

**TOWN OF SAHUARITA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2019**

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	32,438,480	12,651,190	0	15,952,220	0	265,310	0	61,307,200
2018	Actual Expenditures/Expenses**	E	35,044,410	10,681,110	0	10,863,680	0	196,570	0	56,785,770
2019	Fund Balance/Net Position at July 1***		19,912,610	5,171,950		3,940,130		(4,330,350)		24,694,340
2019	Primary Property Tax Levy	B	0							0
2019	Secondary Property Tax Levy	B		656,320						656,320
2019	Estimated Revenues Other than Property Taxes	C	17,305,960	3,838,100	0	7,395,640	0	4,359,560	0	32,899,260
2019	Other Financing Sources	D	0	0	0	624,000	0	0	0	624,000
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	0	500,000	0	1,182,770	0	4,691,970	0	6,374,740
2019	Interfund Transfers (Out)	D	3,725,250	63,380	0	2,579,220	0	6,890	0	6,374,740
2019	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2019	Total Financial Resources Available		33,493,320	10,102,990	0	10,563,320	0	4,714,290	0	58,873,920
2019	Budgeted Expenditures/Expenses	E	33,493,320	10,102,990	0	10,563,320	0	4,714,290	0	58,873,920

**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

	2018	2019
1. Budgeted expenditures/expenses	\$ 61,307,200	\$ 58,873,920
2. Add/subtract: estimated net reconciling items	(8,877,750)	(6,107,950)
3. Budgeted expenditures/expenses adjusted for reconciling items	52,429,450	52,765,970
4. Less: estimated exclusions	15,572,674	14,455,452
5. Amount subject to the expenditure limitation	\$ 36,856,776	\$ 38,310,518
6. EEC expenditure limitation	\$ 36,833,497	\$ 38,310,519

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**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2019**

	<b>2018</b>	<b>2019</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
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	\$ _____	\$ _____
B. Secondary property taxes	562,370	656,320
C. Total property tax levy amounts	\$ 562,370	\$ 656,320
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	\$ 517,540	
(2) Prior years' levies	6,430	
(3) Total secondary property taxes	\$ 523,970	
C. Total property taxes collected	\$ 523,970	
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 <u>two</u> 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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Transaction privilege taxes	\$ 5,338,030	\$ 5,575,870	\$ 6,124,260
Franchise fees	312,270	350,550	367,550
<b>Licenses and permits</b>			
Planning & Building permit fees	1,304,150	1,363,830	1,397,890
Public Works permit fees		121,620	103,580
Animal license fees	35,000	33,700	35,000
Other	800	1,400	800
<b>Intergovernmental</b>			
State shared sales taxes	2,696,620	2,756,440	2,857,780
State shared income taxes	3,560,890	3,560,890	3,534,770
State shared vehicle license taxes	1,320,840	1,287,750	1,388,590
<b>Charges for services</b>			
Development fees	80,920	106,060	108,940
Recreation fees	120,930	99,850	110,290
Other departmental fees	2,830	3,400	3,500
Indirect cost recovery	754,280	692,150	704,350
<b>Fines and forfeits</b>			
Court fines and fees	190,750	173,390	193,540
<b>Interest on investments</b>			
Investment earnings	239,780	239,780	316,270
<b>Miscellaneous</b>			
Insurance recoveries	25,000	15,000	25,000
Leases	21,600	21,600	21,600
Other	19,750	9,380	12,250
<b>Total General Fund</b>	<b>\$ 16,024,440</b>	<b>\$ 16,412,660</b>	<b>\$ 17,305,960</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 SAHUARITA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
State shared fuel taxes	\$ 2,270,470	\$ 2,212,570	\$ 2,352,880
Intergovernmental-State	1,720,840	150,000	25,000
Intergovernmental-Local	150,000		
Investment earnings	10,740	12,000	5,760
Miscellaneous		470	
	\$ 4,152,050	\$ 2,375,040	\$ 2,383,640
<b>Grants &amp; Restricted Sources Fund</b>			
Fines and forfeitures	\$ 87,870	\$ 26,370	\$ 34,000
Intergovernmental-Federal	323,540	236,860	438,710
Intergovernmental-State	60,550	34,040	128,540
Intergovernmental-Local	32,450	61,200	32,450
Impound fees	15,000	10,000	15,000
Investment earnings	3,060	3,660	1,690
Miscellaneous	32,500	35,500	30,000
	\$ 554,970	\$ 407,630	\$ 680,390
<b>Quail Creek CFD</b>			
Property taxes-allowance for uncollectibles	\$ (13,040)	\$ (23,710)	\$ (14,930)
Investment earnings (losses)		20	50
Miscellaneous/Developer contributions	195,220	205,890	425,980
	\$ 182,180	\$ 182,200	\$ 411,100
<b>Rancho Sahuarita CFD</b>			
Property taxes-allowance for uncollectibles			\$ (1,480)
Investment earnings (losses)		10,160	20,130
Miscellaneous/Developer contributions	338,200	14,880	344,320
	\$ 338,200	\$ 25,040	\$ 362,970
<b>Total Special Revenue Funds</b>	\$ 5,227,400	\$ 2,989,910	\$ 3,838,100
<b>CAPITAL PROJECTS FUNDS</b>			
<b>Capital Infrastructure Improvement Fund (CIIF)</b>			
Transaction privilege taxes	\$ 2,306,000	\$ 2,604,160	\$ 3,013,540
Permits		6,000	
Intergovernmental-Federal	3,050,000		3,000,000
Intergovernmental-Local		947,400	1,094,840
Investment earnings	79,250	79,250	37,460
Miscellaneous	150,000	49,000	249,800
	\$ 5,585,250	\$ 3,685,810	\$ 7,395,640
<b>Total Capital Projects Funds</b>	\$ 5,585,250	\$ 3,685,810	\$ 7,395,640
<b>ENTERPRISE FUNDS</b>			
<b>Wastewater Fund</b>			
Sewer user charges	\$ 3,329,920	\$ 3,329,920	\$ 3,657,660
Long-term Storage Credits	136,220	193,510	203,660
Other	74,650	82,900	72,000
Sewer connection fees	546,880	332,310	403,500
Investment earnings (losses)	(69,610)	(17,160)	22,740
	\$ 4,018,060	\$ 3,921,480	\$ 4,359,560
<b>Total Enterprise Funds</b>	\$ 4,018,060	\$ 3,921,480	\$ 4,359,560
<b>TOTAL ALL FUNDS</b>	\$ 30,855,150	\$ 27,009,860	\$ 32,899,260

\* 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**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2019**

<b>FUND</b>	<b>OTHER FINANCING 2019</b>		<b>INTERFUND TRANSFERS 2019</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
Highway User Revenue Fund	\$	\$	\$	\$ 500,000
CIIF				1,112,500
Wastewater Fund				2,112,750
<b>Total General Fund</b>	\$	\$	\$	\$ 3,725,250
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund:	\$	\$	\$	\$
General Fund			500,000	
CIIF				63,380
<b>Total Special Revenue Funds</b>	\$	\$	\$ 500,000	\$ 63,380
<b>CAPITAL PROJECTS FUNDS</b>				
CIIF:	\$	\$	\$	\$
General Fund	624,000		1,112,500	
Highway User Revenue Fund			63,380	
Wastewater Fund			6,890	2,579,220
<b>Total Capital Projects Funds</b>	\$ 624,000	\$	\$ 1,182,770	\$ 2,579,220
<b>ENTERPRISE FUNDS</b>				
Wastewater Fund:	\$	\$	\$	\$
General Fund			2,112,750	
CIIF			2,579,220	6,890
<b>Total Enterprise Funds</b>	\$	\$	\$ 4,691,970	\$ 6,890
<b>TOTAL ALL FUNDS</b>	\$ 624,000	\$	\$ 6,374,740	\$ 6,374,740

**TOWN OF SAHUARITA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2019**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
<b>GENERAL FUND</b>				
Mayor & Council	\$ 137,550	\$	\$ 137,470	\$ 169,690
Town Manager	786,280		529,020	576,820
Economic Development			232,980	266,530
Law	698,420		657,890	701,180
Town Clerk	578,880		485,850	652,980
Finance	1,423,180		1,352,700	1,446,600
Human Resources	279,940		247,300	373,730
Planning & Building	1,312,040		1,295,670	1,449,070
Parks & Recreation	1,897,330		1,795,500	2,056,600
Public Works	1,008,570		1,045,120	1,118,270
Police	7,026,530		6,596,370	6,921,930
Municipal Court	602,080		574,180	617,020
Non-Departmental	154,420		181,750	183,920
Contingency/Ending Balances	16,533,260		19,912,610	16,958,980
<b>Total General Fund</b>	<b>\$ 32,438,480</b>	<b>\$</b>	<b>\$ 35,044,410</b>	<b>\$ 33,493,320</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Highway User Revenue Fund</b>				
Streets	\$ 2,804,080	\$	\$ 2,570,240	\$ 3,387,480
Contingency/Ending Balances	389,100		711,950	144,730
<b>Grants &amp; Restricted Sources Fund</b>				
Town Manager	10,500		17,500	
Economic Development				8,000
Parks & Recreation	15,000		12,000	22,710
Police	760,380	23,280	433,270	960,710
Contingency/Ending Balances	246,100		424,940	113,910
<b>Quail Creek CFD</b>				
General government	3,570		800	800
Streets	16,510		16,640	12,360
Parks & Recreation	27,330		29,990	41,180
Debt Service	656,280		656,280	953,980
<b>Rancho Sahuarita CFD</b>				
General government	1,840		800	800
Streets	15,600		16,640	19,110
Debt Service	922,950		345,000	382,030
Capital Outlay	6,758,670		1,410,000	4,055,190
Contingency/Ending Balances			4,035,060	
<b>Total Special Revenue Funds</b>	<b>\$ 12,627,910</b>	<b>\$ 23,280</b>	<b>\$ 10,681,110</b>	<b>\$ 10,102,990</b>
<b>CAPITAL PROJECTS FUNDS</b>				
General Government	\$ 5,274,360	\$	\$ 1,342,500	\$ 4,766,620
Public Safety	333,100		399,000	300,000
Highways & Streets	2,564,140		1,686,230	2,121,920
Culture & Recreation	1,841,000		1,854,000	363,000
Debt Service	1,609,820		1,641,820	2,186,780
Contingency/Ending Balances	4,329,800		3,940,130	825,000
<b>Total Capital Projects Funds</b>	<b>\$ 15,952,220</b>	<b>\$</b>	<b>\$ 10,863,680</b>	<b>\$ 10,563,320</b>
<b>ENTERPRISE FUNDS</b>				
Wastewater Operations	\$ 1,619,680	\$	\$ 1,578,950	\$ 1,592,670
Billing & Collections	505,430		446,860	485,970
Debt Service	2,431,090		2,429,480	2,431,370
Capital Outlay	1,270,930		71,630	315,340
Ending Fund Deficits	(5,561,820)		(4,330,350)	(111,060)
<b>Total Enterprise Funds</b>	<b>\$ 265,310</b>	<b>\$</b>	<b>\$ 196,570</b>	<b>\$ 4,714,290</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 61,283,920</b>	<b>\$ 23,280</b>	<b>\$ 56,785,770</b>	<b>\$ 58,873,920</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 SAHUARITA**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2019**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED</b>	<b>ACTUAL EXPENDITURES/ EXPENSES*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES</b>
	<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>
<b>Town Manager</b>				
General Fund	\$ 786,280	\$	\$ 762,000	\$ 576,820
Grants & Restricted Sources	10,500		17,500	
<b>Department Total</b>	<b>\$ 796,780</b>	<b>\$</b>	<b>\$ 779,500</b>	<b>\$ 576,820</b>
<b>Economic Development</b>				
General Fund	\$	\$	\$	\$ 266,530
Grants & Restricted Sources				8,000
<b>Department Total</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 274,530</b>
<b>Finance</b>				
General Fund	\$ 1,423,180	\$	\$ 1,352,700	\$ 1,446,600
Quail Creek CFD	800		800	800
Rancho Sahuarita CFD	800		800	800
CIIF	190,000		190,000	125,000
Wastewater Fund	505,430		446,860	485,970
<b>Department Total</b>	<b>\$ 2,120,210</b>	<b>\$</b>	<b>\$ 1,991,160</b>	<b>\$ 2,059,170</b>
<b>Planning &amp; Building</b>				
General Fund	\$ 1,312,040	\$	\$ 1,295,670	\$ 1,449,070
CIIF	45,000		45,000	
<b>Department Total</b>	<b>\$ 1,357,040</b>	<b>\$</b>	<b>\$ 1,340,670</b>	<b>\$ 1,449,070</b>
<b>Parks &amp; Recreation</b>				
General Fund	\$ 1,897,330	\$	\$ 1,795,500	\$ 2,056,600
Grants & Restricted Sources	15,000		12,000	22,710
Quail Creek CFD	27,330		29,900	41,180
CIIF				25,000
<b>Department Total</b>	<b>\$ 1,939,660</b>	<b>\$</b>	<b>\$ 1,837,400</b>	<b>\$ 2,145,490</b>
<b>Police</b>				
General Fund	\$ 7,026,530		6,596,370	\$ 6,921,930
Grants & Restricted Sources	760,380	23,280	433,270	960,710
CIIF	333,100		399,000	300,000
<b>Department Total</b>	<b>\$ 8,120,010</b>	<b>\$ 23,280</b>	<b>\$ 7,428,640</b>	<b>\$ 8,182,640</b>
<b>Streets</b>				
Highway User Revenue Fund	\$ 2,804,080		2,570,240	\$ 3,387,480
Quail Creek CFD	16,510		16,640	12,360
Rancho Sahuarita CFD	15,600		16,640	19,110
CIIF	250,000		250,000	
<b>Department Total</b>	<b>\$ 3,086,190</b>	<b>\$</b>	<b>\$ 2,853,520</b>	<b>\$ 3,418,950</b>
<b>Non-Departmental</b>				
General Fund	\$ 154,420		181,750	\$ 183,920
Quail Creek CFD	2,770			
Rancho Sahuarita CFD	1,040			
CIIF	270,000		270,000	270,000
<b>Department Total</b>	<b>\$ 428,230</b>	<b>\$</b>	<b>\$ 451,750</b>	<b>\$ 453,920</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 SAHUARITA**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2019**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2019</b>	<b>Employee Salaries and Hourly Costs 2019</b>	<b>Retirement Costs 2019</b>	<b>Healthcare Costs 2019</b>	<b>Other Benefit Costs 2019</b>	<b>Total Estimated Personnel Compensation 2019</b>
<b>GENERAL FUND</b>	125.8	\$ 8,511,760	\$ 1,262,870	\$ 1,507,490	\$ 949,580	\$ 12,231,700
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue Fund	8.3	\$ 509,380	\$ 57,870	\$ 102,050	\$ 55,440	\$ 724,740
Quail Creek CFD						
Rancho Sahuarita CFD						
Grants and Restricted Sources	2.6	334,630	51,950	37,720	36,190	460,490
<b>Total Special Revenue Funds</b>	<b>10.9</b>	<b>\$ 844,010</b>	<b>\$ 109,820</b>	<b>\$ 139,770</b>	<b>\$ 91,630</b>	<b>\$ 1,185,230</b>
<b>CAPITAL PROJECTS FUNDS</b>						
CIIF	2.2	\$ 175,000	\$ 19,650	\$ 25,910	\$ 15,520	\$ 236,080
<b>Total Capital Projects Funds</b>	<b>2.2</b>	<b>\$ 175,000</b>	<b>\$ 19,650</b>	<b>\$ 25,910</b>	<b>\$ 15,520</b>	<b>\$ 236,080</b>
<b>ENTERPRISE FUNDS</b>						
Wastewater Fund	8.5	\$ 520,070	\$ 60,780	\$ 114,310	\$ 54,380	\$ 749,540
<b>Total Enterprise Funds</b>	<b>8.5</b>	<b>\$ 520,070</b>	<b>\$ 60,780</b>	<b>\$ 114,310</b>	<b>\$ 54,380</b>	<b>\$ 749,540</b>
<b>TOTAL ALL FUNDS</b>	<b>147.4</b>	<b>\$ 10,050,840</b>	<b>\$ 1,453,120</b>	<b>\$ 1,787,480</b>	<b>\$ 1,111,110</b>	<b>\$ 14,402,550</b>