

TOWN OF SAHUARITA, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2014	ACTUAL EXPENDITURES/ EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/ EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 27,696,510	\$ 11,679,740	\$ 16,369,480	Primary: \$ 354,730	\$ 13,437,850	\$	\$	\$	\$ 729,600	\$ 29,077,730	\$ 29,077,730
2. Special Revenue Funds	4,292,540	3,477,210	891,980	Secondary: 354,730	4,374,370			30,060	1,000,000	4,651,140	4,651,140
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds	63,708,390	17,779,850	10,053,320		17,354,550			1,000,000		28,407,870	28,407,870
7. Permanent Funds											
8. Enterprise Funds Available	165,900	3,777,630	(3,457,720)		3,561,310	366,620		699,540		1,169,750	1,169,750
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	165,900	3,777,630	(3,457,720)		3,561,310	366,620		699,540		1,169,750	1,169,750
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 95,863,340	\$ 36,714,430	\$ 23,857,060	\$ 354,730	\$ 38,728,080	\$ 366,620	\$	\$ 1,729,600	\$ 1,729,600	\$ 63,306,490	\$ 63,306,490

EXPENDITURE LIMITATION COMPARISON

	2014	2015
1. Budgeted expenditures/expenses	\$ 95,863,340	\$ 63,306,490
2. Add/subtract: estimated net reconciling items	(1,068,280)	(1,065,860)
3. Budgeted expenditures/expenses adjusted for reconciling items	94,795,060	62,240,630
4. Less: estimated exclusions	62,148,733	29,101,831
5. Amount subject to the expenditure limitation	\$ 32,646,327	\$ 33,138,799
6. EEC or voter-approved alternative expenditure limitation	\$ 32,646,328	\$ 33,138,800

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 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 in this column 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 2015

	2014	2015
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	299,920	354,730
C. Total property tax levy amounts	\$ <u>299,920</u>	\$ <u>354,730</u>
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	\$ 285,830	
(2) Prior years' levies	6,590	
(3) Total secondary property taxes	\$ 292,420	
C. Total property taxes collected	\$ <u>292,420</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	3.3000	3.3000
(3) Total city/town tax rate	<u>3.3000</u>	<u>3.3000</u>
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>one</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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
Transaction privilege taxes	\$ 4,510,270	\$ 4,452,660	\$ 4,531,630
Franchise fees	327,380	310,270	316,470
Licenses and permits			
Planning & Building permit fees	879,590	733,210	806,230
Public Works permit fees	87,000		
Business licensing fees	500		
Intergovernmental			
State shared sales taxes	2,153,280	2,187,400	2,282,360
State shared income taxes	2,818,010	2,818,010	3,057,570
State shared vehicle license taxes	934,720	951,750	986,570
Grants and contributions - Federal		23,550	
Grants and contributions - State			
Grants and contributions - Local			
Charges for services			
Development fees	33,590	80,550	74,070
Recreation fees	128,000	103,770	110,670
Other departmental fees	6,300	11,220	34,500
Indirect cost recovery	802,850	708,880	681,800
Fines and forfeits			
Court fines and fees	244,770	264,000	275,570
Interest on investments			
Investment earnings	222,920	100,000	230,410
Miscellaneous			
Micellaneous/other	27,000	94,270	50,000
TOTAL GENERAL FUND	\$ 13,176,180	\$ 12,839,540	\$ 13,437,850

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State shared fuel taxes	\$ 1,664,530	\$ 1,679,070	\$ 1,775,290
Intergovernmental - State	11,061,430	6,579,000	1,000,000
Intergovernmental - Local	25,000	25,000	25,000
Investment earnings	800	800	2,590
Miscellaneous		32,800	
Total Highway User Revenue Fund	\$ 12,751,760	\$ 8,316,670	\$ 2,802,880
Grants & Restricted Sources Fund			
Fines and forfeitures	\$ 116,520	\$ 144,220	\$ 120,520
Intergovernmental - Federal	287,170	284,850	486,560
Intergovernmental - State	22,800	71,270	204,730
Intergovernmental - Local	45,000	45,000	35,170
Impound fees	15,000	15,000	15,000
Investment earnings	9,080	5,660	7,440
Miscellaneous	18,000	37,540	21,000
Total Grants & Restricted Sources Fund	\$ 513,570	\$ 603,540	\$ 890,420
Quail Creek CFD			
Property taxes - allowance for uncollectibles	\$ (7,500)	\$	\$ (8,870)
Investment earnings (losses)	(270)	(270)	(430)
Miscellaneous - developer contributions	739,680	739,680	690,370
Total Quail Creek CFD	\$ 731,910	\$ 739,410	\$ 681,070
TOTAL SPECIAL REVENUE FUNDS	\$ 13,997,240	\$ 9,659,620	\$ 4,374,370
CAPITAL PROJECTS FUNDS			
Capital Infrastructure Improvement Fund			
Transaction privilege taxes	\$ 2,610,230	\$ 2,760,830	\$ 2,024,280
Intergovernmental - Federal	4,000,000		
Intergovernmental - State	22,000,000		
Intergovernmental - Local	10,784,460	5,744,300	13,216,390
Investment earnings	134,630	134,630	113,880
Miscellaneous			2,000,000
Total Capital Infrastructure Improvement Fund	\$ 39,529,320	\$ 8,639,760	\$ 17,354,550
TOTAL CAPITAL PROJECTS FUNDS	\$ 39,529,320	\$ 8,639,760	\$ 17,354,550
ENTERPRISE FUNDS			
Wastewater Fund			
Sewer user charges	\$ 2,994,650	\$ 2,994,000	\$ 3,198,740
Other	70,330	25,000	
Sewer connection fees	804,860	471,860	395,920
Investment earnings (losses)	(51,590)	(30,000)	(33,350)
Total Wastewater Fund	\$ 3,818,250	\$ 3,460,860	\$ 3,561,310
TOTAL ENTERPRISE FUNDS	\$ 3,818,250	\$ 3,460,860	\$ 3,561,310
TOTAL ALL FUNDS	\$ 70,520,990	\$ 34,599,780	\$ 38,728,080

* 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 2015

<u>FUND</u>	<u>OTHER FINANCING</u> <u>2015</u>		<u>INTERFUND TRANSFERS</u> <u>2015</u>	
	<u>SOURCES</u>	<u><USES></u>	<u>IN</u>	<u><OUT></u>
GENERAL FUND				
General Fund	\$ _____	\$ _____	\$ _____	\$ 729,600
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 729,600
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ _____	\$ _____	\$ _____	\$ 1,000,000
Quail Creek CFD	\$ _____	\$ _____	30,060	\$ _____
Total Special Revenue Funds	\$ _____	\$ _____	\$ 30,060	\$ 1,000,000
CAPITAL PROJECTS FUNDS				
Capital Infrastructure Improvement Fund	\$ _____	\$ _____	\$ 1,000,000	\$ _____
Total Capital Projects Funds	\$ _____	\$ _____	\$ 1,000,000	\$ _____
ENTERPRISE FUNDS				
Wastewater Fund	\$ 366,620	\$ _____	\$ 699,540	\$ _____
Total Enterprise Funds	\$ 366,620	\$ _____	\$ 699,540	\$ _____
TOTAL ALL FUNDS	\$ 366,620	\$ _____	\$ 1,729,600	\$ 1,729,600

TOWN OF SAHUARITA, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Mayor & Council	\$ 127,390	\$	\$ 120,010	\$ 120,320
Town Manager	636,960	(148,770)	460,130	803,360
Law	477,600		473,720	583,720
Town Clerk	292,270	186,580	416,300	492,320
Finance	1,080,620		993,030	1,101,550
Human Resources	204,850		200,410	247,350
Planning & Building	1,151,960		1,153,030	1,227,190
Parks & Recreation	1,427,610		1,315,960	1,491,050
Public Works	815,120		806,300	845,770
Police	5,336,670	46,000	5,121,610	5,828,010
Municipal Court	542,680		522,970	555,190
Non-Departmental	102,850		96,270	102,850
Contingency / Ending Balances	15,453,930	(37,810)		15,679,050
Total General Fund	\$ 27,650,510	\$ 46,000	\$ 11,679,740	\$ 29,077,730
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund:	\$	\$	\$	\$
Streets	1,753,990	50,000	1,693,670	1,769,360
LTAF	101,930		101,970	9,150
Contingency / Ending Balances	64,890			206,260
Grants & Restricted Sources:				
Parks & Recreation	8,000		19,410	14,000
Police	828,310		586,380	1,254,180
Municipal Court	5,500		7,500	
Contingency / Ending Balances	412,140			332,330
Quail Creek CFD:				
Streets	17,710		18,610	18,320
Parks & Recreation	40,740		40,340	39,060
Debt Service	1,009,330		1,009,330	1,008,480
Total Special Revenue Funds	\$ 4,242,540	\$ 50,000	\$ 3,477,210	\$ 4,651,140
CAPITAL PROJECTS FUNDS				
Capital Infrastructure Improve	\$	\$	\$	\$
General Government	729,220		510,000	805,310
Public Safety	466,460	50,000	510,770	460,000
Highways & Streets	49,313,740		14,658,200	17,712,410
Culture & Recreation	1,290,000	61,000	300,000	1,828,250
Debt Service	1,800,880		1,800,880	1,801,430
Contingency / Ending Balances	10,058,090	(61,000)		5,800,470
Total Capital Projects Funds	\$ 63,658,390	\$ 50,000	\$ 17,779,850	\$ 28,407,870
ENTERPRISE FUNDS				
Wastewater	\$	\$	\$	\$
Operations	1,314,800	4,930	1,327,530	1,381,220
Debt Service	2,398,050		2,398,050	2,404,550
Capital Outlay	466,770		52,050	383,540
Ending Fund Deficits	(4,013,720)	(4,930)		(2,999,560)
Total Enterprise Funds	\$ 165,900	\$	\$ 3,777,630	\$ 1,169,750
TOTAL ALL FUNDS	\$ 95,717,340	\$ 146,000	\$ 36,714,430	\$ 63,306,490

* 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 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
Parks & Recreation:				
General Fund	\$ 1,427,610	\$	\$ 1,315,960	\$ 1,491,050
Grants & Restricted Sources	8,000		19,410	14,000
Quail Creek CFD	40,740		40,340	39,060
Department Total	\$ 1,476,350	\$	\$ 1,375,710	\$ 1,544,110
Police:				
General Fund	\$ 5,336,670	\$ 46,000	\$ 5,121,610	\$ 5,828,010
Grants & Restricted Sources	828,310		586,380	1,254,180
Department Total	\$ 6,164,980	\$ 46,000	\$ 5,707,990	\$ 7,082,190
Municipal Court:				
General Fund	\$ 542,680	\$	\$ 522,970	\$ 555,190
Grants & Restricted Sources	5,500		7,500	
Department Total	\$ 548,180	\$	\$ 530,470	\$ 555,190
Streets:				
Highway User Revenue Fund	\$ 1,753,990	\$ 50,000	\$ 1,693,670	\$ 1,769,360
Quail Creek CFD	17,710		18,610	18,320
Department Total	\$ 1,771,700	\$ 50,000	\$ 1,712,280	\$ 1,787,680

* 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 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	114	\$ 7,142,240	\$ 851,710	\$ 1,044,980	\$ 837,030	= \$ 9,875,960
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	8	\$ 418,830	\$ 48,780	\$ 83,470	\$ 55,670	= \$ 606,750
Grants & Restricted Sources	1	404,500	48,060	20,290	50,950	523,800
Quail Creek CFD						
Total Special Revenue Funds	9	\$ 823,330	\$ 96,840	\$ 103,760	\$ 106,620	= \$ 1,130,550
CAPITAL PROJECTS FUNDS						
Capital Infrastructure Improvement I	5	\$ 315,180	\$ 36,630	\$ 51,120	\$ 33,050	= \$ 435,980
Total Capital Projects Funds	5	\$ 315,180	\$ 36,630	\$ 51,120	\$ 33,050	= \$ 435,980
ENTERPRISE FUNDS						
Wastewater	7	\$ 379,500	\$ 44,030	\$ 74,090	\$ 47,410	= \$ 545,030
Total Enterprise Funds	7	\$ 379,500	\$ 44,030	\$ 74,090	\$ 47,410	= \$ 545,030
TOTAL ALL FUNDS	135	\$ 8,660,250	\$ 1,029,210	\$ 1,273,950	\$ 1,024,110	= \$ 11,987,520