

**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:

**Town of Superior, Arizona**

2. Select the budget year:

**2022**

Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Arizona Auditor General developed. The official forms on Schedules A through G include all elements statute requires that the cities and towns **must** include in their budget. **Please note, a city or town may choose to add more information or detail than statute requires within the official budget forms.**

The budget form has a drop-down field to select the budget year, and the instructions do not include specific dates as they are not issued annually. As used in these instructions, the term “**current year**” is the fiscal year in which the city or town is operating, and “**budget year**” is the fiscal year for which the city or town is budgeting. Cities and towns should use the budget schedules dated 3/21 for fiscal year 2022 and thereafter. As changes become necessary, we will post new forms on our website and notify cities and towns of the changes by email.

Linked instructions for completing the schedules are included on the Instructions tab. Links to the related instructions and specific line numbers or section titles have been included throughout the schedules (highlighted in light blue) to allow users to access the specific line instructions directly without the need to scroll through other instructions. An Instructions button is provided at the top of each schedule unless no additional instructions are needed to complete that sheet. This button links to the first instruction for that schedule, and users may scroll down to view all instructions for the schedule. **To return to the related schedule after reviewing the instructions, simply click on the schedule’s tab at the bottom of the Excel screen or press the Alt and back arrow keys.** The schedules have been set to print without “objects” so that the instructions buttons do not print. The light blue highlighting will print, and users may remove the highlights before printing if needed.

**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 any additional lines added 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 1 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.

If you have any questions, please contact the Accountability Services Division at [asd@azauditor.gov](mailto:asd@azauditor.gov) or (602) 977-2796.

**Official Budget Forms**  
**Town of Superior, Arizona**  
**Fiscal year 2022**

**Town of Superior, Arizona**

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**Town of Superior, Arizona**

**Resolution for the Adoption of the Budget**

**Fiscal year 2022**

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 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, Arizona**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal year 2022**

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		
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	2,535,973	4,148,402	0	0	0	895,691	0	7,580,066
2021	Actual Expenditures/Expenses**	E	2	2,716,000	1,248,000	0	0	0	829,000	0	4,793,000
2022	Fund Balance/Net Position at July 1***		3	(400,000)	3,000,000				0		2,600,000
2022	Primary Property Tax Levy	B	4	608,656							608,656
2022	Secondary Property Tax Levy	B	5								0
2022	Estimated Revenues Other than Property Taxes	C	6	2,547,368	5,329,919	0	0	0	837,900	0	8,715,187
2022	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2022	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2022	Interfund Transfers In	D	9	0	64,511	0	0	0	205,466	0	269,977
2022	Interfund Transfers (Out)	D	10	269,977	0	0	0	0	0	0	269,977
2022	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures										
	Maintained for Future Debt Retirement										0
	Maintained for Future Capital Projects		11								0
	Maintained for Future Financial Stability										0
											0
											0
2022	Total Financial Resources Available		12	2,486,047	8,394,430	0	0	0	1,043,366	0	11,923,843
2022	Budgeted Expenditures/Expenses	E	13	2,943,718	5,394,430	0	0	0	985,695	0	9,323,843

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

	2021	2022
1	\$ 7,580,066	\$ 9,323,843
2	2,000,000	2,612,000
3	9,580,066	11,935,843
4		
5	\$ 9,580,066	\$ 11,935,843
6	\$	\$

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, Arizona**  
**Tax Levy and Tax Rate Information**  
**Fiscal year 2022**

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>623,443</u>	\$ <u>608,656</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>623,443</u>	\$ <u>608,656</u>
Property tax judgment _____	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment _____	_____	_____
C. Total property tax levy amounts	\$ <u>623,443</u>	\$ <u>608,656</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>500,000</u>	
(2) Prior years' levies	<u>80,000</u>	
(3) Total primary property taxes	\$ <u>580,000</u>	
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	\$ <u>580,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>6.3061</u>	<u>6.2386</u>
Property tax judgment _____	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(3) Total city/town tax rate	<u>6.3061</u>	<u>6.2386</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, Arizona**  
**Revenues Other than Property Taxes**  
**Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
<b>General Fund</b>			
<b>Local taxes</b>			
TOWN SALES TAX	\$ 785,000	\$ 766,000	\$ 765,000
UTILITY FRANCHISES	130,000	106,000	115,000
<b>Licenses and permits</b>			
ZONING FEES	50,000	85,000	70,000
BUSINESS LICENSES	7,000	7,400	7,200
<b>Intergovernmental</b>			
STATE SALES TAX	288,091	360,000	373,146
URBAN REVENUE SHARING	454,181	455,000	414,653
VLT	203,215	222,000	214,115
SENIOR CENTER	90,000	115,000	90,000
COVID FUNDING			379,159
<b>Charges for services</b>			
REC/POOL/OFFICE FEES	3,000	1,000	3,000
FIRE SUPPRESSION	10,000	6,500	10,000
CEMETERY	25,000	32,000	25,000
REFUSE	6,000	1,000	6,000
<b>Fines and forfeits</b>			
POLICE SERVICES	20,000	2,000	18,000
TRAFFIC FINES	14,000	17,000	20,000
LIBRARY FINES	2,000		
<b>Interest on investments</b>			
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
RENTAL INCOME	20,000	1,000	
OTHER INCOME	10,000	15,000	10,000
AMRRP DIVIDEND	27,095		27,095
LAND BANK OPERATIONS	20,000		
<b>Total General Fund</b>	<b>\$ 2,164,582</b>	<b>\$ 2,191,900</b>	<b>\$ 2,547,368</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, Arizona  
Expenditures/Expenses by Fund  
Fiscal year 2022**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
<b>General Fund</b>				
TOWN MANAGER	\$ 133,035	\$	\$ 135,000	\$ 133,114
ADMIN / TOWN CLERK	272,389		361,000	334,036
MAYOR AND COUNCIL	38,293		15,000	38,293
FINANCE	69,465		65,000	85,889
TOWN ATTORNEY	63,000		56,000	63,000
POLICE	805,992		1,000,000	982,687
FIRE	134,804		126,000	146,683
MAGISTRATE	27,170		27,000	27,733
ENGINEER	79,974		69,000	81,226
PUBLIC WORKS	210,494		349,000	191,256
SC CONGREGATE	76,799		89,000	78,300
SC HOME DELIVERED	64,735		66,000	65,248
SC TRANSPORTATION	15,382		14,000	15,382
CODE ENFORCEMENT	55,538		25,000	56,102
SWIMMING POOL	50,111		38,000	50,154
ECONOMIC DEVELOPMENT	25,000		18,000	27,000
PARKS AND RECREATION	31,766		37,000	32,166
LIBRARY	81,081		83,000	99,453
BUILDING RENTALS	8,000		3,000	8,000
SCHOOL PURCHASE	4,000		4,000	4,000
GENERAL PLAN				90,000
CEMETERY	17,150		21,000	18,990
REFUSE	34,354		115,000	69,681
CONTINGENCY	237,441			245,325
<b>Total General Fund</b>	<b>\$ 2,535,973</b>	<b>\$</b>	<b>\$ 2,716,000</b>	<b>\$ 2,943,718</b>
<b>Special Revenue Funds</b>				
HURF	\$ 289,416	\$	\$ 320,000	\$ 257,747
EXCISE	202,604		203,000	176,683
PINAL REGIONAL TRANSPORTATION	600,000			1,000,000
EMERGENCY SERVICES	200,000		300,000	200,000
MULTI-GEN CONTRACT	1,200,000			3,500,000
EIC CONTRACT	275,000		225,000	210,000
PARK CONTRACT				
GRANTS	1,381,382		200,000	50,000
<b>Total Special Revenue Funds</b>	<b>\$ 4,148,402</b>	<b>\$</b>	<b>\$ 1,248,000</b>	<b>\$ 5,394,430</b>
<b>Debt Service Funds</b>				
Contingency	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Capital Projects Funds</b>				
Contingency	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Permanent Funds</b>				
Contingency	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise Funds</b>				
AMBULANCE	\$ 470,400	\$	\$ 489,000	\$ 539,998
SEWER	425,291		340,000	445,697
<b>Total Enterprise Funds</b>	<b>\$ 895,691</b>	<b>\$</b>	<b>\$ 829,000</b>	<b>\$ 985,695</b>
<b>Internal Service Funds</b>				
Contingency	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total all Funds</b>	<b>\$ 7,580,066</b>	<b>\$</b>	<b>\$ 4,793,000</b>	<b>\$ 9,323,843</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, Arizona  
Full-Time Employees and Personnel Compensation  
Fiscal year 2022**

Fund	Full-Time Equivalent (FTE) 2022	Employee Salaries and Hourly Costs 2022	Retirement Costs 2022	Healthcare Costs 2022	Other Benefit Costs 2022	Total Estimated Personnel Compensation 2022
<b>General Fund</b>		\$	\$	\$	\$	\$
<b>Special Revenue Funds</b>		\$	\$	\$	\$	\$
<b>Total Special Revenue Funds</b>		\$	\$	\$	\$	\$
<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>		\$	\$	\$	\$	\$
<b>Total Enterprise Funds</b>		\$	\$	\$	\$	\$
<b>Internal Service Funds</b>		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>Total all Funds</b>		\$	\$	\$	\$	\$