529,368)
Statement E-4: Capital Project Funds:					
General Fund	2,627,250	-	2,766,892	162,500	(2,464,750)
Special Revenues	1,363,150	-	770,250	904,424	(458,726)
Fleet	403,000	-	325,392	334,000	(69,000)
Enterprise Funds	3,899,104	-	2,719,418	2,380,570	(1,518,534)
Total Capital Project Funds	8,292,504	-	6,581,952	3,781,494	(4,511,010)
Statement E-5: Permanent Funds:					
Library Trust	23,000	-	23,682	23,000	-
Total Permanent Funds	23,000	-	23,682	23,000	-
Statement E-6: Enterprise Funds:					
Landfill	877,362	-	1,016,398	1,006,661	129,299
Water	4,037,240	-	4,064,705	4,212,418	175,178
Waste Water	1,283,705	-	1,196,118	1,060,345	(223,360)
Water Reclamation Plant	982,960	-	980,360	993,367	10,407
Gas	2,354,801	-	2,141,060	2,211,425	(143,376)
Electric	8,371,307	-	8,046,804	8,402,294	30,987
Subtotal Enterprise Funds	17,907,375	-	17,445,445	17,886,509	(20,866)
Contingency	3,000,000	-	-	2,500,000	-
Total Enterprise Funds	20,907,375	-	17,445,445	20,386,509	(20,866)
Grand Total	48,652,808	-	37,409,847	40,580,429	(7,572,379)

CITY OF SAFFORD

SUPPORTING STATEMENTS: NON-PROPERTY TAX REVENUES

Fiscal Year 2017-18

Source of Revenue	FY 16/17 BUDGETED REVENUE	FY16/17 ACTUAL REVENUE	FY17/18 BUDGETED REVENUE
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Statement C-4 Enterprise Funds:

Landfill	<u>1,318,100</u>	<u>1,725,363</u>	<u>1,380,597</u>
Water Fund	<u>5,266,455</u>	<u>5,513,437</u>	<u>5,541,356</u>
Waste Water Utility	<u>2,323,104</u>	<u>2,441,138</u>	<u>2,453,370</u>
Gas Utility	<u>2,517,267</u>	<u>2,343,975</u>	<u>2,355,722</u>
Electric Utility	<u>9,903,842</u>	<u>10,840,363</u>	<u>10,535,075</u>
Subtotal Enterprise Funds	<u>21,328,768</u>	<u>22,864,276</u>	<u>22,266,119</u>
Contingency	<u>3,000,000</u>	<u>-</u>	<u>3,000,000</u>
Total Enterprise Funds	<u>24,328,768</u>	<u>22,864,276</u>	<u>25,266,119</u>