

OFFICIAL BUDGET FORMS

TOWN OF SUPERIOR

Fiscal Year 2014

TOWN OF SUPERIOR
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 1,749,171	\$ 1,749,171	\$	Primary: \$ 587,027	\$ 1,852,645	\$	\$	\$	\$ 624,963	\$ 1,814,709	\$ 1,814,709
2. Special Revenue Funds	214,411	131,834	640,649	Secondary:	585,679			389,949		1,616,277	983,128
3. Debt Service Funds Available	491,367	199,411						200,860		200,860	200,860
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	491,367	199,411						200,860		200,860	200,860
6. Capital Projects Funds											
7. Permanent Funds			69,945							69,945	
8. Enterprise Funds Available	1,397,825	1,167,679	1,237,156		755,140			34,154		2,026,450	981,239
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	1,397,825	1,167,679	1,237,156		755,140			34,154		2,026,450	981,239
11. Internal Service Funds	186,849										
12. TOTAL ALL FUNDS	\$ 4,039,624	\$ 3,248,095	\$ 1,947,750	\$ 587,027	\$ 3,193,464	\$	\$	\$ 624,963	\$ 624,963	\$ 5,728,241	\$ 3,979,936

EXPENDITURE LIMITATION COMPARISON

	2013	2014
1. Budgeted expenditures/expenses	\$ 4,039,624	\$ 3,979,936
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	4,039,624	3,979,936
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 4,039,624	\$ 3,979,936
6. EEC or voter-approved alternative expenditure limitation	\$ 4,039,624	\$ 3,979,936

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 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 in this column 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).

TOWN OF SUPERIOR
Tax Levy and Tax Rate Information
Fiscal Year 2014

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 648,173	\$ 674,353
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	\$ 575,511	\$ 587,027
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 575,511	\$ 587,027
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 529,037	
(2) Prior years' levies	46,474	
(3) Total primary property taxes	\$ 575,511	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 575,511	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	5.5260	7.6269
(2) Secondary property tax rate		
(3) Total city/town tax rate	5.5260	7.6269
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.

TOWN OF SUPERIOR
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
Town Sales Taxes	\$ 400,000	\$ 333,240	\$ 716,613
Utility Franchise	90,000	84,082	84,923
Licenses and permits			
Building Permits	11,000		
Business Licenses	7,500	6,740	6,807
Dog Licenses	500	400	404
Intergovernmental			
State Sales Tax	237,231	220,423	245,138
Urban Revenue Sharing	289,767	289,793	316,510
Vehicle License Tax	122,911	122,119	124,382
Charges for services			
Special Police Services	4,000	9,320	9,413
Recreation/Pool Fees	5,000	5,575	5,631
Rental Income	1,000	9,000	9,090
Fire Suppression Reimbursement	100,000	22,948	23,177
Other Expense Reimbursement	15,000	13,853	48,992
Fines and forfeits			
Traffic Fines (Redflex)	25,000	26,314	2,000
Magistrate Fines	5,000	746	4,360
Library Fines	4,000	3,145	4,000
Interest on investments			
Interest		2,220	1,042
In-lieu property taxes			
Contributions			
Resolution Copper Company Urgent Needs	100,000	100,000	
Resolution Copper Company Emergency Services	106,000	108,000	108,000
Miscellaneous			
Other Income	5,000	14,726	13,370
Senior Center Revenues		97,815	98,793
ASRS Accounting Credit		54,960	30,000
Total General Fund	\$ 1,528,909	\$ 1,525,419	\$ 1,852,645

* 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.

TOWN OF SUPERIOR
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
HURF			
HURF Revenue	\$ 183,725	\$ 167,461	\$ 184,421
	\$ 183,725	\$ 167,461	\$ 184,421
Pinal County 1/2 cent Excise Tax			
Excise Tax distributions	\$ 98,064	\$ 99,273	\$ 101,258
	\$ 98,064	\$ 99,273	\$ 101,258
Grants			
Grant Revenue	\$	\$	\$ 300,000
	\$	\$	\$ 300,000
Total Special Revenue Funds	\$ 281,789	\$ 266,734	\$ 585,679
DEBT SERVICE FUNDS			
GADA Loan	\$	\$	\$
MPC Bonds	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$
CAPITAL PROJECTS FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$
PERMANENT FUNDS			
Volunteer Firefighter Pension			
Miscellaneous revenue	\$ 7,618	\$	\$
	\$ 7,618	\$	\$
LGIP			
Interest	\$ 2,000	\$	\$
	\$ 2,000	\$	\$
Total Permanent Funds	\$ 9,618	\$	\$

* 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.

TOWN OF SUPERIOR
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
ENTERPRISE FUNDS			
Cemetery			
Cemetery Open/Close Fees	\$ 15,000	\$ 12,005	\$ 12,158
Cemetery Plot Purchase	25,000	9,200	9,250
Cemetery Permits	500	100	110
	<u>\$ 40,500</u>	<u>\$ 21,305</u>	<u>\$ 21,518</u>
Sewer Enterprise			
Sewer User Fees	\$ 350,000	\$ 312,000	\$ 280,000
Sewer Grant			34,800
	<u>\$ 350,000</u>	<u>\$ 312,000</u>	<u>\$ 314,800</u>
Refuse Enterprise			
Refuse User Fees	\$ 350,000	\$ 328,689	
Recycle Income	10,000	5,200	
	<u>\$ 360,000</u>	<u>\$ 333,889</u>	
Ambulance			
Ambulance charges	\$ 450,000	\$ 299,688	\$ 416,422
Interfacility Transports	50,000		
Rent of Fire Facilities		2,400	2,400
	<u>\$ 500,000</u>	<u>\$ 302,088</u>	<u>\$ 418,822</u>
Total Enterprise Funds	<u>\$ 1,250,500</u>	<u>\$ 969,282</u>	<u>\$ 755,140</u>
INTERNAL SERVICE FUNDS			
Senior Center Congregate	\$ 24,685		
Senior Center Home Delivered	31,143		
Senior Center Transportation	3,624		
	<u>\$ 59,452</u>		
Total Internal Service Funds	<u>\$ 59,452</u>		
TOTAL ALL FUNDS	<u>\$ 3,130,268</u>	<u>\$ 2,761,435</u>	<u>\$ 3,193,464</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.

TOWN OF SUPERIOR
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
	\$	\$	\$	\$ 624,963
Total General Fund	\$	\$	\$	\$ 624,963
SPECIAL REVENUE FUNDS				
HURF	\$	\$	\$ 389,949	\$
Total Special Revenue Funds	\$	\$	\$ 389,949	\$
DEBT SERVICE FUNDS				
GADA Loan	\$	\$	\$ 61,890	\$
MPC Bonds			138,970	
Total Debt Service Funds	\$	\$	\$ 200,860	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Sewer	\$	\$	\$ 34,154	\$
Total Enterprise Funds	\$	\$	\$ 34,154	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 624,963	\$ 624,963

TOWN OF SUPERIOR
Expenditures/Expenses by Fund
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Mayor & Council	\$ 7,284	\$ 1,452	8,736	\$ 7,984
Town Manager		78,134	78,134	160,268
Town Attorney	84,000		74,110	
Magistrate	9,490	5,839	15,329	15,564
Admin-Town Clerk	294,338	69,762	364,100	397,136
Finance	65,755	29,400	95,155	95,888
Police	659,889	9,671	669,560	682,951
Fire	131,164		105,150	107,253
Animal control		14,118	14,118	14,259
PW-City Owned Buildings	129,591		95,460	116,055
PW-Bldg Regs & Zoning	29,500		10,602	
Swimming Pool	52,166	1,131	53,297	50,487
Recreation	1,128	5,093	6,221	
Library	49,816		40,955	41,815
Bldg Rentals	10,000	10,450	20,450	20,859
Senior Citizens - Congregate			36,160	37,886
Senior Citizens - Home Del			50,504	55,158
Senior Citizens - Transp			11,130	11,146
Contingency				
Total General Fund	\$ 1,524,121	\$ 225,050	\$ 1,749,171	\$ 1,814,709
SPECIAL REVENUE FUNDS				
HURF	\$ 154,471		\$ 110,119	\$ 574,370
Excise Tax	59,940		21,715	101,258
Grants				300,000
Volunteer Firefighter Pension				7,500
Total Special Revenue Funds	\$ 214,411		\$ 131,834	\$ 983,128
DEBT SERVICE FUNDS				
MPC Bonds	\$ 137,240	\$ 3,000	\$ 140,240	\$ 138,970
GADA Loan	62,825		59,171	61,890
Primary Property Taxes	388,903	(228,050)		
Volunteer Firefighter Pension Plan	7,618			
RCC Emergency Svcs	35,640			
INCODE Software	28,041			
Roosevelt School Purchase	4,000			
Overpayment of TPT	52,150			
Total Debt Service Funds	\$ 716,417	\$ (225,050)	\$ 199,411	\$ 200,860
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Cemetery	\$ 23,122		\$ 11,752	\$ 21,518
Sewer	460,902		370,607	436,193
Refuse	268,662	125,000	387,293	
Ambulance	645,139	(125,000)	398,027	523,528
Total Enterprise Funds	\$ 1,397,825	\$	\$ 1,167,679	\$ 981,239
INTERNAL SERVICE FUNDS				
Senior Citizens - Congregate	\$ 74,910			
Senior Citizens - Home Del	100,048			
Senior Citizens - Transp	11,891			
Total Internal Service Funds	\$ 186,849	\$	\$	\$
TOTAL ALL FUNDS	\$ 4,039,623	\$	\$ 3,248,095	\$ 3,979,936

* 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.

TOWN OF SUPERIOR
Full-Time Employees and Personnel Compensation
Fiscal Year 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	21	\$ 833,123	\$ 98,665	\$ 59,082	\$ 88,990	= \$ 1,079,860
SPECIAL REVENUE FUNDS						
HURF	1	\$ 26,110	\$ 2,098	\$	\$ 4,254	= \$ 32,462
Excise Tax	0	11,082	1,279		1,769	14,130
Total Special Revenue Funds	1	\$ 37,192	\$ 3,377	\$	\$ 6,023	= \$ 46,592
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Sewer	3	\$ 62,008	\$ 7,156	\$ 9,045	\$ 10,256	= \$ 88,465
Ambulance	8	255,814	26,011	30,668	41,678	354,171
Total Enterprise Funds	10	\$ 317,822	\$ 33,167	\$ 39,713	\$ 51,934	= \$ 442,636
TOTAL ALL FUNDS	32	\$ 1,188,137	\$ 135,209	\$ 98,795	\$ 146,947	= \$ 1,569,088