

Town of Sahuarita, Arizona
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

Fiscal year	S c h		Funds							
			General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2025	Adopted/adjusted budgeted expenditures/expenses*	E 1	64,467,730	25,374,370	0	14,088,980	0	15,840,570	0	119,771,650
2025	Actual expenditures/expenses**	E 2	26,011,000	16,892,300	0	9,366,740	0	12,264,530	0	64,534,570
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	3	44,600,530	8,470,510	0	1,423,090	0	94,060	0	54,588,190
2026	Primary property tax levy	B 4	0							0
2026	Secondary property tax levy	B 5		2,762,910						2,762,910
2026	Estimated revenues other than property taxes	C 6	30,218,760	6,800,510	0	6,646,230	0	8,471,030	0	52,136,530
2026	Other financing sources	D 7	0	0	0	300,000	0	0	0	300,000
2026	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D 9	0	200,000	0	6,397,130	0	0	0	6,597,130
2026	Interfund Transfers (out)	D 10	6,597,130	0	0	0	0	0	0	6,597,130
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement									0
	Maintained for future capital projects									0
	Maintained for future financial stability									0
	Maintained for future retirement contributions									0
										0
2026	Total financial resources available	12	68,222,160	18,233,930	0	14,766,450	0	8,565,090	0	109,787,630
2026	Budgeted expenditures/expenses	E 13	68,222,160	18,233,930	0	14,766,450	0	8,565,090	0	109,787,630

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 or voter-approved alternative expenditure limitation

2025	2026
\$ 119,771,650	\$ 109,787,630
(60,712,250)	(51,467,570)
59,059,400	58,320,060
22,373,620	15,177,470
\$ 36,685,780	\$ 43,142,590
\$ 59,413,562	\$ 62,056,543

☐ 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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

Town of Sahuarita, Arizona
Tax levy and tax rate information
Fiscal year 2026

	2025	2026
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	\$ _____	\$ _____
Property tax judgment	_____	_____
B. Secondary property taxes	2,345,660	2,762,910
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 2,345,660	\$ 2,762,910
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	\$ 2,245,037	
(2) Prior years' levies	25,623	
(3) Total secondary property taxes	\$ 2,270,660	
C. Total property taxes collected	\$ 2,270,660	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
Transaction privilege taxes	\$ 10,176,650	\$ 10,375,790	\$ 10,628,720
Use taxes	25,000	344,870	345,000
GPLET	1,390	1,850	7,580
Licenses and permits			
Planning & Building permit fees	2,230,960	2,127,210	2,012,310
Public Works permit fees	137,000	240,750	112,000
Animal license fees	30,000	26,000	30,000
Other	450	500	300
Intergovernmental			
State shared sales taxes	5,500,870	5,631,550	5,604,090
State shared income taxes	7,653,650	7,474,250	7,234,150
State shared vehicle license taxes	1,891,890	1,871,380	1,959,020
Charges for services			
Development fees	78,500	47,770	64,050
Recreation fees	631,690	252,000	557,000
Other departmental fees	3,600	3,250	3,300
Fines and forfeits			
Court fines and fees	106,260	146,080	146,060
Interest on investments			
Investment earnings	1,519,030	1,698,300	1,298,400
Interfund loans interest	76,800	98,200	138,300
Miscellaneous			
Insurance recoveries	40,000	40,000	40,000
Leases	26,760	25,480	25,480
Other	96,230	140,890	13,000
Total General Fund	\$ 30,226,730	\$ 30,546,120	\$ 30,218,760

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Transportation Fund			
Transaction privilege taxes	\$ 780,000	\$ 890,000	\$ 907,800
Franchise fees	395,590	363,840	371,130
Permits	25,800		2,500
State shared fuel taxes	3,215,170	3,114,210	3,218,820
Intergovernmental-Local	25,000	0	50,000
Investment earnings	57,980	112,490	60,910
Miscellaneous	50,000	64,150	10,000
	<u>\$ 4,549,540</u>	<u>\$ 4,544,690</u>	<u>\$ 4,621,160</u>
Grants & Restricted Sources Fund			
Intergovernmental-Federal grants	\$ 439,000	\$ 372,720	\$ 326,250
Intergovernmental-Federal program income	343,760	367,120	385,290
Intergovernmental-State	463,200	653,730	1,110,980
Intergovernmental-Local			
Impound fees	3,000	2,000	3,000
Developer reimbursements	11,120	72,670	
Fines and forfeitures	5,600	4,350	4,850
Investment earnings	32,060	35,390	30,020
Miscellaneous	48,000	34,600	38,000
	<u>\$ 1,345,740</u>	<u>\$ 1,542,580</u>	<u>\$ 1,898,390</u>
Quail Creek CFD			
Property taxes-allowance for uncollectibles	\$ (77,870)	\$ (33,420)	\$ (92,680)
Investment earnings (losses)	7,500	13,300	5,280
	<u>\$ (70,370)</u>	<u>\$ (20,120)</u>	<u>\$ (87,400)</u>
Rancho Sahuarita CFD			
Property taxes-allowance for uncollectibles	\$ (60,780)	\$ (60,780)	\$ (79,060)
Investment earnings (losses)	200,000	624,240	136,610
Miscellaneous/Developer contributions	593,230	49,730	310,810
	<u>\$ 732,450</u>	<u>\$ 613,190</u>	<u>\$ 368,360</u>
Total special revenue funds	<u>\$ 6,557,360</u>	<u>\$ 6,680,340</u>	<u>\$ 6,800,510</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
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Capital projects funds			
Capital Infrastructure Improvement Fund (CIIF)			
Transaction privilege taxes	\$ 3,844,490	\$ 4,530,760	\$ 4,586,540
Permits	5,000		
Intergovernmental-Federal	757,900	1,245,900	
Intergovernmental-State		92,410	375,000
Intergovernmental-Local	1,946,000	178,440	1,617,560
Investment earnings	72,170	239,280	67,130
Miscellaneous		65,920	
	\$ 6,625,560	\$ 6,352,710	\$ 6,646,230
Total capital projects funds	\$ 6,625,560	\$ 6,352,710	\$ 6,646,230
Enterprise funds			
Solid Waste Fund			
User charges	\$	\$	\$ 2,990,000
Investment earnings		13,350	12,780
	\$ 0	\$ 13,350	\$ 3,002,780
Wastewater Fund			
Sewer user charges	\$ 4,573,290	\$ 4,670,570	\$ 4,744,000
Sewer connection fees	664,580	595,980	564,400
Grants-Federal	40,830	55,180	
Grants-State	615,260		
Grants-Local		240,000	
Investment earnings	85,010	211,570	95,590
Other	62,000	96,410	64,260
	\$ 6,040,970	\$ 5,869,710	\$ 5,468,250
Total enterprise funds	\$ 6,040,970	\$ 5,883,060	\$ 8,471,030
Total all funds	\$ 49,450,620	\$ 49,462,230	\$ 52,136,530

* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Transportation Fund	\$ _____	\$ _____	\$ _____	\$ 200,000
Capital Infrastructure Improvement Fund	_____	_____	_____	6,397,130
Total General Fund	\$ 0	\$ 0	\$ 0	\$ 6,597,130
Special revenue funds				
Transportation Fund	\$ _____	\$ _____	\$ 200,000	\$ _____
Total special revenue funds	\$ 0	\$ 0	\$ 200,000	\$ 0
Capital projects funds				
Capital Infrastructure Improvement Fund	\$ 300,000	\$ _____	\$ 6,397,130	\$ _____
Total capital projects funds	\$ 300,000	\$ 0	\$ 6,397,130	\$ 0
Total all funds	\$ 300,000	\$ 0	\$ 6,597,130	\$ 6,597,130

Town of Sahuarita, Arizona
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Mayor & Council	\$ 260,990	\$	\$ 214,340	\$ 231,220
Town Manager	721,260		659,700	761,740
Economic Development & Public Affairs	796,000		799,720	826,450
Law	557,780		519,270	615,560
Town Clerk	703,760		633,880	529,500
Finance & Technology	2,562,120		2,187,350	2,191,940
Human Resources & Risk Management	709,680		688,210	1,429,100
Municipal Court	957,640		835,000	1,027,130
Community Development	2,150,490		1,825,060	2,073,670
Police	12,481,630		11,857,770	13,097,650
Parks & Recreation	4,112,510	(45,000)	3,837,930	4,768,770
Public Works	2,046,330	14,500	1,664,100	2,165,050
Debt Service	160,270		288,670	150,030
Ending Balances-Contingencies	38,706,670	(2,428,900)	0	38,354,350
Total General Fund	\$ 66,927,130	\$ (2,459,400)	\$ 26,011,000	\$ 68,222,160
Special revenue funds				
Transportation Fund	\$ 6,110,700	\$	\$ 4,406,630	\$ 6,650,810
Grants & Restricted Sources Fund	550,250	200,000	1,260,350	1,242,070
Quail Creek CFD	1,104,650		1,095,430	1,107,640
Rancho Sahuarita CFD	17,408,770		10,129,890	9,233,410
Total special revenue funds	\$ 25,174,370	\$ 200,000	\$ 16,892,300	\$ 18,233,930
Capital projects funds				
Capital Infrastructure Improvement Fund	\$ 13,612,080	\$ 476,900	\$ 9,366,740	\$ 14,766,450
Total capital projects funds	\$ 13,612,080	\$ 476,900	\$ 9,366,740	\$ 14,766,450
Enterprise funds				
Solid Waste	\$ 0	\$ 2,050,000	\$ 1,661,400	\$ 1,354,730
Wastewater	13,790,570		10,603,130	7,210,360
Total enterprise funds	\$ 13,790,570	\$ 2,050,000	\$ 12,264,530	\$ 8,565,090
Total all funds	\$ 119,504,150	\$ 267,500	\$ 64,534,570	\$ 109,787,630

* 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 2026

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2025	2025	2025	2026
Finance & Technology				
General Fund	\$ 2,562,120	\$	\$ 2,187,350	\$ 2,191,940
Quail Creek CFD	300		300	300
Rancho Sahuarita CFD	300		300	300
CIIF	240,000		240,000	443,000
Department total	\$ 2,802,720	\$ 0	\$ 2,427,950	\$ 2,635,540
Human Resources				
General Fund	\$ 709,680	\$	\$ 688,210	\$ 1,429,100
Grants & Restricted Sources	20,000		10,000	20,000
Department total	\$ 729,680	\$ 0	\$ 698,210	\$ 1,449,100
Municipal Court				
General Fund	\$ 957,640	\$	\$ 835,000	\$ 1,027,130
Grants & Restricted Sources	26,200			8,000
Department Total	\$ 983,840	\$ 0	\$ 835,000	\$ 1,035,130
Police				
General Fund	\$ 12,481,630	\$	\$ 11,857,770	\$ 13,097,650
Grants & Restricted Sources	1,086,910	200,000	1,044,670	1,478,730
CIIF	1,339,290		1,244,570	807,390
Department Total	\$ 14,907,830	\$ 200,000	\$ 14,147,010	\$ 15,383,770
Parks & Recreation				
General Fund	\$ 4,112,510	\$ (45,000)	\$ 3,837,930	\$ 4,768,770
Grants & Restricted Sources	20,000		36,600	20,000
Quail Creek CFD	85,690		88,950	95,830
CIIF	2,025,000	125,000	2,091,030	1,300,000
Department Total	\$ 6,243,200	\$ 80,000	\$ 6,054,510	\$ 6,184,600
Public Works				
General Fund	\$ 2,046,330	\$ 14,500	\$ 1,664,100	\$ 2,165,050
Transportation Fund	4,725,660		4,386,640	4,947,570
Grants & Restricted Sources	79,350		169,080	91,190
Quail Creek CFD	43,090		30,610	43,190
Rancho Sahuarita CFD	42,150		42,150	42,150
CIIF	6,166,940	396,900	1,902,290	9,798,330
Solid Waste	0	1,778,600	1,640,000	2,614,320
Wastewater	10,631,470		8,345,020	3,355,970
Department Total	\$ 23,734,990	\$ 2,190,000	\$ 18,179,890	\$ 23,057,770
Debt Service				
General Fund	\$ 160,270	\$	\$ 288,670	\$ 150,030
Quail Creek CFD	957,170		957,170	953,320
Rancho Sahuarita CFD	1,895,150		1,900,150	1,897,080
CIIF	2,695,040		2,742,880	1,358,870
Solid Waste	0	21,400	21,400	61,500
Wastewater	1,928,710		2,258,110	1,929,640
Department Total	\$ 7,636,340	\$ 21,400	\$ 8,168,380	\$ 6,350,440
Ending Balances-Contingencies				
General Fund	\$ 38,706,670	\$ (2,428,900)	\$	\$ 38,354,350
Transportation Fund	1,365,050			1,679,100
Grants & Restricted Sources	(658,630)			(375,850)
Quail Creek CFD	0			0
Rancho Sahuarita CFD	0			0
CIIF	260,850	(45,000)		770,260
Solid Waste	0	250,000		(1,321,090)
Wastewater	1,229,890			1,924,750
Department Total	\$ 40,903,830	\$ (2,223,900)	\$ 0	\$ 41,031,520

* 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 2026

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2026	2026	2026	2026	2026	2026
General Fund	178.9	\$ 14,696,600	\$ 2,154,030	\$ 2,919,330	\$ 2,174,670	\$ 21,944,630
Special revenue funds						
Transportation Fund	12.5	\$ 822,730	\$ 96,940	\$ 184,230	\$ 90,810	\$ 1,194,710
Grants & Restricted Sources Fund	7.0	816,040	155,270	145,320	126,520	1,243,150
Quail Creek CFD						0
Rancho Sahuarita CFD						0
Total special revenue funds	19.5	\$ 1,638,770	\$ 252,210	\$ 329,550	\$ 90,810	\$ 2,437,860
Capital projects funds						
Capital Infrastructure Improvement Fund	1.5	\$ 136,920	\$ 16,510	\$ 21,180	\$ 13,030	\$ 187,640
Total capital projects funds	1.5	\$ 136,920	\$ 16,510	\$ 21,180	\$ 13,030	\$ 187,640
Enterprise funds						
Solid Waste	1.5	\$ 108,510	\$ 13,030	\$ 21,890	\$ 10,400	\$ 153,830
Wastewater	10.7	733,750	85,700	119,220	76,640	1,015,310
Total enterprise funds	12.2	\$ 842,260	\$ 98,730	\$ 141,110	\$ 87,040	\$ 1,169,140
Total all funds	212.1	\$ 17,314,550	\$ 2,521,480	\$ 3,411,170	\$ 2,365,550	\$ 25,739,270