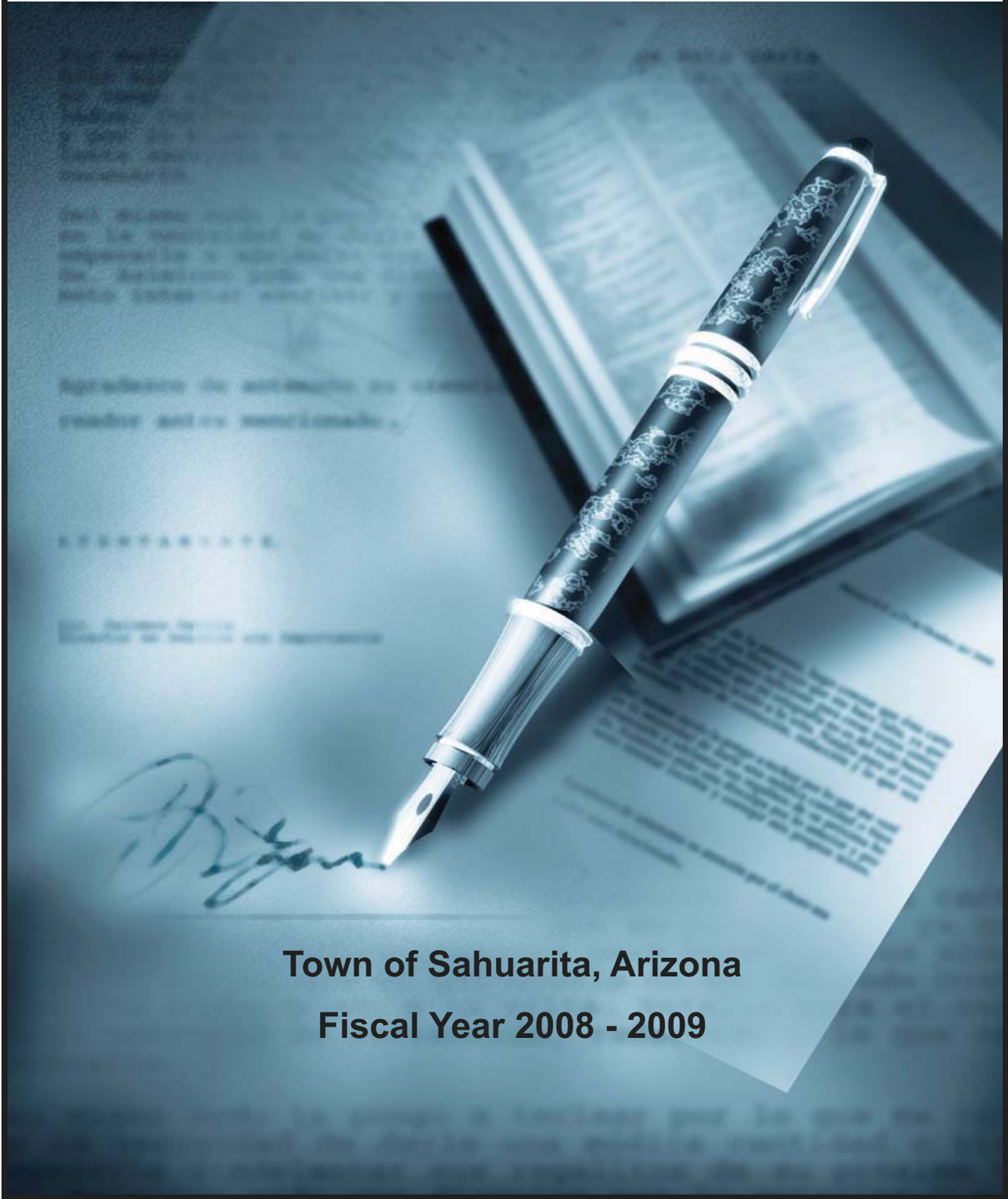


# OFFICIAL BUDGET FORMS



**Town of Sahuarita, Arizona**  
**Fiscal Year 2008 - 2009**

## **TOWN OF SAHUARITA, ARIZONA**

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**Fiscal Year 2008—2009**

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**RESOLUTION FOR ADOPTION OF THE BUDGET**

**SAHUARITA RESOLUTION NO. 2008-048**

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF SAHUARITA, ARIZONA, ADOPTING THE FISCAL YEAR 2009 BUDGET AND ALTERNATIVE EXPENDITURE LIMITATION.

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 9, 2008, 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; and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on June 23, 2008, 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, pursuant to A.R.S. Section 41-563.02, the voters approved the alternative expenditure limitation—home rule option during the primary election held on March 13, 2007, allowing the Town of Sahuarita to set its own budget expenditure levels for the four years subsequent to the year of adoption; and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on June 23, 2008, 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, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. Section 42-17051 (A).

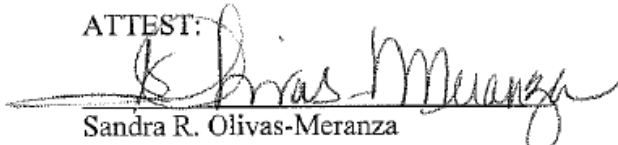
NOW, THEREFORE, BE IT RESOLVED by the Mayor and Town Council of the Town of Sahuarita, Arizona, that the said estimates of revenues and expenditures/expenses, hereinafter set forth in Exhibit "A", as now increased, reduced, or changed, are hereby adopted as the budget and alternative expenditure limitation of the Town of Sahuarita for the fiscal year 2009.

(Resolution No. 2008-48 continued)

PASSED by the Mayor and Town Council of the Town of Sahuarita, Arizona, this 23<sup>rd</sup> day of June, 2008.

  
\_\_\_\_\_  
Mayor Lynne Skelton

ATTEST:

  
\_\_\_\_\_  
Sandra R. Olivas-Meranza  
Town Clerk

APPROVED AS TO FORM:

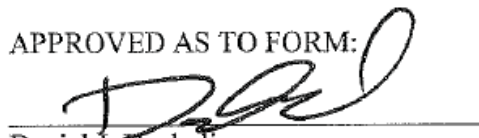
  
\_\_\_\_\_  
Daniel J. Hochuli  
Town Attorney

EXHIBIT "A"

*Schedule of Estimates of Revenues and Expenditures/Expenses*

TOWN OF SAHUARITA, ARIZONA  
 Summary Schedule of Estimated Revenues and Expenditures/Expenses  
 Fiscal Year 2009

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2008	ACTUAL EXPENDITURES/EXPENSES ** 2008	FUND BALANCE/NET ASSETS*** July 1, 2008**	PROPERTY TAX REVENUES 2009		ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2009	OTHER FINANCING 2009		INTERFUND TRANSFERS 2009		TOTAL FINANCIAL RESOURCES AVAILABLE 2009	BUDGETED EXPENDITURES/EXPENSES 2009
				Primary:	Secondary:		SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 23,799,300	\$ 12,163,333	\$ 12,086,050	Primary: \$ 13,049,350	\$ 236,500	\$ 19,985,610	\$ 12,285,000	\$ 3,504,650	\$ 186,450	\$ 28,453,600	\$ 28,453,600	
2. Special Revenue Funds	55,487,400	23,083,750	19,759,950	Secondary: 236,500				6,623,450	10,780,850	48,109,660	48,109,660	
3. Debt Service Funds Available												
4. Less: Designation for Future Debt Retirement												
5. Total Debt Service Funds												
6. Capital Projects Funds												
7. Permanent Funds												
8. Enterprise Funds Available	12,208,450	10,360,350	1,701,100	2,871,000			25,378,200	839,200		30,789,500	30,789,500	
9. Less: Designation for Future Debt Retirement												
10. Total Enterprise Funds	12,208,450	10,360,350	1,701,100	2,871,000			25,378,200	839,200		30,789,500	30,789,500	
11. Internal Service Funds												
12. TOTAL ALL FUNDS	\$ 91,495,150	\$ 45,607,433	\$ 33,547,100	\$ 35,905,960	\$ 236,500	\$ 37,663,200	\$ 10,967,300	\$ 10,967,300	\$ 107,352,760	\$ 107,352,760		

EXPENDITURE LIMITATION COMPARISON

	2008	2009
1. Budgeted expenditures/expenses	\$ 91,495,150	\$ 107,352,760
2. Add/subtract: estimated net reconciling items	(12,143,450)	(2,450,200)
3. Budgeted expenditures/expenses adjusted for reconciling items	79,351,700	104,902,560
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 79,351,700	\$ 104,902,560
6. EEC or voter-approved alternative expenditure limitation	\$ 79,351,700	\$ 104,902,560

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 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 in this column represent Fund Balance/Net Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

SCHEDULE A

**TOWN OF SAHUARITA, ARIZONA**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2009**

	<b>2008</b>	<b>2009</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	110,000	236,500
C. Total property tax levy amounts	\$ 110,000	\$ 236,500
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 110,000	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ 110,000	
C. Total property taxes collected	\$ 110,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	3.3000	3.3000
(3) Total city/town tax rate	3.3000	3.3000

B. Special assessment district tax rates  
 Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating one 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.

**SCHEDULE B**

**TOWN OF SAHUARITA, ARIZONA**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2009**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2008</b>	<b>ACTUAL REVENUES* 2008</b>	<b>ESTIMATED REVENUES 2009</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Sales taxes	\$ 3,410,000	\$ 3,625,000	\$ 4,096,000
Franchise fees	250,000	267,000	288,000
<b>Licenses and permits</b>			
Building permit fees	2,500,000	2,375,000	2,227,000
Business licensing fees	20,000	25,000	50,000
<b>Intergovernmental</b>			
State shared sales taxes	1,425,000	1,265,350	1,265,350
State shared income taxes	1,970,000	1,950,000	2,062,300
State shared vehicle license taxes	610,000	640,000	670,000
Grants and contributions	122,000	403,146	582,000
<b>Charges for services</b>			
Development fees	507,000	250,000	248,000
Recreation fees	155,000	146,000	174,000
Other departmental fees	4,000	5,000	8,700
Indirect cost recovery	253,000	271,000	517,000
<b>Fines and forfeits</b>			
Court fines and fees	290,000	275,000	300,000
<b>Interest on investments</b>			
Investment income	420,000	490,000	450,000
<b>Contributions</b>			
Voluntary contributions			
Donations from private parties	20,000	25,000	61,000
<b>Miscellaneous</b>			
Miscellaneous/Other	10,000	67,500	50,000
<b>Total General Fund</b>	<b>\$ 11,966,000</b>	<b>\$ 12,079,996</b>	<b>\$ 13,049,350</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.

**SCHEDULE C**



**TOWN OF SAHUARITA, ARIZONA**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2009**

SOURCE OF REVENUES	ESTIMATED REVENUES 2008	ACTUAL REVENUES* 2008	ESTIMATED REVENUES 2009
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
State shared HURF taxes	\$ 1,174,000	\$ 1,110,000	\$ 1,193,050
Grants and contributions	4,249,000	520,900	6,452,500
Investment income	10,000	14,000	1,000
<b>Total Highway User Revenue Fund</b>	<b>\$ 5,433,000</b>	<b>\$ 1,644,900</b>	<b>\$ 7,646,550</b>
<b>Local Transportation Assistance Fund</b>			
Local transportation assistance funds	\$ 82,000	\$ 82,750	\$ 93,950
<b>Total Local Transportation Assistance Fund</b>	<b>\$ 82,000</b>	<b>\$ 82,750</b>	<b>\$ 93,950</b>
<b>RICO Fund</b>			
Fines and forfeitures	\$ 25,000	\$ 244,750	\$ 510,000
Intergovernmental			35,000
Investment income	2,500	3,500	12,500
	\$ 27,500	\$ 248,250	\$ 557,500
<b>Capital Infrastructure Improvement Fund</b>			
Sales taxes	\$ 3,700,000	\$ 6,000,000	\$ 3,850,000
Intergovernmental	5,560,000	3,656,550	4,496,000
Investment income	750,000	875,500	650,000
Miscellaneous-developer contributions	3,823,000		2,118,710
	\$ 13,833,000	\$ 10,532,050	\$ 11,114,710
<b>Quail Creek Community Facilities District Fund</b>			
Charges for services	\$ 28,000	\$ 14,000	\$ 5,000
Investment income	250,000	250,000	56,750
Miscellaneous-developer contributions	336,350		511,150
	\$ 614,350	\$ 264,000	\$ 572,900
<b>Total Special Revenue Funds</b>	<b>\$ 19,989,850</b>	<b>\$ 12,771,950</b>	<b>\$ 19,985,610</b>
<b>ENTERPRISE FUNDS</b>			
<b>Wastewater</b>			
Sewer user charges	\$ 750,000	\$ 837,000	\$ 1,393,000
Sewer connection fees	1,500,000	1,325,000	1,443,000
Intergovernmental		35,000	
Investment income	75,000	118,000	35,000
Miscellaneous/Other	1,000,000		
	\$ 3,325,000	\$ 2,315,000	\$ 2,871,000
<b>Total Enterprise Funds</b>	<b>\$ 3,325,000</b>	<b>\$ 2,315,000</b>	<b>\$ 2,871,000</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 35,280,850</b>	<b>\$ 27,166,946</b>	<b>\$ 35,905,960</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.

**SCHEDULE C**

**TOWN OF SAHUARITA, ARIZONA**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2009**

<b>FUND</b>	<b>OTHER FINANCING 2009</b>		<b>INTERFUND TRANSFERS 2009</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
Highway User Revenue Fund	\$	\$	\$	\$ 165,100
Quail Creek CFD				21,350
Capital Infrastructure Improvement Fund			3,504,650	
<b>Total General Fund</b>	<b>\$</b>	<b>\$</b>	<b>\$ 3,504,650</b>	<b>\$ 186,450</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$	\$	\$ 423,100	6,179,000
Quail Creek CFD			21,350	
Capital Infrastructure Improvement Fund	12,285,000		6,179,000	4,601,850
<b>Total Special Revenue Funds</b>	<b>\$ 12,285,000</b>	<b>\$</b>	<b>\$ 6,623,450</b>	<b>\$ 10,780,850</b>
<b>ENTERPRISE FUNDS</b>				
Wastewater	\$ 25,378,200	\$	\$ 839,200	\$
<b>Total Enterprise Funds</b>	<b>\$ 25,378,200</b>	<b>\$</b>	<b>\$ 839,200</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 37,663,200</b>	<b>\$</b>	<b>\$ 10,967,300</b>	<b>\$ 10,967,300</b>

**SCHEDULE D**

**TOWN OF SAHUARITA, ARIZONA**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2009**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008	ACTUAL EXPENDITURES/ EXPENSES* 2008	BUDGETED EXPENDITURES/ EXPENSES 2009
<b>GENERAL FUND</b>				
Mayor & Council	\$ 176,850	\$	\$ 125,028	\$ 196,500
Town Manager	1,109,300	75,000	1,013,906	861,850
Law	481,850		473,930	526,200
Town Clerk	269,650		251,466	320,050
Finance	997,300		879,972	1,121,200
Human Resources				236,100
Planning & Zoning	432,800		331,550	440,700
Building Safety	1,532,100		1,341,982	1,232,600
Parks & Recreation	1,833,750		1,714,045	1,757,250
Public Works	1,068,050		990,770	1,067,700
Police	4,667,850	190,519	4,462,360	5,689,550
Municipal Court	577,550		492,484	540,450
Non-Departmental	296,000		85,840	622,000
Contingency and Reserves	10,356,250	(265,519)		13,841,450
<b>Total General Fund</b>	<b>\$ 23,799,300</b>	<b>\$</b>	<b>\$ 12,163,333</b>	<b>\$ 28,453,600</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$ 1,652,350	\$	\$ 1,390,250	\$ 1,685,750
Local Transportation Assistance Fund	82,000		82,750	93,950
RICO Fund	221,700		40,350	813,800
Capital Infrastructure Improvement Fund	41,387,900		17,736,150	43,065,960
Quail Creek CFD	12,143,450		3,834,250	2,450,200
<b>Total Special Revenue Funds</b>	<b>\$ 55,487,400</b>	<b>\$</b>	<b>\$ 23,083,750</b>	<b>\$ 48,109,660</b>
<b>ENTERPRISE FUNDS</b>				
Wastewater	\$ 12,208,450	\$	\$ 10,360,350	\$ 30,789,500
<b>Total Enterprise Funds</b>	<b>\$ 12,208,450</b>	<b>\$</b>	<b>\$ 10,360,350</b>	<b>\$ 30,789,500</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 91,495,150</b>	<b>\$</b>	<b>\$ 45,607,433</b>	<b>\$ 107,352,760</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 E**

**TOWN OF SAHUARITA, ARIZONA**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2009**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008</b>	<b>ACTUAL EXPENDITURES/ EXPENSES * 2008</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2009</b>
<b>Police:</b>				
General Fund	\$ 4,667,850	\$ 190,519	\$ 4,462,360	\$ 5,689,550
RICO Fund	43,600	13,000	40,350	169,600
<b>Department Total</b>	<b>\$ 4,711,450</b>	<b>\$ 203,519</b>	<b>\$ 4,502,710</b>	<b>\$ 5,859,150</b>
<b>Parks &amp; Recreation</b>				
General Fund	\$ 1,833,750	\$	\$ 1,714,045	\$ 1,757,250
Quail Creek CFD Fund	7,500			38,350
<b>Department Total</b>	<b>\$ 1,841,250</b>	<b>\$</b>	<b>\$ 1,714,045</b>	<b>\$ 1,795,600</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**