

**TOWN OF SAHUARITA, ARIZONA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2021**

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
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	36,752,590	6,788,100		14,549,470	5,741,460		63,831,620
2020	Actual Expenditures/Expenses**	E 2	16,715,140	5,888,640		10,006,130	20,468,790		53,078,700
2021	Fund Balance/Net Position at July 1***		19,149,330	7,673,810		2,030,030	(2,762,270)		26,090,900
2021	Primary Property Tax Levy	B 4	0						0
2021	Secondary Property Tax Levy	B 5		1,041,310					1,041,310
2021	Estimated Revenues Other than Property Taxes	C 6	19,739,240	4,147,160		3,719,770	4,750,940		32,357,110
2021	Other Financing Sources	D 7	0	0		170,680	0		170,680
2021	Other Financing (Uses)	D 8	0	0		0	0		0
2021	Interfund Transfers In	D 9	3,607,340	600,000		139,000	500,000		4,846,340
2021	Interfund Transfers (Out)	D 10	1,100,000	3,733,380		0	12,960		4,846,340
2021	Reduction for Amounts Not Available:								
2021	LESS: Amounts for Future Debt Retirement:								0
	Future Capital Projects								0
	Maintained Fund Balance for Financial Stability								0
									0
									0
2021	Total Financial Resources Available		41,395,910	9,728,900		6,059,480	2,475,710		59,660,000
2021	Budgeted Expenditures/Expenses	E 13	41,395,910	9,728,900		6,059,480	2,475,710		59,660,000

**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

	2020	2021
1 Budgeted expenditures/expenses	\$ 63,547,470	\$ 59,660,000
2 Add/subtract: estimated net reconciling items	(24,575,840)	(27,858,650)
3 Budgeted expenditures/expenses adjusted for reconciling items	38,971,630	31,801,350
4 Less: estimated exclusions	17,305,820	10,471,770
5 Amount subject to the expenditure limitation	\$ 21,665,810	\$ 21,329,580
6 EEC expenditure limitation	\$ 41,288,166	\$ 43,244,793

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 2021**

	<b>2020</b>	<b>2021</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> 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	806,210	1,041,310
C. Total property tax levy amounts	\$ 806,210	\$ 1,041,310
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ 0	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 776,890	
(2) Prior years' levies	9,170	
(3) Total secondary property taxes	\$ 786,060	
C. Total property taxes collected	\$ 786,060	
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 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Transaction privilege taxes	\$ 6,333,600	\$ 6,360,600	\$ 6,144,870
Franchise fees	377,270	349,470	338,530
<b>Licenses and permits</b>			
Planning & Building permit fees	1,427,340	1,585,770	1,144,550
Public Works permit fees	125,590	148,120	100,240
Animal license fees	35,000	33,000	35,000
Other	700	1,590	700
<b>Intergovernmental</b>			
State shared sales taxes	3,187,790	2,943,510	3,107,270
State shared income taxes	3,982,510	3,915,900	4,463,840
State shared vehicle license taxes	1,483,120	1,228,380	1,105,540
<b>Charges for services</b>			
Development fees	89,890	84,000	67,700
Recreation fees	118,290	93,400	106,460
Other departmental fees	4,100	4,270	4,100
Indirect cost recovery	792,700	700,000	607,440
<b>Fines and forfeits</b>			
Court fines and fees	183,090	232,360	215,500
<b>Interest on investments</b>			
Investment earnings	381,520	332,540	189,580
<b>Miscellaneous</b>			
Insurance recoveries	10,000	32,370	10,000
Leases	22,250	22,250	22,250
Other	19,450	206,230	19,450
<b>Contingent revenues</b>			
	0	0	2,056,220
<b>Total General Fund</b>	<b>\$ 18,574,210</b>	<b>\$ 18,273,760</b>	<b>\$ 19,739,240</b>

\* 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 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
State shared fuel taxes	\$ 2,609,880	\$ 2,437,800	\$ 2,299,060
Intergovernmental-State	25,000	269,440	49,790
Investment earnings	9,920	16,000	3,870
Miscellaneous		17,500	5,000
Contingent revenues			255,450
<b>Fund Total</b>	<b>\$ 2,644,800</b>	<b>\$ 2,740,740</b>	<b>\$ 2,613,170</b>
<b>Grants &amp; Restricted Sources Fund</b>			
Fines and forfeitures	\$ 44,100	\$ 8,890	\$ 25,100
Intergovernmental-Federal	388,970	3,991,720	531,180
Intergovernmental-State	228,440	273,880	228,600
Intergovernmental-Local		40,950	50,000
Impound fees	10,000	2,550	10,000
Investment earnings	1,200	2,560	980
Miscellaneous	92,980	51,910	66,290
<b>Fund Total</b>	<b>\$ 765,690</b>	<b>\$ 4,372,460</b>	<b>\$ 912,150</b>
<b>Quail Creek CFD</b>			
Property taxes-allowance for uncollectibles	\$ (18,190)	\$ 0	\$ (22,040)
Investment earnings (losses)	500	3,500	2,000
Miscellaneous/Developer contributions	302,220	282,200	148,950
<b>Fund Total</b>	<b>\$ 284,530</b>	<b>\$ 285,700</b>	<b>\$ 128,910</b>
<b>Rancho Sahuarita CFD</b>			
Property taxes-allowance for uncollectibles	\$ (1,960)	\$ 0	\$ (3,990)
Investment earnings (losses)		7,500	5,000
Miscellaneous/Developer contributions	370,690	46,490	491,920
<b>Fund Total</b>	<b>\$ 368,730</b>	<b>\$ 53,990</b>	<b>\$ 492,930</b>
<b>Total Special Revenue Funds</b>	<b>\$ 4,063,750</b>	<b>\$ 7,452,890</b>	<b>\$ 4,147,160</b>
<b>CAPITAL PROJECTS FUNDS</b>			
<b>Capital Infrastructure Improvement Fund (CIIF)</b>			
Transaction privilege taxes	\$ 3,500,940	\$ 3,541,840	\$ 3,322,760
Permits		19,200	0
Intergovernmental-Federal	3,000,000	3,000,000	0
Intergovernmental-Local	203,550	0	0
Investment earnings	25,040	65,000	27,810
Miscellaneous	31,400	0	0
Contingent revenues			369,200
<b>Total Capital Projects Funds</b>	<b>\$ 6,760,930</b>	<b>\$ 6,626,040</b>	<b>\$ 3,719,770</b>
<b>ENTERPRISE FUNDS</b>			
<b>Wastewater Fund</b>			
Sewer user charges	\$ 3,991,100	\$ 3,846,250	\$ 3,553,950
Sewer connection fees	747,920	738,700	640,930
Investment earnings (losses)	327,550	(33,720)	(37,430)
Other	251,800	203,610	154,760
Contingent revenues			438,730
<b>Total Enterprise Funds</b>	<b>\$ 5,318,370</b>	<b>\$ 4,754,840</b>	<b>\$ 4,750,940</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 34,717,260</b>	<b>\$ 37,107,530</b>	<b>\$ 32,357,110</b>

\* 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 2021**

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
<b>GENERAL FUND</b>				
Grants & Restricted Sources Fund	\$	\$	\$ 3,607,340	\$
Highway User Revenue Fund				600,000
Wastewater Fund				500,000
<b>Total General Fund</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,607,340</b>	<b>\$ 1,100,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund:	\$	\$	\$	\$
General Fund			600,000	
CIIF				126,040
Grants & Restricted Sources Fund:				
General Fund				3,607,340
<b>Total Special Revenue Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 600,000</b>	<b>\$ 3,733,380</b>
<b>CAPITAL PROJECTS FUNDS</b>				
CIIF:	\$	\$	\$	\$
Highway User Revenue Fund	170,680		126,040	
Wastewater Fund			12,960	
<b>Total Capital Projects Funds</b>	<b>\$ 170,680</b>	<b>\$ 0</b>	<b>\$ 139,000</b>	<b>\$ 0</b>
<b>ENTERPRISE FUNDS</b>				
Wastewater Fund:	\$	\$	\$	\$
General Fund			500,000	
CIIF				12,960
<b>Total Enterprise Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 500,000</b>	<b>\$ 12,960</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 170,680</b>	<b>\$ 0</b>	<b>\$ 4,846,340</b>	<b>\$ 4,846,340</b>

**TOWN OF SAHUARITA, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2021**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
<b>GENERAL FUND</b>				
Mayor & Council	\$ 189,250	\$	\$ 169,840	\$ 197,170
Town Manager	1,016,490		867,280	980,650
Economic Development	529,540		309,460	479,280
Law	700,670		664,830	727,000
Town Clerk	362,120		327,610	483,650
Finance	1,545,150		1,432,130	1,698,130
Human Resources	427,330		402,780	456,000
Planning & Building	1,668,480		1,487,340	1,738,910
Parks & Recreation	2,216,140	(9,000)	2,113,480	2,429,170
Public Works	1,186,670		1,098,810	1,167,630
Police	7,305,010		7,003,740	7,700,720
Municipal Court	660,850		643,810	744,350
Non-Departmental	206,950		194,030	806,530
Contingency/Ending Balances	19,295,940	(549,000)	0	21,786,720
<b>Total General Fund</b>	<b>\$ 37,310,590</b>	<b>\$ (558,000)</b>	<b>\$ 16,715,140</b>	<b>\$ 41,395,910</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Highway User Revenue Fund</b>				
Streets	\$ 3,645,840	\$	\$ 3,374,230	\$ 3,550,290
Contingency/Ending Balances	555,510		0	266,080
<b>Fund Total</b>	<b>\$ 4,201,350</b>	<b>\$ 0</b>	<b>\$ 3,374,230</b>	<b>\$ 3,816,370</b>
<b>Grants &amp; Restricted Sources Fund</b>				
Economic Development	\$ 65,980	\$ 17,000	\$ 22,810	\$ 44,290
Human Resources	10,000		10,000	10,000
Municipal Court	25,000		13,000	12,000
Parks & Recreation	10,000		1,000	33,500
Police	719,800	80,000	643,890	776,830
Public Works	0	40,950	40,950	0
Streets	0	0	0	50,000
Contingency/Ending Balances	158,550		0	195,760
<b>Fund Total</b>	<b>\$ 989,330</b>	<b>\$ 137,950</b>	<b>\$ 731,650</b>	<b>\$ 1,122,380</b>
<b>Quail Creek CFD</b>				
General government	\$ 800	\$	\$ 350	\$ 3,850
Streets	18,030		16,620	16,670
Parks & Recreation	38,000		27,960	34,900
Debt Service	955,580		955,780	955,220
<b>Fund Total</b>	<b>\$ 1,012,410</b>	<b>\$ 0</b>	<b>\$ 1,000,710</b>	<b>\$ 1,010,640</b>
<b>Rancho Sahuarita CFD</b>				
General government	\$ 2,320	\$	\$ 2,160	\$ 3,320
Streets	18,850		6,000	18,850
Debt Service	425,890		773,890	630,340
Capital Outlay	0			3,127,000
Contingency/Ending Balances			0	0
<b>Fund Total</b>	<b>\$ 447,060</b>	<b>\$ 0</b>	<b>\$ 782,050</b>	<b>\$ 3,779,510</b>
<b>Total Special Revenue Funds</b>	<b>\$ 6,650,150</b>	<b>\$ 137,950</b>	<b>\$ 5,888,640</b>	<b>\$ 9,728,900</b>
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Capital Infrastructure Improvement Fund</b>				
General Government	\$ 7,375,990	\$ 549,000	\$ 5,238,060	\$ 460,680
Public Safety	700,140		655,390	0
Highways & Streets	1,118,520		979,420	1,028,820
Culture & Recreation	891,000	9,000	905,790	123,400
Debt Service	2,797,140		2,227,470	2,263,030
Contingency/Ending Balances	1,108,680		0	2,183,550
<b>Total Capital Projects Fund</b>	<b>\$ 13,991,470</b>	<b>\$ 558,000</b>	<b>\$ 10,006,130</b>	<b>\$ 6,059,480</b>
<b>ENTERPRISE FUNDS</b>				
<b>Wastewater Fund</b>				
Plant Operations	\$ 1,702,820	\$	\$ 1,682,230	\$ 1,803,180
Billing & Collections	527,490		539,940	585,300
Debt Service	2,378,520		18,022,850	1,524,810
Capital Outlay	256,330		223,770	172,210
Ending Fund Balances (Deficits)	876,300		0	(1,609,790)
<b>Total Enterprise Fund</b>	<b>\$ 5,741,460</b>	<b>\$ 0</b>	<b>\$ 20,468,790</b>	<b>\$ 2,475,710</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 63,693,670</b>	<b>\$ 137,950</b>	<b>\$ 53,078,700</b>	<b>\$ 59,660,000</b>

\* 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 2021**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES	EXPENDITURE/EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/EXPENSES*	BUDGETED EXPENDITURES/EXPENSES
	2020	2020	2020	2021
<b>Economic Development</b>				
General Fund	\$ 529,540	\$	\$ 309,460	\$ 479,280
Grants & Restricted Sources	65,980	17,000	22,810	44,290
<b>Department Total</b>	<b>\$ 595,520</b>	<b>\$ 17,000</b>	<b>\$ 332,270</b>	<b>\$ 523,570</b>
<b>Finance</b>				
General Fund	\$ 1,545,150	\$	\$ 1,432,130	\$ 1,698,130
Quail Creek CFD	800		350	350
Rancho Sahuarita CFD	800		1,500	1,800
CIIF	350,000		245,000	200,000
<b>Department Total</b>	<b>\$ 1,896,750</b>	<b>\$ 0</b>	<b>\$ 1,678,980</b>	<b>\$ 1,900,280</b>
<b>Municipal Court</b>				
General Fund	\$ 660,850	\$	\$ 643,810	\$ 744,350
Grants & Restricted Sources	25,000		13,000	12,000
<b>Department Total</b>	<b>\$ 685,850</b>	<b>\$ 0</b>	<b>\$ 656,810</b>	<b>\$ 756,350</b>
<b>Human Resources</b>				
General Fund	\$ 427,330	\$	\$ 402,780	\$ 456,000
Grants & Restricted Sources	10,000		10,000	10,000
<b>Department Total</b>	<b>\$ 437,330</b>	<b>\$ 0</b>	<b>\$ 412,780</b>	<b>\$ 466,000</b>
<b>Parks &amp; Recreation</b>				
General Fund	\$ 2,216,140	\$ (9,000)	\$ 2,113,480	\$ 2,429,170
Grants & Restricted Sources	10,000		1,000	33,500
Quail Creek CFD	38,000		27,960	34,900
CIIF	891,000	9,000	905,790	123,400
<b>Department Total</b>	<b>\$ 3,155,140</b>	<b>\$ 0</b>	<b>\$ 3,048,230</b>	<b>\$ 2,620,970</b>
<b>Police</b>				
General Fund	\$ 7,305,010	\$	\$ 7,003,740	\$ 7,700,720
Grants & Restricted Sources	719,800	80,000	643,890	776,830
CIIF	700,140		655,390	0
<b>Department Total</b>	<b>\$ 8,724,950</b>	<b>\$ 80,000</b>	<b>\$ 8,303,020</b>	<b>\$ 8,477,550</b>
<b>Streets</b>				
Highway User Revenue Fund	\$ 3,645,840	\$	\$ 3,374,230	\$ 3,550,290
Grants & Restricted Sources	0		0	50,000
Quail Creek CFD	18,030		16,620	16,670
Rancho Sahuarita CFD	18,850		6,000	18,850
CIIF	1,118,520		979,420	1,028,820
<b>Department Total</b>	<b>\$ 4,801,240</b>	<b>\$ 0</b>	<b>\$ 4,376,270</b>	<b>\$ 4,664,630</b>
<b>Public Works</b>				
General Fund	\$ 1,186,670	\$	\$ 1,098,810	\$ 1,167,630
Grants & Restricted Sources	0	40,950	40,950	0
CIIF	85,000		78,090	0
<b>Department Total</b>	<b>\$ 1,271,670</b>	<b>\$ 40,950</b>	<b>\$ 1,217,850</b>	<b>\$ 1,167,630</b>
<b>Non-Departmental</b>				
General Fund	\$ 206,950	\$	\$ 194,030	\$ 806,530
Quail Creek CFD			0	3,500
Rancho Sahuarita CFD	1,520		660	1,520
CIIF	3,940,990	549,000	4,914,970	260,680
<b>Department Total</b>	<b>\$ 4,149,460</b>	<b>\$ 549,000</b>	<b>\$ 5,109,660</b>	<b>\$ 1,072,230</b>

\* 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 2021**

<b>FUND</b>	<b>Full-Time Equivalent (FTE)</b>	<b>Employee Salaries and Hourly Costs</b>	<b>Retirement Costs</b>	<b>Healthcare Costs</b>	<b>Other Benefit Costs</b>	<b>Total Estimated Personnel Compensation</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
<b>GENERAL FUND</b>	132.9	\$ 9,339,180	\$ 1,541,330	\$ 1,686,290	\$ 955,420	\$ 13,522,220
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue Fund	9.6	\$ 579,740	\$ 70,930	\$ 111,150	\$ 61,660	\$ 823,480
Grants & Restricted Sources	4.1	490,650	105,060	38,490	65,210	699,410
Quail Creek CFD						
Rancho Sahuarita CFD						
<b>Total Special Revenue Funds</b>	<b>13.7</b>	<b>\$ 1,070,390</b>	<b>\$ 175,990</b>	<b>\$ 149,640</b>	<b>\$ 126,870</b>	<b>\$ 1,522,890</b>
<b>CAPITAL PROJECTS FUNDS</b>						
CIIF	1.7	\$ 141,280	\$ 17,290	\$ 21,710	\$ 12,880	\$ 193,160
<b>Total Capital Projects Funds</b>	<b>1.7</b>	<b>\$ 141,280</b>	<b>\$ 17,290</b>	<b>\$ 21,710</b>	<b>\$ 12,880</b>	<b>\$ 193,160</b>
<b>ENTERPRISE FUNDS</b>						
Wastewater	9.1	\$ 605,740	\$ 74,110	\$ 125,410	\$ 59,630	\$ 864,890
<b>Total Enterprise Funds</b>	<b>9.1</b>	<b>\$ 605,740</b>	<b>\$ 74,110</b>	<b>\$ 125,410</b>	<b>\$ 59,630</b>	<b>\$ 864,890</b>
<b>TOTAL ALL FUNDS</b>	<b>157.4</b>	<b>\$ 11,156,590</b>	<b>\$ 1,808,720</b>	<b>\$ 1,983,050</b>	<b>\$ 1,154,800</b>	<b>\$ 16,103,160</b>