

RESOLUTION NUMBER R17-014

**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, 2018.**

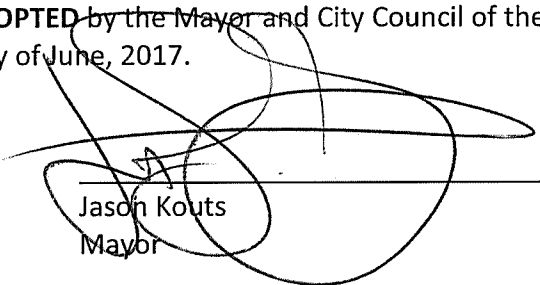
**WHEREAS**, in accordance with provisions of Title 42, Chapter 17, Articles 1-5, *Arizona Revised Statutes*, the City Council of the City of Safford did, on May 22, 2017, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, and also an estimate 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 12, 2017, at the Safford Library Program Room, 808 South 7<sup>th</sup> 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,

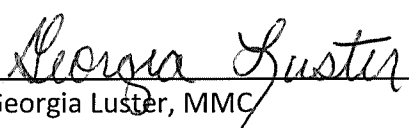
**WHEREAS**, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in *Arizona Revised Statutes* §42-17051(A), therefore be it;

**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 2017-2018; and,

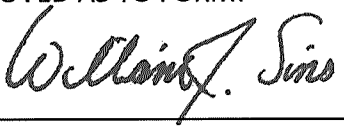
**PASSED, APPROVED, AND ADOPTED** by the Mayor and City Council of the City of Safford, Graham County, Arizona this 12<sup>th</sup> day of June, 2017.

  
\_\_\_\_\_  
Jason Kouts  
Mayor

ATTEST:

  
\_\_\_\_\_  
Georgia Luster, MMC  
City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
William J. Sims, III  
Interim City Attorney

**OFFICIAL BUDGET FORMS**  
**CITY/TOWN OF SAFFORD**  
**Fiscal Year 2018**

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

Fiscal Year	S c h	FUNDS										Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2017		Adopted/Adjusted Budgeted Expenditures/Expenses*	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**	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	240,882									240,882
2018		Secondary Property Tax Levy	0	0	0	0	0	0	0	0	0	0
2018		Estimated Revenues Other than Property Taxes	16,936,229	770,087	0	169,591	23,000	25,266,120	0			43,165,027
2018		Other Financing Sources	0	0	0	0	0	0	0	0	0	0
2018		Other Financing (Uses)	0	0	0	0	0	0	0	0	0	0
2018		Interfund Transfers In	0	1,832,469	316,117	3,046,833	0	0	0	0	0	5,195,419
2018		Interfund Transfers (Out)	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
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	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
	\$ 48,652,808	\$ 40,580,429
	48,652,808	40,580,429
	\$ 48,652,808	\$ 40,580,429
	\$ 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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 5,987,400	\$ 5,761,391	\$ 5,898,148
General Property Tax	250,000	254,704	257,000
<b>Licenses and permits</b>			
Licenses and permits	68,250	84,146	70,353
<b>Intergovernmental</b>			
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
<b>Charges for services</b>			
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
<b>Fines and forfeits</b>			
Fines and Forfeits	58,356	57,259	60,122
<b>Interest on investments</b>			
Interest on Investments	6,300	17,482	18,356
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
<b>Miscellaneous</b>			
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
<b>Total General Fund</b>	<b>\$ 16,347,113</b>	<b>\$ 13,004,587</b>	<b>\$ 16,936,229</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.

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

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
<b>DEBT SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total Debt Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>CAPITAL PROJECTS FUNDS</b>			
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
<b>Total Capital Projects Funds</b>	\$ 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**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
<b>INTERNAL SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <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**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2018**

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

**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
<b>GENERAL FUND</b>	99	\$ 5,335,816	\$ 1,341,950	\$ 1,053,271	\$ 640,662	\$ 8,371,699
<b>SPECIAL REVENUE FUNDS</b>						
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
<b>DEBT SERVICE FUNDS</b>						
Total Debt Service Funds		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
Total Capital Projects Funds		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
Total Permanent Funds		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Total Enterprise Funds	42	\$ 2,261,158	\$ 255,532	\$ 416,759	\$ 265,996	\$ 3,199,445
INTERNAL SERVICE FUND	42	\$ 2,261,158	\$ 255,532	\$ 416,759	\$ 265,996	\$ 3,199,445
Total Internal Service Fund		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	151	\$ 8,055,692	\$ 1,648,871	\$ 1,578,779	\$ 982,988	\$ 12,266,330



**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	1,318,100	1,725,363	1,380,597
Water Fund	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
<b>Subtotal Enterprise Funds</b>	<b>21,328,768</b>	<b>22,864,276</b>	<b>22,266,119</b>
Contingency	3,000,000	-	3,000,000
<b>Total Enterprise Funds</b>	<b>24,328,768</b>	<b>22,864,276</b>	<b>25,266,119</b>