

## SAHUARITA RESOLUTION NO. 2023-0751

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A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF SAHUARITA, ARIZONA, ADOPTING THE FISCAL YEAR 2024 BUDGET IN THE AMOUNT OF \$113,324,210.00.

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 May 8, 2023, 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 26, 2023, 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 26, 2023, 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 2024.
- Section 2.** The General Fund shall include a commitment of ending fund balances for stabilization reserves in the amount of \$5,500,000.

**Section 3.** Town staff is authorized to take all the steps necessary to implement the adopted budget for fiscal year 2024 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of ordinances, resolutions or motions of the council in conflict with the provisions of this resolution are hereby repealed, effective as of the effective date of this resolution.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 26th day of June 2023.



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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. 2023-0751, passed and adopted at a Voting Meeting of the Council of the Town of Sahuarita, Pima County, Arizona, held on the 26th day of June 2023, at which a quorum was present, and by a 5-1 vote, five voted in favor of said resolution.

Given under my hand and sealed this 26th day of June 2023.

SEAL:



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Lisa Cole, MMC  
Town Clerk



APPROVED AS TO FORM:

*Jon M. Paladini*

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Jon Paladini, Town Attorney

**EXHIBIT "A"**

**ESTIMATES OF REVENUES AND  
EXPENDITURES/EXPENSES FOR FISCAL YEAR 2024**

**Town of Sahuarita**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2024**

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	
2023	Adopted/adjusted budgeted expenditures/expenses*	E 1	50,311,610	28,082,000	0	19,342,130	0	9,379,220	0	107,114,960
2023	Actual expenditures/expenses**	E 2	22,598,680	10,767,480	0	13,162,110	0	5,602,270	0	52,130,540
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		30,037,470	17,946,980	0	4,470,860	0	771,690	0	53,227,000
2024	Primary property tax levy	B 4	0							0
2024	Secondary property tax levy	B 5	0	1,885,020						1,885,020
2024	Estimated revenues other than property taxes	C 6	30,728,060	6,241,770	0	10,774,820	0	5,759,700	0	53,504,350
2024	Other financing sources	D 7	0	0	0	465,000	0	4,840,610	0	5,305,610
2024	Other financing (uses)	D 8	(597,770)	0	0	0	0	0	0	(597,770)
2024	Interfund transfers in	D 9	250,000	600,000	0	2,629,250	0	2,411,670	0	5,890,920
2024	Interfund Transfers (out)	D 10	(5,569,670)	(310,690)	0	0	0	(10,560)	0	(5,890,920)
2024	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
										0
2024	Total financial resources available		54,848,090	26,363,080	0	18,339,930	0	13,773,110	0	113,324,210
2024	Budgeted expenditures/expenses	E 13	54,848,090	26,363,080	0	18,339,930	0	13,773,110	0	113,324,210

**Expenditure limitation comparison**

	2023	2024
1 Budgeted expenditures/expenses	\$ 107,114,960	\$ 112,726,440
2 Add/subtract: estimated net reconciling items	(52,128,520)	(51,614,770)
3 Budgeted expenditures/expenses adjusted for reconciling items	54,986,440	61,111,670
4 Less: estimated exclusions	22,250,930	24,254,720
5 Amount subject to the expenditure limitation	\$ 32,735,510	\$ 36,856,950
6 EEC expenditure limitation	\$ 51,608,270	\$ 56,369,238

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).

**Town of Sahuarita**  
**Tax levy and tax rate information**  
**Fiscal year 2024**

	<b>2023</b>	<b>2024</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	\$ _____	\$ _____
Property tax judgment	_____	_____
B. Secondary property taxes	1,674,340	1,885,020
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 1,674,340	\$ 1,885,020
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	1,623,630	
(2) Prior years' levies	23,950	
(3) Total secondary property taxes	\$ 1,647,580	
C. Total property taxes collected	\$ 1,647,580	
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**  
**Revenues other than property taxes**  
**Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>General Fund</b>			
<b>Local taxes</b>			
Transaction privilege taxes	\$ 8,813,200	\$ 9,232,840	9,435,960
Franchise fees	379,770	388,810	400,290
GPLET			3,140
<b>Licenses and permits</b>			
Planning & Building permit fees	2,410,970	1,640,410	1,921,840
Public Works permit fees	161,100	156,260	146,820
Animal license fees	35,600	27,000	30,000
Other	200	200	200
<b>Intergovernmental</b>			
State shared sales taxes	4,980,190	5,252,390	5,191,100
State shared income taxes	6,716,880	6,703,480	9,115,710
State shared vehicle license taxes	1,652,460	1,717,970	1,855,330
<b>Charges for services</b>			
Development fees	111,200	124,200	100,500
Recreation fees	140,800	162,000	225,000
Other departmental fees	4,100	5,060	4,100
Central services cost recovery	982,320	982,320	943,600
<b>Fines and forfeits</b>			
Court fines and fees	212,250	226,280	193,100
<b>Interest on investments</b>			
Investment earnings	367,780	612,870	1,047,210
<b>Miscellaneous</b>			
Insurance recoveries	40,000	27,500	40,000
Leases	24,250	25,730	26,240
Other	17,430	23,940	47,920
<b>Total General Fund</b>	<b>\$ 27,050,500</b>	<b>\$ 27,309,260</b>	<b>\$ 30,728,060</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**  
**Revenues other than property taxes**  
**Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Special revenue funds</b>			
<b>Highway User Revenue Fund</b>			
State shared fuel taxes	\$ 2,951,370	\$ 3,069,720	\$ 3,061,680
Intergovernmental-Federal	1,220,000	1,220,000	
Intergovernmental-Local	75,000	75,000	25,000
Permits	22,600	20,000	22,600
Investment earnings	10,290	27,080	16,950
Miscellaneous	5,000	182,330	73,400
	\$ 4,284,260	\$ 4,594,130	\$ 3,199,630
<b>Grants &amp; Restricted Sources Fund</b>			
Fines and forfeitures	\$ 17,930	\$ 86,300	\$ 7,930
Intergovernmental-Federal	687,490	604,320	838,790
Intergovernmental-State	445,470	312,180	2,000
Intergovernmental-Local		135,840	396,000
Impound fees	5,000	2,500	3,000
Developer reimbursements	40,000	30,000	10,000
Investment earnings	2,300	3,640	4,640
Miscellaneous	250,150	60,950	697,000
	\$ 1,448,340	\$ 1,235,730	\$ 1,959,360
<b>Quail Creek CFD</b>			
Property taxes-allowance for uncollectibles	\$ (16,320)	\$ (11,640)	\$ (13,240)
Investment earnings (losses)	100	3,000	3,000
Miscellaneous/Developer contributions		5,670	
	\$ (16,220)	\$ (2,970)	\$ (10,240)
<b>Rancho Sahuarita CFD</b>			
Property taxes-allowance for uncollectibles	\$ (15,140)	\$ (15,140)	\$ (20,230)
Investment earnings (losses)	250	300,000	250,000
Miscellaneous/Developer contributions	1,210,800	895,840	863,250
	\$ 1,195,910	\$ 1,180,700	\$ 1,093,020
<b>Total special revenue funds</b>	\$ 6,912,290	\$ 5,829,860	\$ 6,241,770
<b>Capital projects funds</b>			
<b>Capital Infrastructure Improvement Fund (CIIF)</b>			
Transaction privilege taxes	\$ 4,758,370	\$ 5,437,790	\$ 4,007,790
Permits	15,000	14,000	12,000
Intergovernmental-Federal	3,624,970	1,171,000	6,371,860
Intergovernmental-Local	55,750	0	0
Investment earnings	79,070	268,740	90,670
Miscellaneous		13,030	292,500
	\$ 8,533,160	\$ 6,904,560	\$ 10,774,820
<b>Enterprise funds</b>			
<b>Wastewater Fund</b>			
Sewer user charges	\$ 4,201,420	\$ 4,263,420	\$ 4,386,470
Sewer connection fees	838,130	423,300	454,340
Grants-Federal	1,008,110	1,030,090	812,190
Investment earnings (losses)	5,750	23,270	19,200
Other	\$ 90,500	\$ 137,860	\$ 87,500
<b>Total enterprise funds</b>	\$ 6,143,910	\$ 5,877,940	\$ 5,759,700
<b>Total all funds</b>	\$ 48,639,860	\$ 45,921,620	\$ 53,504,350

\* 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**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2024**

<b>Fund</b>	<b>Other financing 2024</b>		<b>Interfund transfers 2024</b>	
	<b>Sources</b>	<b>(Uses)</b>	<b>In</b>	<b>(Out)</b>
<b>General Fund</b>	\$	\$ (597,770)		
Grants & Restricted Sources			\$ 250,000	\$
HURF				(600,000)
CIIF				(2,558,000)
Wastewater				(2,411,670)
<b>Total General Fund</b>	\$ 0	\$ (597,770)	\$ 250,000	\$ (5,569,670)
<b>Special revenue funds</b>				
HURF	\$	\$	\$ 600,000	\$ (60,690)
Grants & Restricted Sources				(250,000)
<b>Total special revenue funds</b>	\$ 0	\$ 0	\$ 600,000	\$ (310,690)
<b>Capital projects funds</b>				
CIIF	\$ 465,000	\$	\$ 2,629,250	\$
<b>Total capital projects funds</b>	\$ 465,000	\$ 0	\$ 2,629,250	\$ 0
<b>Enterprise funds</b>				
Wastewater	\$ 4,840,610	\$	\$ 2,411,670	\$ (10,560)
<b>Total enterprise funds</b>	\$ 4,840,610	\$ 0	\$ 2,411,670	\$ (10,560)
<b>Total all funds</b>	\$ 5,305,610	\$ (597,770)	\$ 5,890,920	\$ (5,890,920)

**Town of Sahuarita  
Expenditures/expenses by fund  
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/expenses 2023	Expenditure/expense adjustments approved 2023	Actual expenditures/expenses* 2023	Budgeted expenditures/expenses 2024
<b>General Fund</b>				
Mayor & Council	\$ 228,290	\$	\$ 214,950	\$ 329,030
Town Manager	782,780		656,930	805,530
Economic Development & Public Affairs	775,140		609,650	865,760
Law	781,610	(153,750)	621,260	547,740
Town Clerk	575,550		487,650	659,540
Finance	2,510,250		2,234,070	2,653,690
Human Resources	639,860		577,000	653,100
Municipal Court	874,330		783,430	903,910
Planning & Building	2,107,960		1,696,060	2,337,210
Police	10,618,240	(10,500)	10,075,430	11,702,460
Parks, Recreation & Community Services	3,093,190		3,063,300	3,760,380
Public Works	1,733,160	(27,990)	1,545,860	2,085,380
Non-departmental			20,000	120,000
Debt Service			13,090	48,230
Ending Balances-Contingencies	25,591,250	192,240		27,376,130
<b>Total General Fund</b>	<b>\$ 50,311,610</b>	<b>\$ 0</b>	<b>\$ 22,598,680</b>	<b>\$ 54,848,090</b>
<b>Special revenue funds</b>				
Highway User Revenue Fund	\$ 4,747,650	\$	\$ 4,047,220	\$ 4,749,780
Grants & Restricted Sources Fund	1,652,410		985,360	2,278,720
Quail Creek CFD	1,052,470		1,061,810	1,082,870
Rancho Sahuarita CFD	20,629,470		4,673,090	18,251,710
<b>Total special revenue funds</b>	<b>\$ 28,082,000</b>	<b>\$ 0</b>	<b>\$ 10,767,480</b>	<b>\$ 26,363,080</b>
<b>Capital projects funds</b>				
Capital Infrastructure Improvement Fund	\$ 19,342,130	\$	\$ 13,162,110	\$ 18,339,930
<b>Total capital projects funds</b>	<b>\$ 19,342,130</b>	<b>\$ 0</b>	<b>\$ 13,162,110</b>	<b>\$ 18,339,930</b>
<b>Enterprise funds</b>				
Wastewater	\$ 9,379,220	\$	\$ 5,602,270	\$ 13,773,110
<b>Total enterprise funds</b>	<b>\$ 9,379,220</b>	<b>\$ 0</b>	<b>\$ 5,602,270</b>	<b>\$ 13,773,110</b>
<b>Total all funds</b>	<b>\$ 107,114,960</b>	<b>\$ 0</b>	<b>\$ 52,130,540</b>	<b>\$ 113,324,210</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  
Expenditures/expenses by department  
Fiscal year 2024**

<b>Department/Fund</b>	<b>Adopted budgeted expenditures/ expenses</b>	<b>Expenditure/ expense adjustments approved</b>	<b>Actual expenditures/ expenses*</b>	<b>Budgeted expenditures/ expenses</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>Economic Development &amp; Public Affairs</b>				
General Fund	\$ 775,140	\$	\$ 609,650	\$ 865,760
Grants & Restricted Sources	20,790		21,190	0
<b>Department Total</b>	<b>\$ 795,930</b>	<b>\$ 0</b>	<b>\$ 630,840</b>	<b>\$ 865,760</b>
<b>Finance</b>				
General Fund	\$ 2,510,250	\$	\$ 2,234,070	\$ 2,653,690
Quail Creek CFD	200		200	200
Rancho Sahuarita CFD	200		200	200
CIIF	475,000		350,000	445,000
<b>Department Total</b>	<b>\$ 2,985,650</b>	<b>\$ 0</b>	<b>\$ 2,584,470</b>	<b>\$ 3,099,090</b>
<b>Human Resources</b>				
General Fund	\$ 639,860	\$	\$ 577,000	\$ 653,100
Grants & Restricted Sources	18,000		7,000	24,000
<b>Department Total</b>	<b>\$ 657,860</b>	<b>\$ 0</b>	<b>\$ 584,000</b>	<b>\$ 677,100</b>
<b>Municipal Court</b>				
General Fund	\$ 874,330	\$ 0	\$ 783,430	\$ 903,910
Grants & Restricted Sources				4,000
<b>Department Total</b>	<b>\$ 874,330</b>	<b>\$ 0</b>	<b>\$ 783,430</b>	<b>\$ 907,910</b>
<b>Police</b>				
General Fund	\$ 10,618,240	\$ (10,500)	\$ 10,075,430	\$ 11,702,460
Grants & Restricted Sources	953,770	10,500	797,990	1,062,150
CIIF	1,136,680		1,136,680	1,214,710
<b>Department Total</b>	<b>\$ 12,708,690</b>	<b>\$ 0</b>	<b>\$ 12,010,100</b>	<b>\$ 13,979,320</b>
<b>Parks, Recreation &amp; Community Services</b>				
General Fund	\$ 3,093,190	\$	\$ 3,063,300	\$ 3,760,380
Grants & Restricted Sources	20,000		33,950	40,000
Quail Creek CFD	80,180		83,220	85,330
CIIF	1,953,750	20,000	2,001,420	5,560,000
<b>Department Total</b>	<b>\$ 5,147,120</b>	<b>\$ 20,000</b>	<b>\$ 5,181,890</b>	<b>\$ 9,445,710</b>
<b>Public Works</b>				
General Fund	\$ 1,733,160	\$ (27,990)	\$ 1,545,860	\$ 2,085,380
HURF				316,800
Grants & Restricted Sources	100,000	27,990	75,230	69,590
CIIF	3,015,840	117,950	805,850	3,306,200
<b>Department Total</b>	<b>\$ 4,849,000</b>	<b>\$ 117,950</b>	<b>\$ 2,426,940</b>	<b>\$ 5,777,970</b>
<b>Streets</b>				
Highway User Revenue Fund	\$ 3,854,290	\$ 232,740	\$ 4,047,220	\$ 4,043,790
Grants & Restricted Sources	165,000		50,000	10,000
Quail Creek CFD	18,850		25,150	38,330
Rancho Sahuarita CFD	29,390		21,500	30,390
CIIF	4,163,170		2,710,640	1,837,940
<b>Department Total</b>	<b>\$ 8,230,700</b>	<b>\$ 232,740</b>	<b>\$ 6,854,510</b>	<b>\$ 5,960,450</b>
<b>Non-Departmental</b>				
General Fund	\$	\$	\$ 20,000	\$ 120,000
Quail Creek CFD	920		920	4,040
Rancho Sahuarita CFD	910		910	3,180
CIIF	3,141,430		1,996,730	2,081,260
<b>Department Total</b>	<b>\$ 3,143,260</b>	<b>\$ 0</b>	<b>\$ 2,018,560</b>	<b>\$ 2,208,480</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.

**Schedule F**

**Town of Sahuarita**  
**Full-time employees and personnel compensation**  
**Fiscal year 2024**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
<b>General Fund</b>	163.1	\$ 13,254,430	\$ 1,741,690	\$ 2,538,600	\$ 1,343,520	\$ 18,878,240
<b>Special revenue funds</b>						
HURF	9.7	\$ 666,240	\$ 81,630	\$ 166,200	\$ 79,010	\$ 993,080
GARS	4.3	667,720	95,640	48,880	90,900	903,140
QCCFD	0.0					0
RSCFD	0.0					0
<b>Total special revenue funds</b>	<b>14.0</b>	<b>\$ 1,333,960</b>	<b>\$ 177,270</b>	<b>\$ 215,080</b>	<b>\$ 169,910</b>	<b>\$ 1,896,220</b>
<b>Capital projects funds</b>						
CIIF	1.6	\$ 138,590	\$ 16,820	\$ 29,760	\$ 13,270	\$ 198,440
<b>Total capital projects funds</b>	<b>1.6</b>	<b>\$ 138,590</b>	<b>\$ 16,820</b>	<b>\$ 29,760</b>	<b>\$ 13,270</b>	<b>\$ 198,440</b>
<b>Enterprise funds</b>						
Wastewater	10.7	\$ 776,770	\$ 92,740	\$ 160,040	\$ 85,520	\$ 1,115,070
<b>Total enterprise funds</b>	<b>10.7</b>	<b>\$ 776,770</b>	<b>\$ 92,740</b>	<b>\$ 160,040</b>	<b>\$ 85,520</b>	<b>\$ 1,115,070</b>
<b>Total all funds</b>	<b>189.4</b>	<b>\$ 15,503,750</b>	<b>\$ 2,028,520</b>	<b>\$ 2,943,480</b>	<b>\$ 1,612,220</b>	<b>\$ 22,087,970</b>