

TOWN OF SAHUARITA, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

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	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	29,077,730	11,932,930	0	28,407,870	0	1,169,750	0	70,588,280
2015	Actual Expenditures/Expenses**	E	12,729,720	3,361,500	0	18,232,110	0	866,840	0	35,190,170
2016	Fund Balance/Net Position at July 1***		17,024,940	939,240		7,294,760		(3,465,590)		21,793,350
2016	Primary Property Tax Levy	B	0							0
2016	Secondary Property Tax Levy	B		411,260						411,260
2016	Estimated Revenues Other than Property Taxes	C	14,093,460	6,850,760	0	7,340,900	0	3,993,310	0	32,278,430
2016	Other Financing Sources	D	0	7,160,000	0	0	0	110,620	0	7,270,620
2016	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers In	D	0	20,400	0	3,600,000	0	671,390	0	4,291,790
2016	Interfund Transfers (Out)	D	305,710	3,600,000	0	386,080	0	0	0	4,291,790
2016	Reduction for Amounts Not Available:									
2016	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2016	Total Financial Resources Available		30,812,690	11,781,660	0	17,849,580	0	1,309,730	0	61,753,660
2016	Budgeted Expenditures/Expenses	E	30,812,690	11,781,660	0	17,849,580	0	1,309,730	0	61,753,660

EXPENDITURE LIMITATION COMPARISON

	2015	2016
1. Budgeted expenditures/expenses	\$ 70,588,280	\$ 61,753,660
2. Add/subtract: estimated net reconciling items	(8,255,550)	(8,225,540)
3. Budgeted expenditures/expenses adjusted for reconciling items	62,332,730	53,528,120
4. Less: estimated exclusions	29,193,931	18,861,487
5. Amount subject to the expenditure limitation	\$ 33,138,799	\$ 34,666,633
6. EEC expenditure limitation	\$ 33,138,800	\$ 34,666,634

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 SAHUARITA, ARIZONA
Tax Levy and Tax Rate Information
Fiscal Year 2016

	2015	2016
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
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	\$ _____	\$ _____
B. Secondary property taxes	354,730	411,260
C. Total property tax levy amounts	\$ 354,730	\$ 411,260
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ 342,320	
(2) Prior years' levies	3,540	
(3) Total secondary property taxes	\$ 345,860	
C. Total property taxes collected	\$ 345,860	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating two 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 SAHUARITA, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
Transaction privilege taxes	\$ 4,531,630	\$ 4,706,280	\$ 4,820,850
Franchise fees	316,470	310,310	318,660
Licenses and permits			
Planning & Building permit fees	806,230	970,220	1,032,820
Intergovernmental			
State shared sales taxes	2,282,360	2,290,100	2,372,540
State shared income taxes	3,057,570	3,057,570	3,041,180
State shared vehicle license taxes	986,570	1,000,540	1,038,340
Charges for services			
Development fees	74,070	50,000	98,930
Recreation fees	110,670	129,540	135,230
Other departmental fees	34,500	4,180	5,000
Indirect cost recovery	681,800	632,270	669,040
Fines and forfeits			
Court fines and fees	275,570	264,960	271,640
Interest on investments			
Investment earnings	230,410	130,000	228,180
Miscellaneous			
Other	50,000	48,500	61,050
Total General Fund	\$ 13,437,850	\$ 13,594,470	\$ 14,093,460

* 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 SAHUARITA, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State shared fuel taxes	\$ 1,775,290	\$ 1,804,880	\$ 1,838,770
Intergovernmental-State	1,000,000	1,700,600	3,600,000
Intergovernmental-Local	25,000	25,000	25,000
Investment earnings	2,590	1,690	1,870
Miscellaneous	2,700	2,700	2,700
	<u>\$ 2,802,880</u>	<u>\$ 3,534,870</u>	<u>\$ 5,465,640</u>
Grants & Restricted Sources Fund			
Fines and forfeitures	\$ 120,520	\$ 47,870	\$ 60,870
Intergovernmental-Federal	486,560	202,660	485,780
Intergovernmental-State	204,730	13,170	104,910
Intergovernmental-Local	35,170	35,170	37,800
Impound fees	15,000	15,000	15,000
Investment earnings	7,440	5,000	3,260
Miscellaneous	21,000	106,540	42,000
	<u>\$ 890,420</u>	<u>\$ 425,410</u>	<u>\$ 749,620</u>
Quail Creek CFD			
Property taxes-allowance for uncollectibles	\$ (8,870)	\$ (8,870)	\$ (10,220)
Investment earnings (losses)	(430)	(210)	(170)
Miscellaneous/Developer contributions	690,370	690,370	645,650
	<u>\$ 681,070</u>	<u>\$ 681,290</u>	<u>\$ 635,260</u>
Rancho Sahuarita CFD			
Property taxes-allowance for uncollectibles	\$	\$	\$ (60)
Investment earnings (losses)	\$	200	300
Miscellaneous/Developer contributions	\$	1,000	\$
	<u>\$</u>	<u>\$ 1,200</u>	<u>\$ 240</u>
Total Special Revenue Funds	<u>\$ 4,374,370</u>	<u>\$ 4,642,770</u>	<u>\$ 6,850,760</u>
CAPITAL PROJECTS FUNDS			
Capital Infrastructure Improvement Fund			
Transaction privilege taxes	\$ 2,024,280	\$ 2,024,280	\$ 2,197,140
Intergovernmental-State	\$	14,860	\$
Intergovernmental-Local	13,216,390	13,270,020	2,107,960
Investment earnings	113,880	68,830	63,360
Miscellaneous	2,000,000	74,590	2,972,440
	<u>\$ 17,354,550</u>	<u>\$ 15,452,580</u>	<u>\$ 7,340,900</u>
Total Capital Projects Funds	<u>\$ 17,354,550</u>	<u>\$ 15,452,580</u>	<u>\$ 7,340,900</u>
ENTERPRISE FUNDS			
Wastewater Fund			
Sewer user charges	\$ 3,198,740	\$ 3,198,740	\$ 3,395,830
Other	\$	\$	22,500
Sewer connection fees	395,920	147,440	360,380
Intergovernmental-State	\$	\$	250,000
Investment earnings (losses)	(33,350)	(27,790)	(35,400)
	<u>\$ 3,561,310</u>	<u>\$ 3,318,390</u>	<u>\$ 3,993,310</u>
Total Enterprise Funds	<u>\$ 3,561,310</u>	<u>\$ 3,318,390</u>	<u>\$ 3,993,310</u>
TOTAL ALL FUNDS	<u>\$ 38,728,080</u>	<u>\$ 37,008,210</u>	<u>\$ 32,278,430</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 SAHUARITA, ARIZONA
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Quail Creek CFD	\$	\$	\$	\$ 20,400
Wastewater Fund				285,310
Total General Fund	\$	\$	\$	\$ 305,710
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund:	\$	\$	\$	\$
Capital Infrastructure Improvement Fund				3,600,000
Quail Creek CFD:				
General Fund			20,400	
Rancho Sahuarita CFD	7,160,000			
Total Special Revenue Funds	\$ 7,160,000	\$	\$ 20,400	\$ 3,600,000
CAPITAL PROJECTS FUNDS				
Capital Infrastructure Investment Fund:	\$	\$	\$	\$
Highway User Revenue Fund			3,600,000	
Wastewater Fund				386,080
Total Capital Projects Funds	\$	\$	\$ 3,600,000	\$ 386,080
ENTERPRISE FUNDS				
Wastewater Fund:	\$ 110,620	\$	\$	\$
General Fund			285,310	
Capital Infrastructure Improvement Fund			386,080	
Total Enterprise Funds	\$ 110,620	\$	\$ 671,390	\$
TOTAL ALL FUNDS	\$ 7,270,620	\$	\$ 4,291,790	\$ 4,291,790

TOWN OF SAHUARITA, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Mayor & Council	\$ 120,320	\$	\$ 123,720	\$ 114,390
Town Manager	803,360		729,680	710,370
Law	583,720		575,310	565,160
Town Clerk	492,320		381,840	536,410
Finance	1,101,550		1,097,960	1,233,260
Human Resources	247,350		191,680	234,190
Planning & Building	1,227,190		1,181,910	1,185,870
Parks & Recreation	1,491,050		1,387,850	1,598,570
Public Works	845,770		812,920	924,870
Police	5,828,010		5,528,920	5,963,900
Municipal Court	555,190		539,210	575,440
Non-Departmental	102,850		178,720	232,720
Contingency/Ending Balances	15,679,050			16,937,540
Total General Fund	\$ 29,077,730	\$	\$ 12,729,720	\$ 30,812,690
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund:	\$	\$	\$	\$
Streets	1,769,360		1,777,740	2,036,990
LTA	9,150		5,000	7,000
Contingency/Ending Balances	206,260			100,320
Grants & Restricted Sources:				
Town Manager		92,100	77,100	15,000
Parks & Recreation	14,000		20,050	20,000
Police	1,164,180		350,620	996,090
Municipal Court		28,000		
Capital Outlay	90,000		63,000	27,000
Contingency/Ending Balances	332,330	(28,000)		351,900
Quail Creek CFD:				
Streets	18,320		19,450	21,880
Parks & Recreation	39,060		39,060	31,020
Debt Service	1,008,480		1,008,480	1,011,590
Rancho Sahuarita CFD				
Non-Departmental		29,690	1,000	1,050
Debt Service		286,400		286,400
Capital Outlay		6,873,600		6,873,600
Contingency/Ending Balances				1,820
Total Special Revenue Funds	\$ 4,651,140	\$ 7,281,790	\$ 3,361,500	\$ 11,781,660
CAPITAL PROJECTS FUNDS				
Capital Infrastructure Improvement	\$	\$	\$	\$
General Government	805,310		622,660	611,800
Public Safety	460,000		351,650	374,100
Highways & Streets	17,712,410		14,267,720	10,046,270
Culture & Recreation	1,828,250		1,228,210	721,720
Debt Service	1,801,430		1,761,870	1,567,760
Contingency/Ending Balances	5,800,470			4,527,930
Total Capital Projects Funds	\$ 28,407,870	\$	\$ 18,232,110	\$ 17,849,580
ENTERPRISE FUNDS				
Wastewater:	\$	\$	\$	\$
Operations	1,381,220		1,659,930	1,703,270
Debt Service	2,404,550		2,404,560	2,404,560
Capital Outlay	383,540		267,940	849,990
Ending Fund Deficits	(2,999,560)		(3,465,590)	(3,648,090)
Total Enterprise Funds	\$ 1,169,750	\$	\$ 866,840	\$ 1,309,730
TOTAL ALL FUNDS	\$ 63,306,490	\$ 7,281,790	\$ 35,190,170	\$ 61,753,660

* 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 SAHUARITA, ARIZONA
Expenditures/Expenses by Department
Fiscal Year 2016

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
Town Manager				
General Fund	\$ 803,360	\$	\$ 729,680	\$ 710,370
Grants & Restricted Sources		92,100	77,100	15,000
Department Total	\$ 803,360	\$ 92,100	\$ 806,780	\$ 725,370
Parks & Recreation				
General Fund	\$ 1,491,050	\$	\$ 1,387,850	\$ 1,598,570
Grants & Restricted Sources	14,000		20,050	20,000
Quail Creek CFD	39,060		39,060	31,020
Department Total	\$ 1,544,110	\$	\$ 1,446,960	\$ 1,649,590
Municipal Court				
General Fund	\$ 555,190	\$	\$ 539,210	\$ 575,440
Grants & Restricted Sources		28,000		
Department Total	\$ 555,190	\$ 28,000	\$ 539,210	\$ 575,440
Police				
General Fund	\$ 5,828,010	\$	\$ 5,528,920	\$ 5,963,900
Grants & Restricted Sources	1,164,180		350,620	996,090
Department Total	\$ 6,992,190	\$	\$ 5,879,540	\$ 6,959,990
Streets				
Highway User Revenue Fund	\$ 1,769,360	\$	\$ 1,777,740	\$ 2,036,990
Quail Creek CFD	18,320		19,450	21,880
Department Total	\$ 1,787,680	\$	\$ 1,797,190	\$ 2,058,870
Non-Departmental				
General Fund	\$ 102,850	\$	\$ 178,720	\$ 232,720
Rancho Sahuarita CFD		29,690	1,000	1,050
Department Total	\$ 102,850	\$ 29,690	\$ 179,720	\$ 233,770

* 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 SAHUARITA, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	115	\$ 7,434,100	\$ 905,900	\$ 1,067,400	\$ 885,270	\$ 10,292,670
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	8	\$ 451,030	\$ 50,540	\$ 79,360	\$ 58,950	\$ 639,880
Grants & Restricted Sources	1	400,390	50,870	13,310	48,570	513,140
Quail Creek CFD						
Rancho Sahuarita CFD						
Total Special Revenue Funds	9	\$ 851,420	\$ 101,410	\$ 92,670	\$ 107,520	\$ 1,153,020
CAPITAL PROJECTS FUNDS						
Capital Infrastructure Improvement F	5	\$ 333,970	\$ 37,260	\$ 44,130	\$ 34,800	\$ 450,160
Total Capital Projects Funds	5	\$ 333,970	\$ 37,260	\$ 44,130	\$ 34,800	\$ 450,160
ENTERPRISE FUNDS						
Wastewater Fund	8	\$ 448,580	\$ 49,480	\$ 79,030	\$ 54,560	\$ 631,650
Total Enterprise Funds	8	\$ 448,580	\$ 49,480	\$ 79,030	\$ 54,560	\$ 631,650
TOTAL ALL FUNDS	137	\$ 9,068,070	\$ 1,094,050	\$ 1,283,230	\$ 1,082,150	\$ 12,527,500