

Town of Sahuarita
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

Fiscal year	S c h		Funds							Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2022	E	1	43,767,130	27,935,130		17,467,740		5,833,270		95,003,270
2022	E	2	20,810,240	9,661,760		9,214,450		4,398,480		44,084,930
2023		3	25,558,960	19,754,660		7,986,350		43,440		53,343,410
2023	B	4	0							0
2023	B	5		1,674,340						1,674,340
2023	C	6	27,050,500	6,912,290		8,533,160		6,143,910		48,639,860
2023	D	7	0	0		250,000		3,207,350		3,457,350
2023	D	8	0	0		0		0		0
2023	D	9	202,150	0		2,572,620		0		2,774,770
2023	D	10	(2,500,000)	(259,290)		0		(15,480)		(2,774,770)
2023										
2023		11								0
										0
										0
										0
										0
2023		12	50,311,610	28,082,000		19,342,130		9,379,220		107,114,960
2023	E	13	50,311,610	28,082,000		19,342,130		9,379,220		107,114,960

Expenditure limitation comparison	2022	2023
1 Budgeted expenditures/expenses	\$ 95,003,270	\$ 107,114,960
2 Add/subtract: estimated net reconciling items	(54,614,780)	(52,128,520)
3 Budgeted expenditures/expenses adjusted for reconciling items	40,388,490	54,986,440
4 Less: estimated exclusions	12,213,060	22,250,930
5 Amount subject to the expenditure limitation	\$ 28,175,430	\$ 32,735,510
6 EEC expenditure limitation	\$ 44,713,282	\$ 51,608,270

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).

Town of Sahuarita
Tax levy and tax rate information
Fiscal year 2023

	2022	2023
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	\$ _____	\$ _____
Property tax judgment	_____	_____
B. Secondary property taxes	1,363,930	1,674,340
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 1,363,930	\$ 1,674,340
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	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____ 0	
C. Total property taxes collected	\$ _____ 0	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(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
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
Transaction privilege taxes	\$ 8,098,100	\$ 8,409,990	\$ 8,813,200
Franchise fees	395,200	364,700	379,770
Licenses and permits			
Planning & Building permit fees	2,071,050	2,627,660	2,410,970
Public Works permit fees	112,500	166,900	161,100
Animal license fees	35,000	35,600	35,600
Other	600	700	200
Intergovernmental			
State shared sales taxes	3,766,960	4,719,520	4,980,190
State shared income taxes	4,185,980	4,434,710	6,716,880
State shared vehicle license taxes	1,613,740	1,517,010	1,652,460
Charges for services			
Development fees	95,800	134,610	111,200
Recreation fees	160,000	128,020	140,800
Other departmental fees	4,100	11,350	4,100
Central services cost recovery	835,450	835,450	982,320
Fines and forfeits			
Court fines and fees	244,060	206,190	212,250
Interest on investments			
Investment earnings	108,070	149,200	367,780
Miscellaneous			
Insurance recoveries	20,000	244,430	40,000
Leases	24,250	24,250	24,250
Other	10,000	19,290	17,430
Total General Fund	\$ 21,780,860	\$ 24,029,580	\$ 27,050,500

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Highway User Revenue Fund			
State shared fuel taxes	\$ 2,518,790	\$ 2,757,240	\$ 2,951,370
Intergovernmental-Federal			1,220,000
Intergovernmental-State	95,500	7,590	75,000
Permits	13,200	22,800	22,600
Investment earnings	3,460	1,000	10,290
Miscellaneous	5,000	3,000	5,000
	\$ 2,635,950	\$ 2,791,630	\$ 4,284,260
Grants & Restricted Sources Fund			
Fines and forfeitures	\$ 15,930	\$ 14,930	\$ 17,930
Intergovernmental-Federal	4,328,090	690,770	687,490
Intergovernmental-State	202,820	342,620	445,470
Intergovernmental-Local		7,000	
Impound fees	10,000	5,000	5,000
Developer reimbursements	50,000	10,000	40,000
Investment earnings	750	500	2,300
Miscellaneous	15,000	50,000	250,150
	\$ 4,622,590	\$ 1,120,820	\$ 1,448,340
Quail Creek CFD			
Property taxes-allowance for uncollectibles	\$ (10,170)	\$ (10,170)	\$ (16,320)
Investment earnings (losses)	100	100	100
Miscellaneous/Developer contributions	33,900	17,820	
	\$ 23,830	\$ 7,750	\$ (16,220)
Rancho Sahuarita CFD			
Property taxes-allowance for uncollectibles	\$ (8,670)	\$ (8,670)	\$ (15,140)
Investment earnings (losses)	250	250	250
Miscellaneous/Developer contributions	1,033,070	248,200	1,210,800
	\$ 1,024,650	\$ 239,780	\$ 1,195,910
Total special revenue funds	\$ 8,307,020	\$ 4,159,980	\$ 6,912,290
Capital projects funds			
Capital Infrastructure Improvement Fund (CIIF)			
Transaction privilege taxes	\$ 5,012,730	\$ 4,892,250	\$ 4,758,370
Permits	15,000	15,000	15,000
Intergovernmental-Federal		293,900	3,624,970
Intergovernmental-Local		20,000	55,750
Investment earnings	35,840	53,670	79,070
Miscellaneous	112,500		
Total capital projects funds	\$ 5,176,070	\$ 5,274,820	\$ 8,533,160
Enterprise funds			
Wastewater Fund			
Sewer user charges	\$ 4,265,370	\$ 4,047,240	\$ 4,201,420
Sewer connection fees	903,380	825,920	838,130
Grants-Federal		265,000	1,008,110
Investment earnings (losses)	(12,900)	(6,380)	5,750
Other	140,000	99,470	90,500
Total enterprise funds	\$ 5,295,850	\$ 5,231,250	\$ 6,143,910
Total all funds	\$ 40,559,800	\$ 38,695,630	\$ 48,639,860

* 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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
Grants & Restricted Sources	\$ _____	\$ _____	\$ 202,150	\$ _____
CIIF				(2,500,000)
Total General Fund	\$ 0	\$ 0	\$ 202,150	\$ (2,500,000)
Special revenue funds				
HURF	\$ _____	\$ _____	\$ _____	\$ (57,140)
Grants & Restricted Sources				(202,150)
Total special revenue funds	\$ 0	\$ 0	\$ 0	\$ (259,290)
Capital projects funds				
CIIF	\$ 250,000	\$ _____	\$ 2,572,620	\$ _____
Total capital projects funds	\$ 250,000	\$ 0	\$ 2,572,620	\$ 0
Enterprise funds				
Wastewater	\$ 3,207,350	\$ _____	\$ _____	\$ (15,480)
Total enterprise funds	\$ 3,207,350	\$ 0	\$ 0	\$ (15,480)
Total all funds	\$ 3,457,350	\$ 0	\$ 2,774,770	\$ (2,774,770)

**Town of Sahuarita
Expenditures/expenses by fund
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
Mayor & Council	\$ 190,570	\$	\$ 151,620	\$ 228,290
Town Manager	981,500	6,960	847,170	782,780
Economic Development & Public Affairs	1,069,000	4,500	1,056,800	775,140
Law	618,070	50,150	567,980	781,610
Town Clerk	424,360	8,780	411,240	575,550
Finance	1,986,730	14,090	2,095,700	2,510,250
Human Resources	673,470	5,110	574,160	639,860
Municipal Court	801,380	14,350	738,790	874,330
Planning & Building	1,811,800	14,340	1,727,150	2,107,960
Police	8,464,540	217,700	8,567,300	10,618,240
Parks, Recreation & Community Services	2,779,450	(27,510)	2,599,530	3,093,190
Public Works	1,457,110	10,500	1,472,800	1,733,160
Ending Balances-Reserves	5,000,000			5,500,000
Ending Balances-Contingencies	17,509,150	(318,970)		20,091,250
Total General Fund	\$ 43,767,130	\$ 0	\$ 20,810,240	\$ 50,311,610
Special revenue funds				
Highway User Revenue Fund	\$ 3,641,630	\$	\$ 3,411,750	\$ 4,747,650
Grants & Restricted Sources Fund	2,796,090		1,011,520	1,652,410
Quail Creek CFD	1,040,910		1,042,240	1,052,470
Rancho Sahuarita CFD	20,456,500		4,196,250	20,629,470
Total special revenue funds	\$ 27,935,130	\$ 0	\$ 9,661,760	\$ 28,082,000
Capital projects funds				
Capital Infrastructure Improvement Fund	\$ 17,391,990	\$ 75,750	\$ 9,214,450	\$ 19,342,130
Total capital projects funds	\$ 17,391,990	\$ 75,750	\$ 9,214,450	\$ 19,342,130
Enterprise funds				
Wastewater	\$ 5,833,270	\$	\$ 4,398,480	\$ 9,379,220
Total enterprise funds	\$ 5,833,270	\$ 0	\$ 4,398,480	\$ 9,379,220
Total all funds	\$ 94,927,520	\$ 75,750	\$ 44,084,930	\$ 107,114,960

* 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 2023**

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2022	2022	2022	2023
Economic Development				
General Fund	\$ 1,069,000	\$ 4,500	\$ 1,056,800	\$ 775,140
Grants & Restricted Sources	32,930		19,300	20,790
Department Total	\$ 1,101,930	\$ 4,500	\$ 1,076,100	\$ 795,930
Finance				
General Fund	\$ 1,986,730	\$ 14,090	\$ 2,095,700	\$ 2,510,250
Quail Creek CFD	200		200	200
Rancho Sahuarita CFD	200		200	200
CIIF	380,000	0	295,000	475,000
Department Total	\$ 2,367,130	\$ 14,090	\$ 2,391,100	\$ 2,985,650
Human Resources				
General Fund	\$ 673,470	\$ 5,110	\$ 574,160	\$ 639,860
Grants & Restricted Sources	10,000		7,000	18,000
Department Total	\$ 683,470	\$ 5,110	\$ 581,160	\$ 657,860
Municipal Court				
General Fund	\$ 801,380	\$ 14,350	\$ 738,790	\$ 874,330
Grants & Restricted Sources	20,000		20,620	0
Department Total	\$ 821,380	\$ 14,350	\$ 759,410	\$ 874,330
Police				
General Fund	\$ 8,464,540	\$ 217,700	\$ 8,567,300	\$ 10,618,240
Grants & Restricted Sources	796,610	120,980	774,610	953,770
CIIF	602,100		704,270	1,136,680
Department Total	\$ 9,863,250	\$ 338,680	\$ 10,046,180	\$ 12,708,690
Parks, Recreation & Community Services				
General Fund	\$ 2,779,450	\$ (27,510)	\$ 2,599,530	\$ 3,093,190
Grants & Restricted Sources	0	100,000	120,000	20,000
Quail Creek CFD	63,730		69,580	80,180
CIIF	956,400	239,750	555,420	1,953,750
Department Total	\$ 3,799,580	\$ 312,240	\$ 3,344,530	\$ 5,147,120
Public Works				
General Fund	\$ 1,457,110	\$ 10,500	\$ 1,472,800	\$ 1,733,160
Grants & Restricted Sources	0		79,990	302,150
CIIF	716,610	63,660	693,500	3,015,840
Department Total	\$ 2,173,720	\$ 74,160	\$ 2,246,290	\$ 5,051,150
Streets				
Highway User Revenue Fund	\$ 3,616,430	\$ 13,770	\$ 3,411,750	\$ 3,854,290
Grants & Restricted Sources	50,000		10,000	165,000
Quail Creek CFD	18,790		17,490	18,850
Rancho Sahuarita CFD	18,700		10,000	29,390
CIIF	3,604,260	2,480	3,347,570	4,163,170
Department Total	\$ 7,308,180	\$ 16,250	\$ 6,796,810	\$ 8,230,700
Non-Departmental				
Quail Creek CFD	\$ 4,120		\$ 900	\$ 920
Rancho Sahuarita CFD	1,470		850	910
CIIF	883,390	1,615,000	945,430	3,141,430
Department Total	\$ 888,980	\$ 1,615,000	\$ 947,180	\$ 3,143,260

Town of Sahuarita
Full-time employees and personnel compensation
Fiscal year 2023

Fund	Full-time equivalent (FTE) 2023	Employee salaries and hourly costs 2023	Retirement costs 2023	Healthcare costs 2023	Other benefit costs 2023	Total estimated personnel compensation 2023
General Fund	158.2	\$ 12,081,870	\$ 1,575,020	\$ 2,356,690	\$ 1,376,540	\$ 17,390,120
Special revenue funds						
Highway User Revenue Fund	11.1	\$ 696,710	\$ 84,500	\$ 167,210	\$ 84,470	\$ 1,032,890
Grants & Restricted Sources	2.3	679,740	92,900	27,810	96,120	896,570
Quail Creek CFD						0
Rancho Sahuarita CFD						0
Total special revenue funds	13.4	\$ 696,710	\$ 84,500	\$ 167,210	\$ 84,470	\$ 1,929,460
Capital projects funds						
Capital Infrastructure Improvement Fi	1.2	\$ 98,030	\$ 11,710	\$ 21,330	\$ 9,400	\$ 140,470
Total capital projects funds	1.2	\$ 98,030	\$ 11,710	\$ 21,330	\$ 9,400	\$ 140,470
Enterprise funds						
Wastewater Fund	11.1	\$ 773,120	\$ 91,220	\$ 157,730	\$ 86,660	\$ 1,108,730
Total enterprise funds	11.1	\$ 773,120	\$ 91,220	\$ 157,730	\$ 86,660	\$ 1,108,730
Total all funds	183.9	\$ 13,649,730	\$ 1,762,450	\$ 2,702,960	\$ 1,557,070	\$ 20,568,780