

**TOWN OF SUPERIOR**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2015**

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2014	ACTUAL EXPENDITURES/ EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/ EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 1,814,709	\$ 1,565,961	\$ 63,000	Primary: \$ 587,027	\$ 1,978,886	\$	\$	\$	\$ 569,678	\$ 2,059,235	\$ 2,059,235
2. Special Revenue Funds	983,128	432,024	191,000	Secondary:	2,805,952			334,664		3,331,616	3,183,128
3. Debt Service Funds Available	200,860	178,142						200,860		200,860	200,860
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	200,860	178,142						200,860		200,860	200,860
6. Capital Projects Funds											
7. Permanent Funds											
8. Enterprise Funds Available	981,239	565,450	230,146		1,240,700			34,154		1,505,000	982,316
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	981,239	539,720	230,146		1,240,700			34,154		1,505,000	982,316
11. Internal Service Funds		25,730									
12. TOTAL ALL FUNDS	\$ 3,979,936	\$ 2,741,577	\$ 484,146	\$ 587,027	\$ 6,025,538	\$	\$	\$ 569,678	\$ 569,678	\$ 7,096,711	\$ 6,425,539

**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 or voter-approved alternative expenditure limitation

	2014	2015
	\$ 3,979,936	\$ 6,425,539
	3,979,936	6,425,539
	\$ 3,979,936	\$ 6,425,539
	\$ 3,979,941	\$ 6,425,539

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 2015**

	<b>2014</b>	<b>2015</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 674,353	\$ 687,850
2. Amount received from primary property taxation in the <b>current year</b> 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	\$ 587,027	\$ 587,027
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 587,027	\$ 587,027
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 542,069	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 542,069	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	7.6269	7.0155
(2) Secondary property tax rate		
(3) Total city/town tax rate	7.6269	7.0155
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 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Town Sales Tax	\$ 716,613	\$ 343,043	\$ 716,613
Utility Franchise	84,923	95,374	115,143
<b>Licenses and permits</b>			
Building Permit		5,270	2,000
Business Licenses	6,807	7,150	8,000
<b>Intergovernmental</b>			
State Sales Tax	245,138	250,042	256,347
Urban Revenue sharing	316,510	316,219	343,416
Vehicle License Tax	124,382	119,937	131,942
<b>Charges for services</b>			
Special Police Services	9,413		9,413
Rec/Pool Fees/ Office Fees	5,631	1,000	5,000
Rental Income	9,090	22,118	30,000
Fires Suppression	23,177	551	23,177
<b>Fines and forfeits</b>			
Traffic Fines	2,000	2,390	5,000
Magistrate Court	4,360	5,504	6,000
Library Fines	4,000	2,090	4,000
<b>Interest on investments</b>			
Interest	1,042		1,042
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions			
Resolution Emergency Needs	108,000	106,000	108,000
Resolution Urgent Needs			100,000
<b>Miscellaneous</b>			
Senior Center Revenue	98,793	95,594	98,793
Other Income	13,370		15,000
<b>Total General Fund</b>	<b>\$ 1,773,249</b>	<b>\$ 1,372,282</b>	<b>\$ 1,978,886</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.







**TOWN OF SUPERIOR**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2015**

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
	\$	\$	\$	\$ 569,678
<b>Total General Fund</b>	\$	\$	\$	\$ 569,678
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$	\$	\$ 334,664	\$
<b>Total Special Revenue Funds</b>	\$	\$	\$ 334,664	\$
<b>DEBT SERVICE FUNDS</b>				
GADA Loan	\$	\$	\$ 61,890	\$
MPC Bonds			138,970	
<b>Total Debt Service Funds</b>	\$	\$	\$ 200,860	\$
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Sewer	\$	\$	\$ 34,154	\$
<b>Total Enterprise Funds</b>	\$	\$	\$ 34,154	\$
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$

**TOWN OF SUPERIOR**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2015**

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
TOTAL ALL FUNDS	\$	\$	\$ 569,678	\$ 569,678

**TOWN OF SUPERIOR**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2015**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2014</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2015</b>
<b>GENERAL FUND</b>				
Mayor and Council	\$ 7,984	\$	\$ 6,811	\$ 7,984
Town Manager	100,268		39,053	115,781
Town Attorney	60,000		45,006	63,000
Magistrate	15,564		11,713	15,728
Administration Town Clerk	397,136		325,885	397,136
Finance	95,888		50,864	95,888
Police	682,951		450,875	681,018
Fire	107,253		93,780	107,253
Animal Control	14,259			14,972
PW City Owned Bldgs & Zoning	116,055		121,509	136,055
Swimming Pool	50,487		46,407	50,487
Library	41,815		32,168	41,815
Building Rentals	20,859		6,437	20,859
Senior Congregate	37,866		32,776	37,886
Senior Home Delivery	55,188		42,626	55,188
Senior Transportation	11,148		15,697	16,148
Contingency			184,877	185,000
Recreation			3,327	
Overpayment of TPT	52,150		52,150	13,037
Roosevelt School Purchase	4,000		4,000	4,000
<b>Total General Fund</b>	<b>\$ 1,870,871</b>	<b>\$</b>	<b>\$ 1,565,961</b>	<b>\$ 2,059,235</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 574,370	\$	\$ 60,459	\$ 574,370
Excise Tax	101,258		13,433	101,258
Grants	300,000		358,132	2,500,000
Vol Firefighter Fund	7,500			7,500
<b>Total Special Revenue Funds</b>	<b>\$ 983,128</b>	<b>\$</b>	<b>\$ 432,024</b>	<b>\$ 3,183,128</b>
<b>DEBT SERVICE FUNDS</b>				
GADA Loans	\$ 61,890	\$	\$ 50,503	\$ 61,890
MPC Bonds	138,970		127,639	138,970
<b>Total Debt Service Funds</b>	<b>\$ 200,860</b>	<b>\$</b>	<b>\$ 178,142</b>	<b>\$ 200,860</b>
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Cemetery	\$ 21,518	\$	\$ 2,340	\$ 22,594
Sewer	436,193		209,603	436,193
Refuse			25,730	
Ambulance	523,528		327,777	523,529
<b>Total Enterprise Funds</b>	<b>\$ 981,239</b>	<b>\$</b>	<b>\$ 565,450</b>	<b>\$ 982,316</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>\$ 4,036,098</b>	<b>\$</b>	<b>\$ 2,741,577</b>	<b>\$ 6,425,539</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.

**TOWN OF SUPERIOR**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2015**

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
<b>GENERAL FUND</b>	21	\$ 858,126	\$ 103,598	\$ 86,813	\$ 91,660	= \$ 1,140,197
<b>SPECIAL REVENUE FUNDS</b>						
HURF	1	\$ 26,893	\$ 3,120	\$	\$ 4,254	= \$ 34,267
Excise Tax Fund		11,082	1,286		1,769	14,137
<b>Total Special Revenue Funds</b>	1	\$ 37,975	\$ 4,406	\$	\$ 6,023	= \$ 48,404
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	= \$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	= \$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	= \$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	= \$
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	= \$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	= \$
<b>ENTERPRISE FUNDS</b>						
Sewer	2	\$ 62,008	\$ 7,156	\$ 9,045	\$ 10,256	= \$ 88,465
Ambulance	8	255,814	26,011	30,668	41,678	354,171
<b>Total Enterprise Funds</b>	10	\$ 317,822	\$ 33,167	\$ 39,713	\$ 51,934	= \$ 442,636
<b>TOTAL ALL FUNDS</b>	32	\$ 1,213,923	\$ 141,171	\$ 126,526	\$ 149,617	= \$ 1,631,237