

Official Budget Forms

City of Safford

Fiscal year 2024

City of Safford

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Fiscal year 2024

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RESOLUTION NUMBER R23-012

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, 2024

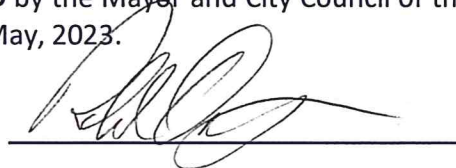
WHEREAS, in accordance with provisions of Title 42, Chapter 17, Articles 1-5, *Arizona Revised Statutes*, the City Council of the City of Safford did, on May 8, 2023, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, and also an estimate 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, May 22, 2023, 6:00pm at the Safford Library Program Room, 808 South 7th 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 2023-2024; and,

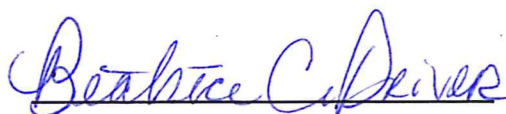
PASSED, APPROVED, AND ADOPTED by the Mayor and City Council of the City of Safford, Graham County, Arizona this 22nd day of May, 2023.



Richard Ortega
Vice Mayor

ATTEST:

APPROVED AS TO FORM:



Beatrice Driver
City Clerk



William J. Sims, III
City Attorney

Resolution Number R23-012, Adoption
of Final Budget May 22, 2023
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State of Arizona)
) ss
County of Graham)

CERTIFICATION

I HEREBY CERTIFY, that the foregoing Resolution Number R23-012 was duly passed and adopted by the Mayor and City Council of the City of Safford, Graham County, Arizona, at a regular council meeting held May 22, 2023, and that a quorum was present at the meeting.

May 22, 2023 _____
Date:


Beatrice Driver, City Clerk

City of Safford
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024

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	
2023	Adopted/adjusted budgeted expenditures/expenses*	E 1	16,998,080	1,277,589	1,818,649	32,203,246	25,000	21,533,111	0	73,855,675
2023	Actual expenditures/expenses**	E 2	12,875,630	1,277,589	1,818,649	32,203,246	25,000	19,733,111	0	67,933,225
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		18,206,228	5,317,393	0	0	0	23,985,741	6,852,047	54,361,408
2024	Primary property tax levy	B 4	308,227							308,227
2024	Secondary property tax levy	B 5								0
2024	Estimated revenues other than property taxes	C 6	18,820,322	14,399,602	0	0	25,000	34,244,455	0	67,489,379
2024	Other financing sources	D 7	0	0	0	0	0	0	0	0
2024	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2024	Interfund transfers in	D 9	3,550,030	2,603,268	1,801,682	31,702,522	0	8,278,836	0	47,936,339
2024	Interfund Transfers (out)	D 10	9,621,619	14,478,687	0	0	0	21,626,033	2,210,000	47,936,339
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement									0
	Maintained for future capital projects									0
	Maintained for future financial stability									0
										0
										0
2024	Total financial resources available		31,263,189	7,841,576	1,801,682	31,702,522	25,000	44,882,999	4,642,047	122,159,014
2024	Budgeted expenditures/expenses	E 13	15,281,133	4,446,445	1,801,682	31,702,522	25,000	25,623,955	0	78,880,737

Expenditure limitation comparison

	2023	2024
1 Budgeted expenditures/expenses	\$ 73,855,675	\$ 78,880,737
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	73,855,675	78,880,737
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 73,855,675	\$ 78,880,737
6 EEC expenditure limitation	\$ 112,903,308	\$ 121,570,139

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

City of Safford
Tax levy and tax rate information
Fiscal year 2024

	2023	2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>382,775</u>	\$ <u>395,142</u>
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	\$ <u>290,418</u>	\$ <u>308,227</u>
Property tax judgment _____	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment _____	_____	_____
C. Total property tax levy amounts	\$ <u>290,418</u>	\$ <u>308,227</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>265,000</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>265,000</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>265,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 0.5135	_____ 0.5135
Property tax judgment _____	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(3) Total city/town tax rate	_____ 0.5135	_____ 0.5135
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.

City of Safford
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local taxes			
City Sales Tax	\$ 9,063,828	\$ 9,330,753	9,766,000
Licenses and permits			
Licenses and permits	85,137	83,879	85,137
Intergovernmental			
State Shared Sales Taxes	1,270,000	1,444,638	1,545,886
State Shared Income Taxes	1,442,191	1,948,045	2,753,798
Fire District	431,696	414,821	413,000
Auto Lieu Tax	700,000	782,380	750,000
Library Support	32,400	35,000	45,000
Charges for services			
Cemetery	26,848	29,352	29,410
Recreational Fees	49,913	51,357	51,459
Fines and forfeits			
Fines and Forfeits	32,830	32,825	32,830
Interest on investments			
Interest on Investments	30,000	39,754	43,730
In-lieu property taxes			
Contributions			
Miscellaneous			
Other Revenues	154,062	197,972	217,671
Utility in lieu of Franchise Tax	921,648	908,250	917,177
Franchise Tax	50,000	80,169	84,653
Other Grant Revenues	4,892,658	2,675,006	
Rental of City Property	84,570	80,410	84,570
Contingency	5,000,000		2,000,000
Total General Fund	\$ 24,267,782	\$ 18,134,610	\$ 18,820,322
Special revenue funds			
Highway User Revenue Fund (HURF)	\$ 836,515	\$ 993,706	\$ 1,039,809
HURF Interest Income		56,778	42,584
General Grants			2,017,067
Street Grants	4,652,596	78,220	544,712
Enterprise Grants			7,755,431
Contingency			3,000,000
Total special revenue funds	\$ 5,489,111	\$ 1,128,704	\$ 14,399,602

* 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 of Safford
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Debt service funds			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total debt service funds	\$ _____	\$ _____	\$ _____
Capital projects funds			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total capital projects funds	\$ _____	\$ _____	\$ _____
Permanent funds			
Library Trust Fund	\$ 25,000	\$ 25,000	\$ 25,000
_____	\$ 25,000	\$ 25,000	\$ 25,000
Total permanent funds	\$ 25,000	\$ 25,000	\$ 25,000
Enterprise funds			
Sanitation	\$ 2,039,677	\$ 1,273,950	\$ 1,312,169
Landfill	1,951,909	1,843,449	1,898,752
Water	8,162,019	6,441,064	6,626,610
Waste Water Utility	2,500,858	2,844,499	2,929,834
Gas Utility	2,180,427	3,944,891	2,606,714
Electric Utility	9,777,132	11,028,618	13,700,660
Airport Operations	71,788	165,385	169,715
Contingency	3,000,000		5,000,000
_____	\$ 29,683,809	\$ 27,541,856	\$ 34,244,455
Total enterprise funds	\$ 29,683,809	\$ 27,541,856	\$ 34,244,455
Internal service funds			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____
Total all funds	\$ 59,465,703	\$ 46,830,170	\$ 67,489,379

* 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 of Safford
Other financing sources/(uses) and interfund transfers
Fiscal year 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
General Fund				
Auto Lieu Tax Dedicated to HURF	\$	\$	\$	\$ 750,000
Sales Tax (.05) to Special Rev Fund				1,803,268
General Fund Capital Revenues				5,359,891
General Fund Debt Service				1,185,054
General Fund Airport Support				523,405
General Fund Support Charges			1,524,154	
Grant Revenues			2,017,067	
Cemetery Perpetual Care			8,810	
Total General Fund	\$	\$	\$ 3,550,030	\$ 9,621,619
Special revenue funds				
Utility Support for Street Patch (HURF)	\$	\$	\$ 50,000	\$
Auto Lieu Tax Dedicated to HURF			750,000	
Sales Tax (.05) to Special Rev Fund			1,803,268	
HURF Capital Revenues				4,089,562
HURF Debt Service				616,628
Grant Revenues				9,772,498
Total special revenue funds	\$	\$	\$ 2,603,268	\$ 14,478,687
Debt service funds				
General Fund Debt Service	\$	\$	\$ 1,185,054	\$
HURF Debt Service			616,628	
Total debt service funds	\$	\$	\$ 1,801,682	\$
Capital projects funds				
Enterprise Fund Capital Revenues	\$	\$	\$ 20,043,069	\$
HURF Capital Revenues			4,089,562	
General Fund Capital Revenues			5,359,891	
Fleet Capital			2,210,000	
Total capital projects funds	\$	\$	\$ 31,702,522	\$
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Street Patch Fund	\$	\$	\$	\$ 50,000
Enterprise Fund Capital Revenues				20,043,069
Cemetery Perpetual Care				8,810
General Fund Support Charges				1,524,154
General Fund Airport Support			523,405	
Grant Revenues			7,755,431	
Total enterprise funds	\$	\$	\$ 8,278,836	\$ 21,626,033
Internal service funds				
Fleet Capital	\$	\$	\$	\$ 2,210,000
Total Internal Service Funds	\$	\$	\$	\$ 2,210,000
Total all funds	\$	\$	\$ 47,936,339	\$ 47,936,339

City of Safford
Expenditures/expenses by fund
Fiscal year 2024

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
General Fund				
Statement E-1	\$ 11,998,080	\$ 877,550	\$ 12,875,630	\$ 13,281,133
Contingency	5,000,000	(877,550)		2,000,000
Total General Fund	\$ 16,998,080	\$	\$ 12,875,630	\$ 15,281,133
Special revenue funds				
Statement E-2	\$ 1,277,589		\$ 1,277,589	\$ 1,446,445
Contingency				3,000,000
Total special revenue funds	\$ 1,277,589	\$	\$ 1,277,589	\$ 4,446,445
Debt service funds				
Statement E-3	\$ 1,818,649		\$ 1,818,649	\$ 1,801,682
Total debt service funds	\$ 1,818,649	\$	\$ 1,818,649	\$ 1,801,682
Capital projects funds				
Statement E-4	\$ 32,203,246		\$ 32,203,246	\$ 31,702,522
Total capital projects funds	\$ 32,203,246	\$	\$ 32,203,246	\$ 31,702,522
Permanent funds				
Statement E-5	\$ 25,000		\$ 25,000	\$ 25,000
Total permanent funds	\$ 25,000	\$	\$ 25,000	\$ 25,000
Enterprise funds				
Statement E-6	\$ 18,533,111	\$ 1,200,000	\$ 19,733,111	\$ 20,623,955
Contingency	3,000,000	(1,200,000)		5,000,000
Total enterprise funds	\$ 21,533,111	\$	\$ 19,733,111	\$ 25,623,955
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 73,855,675	\$	\$ 67,933,225	\$ 78,880,737

* 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 OF SAFFORD
SUPPORTING STATEMENTS OF EXPENDITURES/EXPENSES
Fiscal Year 2023-2024

Fund/Department	Budgeted Amounts for 2022-2023	Approved Adjustments 2022-2023	Actual Expenditures/ Expenses 2022-2023	Budgeted Amounts for 2023- 2024
Statement E-1 General Fund:				
City Council	468,435	-	468,435	396,714
City Manager	312,974	-	312,974	353,878
Human Resources	324,837	-	324,837	379,203
Legal Services	141,800	-	141,800	167,000
City Court	230,830	-	230,830	306,100
City Clerk	249,537	-	249,537	323,295
Finance Services	484,206	-	484,206	617,369
Planning & Community Svc	394,838	-	394,838	408,911
Building Safety	197,493	-	197,493	366,184
Recreational Program	183,250	-	183,250	207,370
Library	1,076,709	-	1,076,709	1,187,269
Police	4,778,665	877,550	5,656,215	5,482,151
Public Works	1,564,991	-	1,564,991	1,720,839
Golf Course	192,070	-	192,070	192,070
Airport	339,723	-	339,723	-
Fire District	757,722	-	757,722	767,780
Economic Development	300,000	-	300,000	405,000
Subtotal General Fund	11,998,080	877,550	12,875,630	13,281,133
Contingency	5,000,000	(877,550)	-	2,000,000
Total General Fund	16,998,080	-	12,875,630	15,281,133
Statement E-2 Special Revenues:				
HURF	1,277,589	-	1,277,589	1,446,445
Subtotal Special Revenues	1,277,589	-	1,277,589	1,446,445
Contingency	-	-	-	3,000,000
Total Special Revenues	1,277,589	-	1,277,589	4,446,445
Statement E-3: Debt Service Funds:				
General Fund	1,199,708	-	1,199,708	1,185,054
Special Revenues	618,941	-	618,941	616,628
Total Debt Service Funds	1,818,649	-	1,818,649	1,801,682
Statement E-4: Capital Project Funds:				
General Fund	8,924,614	-	8,924,614	5,359,891
Special Revenues	6,599,785	-	6,599,785	4,089,562
Fleet	724,200	-	724,200	2,210,000
Enterprise Funds	15,954,647	-	15,954,647	20,043,069
Total Capital Project Funds	32,203,246	-	32,203,246	31,702,522
Statement E-5: Permanent Funds:				
Library Trust	25,000	-	25,000	25,000
Total Permanent Funds	25,000	-	25,000	25,000
Statement E-6: Enterprise Funds:				
Sanitation	1,118,534	-	1,118,534	1,062,860
Landfill	1,056,128	-	1,056,128	1,270,906
Water	3,874,795	-	3,874,795	5,135,393
Waste Water	506,572	-	506,572	791,262
Water Reclamation Plant	1,097,870	-	1,097,870	1,075,020
Gas	2,238,566	-	2,238,566	2,238,566
Electric	8,640,646	1,200,000	9,840,646	8,640,646
Airport	-	-	-	409,302
Subtotal Enterprise Funds	18,533,111	1,200,000	19,733,111	20,623,955
Contingency	3,000,000	(1,200,000)	-	5,000,000
Total Enterprise Funds	21,533,111	-	19,733,111	25,623,955
Grand Total	73,855,675	-	67,933,225	78,880,737

City of Safford
Expenditures/expenses by department
Fiscal year 2024

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2023	2023	2023	2024
<u>General Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____
<u>See Statement E-1</u>				
Department total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
List department:				
<u>Special Revenues</u>	\$ _____	\$ _____	\$ _____	\$ _____
<u>See Statement E-2</u>				
Department total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
List department:				
<u>Enterprise Funds</u>	\$ _____	\$ _____	\$ _____	\$ _____
<u>See Statement E-6</u>				
Department total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

* 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 of Safford
Full-time employees and personnel compensation
Fiscal year 2024

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
General Fund	96	\$ 6,795,196	\$ 905,535	\$ 1,364,385	\$ 683,660	\$ 9,748,776
Special revenue funds						
HURF	12	\$ 574,402	\$ 70,560	\$ 72,835	\$ 90,160	\$ 807,957
Total special revenue funds	12	\$ 574,402	\$ 70,560	\$ 72,835	\$ 90,160	\$ 807,957
Debt service funds						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total debt service funds		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Capital projects funds						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total capital projects funds		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Permanent funds						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total permanent funds		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Enterprise funds						
_____	47	\$ 3,234,764	\$ 397,540	\$ 744,190	\$ 366,150	\$ 4,742,644

Total enterprise funds	47	\$ 3,234,764	\$ 397,540	\$ 744,190	\$ 366,150	\$ 4,742,644
Internal service funds						
_____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total internal service fund		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Total all funds	155	\$ 10,604,362	\$ 1,373,635	\$ 2,181,410	\$ 1,139,970	\$ 15,299,377