

# INSTRUCTIONS

## BEFORE USING THE ENCLOSED SCHEDULES, PLEASE COMPLETE THE FOLLOWING:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the City/Town Name:
2. Select the Budget Year

**TOWN OF SUPERIOR**  
**2018**

### Protection/Unprotection of File:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected you can move from one cell to the next using the Tab key. A password was not assigned, so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that the additional lines are included, and make changes accordingly. Once changes have been made, the sheet should be re-protected by reversing the above process. Re-protecting the sheets will help ensure that formulas are not accidentally altered or deleted.

### Printing Tips:

Schedule A can be printed on one page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

**OFFICIAL BUDGET FORMS**

**TOWN OF SUPERIOR**

**Fiscal Year 2018**

**TOWN OF SUPERIOR**  
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**Fiscal Year 2018**

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**TOWN OF SUPERIOR**

**Resolution for the Adoption of the Budget**

**Fiscal Year 2018**

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on \_\_\_\_\_, \_\_\_\_\_, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City/Town of \_\_\_\_\_, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on \_\_\_\_\_, \_\_\_\_\_, 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 publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on \_\_\_\_\_, \_\_\_\_\_, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, 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 A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City/Town of \_\_\_\_\_ for the fiscal year \_\_\_\_\_.

Passed by the \_\_\_\_\_ City/Town Council, this \_\_\_\_\_ day of \_\_\_\_\_.

APPROVED:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Clerk

**TOWN OF SUPERIOR**  
**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	1,811,056	3,948,274	225,000	0	0	969,987	0	6,954,317
2017	Actual Expenditures/Expenses**	E	1,761,848	457,793	202,875	0	0	774,864	0	3,197,380
2018	Fund Balance/Net Position at July 1***									0
2018	Primary Property Tax Levy	B	584,705							584,705
2018	Secondary Property Tax Levy	B								0
2018	Estimated Revenues Other than Property Taxes	C	1,806,236	3,602,288	0	0	0	775,000	0	6,183,524
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	250,000	0	0	0	216,896	0	466,896
2018	Interfund Transfers (Out)	D	461,529	0	0	0	0	5,367	0	466,896
2018	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2018	Total Financial Resources Available		1,929,412	3,852,288	0	0	0	986,529	0	6,768,229
2018	Budgeted Expenditures/Expenses	E	1,929,412	3,852,288	0	0	0	986,529	0	6,768,229

**EXPENDITURE LIMITATION COMPARISON**

	2017	2018
1. Budgeted expenditures/expenses	\$ 6,954,317	\$ 6,768,229
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	6,954,317	6,768,229
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 6,954,317	\$ 6,768,229
6. EEC expenditure limitation	\$	\$

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).

**TOWN OF SUPERIOR**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2018**

	<b>2017</b>	<b>2018</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>687,850</u>	\$ <u>750,765</u>
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	\$ <u>589,872</u>	\$ <u>584,705</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>589,872</u>	\$ <u>584,705</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies		
(3) Total primary property taxes	\$ _____	
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	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>7.0155</u>	<u>7.1315</u>
(2) Secondary property tax rate		
(3) Total city/town tax rate	<u>7.0155</u>	<u>7.1315</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.

**TOWN OF SUPERIOR**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Town Sales Tax	\$ 716,613	\$ 708,251	\$ 715,000
Franchise Fees	120,000	119,897	120,000
<b>Licenses and permits</b>			
Zoning Fees	2,000	2,575	2,400
Business Licenses	8,000	732	8,000
<b>Intergovernmental</b>			
State Sales Tax	277,189	264,140	279,728
Urban Revenue Sharing	360,285	324,049	369,381
Vehicle License Tax	149,830	147,430	162,767
<b>Charges for services</b>			
Special Police Services	20,000	13,578	20,000
Rec/Pool Fees/ Office Fees	5,000	1,745	4,000
Rental Income	30,000	20,485	30,000
Fires Suppression	23,177		5,000
<b>Fines and forfeits</b>			
Traffic Fines	6,000	7,745	9,000
Magistrate Court			
Library Fines/Internet Fees	4,000	2,358	4,000
<b>Interest on investments</b>			
Interest			
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions			
Resolution Emergency Needs			
Resolution Urgent Needs			
<b>Miscellaneous</b>			
Senior Center Revenue	65,793	75,682	65,793
Other Income	15,000	1,800	11,167
<b>Total General Fund</b>	\$ 1,802,887	\$ 1,690,467	\$ 1,806,236

\* 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 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
<b>INTERNAL SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <u>6,364,445</u>	\$ <u>3,267,033</u>	\$ <u>6,183,524</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 2018**

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
	\$	\$	\$	\$ 461,529
<b>Total General Fund</b>	\$	\$	\$	\$ 461,529
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$	\$	\$ 36,979	\$
Excise			213,021	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 250,000	\$
<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>				
Refuse	\$	\$	\$ 102,630	\$
Ambulance			54,400	
Sewer			59,866	
Cemetary				5,367
<b>Total Enterprise Funds</b>	\$	\$	\$ 216,896	\$ 5,367
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 466,896	\$ 466,896

**TOWN OF SUPERIOR  
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>				
Mayor and Council	\$ 24,751	\$	\$ 9,564	\$ 16,450
Town Manager	110,516		94,831	89,129
Town Attorney	63,000		56,740	63,000
Magistrate	15,095		19,053	19,378
Administration Town Clerk	314,847		290,914	300,737
Finance	67,820		43,958	60,365
Police	745,674		737,642	795,616
Fire	105,448		101,190	100,483
Public Works	100,000		198,032	152,900
Swimming Pool	51,998		21,491	40,506
Library	70,160		62,488	65,701
Senior Congregate	43,117		43,730	46,214
Senior Home Delivery	47,978		49,585	50,071
Senior Transportation	19,393		27,844	16,746
Animal Control	14,259			
Code Enforcement				38,437
School Pur/Parks/ Building Rent	17,000		4,786	17,000
Contingency				56,679
<b>Total General Fund</b>	<b>\$ 1,811,056</b>	<b>\$</b>	<b>\$ 1,761,848</b>	<b>\$ 1,929,412</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 594,960	\$	\$ 212,191	\$ 257,330
Excise Tax	328,314		108,206	569,958
Grants	2,500,000		137,396	2,500,000
Emergency Services	525,000			525,000
<b>Total Special Revenue Funds</b>	<b>\$ 3,948,274</b>	<b>\$</b>	<b>\$ 457,793</b>	<b>\$ 3,852,288</b>
<b>DEBT SERVICE FUNDS</b>				
MPC Bonds	\$ 225,000	\$	\$ 202,875	\$
<b>Total Debt Service Funds</b>	<b>\$ 225,000</b>	<b>\$</b>	<b>\$ 202,875</b>	<b>\$</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>				
Sewer	\$ 505,089	\$	\$ 429,752	\$ 459,866
Ambulance	442,703		330,168	394,400
Cemetery/Refuse	22,195		14,944	132,263
<b>Total Enterprise Funds</b>	<b>\$ 969,987</b>	<b>\$</b>	<b>\$ 774,864</b>	<b>\$ 986,529</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>\$ 6,954,317</b>	<b>\$</b>	<b>\$ 3,197,380</b>	<b>\$ 6,768,229</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 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>	24	\$ 792,188	\$ 132,552	\$ 68,023	\$ 61,292	\$ 1,054,055
<b>SPECIAL REVENUE FUNDS</b>						
HURF	2	\$ 86,452	\$ 9,680	\$ 7,315	\$ 8,452	\$ 111,899
Excise Tax Fund	1	53,489	5,982	5,648	4,806	69,925
<b>Total Special Revenue Funds</b>	3	\$ 139,941	\$ 15,662	\$ 12,963	\$ 13,258	\$ 181,824
<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	\$ 74,297	\$ 8,024	\$ 13,539	\$ 13,539	\$ 109,399
Ambulance	8	280,890	29,258	21,389	32,258	363,795
		9,857	1,131	148	995	12,131
<b>Total Enterprise Funds</b>	10	\$ 365,044	\$ 38,413	\$ 35,076	\$ 46,792	\$ 485,325
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	37	\$ 1,297,173	\$ 186,627	\$ 116,062	\$ 121,342	\$ 1,721,204