RESOLUTION NUMBER 15-024

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SAFFORD, GRAHAM COUNTY, ARIZONA APPROVING AND ADOPTING THE CITY BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2016.

WHEREAS, in accordance with provisions of Title 42, Chapter 17, Articles 1-5, *Arizona Revised Statutes*, the City Council of the City of Safford did, on June 8, 2015, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, and also an estimate of revenues from sources other than by direct taxation, and the amount to be raised by taxation upon real and personal property of the City of Safford; and,

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City Council would meet on Monday, June 22, 2015, at the Safford Library Program Room, 808 South 7th Avenue, Safford, Arizona, 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 the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in *Arizona Revised Statutes* §42-17051(A), therefore be it;

NOW THEREFORE BE IT RESOLVED by the Mayor and City Council of the City of Safford that said estimates of revenues and expenditures shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City of Safford for Fiscal Year 2015-2016; and,

PASSED, APPROVED, AND ADOPTED by the Mayor and City Council of the City of Safford, Graham County, Arizona this 22nd day of June, 2015.

Wyn "Chris" Gibbs
Mayor

ATTEST:

Georgia Luster, MMC
City Clerk

APPROVED AS TO FORM:

William J. Sims, III
Interim City Attorney

State of Arizona)
) ss
County of Graham)

CERTIFICATION

I HEREBY CERTIFY, that the foregoing Resolution Number 15-024 was duly passed and adopted by the Mayor and City Council of the City of Safford, Graham County, Arizona, at a special council meeting held June 22, 2015, and that a quorum was present at the meeting.

June 22, 2015
Date:

Georgia Luster
Georgia Luster, MMC, City Clerk

OFFICIAL BUDGET FORMS

CITY OF SAFFORD

Fiscal Year 2016

CITY OF SAFFORD

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Fiscal Year 2016

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CITY OF SAFFORD
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

Fiscal Year		Sch	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	16,376,499	4,942,499	772,200	872,000	23,000	25,291,025	0	48,277,223
2015	Actual Expenditures/Expenses**	E	10,582,150	1,680,214	639,442	47,474	23,000	16,701,184	0	29,673,464
2016	Fund Balance/Net Position at July 1***		1,280,484	2,411,006	0	0	0	7,207,913	0	10,899,403
2016	Primary Property Tax Levy	B	235,960	0	0	0		0	0	235,960
2016	Secondary Property Tax Levy	B	0	0	0	0		0	0	0
2016	Estimated Revenues Other than Property Taxes	C	18,496,080	734,129	0	570,000	23,000	24,675,356	0	44,498,565
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	0	1,746,792	2,119,916	0	0	0	0	3,866,708
2016	Interfund Transfers (Out)	D	1,814,297	729,940	0	0	0	1,322,471	0	3,866,708
2016	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
										0
										0
										0
2016	Total Financial Resources Available		18,198,227	4,161,987	2,119,916	570,000	23,000	30,560,798	0	55,633,928
2016	Budgeted Expenditures/Expenses	E	15,909,801	1,383,752	801,108	10,061,576	23,000	21,624,133	0	49,803,370

EXPENDITURE LIMITATION COMPARISON	2015	2016
1. Budgeted expenditures/expenses	$ 48,277,223	$ 49,803,370
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	48,277,223	49,803,370
4. Less: estimated exclusions	9,950,000	8,950,211
5. Amount subject to the expenditure limitation	$ 38,327,223	$ 40,853,159
6. EEC expenditure limitation	$ 91,521,433	$ 92,617,372

☐ 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 2016

	2015	2016
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	$ 287,203	$ 235,960
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	$ 230,464	$ 235,960
B. Secondary property taxes		
C. Total property tax levy amounts	$ 230,464	$ 235,960
4. Property taxes collected*		
A. Primary property taxes		
(1) **Current** year's levy	$ 230,464	
(2) Prior years' levies		
(3) Total primary property taxes	$ 230,464	
B. Secondary property taxes		
(1) **Current** year's levy	$	
(2) Prior years' levies		
(3) Total secondary property taxes	$	
C. Total property taxes collected	$ 230,464	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.4984	0.5316
(2) Secondary property tax rate		
(3) Total city/town tax rate	0.4984	0.5316

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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
City Sales Taxes	$ 6,278,000	$ 6,789,982	$ 6,699,852
Bed Tax			225,930
Licenses and permits			
Licenses and Permits	65,000	69,500	70,195
Intergovernmental			
State Shared Sales Taxes	847,112	827,384	895,593
State Shared Income Taxes	1,158,000	1,351,027	1,151,745
Auto Lieu Tax	483,630	487,940	529,219
Police Grants	388,870	126,404	704,925
JCEF Court Revenue	2,000		
Fire District	358,216	358,216	368,962
Library Support	32,400	32,400	32,724
Charges for services			
Cemetery	30,000	30,690	30,997
Recreation Programs	56,000	53,553	56,560
Airport Operations	125,000	125,000	126,250
Sanitation Citizen Collection Fees	1,096,056	1,083,414	1,126,833
General Fund Support Charges	1,186,208	1,186,224	1,039,413
Fines and forfeits			
Fines and Fofrfeits	68,000	68,000	68,680
Interest on investments			
Interest on Investments	5,000	3,740	3,777
In-lieu property taxes			
Contributions			
Miscellaneous			
Other Revenues (Misc.)	45,000	145,279	45,450
Utility in Lieu of Franchise Tax	849,330	849,330	857,824
Franchise Tax (General Fund)	75,000	67,751	68,429
Rental of City Property	125,000	125,000	72,722
FMI Façade Grant	14,000		
FMI Economic Dev Grant (Reclaimed)	135,000	135,000	
Library Special Projects	381,000	194,186	320,000
Contingency	4,000,000		4,000,000
Total General Fund	$ 17,803,822	$ 13,780,834	$ 18,496,080

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund	$ 706,792	$ 655,814	$ 734,129
Misc. Revenue	70,000		
20th Ave Improv Grant (Relation to GC Rd)	601,591	$	$
Trail System Grant	355,000	4,510	
HSIP Traffic Sign Replacement	60,400		
Main Street Traffic Signals	720,000	$	$
Main Street Improvements	961,000		
US 191 Sidewalks (Relation to US 70)	294,728	$	$
Total Special Revenue Funds	$ 3,769,511	$ 660,324	$ 734,129

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
DEBT SERVICE FUNDS			
	$	$	$
Total Debt Service Funds	$	$	$
CAPITAL PROJECTS FUNDS			
Airport Projects	$ 860,000	$ 239,180	$ 570,000
Total Capital Projects Funds	$ 860,000	$ 239,180	$ 570,000

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF SAFFORD
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
PERMANENT FUNDS			
Library Truct Funds	$ 23,000	$ 23,000	$ 23,000
Total Permanent Funds	$ 23,000	$ 23,000	$ 23,000
ENTERPRISE FUNDS			
Landfill	$ 1,357,373	$ 1,332,453	$ 1,340,309
Water Utiltiy	5,526,256	5,501,841	5,775,257
Waste Water Utility	3,177,920	2,411,917	2,424,043
Gas Utility	2,862,860	2,630,096	2,643,261
Electric Utility	9,078,280	8,748,500	9,492,486
Contingency	3,000,000		3,000,000
Total Enterprise Funds	$ 25,002,689	$ 20,624,807	$ 24,675,356

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
INTERNAL SERVICE FUNDS			
	$	$	$
	$	$	$
Total Internal Service Funds	$	$	$
TOTAL ALL FUNDS	$ 47,459,022	$ 35,328,145	$ 44,498,565

* 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 2016

FUND	OTHER FINANCING 2016 SOURCES	OTHER FINANCING 2016 <USES>	INTERFUND TRANSFERS 2016 IN	INTERFUND TRANSFERS 2016 <OUT>
GENERAL FUND				
General Fund Debt	$	$	$	$ 236,505
Auto Lieu Tax Dedicated to HURF				487,940
Sales Tax (.05) to Special Rev Fund				1,089,852
Total General Fund	$	$	$	$ 1,814,297
SPECIAL REVENUE FUNDS				
Utility Support for Street Patch (HURF)	$	$	$ 169,000	$
Special Revenue Fund Debt				729,940
Auto Lieu Tax Dedicated to HURF			487,940	
Sales Tax (.05) to Special Rev Fund			1,089,852	
Total Special Revenue Funds	$	$	$ 1,746,792	$ 729,940
DEBT SERVICE FUNDS				
General Fund Debt	$	$	$ 236,505	$
Special Revenue Fund Debt			729,940	
Enterprise Debt			1,153,471	
Total Debt Service Funds	$	$	$ 2,119,916	$
CAPITAL PROJECTS FUNDS				
	$	$	$	$
Total Capital Projects Funds	$	$	$	$
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
Street Patch Fund	$	$	$	$ 169,000
Enterprise Fund Debt				1,153,471
Total Enterprise Funds	$	$	$	$ 1,322,471
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$	$	$ 3,866,708	$ 3,866,708

CITY OF SAFFORD
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Statement E-1	$ 12,376,499	$	$ 10,582,150	$ 11,909,801
Contingency	4,000,000			4,000,000
Total General Fund	$ 16,376,499	$	$ 10,582,150	$ 15,909,801
SPECIAL REVENUE FUNDS				
Statement E-2	$ 4,942,499	$	$ 1,680,214	$ 1,383,752
Total Special Revenue Funds	$ 4,942,499	$	$ 1,680,214	$ 1,383,752
DEBT SERVICE FUNDS				
Statement E-3	$ 772,200	$	$ 639,442	$ 801,108
Total Debt Service Funds	$ 772,200	$	$ 639,442	$ 801,108
CAPITAL PROJECTS FUNDS				
Statement E-4	$ 872,000	$	$ 47,474	$ 10,061,576
Total Capital Projects Funds	$ 872,000	$	$ 47,474	$ 10,061,576
PERMANENT FUNDS				
Statement E-5	$ 23,000	$	$ 23,000	$ 23,000
Total Permanent Funds	$ 23,000	$	$ 23,000	$ 23,000
ENTERPRISE FUNDS				
Statement E-6	$ 22,291,025	$	$ 16,701,184	$ 18,624,133
Contingency	3,000,000			3,000,000
Total Enterprise Funds	$ 25,291,025	$	$ 16,701,184	$ 21,624,133
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 48,277,223	$	$ 29,673,464	$ 49,803,370

* 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 2016

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
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 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	99	$ 5,306,409	$ 1,247,819	$ 851,494	$ 773,497	$ 8,179,219
SPECIAL REVENUE FUNDS						
HURF Fund	10	$ 434,749	$ 49,866	$ 101,840	$ 76,847	$ 663,301
Total Special Revenue Funds	10	$ 434,749	$ 49,866	$ 101,840	$ 76,847	$ 663,301
DEBT SERVICE FUNDS						
		$	$	$	$	$
Total Debt Service Funds		$	$	$	$	$
CAPITAL PROJECTS FUNDS						
		$	$	$	$	$
Total Capital Projects Funds		$	$	$	$	$
PERMANENT FUNDS						
		$	$	$	$	$
Total Permanent Funds		$	$	$	$	$
ENTERPRISE FUNDS						
	40	$ 2,171,036	$ 249,531	$ 326,835	$ 257,166	$ 3,004,569
Total Enterprise Funds	40	$ 2,171,036	$ 249,531	$ 326,835	$ 257,166	$ 3,004,569
INTERNAL SERVICE FUND						
		$	$	$	$	$
Total Internal Service Fund		$	$	$	$	$
TOTAL ALL FUNDS	149	$ 7,912,195	$ 1,547,216	$ 1,280,169	$ 1,107,510	$ 11,847,089

CITY OF SAFFORD

SUPPORTING STATEMENTS OF EXPENDITURES/EXPENSES

Fiscal Year 2015-2016

Fund/Department	Budgeted Amounts for 2014-2015	Approved Adjustments 2014-2015	Actual Expenditures/ Expenses 2014-2015	Budgeted Amounts for 2015-2016
Statement E-1 General Fund:				
City Council	460,904	-	378,630	407,637
City Manager	289,978	-	249,054	266,282
Human Resources	259,868	-	166,037	341,164
Legal Services	167,910	-	158,739	149,700
City Court	243,631	-	241,161	236,504
City Clerk	281,887	-	236,964	255,445
Finance Services	588,886	-	527,170	556,745
Planning & Community Svc	602,658	-	379,969	348,248
Building Safety	165,633	-	159,790	160,686
Recreational Program	139,091	-	104,630	130,570
Library	954,971	-	739,875	858,900
Police	4,241,817	-	3,611,752	4,709,038
Public Works	2,859,737	-	2,570,907	2,598,083
Golf Course	205,300	-	238,989	205,200
Airport	228,522	-	224,146	71,058
Fire District	685,707	-	594,337	614,541
Subtotal General Fund	**12,376,499**	**-**	**10,582,150**	**11,909,801**
Contingency	**4,000,000**	**-**	**-**	**4,000,000**
Total General Fund	**16,376,499**	**-**	**10,582,150**	**15,909,801**
Statement E-2 Special Revenues:				
HURF	1,822,675	-	1,585,635	1,383,752
HURF/Streets Capital Projects	3,119,824	-	94,579	-
Total Special Revenues	**4,942,499**	**-**	**1,680,214**	**1,383,752**
Statement E-3: Debt Service Funds:				
General Fund	-	-	-	71,168
Special Revenues	772,200	-	639,442	729,940
Enterprise Funds	-	-	-	-
Total Debt Service Funds	**772,200**	**-**	**639,442**	**801,108**
Statement E-4: Capital Project Funds:				
General Fund	872,000	-	47,474	3,643,669
Special Revenues	-	-	-	1,933,352
Enterprise Funds	-	-	-	4,484,555
Total Capital Project Funds	**872,000**	**-**	**47,474**	**10,061,576**
Statement E-5: Permanent Funds:				
Library Trust	23,000	-	23,000	23,000
Total Permanent Funds	**23,000**	**-**	**23,000**	**23,000**

Statement E-6: Enterprise Funds:				
Landfill	1,168,765	-	882,391	929,250
Water	6,382,876	-	3,913,128	4,583,159
Waste Water	1,633,875	-	1,031,679	1,167,882
Water Reclamation Plant	1,158,815	-	1,100,618	964,843
Gas	3,155,955	-	2,314,426	2,414,583
Electric	8,790,739	-	7,458,942	8,564,416
Subtotal Enterprise Funds	**22,291,025**	**-**	**16,701,183**	**18,624,133**
Contingency	**3,000,000**	**-**	**-**	**3,000,000**
Total Enterprise Funds	**25,291,025**	**-**	**16,701,183**	**21,624,133**
Grand Total	**48,277,223**		**29,673,464**	**49,803,370**