

TOWN OF SAHUARITA, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

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	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	30,238,490	4,626,400	0	14,428,570	0	1,682,770	0	50,976,230
2017	Actual Expenditures/Expenses**	E	14,374,740	3,704,550	0	6,735,790	0	4,690,150	0	29,505,230
2018	Fund Balance/Net Position at July 1***		19,109,040	1,268,090		6,780,660		(4,939,390)		22,218,400
2018	Primary Property Tax Levy	B	0							0
2018	Secondary Property Tax Levy	B		562,370						562,370
2018	Estimated Revenues Other than Property Taxes	C	16,024,440	5,227,400	0	5,585,250	0	4,018,060	0	30,855,150
2018	Other Financing Sources	D	0	7,320,000	0	328,000	0	0	0	7,648,000
2018	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2018	Interfund Transfers In	D	0	0	0	3,258,310	0	1,190,000	0	4,448,310
2018	Interfund Transfers (Out)	D	2,695,000	1,749,950	0	0	0	3,360	0	4,448,310
2018	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2018	Total Financial Resources Available		32,438,480	12,627,910	0	15,952,220	0	265,310	0	61,283,920
2018	Budgeted Expenditures/Expenses	E	32,438,480	12,627,910	0	15,952,220	0	265,310	0	61,283,920

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

	2017	2018
1. Budgeted expenditures/expenses	\$ 50,976,230	\$ 61,283,920
2. Add/subtract: estimated net reconciling items	(1,169,980)	(8,877,750)
3. Budgeted expenditures/expenses adjusted for reconciling items	49,806,250	52,406,170
4. Less: estimated exclusions	14,457,328	15,572,674
5. Amount subject to the expenditure limitation	\$ 35,348,922	\$ 36,833,496
6. EEC expenditure limitation	\$ 35,348,923	\$ 36,833,497

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 2018

	2017	2018
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	468,290	562,370
C. Total property tax levy amounts	\$ 468,290	\$ 562,370
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	\$ 451,470	
(2) Prior years' levies	5,570	
(3) Total secondary property taxes	\$ 457,040	
C. Total property taxes collected	\$ 457,040	
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	_____	_____
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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
Transaction privilege taxes	\$ 5,058,410	\$ 5,067,810	\$ 5,338,030
Franchise fees	331,990	304,260	312,270
Licenses and permits			
Planning & Building permit fees	1,288,580	1,287,880	1,304,150
Public Works permit fees		87,920	
Animal license fees	42,000	42,000	35,000
Other		700	800
Intergovernmental			
State shared sales taxes	2,420,230	2,630,970	2,696,620
State shared income taxes	3,145,780	3,470,980	3,560,890
State shared vehicle license taxes	1,100,980	1,214,350	1,320,840
Charges for services			
Development fees	95,070	32,610	80,920
Recreation fees	127,030	116,600	120,930
Other departmental fees	5,000	3,120	2,830
Indirect cost recovery	698,750	689,540	754,280
Fines and forfeits			
Court fines and fees	230,030	186,000	190,750
Interest on investments			
Investment earnings	233,930	202,640	239,780
Miscellaneous			
Insurance recoveries	45,000	25,000	25,000
Leases		19,800	21,600
Other	15,000	20,730	19,750
Total General Fund	\$ 14,837,780	\$ 15,402,910	\$ 16,024,440

* 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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State shared fuel taxes	\$ 1,848,970	\$ 2,173,170	\$ 2,270,470
Intergovernmental-State	4,315,000	3,788,770	1,720,840
Intergovernmental-Local	25,000	32,300	150,000
Investment earnings	2,090	5,050	10,740
Miscellaneous	4,200	4,200	4,200
	\$ 6,191,060	\$ 6,003,490	\$ 4,152,050
Grants & Restricted Sources Fund			
Fines and forfeitures	\$ 160,870	\$ 16,070	\$ 87,870
Intergovernmental-Federal	437,430	277,130	323,540
Intergovernmental-State	2,400	32,000	60,550
Intergovernmental-Local	41,100	56,330	32,450
Impound fees	15,000	15,000	15,000
Investment earnings	4,490	3,690	3,060
Miscellaneous	44,000	36,740	32,500
	\$ 705,290	\$ 436,960	\$ 554,970
Quail Creek CFD			
Property taxes-allowance for uncollectibles	\$ (11,650)	\$ (11,650)	\$ (13,040)
Miscellaneous/Developer contributions	506,410	540,520	195,220
	\$ 494,760	\$ 528,870	\$ 182,180
Rancho Sahuarita CFD			
Investment earnings (losses)	250	5,410	338,200
Miscellaneous/Developer contributions	250	5,410	338,200
	\$ 250	\$ 5,410	\$ 338,200
Total Special Revenue Funds	\$ 7,391,360	\$ 6,974,730	\$ 5,227,400
CAPITAL PROJECTS FUNDS			
Capital Infrastructure Improvement Fund (CIIF)			
Transaction privilege taxes	\$ 1,912,970	\$ 1,838,740	\$ 2,306,000
Permits	1,200	1,200	1,200
Intergovernmental-Federal	873,750	873,750	3,050,000
Intergovernmental-Local	311,840	272,680	272,680
Investment earnings	73,360	92,210	79,250
Miscellaneous	165,000	165,000	150,000
	\$ 3,171,920	\$ 2,369,830	\$ 5,585,250
Total Capital Projects Funds	\$ 3,171,920	\$ 2,369,830	\$ 5,585,250
ENTERPRISE FUNDS			
Wastewater Fund			
Sewer user charges	\$ 3,235,040	\$ 3,203,990	\$ 3,329,920
Long-term Storage Credits	103,020	103,020	136,220
Other	22,500	82,150	74,650
Sewer connection fees	165,680	146,770	546,880
Intergovernmental-State	(61,820)	(25,640)	(69,610)
Investment earnings (losses)	(61,820)	(25,640)	(69,610)
	\$ 3,361,400	\$ 3,510,290	\$ 4,018,060
Total Enterprise Funds	\$ 3,361,400	\$ 3,510,290	\$ 4,018,060
TOTAL ALL FUNDS	\$ 28,762,460	\$ 28,257,760	\$ 30,855,150

* 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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
CIIF	\$	\$	\$	\$ 1,505,000
Wastewater Fund				1,190,000
Total General Fund	\$	\$	\$	\$ 2,695,000
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund:	\$	\$	\$	\$
CIIF				1,749,950
Rancho Sahuarita CFD	7,320,000			
Total Special Revenue Funds	\$ 7,320,000	\$	\$	\$ 1,749,950
CAPITAL PROJECTS FUNDS				
CIIF	\$ 328,000	\$	\$	\$
General Fund			1,505,000	
Highway User Revenue Fund			1,749,950	
Wastewater Fund			3,360	
Total Capital Projects Funds	\$ 328,000	\$	\$ 3,258,310	\$
ENTERPRISE FUNDS				
Wastewater Fund:	\$	\$	\$	\$
General Fund			1,190,000	
CIIF				3,360
Total Enterprise Funds	\$	\$	\$ 1,190,000	\$ 3,360
TOTAL ALL FUNDS	\$ 7,648,000	\$	\$ 4,448,310	\$ 4,448,310

TOWN OF SAHUARITA, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Mayor & Council	\$ 113,860	\$	\$ 125,420	\$ 137,550
Town Manager	753,180		750,700	786,280
Law	643,730		639,180	698,420
Town Clerk	579,470		508,510	578,880
Finance	1,395,530		1,362,790	1,423,180
Human Resources	268,680		248,470	279,940
Planning & Building	1,239,460		1,239,530	1,312,040
Parks & Recreation	1,732,900		1,661,170	1,897,330
Public Works	965,270		938,520	1,008,570
Police	6,299,670		6,110,720	7,026,530
Municipal Court	592,360		556,030	602,080
Non-Departmental	251,350		233,700	154,420
Contingency/Ending Balances	15,403,030			16,533,260
Total General Fund	\$ 30,238,490	\$	\$ 14,374,740	\$ 32,438,480
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Streets	\$ 2,174,450	\$	\$ 2,076,850	\$ 2,804,080
LTAF			410	
Contingency/Ending Balances	4,280			389,100
Grants & Restricted Sources Fund				
Town Manager	21,000		18,240	10,500
Parks & Recreation	15,000		10,000	15,000
Police	802,730		475,590	760,380
Streets				
Capital Outlay				
Contingency/Ending Balances	438,960			246,100
Quail Creek CFD				
General government	4,700		2,100	3,570
Streets	20,390		14,900	16,510
Parks & Recreation	12,770		20,800	27,330
Debt Service	1,127,890		1,075,160	656,280
Rancho Sahuarita CFD				
General government	1,160		1,300	1,840
Streets			9,200	15,600
Debt Service				922,950
Capital Outlay				6,758,670
Contingency/Ending Balances	3,070			
Total Special Revenue Funds	\$ 4,626,400	\$	\$ 3,704,550	\$ 12,627,910
CAPITAL PROJECTS FUNDS				
Capital Infrastructure Improvement Fund (CIIF)				
General Government	\$ 2,319,220	\$	\$ 1,105,840	\$ 5,274,360
Public Safety	330,000		330,000	333,100
Highways & Streets	5,387,500		3,421,170	2,564,140
Culture & Recreation	812,000		200,920	1,841,000
Debt Service	1,567,860		1,677,860	1,609,820
Contingency/Ending Balances	4,011,990			4,329,800
Total Capital Projects Funds	\$ 14,428,570	\$	\$ 6,735,790	\$ 15,952,220
ENTERPRISE FUNDS				
Wastewater Fund				
Wastewater Operations	\$ 1,574,230	\$	\$ 1,528,580	\$ 1,619,680
Finance	405,990		391,500	505,430
Debt Service	2,401,410		2,431,070	2,431,090
Capital Outlay	1,380,200		339,000	1,270,930
Ending Fund Deficits	(4,079,060)			(5,561,820)
Total Enterprise Funds	\$ 1,682,770	\$	\$ 4,690,150	\$ 265,310
TOTAL ALL FUNDS	\$ 50,976,230	\$	\$ 29,505,230	\$ 61,283,920

* 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 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Town Manager				
General Fund	\$ 753,180	\$	\$ 750,700	\$ 786,280
Grants & Restricted Sources	21,000		18,240	10,500
Department Total	\$ 774,180	\$	\$ 768,940	\$ 796,780
Finance				
General Fund	\$ 1,395,530	\$	\$ 1,362,790	\$ 1,423,180
Quail Creek CFD			600	800
Rancho Sahuarita CFD	760		600	800
CIIF	200,000		190,000	190,000
Wastewater Fund	405,990		391,500	505,430
Department Total	\$ 2,002,280	\$	\$ 1,945,490	\$ 2,120,210
Human Resources				
General Fund	\$ 268,680	\$	\$ 248,470	\$ 279,940
CIIF	18,000			
Department Total	\$ 286,680	\$	\$ 248,470	\$ 279,940
Planning & Building				
General Fund	\$ 1,239,460	\$	\$ 1,239,530	\$ 1,312,040
CIIF				45,000
Department Total	\$ 1,239,460	\$	\$ 1,239,530	\$ 1,357,040
Parks & Recreation				
General Fund	\$ 1,732,900	\$	\$ 1,661,170	\$ 1,897,330
Grants & Restricted Sources	15,000		10,000	15,000
Quail Creek CFD	12,770		20,800	27,330
CIIF	108,000		87,920	
Department Total	\$ 1,868,670	\$	\$ 1,779,890	\$ 1,939,660
Public Works				
General Fund	\$ 965,270	\$	\$ 938,520	\$ 1,008,570
CIIF	120,380		118,250	
Department Total	\$ 1,085,650	\$	\$ 1,056,770	\$ 1,008,570
Police				
General Fund	\$ 6,299,670	\$	\$ 6,110,720	\$ 7,026,530
Grants & Restricted Sources	802,730		475,590	760,380
CIIF	330,000		330,000	333,100
Department Total	\$ 7,432,400	\$	\$ 6,916,310	\$ 8,120,010
Streets				
Highway User Revenue Fund	\$ 2,174,450	\$	\$ 2,076,550	\$ 2,804,080
Quail Creek CFD	20,390		14,900	16,510
Rancho Sahuarita CFD			9,200	15,600
CIIF	19,000		19,000	139,000
Department Total	\$ 2,213,840	\$	\$ 2,119,650	\$ 2,975,190
Non-Departmental				
General Fund	\$ 251,350	\$	\$ 233,700	\$ 154,420
Quail Creek CFD	4,700		1,500	2,770
Rancho Sahuarita CFD	400		700	1,040
CIIF	110,000		300,000	270,000
Department Total	\$ 366,450	\$	\$ 535,900	\$ 428,230

* 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 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	120.2	\$ 8,425,070	\$ 1,249,740	\$ 1,371,870	\$ 829,410	\$ 11,876,090
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	9.0	\$ 568,920	\$ 65,620	\$ 113,500	\$ 73,650	\$ 821,690
Quail Creek CFD						
Rancho Sahuartia CFD						
Grants and Restricted Sources	0.5	220,810	33,460		21,270	275,540
Total Special Revenue Funds	9.5	\$ 789,730	\$ 99,080	\$ 113,500	\$ 94,920	\$ 1,097,230
CAPITAL PROJECTS FUNDS						
CIIF	1.7	\$ 129,160	\$ 14,840	\$ 23,930	\$ 11,690	\$ 179,620
Total Capital Projects Funds	1.7	\$ 129,160	\$ 14,840	\$ 23,930	\$ 11,690	\$ 179,620
ENTERPRISE FUNDS						
Wastewater Fund	8.3	\$ 490,770	\$ 56,370	\$ 90,890	\$ 51,400	\$ 689,430
Total Enterprise Funds	8.3	\$ 490,770	\$ 56,370	\$ 90,890	\$ 51,400	\$ 689,430
TOTAL ALL FUNDS	139.7	\$ 9,834,730	\$ 1,420,030	\$ 1,600,190	\$ 987,420	\$ 13,842,370