

TOWN OF SAHUARITA, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

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	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	36,752,590	6,788,100		14,549,470		5,741,460		63,831,620
2020	Actual Expenditures/Expenses**	E 2	16,715,140	5,888,640		10,006,130		20,468,790		53,078,700
2021	Fund Balance/Net Position at July 1***		19,149,330	7,673,810		2,030,030		(2,762,270)		26,090,900
2021	Primary Property Tax Levy	B 4	0							0
2021	Secondary Property Tax Levy	B 5		1,041,310						1,041,310
2021	Estimated Revenues Other than Property Taxes	C 6	19,739,240	4,147,160		3,719,770		4,750,940		32,357,110
2021	Other Financing Sources	D 7	0	0		170,680		0		170,680
2021	Other Financing (Uses)	D 8	0	0		0		0		0
2021	Interfund Transfers In	D 9	3,607,340	600,000		139,000		500,000		4,846,340
2021	Interfund Transfers (Out)	D 10	1,100,000	3,733,380		0		12,960		4,846,340
2021	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
2021	Total Financial Resources Available		41,395,910	9,728,900		6,059,480		2,475,710		59,660,000
2021	Budgeted Expenditures/Expenses	E 13	41,395,910	9,728,900		6,059,480		2,475,710		59,660,000

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

	2020	2021
1 Budgeted expenditures/expenses	\$ 63,547,470	\$ 59,660,000
2 Add/subtract: estimated net reconciling items	(24,575,840)	(27,858,650)
3 Budgeted expenditures/expenses adjusted for reconciling items	38,971,630	31,801,350
4 Less: estimated exclusions	17,305,820	10,471,770
5 Amount subject to the expenditure limitation	\$ 21,665,810	\$ 21,329,580
6 EEC expenditure limitation	\$ 41,288,166	\$ 43,244,793

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 2021

	2020	2021
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	806,210	1,041,310
C. Total property tax levy amounts	\$ 806,210	\$ 1,041,310
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ 0	
B. Secondary property taxes		
(1) Current year's levy	\$ 776,890	
(2) Prior years' levies	9,170	
(3) Total secondary property taxes	\$ 786,060	
C. Total property taxes collected	\$ 786,060	
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	0.0000	0.0000
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, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
Transaction privilege taxes	\$ 6,333,600	\$ 6,360,600	\$ 6,144,870
Franchise fees	377,270	349,470	338,530
Licenses and permits			
Planning & Building permit fees	1,427,340	1,585,770	1,144,550
Public Works permit fees	125,590	148,120	100,240
Animal license fees	35,000	33,000	35,000
Other	700	1,590	700
Intergovernmental			
State shared sales taxes	3,187,790	2,943,510	3,107,270
State shared income taxes	3,982,510	3,915,900	4,463,840
State shared vehicle license taxes	1,483,120	1,228,380	1,105,540
Charges for services			
Development fees	89,890	84,000	67,700
Recreation fees	118,290	93,400	106,460
Other departmental fees	4,100	4,270	4,100
Indirect cost recovery	792,700	700,000	607,440
Fines and forfeits			
Court fines and fees	183,090	232,360	215,500
Interest on investments			
Investment earnings	381,520	332,540	189,580
Miscellaneous			
Insurance recoveries	10,000	32,370	10,000
Leases	22,250	22,250	22,250
Other	19,450	206,230	19,450
Contingent revenues			
	0	0	2,056,220
Total General Fund	\$ 18,574,210	\$ 18,273,760	\$ 19,739,240

* 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State shared fuel taxes	\$ 2,609,880	\$ 2,437,800	\$ 2,299,060
Intergovernmental-State	25,000	269,440	49,790
Investment earnings	9,920	16,000	3,870
Miscellaneous		17,500	5,000
Contingent revenues			255,450
Fund Total	\$ 2,644,800	\$ 2,740,740	\$ 2,613,170
Grants & Restricted Sources Fund			
Fines and forfeitures	\$ 44,100	\$ 8,890	\$ 25,100
Intergovernmental-Federal	388,970	3,991,720	531,180
Intergovernmental-State	228,440	273,880	228,600
Intergovernmental-Local		40,950	50,000
Impound fees	10,000	2,550	10,000
Investment earnings	1,200	2,560	980
Miscellaneous	92,980	51,910	66,290
Fund Total	\$ 765,690	\$ 4,372,460	\$ 912,150
Quail Creek CFD			
Property taxes-allowance for uncollectibles	\$ (18,190)	\$ 0	\$ (22,040)
Investment earnings (losses)	500	3,500	2,000
Miscellaneous/Developer contributions	302,220	282,200	148,950
Fund Total	\$ 284,530	\$ 285,700	\$ 128,910
Rancho Sahuarita CFD			
Property taxes-allowance for uncollectibles	\$ (1,960)	\$ 0	\$ (3,990)
Investment earnings (losses)		7,500	5,000
Miscellaneous/Developer contributions	370,690	46,490	491,920
Fund Total	\$ 368,730	\$ 53,990	\$ 492,930
Total Special Revenue Funds	\$ 4,063,750	\$ 7,452,890	\$ 4,147,160
CAPITAL PROJECTS FUNDS			
Capital Infrastructure Improvement Fund (CIIF)			
Transaction privilege taxes	\$ 3,500,940	\$ 3,541,840	\$ 3,322,760
Permits		19,200	0
Intergovernmental-Federal	3,000,000	3,000,000	0
Intergovernmental-Local	203,550	0	0
Investment earnings	25,040	65,000	27,810
Miscellaneous	31,400	0	0
Contingent revenues			369,200
Total Capital Projects Funds	\$ 6,760,930	\$ 6,626,040	\$ 3,719,770
ENTERPRISE FUNDS			
Wastewater Fund			
Sewer user charges	\$ 3,991,100	\$ 3,846,250	\$ 3,553,950
Sewer connection fees	747,920	738,700	640,930
Investment earnings (losses)	327,550	(33,720)	(37,430)
Other	251,800	203,610	154,760
Contingent revenues			438,730
Total Enterprise Funds	\$ 5,318,370	\$ 4,754,840	\$ 4,750,940
TOTAL ALL FUNDS	\$ 34,717,260	\$ 37,107,530	\$ 32,357,110

* 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 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Grants & Restricted Sources Fund	\$	\$	\$ 3,607,340	\$
Highway User Revenue Fund				600,000
Wastewater Fund				500,000
Total General Fund	\$ 0	\$ 0	\$ 3,607,340	\$ 1,100,000
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund:	\$	\$	\$	\$
General Fund			600,000	
CIIF				126,040
Grants & Restricted Sources Fund:				
General Fund				3,607,340
Total Special Revenue Funds	\$ 0	\$ 0	\$ 600,000	\$ 3,733,380
CAPITAL PROJECTS FUNDS				
CIIF:	\$	\$	\$	\$
Highway User Revenue Fund	170,680		126,040	
Wastewater Fund			12,960	
Total Capital Projects Funds	\$ 170,680	\$ 0	\$ 139,000	\$ 0
ENTERPRISE FUNDS				
Wastewater Fund:	\$	\$	\$	\$
General Fund			500,000	
CIIF				12,960
Total Enterprise Funds	\$ 0	\$ 0	\$ 500,000	\$ 12,960
TOTAL ALL FUNDS	\$ 170,680	\$ 0	\$ 4,846,340	\$ 4,846,340

TOWN OF SAHUARITA, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
Mayor & Council	\$ 189,250	\$	\$ 169,840	\$ 197,170
Town Manager	1,016,490		867,280	980,650
Economic Development	529,540		309,460	479,280
Law	700,670		664,830	727,000
Town Clerk	362,120		327,610	483,650
Finance	1,545,150		1,432,130	1,698,130
Human Resources	427,330		402,780	456,000
Planning & Building	1,668,480		1,487,340	1,738,910
Parks & Recreation	2,216,140	(9,000)	2,113,480	2,429,170
Public Works	1,186,670		1,098,810	1,167,630
Police	7,305,010		7,003,740	7,700,720
Municipal Court	660,850		643,810	744,350
Non-Departmental	206,950		194,030	806,530
Contingency/Ending Balances	19,295,940	(549,000)	0	21,786,720
Total General Fund	\$ 37,310,590	\$ (558,000)	\$ 16,715,140	\$ 41,395,910
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Streets	\$ 3,645,840	\$	\$ 3,374,230	\$ 3,550,290
Contingency/Ending Balances	555,510		0	266,080
Fund Total	\$ 4,201,350	\$ 0	\$ 3,374,230	\$ 3,816,370
Grants & Restricted Sources Fund				
Economic Development	\$ 65,980	\$ 17,000	\$ 22,810	\$ 44,290
Human Resources	10,000		10,000	10,000
Municipal Court	25,000		13,000	12,000
Parks & Recreation	10,000		1,000	33,500
Police	719,800	80,000	643,890	776,830
Public Works	0	40,950	40,950	0
Streets	0	0	0	50,000
Contingency/Ending Balances	158,550		0	195,760
Fund Total	\$ 989,330	\$ 137,950	\$ 731,650	\$ 1,122,380
Quail Creek CFD				
General government	\$ 800	\$	\$ 350	\$ 3,850
Streets	18,030		16,620	16,670
Parks & Recreation	38,000		27,960	34,900
Debt Service	955,580		955,780	955,220
Fund Total	\$ 1,012,410	\$ 0	\$ 1,000,710	\$ 1,010,640
Rancho Sahuarita CFD				
General government	\$ 2,320	\$	\$ 2,160	\$ 3,320
Streets	18,850		6,000	18,850
Debt Service	425,890		773,890	630,340
Capital Outlay	0			3,127,000
Contingency/Ending Balances			0	0
Fund Total	\$ 447,060	\$ 0	\$ 782,050	\$ 3,779,510
Total Special Revenue Funds	\$ 6,650,150	\$ 137,950	\$ 5,888,640	\$ 9,728,900
CAPITAL PROJECTS FUNDS				
Capital Infrastructure Improvement Fund				
General Government	\$ 7,375,990	\$ 549,000	\$ 5,238,060	\$ 460,680
Public Safety	700,140		655,390	0
Highways & Streets	1,118,520		979,420	1,028,820
Culture & Recreation	891,000	9,000	905,790	123,400
Debt Service	2,797,140		2,227,470	2,263,030
Contingency/Ending Balances	1,108,680		0	2,183,550
Total Capital Projects Fund	\$ 13,991,470	\$ 558,000	\$ 10,006,130	\$ 6,059,480
ENTERPRISE FUNDS				
Wastewater Fund				
Plant Operations	\$ 1,702,820	\$	\$ 1,682,230	\$ 1,803,180
Billing & Collections	527,490		539,940	585,300
Debt Service	2,378,520		18,022,850	1,524,810
Capital Outlay	256,330		223,770	172,210
Ending Fund Balances (Deficits)	876,300		0	(1,609,790)
Total Enterprise Fund	\$ 5,741,460	\$ 0	\$ 20,468,790	\$ 2,475,710
TOTAL ALL FUNDS	\$ 63,693,670	\$ 137,950	\$ 53,078,700	\$ 59,660,000

* 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 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES	EXPENDITURE/EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/EXPENSES*	BUDGETED EXPENDITURES/EXPENSES
	2020	2020	2020	2021
Economic Development				
General Fund	\$ 529,540	\$	\$ 309,460	\$ 479,280
Grants & Restricted Sources	65,980	17,000	22,810	44,290
Department Total	\$ 595,520	\$ 17,000	\$ 332,270	\$ 523,570
Finance				
General Fund	\$ 1,545,150	\$	\$ 1,432,130	\$ 1,698,130
Quail Creek CFD	800		350	350
Rancho Sahuarita CFD	800		1,500	1,800
CIIF	350,000		245,000	200,000
Department Total	\$ 1,896,750	\$ 0	\$ 1,678,980	\$ 1,900,280
Municipal Court				
General Fund	\$ 660,850	\$	\$ 643,810	\$ 744,350
Grants & Restricted Sources	25,000		13,000	12,000
Department Total	\$ 685,850	\$ 0	\$ 656,810	\$ 756,350
Human Resources				
General Fund	\$ 427,330	\$	\$ 402,780	\$ 456,000
Grants & Restricted Sources	10,000		10,000	10,000
Department Total	\$ 437,330	\$ 0	\$ 412,780	\$ 466,000
Parks & Recreation				
General Fund	\$ 2,216,140	\$ (9,000)	\$ 2,113,480	\$ 2,429,170
Grants & Restricted Sources	10,000		1,000	33,500
Quail Creek CFD	38,000		27,960	34,900
CIIF	891,000	9,000	905,790	123,400
Department Total	\$ 3,155,140	\$ 0	\$ 3,048,230	\$ 2,620,970
Police				
General Fund	\$ 7,305,010	\$	\$ 7,003,740	\$ 7,700,720
Grants & Restricted Sources	719,800	80,000	643,890	776,830
CIIF	700,140		655,390	0
Department Total	\$ 8,724,950	\$ 80,000	\$ 8,303,020	\$ 8,477,550
Streets				
Highway User Revenue Fund	\$ 3,645,840	\$	\$ 3,374,230	\$ 3,550,290
Grants & Restricted Sources	0		0	50,000
Quail Creek CFD	18,030		16,620	16,670
Rancho Sahuarita CFD	18,850		6,000	18,850
CIIF	1,118,520		979,420	1,028,820
Department Total	\$ 4,801,240	\$ 0	\$ 4,376,270	\$ 4,664,630
Public Works				
General Fund	\$ 1,186,670	\$	\$ 1,098,810	\$ 1,167,630
Grants & Restricted Sources	0	40,950	40,950	0
CIIF	85,000		78,090	0
Department Total	\$ 1,271,670	\$ 40,950	\$ 1,217,850	\$ 1,167,630
Non-Departmental				
General Fund	\$ 206,950	\$	\$ 194,030	\$ 806,530
Quail Creek CFD			0	3,500
Rancho Sahuarita CFD	1,520		660	1,520
CIIF	3,940,990	549,000	4,914,970	260,680
Department Total	\$ 4,149,460	\$ 549,000	\$ 5,109,660	\$ 1,072,230

* 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 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	132.9	\$ 9,339,180	\$ 1,541,330	\$ 1,686,290	\$ 955,420	\$ 13,522,220
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	9.6	\$ 579,740	\$ 70,930	\$ 111,150	\$ 61,660	\$ 823,480
Grants & Restricted Sources	4.1	490,650	105,060	38,490	65,210	699,410
Quail Creek CFD						
Rancho Sahuarita CFD						
Total Special Revenue Funds	13.7	\$ 1,070,390	\$ 175,990	\$ 149,640	\$ 126,870	\$ 1,522,890
CAPITAL PROJECTS FUNDS						
CIIF	1.7	\$ 141,280	\$ 17,290	\$ 21,710	\$ 12,880	\$ 193,160
Total Capital Projects Funds	1.7	\$ 141,280	\$ 17,290	\$ 21,710	\$ 12,880	\$ 193,160
ENTERPRISE FUNDS						
Wastewater	9.1	\$ 605,740	\$ 74,110	\$ 125,410	\$ 59,630	\$ 864,890
Total Enterprise Funds	9.1	\$ 605,740	\$ 74,110	\$ 125,410	\$ 59,630	\$ 864,890
TOTAL ALL FUNDS	157.4	\$ 11,156,590	\$ 1,808,720	\$ 1,983,050	\$ 1,154,800	\$ 16,103,160