

TOWN OF SAHUARITA, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 26,574,890	\$ 12,251,630	\$ 15,278,030	Primary: \$ 299,920	\$ 13,176,180	\$	\$	\$	\$ 803,700	\$ 27,650,510	\$ 27,650,510
2. Special Revenue Funds	3,453,960	2,881,270	850,860	Secondary: 299,920	13,997,240			155,950	11,061,430	4,242,540	4,242,540
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds	45,082,530	15,807,150	13,067,640		39,529,320			11,061,430		63,658,390	63,658,390
7. Permanent Funds											
8. Enterprise Funds Available	(689,910)	3,879,380	(4,630,340)		3,818,250	330,240		647,750		165,900	165,900
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	(689,910)	3,879,380	(4,630,340)		3,818,250	330,240		647,750		165,900	165,900
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 74,421,470	\$ 34,819,430	\$ 24,566,190	\$ 299,920	\$ 70,520,990	\$ 330,240	\$	\$ 11,865,130	\$ 11,865,130	\$ 95,717,340	\$ 95,717,340

EXPENDITURE LIMITATION COMPARISON

	2013	2014
1. Budgeted expenditures/expenses	\$ 74,421,470	\$ 95,717,340
2. Add/subtract: estimated net reconciling items	(1,058,640)	(1,067,780)
3. Budgeted expenditures/expenses adjusted for reconciling items	73,362,830	94,649,560
4. Less: estimated exclusions	41,844,263	62,003,233
5. Amount subject to the expenditure limitation	\$ 31,518,567	\$ 32,646,327
6. EEC or voter-approved alternative expenditure limitation	\$ 31,518,568	\$ 32,646,328

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 2014

	2013	2014
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	289,290	299,920
C. Total property tax levy amounts	\$ <u>289,290</u>	\$ <u>299,920</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	\$ 280,536	
(2) Prior years' levies	1,524	
(3) Total secondary property taxes	\$ 282,060	
C. Total property taxes collected	\$ <u>282,060</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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
Transaction privilege taxes	\$ 4,173,190	\$ 4,227,410	\$ 4,510,270
Franchise fees	323,080	320,140	327,380
Licenses and permits			
Building permit fees	765,160	843,450	879,590
Public Works permits		140,260	87,000
Business licensing fees	1,000	500	500
Intergovernmental			
State shared sales taxes	1,986,940	2,054,660	2,153,280
State shared income taxes	2,579,920	2,579,920	2,818,010
State shared vehicle license taxes	958,940	921,380	934,720
Grants and contributions - Federal	318,420	371,100	
Grants and contributions - State	22,000	27,600	
Grants and contributions - Local	45,000	46,200	
Charges for services			
Development fees	39,500	39,190	33,590
Recreation fees	120,000	120,000	128,000
Other departmental fees	20,800	21,300	6,300
Indirect cost recovery	807,080	808,050	802,850
Fines and forfeits			
Court fines and fees	270,450	240,920	244,770
Interest on investments			
Investment income	161,290	150,000	222,920
Contributions			
Donations from private parties	18,000	17,000	
Miscellaneous			
Miscellaneous/other	25,000	53,980	27,000
Total General Fund	\$ 12,635,770	\$ 12,983,060	\$ 13,176,180

* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State shared fuel taxes	\$ 1,645,150	\$ 1,601,360	\$ 1,664,530
Intergovernmental - State	12,262,000	4,585,520	11,061,430
Intergovernmental - Local		25,000	25,000
Investment income	750	1,000	800
Miscellaneous		48,490	
Total Highway User Revenue Fund	\$ 13,907,900	\$ 6,261,370	\$ 12,751,760
Grants and Restricted Sources Fund			
Fines and forfeitures	\$ 109,950	\$ 109,950	\$ 116,520
Intergovernmental - Federal	17,500	17,500	287,170
Intergovernmental - State			22,800
Intergovernmental - Local			45,000
Impound fees			15,000
Investment income	2,650	5,000	9,080
Miscellaneous		5,220	18,000
Total Grants and Restricted Sources Fund	\$ 130,100	\$ 137,670	\$ 513,570
Quail Creek CFD			
Property taxes - allowance for uncollectibles	\$ (14,460)	\$	\$ (7,500)
Investment income (loss)	(70)	(70)	(270)
Miscellaneous - developer contributions	756,130	748,900	739,680
Total Quail Creek CFD	\$ 741,600	\$ 748,830	\$ 731,910
Total Special Revenue Funds	\$ 14,779,600	\$ 7,147,870	\$ 13,997,240
CAPITAL PROJECTS FUNDS			
Capital Infrastructure Improvement Fund			
Transaction privilege taxes	\$ 1,801,950	\$ 3,127,220	\$ 2,610,230
Intergovernmental - Federal			4,000,000
Intergovernmental - State	1,000,000		22,000,000
Intergovernmental - Local	12,961,740	10,283,050	10,784,460
Investment income	133,360	110,000	134,630
Miscellaneous	3,243,000		
Total Capital Infrastructure Improvement Fund	\$ 19,140,050	\$ 13,520,270	\$ 39,529,320
Total Capital Projects Funds	\$ 19,140,050	\$ 13,520,270	\$ 39,529,320
ENTERPRISE FUNDS			
Wastewater Fund			
Sewer user charges	\$ 2,685,120	\$ 2,687,570	\$ 2,994,650
Other	40,540	40,540	70,330
Sewer connection fees	305,490	316,280	804,860
Investment income (loss)	(53,050)	(30,000)	(51,590)
Total Wastewater Fund	\$ 2,978,100	\$ 3,014,390	\$ 3,818,250
Total Enterprise Funds	\$ 2,978,100	\$ 3,014,390	\$ 3,818,250

* 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 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund	\$ _____	\$ _____	\$ _____	\$ 803,700
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 803,700
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ _____	\$ _____	\$ _____	\$ 11,061,430
Grants and Restricted Sources Fund	_____	_____	120,000	_____
Quail Creek CFD	_____	_____	35,950	_____
Total Special Revenue Funds	\$ _____	\$ _____	\$ 155,950	\$ 11,061,430
CAPITAL PROJECTS FUNDS				
Capital Infrastructure Improvement Fund	\$ _____	\$ _____	\$ 11,061,430	\$ _____
Total Capital Projects Funds	\$ _____	\$ _____	\$ 11,061,430	\$ _____
ENTERPRISE FUNDS				
Wastewater Fund	\$ 330,240	\$ _____	\$ 647,750	\$ _____
Total Enterprise Funds	\$ 330,240	\$ _____	\$ 647,750	\$ _____
TOTAL ALL FUNDS	\$ 330,240	\$ _____	\$ 11,865,130	\$ 11,865,130

TOWN OF SAHUARITA, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Mayor & Council	\$ 146,990	\$	\$ 137,640	\$ 127,390
Town Manager	620,530	25,000	668,870	636,960
Law	451,820		459,430	477,600
Town Clerk	335,440		336,740	292,270
Finance	962,400		957,100	1,080,620
Human Resources	195,450		187,270	204,850
Planning & Building	984,520	105,700	1,050,800	1,151,960
Parks & Recreation	1,341,070	9,500	1,333,580	1,427,610
Public Works	806,430		802,470	815,120
Police	5,683,260		5,683,630	5,336,670
Municipal Court	538,980		521,060	542,680
Non-Departmental	143,620		113,040	102,850
Contingency / Ending Balances	14,354,880	(130,700)	15,453,930	15,453,930
Total General Fund	\$ 26,565,390	\$ 9,500	\$ 12,251,630	\$ 27,650,510
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$	\$	\$	\$
Streets	1,617,000		1,640,820	1,753,990
LTAF	111,080		10,500	101,930
Contingency / Ending Balances	50,990			64,890
Grants & Restricted Sources				
Parks & Recreation				8,000
Police	152,480	26,500	171,310	828,310
Municipal Court				5,500
Contingency / Ending Balances	463,520	(26,500)		412,140
Quail Creek CFD				
Streets	17,730		18,590	17,710
Parks & Recreation	32,000		30,890	40,740
Debt Service	1,009,160		1,009,160	1,009,330
Total Special Revenue Funds	\$ 3,453,960	\$	\$ 2,881,270	\$ 4,242,540
CAPITAL PROJECTS FUNDS				
Capital Infrastructure Improve	\$	\$	\$	\$
General Government	659,540	50,000	671,960	729,220
Public Safety	273,000		274,230	466,460
Highways & Streets	32,369,500		13,055,390	49,313,740
Culture & Recreation	257,500		7,500	1,290,000
Debt Service	1,798,070		1,798,070	1,800,880
Contingency / Ending Balances	9,674,920			10,058,090
Total Capital Projects Funds	\$ 45,032,530	\$ 50,000	\$ 15,807,150	\$ 63,658,390
ENTERPRISE FUNDS				
Wastewater	\$	\$	\$	\$
Operations	1,263,810		1,263,810	1,314,800
Debt Service	2,399,230		2,388,120	2,398,050
Capital Outlay	653,800		227,450	466,770
Ending Fund Deficits	(5,006,750)			(4,013,720)
Total Enterprise Funds	\$ (689,910)	\$	\$ 3,879,380	\$ 165,900
TOTAL ALL FUNDS	\$ 74,361,970	\$ 59,500	\$ 34,819,430	\$ 95,717,340

* 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 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Police:				
General Fund	\$ 5,683,260	\$	\$	\$
Grants & Restricted Sources	152,480			
Department Total	\$ 5,835,740	\$	\$	\$
 List Department:				
Parks & Recreation:				
General Fund	\$ 1,341,070	\$	\$	\$
Quail Creek CFD	32,000			
Department Total	\$ 1,373,070	\$	\$	\$
 List Department:				
Streets:				
Highway User Revenue Fund	\$ 1,617,000	\$	\$	\$
Quail Creek CFD	17,730			
Department Total	\$ 1,634,730	\$	\$	\$

* 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 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	112	\$ 6,564,060	\$ 812,560	\$ 901,710	\$ 677,490	= \$ 8,955,820
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	8	\$ 443,690	\$ 51,630	\$ 63,760	\$ 50,530	= \$ 609,610
Grant & Restricted Sources Fund		232,880	28,030	13,810	26,500	= 301,220
Quail Creek CFD						=
Total Special Revenue Funds	8	\$ 676,570	\$ 79,660	\$ 77,570	\$ 77,030	= \$ 910,830
CAPITAL PROJECTS FUNDS						
Capital Infrastructure Improvement F	6	\$ 387,580	\$ 47,240	\$ 60,960	\$ 38,950	= \$ 534,730
Total Capital Projects Funds	6	\$ 387,580	\$ 47,240	\$ 60,960	\$ 38,950	= \$ 534,730
ENTERPRISE FUNDS						
Wastewater	7	\$ 409,260	\$ 44,740	\$ 64,250	\$ 42,000	= \$ 560,250
Total Enterprise Funds	7	\$ 409,260	\$ 44,740	\$ 64,250	\$ 42,000	= \$ 560,250
 TOTAL ALL FUNDS	 133	 \$ 8,037,470	 \$ 984,200	 \$ 1,104,490	 \$ 835,470	 = \$ 10,961,630