

SAHUARITA RESOLUTION NO. 2024-0784

A RESOLUTION OF THE TOWN OF SAHUARITA, ARIZONA, ADOPTING A TENTATIVE BUDGET IN THE AMOUNT OF \$119,504,150.00 ADOPTING THE ESTIMATED AMOUNTS REQUIRED TO MEET THE PUBLIC EXPENSES FOR THE TOWN OF SAHUARITA FOR THE FISCAL YEAR 2025, AUTHORIZING AND DIRECTING PUBLICATION OF STATEMENTS AND SCHEDULES OF THE TENTATIVE BUDGET, TOGETHER WITH NOTICE OF HEARING ON SAID BUDGET AND NOTICE OF DATE OF FINAL ADOPTION OF SAID BUDGET.

WHEREAS, pursuant to A.R.S. § 42-17101 and § 42-17102, cities and towns are required to prepare an annual budget containing estimated expenditures/expenses and projected revenues on forms developed by the Office of the Auditor General; and

WHEREAS, in accordance with A.R.S. § 42-17103, the governing body shall publish said forms and a notice of a public hearing once a week for at least two consecutive weeks after the estimates are tentatively adopted in a newspaper of general circulation in the Town; and

WHEREAS, the Mayor and Council held a meeting on April 23-24, 2024, to review the Manager Recommended Budget and make adjustments as deemed warranted.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Town of Sahuarita, Arizona, as follows:

- Section 1.** The estimates of revenues and expenditures/expenses, hereinafter set forth in Exhibit “A” are hereby adopted as the tentative budget for the Town of Sahuarita, Arizona for the fiscal year 2025.
- Section 2.** The estimates of revenues and expenditures/expenses, as hereinafter set forth, together with a notice that the Town Council shall meet for the purpose of the public hearing from taxpayers to adopt the final budget for the Town of Sahuarita, Arizona for the fiscal year 2025 on or before the 3rd Monday of August 2024, are hereby authorized and directed to be published in the manner prescribed by law.
- Section 3.** All orders or resolutions in conflict are, to the extent of such conflict, hereby repealed, and this resolution be in full force and effect immediately upon its adoption, and that this resolution shall be recorded in the office of the Pima County Recorder.

PASSED AND ADOPTED by the Mayor and Council of the Town of Sahuarita, Arizona, this 28th day of May 2024.

Tom Murphy

Mayor Tom Murphy

CERTIFICATION OF RECORDING OFFICER

State of Arizona)
County of Pima) ss.

I, the undersigned, Lisa Cole, MMC, being the duly appointed, qualified Town Clerk of the Town of Sahuarita, Pima County, Arizona, certify that the foregoing resolution is a true, correct, and accurate copy of Resolution No. 2024-0784, passed and adopted at a Voting Meeting of the Council of the Town of Sahuarita, Pima County, Arizona, held on the 28th day of May 2024, at which a quorum was present, and by a 6-0 vote, all voted in favor of said resolution.

Given under my hand and sealed this 28th day of May 2024.

SEAL:



Lisa Cole

Lisa Cole, MMC
Town Clerk

APPROVED AS TO FORM:

Jon M. Paladini

Jon Paladini, Town Attorney

EXHIBIT "A"

TOWN OF SAHUARITA
SUMMARY SCHEDULE OF ESTIMATED REVENUES AND
EXPENDITURES/EXPENSES
FISCAL YEAR 2025

[See following pages.]

Town of Sahuarita, AZ
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

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	
2024	Adopted/adjusted budgeted expenditures/expenses*	E 1	53,844,180	26,543,180	0	19,163,740	0	13,773,110	0	113,324,210
2024	Actual expenditures/expenses**	E 2	24,306,490	7,872,970	0	14,082,240	0	4,873,870	0	51,135,570
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	3	39,775,400	16,749,910	0	3,032,960	0	2,908,990	0	62,467,260
2025	Primary property tax levy	B 4	0							0
2025	Secondary property tax levy	B 5		2,345,660						2,345,660
2025	Estimated revenues other than property taxes	C 6	30,226,730	6,557,360	0	6,625,560	0	6,040,970	0	49,450,620
2025	Other financing sources	D 7	100,000	0	0	300,000	0	4,840,610	0	5,240,610
2025	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D 9	653,560	200,000	0	2,453,560	0	0	0	3,307,120
2025	Interfund Transfers (out)	D 10	(2,628,560)	(678,560)	0	0	0	0	0	(3,307,120)
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement									0
	Maintained for future capital projects	11								0
	Maintained for future financial stability									0
	Maintained for future retirement contributions									0
2025	Total financial resources available	12	68,127,130	25,174,370	0	12,412,080	0	13,790,570	0	119,504,150
2025	Budgeted expenditures/expenses	E 13	68,127,130	25,174,370	0	12,412,080	0	13,790,570	0	119,504,150

Expenditure limitation comparison

	2024	2025
1 Budgeted expenditures/expenses	\$ 113,324,210	\$ 119,504,150
2 Add/subtract: estimated net reconciling items	(51,614,770)	(60,712,250)
3 Budgeted expenditures/expenses adjusted for reconciling items	61,709,440	58,791,900
4 Less: estimated exclusions	24,254,720	19,879,310
5 Amount subject to the expenditure limitation	\$ 37,454,720	\$ 38,912,590
6 EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 56,369,238	\$ 59,413,562

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, AZ
Tax levy and tax rate information
Fiscal year 2025

	2024	2025
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	1,885,020	2,345,660
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 1,885,020	\$ 2,345,660
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	\$ 1,822,810	
(2) Prior years' levies	40,340	
(3) Total secondary property taxes	\$ 1,863,150	
C. Total property taxes collected	\$ 1,863,150	
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	_____	_____
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, AZ
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local taxes			
Transaction privilege taxes	\$ 9,435,960	\$ 9,968,560	\$ 10,176,650
Franchise fees	400,290	387,590	
Use taxes			25,000
GPLET	3,140		1,390
Licenses and permits			
Planning & Building permit fees	1,921,840	2,277,980	2,230,960
Public Works permit fees	146,820	407,410	137,000
Animal license fees	30,000	30,000	30,000
Other	200	500	450
Intergovernmental			
State shared sales taxes	5,191,100	5,407,330	5,500,870
State shared income taxes	9,115,710	9,443,810	7,653,650
State shared vehicle license taxes	1,855,330	1,703,980	1,891,890
Charges for services			
Development fees	100,500	71,490	78,500
Recreation fees	225,000	235,000	631,690
Other departmental fees	4,100	4,050	3,600
Central services cost recovery	943,600		
Fines and forfeits			
Court fines and fees	193,100	104,020	106,260
Interest on investments			
Investment earnings	1,047,210	1,779,060	1,519,030
Interfund loans interest		42,510	76,800
Miscellaneous			
Insurance recoveries	40,000	40,000	40,000
Leases	26,240	26,240	26,760
Other	47,920	27,300	96,230
Total General Fund	\$ 30,728,060	\$ 31,956,830	\$ 30,226,730

* 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, AZ
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Special revenue funds			
Transportation Fund			
Transaction privilege taxes	\$	\$ 260,000	\$ 780,000
Franchise fees			395,590
Permits	22,600	25,800	25,800
State shared fuel taxes	3,061,680	3,073,560	3,215,170
Intergovernmental-Local	25,000	25,000	25,000
Investment earnings	16,950	35,000	57,980
Miscellaneous	73,400	83,670	50,000
	\$ 3,199,630	\$ 3,503,030	\$ 4,549,540
Grants & Restricted Sources Fund			
Intergovernmental-Federal grants	\$ 541,130	\$ 299,060	\$ 439,000
Intergovernmental-Federal program income	297,660	202,220	343,760
Intergovernmental-State	2,000	495,180	463,200
Intergovernmental-Local	396,000	55,100	
Impound fees	3,000	3,000	3,000
Developer reimbursements	10,000	10,000	11,120
Fines and forfeitures	7,930	4,600	5,600
Investment earnings	4,640	24,500	32,060
Miscellaneous	697,000	809,960	48,000
	\$ 1,959,360	\$ 1,903,620	\$ 1,345,740
Quail Creek CFD			
Property taxes-allowance for uncollectibles	\$ (13,240)	\$ (13,240)	\$ (77,870)
Investment earnings (losses)	3,000	10,000	7,500
	\$ (10,240)	\$ (3,240)	\$ (70,370)
Rancho Sahuarita CFD			
Property taxes-allowance for uncollectibles	\$ (20,230)	\$ (20,230)	\$ (60,780)
Investment earnings (losses)	250,000	500,000	200,000
Miscellaneous/Developer contributions	863,250	571,120	593,230
	\$ 1,093,020	\$ 1,050,890	\$ 732,450
Total special revenue funds	\$ 6,241,770	\$ 6,454,300	\$ 6,557,360

* 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, AZ
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Capital projects funds			
Capital Infrastructure Improvement Fund (CIIF)			
Transaction privilege taxes	\$ 4,007,790	\$ 3,978,530	\$ 3,844,490
Permits	12,000	5,000	5,000
Intergovernmental-Federal	6,371,860	6,373,090	757,900
Intergovernmental-State		497,000	
Intergovernmental-Local			1,946,000
Investment earnings	90,670	200,000	72,170
Miscellaneous	292,500	730	
	<u>\$ 10,774,820</u>	<u>\$ 11,054,350</u>	<u>\$ 6,625,560</u>
Total capital projects funds	<u>\$ 10,774,820</u>	<u>\$ 11,054,350</u>	<u>\$ 6,625,560</u>
Enterprise funds			
Wastewater Fund			
Sewer user charges	\$ 4,386,470	\$ 4,478,690	\$ 4,573,290
Sewer connection fees	454,340	736,810	664,580
Grants-Federal	812,190	144,740	40,830
Grants-State		604,120	615,260
Investment earnings (losses)	19,200	90,000	85,010
Other	87,500	137,860	62,000
	<u>\$ 5,759,700</u>	<u>\$ 6,192,220</u>	<u>\$ 6,040,970</u>
Total enterprise funds	<u>\$ 5,759,700</u>	<u>\$ 6,192,220</u>	<u>\$ 6,040,970</u>
Total all funds	<u>\$ 53,504,350</u>	<u>\$ 55,657,700</u>	<u>\$ 49,450,620</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, AZ
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
Transportation	\$	\$	\$	\$ (200,000)
CIIF				(2,428,560)
Grants & Restricted Sources			653,560	
Carryforward contingency	100,000			
Total General Fund	\$ 100,000	\$	\$ 653,560	\$ (2,628,560)
Special revenue funds				
Transportation	\$	\$	\$ 200,000	\$
Grants & Restricted Sources				(678,560)
Total special revenue funds	\$	\$	\$ 200,000	\$ (678,560)
Capital projects funds				
CIIF	\$ 300,000	\$	\$ 2,453,560	\$
Total capital projects funds	\$ 300,000	\$	\$ 2,453,560	\$
Enterprise funds				
Wastewater	\$ 4,840,610	\$	\$	\$
Total enterprise funds	\$ 4,840,610	\$	\$	\$
Total all funds	\$ 5,240,610	\$	\$ 3,307,120	\$ (3,307,120)

Town of Sahuarita, AZ
Expenditures/expenses by fund
Fiscal year 2025

Fund/Department	Adopted budgeted expenditures/expenses 2024	Expenditure/expense adjustments approved 2024	Actual expenditures/expenses* 2024	Budgeted expenditures/expenses 2025
General Fund				
Mayor & Council	\$ 329,030	\$	\$ 261,670	\$ 260,990
Town Manager	805,530		613,590	721,260
Economic Development & Public Affairs	865,760		771,410	796,000
Law	547,740		475,840	557,780
Town Clerk	659,540		369,520	703,760
Finance & Technology	2,653,690		2,021,620	2,562,120
Human Resources	653,100		567,270	709,680
Municipal Court	903,910		810,490	957,640
Community Development	2,337,210		1,625,660	2,150,490
Police	11,702,460		11,404,330	12,481,630
Parks & Recreation	3,760,380	214,000	3,488,070	4,112,510
Public Works	2,085,380	63,200	1,538,170	2,046,330
Non-departmental	120,000		120,000	
Debt Service	48,230		238,850	160,270
Ending Balances-Contingencies	27,376,130	(1,281,110)		39,906,670
Total General Fund	\$ 54,848,090	\$ (1,003,910)	\$ 24,306,490	\$ 68,127,130
Special revenue funds				
Transportation Fund	\$ 4,749,780	\$	\$ 3,805,340	\$ 6,110,700
Grants & Restricted Sources Fund	2,278,720	180,100	1,070,710	550,250
Quail Creek CFD	1,082,870		1,085,530	1,104,650
Rancho Sahuarita CFD	18,251,710		1,911,390	17,408,770
Total special revenue funds	\$ 26,363,080	\$ 180,100	\$ 7,872,970	\$ 25,174,370
Capital projects funds				
Capital Infrastructure Improvement Fund	\$ 18,339,930	\$ 823,810	\$ 14,082,240	\$ 12,412,080
Total capital projects funds	\$ 18,339,930	\$ 823,810	\$ 14,082,240	\$ 12,412,080
Enterprise funds				
Wastewater	\$ 13,773,110	\$	\$ 4,873,870	\$ 13,790,570
Total enterprise funds	\$ 13,773,110	\$	\$ 4,873,870	\$ 13,790,570
Total all funds	\$ 113,324,210	\$	\$ 51,135,570	\$ 119,504,150

* 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, AZ
Expenditures/expenses by department
Fiscal year 2025

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2024	2024	2024	2025
Economic Development & Public Affairs				
General Fund	\$ 865,760	\$	\$ 771,410	\$ 796,000
Grants & Restricted Sources		10,000	18,750	
Department Total	\$ 865,760	\$ 10,000	\$ 790,160	\$ 796,000
Finance				
General Fund	\$ 2,653,690	\$	\$ 2,021,620	\$ 2,562,120
Quail Creek CFD	200		200	300
Rancho Sahuarita CFD	200		200	300
CIIF	445,000		445,000	240,000
Department Total	\$ 3,099,090	\$	\$ 2,467,020	\$ 2,802,720
Human Resources				
General Fund	\$ 653,100	\$	\$ 567,270	\$ 709,680
Grants & Restricted Sources	24,000		10,000	20,000
Department Total	\$ 677,100	\$	\$ 577,270	\$ 729,680
Municipal Court				
General Fund	\$ 874,330	\$	\$ 810,490	\$ 957,640
Grants & Restricted Sources	4,000	30,000	26,770	26,200
Department Total	\$ 878,330	\$ 30,000	\$ 837,260	\$ 983,840
Police				
General Fund	\$ 11,702,460	\$	\$ 11,404,330	\$ 12,481,630
Grants & Restricted Sources	1,062,150		792,150	1,086,910
CIIF	1,214,710	60,000	1,233,160	1,339,290
Department Total	\$ 13,979,320	\$ 60,000	\$ 13,429,640	\$ 14,907,830
Parks, Recreation & Community Services				
General Fund	\$ 3,760,380	\$ 214,000	\$ 3,488,070	\$ 4,112,510
Grants & Restricted Sources	40,000		45,000	20,000
Quail Creek CFD	85,330		95,590	85,690
CIIF	5,560,000	486,210	6,028,420	825,000
Department Total	\$ 9,445,710	\$ 700,210	\$ 9,657,080	\$ 5,043,200
Public Works				
General Fund	\$ 2,085,380	\$ 63,200	\$ 1,538,170	\$ 2,046,330
HURF	316,800			
Grants & Restricted Sources	69,590		72,770	68,230
CIIF	3,306,200		412,540	2,910,600
Department Total	\$ 5,777,970	\$ 63,200	\$ 2,023,480	\$ 5,025,160
Streets				
Transportation Fund	\$ 3,993,790	\$	\$ 3,744,650	\$ 4,725,660
Grants & Restricted Sources	10,000	140,100	105,270	11,120
Quail Creek CFD	38,330		30,610	43,090
Rancho Sahuarita CFD	30,390		10,000	42,150
CIIF	1,837,940	497,000	1,640,800	3,256,340
Department Total	\$ 5,910,450	\$ 637,100	\$ 5,531,330	\$ 8,078,360
Non-Departmental				
General Fund	\$ 120,000	\$	\$ 120,000	\$
Quail Creek CFD	4,040		4,040	18,400
Rancho Sahuarita CFD	3,180		3,180	10,540
CIIF	2,081,260		1,511,010	884,960
Department Total	\$ 2,208,480	\$	\$ 1,638,230	\$ 913,900
Ending Balances-Contingencies				
General Fund	\$ 27,376,130	\$ (1,281,110)	\$	\$ 39,906,670
Transportation Fund	439,190			1,365,050
Grants & Restricted Sources	1,068,980			(658,630)
Quail Creek CFD				
Rancho Sahuarita CFD				
CIIF	1,083,510	(219,400)		260,850
Wastewater	862,250			1,229,890
Department Total	\$ 30,830,060	\$ (1,500,510)	\$	\$ 42,103,830

* 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, AZ
Full-time employees and personnel compensation
Fiscal year 2025

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2025	2025	2025	2025	2025	2025
General Fund	170.7	\$ 14,015,610	\$ 1,925,890	\$ 2,664,230	\$ 1,570,190	\$ 20,175,920
Special revenue funds						
Transportation	10.6	\$ 702,220	\$ 86,510	\$ 161,070	\$ 84,320	\$ 1,034,120
Grants & Restricted Sources	4.0	609,660	106,880	47,110	84,550	848,200
Quail Creek CFD						
Rancho Sahuarita CFD						
Total special revenue funds	14.6	\$ 1,311,880	\$ 193,390	\$ 208,180	\$ 168,870	\$ 1,882,320
Capital projects funds						
CIIF	1.2	\$ 102,200	\$ 12,600	\$ 19,720	\$ 10,020	\$ 144,540
Total capital projects funds	1.2	\$ 102,200	\$ 12,600	\$ 19,720	\$ 10,020	\$ 144,540
Enterprise funds						
Wastewater	11.5	\$ 798,570	\$ 98,110	\$ 157,320	\$ 88,390	\$ 1,142,390
Total enterprise funds	11.5	\$ 798,570	\$ 98,110	\$ 157,320	\$ 88,390	\$ 1,142,390
Total all funds	198.0	\$ 16,228,260	\$ 2,229,990	\$ 3,049,450	\$ 1,837,470	\$ 23,345,170