

TOWN OF SAHUARITA, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2017

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	
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	30,812,690	11,877,660	0	17,884,580	0	1,309,730	0	61,884,660
2016	Actual Expenditures/Expenses**	E	13,367,740	3,791,600	0	8,438,920	0	1,146,510	0	26,744,770
2017	Fund Balance/Net Position at July 1***		18,164,960	876,750		5,875,400	(3,751,630)		0	21,165,480
2017	Primary Property Tax Levy	B	0	0	0	0	0	0	0	0
2017	Secondary Property Tax Levy	B	0	468,290	0	0	0	0	0	468,290
2017	Estimated Revenues Other than Property Taxes	C	14,837,780	7,391,360	0	3,171,920	0	3,361,400	0	28,762,460
2017	Other Financing Sources	D	0	9,825,000	0	0	0	375,000	0	10,200,000
2017	Other Financing (Uses)	D	0	9,620,000	0	0	0	0	0	9,620,000
2017	Interfund Transfers In	D	0	0	0	5,381,250	0	1,698,000	0	7,079,250
2017	Interfund Transfers (Out)	D	2,764,250	4,315,000	0	0	0	0	0	7,079,250
2017	Reduction for Amounts Not Available:									
2017	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2017	Total Financial Resources Available		30,238,490	4,626,400	0	14,428,570	0	1,682,770	0	50,976,230
2017	Budgeted Expenditures/Expenses	E	30,238,490	4,626,400	0	14,428,570	0	1,682,770	0	50,976,230

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

	2016	2017
1. Budgeted expenditures/expenses	\$ 61,884,660	\$ 50,976,230
2. Add/subtract: estimated net reconciling items	(8,225,540)	(1,169,980)
3. Budgeted expenditures/expenses adjusted for reconciling items	53,659,120	49,806,250
4. Less: estimated exclusions	18,992,487	14,457,328
5. Amount subject to the expenditure limitation	\$ 34,666,633	\$ 35,348,922
6. EEC expenditure limitation	\$ 34,666,634	\$ 35,348,923

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 2017

	2016	2017
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	411,260	468,290
C. Total property tax levy amounts	\$ 411,260	\$ 468,290
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	\$ 396,780	
(2) Prior years' levies	4,260	
(3) Total secondary property taxes	\$ 401,040	
C. Total property taxes collected	\$ 401,040	
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 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
GENERAL FUND			
Local taxes			
Transaction privilege taxes	\$ 4,820,850	\$ 4,942,300	\$ 5,058,410
Franchise fees	318,660	323,600	331,990
Licenses and permits			
Planning & Building permit fees	1,032,820	1,302,740	1,288,580
Animal license fees	0	42,000	42,000
Intergovernmental			
State shared sales taxes	2,372,540	2,406,000	2,420,230
State shared income taxes	3,041,180	3,041,180	3,145,780
State shared vehicle license taxes	1,038,340	1,047,300	1,100,980
Charges for services			
Development fees	98,930	40,000	95,070
Recreation fees	135,230	123,090	127,030
Other departmental fees	5,000	5,000	5,000
Indirect cost recovery	669,040	669,040	698,750
Fines and forfeits			
Court fines and fees	271,640	183,890	230,030
Interest on investments			
Investment earnings	228,180	174,390	233,930
Miscellaneous			
Insurance recoveries			45,000
Other	61,050	61,050	15,000
Total General Fund	\$ 14,093,460	\$ 14,361,580	\$ 14,837,780

* 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 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State shared fuel taxes	\$ 1,838,770	\$ 1,898,950	\$ 1,848,970
Intergovernmental-State	3,600,000	34,300	4,315,000
Intergovernmental-Local	25,000	25,000	25,000
Investment earnings	1,870	1,870	2,090
	<u>\$ 5,465,640</u>	<u>\$ 1,960,120</u>	<u>\$ 6,191,060</u>
Grants & Restricted Sources Fund			
Fines and forfeitures	\$ 60,870	\$ 12,370	\$ 160,870
Intergovernmental-Federal	485,780	432,430	437,430
Intergovernmental-State	104,910	2,290	2,400
Intergovernmental-Local	37,800	86,880	41,100
Impound fees	15,000	12,000	15,000
Investment earnings	3,260	4,500	4,490
Miscellaneous	42,000	94,990	44,000
	<u>\$ 749,620</u>	<u>\$ 645,460</u>	<u>\$ 705,290</u>
Quail Creek CFD			
Property taxes-allowance for uncollectibles	\$ (10,220)	\$ (10,220)	\$ (11,650)
Investment earnings (losses)	(170)	0	0
Miscellaneous/Developer contributions	645,650	645,650	506,410
	<u>\$ 635,260</u>	<u>\$ 635,430</u>	<u>\$ 494,760</u>
Rancho Sahuarita CFD			
Property taxes-allowance for uncollectibles	\$ (60)	\$	\$
Investment earnings (losses)	300	300	250
	<u>\$ 240</u>	<u>\$ 300</u>	<u>\$ 250</u>
Total Special Revenue Funds	<u>\$ 6,850,760</u>	<u>\$ 3,241,310</u>	<u>\$ 7,391,360</u>
CAPITAL PROJECTS FUNDS			
Capital Infrastructure Improvement Fund			
Transaction privilege taxes	\$ 2,197,140	\$ 1,991,300	\$ 1,912,970
Intergovernmental-Federal	873,750	873,750	873,750
Intergovernmental-Local	2,107,960	4,739,040	311,840
Investment earnings	63,360	63,360	73,360
Miscellaneous	2,972,440	2,900,000	2,900,000
	<u>\$ 7,340,900</u>	<u>\$ 9,693,700</u>	<u>\$ 3,171,920</u>
Total Capital Projects Funds	<u>\$ 7,340,900</u>	<u>\$ 9,693,700</u>	<u>\$ 3,171,920</u>
ENTERPRISE FUNDS			
Wastewater Fund			
Sewer user charges	\$ 3,395,830	\$ 3,199,890	\$ 3,235,040
Other	22,500	830	22,500
Sewer connection fees	360,380	193,570	165,680
Intergovernmental-State	250,000	250,000	0
Investment earnings (losses)	(35,400)	(35,400)	(61,820)
	<u>\$ 3,993,310</u>	<u>\$ 3,608,890</u>	<u>\$ 3,361,400</u>
TOTAL ALL FUNDS	<u>\$ 32,278,430</u>	<u>\$ 30,905,480</u>	<u>\$ 28,762,460</u>

* 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 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Capital Infrastructure Improvement Fund	\$	\$	\$	\$ 1,066,250
Wastewater Fund				1,698,000
Total General Fund	\$ 0	\$ 0	\$ 0	\$ 2,764,250
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund:	\$	\$	\$	\$
Capital Infrastructure Improvement Fund				4,315,000
Quail Creek CFD	9,825,000	9,620,000		
Total Special Revenue Funds	\$ 9,825,000	\$ 9,620,000	\$ 0	\$ 4,315,000
CAPITAL PROJECTS FUNDS				
Capital Infrastructure Improvement Fund:	\$	\$	\$	\$
General Fund			1,066,250	
Highway User Revenue Fund			4,315,000	
Total Capital Projects Funds	\$ 0	\$ 0	\$ 5,381,250	\$ 0
ENTERPRISE FUNDS				
Wastewater Fund:	\$ 375,000	\$	\$	\$
General Fund			1,698,000	
Total Enterprise Funds	\$ 375,000	\$ 0	\$ 1,698,000	\$ 0
TOTAL ALL FUNDS	\$ 10,200,000	\$ 9,620,000	\$ 7,079,250	\$ 7,079,250

TOWN OF SAHUARITA, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2017

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
GENERAL FUND				
Mayor & Council	\$ 114,390	\$	\$ 114,350	\$ 113,860
Town Manager	710,370		706,840	753,180
Law	565,160		592,130	643,730
Town Clerk	536,410		448,660	579,470
Finance	1,233,260		1,176,270	1,395,530
Human Resources	234,190		223,390	268,680
Planning & Building	1,185,870		1,178,230	1,239,460
Parks & Recreation	1,598,570		1,443,310	1,732,900
Public Works	924,870		905,130	965,270
Police	5,963,900		5,814,020	6,299,670
Municipal Court	575,440		535,740	592,360
Non-Departmental	232,720		229,670	251,350
Contingency/Ending Balances	16,937,540		0	15,403,030
Total General Fund	\$ 30,812,690	\$ 0	\$ 13,367,740	\$ 30,238,490
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund:	\$	\$	\$	\$
Streets	2,036,990	61,120	2,049,160	2,174,450
LTAF	7,000		11,170	
Contingency/Ending Balances	100,320	(61,120)	0	4,280
Grants & Restricted Sources:				
Town Manager	15,000	96,000	75,490	21,000
Parks & Recreation	20,000		12,500	15,000
Police	996,090		565,920	802,730
Streets		11,660	11,660	
Capital Outlay	27,000	(27,000)		
Contingency/Ending Balances	351,900	(11,660)	0	438,960
Quail Creek CFD:				
General government			4,690	4,700
Streets	21,880		20,390	20,390
Parks & Recreation	31,020		27,980	12,770
Debt Service	1,011,590		1,011,590	1,127,890
Rancho Sahuarita CFD				
General government	1,050		1,050	1,160
Debt Service	286,400			
Capital Outlay	6,873,600			
Contingency/Ending Balances	1,820		0	3,070
Total Special Revenue Funds	\$ 11,781,660	\$ 96,000	\$ 3,791,600	\$ 4,626,400
CAPITAL PROJECTS FUNDS				
Capital Infrastructure Improve	\$	\$	\$	\$
General Government	611,800	47,000	559,600	2,319,220
Public Safety	374,100		378,000	330,000
Highways & Streets	10,046,270	35,000	5,211,840	5,387,500
Culture & Recreation	721,720		721,720	812,000
Debt Service	1,567,760		1,567,760	1,567,860
Contingency/Ending Balances	4,527,930	(47,000)	0	4,011,990
Total Capital Projects Funds	\$ 17,849,580	\$ 35,000	\$ 8,438,920	\$ 14,428,570
ENTERPRISE FUNDS				
Wastewater Fund:	\$	\$	\$	\$
Operations	1,703,270		1,694,670	1,980,220
Debt Service	2,404,560		2,398,410	2,401,410
Capital Outlay	849,990	120,520	805,060	1,380,200
Ending Fund Deficits	(3,648,090)	(120,520)	(3,751,630)	(4,079,060)
Total Enterprise Funds	\$ 1,309,730	\$ 0	\$ 1,146,510	\$ 1,682,770
TOTAL ALL FUNDS	\$ 61,753,660	\$ 131,000	\$ 26,744,770	\$ 50,976,230

* 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
Expenditures/Expenses by Department
Fiscal Year 2017

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
Town Manager				
General Fund	\$ 710,370	\$	\$ 706,840	\$ 753,180
Grants & Restricted Sources	15,000	96,000	75,490	21,000
Department Total	\$ 725,370	\$ 96,000	\$ 782,330	\$ 774,180
Finance				
General Fund	\$ 1,233,260	\$	\$ 1,176,270	\$ 1,395,530
Rancho Sahuarita CFD	810		810	760
Capital Infrastructure Improvement	190,000		220,000	200,000
Wastewater Fund	278,600		283,000	405,990
Department Total	\$ 1,702,670	\$ 0	\$ 1,680,080	\$ 2,002,280
Human Resources				
General Fund	\$ 234,190	\$	\$ 223,390	\$ 268,680
Capital Infrastructure Improvement	13,000		0	18,000
Department Total	\$ 247,190	\$ 0	\$ 223,390	\$ 286,680
Parks & Recreation				
General Fund	\$ 1,598,570	\$	\$ 1,443,310	\$ 1,732,900
Grants & Restricted Sources	20,000		12,500	15,000
Quail Creek CFD	31,020		27,980	12,770
Capital Infrastructure Improvement	40,000		40,000	108,000
Department Total	\$ 1,689,590	\$ 0	\$ 1,523,790	\$ 1,868,670
Public Works				
General Fund	\$ 924,870	\$	\$ 905,130	\$ 965,270
Capital Infrastructure Improvement	137,000	47,000	80,800	120,380
Department Total	\$ 1,061,870	\$ 47,000	\$ 985,930	\$ 1,085,650
Police				
General Fund	\$ 5,963,900	\$	\$ 5,814,020	\$ 6,299,670
Grants & Restricted Sources	996,090	27,000	565,920	802,730
Capital Infrastructure Improvement	374,100		378,000	330,000
Department Total	\$ 7,334,090	\$ 27,000	\$ 6,757,940	\$ 7,432,400
Streets/LTAF				
Highway User Revenue Fund	\$ 2,043,990	\$ 61,120	\$ 2,060,330	\$ 2,174,450
Grants & Restricted Sources	0	11,660	11,660	
Quail Creek CFD	21,880		20,390	20,390
Capital Infrastructure Improvement	0		5,000	19,000
Department Total	\$ 2,065,870	\$ 72,780	\$ 2,097,380	\$ 2,213,840
Non-Departmental				
General Fund	\$ 232,720	\$	\$ 229,670	\$ 251,350
Quail Creek CFD	0		4,690	4,700
Rancho Sahuarita CFD	1,050		240	400
Capital Infrastructure Improvement	50,000		37,000	110,000
Department Total	\$ 283,770	\$ 0	\$ 271,600	\$ 366,450

* 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 2017

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	117.3	\$ 8,057,130	\$ 1,000,490	\$ 1,205,910	\$ 843,180	\$ 11,106,710
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	8.0	\$ 507,110	\$ 58,500	\$ 86,100	\$ 58,220	\$ 709,930
Quail Creek CFD	0.0					0
Rancho Sahuartia CFD	0.0					0
Grants and Restricted Sources	1.5	357,490	44,490	19,900	41,830	463,710
Total Special Revenue Funds	9.5	\$ 864,600	\$ 102,990	\$ 106,000	\$ 100,050	\$ 1,173,640
CAPITAL PROJECTS FUNDS						
Capital Infrastructure Improvement F	1.6	\$ 137,370	\$ 15,780	\$ 19,900	\$ 12,620	\$ 185,670
Total Capital Projects Funds	1.6	\$ 137,370	\$ 15,780	\$ 19,900	\$ 12,620	\$ 185,670
ENTERPRISE FUNDS						
Wastewater Fund	8.4	\$ 494,950	\$ 57,410	\$ 96,460	\$ 52,910	\$ 701,730
Total Enterprise Funds	8.4	\$ 494,950	\$ 57,410	\$ 96,460	\$ 52,910	\$ 701,730
TOTAL ALL FUNDS	136.8	\$ 9,554,050	\$ 1,176,670	\$ 1,428,270	\$ 1,008,760	\$ 13,167,750