

CERTIFICATE OF CLERK
Town of Sahuarita

State of Arizona }
County of Pima } ***ss***

I, Lisa Cole, the duly appointed and qualified Town Clerk of the Town of Sahuarita, Arizona, do hereby certify that the attached is a true and correct copy of Resolution No. 2021-671, Adoption of the Fiscal Year 2022 Budget, which was approved by the Sahuarita Town Council at a meeting held on June 28, 2021, at which a quorum was present.

In Witness Whereof, I have hereunto set my hand and affixed the seal of the Town of Sahuarita, Arizona on June 29, 2021.

Total of 12 page(s) certified.





Lisa Cole, Town Clerk

SAHUARITA RESOLUTION NO. 2021-0671

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF SAHUARITA, ARIZONA, ADOPTING THE FISCAL YEAR 2022 BUDGET IN THE AMOUNT OF \$94,927,520.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on June 14, 2021, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town of Sahuarita, Arizona; and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Town Council met on June 28, 2021, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies; and

WHEREAS, it appears that the publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on June 28, 2021, at a location accessible to the public for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and

WHEREAS, the Sahuarita Town Code Chapter 3.20 establishes a stabilization fund that requires a separate accounting of committed fund balances in the General Fund; and

WHEREAS, the Town Council has adopted financial and budgetary policies that establish minimum ending fund balance requirements, as set forth in the Sahuarita Town Code and amended from time to time.

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", as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Sahuarita for the fiscal year 2022.
- Section 2.** The General Fund shall include a commitment of ending fund balances for stabilization reserves in the amount of \$5,000,000.

Section 3. Town staff is authorized to take all the steps necessary to implement the adopted budget for fiscal year 2022 and give it effect.

Section 4. All ordinances, resolutions, or motions and parts of ordinances, resolutions or motions of the council in conflict with the provisions of this resolution are hereby repealed, effective as of the effective date of this resolution. All internal references within the Town Code to any affected provision are hereby updated.

Section 5. If any section, subsection, sentence, clause, phrase or portion of this resolution is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

PASSED AND ADOPTED by the Mayor and Council of the Town of Sahuarita, Arizona, this 28th day of June, 2021.

Tom Murphy

Mayor Tom Murphy

ATTEST:

Lisa Cole

Lisa Cole, MMC
Town Clerk



APPROVED AS TO FORM:

Daniel J. Hochuli

Daniel J. Hochuli
Town Attorney



EXHIBIT "A"

**ESTIMATES OF REVENUES AND
EXPENDITURES/EXPENSES FOR FISCAL YEAR 2022**



EXHIBIT "A"



Town of Sahuarita, Arizona
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2022

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
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	41,445,910	10,010,850		6,069,480		2,475,710	59,981,950
2021	Actual Expenditures/Expenses**	E 2	20,344,760	5,187,130		4,210,820		3,848,180	33,590,920
2022	Fund Balance/Net Position at July 1***	3	22,496,270	3,925,840		4,247,070		(613,750)	29,745,430
2022	Primary Property Tax Levy	B 4	0						0
2022	Secondary Property Tax Levy	B 5		1,383,930					1,383,930
2022	Estimated Revenues Other than Property Taxes	C 6	21,780,860	8,307,020		5,176,070		5,295,850	40,559,800
2022	Other Financing Sources	D 7	0	15,958,000		7,300,380		0	23,256,380
2022	Other Financing (Uses)	D 8	0	0		0		0	0
2022	Interfund Transfers In	D 9	0	500,000		668,460		1,463,180	2,631,670
2022	Interfund Transfers (Out)	D 10	(500,000)	(2,119,660)		0		(12,010)	(2,631,670)
2022	Line 11: Reduction for Funds 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
									0
									0
2022	Total Financial Resources Available	12	43,767,130	27,935,130		17,391,990		5,833,270	94,927,520
2022	Budgeted Expenditures/Expenses	E 13	43,767,130	27,935,130		17,391,990		5,833,270	94,927,520

Expenditure Limitation Comparison

1 Budgeted expenditures/expenses	
2 Add/subtract: estimated not 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	

	2021	2022
1 Budgeted expenditures/expenses	\$ 59,991,950	\$ 94,927,520
2 Add/subtract: estimated not reconciling items	(27,858,650)	(54,614,760)
3 Budgeted expenditures/expenses adjusted for reconciling items	32,133,300	40,312,760
4 Less: estimated exclusions	10,471,770	12,213,060
5 Amount subject to the expenditure limitation	\$ 21,661,530	\$ 28,099,680
6 EEC expenditure limitation	\$ 43,244,793	\$ 44,713,282

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 2022

	2021	2022
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	1,041,310	1,363,930
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 1,041,310	\$ 1,363,930
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	\$ 1,047,290	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 1,047,290	
C. Total property taxes collected	\$ 1,047,290	
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 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
General Fund			
Local taxes			
Transaction privilege taxes	\$ 6,144,870	\$ 7,943,070	\$ 8,098,100
Franchise fees	338,530	380,070	395,200
Licenses and permits			
Planning & Building permit fees	1,144,550	2,522,120	2,071,050
Public Works permit fees	100,240	305,410	112,500
Animal license fees	35,000	35,000	35,000
Other	700	600	600
Intergovernmental			
State shared sales taxes	3,107,270	3,608,020	3,766,960
State shared income taxes	4,463,840	4,490,500	4,185,980
State shared vehicle license taxes	1,105,540	1,639,120	1,613,740
Charges for services			
Development fees	67,700	84,310	95,800
Recreation fees	106,460	80,070	160,000
Other departmental fees	4,100	2,220	4,100
Central services cost recovery	607,440	689,450	835,450
Fines and forfeits			
Court fines and fees	215,500	234,470	244,060
Interest on investments			
Investment earnings	189,580	100,000	108,070
Miscellaneous			
Insurance recoveries	10,000	8,670	20,000
Leases	22,250	24,250	24,250
Other	19,450	39,820	10,000
Contingent revenues	2,056,220	0	0
Total General Fund	\$ 19,739,240	\$ 22,187,170	\$ 21,780,860

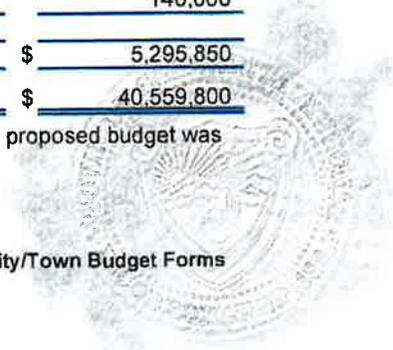
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.



Town of Sahuarita, Arizona
Revenues Other than Property Taxes
Fiscal Year 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Special Revenue Funds			
Highway User Revenue Fund			
State shared fuel taxes	\$ 2,299,060	\$ 2,581,950	\$ 2,518,790
Intergovernmental-State	49,790	29,500	95,500
Permits			13,200
Investment earnings	3,870	3,870	3,460
Miscellaneous	5,000	8,360	5,000
Contingent revenues	255,450	0	0
Fund Total	\$ 2,613,170	\$ 2,623,680	\$ 2,635,950
Grants & Restricted Sources Fund			
Fines and forfeitures	\$ 25,100	\$ 17,830	\$ 15,930
Intergovernmental-Federal	381,180	2,856,000	4,328,090
Intergovernmental-State	228,800	235,530	202,820
Intergovernmental-Local	50,000		
Impound fees	10,000	6,000	10,000
Developer reimbursements		5,500	50,000
Investment earnings	980	4,640	750
Miscellaneous	66,290	29,520	15,000
Fund Total	\$ 762,150	\$ 3,155,020	\$ 4,622,590
Quail Creek CFD			
Property taxes-allowance for uncollectibles	\$ (22,040)	\$ (8,820)	\$ (10,170)
Investment earnings (losses)	2,000	100	100
Miscellaneous/Developer contributions	148,950	138,600	33,900
Fund Total	\$ 128,910	\$ 129,880	\$ 23,830
Rancho Sahuarita CFD			
Property taxes-allowance for uncollectibles	\$ (3,990)	\$ (3,990)	\$ (8,670)
Investment earnings (losses)	5,000	350	250
Miscellaneous/Developer contributions	491,920	452,460	1,033,070
Fund Total	\$ 492,930	\$ 448,820	\$ 1,024,650
Total Special Revenue Funds	\$ 3,997,160	\$ 6,357,400	\$ 8,307,020
Capital Projects Funds			
Capital Infrastructure Improvement Fund (CIIF)			
Transaction privilege taxes	\$ 3,322,760	\$ 5,117,430	\$ 5,012,730
Permits	0	15,000	15,000
Intergovernmental-Federal	0	444,060	
Investment earnings	27,810	20,000	35,840
Miscellaneous	0	10,370	112,500
Contingent revenues	369,200		
Total Capital Projects Funds	\$ 3,719,770	\$ 5,606,860	\$ 5,176,070
Enterprise Funds			
Wastewater Fund			
Sewer user charges	\$ 3,553,950	\$ 4,125,070	\$ 4,265,370
Sewer connection fees	640,930	640,930	903,380
Investment earnings (losses)	(37,430)	(37,430)	(12,900)
Other	154,760	168,740	140,000
Contingent revenues	438,730		
Total Enterprise Funds	\$ 4,750,940	\$ 4,897,310	\$ 5,295,850
Total all Funds	\$ 32,207,110	\$ 39,048,740	\$ 40,559,800

* 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 2022

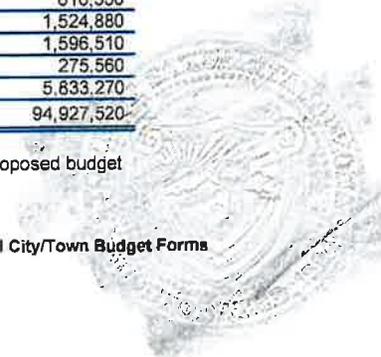
Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
General Fund				
Highway User Revenue Fund	\$	\$	\$	\$ (500,000)
Total General Fund	\$ 0	\$ 0	\$ 0	\$ (500,000)
Special Revenue Funds				
Highway User Revenue Fund:	\$	\$	\$	\$
General Fund			500,000	
CIIF				(71,480)
Grants & Restricted Sources Fund:				
CIIF				(585,000)
Wastewater Fund				(1,463,180)
Rancho Sahuarita CFD Fund	15,958,000			
Total Special Revenue Funds	\$ 15,958,000	\$ 0	\$ 500,000	\$ (2,119,660)
Capital Projects Funds				
CIIF:	\$	\$	\$	\$
Highway User Revenue Fund	7,300,360		71,480	
Grants & Restricted Sources Fund			585,000	
Wastewater Fund			12,010	
Total Capital Projects Funds	\$ 7,300,360	\$ 0	\$ 668,490	\$ 0
Enterprise Funds				
Wastewater Fund:	\$	\$	\$	\$
Grants & Restricted Sources Fund			1,463,180	
CIIF				(12,010)
Total Enterprise Funds	\$ 0	\$ 0	\$ 1,463,180	\$ (12,010)
Total all Funds	\$ 23,258,360	\$ 0	\$ 2,631,670	\$ (2,631,670)



**Town of Sahuarita, Arizona
Expenditures/Expenses by Fund
Fiscal year 2022**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
General Fund				
Mayor & Council	\$ 197,170	\$	\$ 148,240	\$ 190,570
Town Manager	980,650		903,610	981,500
Economic Development	479,280		260,000	1,069,000
Law	727,000	40,000	749,890	618,070
Town Clerk	483,650		406,070	424,360
Finance	1,698,130		1,474,920	1,986,730
Human Resources	456,000		430,260	673,470
Planning & Building	1,738,910	50,000	1,554,400	1,811,800
Parks & Recreation	2,429,170	(8,000)	2,330,950	2,779,450
Public Works	1,167,630		1,043,150	1,457,110
Police	7,700,720	3,907,510	9,734,890	8,464,540
Municipal Court	744,350		679,550	801,380
Non-Departmental	806,530	3,000	628,850	
Contingency/Ending Balances	21,836,720	(3,992,510)		22,509,150
Total General Fund	\$ 41,445,910	\$ 0	\$ 20,344,780	\$ 43,767,130
Special Revenue Funds				
Highway User Revenue Fund				
Streets	\$ 3,550,290	\$	\$ 3,412,590	\$ 3,616,430
Contingency/Ending Balances	266,080			25,200
Fund Total	\$ 3,816,370	\$ 0	\$ 3,412,590	\$ 3,641,630
Grants & Restricted Sources Fund				
Economic Development	\$ 44,290	\$	\$ 33,340	\$ 32,930
Human Resources	10,000		14,000	10,000
Municipal Court	12,000			20,000
Parks & Recreation	33,500		8,000	
Police	776,830	281,950	3,047,210	796,610
Public Works	0			
Streets	50,000		5,500	50,000
Contingency/Ending Balances	195,760			1,886,550
Fund Total	\$ 1,122,380	\$ 281,950	\$ 3,108,050	\$ 2,796,090
Quail Creek CFD				
General government	\$ 3,850	\$	\$ 1,760	\$ 4,320
Streets	16,670		14,830	18,790
Parks & Recreation	34,900		56,520	63,730
Debt Service	955,220		955,220	954,070
Fund Total	\$ 1,010,640	\$ 0	\$ 1,028,330	\$ 1,040,910
Rancho Sahuarita CFD				
General government	\$ 3,320	\$	\$ 1,120	\$ 1,670
Streets	18,850		6,700	18,700
Debt Service	630,340		630,340	2,001,130
Capital Outlay	3,127,000		0	8,463,000
Contingency/Ending Balances	0			9,972,000
Fund Total	\$ 3,779,510	\$ 0	\$ 638,160	\$ 20,455,500
Total Special Revenue Funds	\$ 9,728,900	\$ 281,950	\$ 8,187,130	\$ 27,935,130
Capital Projects Funds				
Capital Infrastructure Improvement Fund				
General Government	\$ 460,680	\$	\$ 449,700	\$ 1,745,000
Public Safety	0		337,120	837,100
Highways & Streets	1,028,820		919,250	3,604,260
Culture & Recreation	123,400	68,000	190,500	956,400
Debt Service	2,263,030		2,314,250	2,853,680
Contingency/Ending Balances	2,183,550	(68,000)		7,395,550
Total Capital Projects Funds	\$ 6,059,480	\$ 0	\$ 4,210,820	\$ 17,391,990
Enterprise Funds				
Wastewater Fund				
Plant Operations	\$ 1,803,180	\$	\$ 1,765,000	\$ 1,819,970
Billing & Collections	585,300		405,430	616,350
Debt Service	1,524,810		1,524,810	1,524,880
Capital Outlay	172,210		153,950	1,596,510
Ending Fund Balances (Deficits)	(1,609,790)			275,560
Total Enterprise Funds	\$ 2,475,710	\$ 0	\$ 3,849,190	\$ 5,833,270
Total all Funds	\$ 59,710,000	\$ 281,950	\$ 36,591,920	\$ 94,927,520

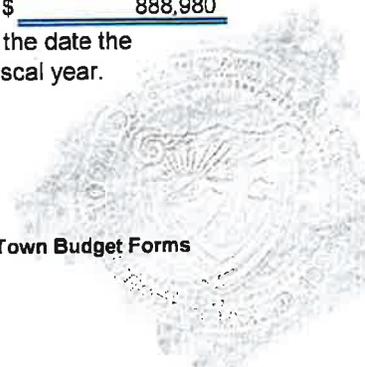
* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.



Town of Sahuarita, Arizona
Expenditures/Expenses by Department
Fiscal year 2022

Department/Fund	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
Economic Development				
General Fund	\$ 479,280	\$	\$ 260,000	\$ 1,069,000
Grants & Restricted Sources	44,290	0	33,340	32,930
Department Total	\$ 523,570	\$ 0	\$ 293,340	\$ 1,101,930
Finance				
General Fund	\$ 1,698,130	\$	\$ 1,474,920	\$ 1,986,730
Quail Creek CFD	350		200	200
Rancho Sahuarita CFD	1,800		200	200
CIIF	200,000		200,000	380,000
Department Total	\$ 1,900,280	\$ 0	\$ 1,675,320	\$ 2,367,130
Municipal Court				
General Fund	\$ 744,350	\$	\$ 679,550	\$ 801,380
Grants & Restricted Sources	12,000		0	20,000
Department Total	\$ 756,350	\$ 0	\$ 679,550	\$ 821,380
Human Resources				
General Fund	\$ 456,000	\$	\$ 430,260	\$ 673,470
Grants & Restricted Sources	10,000		14,000	10,000
Department Total	\$ 466,000	\$ 0	\$ 444,260	\$ 683,470
Parks & Recreation				
General Fund	\$ 2,429,170	\$ (8,000)	\$ 2,330,950	\$ 2,779,450
Grants & Restricted Sources	33,500		8,000	0
Quail Creek CFD	34,900		56,520	63,730
CIIF	123,400	68,000	190,500	956,400
Department Total	\$ 2,620,970	\$ 60,000	\$ 2,585,970	\$ 3,799,580
Police				
General Fund	\$ 7,700,720	\$ 3,907,510	\$ 9,734,890	\$ 8,464,540
Grants & Restricted Sources	776,830	281,950	3,047,210	796,610
CIIF	0		337,120	602,100
Department Total	\$ 8,477,550	\$ 4,189,460	\$ 13,119,220	\$ 9,863,250
Streets				
Highway User Revenue Fund	\$ 3,550,290	\$	\$ 3,412,590	\$ 3,616,430
Grants & Restricted Sources	50,000		5,500	50,000
Quail Creek CFD	16,670		14,830	18,790
Rancho Sahuarita CFD	18,850		6,700	18,700
CIIF	1,028,820		919,250	3,604,260
Department Total	\$ 4,664,630	\$ 0	\$ 4,358,870	\$ 7,308,180
Public Works				
General Fund	\$ 1,167,630	\$	\$ 1,043,150	\$ 1,457,110
CIIF	0		0	716,610
Department Total	\$ 1,167,630	\$ 0	\$ 1,043,150	\$ 2,173,720
Non-Departmental				
General Fund	\$ 806,530	\$ 3,000	\$ 628,850	\$ 0
Quail Creek CFD	3,500		1,560	4,120
Rancho Sahuarita CFD	1,520		920	1,470
CIIF	260,680	0	249,700	883,390
Department Total	\$ 1,072,230	\$ 3,000	\$ 881,030	\$ 888,980

* 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 2022

Fund	Full-Time Equivalent (FTE) 2022	Employee Salaries and Hourly Costs 2022	Retirement Costs 2022	Healthcare Costs 2022	Other Benefit Costs 2022	Total Estimated Personnel Compensation 2022
General Fund	145.6	\$ 10,086,990	\$ 1,288,100	\$ 1,978,100	\$ 1,075,930	\$ 14,429,120
Special Revenue Funds						
Highway User Revenue Fund	10.6	\$ 655,140	\$ 80,210	\$ 138,300	\$ 72,130	\$ 945,780
Grants & Restricted Sources	3.1	562,330	103,660	22,160	57,160	745,310
Quail Creek CFD						0
Rancho Sahuarita CFD						
Total Special Revenue Funds	13.7	\$ 1,217,470	\$ 183,870	\$ 160,460	\$ 129,290	\$ 1,691,090
Capital Projects Funds						
CIIF	1.3	\$ 103,000	\$ 13,000	\$ 18,860	\$ 9,400	\$ 144,260
Total Capital Projects Funds	1.3	\$ 103,000	\$ 13,000	\$ 18,860	\$ 9,400	\$ 144,260
Enterprise Funds						
Wastewater Fund	8.2	\$ 628,000	\$ 78,710	\$ 143,620	\$ 60,700	\$ 911,030
Total Enterprise Funds	8.2	\$ 628,000	\$ 78,710	\$ 143,620	\$ 60,700	\$ 911,030
Total all Funds	168.7	\$ 12,035,460	\$ 1,563,680	\$ 2,301,040	\$ 1,275,320	\$ 17,175,500

