

TOWN OF SAHUARITA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	32,438,480	12,651,190	0	15,952,220	0	265,310	0	61,307,200
2018	Actual Expenditures/Expenses**	E	35,044,410	10,681,110	0	10,863,680	0	196,570	0	56,785,770
2019	Fund Balance/Net Position at July 1***		19,912,610	5,171,950		3,940,130		(4,330,350)		24,694,340
2019	Primary Property Tax Levy	B	0							0
2019	Secondary Property Tax Levy	B		656,320						656,320
2019	Estimated Revenues Other than Property Taxes	C	17,305,960	3,838,100	0	7,395,640	0	4,359,560	0	32,899,260
2019	Other Financing Sources	D	0	0	0	624,000	0	0	0	624,000
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	0	500,000	0	1,182,770	0	4,691,970	0	6,374,740
2019	Interfund Transfers (Out)	D	3,725,250	63,380	0	2,579,220	0	6,890	0	6,374,740
2019	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2019	Total Financial Resources Available		33,493,320	10,102,990	0	10,563,320	0	4,714,290	0	58,873,920
2019	Budgeted Expenditures/Expenses	E	33,493,320	10,102,990	0	10,563,320	0	4,714,290	0	58,873,920

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

	2018	2019
1. Budgeted expenditures/expenses	\$ 61,307,200	\$ 58,873,920
2. Add/subtract: estimated net reconciling items	(8,877,750)	(6,107,950)
3. Budgeted expenditures/expenses adjusted for reconciling items	52,429,450	52,765,970
4. Less: estimated exclusions	15,572,674	14,455,452
5. Amount subject to the expenditure limitation	\$ 36,856,776	\$ 38,310,518
6. EEC expenditure limitation	\$ 36,833,497	\$ 38,310,519

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
Tax Levy and Tax Rate Information
Fiscal Year 2019

	2018	2019
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	562,370	656,320
C. Total property tax levy amounts	\$ 562,370	\$ 656,320
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	\$ 517,540	
(2) Prior years' levies	6,430	
(3) Total secondary property taxes	\$ 523,970	
C. Total property taxes collected	\$ 523,970	
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
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
Transaction privilege taxes	\$ 5,338,030	\$ 5,575,870	\$ 6,124,260
Franchise fees	312,270	350,550	367,550
Licenses and permits			
Planning & Building permit fees	1,304,150	1,363,830	1,397,890
Public Works permit fees		121,620	103,580
Animal license fees	35,000	33,700	35,000
Other	800	1,400	800
Intergovernmental			
State shared sales taxes	2,696,620	2,756,440	2,857,780
State shared income taxes	3,560,890	3,560,890	3,534,770
State shared vehicle license taxes	1,320,840	1,287,750	1,388,590
Charges for services			
Development fees	80,920	106,060	108,940
Recreation fees	120,930	99,850	110,290
Other departmental fees	2,830	3,400	3,500
Indirect cost recovery	754,280	692,150	704,350
Fines and forfeits			
Court fines and fees	190,750	173,390	193,540
Interest on investments			
Investment earnings	239,780	239,780	316,270
Miscellaneous			
Insurance recoveries	25,000	15,000	25,000
Leases	21,600	21,600	21,600
Other	19,750	9,380	12,250
Total General Fund	\$ 16,024,440	\$ 16,412,660	\$ 17,305,960

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State shared fuel taxes	\$ 2,270,470	\$ 2,212,570	\$ 2,352,880
Intergovernmental-State	1,720,840	150,000	25,000
Intergovernmental-Local	150,000		
Investment earnings	10,740	12,000	5,760
Miscellaneous		470	
	\$ 4,152,050	\$ 2,375,040	\$ 2,383,640
Grants & Restricted Sources Fund			
Fines and forfeitures	\$ 87,870	\$ 26,370	\$ 34,000
Intergovernmental-Federal	323,540	236,860	438,710
Intergovernmental-State	60,550	34,040	128,540
Intergovernmental-Local	32,450	61,200	32,450
Impound fees	15,000	10,000	15,000
Investment earnings	3,060	3,660	1,690
Miscellaneous	32,500	35,500	30,000
	\$ 554,970	\$ 407,630	\$ 680,390
Quail Creek CFD			
Property taxes-allowance for uncollectibles	\$ (13,040)	\$ (23,710)	\$ (14,930)
Investment earnings (losses)		20	50
Miscellaneous/Developer contributions	195,220	205,890	425,980
	\$ 182,180	\$ 182,200	\$ 411,100
Rancho Sahuarita CFD			
Property taxes-allowance for uncollectibles			\$ (1,480)
Investment earnings (losses)		10,160	20,130
Miscellaneous/Developer contributions	338,200	14,880	344,320
	\$ 338,200	\$ 25,040	\$ 362,970
Total Special Revenue Funds	\$ 5,227,400	\$ 2,989,910	\$ 3,838,100
CAPITAL PROJECTS FUNDS			
Capital Infrastructure Improvement Fund (CIIF)			
Transaction privilege taxes	\$ 2,306,000	\$ 2,604,160	\$ 3,013,540
Permits		6,000	
Intergovernmental-Federal	3,050,000		3,000,000
Intergovernmental-Local		947,400	1,094,840
Investment earnings	79,250	79,250	37,460
Miscellaneous	150,000	49,000	249,800
	\$ 5,585,250	\$ 3,685,810	\$ 7,395,640
Total Capital Projects Funds	\$ 5,585,250	\$ 3,685,810	\$ 7,395,640
ENTERPRISE FUNDS			
Wastewater Fund			
Sewer user charges	\$ 3,329,920	\$ 3,329,920	\$ 3,657,660
Long-term Storage Credits	136,220	193,510	203,660
Other	74,650	82,900	72,000
Sewer connection fees	546,880	332,310	403,500
Investment earnings (losses)	(69,610)	(17,160)	22,740
	\$ 4,018,060	\$ 3,921,480	\$ 4,359,560
Total Enterprise Funds	\$ 4,018,060	\$ 3,921,480	\$ 4,359,560
TOTAL ALL FUNDS	\$ 30,855,150	\$ 27,009,860	\$ 32,899,260

* 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 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway User Revenue Fund	\$	\$	\$	\$ 500,000
CIIF				1,112,500
Wastewater Fund				2,112,750
Total General Fund	\$	\$	\$	\$ 3,725,250
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund:	\$	\$	\$	\$
General Fund			500,000	
CIIF				63,380
Total Special Revenue Funds	\$	\$	\$ 500,000	\$ 63,380
CAPITAL PROJECTS FUNDS				
CIIF:	\$	\$	\$	\$
General Fund	624,000		1,112,500	
Highway User Revenue Fund			63,380	
Wastewater Fund			6,890	2,579,220
Total Capital Projects Funds	\$ 624,000	\$	\$ 1,182,770	\$ 2,579,220
ENTERPRISE FUNDS				
Wastewater Fund:	\$	\$	\$	\$
General Fund			2,112,750	
CIIF			2,579,220	6,890
Total Enterprise Funds	\$	\$	\$ 4,691,970	\$ 6,890
TOTAL ALL FUNDS	\$ 624,000	\$	\$ 6,374,740	\$ 6,374,740

TOWN OF SAHUARITA
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Mayor & Council	\$ 137,550	\$	\$ 137,470	\$ 169,690
Town Manager	786,280		529,020	576,820
Economic Development			232,980	266,530
Law	698,420		657,890	701,180
Town Clerk	578,880		485,850	652,980
Finance	1,423,180		1,352,700	1,446,600
Human Resources	279,940		247,300	373,730
Planning & Building	1,312,040		1,295,670	1,449,070
Parks & Recreation	1,897,330		1,795,500	2,056,600
Public Works	1,008,570		1,045,120	1,118,270
Police	7,026,530		6,596,370	6,921,930
Municipal Court	602,080		574,180	617,020
Non-Departmental	154,420		181,750	183,920
Contingency/Ending Balances	16,533,260		19,912,610	16,958,980
Total General Fund	\$ 32,438,480	\$	\$ 35,044,410	\$ 33,493,320
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Streets	\$ 2,804,080	\$	\$ 2,570,240	\$ 3,387,480
Contingency/Ending Balances	389,100		711,950	144,730
Grants & Restricted Sources Fund				
Town Manager	10,500		17,500	
Economic Development				8,000
Parks & Recreation	15,000		12,000	22,710
Police	760,380	23,280	433,270	960,710
Contingency/Ending Balances	246,100		424,940	113,910
Quail Creek CFD				
General government	3,570		800	800
Streets	16,510		16,640	12,360
Parks & Recreation	27,330		29,990	41,180
Debt Service	656,280		656,280	953,980
Rancho Sahuarita CFD				
General government	1,840		800	800
Streets	15,600		16,640	19,110
Debt Service	922,950		345,000	382,030
Capital Outlay	6,758,670		1,410,000	4,055,190
Contingency/Ending Balances			4,035,060	
Total Special Revenue Funds	\$ 12,627,910	\$ 23,280	\$ 10,681,110	\$ 10,102,990
CAPITAL PROJECTS FUNDS				
General Government	\$ 5,274,360	\$	\$ 1,342,500	\$ 4,766,620
Public Safety	333,100		399,000	300,000
Highways & Streets	2,564,140		1,686,230	2,121,920
Culture & Recreation	1,841,000		1,854,000	363,000
Debt Service	1,609,820		1,641,820	2,186,780
Contingency/Ending Balances	4,329,800		3,940,130	825,000
Total Capital Projects Funds	\$ 15,952,220	\$	\$ 10,863,680	\$ 10,563,320
ENTERPRISE FUNDS				
Wastewater Operations	\$ 1,619,680	\$	\$ 1,578,950	\$ 1,592,670
Billing & Collections	505,430		446,860	485,970
Debt Service	2,431,090		2,429,480	2,431,370
Capital Outlay	1,270,930		71,630	315,340
Ending Fund Deficits	(5,561,820)		(4,330,350)	(111,060)
Total Enterprise Funds	\$ 265,310	\$	\$ 196,570	\$ 4,714,290
TOTAL ALL FUNDS	\$ 61,283,920	\$ 23,280	\$ 56,785,770	\$ 58,873,920

* 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
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2018	2018	2018	2019
Town Manager				
General Fund	\$ 786,280	\$	\$ 762,000	\$ 576,820
Grants & Restricted Sources	10,500		17,500	
Department Total	\$ 796,780	\$	\$ 779,500	\$ 576,820
Economic Development				
General Fund	\$	\$	\$	\$ 266,530
Grants & Restricted Sources				8,000
Department Total	\$	\$	\$	\$ 274,530
Finance				
General Fund	\$ 1,423,180	\$	\$ 1,352,700	\$ 1,446,600
Quail Creek CFD	800		800	800
Rancho Sahuarita CFD	800		800	800
CIIF	190,000		190,000	125,000
Wastewater Fund	505,430		446,860	485,970
Department Total	\$ 2,120,210	\$	\$ 1,991,160	\$ 2,059,170
Planning & Building				
General Fund	\$ 1,312,040	\$	\$ 1,295,670	\$ 1,449,070
CIIF	45,000		45,000	
Department Total	\$ 1,357,040	\$	\$ 1,340,670	\$ 1,449,070
Parks & Recreation				
General Fund	\$ 1,897,330	\$	\$ 1,795,500	\$ 2,056,600
Grants & Restricted Sources	15,000		12,000	22,710
Quail Creek CFD	27,330		29,900	41,180
CIIF				25,000
Department Total	\$ 1,939,660	\$	\$ 1,837,400	\$ 2,145,490
Police				
General Fund	\$ 7,026,530		6,596,370	\$ 6,921,930
Grants & Restricted Sources	760,380	23,280	433,270	960,710
CIIF	333,100		399,000	300,000
Department Total	\$ 8,120,010	\$ 23,280	\$ 7,428,640	\$ 8,182,640
Streets				
Highway User Revenue Fund	\$ 2,804,080		2,570,240	\$ 3,387,480
Quail Creek CFD	16,510		16,640	12,360
Rancho Sahuarita CFD	15,600		16,640	19,110
CIIF	250,000		250,000	
Department Total	\$ 3,086,190	\$	\$ 2,853,520	\$ 3,418,950
Non-Departmental				
General Fund	\$ 154,420		181,750	\$ 183,920
Quail Creek CFD	2,770			
Rancho Sahuarita CFD	1,040			
CIIF	270,000		270,000	270,000
Department Total	\$ 428,230	\$	\$ 451,750	\$ 453,920

* 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
Full-Time Employees and Personnel Compensation
Fiscal Year 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	125.8	\$ 8,511,760	\$ 1,262,870	\$ 1,507,490	\$ 949,580	\$ 12,231,700
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	8.3	\$ 509,380	\$ 57,870	\$ 102,050	\$ 55,440	\$ 724,740
Quail Creek CFD						
Rancho Sahuarita CFD						
Grants and Restricted Sources	2.6	334,630	51,950	37,720	36,190	460,490
Total Special Revenue Funds	10.9	\$ 844,010	\$ 109,820	\$ 139,770	\$ 91,630	\$ 1,185,230
CAPITAL PROJECTS FUNDS						
CIIF	2.2	\$ 175,000	\$ 19,650	\$ 25,910	\$ 15,520	\$ 236,080
Total Capital Projects Funds	2.2	\$ 175,000	\$ 19,650	\$ 25,910	\$ 15,520	\$ 236,080
ENTERPRISE FUNDS						
Wastewater Fund	8.5	\$ 520,070	\$ 60,780	\$ 114,310	\$ 54,380	\$ 749,540
Total Enterprise Funds	8.5	\$ 520,070	\$ 60,780	\$ 114,310	\$ 54,380	\$ 749,540
TOTAL ALL FUNDS	147.4	\$ 10,050,840	\$ 1,453,120	\$ 1,787,480	\$ 1,111,110	\$ 14,402,550