

TOWN OF SAHUARITA, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020

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		
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	33,493,320	10,322,457		10,563,320		4,714,290		59,093,387
2019	Actual Expenditures/Expenses**	E	2	15,591,540	9,816,930		4,769,620		4,631,480		34,809,570
2020	Fund Balance/Net Position at July 1***		3	20,065,030	1,145,930		2,181,460		435,040		23,827,460
2020	Primary Property Tax Levy	B	4	0							0
2020	Secondary Property Tax Levy	B	5		806,210						806,210
2020	Estimated Revenues Other than Property Taxes	C	6	18,574,210	4,063,750		6,760,930		5,318,370		34,717,260
2020	Other Financing Sources	D	7	0	0		4,342,740		0		4,342,740
2020	Other Financing (Uses)	D	8	0	0		0		0		0
2020	Interfund Transfers In	D	9	0	700,000		706,340		0		1,406,340
2020	Interfund Transfers (Out)	D	10	1,328,650	65,740		0		11,950		1,406,340
2020	Reduction for Amounts Not Available:		11								
LESS:	Amounts for Future Debt Retirement:										0
	Future Capital Projects										0
	Maintained Fund Balance for Financial Stability										0
2020	Total Financial Resources Available		12	37,310,590	6,650,150		13,991,470		5,741,460		63,693,670
2020	Budgeted Expenditures/Expenses	E	13	37,310,590	6,650,150		13,991,470		5,741,460		63,693,670

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

	2019	2020
1	\$ 59,093,387	\$ 63,693,670
2	(24,790,900)	(24,137,890)
3	34,302,487	39,555,780
4	13,768,390	17,334,270
5	\$ 20,534,097	\$ 22,221,510
6	\$ 38,310,519	\$ 41,288,166

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).

Schedule A

TOWN OF SAHUARITA, ARIZONA
Tax Levy and Tax Rate Information
Fiscal Year 2020

	2019	2020
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	656,320	806,210
C. Total property tax levy amounts	\$ 656,320	\$ 806,210
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	\$ 633,004	
(2) Prior years' levies	6,906	
(3) Total secondary property taxes	\$ 639,910	
C. Total property taxes collected	\$ 639,910	
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.

Schedule B

TOWN OF SAHUARITA, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
Transaction privilege taxes	\$ 6,124,260	\$ 6,086,140	6,333,600
Franchise fees	367,550	368,570	377,270
Licenses and permits			
Planning & Building permit fees	1,397,890	1,638,470	1,427,340
Public Works permit fees	103,580	170,000	125,590
Animal license fees	35,000	34,000	35,000
Other	800	1,100	700
Intergovernmental			
State shared sales taxes	2,857,780	2,946,830	3,187,790
State shared income taxes	3,534,770	3,550,290	3,982,510
State shared vehicle license taxes	1,388,590	1,377,940	1,483,120
Charges for services			
Development fees	108,940	108,940	89,890
Recreation fees	110,290	108,030	118,290
Other departmental fees	3,500	6,100	4,100
Indirect cost recovery	704,350	704,350	792,700
Fines and forfeits			
Court fines and fees	193,540	178,750	183,090
Interest on investments			
Investment earnings	316,270	316,270	381,520
Miscellaneous			
Insurance recoveries	25,000	10,000	10,000
Leases	21,600	22,250	22,250
Other	12,250	27,330	19,450
TOTAL GENERAL FUND	\$ 17,305,960	\$ 17,655,360	\$ 18,574,210

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State shared fuel taxes	\$ 2,352,880	\$ 2,465,450	\$ 2,609,880
Intergovernmental-State	25,000	997,750	25,000
Intergovernmental-Local			
Investment earnings	5,760	2,000	9,920
Miscellaneous		19,610	
Grants & Restricted Sources Fund			
Fines and forfeitures	\$ 34,000	\$ 36,100	\$ 44,100
Intergovernmental-Federal	438,710	410,750	388,970
Intergovernmental-State	128,540	238,220	228,440
Intergovernmental-Local	32,450	42,600	
Impound fees	15,000	9,000	10,000
Investment earnings	1,690	3,500	1,200
Miscellaneous	30,000	83,320	92,980
Quail Creek CFD			
Property taxes-allowance for uncollectibles	\$ (14,930)	\$ (14,930)	\$ (18,190)
Investment earnings (losses)	50	1,500	500
Miscellaneous/Developer contributions	425,980	413,970	302,220
Rancho Sahuarita CFD			
Property taxes-allowance for uncollectibles	\$ (1,480)	\$ (1,480)	\$ (1,960)
Investment earnings (losses)	20,130	45,000	
Miscellaneous/Developer contributions	344,320	302,660	370,690
TOTAL SPECIAL REVENUE FUNDS	\$ 3,838,100	\$ 5,055,020	\$ 4,063,750
CAPITAL PROJECTS FUNDS			
Capital Infrastructure Improvement Fund (CIIF)			
Transaction privilege taxes	\$ 3,013,540	\$ 3,299,160	\$ 3,500,940
Permits		9,600	
Intergovernmental-Federal	3,000,000		3,000,000
Intergovernmental-Local	1,094,840	140,090	203,550
Investment earnings	37,460	70,000	25,040
Miscellaneous	249,800	249,840	31,400
TOTAL CAPITAL PROJECTS FUNDS	\$ 7,395,640	\$ 3,768,690	\$ 6,760,930
ENTERPRISE FUNDS			
Wastewater Fund			
Sewer user charges	\$ 3,657,660	\$ 3,675,370	\$ 3,991,100
Other	72,000	220,650	251,800
Sewer connection fees	403,500	210,860	747,920
Investment earnings (losses)	226,400	123,210	327,550
TOTAL ENTERPRISE FUNDS	\$ 4,359,560	\$ 4,230,090	\$ 5,318,370
TOTAL ALL FUNDS	\$ 32,899,260	\$ 30,709,160	\$ 34,717,260

* 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.

Schedule C

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TOWN OF SAHUARITA, ARIZONA
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Highway User Revenue Fund	\$ _____	\$ _____	\$ _____	\$ 700,000
CIIF	\$ _____	\$ _____	\$ _____	628,650
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 1,328,650
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund:	\$ _____	\$ _____	\$ _____	\$ _____
General Fund	\$ _____	\$ _____	700,000	\$ _____
CIIF	\$ _____	\$ _____	\$ _____	65,740
Total Special Revenue Funds	\$ _____	\$ _____	\$ 700,000	\$ 65,740
CAPITAL PROJECTS FUNDS				
CIIF:	\$ 4,342,740	\$ _____	\$ _____	\$ _____
General Fund	\$ _____	\$ _____	628,650	\$ _____
Highway User Revenue Fund	\$ _____	\$ _____	65,740	\$ _____
Wastewater Fund	\$ _____	\$ _____	11,950	\$ _____
Total Capital Projects Funds	\$ 4,342,740	\$ _____	\$ 706,340	\$ _____
ENTERPRISE FUNDS				
Wastewater Fund:	\$ _____	\$ _____	\$ _____	\$ _____
CIIF	\$ _____	\$ _____	\$ _____	11,950
Total Enterprise Funds	\$ _____	\$ _____	\$ _____	\$ 11,950
TOTAL ALL FUNDS	\$ 4,342,740	\$ _____	\$ 1,406,340	\$ 1,406,340

Schedule D

TOWN OF SAHUARITA, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Mayor & Council	\$ 169,690	\$	\$ 164,630	\$ 189,250
Town Manager	576,820	55,000	625,430	1,016,490
Economic Development	266,530		246,120	529,540
Law	701,180		687,100	700,670
Town Clerk	652,980		593,080	362,120
Finance	1,446,600		1,408,790	1,545,150
Human Resources	373,730		320,870	427,330
Planning & Building	1,449,070		1,472,370	1,668,480
Parks & Recreation	2,056,600		1,890,270	2,216,140
Public Works	1,118,270		1,100,120	1,186,670
Police	6,921,930		6,323,240	7,305,010
Municipal Court	617,020		575,400	660,850
Non-Departmental	183,920	15,000	184,120	206,950
Contingency/Ending Balances	16,958,980	(70,000)		19,295,940
Total General Fund	\$ 33,493,320	\$	\$ 15,591,540	\$ 37,310,590
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Streets	\$ 3,387,480		3,409,820	\$ 3,645,840
Contingency/Ending Balances	144,730			555,510
Grants & Restricted Sources Fund				
Economic Development	8,000	64,000	56,020	65,980
Human Resources			10,000	10,000
Municipal Court				25,000
Parks & Recreation	22,710		15,710	10,000
Police	960,710	88,217	857,080	719,800
Streets		67,250	42,600	
Contingency/Ending Balances	113,910			158,550
Quail Creek CFD				
General government	800		800	800
Streets	12,360		12,360	18,030
Parks & Recreation	41,180		30,620	38,000
Debt Service	953,980		953,980	955,580
Rancho Sahuarita CFD				
Finance	800		800	800
Streets	18,360		18,360	18,850
Non-Departmental	750		750	1,520
Debt Service	382,030		382,030	425,890
Capital Outlay	4,055,190		4,026,000	
Contingency/Ending Balances				
Total Special Revenue Funds	\$ 10,102,990	\$ 219,467	\$ 9,816,930	\$ 6,650,150
CAPITAL PROJECTS FUNDS				
Capital Infrastructure Improvement Fund				
General Government	\$ 4,766,620	\$	\$ 780,160	\$ 7,375,990
Public Safety	300,000		300,000	700,140
Highways & Streets	2,121,920		738,460	1,118,520
Culture & Recreation	363,000		701,750	891,000
Debt Service	2,186,780		2,249,250	2,797,140
Contingency/Ending Balances	825,000			1,108,680
Total Capital Projects Funds	\$ 10,563,320	\$	\$ 4,769,620	\$ 13,991,470
ENTERPRISE FUNDS				
Wastewater Fund				
Plant Operations	\$ 1,592,670	\$	\$ 1,581,850	\$ 1,702,820
Billing & Collections	485,970		437,680	527,490
Debt Service	2,431,370		2,378,510	2,378,520
Capital Outlay	315,340		233,440	256,330
Ending Fund Balances (Deficits)	(111,060)			876,300
Total Enterprise Funds	\$ 4,714,290	\$	\$ 4,631,480	\$ 5,741,460
TOTAL ALL FUNDS	\$ 58,873,920	\$ 219,467	\$ 34,809,570	\$ 63,693,670

* 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 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2019	2019	2019	2020
Economic Development				
General Fund	\$ 266,530	\$	\$ 246,120	\$ 529,540
Grants & Restricted Sources	8,000	64,000	56,020	65,980
Department Total	\$ 274,530	\$ 64,000	\$ 302,140	\$ 595,520
Finance				
General Fund	\$ 1,446,600	\$	\$ 1,408,790	\$ 1,545,150
Quail Creek CFD	800		800	800
Rancho Sahuarita CFD	800		800	800
CIIF	125,000		125,000	350,000
Wastewater Fund	485,970		437,680	
Department Total	\$ 2,059,170	\$	\$ 1,973,070	\$ 1,896,750
Parks & Recreation				
General Fund	\$ 2,056,600	\$	1,890,270	\$ 2,216,140
Grants & Restricted Sources	22,710		15,710	10,000
Quail Creek CFD	41,180		30,620	38,000
CIIF	25,000		19,700	25,000
Department Total	\$ 2,145,490	\$	\$ 1,956,300	\$ 2,289,140
Police				
General Fund	\$ 6,921,930	\$	6,323,240	7,305,010
Grants & Restricted Sources	960,710	88,217	857,080	719,800
CIIF	300,000		300,000	700,140
Department Total	\$ 8,182,640	\$ 88,217	\$ 7,480,320	\$ 8,724,950
Streets				
Highway User Revenue Fund	\$ 3,387,480	\$	3,409,820	3,645,840
Grants & Restricted Sources		67,250	42,600	
Quail Creek CFD	12,360		12,360	18,030
Rancho Sahuarita CFD	18,360		18,360	18,850
Department Total	\$ 3,418,200	\$ 67,250	\$ 3,483,140	\$ 3,682,720
Non-Departmental				
General Fund	\$ 183,920	15,000	184,120	206,950
Quail Creek CFD				
Rancho Sahuarita CFD	750		750	1,520
CIIF	270,000		270,000	49,000
Department Total	\$ 454,670	\$ 15,000	\$ 454,870	\$ 257,470

* 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.

Schedule F

TOWN OF SAHUARITA, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2020

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2020	2020	2020	2020	2020	2020
GENERAL FUND	130.9	\$ 9,227,070	\$ 1,340,130	\$ 1,436,380	\$ 977,380	\$ 12,980,960
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	10.1	\$ 621,240	\$ 74,100	\$ 119,560	\$ 68,880	\$ 883,780
Grants & Restricted Sources	2.7	362,000	62,740	20,890	40,570	486,200
Quail Creek CFD						
Rancho Sahuarita CFD						
Total Special Revenue Funds	12.8	\$ 983,240	\$ 136,840	\$ 140,450	\$ 109,450	\$ 1,369,980
CAPITAL PROJECTS FUNDS						
Capital Infrastructure Improvement F	1.9	\$ 147,430	\$ 17,870	\$ 18,450	\$ 13,750	\$ 197,500
Total Capital Projects Funds	1.9	\$ 147,430	\$ 17,870	\$ 18,450	\$ 13,750	\$ 197,500
ENTERPRISE FUNDS						
Wastewater	8.9	\$ 571,400	\$ 68,990	\$ 92,170	\$ 60,860	\$ 793,420
Total Enterprise Funds	8.9	\$ 571,400	\$ 68,990	\$ 92,170	\$ 60,860	\$ 793,420
TOTAL ALL FUNDS	154.4	\$ 10,929,140	\$ 1,563,830	\$ 1,687,450	\$ 1,161,440	\$ 15,341,860

Schedule G