



Town of Sahuarita, Arizona
Annual Adopted Budget

Fiscal Year 2012

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Contents

Budget Award.....	1	FINANCIAL PLANNING.....	103
Budget Message.....	3	5 year plan.....	105
QUICK FACTS.....	6	Cost Allocation Plan.....	120
Organization.....	13	Capital Improvement Plan.....	123
Fund Structure.....	15	GENERAL PLANNING.....	149
BUDGET SUMMARY.....	17	General Plan Goals, Objectives, and Policies...	151
Summary Schedules.....	37	Parks, Recreation, Trails, Open Space	
MAJOR REVENUES.....	45	Master Plan Executive Summary.....	173
FUNDS.....	61	SUPPORTING DETAILS.....	179
General Fund.....	63	Budgetary Process.....	180
Highway User Revenue Fund (HURF).....	65	Budget Calendar.....	181
Racketeer Influenced and Corrupt		Financial and Budgetary Policies.....	182
Organizations (RICO).....	67	Legal Requirements.....	192
Quail Creek Community Facilities		Official Budget Forms.....	194
District (QC CFD).....	68	Department Summary Schedules.....	204
Capital Infrastructure Improvement		Department Staffing Levels.....	209
Fund (CIIF).....	69	STATISTICAL INFORMATION.....	215
Wastewater Enterprise.....	71	Assessed Value and Estimated Actual	
DEPARTMENT SUMMARIES.....	73	Value of Taxable Property.....	217
Mayor & Council.....	74	Direct and Overlapping Property Tax Rates....	218
Town Manager.....	76	Transaction Privelege (Sales) Tax Rates.....	219
Department of Law.....	78	Direct and Overlapping Sales Tax Rates.....	220
Town Clerk.....	80	Sales Tax Collections by Industry Group.....	221
Finance.....	82	Principal Sales Tax Remitters.....	222
Human Resources.....	84	Ratios of Outstanding Debt by Type.....	223
Planning & Building.....	86	Monthly Sewer Rates.....	224
Parks & Recreation.....	88	Principal Employers FY 2010 and FY 2006.....	225
Public Works.....	90	Demographic Statistics.....	226
Police.....	92	Operating Indicators Fiscal Years 2003-2010...	227
Municipal Court.....	94	Capital Asset Statistics Last Ten Fiscal Years....	228
Non-Departmental.....	96	Pay Range Table.....	229
Streets.....	98	Long Term Debt.....	230
Wastewater Utility.....	100	Glossary/Acronyms.....	237

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Sahuarita

Arizona

For the Fiscal Year Beginning

July 1, 2010

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Sahuarita for its annual budget for the fiscal year beginning July 1, 2010.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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To the Citizens of Sahuarita:

I am pleased to present you with the Town of Sahuarita budget for the period beginning July 1, 2011, through June 30, 2012. This fiscal year 2012 budget for the Town of Sahuarita marks an anticipated turning point in our financial position. We evaluated our operations, identified opportunities for improved efficiency, and pursued these opportunities. Many hard decisions have been made. We reduced our workforce, identified our essential goals, and matched our limited resources with the tasks necessary to accomplish those goals. We will also receive a greater share of State Shared Revenues based on our U.S. Census 2010 population. All of this combined will allow the Town to be free of structural deficit.

The total budget for FY2012 is \$63.5 million of which \$47.1 million is expected to be spent with the remaining \$16.4 million saved and reserved for emergencies and unplanned opportunities.

The Town’s funding situation has improved. In FY2011, we had a significant structural deficit in our general fund operations. In FY2012, we have eliminated the structural deficit. The only Town activity that is now operating at a deficit is the Wastewater Treatment Facility. Increasing future revenues and a reduction in debt service reserve requirements will enable the facility to begin operating with a surplus in FY2013.

We’ve turned a financial corner in the FY2012 budget and I’d like to explain how. The reason we had a general fund structural deficit last year (and for the previous two years before that), was due to the five year delay in the State’s adjustment of our revenue sources while our explosive population growth required that we provide services to a much greater population than our revenues from the State covered. The State shares its sales taxes, income taxes, vehicle license taxes, and fuel taxes with municipalities and distributes these revenue sources based upon the population of each individual city or town. How much the Town receives depends on what proportion of the State’s population lives in the Town. The population of the Town and the State is estimated and updated twice a decade (every five years). Therefore, in FY2011, the Town had a real population of approximately 25,000 persons but received a proportional distribution for a population estimated at fewer than 14,000.

The 2010 Census formally established Sahuarita’s population at 25,259 residents. Therefore, in FY2012 we estimate that our portion of state shared revenues will increase to \$6.4 million, a 64% increase over the \$3.9 million received in FY2011. However, while the national economy is experiencing a recovery, our state and local economy remain vulnerable. For example, the state legislature decreased shared revenue funds available to municipalities.

Sahuarita’s financial position is sound due to Council and staff’s conservative financial stewardship and a history of policies that minimized the risks that are overwhelming so many other jurisdictions. The Town did not go overboard by creating new costly services. We increased our core service level more cautiously and showed restraint. The details that follow discuss the budget as a plan which reduces costs whenever possible, spends resources on essential services, and preserves our cash reserves. The budget protects vital core services for both the short and long term.

BUDGET PLAN

Our primary goal is to balance the Town’s delivery of services to the community with the resources available. This budget meets that goal and reflects the economic times in which we find ourselves.

The following are significant ways this budget cuts operating costs:

- Approximately 3% of Town staff was eliminated through attrition. This represents 4.6 full-time equivalent positions. While there may be some impact on the levels of service provided by the departments affected, we are working to minimize the impact on our citizens and customers.
- Employee benefits have been reduced. Employees will pay a higher proportion of their retirement contribution.

Components of the FY2012 budget are shown below and also compared to FY2011:

Component	FY2012 Adopted	FY2011 Adopted	Change
Operating costs	\$14.9 million	\$15.5 million	-4%
Capital costs	\$27.0 million	\$20.3 million	+33%
Debt payments	\$ 5.2 million	\$ 5.2 million	0%
Settlement payments	\$ 0	\$ 0.7 million	-100%
Total spending	\$47.1 million	\$41.7 million	+13%

This budget emphasizes operational efficiencies while maintaining foundational service levels in our core functions, paying our debt, completing capital projects that we have committed while limiting the number of new capital projects undertaken, and maintaining healthy reserve balances. In order to maintain our service levels in core functions, the Police Department will begin a process of replacing police cruisers that are unreliable or non-functional. In this year, that means purchasing and outfitting seven new vehicles. This is a shift from the last several years as we delayed the replacement of vehicles, which we can no longer do.

Ending fund balances are the accumulation of prior years' savings that are not intended to be used unless approved by Council for unique opportunities or in cases of emergency. The expected FY2011 ending fund balance is estimated to be \$22.9 million. For FY2012 these balances are expected to decline \$6.5 million to ending balances of \$16.4 million. Nearly \$6 million of this decline will occur in the Capital Infrastructure Improvement Fund (CIIF), which is spending resources to complete capital projects as programmed in the Capital Improvement Plan. Another \$844 thousand decline will occur in the Wastewater Fund due to its capital and debt obligations.

The FY2012 budget was developed in accordance with our financial policies and procedures and our conservative practices. Part of this process has included developing a rolling five year financial plan for which this budget is the first year. The plan uses several assumptions that provide a reasonably conservative picture of the financing sources that will be available to the Town in future years, including slower residential growth rates than the previous plan proposed, conservative projections for state shared revenue distributions, and no new significant retail development. Under these conditions, reserve balances are only used for one-time capital expenditures and to provide resources covering projected deficits (up to \$8.0 million) of the Wastewater Fund. Even so, in no year do our reserves fall below required levels. The Wastewater Fund's deficit is being addressed via a series of incremental sewer rate increases which have already been approved. The deficits will still exist at the end of the five year horizon, but the financial condition of the Wastewater Fund will be improving. See *Five Year Plan* section for more information.

BUDGET APPROACH

Philosophy: For many years we have followed a conservative fiscal philosophy, governed by the following fundamental principles: do not overestimate revenues; ensure expenditures can be supported by the revenues available over the long term; maintain healthy reserves; and manage our operations efficiently.

Town departments continue to tighten their belts, streamline operations, and conserve resources. But as other communities across the country slash programs, sell assets, lay off employees, or even file for bankruptcy protection, the Town of Sahuarita is maintaining service levels and moving forward with projects deemed essential to the Town's present and future growth.

General Fund Preservation: Another key financial principle is to protect the most flexible and least restricted funding sources. In the Town's case, these sources are maintained in the General Fund. This principle allows the Town to keep General Fund monies available to spend on priorities as determined by the Council. We do several things to preserve the General Fund, such as allocating costs to other funds for the services provided by central service departments (for example, the Finance Dept. or the Human Resource Dept.), using restricted sources before using unrestricted sources, and evaluating user fees annually and adjusting our fees in accordance with our cost recovery objectives.

Fees: Last year, we raised the fees of selected services and programs, thereby charging only those individuals who actually use the program or service, rather than raising taxes on the entire Town. Accordingly, staff reevaluates user fees regularly and recommends to Council adjustments as justified. Last year the Town Council approved staff's recommendation for a series of four annual increases to sewer user and connection fees based on the utility's financial requirements. Fiscal year 2012 represents the second of four years of increases. These increases match the County's adopted fee structure for the same time period.

“Our primary goal is to balance the Town’s delivery of services to the community with the resources available. This budget meets that goal and reflects the economic times in which we find ourselves.”

REVENUE CHALLENGES

Development Related Revenues: At the national level, the housing sector remains sluggish and inconsistent, but recent modest gains are fueling hopes that the economy is gaining some strength. Economists fear even more foreclosures later this year, and with home values down almost 30% from their 2006 peak, it could take a decade, or longer, for homeowners to recover the equity in their homes.

Despite this housing news, Sahuarita can still boast about new housing starts. In Fiscal Year 2011 Sahuarita issued 184 permits for single-family homes. This is a good number considering the economic climate and the fact that Arizona's housing sector has been one of the hardest hit. Certain factors must be estimated and assumed when creating this fiscal budget. This budget assumes there will be 180 new housing starts in FY2012. This assumption has a direct impact on three main revenues sources for the Town: building permit fees; construction sales taxes; and sewer connection fees.

Sales Taxes: The Town of Sahuarita levies no property tax, which means we rely heavily on local sales taxes. This budget includes no tax rate increases. When the economy is in recession, retail sales decline and the sales taxes we depend on decline accordingly. Local retail sales taxes are expected to increase modestly in FY2012. However, sales tax leakage is still an issue for the Town as many residents continue to shop in Tucson.

Recognizing these challenges, staff works continuously to identify and develop business opportunities that will create a local, sustainable, and diversified economy that makes us less reliant on outside funding sources. Sahuarita is still a market ripe for business expansion due to our consistent growth rates and the disproportionate number of businesses serving our 25,000 residents.

State Shared Revenues: The Arizona State Legislature has passed a budget for Fiscal Year 2012 which reduces the amount of state fuel taxes (HURF revenues) that are available to be distributed to cities and towns. While these revenues are going up significantly as a result of our increased population, this change reduced what we otherwise would have received by more than \$200,000.

EXPENDITURE CHALLENGES

Services: The Town is, first and foremost, a service provider and the core services we provide are public safety, streets, parks and recreation, and to a portion of the town we provide wastewater services. In the past, the Town has been careful to not increase services too dramatically as part of its budgeting practices. However, Sahuarita remains committed to providing residents with quality services that positively impact their quality of life. While this budget includes expenditure reductions, it maintains core services for the Town.

Other State Legislative Actions: The State has not only cut revenues but has also passed its costs to municipalities. The legislature has determined that cities and towns must pay a fee to help fund the Arizona Department of Water Resources. In FY2012, Sahuarita will be required to pay \$35,210, which is based on our population.

Managing and Improving Assets: Capital improvements projects represent long-term investments in the community with an associated long-term maintenance commitment. Quality of life issues are one of the major considerations in determining which projects to include in the Capital Improvement Plan (CIP). This year's capital improvements budget is 41% of the Town budget, demonstrating Sahuarita's ongoing commitment to this critical aspect of our long-term goals. In this year's budget, we fund 10 projects costing \$25.8 million.

The largest capital project will improve a major portion of Sahuarita Road and cost \$16.8 million in FY2012. The Sahuarita Road widening and improvements project east of I-19 is underway. The first construction segment, from I-19 to La Villita Road, has been completed. Work on the second segment from La Villita to Country Club Road is on schedule with an anticipated groundbreaking in the fall of 2011. Again, this will enhance the commercial viability and attractiveness of Sahuarita's north business district.

The Sahuarita Road/I-19 traffic interchange is an out-of-date two-lane bridge over the interstate with four-lane roads on both sides. The Town has taken the lead on this project by completing the design concept report and proceeding with the structural design. We are currently developing various funding options for actual reconstruction. We want this vital project ready, so that when funding does become available we can move forward as quickly as possible.

The Town also saves money through partnerships. For example, the Town partners with the Sahuarita Unified School District on the maintenance of Anza Trail Park next to Anza Trail Middle School and uses SUSD facilities for some Parks and Recreation programs.

Until the economy gains traction, the Town will not have the financial wherewithal to begin major new capital projects. When planning for CIP projects, we must always consider the long-term operations and maintenance costs. We will not add any significant capital projects; instead, we are in a "maintenance mode" until the economy picks up.

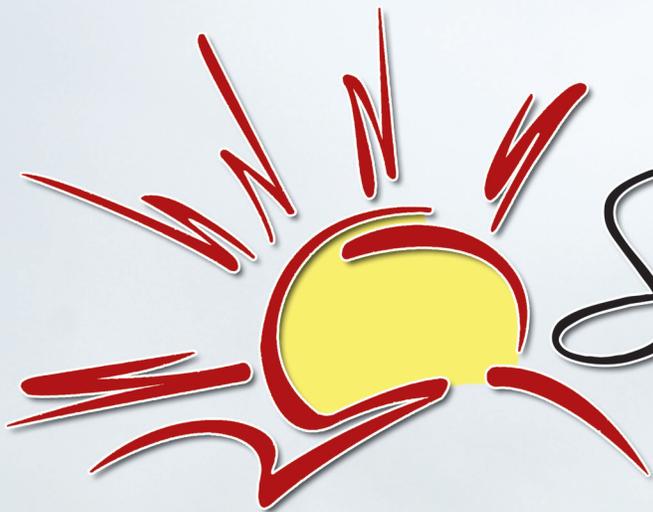
5 YEAR PLAN

Our longer term outlook includes planning for likely future outcomes. Our 5 year plan shows that, overall, our recurring revenues will be more than our operating expenditures in any year of the plan. Moreover, all funds requiring minimum reserve balances will meet or exceed their requirement. The Wastewater Fund, however, will have a running deficit balance that is projected to peak around \$8 million in FY2013. Although the fund will turn its own corner and begin operating with a surplus, these modest surpluses will be used to repay its deficit over a time beyond the five year timeframe. Our capital improvement plan will consume virtually all of our local monies, which we use to meet local matching requirements needed to secure grant revenues for new capital projects. Therefore, any new construction projects will need to be funded from other sources or from the general fund reserves. We are also watching costs for increased road maintenance and new development. Our roadways are fairly new and will have lower maintenance costs during the next five years than what otherwise would be expected. As they age, however, these costs will increase.

As the Town's funding situation improves, it is my hope that we will be able to re-instate merit based pay increases for staff in FY2013. Salaries have been frozen for three years. Staff has absorbed increases in insurance costs, retirement payments and inflation. While there can be no promises, when the Town returns to fiscal prosperity, it would be appropriate to recognize the staff commitment to achieving the financial turnaround.

In conclusion, staff is committed to serving Sahuaritans effectively, preserving and enhancing our high quality of life. Your questions and comments are always welcomed. After reading this document, if you have any queries or concerns please do not hesitate to contact me.

James R. Stahle
Town Manager



Sahuarita Arizona

QUICK FACTS

History:

The Town of Sahuarita was officially incorporated in 1994.

Population:

25,259—July 2010

Elevation:

2,844 feet

Land Area:

30 square miles

Town Budget:

\$63.5 Million

Mayor:

Duane Blumberg

Vice Mayor:

Lyne Skelton

Town Council Members:

Phil Conklin, Rosanna Gabaldon,
Kara Egbert, Melissa Smith
and Bill Bracco

Town Manager:

Jim Stahle was appointed as
Town Manager in 2001.

Where is SAHUARITA?

Sahuarita Town Hall to Tucson City Hall

19.5 miles/ 21 minutes

Sahuarita Town limits to Tucson City limits

3,721 feet at closest point

Sahuarita Town Hall to Nogales, Mexico Port of Entry

48.2 miles/ 47 minutes



BACK TO **Contents**

QUICK FACTS



Housing

The town has three master-planned communities and, at last count, at least eleven smaller neighborhoods for its residents to call home.

Madera Highlands: Located at the far southern boundary of the town, and tucked back in among pecan trees, Madera Highlands will be home to 1,400 non-age restricted families when built out. Stone House, nestled behind Quail Creek and above Madera Highlands, will be home to 220 non-age restricted families upon build out.

Quail Creek: An age-restricted master-planned community, Quail Creek will be home to 5,000 active, adult families upon build out. It boasts its own restaurant, an 18 golf course, a 9 hole golf course and beautiful Madera Clubhouse, a popular venue for weddings, parties, meetings etc.

Rancho Sahuarita: The largest of the master planned communities, Rancho Sahuarita will be home to over 11,000 non-age restricted families. Upon build out this community will encompass housing, commercial development and employment centers.

Schools

PUBLIC SCHOOLS

Sahuarita Unified School District: The Sahuarita Unified School District (SUSD) encompasses a geographic area of 600 square miles. However, the majority of the 5,029 enrolled students live in the Town of Sahuarita. The district takes great pride in all of its programs and has an outstanding record of its students continuing to further their education at universities, community colleges and technical schools.

There is a main school campus on 135 acres for comprehensive education from pre-kindergarten through 12th grade, plus Anza Trail school and Sopori Elementary School (which serves students south of Sahuarita). SUSD is beginning construction of its second high school, located adjacent to Sahuarita Park. This park is owned by Pima County and maintained by the SUSD through an interagency agreement.

Anza Trail School is a neighborhood school providing educational services for grades kindergarten through eighth located in Rancho Sahuarita.

Sahuarita Primary School serves students in grades kindergarten through second. It is located on the main campus, which serves the northern part of the district.

Sahuarita Intermediate School serves students in grades three through five for the northern part of the district. It is located on the main campus.

Sahuarita Middle School serves students in sixth, seventh and eighth grades. It is located on the main campus.

Sahuarita High School serves students in grades nine through

twelve. It is also located on the main campus. For more information about SUSD: www.sahuarita.k12.az.us

Continental Elementary School District: Elementary school students who reside in Sahuarita's Madera Highlands and Madera Reserve neighborhood attend the Continental School District, which offers classes from pre-school through eighth grade. Home of the Continental Colts, this small school district serves almost 500 students and is proud of its outstanding student body and dedicated teachers. Continental received the "Excelling School" title in 2007 from the Arizona Department of Education. For more information about Continental School District, <http://continentalesd.org/>

PRIVATE & CHARTER SCHOOLS

Great Expectations Academy: Great Expectations is a public charter school that offers kindergarten through eighth grade classes. For more information about Great Expectations Academy, <http://www.geageckos.org/>

Edge High School: Edge High School Sahuarita has operated for over ten years at the Sahuarita Park through an interagency agreement with Pima County Parks and Recreation and the Sahuarita Unified School District. While Edge is not a part of the Sahuarita school district, the collaborative relationship the two schools enjoy is a model of the positive aspects that can be achieved when districts and charters work cooperatively in the best interests of all students. For more information about Edge High School, www.edgehighschool.org/sahuarita/index.html

Air & Space Academy: Under construction and planned to open for the 2011-2012 school year. <http://www.airandspaceacademy.org>



Economy

Shopping Centers:

Seven shopping centers in town are currently in development or under expansion. The commercial areas in town are mainly located along Duval Mine Road; however, the newest addition to the town, Rancho Sahuarita Marketplace, now provides specialty shops along with the large anchor, Fry's Marketplace.

Area employers:

The following employers are located within the town or within a 15-20 minute commute from the town: FICO, ASARCO,

Freepoint McMoran, Climax Technology Center, La Posada, Komatsu, Raytheon, and the Sahuarita Unified School District.

Retail Employers Include:

Fry's Marketplace, Safeway, Wal-Mart Super Store, Walgreens, 99c Store, Ashley Home Furnishings, Jim Click's Green Valley/Sahuarita Automobile Dealership, and many smaller, unique retail stores. Bank of America, Chase Bank and Wells Fargo branch offices are located throughout the Town to service the banking needs of town residents, visitors and guests.



Anamax Park

Anamax Park, located at 17501 S. Camino de las Quintas, is 22 acres with a 5,000 square foot recreation center. The Center is open Monday through Friday, 8:00 a.m. to 5:00 p.m., and Saturday, 9:00 a.m. to 4:00 p.m.

There are three lighted Little League baseball fields; two lighted multi-use football and soccer fields; two concession facilities; a lighted basketball and sand volleyball court; a skate spot; a one acre, off-leash, dog area, Anamax Bark Park; a covered playground area; four ramadas; several picnic areas with barbeque grills and two restroom facilities.

An approximate ½ mile pathway surrounds the northern portion of the park with additional pathways connecting all park facilities.

Sahuarita Lake Park

Sahuarita Lake Park, located at 15466 S. Rancho Sahuarita Boulevard, is a 15 acre park with a ten acre surface lake, grassy areas, and approximate one mile pathway surrounding it. Several picnic areas, benches, and fitness equipment along the pathway make it easy for anyone looking for a quiet spot to relax with family or friends. The Park boasts an amphitheater that can be reserved for a fee with a permit, but the two gazebos are available on a first-come-first-served basis. The Town of Sahuarita partners with the Arizona Game and Fish Department's Urban Fishing Program for family fishing days several times a year. For the convenience of park patrons, there are two restroom facilities at the north and south ends of the lake.

Parque Los Arroyos

Parque Los Arroyos, located at 18225 S. Avenida Arroyo Seco, is a seven acre neighborhood park with a two acre turf area. The park provides visitors with a shaded playground; swing set; full basketball

court; three large ramadas; several shaded picnic areas complete with barbeque grills; a restroom and drinking fountain. A small parking area located off Calle de Marzo and a larger parking area off of Avenida Arroyo Seco service this playground.

Anza Trail Park

Anza Trail Park is located at 15490 S. Rancho Sahuarita Boulevard. This park is a joint venture in cooperation between the Sahuarita Unified School District and the Town of Sahuarita. An eleven acre park, Anza Trail Park is located next to Anza Trail School. The park opened in 2008 and has one Little League baseball field; one youth softball field; one multiuse football/soccer field; two lighted basketball courts; and, two lighted tennis courts. It also provides park patrons with a covered playground area, four shaded picnic areas, a restroom and concession building and a half mile walking trail.

Quail Creek Veteran Municipal Park

Quail Creek-Veteran Municipal Park is located at 1905 Old Nogales Highway across the street from the master-planned community of Quail Creek. This park consists of six acres and offers a two acre, off-leash dog area; shaded playground with swings, picnic ramada with tables and limited walking paths. Restroom facilities are planned for 2011.

North Santa Cruz Park

North Santa Cruz Park is located at 14555 S. Rancho Sahuarita Boulevard (Phase I of two phases planned) and has 14 acres of park area with a lighted Junior League baseball field; two lighted multi-use soccer/football fields; a skate area; shaded playground; basketball court; picnic facilities; a pathway around the park and a restroom for park patrons.



Quality of Life

Municipal Court: The Sahuarita Municipal Court hears violations of the Town Code and misdemeanor and traffic laws of the State which are committed within the Town limits. The Court also issues Orders of Protection in domestic violence cases and Injunctions Against Harassment.

Public Works: The Public Works Department performs a variety of duties to help keep residents safe and to enhance the quality of life in Sahuarita. This department is responsible for engineering, construction and maintenance of roadways and operating the town's wastewater treatment facility.

Planning & Building Department:

The Planning & Building Department is responsible for plan reviews for subdivision plats, development plans, rezoning cases and General Plan Amendments. The Department issues building permits and provides inspections for construction after examination of all plans, calculations and specifications and determines compliance with Building, Electrical, Plumbing, Mechanical, Outdoor Lighting and Fire Codes.

Community Outreach & Public Involvement: The town is committed to ensuring that residents are informed of, and involved in, town decisions and actions. A variety of tools are used, including a monthly electronic newsletter, social media and frequent public open houses. The Sahuarita Town Council adopted a Public Involvement Policy designed to encourage citizen involvement.



Public Protection

Police: The Sahuarita Police Department was established in September of 1997, and began with one Police Chief, one Sergeant, and four Patrol Officers. Since then the department has grown to over 43 sworn officers with two commanders, eight sergeants, and several special units that respond to thousands of calls for service each year.

Explorers: Is a worksite-based program for young men and women who have completed the eighth grade and are 14 years of age, or are 15 years of age but have not yet reached their 21st birthday. One of the Explorer's programs from Learning for Life, a non-Scouting subsidiary of the Boy Scouts of America, the Law Enforcement Explorer, helps youth to gain insight into a variety of programs that offer hands-on career activities. For young men and women who are interested in careers in the field of law enforcement, the Explorer's Program offers experiential learning with lots of fun-filled, hands-on activities that promote the growth and development of adolescent youth. Call 520-344-7000 for more information.

Volunteers in Police Service

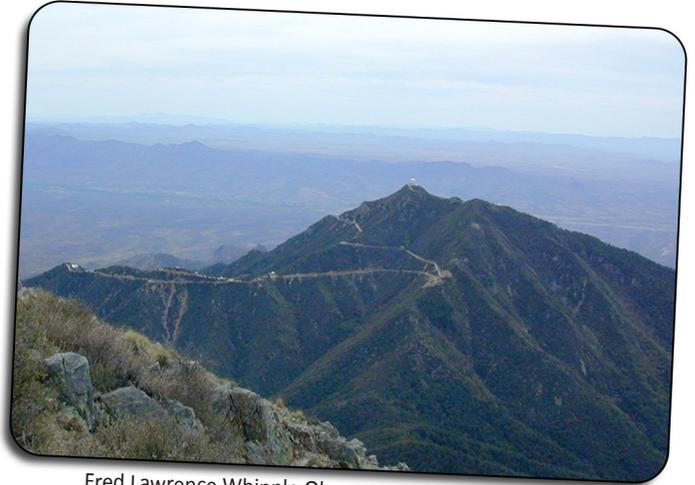
(V.I.P.S.): The Sahuarita Police Department has an active volunteer program, in which residents can devote time to helping the police department with a variety of tasks. In addition to performing various office chores, answering telephones and helping visitors at the front desk, VIPs are active in patrolling the community in their own special cruisers and a number of other functions.

Other functions include: vacation home checks, home security surveys, assisting police officers as required in traffic control at accident scenes, assisting police officers in traffic control for special functions, staffing the Police Department's booth at Health Fairs, Craft Shows and other community functions.

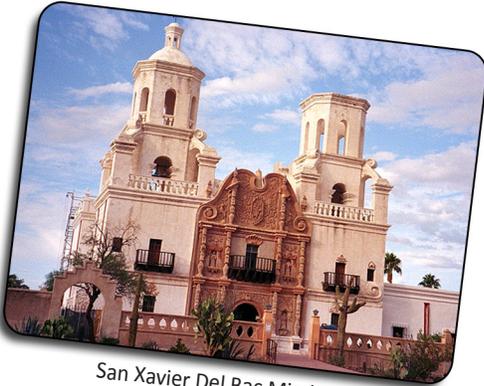




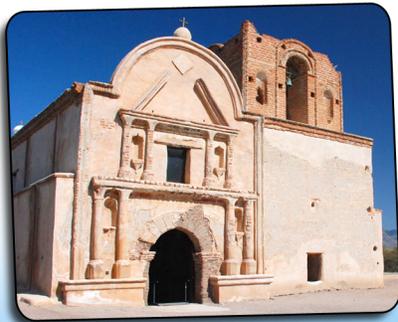
Titan II Missile



Fred Lawrence Whipple Observatory @ Mt. Hopkins



San Xavier Del Bac Mission



Tumacacori Mission

Attractions

Located in the historic Santa Cruz Valley, Sahuarita is surrounded by early Spanish missions, frontier outposts, and old mines. To the south of Sahuarita is Tubac, the oldest Spanish settlement in the southwest. Tubac is now home to an artist colony and a variety of craftsman. A short drive past Tubac is the small town of Tumacacori where visitors can stop to see the Tumacacori National Monument, one of two Spanish missions built by the Jesuits in the early 1700's. The second mission, San Xavier del Bac Mission is just 14 miles north of Sahuarita and is the oldest intact European structure in Arizona; the interior is filled with marvelous original statuary and mural paintings. It is a place where visitors can truly step back in time and enter an authentic 18th Century space. In addition to the many offerings of the Town's Parks & Recreation Department, recreational opportunities are plentiful.

Here are just a few of the popular destinations our residents and visitors enjoy:

- Pena Blanca Lake
- Arivaca Lake
- Madera Canyon
- Kitt Peak Observatory
- Tohono O'odham Indian Reservation
- Fred Lawrence Whipple Observatory @ Mt. Hopkins
- Mexico
- Desert Museum
- Mt. Lemmon

Sahuarita is also home to the Titan II Missile Museum; it is the only one of its kind in the world and hosts more than 50,000 visitors annually.



Sahuarita Lake Park

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Organization

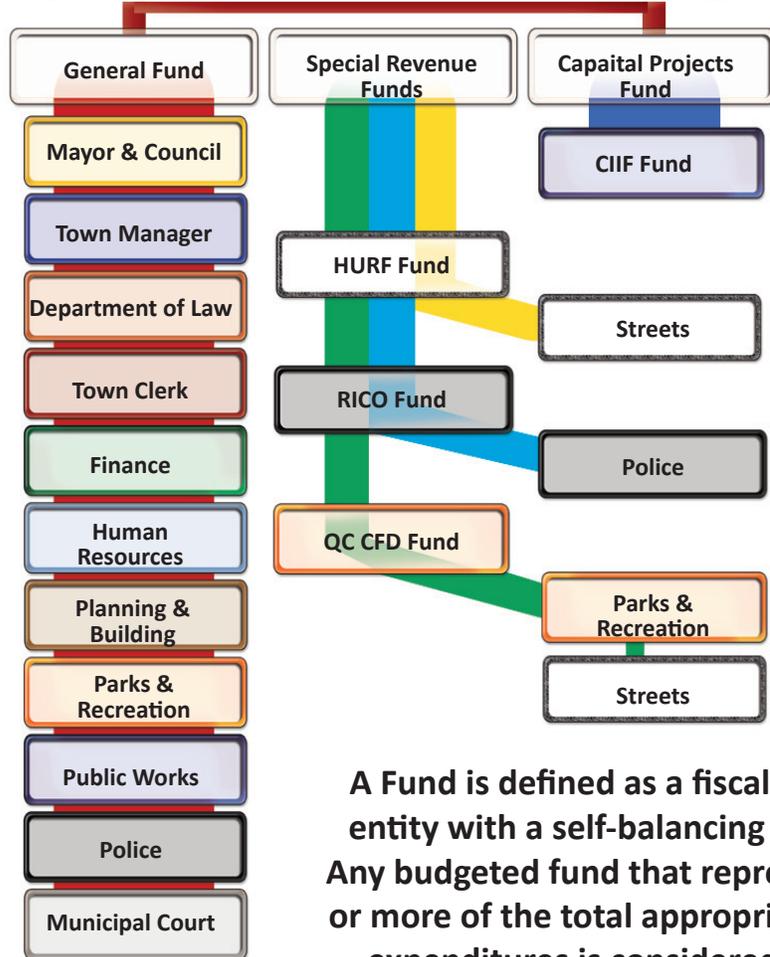


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Fund Structure

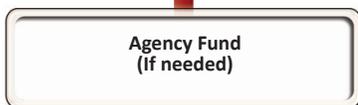
Town of Sahuarita Reporting Entity

GOVERNMENTAL FUNDS

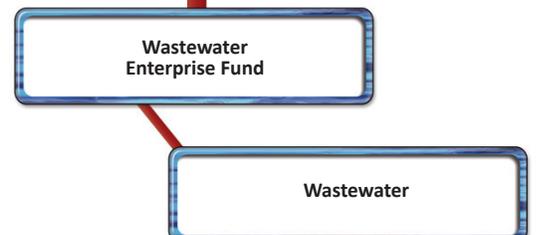


A Fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Any budgeted fund that represents 10 percent or more of the total appropriated revenues or expenditures is considered a major fund.

FIDUCIARY FUND



PROPRIETARY FUND



Budget Summary

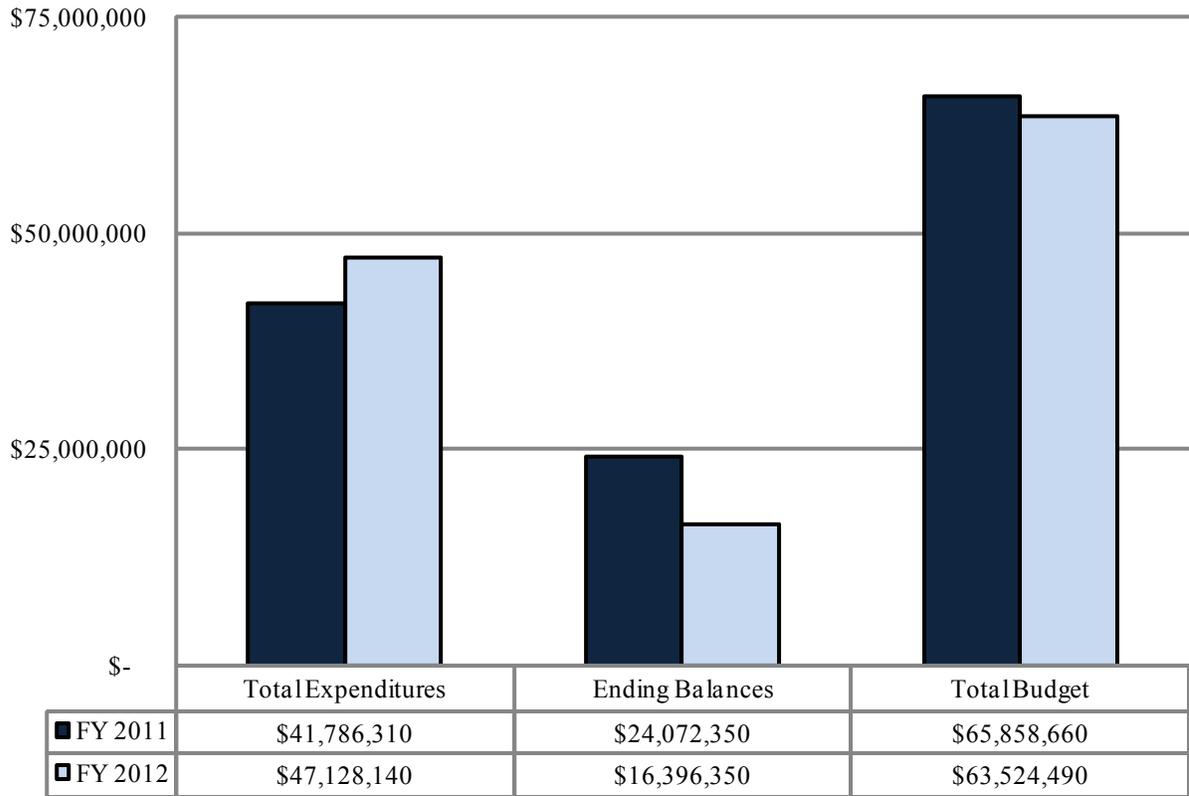
[BACK TO](#) **Contents**

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BUDGET SUMMARY

The 2012 fiscal year budget uses available resources to achieve desired results. The budget totals \$63,524,490 and is in balance, which means that funding sources equal funding uses. This year’s budget is 3.5% lower than last year’s \$65,858,660 budget. Budgeted expenditures have increased by \$5,341,830, which is 12.8% above last year. Ending fund balances are projected to decrease by 31.9%, a \$7,676,000 decrease.

Budgeted Uses by Category FY 2011 and 2012



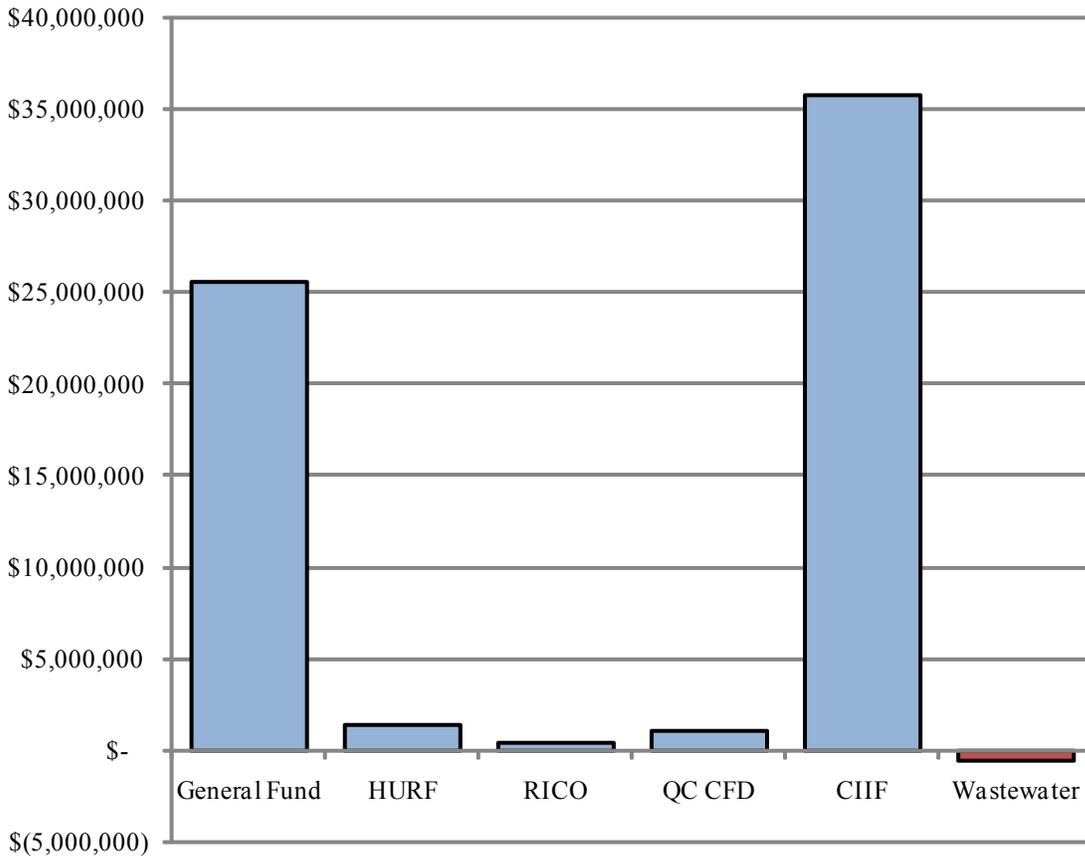
COMPOSITION OF THE FISCAL YEAR 2012 BUDGET

The Town’s budget is comprised of four fund types. Within the fund types there are individual funds as follows:

Fund Type	Funds of the Town by Category
General	General Fund
Special Revenue	Highway User Revenue Fund
	Racketeering Influenced Corrupt Organization Fund
	Quail Creek Community Facilities District Fund
Capital Projects	Capital Infrastructure Improvement Fund
Enterprise	Wastewater Fund

The following chart shows the breakout of the budget by appropriated fund.

**BUDGET BY FUND
FY 2012: \$63,524,490**

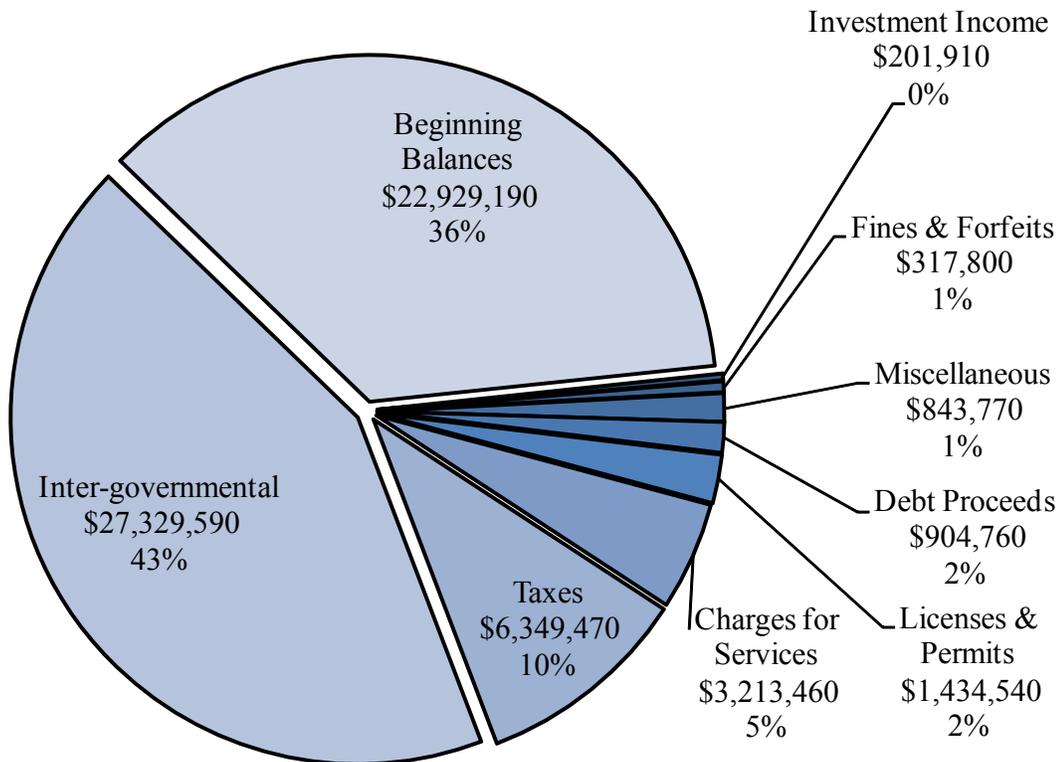


Funding Sources

The budget is funded from a combination of revenues, long-term debt borrowings, and beginning fund balances. Revenues represent both recurring sources and one-time capital grants, and in FY 2012 this source provides 62.5% (\$39.7 million) of the total funding sources for the budget. Beginning fund balances, which represent available resources accumulated from prior years, provide 36.1% (\$22.9 million) of the total funding sources for the budget. The remaining 1.4% (\$0.9 million) will be funded by debt proceeds.

Revenues are classified by source. **Tax revenues** are derived from the 2% transaction privilege tax, property taxes for the Quail Creek Community Facilities District, the 4% construction sales tax, and franchise fees. **Licenses and permits** are collected from building permit, sewer connection, and business license fees. **Intergovernmental revenues** are derived through state shared revenues and grants awarded from federal, state, and local governments. **Charges for services** are earned through sewer user fees, development review fees, recreation program charges, and cost allocation recovery. **Fines and forfeits** represent court-ordered fines and fees, and RICO forfeitures. **Investment Income** includes interest earnings, and realized and unrealized gains on the Town’s investments. The **Miscellaneous** category accounts for other income that is not classified elsewhere. Refer to the *Major Revenue Sources* section of this document for more information on revenues.

**Where the Money Comes From
Funding Sources: \$63,524,490**



Funding Uses

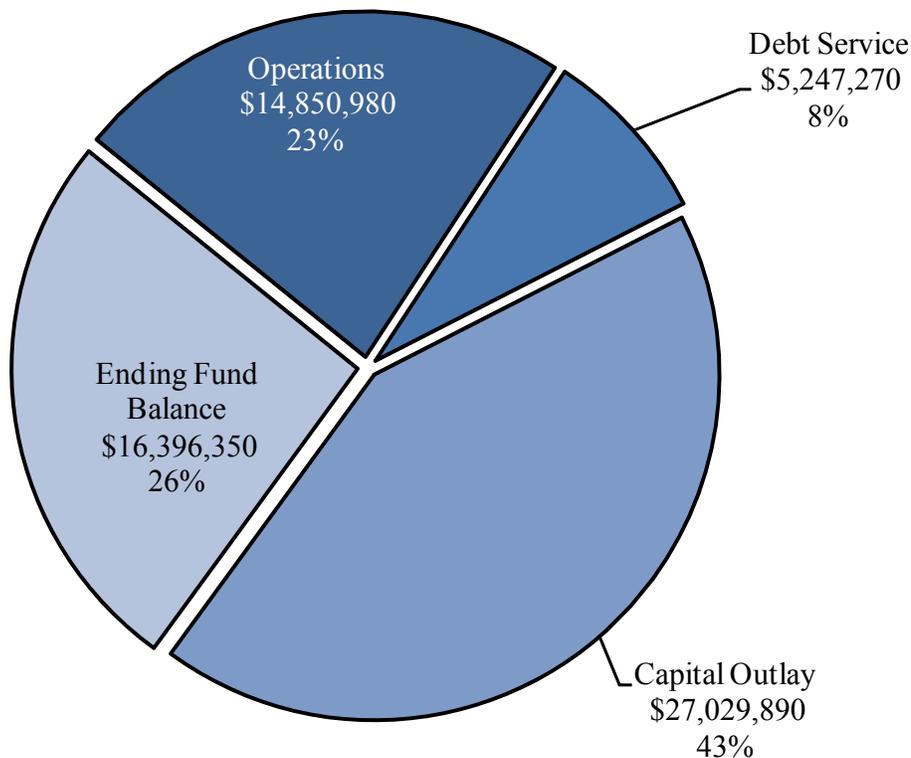
Expenditures and other uses are classified by type. Approximately 26% (\$16.4 million) of the budgeted sources are not expected to be spent during the year and, therefore, will be the **fund balances** at year-end. These funds represent contingency reserve, and may be used for emergencies, unforeseen events and opportunities with the approval of Town Council.

Most notably, 43% (\$27.0 million) of the budget is appropriated for **capital outlay**. This appropriation will be used to build and purchase capital assets. The FY 2012-2016 Capital Improvement Plan provides detailed descriptions and budget plans for the Town's capital projects and acquisitions.

The **debt service** category accounts for 8% (\$5.3 million) of the budget and represents the principal, interest, and fee payments associated with the Town's long-term debt.

Operations make up the last category and accounts for 23% (\$14.9 million) of the Town's budget.

Where the Money Goes Funding Uses: \$63,524,490



Matching Funding Sources with Uses

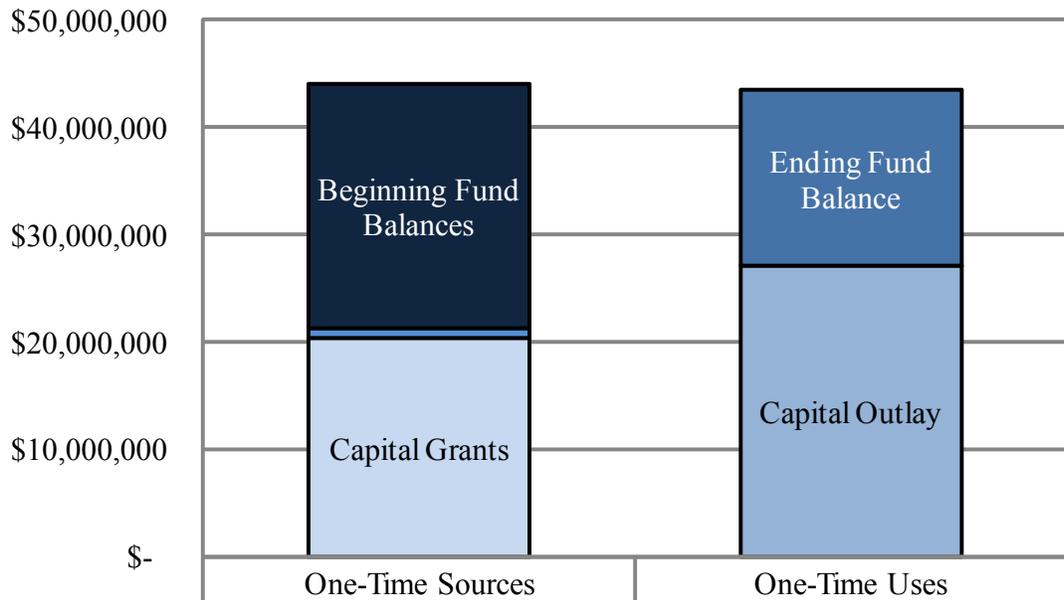
Funding sources can be grouped into three general groups, one-time sources, recurring sources, or debt repayment sources. One-time sources include items such as beginning fund balances, capital grants, and borrowed monies. Recurring sources include items such as excise taxes, state shared taxes, state shared gasoline taxes (highway user revenues), and sewer user charges. Debt service sources include Quail Creek Community Facilities District property taxes, sewer connection fees, and construction sales taxes for new buildings

As part of producing a balanced budget, total funding uses and total funding sources are equal.

Type of Funding	Sources	Uses	Surplus/(Deficit)
One-Time Sources & Uses	\$ 44,122,820	\$ 43,426,240	\$ 696,580
Recurring Sources & Uses	15,982,890	14,850,980	1,104,240
Debt Service Sources & Uses	3,418,780	5,247,270	(1,800,820)
TOTALS	\$ 63,524,490	\$ 63,524,490	\$ 0

Over the long term, one-time funding sources are used for one-time funding uses. The following chart illustrates FY 2012:

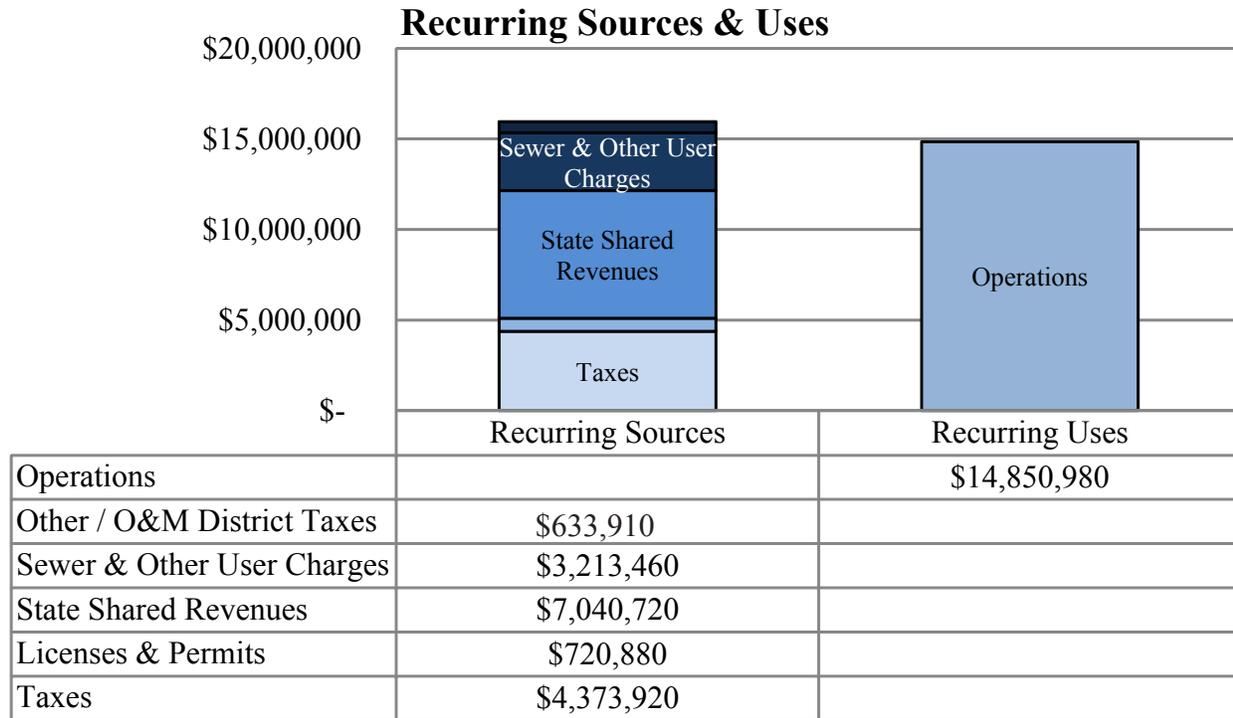
One-Time Sources & Uses



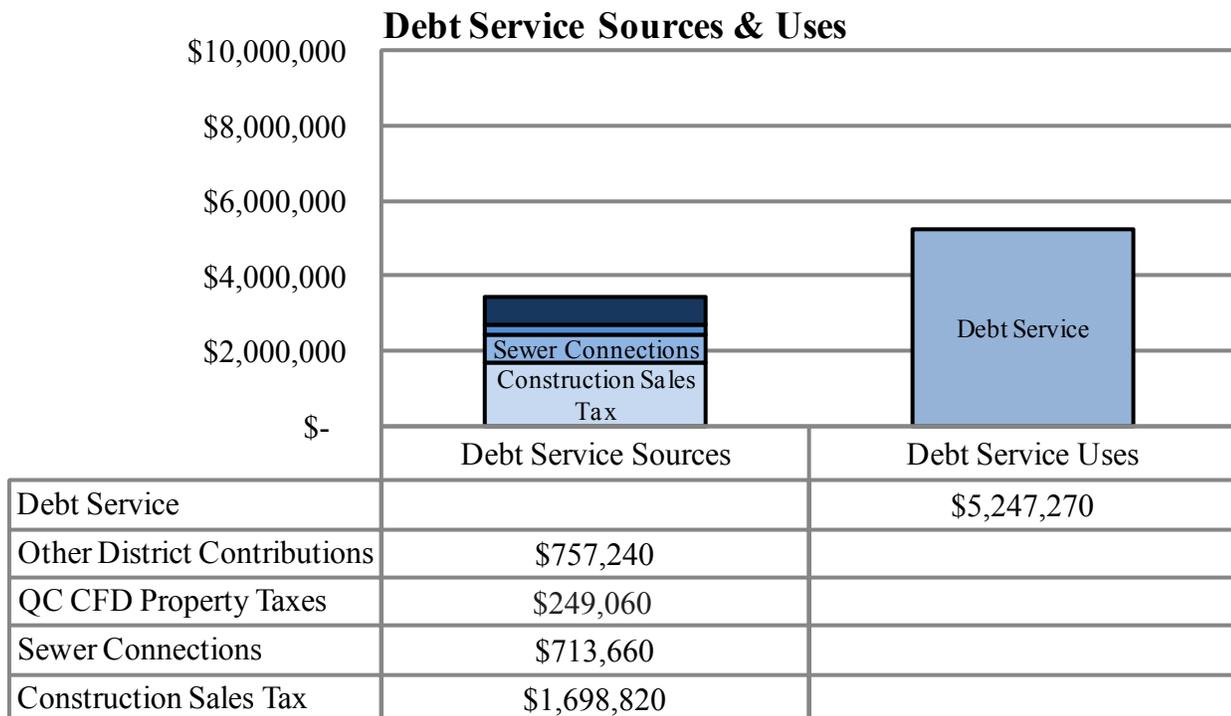
	One-Time Sources	One-Time Uses
Ending Fund Balance		\$16,396,350
Capital Outlay		\$27,029,890
Beginning Fund Balances	\$22,929,190	
Proceeds of Long-Term Debt	\$904,760	
Capital Grants	\$20,288,870	

Matching Funding Sources with Uses (concluded)

Over the long term, recurring funding sources are used for recurring funding uses. The following chart illustrates this for FY 2012:



Finally, the Town has identified revenues which will be used to pay for debt service, the summary for FY 2012 is as follows:



Operations

There are five categories of operational expenditures: (1) personnel, (2) contractual services, (3) operating supplies, (4) other, and (5) operating capital.

The **personnel** category is the largest operational category and comprises almost two-thirds of all operational costs. Costs in this category are those associated with maintaining a workforce and include salaries and wages, health/dental insurance, payroll taxes, pension plan contributions, worker's compensation, unemployment insurance, and uniform allowances.

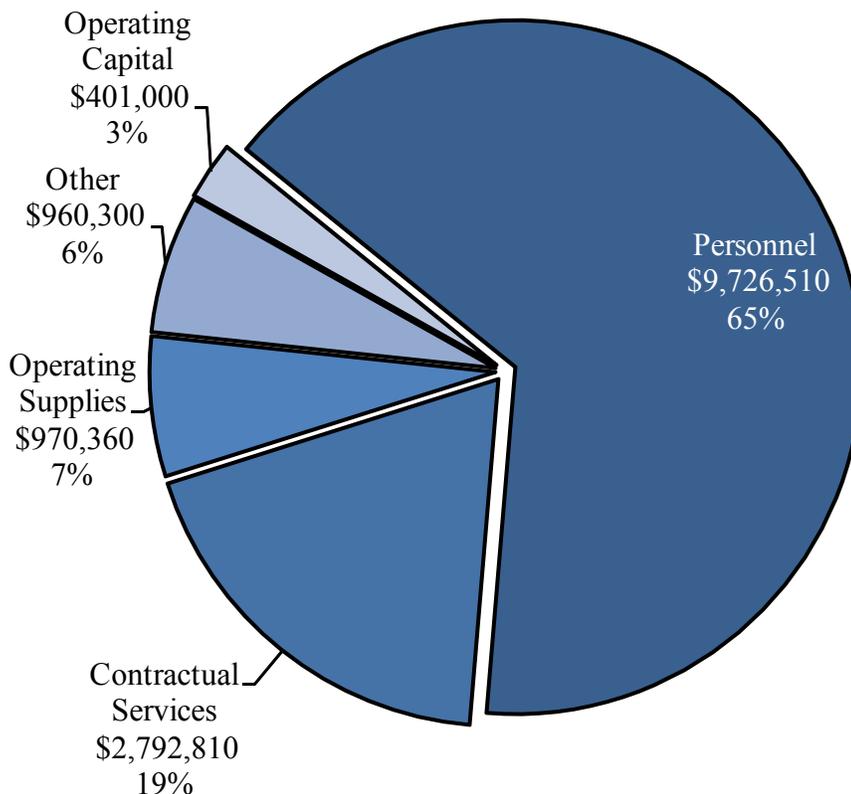
The **contractual services** category, which accounts for outsourced services and other contractual obligations, is the second largest at 19%. These services may include those performed by attorneys, consultants, auditors, financial advisors, engineers, temporary workers, etc.

The **operating supplies** category is 7%. Operating supplies include items such as paper, pens and pencils, or, small equipment purchases or leases.

The **other** category makes up 6% of all operational costs. This category accounts for items that are not accounted for in the other categories and includes travel and training, memberships and subscriptions, insurance premiums, special events, and contributions.

The **operating capital** category is the smallest at 3%. Operating capital includes those capital assets required to continue normal operations (e.g. a vehicle) and do not require a project.

Where the Money Goes Operations (by Category): \$14,850,980



Functional Areas

Operations, and capital outlay expenditures are also classified by functional area.

The **general government** function accounts for the Mayor & Council, Town Manager, Town Clerk, Department of Law, Finance, Human Resources, and Municipal Court departments, as well as the Planning & Zoning division of the Planning & Building Safety department. This function represents the second costliest category for operations. This function also accounts for the second largest number of employees, which explains the significance of the operational costs. There is no capital outlay for this function budgeted for FY 2012.

The **public safety** function includes the Building Safety division of the Planning & Building Safety department, Public Works - Engineering, and Police. This function is the costliest with respect to the Town's operations because it accounts for the greatest proportion of employees. There is no capital outlay for this function budgeted for FY 2012.

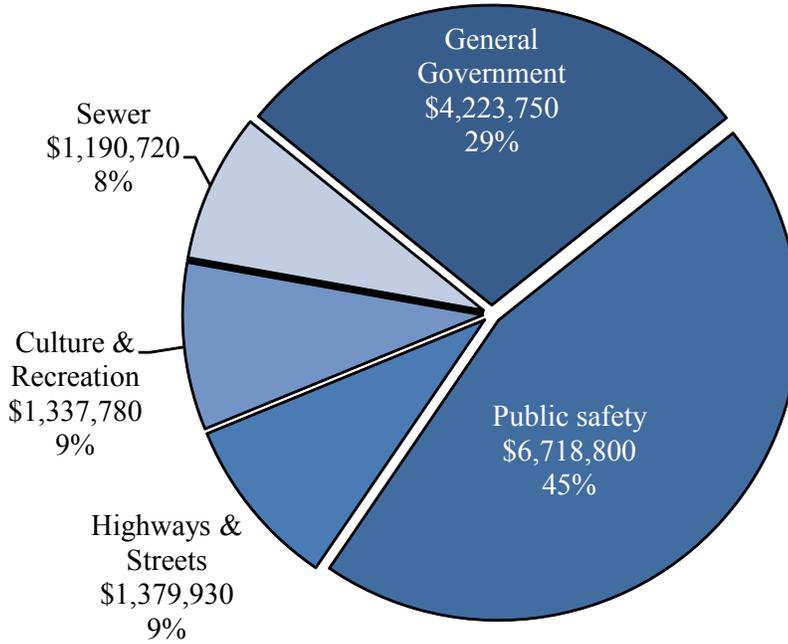
The **highways and streets** function accounts for operational costs of the Streets Department, recorded in the HURF Fund. This department focuses on the maintenance of the Town's roadway system as well as other transportation issues, such as traffic signaling and street lighting. This function has a capital outlay budget of \$25.8 million.

The **culture and recreation** function accounts for the Parks & Recreation Department. This department costs around \$1.3 million to operate. There is no capital outlay associated with this function for FY 2012.

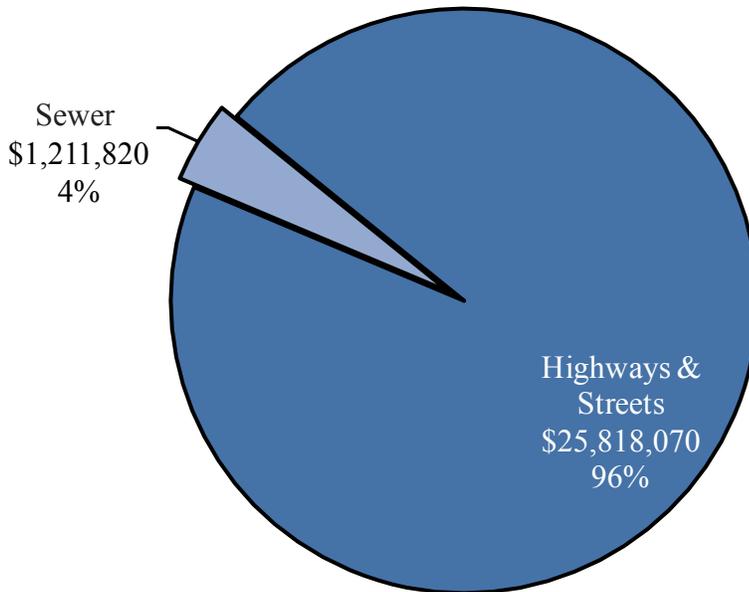
The **sewer** function accounts for the activities of the wastewater utility. Over one-third of the operational costs are driven by personnel needed to run the utility. The \$1.2 million capital outlay appropriation will be used to construct the final elements of the treatment plant expansion, as well as complete the designs for the wastewater treatment plant's next expansion, which will double its current capacity (designs are required by Arizona Department of Environmental Quality).

Functional Areas (concluded)

**Where the Money Goes
Operations (by Function): \$14,850,980**



**Where the Money Goes
Capital Outlay (by Function): \$27,029,890**



Long-Term Debt

The Town has borrowed money to pay for large capital projects and continues to make all required debt service payments on a timely basis.

The Town has obtained funding from the following sources and for the following purposes:

Name	Purpose	Face Amount	Balance @ 7-1-2011
GADA 2006 (Greater Arizona Development Authority)	Loan for construction of municipal complex in the Town Center	\$16,335,000	\$12,490,000
GADA 2009 (Greater Arizona Development Authority)	Loan for construction of roadways and recreation facilities	\$6,700,000	\$6,455,000
G.O. 2006 (General Obligation) Bonds of Quail Creek Community Facilities District	Bond issuance for acquisition and construction of District infrastructure	\$12,660,000	\$12,005,000
WIFA 2008A (Water Infrastructure Financing Authority)	Loan for expansion and improvement of wastewater treatment plant	\$28,350,000	\$26,205,660
WIFA 2008B (Water Infrastructure Financing Authority)	Loan for expansion and improvement of wastewater treatment plant	\$4,375,525	\$2,457,400
TOTAL		\$68,420,525	\$59,613,060

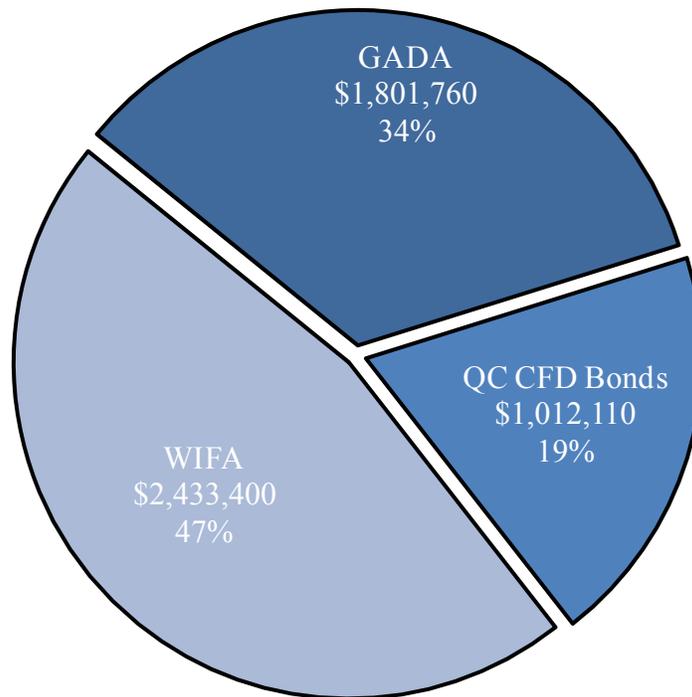
The Town has pledged certain revenues to secure or collateralize its debt as follows:

Name	Collateral being pledged	Debt Payment	
		By function	By fund
GADA (both loans)	State shared revenue and excise taxes	General Government	CIIF
GO Bonds	None – debt is secured by the full faith and credit of the Community Facilities District	General Government	QC CFD
WIFA 2008A	All revenues and other sources of the Wastewater Enterprise Fund	Sewer	Wastewater
WIFA 2008B	Excise taxes	Sewer	Wastewater

Long-Term Debt (concluded)

The debt service requirements for the Town during the upcoming year reflect the payments due for funds borrowed from each funding source. For FY 2012 the debt service (principal + interest) is as follows:

Where the Money Goes
Debt Payments (by Function): \$5,247,270

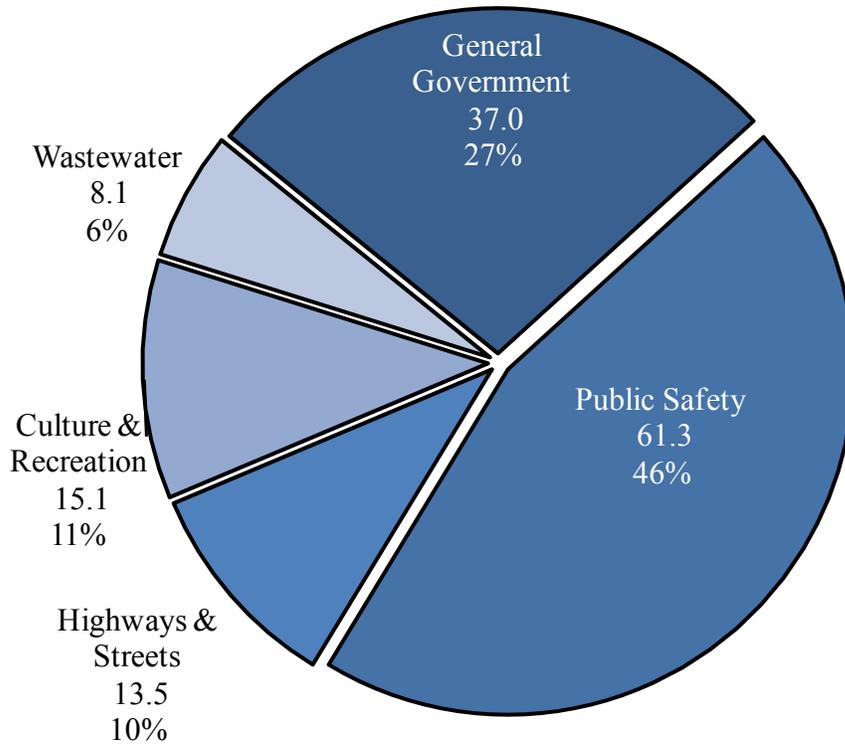


Refer to the *Long-Term Debt* section of this document for more information on debt repayment.

Staffing

Employees play the most significant part in providing services to our citizens. There has been a net decrease of 3.8 full-time equivalent (FTE) positions in this year’s budget. This is in response to the changing economic conditions.

**Staffing Levels by Function
Full-Time Equivalent Employees (FTE): 135.0**



See the **Department Staffing** section for more information.

The following tables provide a summary of the changes in staffing from the FY 2011 Adopted Budget.

Increase to positions by department (was already added as FY 2011 amendment):

<u>Department</u>	<u>Description</u>	<u>FTE</u>
Police	Regional Emergency Response Planner	0.8

Decreases to positions by department:

<u>Department</u>	<u>Description</u>	<u>FTE</u>
Town Manager	Executive Assistant	1.0
Town Clerk	Deputy Town Clerk	0.1
Public Works	Senior Engineering Technician	1.0
Public Works	Wastewater Plant Operator	1.0
Police	Police Detective	0.5
Police	Police Officer	1.0
TOTAL		4.6

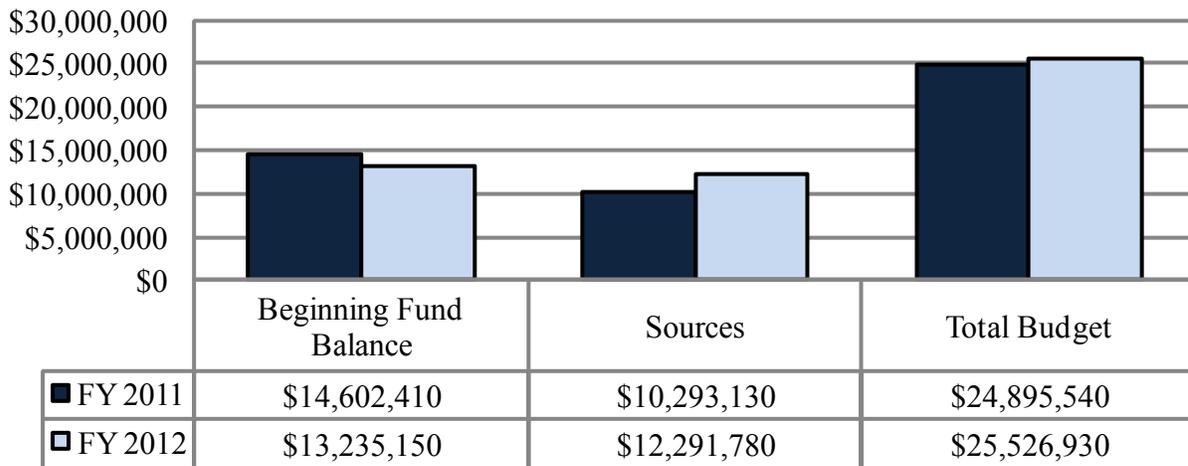
HISTORICAL COMPARISON

With a balanced budget, funding sources are the determining factor in how much the Town budget will be. Said another way, the Town will budget a **use** for each dollar of a funding **source**. The **sources** in the budget schedules come from one of four origins: 1) beginning fund balance (savings from a prior year), 2) revenues collected in the current year, 3) net inter-fund transfers, or 4) proceeds from long-term debt. The Town must balance these sources with uses. Each **use** is for one of two objectives: 1) an expenditure on the projects/services, or 2) savings (ending fund balance). More information on revenues can be found in the *Major Revenue Sources* portion of the *Budget Summary*.

General Fund Type

The **General Fund** budget is 2.5% higher than last year; indicating that the net effect of revenues, inter-fund transfers, and beginning fund balance is similar to last year. However, the individual components of the general fund sources have changed. The budget for revenue (a component of Sources) has increased \$1,287,610 primarily due to an increase in the state shared revenues. The General Fund is budgeted to receive Sources for transfers in from the CIIF for the purchase of several police cruisers. The beginning fund balance from prior years was estimated to be \$14,602,410 in FY 2011, but is estimated to be \$13,235,150 in FY 2012, a decrease of \$1,367,260.

General Fund



HISTORICAL COMPARISON (Continued)

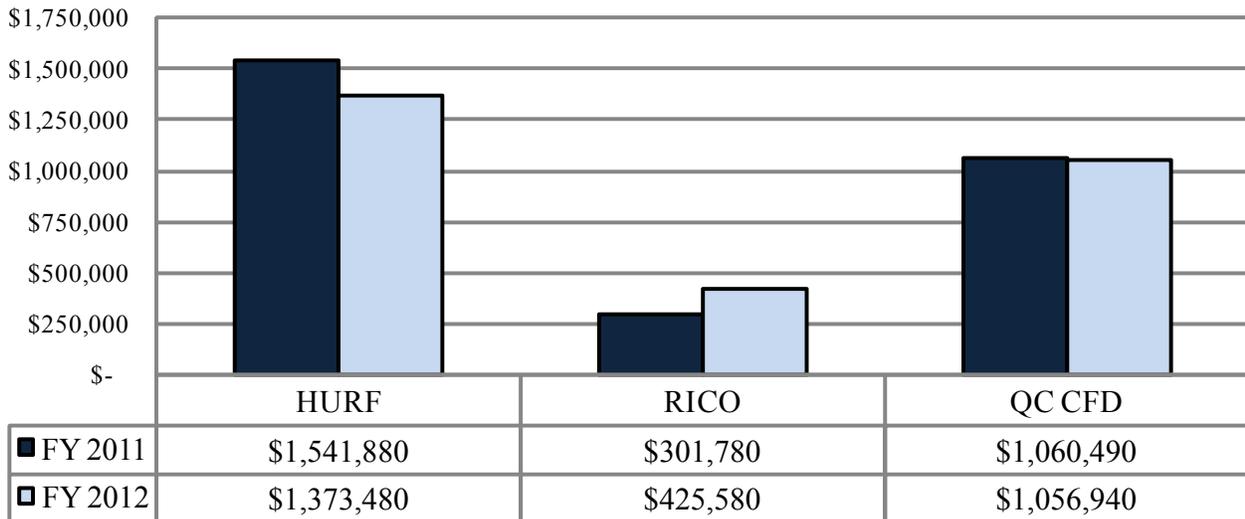
Special Revenue Fund Type

The **HURF** fund budget is decreasing by 10.9%. This year’s budget is lower than last year as a result of funding reductions from the CIIF and decreased beginning fund balance, which was partially offset by increased funding from the State. This reduction is operational only and does not impact the capital grant monies which are received by HURF and immediately transferred to the CIIF to repay the costs of road construction.

The **RICO** fund budget is increasing 41%, as a result of revenues generated by seizure of assets from criminals. These funds will be spent as appropriate.

The **QC CFD** budget is lower than last year by 0.3%, essentially unchanged from last year.

Special Revenue Funds

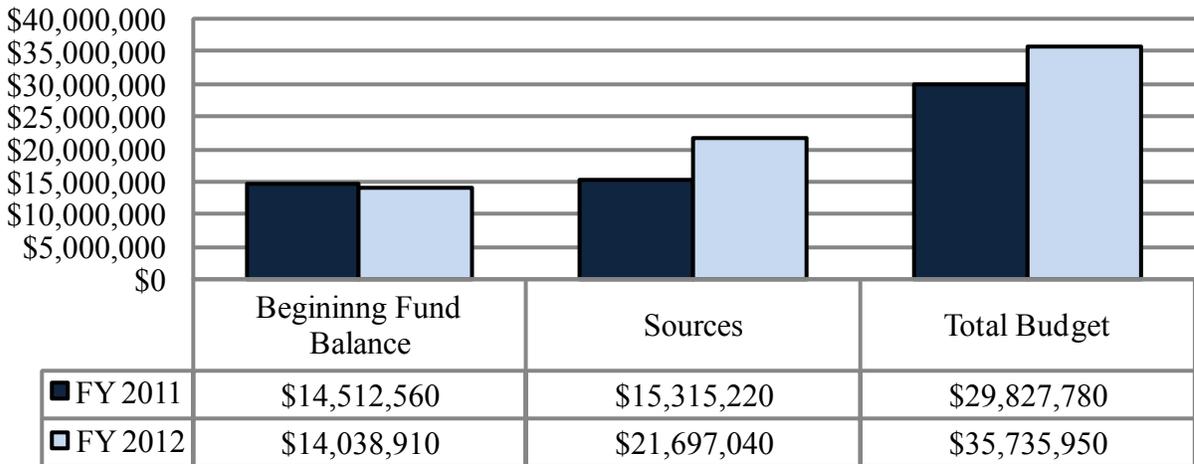


HISTORICAL COMPARISON (Continued)

Capital Projects Fund Type

The **CIIF** budget increased 19.8% from last year. The increase is due to increased Sources which are made up of **inter-fund** transfers combined with revenues. The CIIF transfer activity nets to a positive **transfer in** of \$6,237,870 which accounts for \$6.6 million of HURF capital grant monies expected to be received to repay road construction costs netted against \$401,000 transferred to the General Fund for operating capital purchases (primarily police cruisers). The contributions from **intergovernmental revenues** are similar to last year and match the timing of contributions from the Pima Association of Governments and the Regional Transportation Authority.

Capital Projects: CIIF

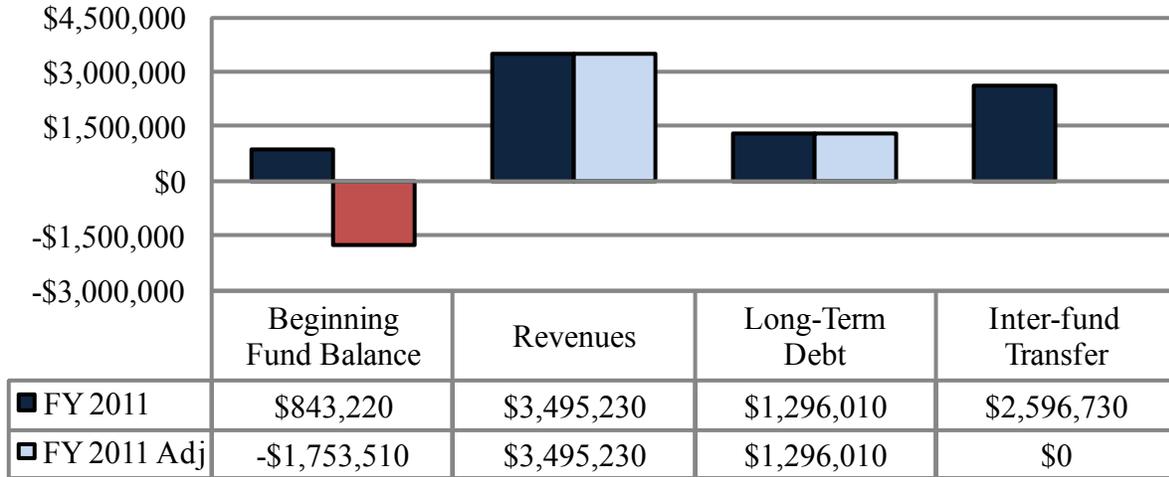


HISTORICAL COMPARISON (Continued)

Enterprise Fund Type

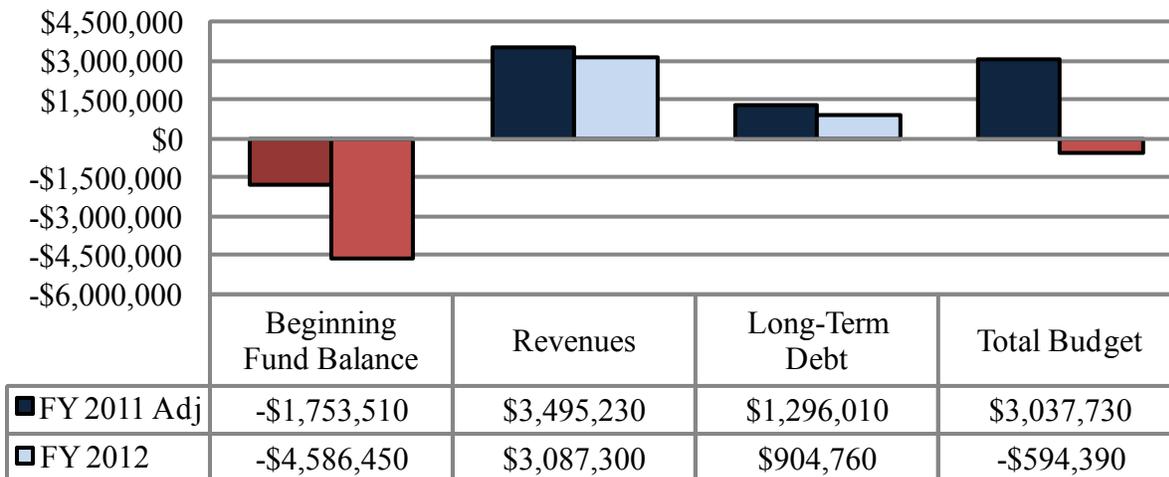
The budget for the **Wastewater** fund is decreasing by 107%. This represents a change in the way the Wastewater fund budget is developed and accounted for. In years past, the deficit balances were budgeted as transfers from other unrestricted funds, as demonstrated by the inter-fund transfer line item in FY 2011 of \$2,596,730. For FY 2012, the inter-fund transfers are not budgeted, and a deficit balance is presented. The following chart shows how the FY 2011 budget would have been adjusted to be consistent with the current budget practice.

Enterprise Fund: Wastewater adjustment



After adjusting the prior year’s amounts, the Wastewater fund has a deficit balance in FY 2012 which is greater than the sum of all revenues. The increased deficit is the sum of prior year’s activities and is primarily due to debt service requirements, design of the next sewage plant expansion, and a sewer trunk line extension. For FY 2012, revenues are projected to decrease due to the decline in the number of new connection fees. The long term plan for the fund is to make up its deficit balances based on a growing customer base and planned rate increases.

Enterprise Fund: Wastewater

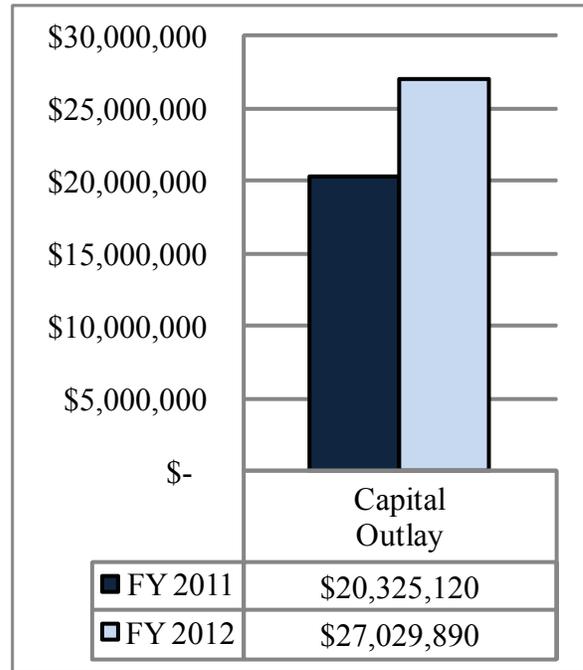


HISTORICAL COMPARISON (Continued)

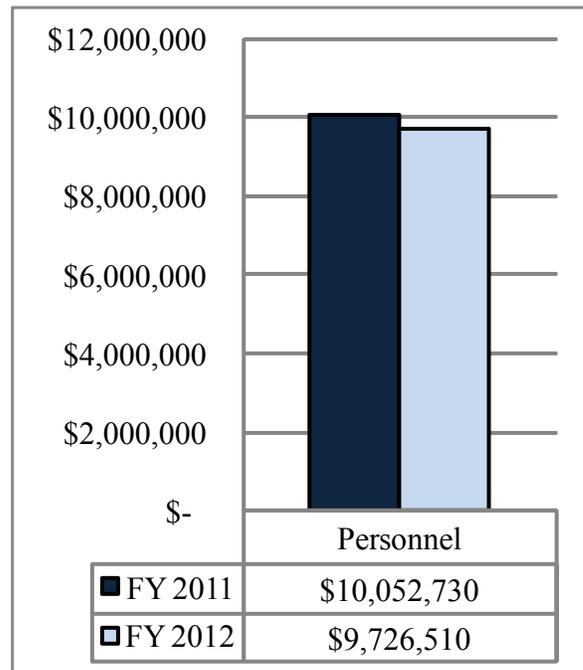
Budgeted Expenditures Comparison

Evaluating the changes between the budgeted expenditures for FY 2012 and FY 2011 provides a better understanding of how workforce operational costs, community growth, and the economy as a whole can impact the budget from one year to the next.

Capital outlay is increasing by \$6.7 million, due to the continued construction on Sahuarita Road between I-19 and Country Club road. In addition, there is a significant bridge reconstruction project for the Pima Mine Road bridge. Finally, there are various other roadway projects as well as Wastewater projects underway. See the *Capital Improvement Plan* section for more information on projects.



Budgeted **personnel** costs decreased 3.2% (-\$326,220) below last year. This net cost decrease is primarily attributable to the decreases in staffing (-\$310,000). Although this total was affected by net increases in certain pension costs.



HISTORICAL COMPARISON (Concluded)

Contractual services are projected to decrease 5.8% below last year. This decrease to \$2,792,810 is due to a series of reductions including temporary services (-\$25,000), dry sludge disposal (-\$64,000), grounds maintenance reductions (-\$63,000), pavement management reductions (-\$21,000), finance reductions (-\$41,000) and development plan review reductions (-\$25,000). These reductions were partly offset by increases (+\$36,350) to water credit expenditures for the Lake Park.

Operating supplies decreased 4.1% below the previous year’s budget. This change is not material but does reflect a continued emphasis on cost savings.

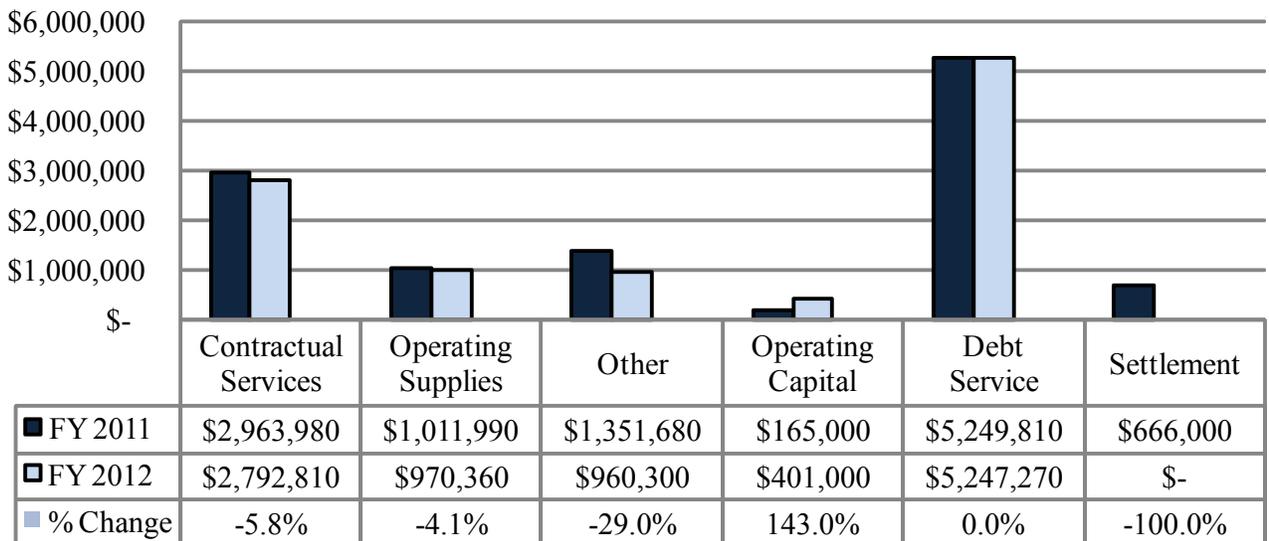
The **other** category decrease of 29.0% is primarily attributable to reductions in the Town’s affordable housing program (-\$100,000), as well as decreases in hard costs such as insurance premiums (-\$30,000), and estimated costs such as the indirect cost recovery plan (-\$250,000).

Operating capital increased by 143% reflecting the need to begin a program of replacing police vehicles.

The **debt service** budget is virtually unchanged.

Settlement expenditure shows the final installment was paid in FY 2011.

During FY 2011 expenditures for utilities were changed from Other to Contractual Services, therefore FY 2011 budget amounts have been updated to reflect this change.



SUMMARY SCHEDULES
Changes in Fund Balance
Aggregate of Appropriated Funds

	2010	2011		2012	
	Actual Amounts	Adopted Budget	Amended Budget	Estimated Actual	Proposed Budget
Revenues:					
Taxes	\$ 7,673,943	\$ 6,644,330	\$ 6,644,330	\$ 7,317,540	\$ 6,349,470
Licenses and Permits	2,794,667	2,791,620	2,791,620	1,258,940	1,434,540
Intergovernmental	11,003,718	20,316,920	20,316,920	14,446,650	27,329,590
Charges for Services	2,879,703	3,261,880	3,261,880	3,282,520	3,213,460
Fines and Forfeits	274,666	282,040	282,040	262,580	317,800
Investment Income	321,639	227,450	227,450	111,220	201,910
Miscellaneous	856,957	863,440	863,440	777,930	843,770
Revenues Total	<u>25,805,293</u>	<u>34,387,680</u>	<u>34,387,680</u>	<u>27,457,380</u>	<u>39,690,540</u>
Expenditures:					
Operations:					
General Government	4,059,896	4,652,980	4,559,008	4,100,590	4,223,750
Public Safety	6,235,440	6,535,580	6,825,450	6,766,440	6,718,800
Highways and Streets	1,437,544	1,556,380	1,538,380	1,521,360	1,383,000
Culture and Recreation	1,299,302	1,392,450	1,393,950	1,250,150	1,334,710
Sewer	1,316,434	1,407,990	1,407,990	1,089,540	1,190,720
Operations Total	<u>14,348,616</u>	<u>15,545,380</u>	<u>15,724,778</u>	<u>14,728,080</u>	<u>14,850,980</u>
Debt Service	4,950,106	5,249,810	5,249,810	5,247,690	5,247,270
Capital Outlay	14,991,763	20,325,120	20,714,120	11,658,900	27,029,890
Settlement Loss	1,000,000	666,000	666,000	666,000	-
Expenditures Total	<u>35,290,485</u>	<u>40,454,310</u>	<u>42,354,708</u>	<u>32,300,670</u>	<u>47,128,140</u>
Revenues Over (Under)					
Expenditures	(9,485,192)	(6,066,630)	(7,967,028)	(4,843,290)	(7,437,600)
Other Funding Sources (Uses):					
Proceeds of Long-Term Debt	<u>4,713,320</u>	<u>1,296,010</u>	<u>1,296,010</u>	<u>477,330</u>	<u>904,760</u>
Change in Fund Balance	<u>(4,771,872)</u>	<u>(4,770,620)</u>	<u>(6,671,018)</u>	<u>(4,365,960)</u>	<u>(6,532,840)</u>
Fund Balance, Beginning of Year	32,067,024	30,174,970	30,171,578	27,295,150	22,929,190
Fund Balance, End of Year	<u>\$27,295,152</u>	<u>\$ 25,404,350</u>	<u>\$ 23,500,560</u>	<u>\$22,929,190</u>	<u>\$ 16,396,350</u>

Discussion:

The 2011 estimated actuals are based on eight months of actual figures (i.e., July through February) and four months of estimated figures (i.e., March through June).

Beginning fund balances represent available resources accumulated from prior years. Ending fund balances represent reserves set aside for future years and contingencies. For the enterprise fund, fund balance is essentially equivalent to the noncapital portion of net assets.

SUMMARY SCHEDULES
Changes in Fund Balances
Appropriated Funds
Fiscal Year 2012

	General Fund	HURF Fund	RICO Fund	QC CFD Fund	CHF Fund	Wastewater Fund	Total
Revenues:							
Taxes	\$ 4,373,920	\$ -	\$ -	\$ 276,730	\$ 1,698,820	\$ -	\$ 6,349,470
Licenses and Permits	720,880	-	-	-	-	713,660	1,434,540
Intergovernmental	5,542,310	8,102,280	35,000	-	13,650,000	-	27,329,590
Charges for Services	826,470	-	-	-	-	2,386,990	3,213,460
Fines and Forfeits	267,800	-	50,000	-	-	-	317,800
Investment Income (Loss)	132,490	7,280	1,790	(120)	110,350	(49,880)	201,910
Miscellaneous	50,000	-	-	757,240	-	36,530	843,770
Revenues Total	11,913,870	8,109,560	86,790	1,033,850	15,459,170	3,087,300	39,690,540
Expenditures:							
Operations:							
General Government	4,223,750	-	-	-	-	-	4,223,750
Public Safety	6,652,800	-	66,000	-	-	-	6,718,800
Highways and Streets	-	1,365,430	-	17,570	-	-	1,383,000
Culture and Recreation	1,307,450	-	-	27,260	-	-	1,334,710
Sewer	-	-	-	-	-	1,190,720	1,190,720
Operations Total	12,184,000	1,365,430	66,000	44,830	-	1,190,720	14,850,980
Debt Service	-	-	-	1,012,110	1,801,760	2,433,400	5,247,270
Capital Outlay	-	-	-	-	25,818,070	1,211,820	27,029,890
Expenditures Total	12,184,000	1,365,430	66,000	1,056,940	27,619,830	4,835,940	47,128,140
Revenues Over (Under)							
Expenditures	(270,130)	6,744,130	20,790	(23,090)	(12,160,660)	(1,748,640)	(7,437,600)
Other Funding Sources (Uses)							
Proceeds of Long-Term Debt	-	-	-	-	-	904,760	904,760
Net Transfers In (Out)	377,910	(6,638,870)	-	23,090	6,237,870	-	-
Change in Fund Balance	107,780	105,260	20,790	-	(5,922,790)	(843,880)	(6,532,840)
Fund Balance @ July 1, 2011	13,235,150	(97,210)	338,790	-	14,038,910	(4,586,450)	22,929,190
Fund Balance @ June 30, 2012	\$ 13,342,930	\$ 8,050	\$ 359,580	\$ -	\$ 8,116,120	\$(5,430,330)	\$ 16,396,350

SUMMARY SCHEDULES
Changes in Fund Balances
Appropriated Funds
Fiscal Year 2012

concluded

Discussion:

General Fund: The General Fund ending fund balance is projected to increase 1% or \$108 thousand. The increase is a direct result of increasing revenues associated with the distribution from the State of Arizona for shared revenues. This increase is based on the new population figures calculated by the Census. The ending fund balance is projected to be \$13.3 million. Of this amount, \$3.5 million is nonspendable as it is being used by the Wastewater Fund to manage its deficit financial position. The remainder is 80.3% of the projected governmental funds' operating expenditures, which is well above the 25% reserve level required by the Town's financial and budgetary policies. The General Fund also identifies reserves sufficient to offset any deficiency in reserves for operation in the HURF Fund, the QC CFD and the Wastewater Fund.

HURF Fund: The fund balance in the HURF Fund is projected to increase to an \$8 thousand ending balance. The state shared fuel tax revenues have increased due to the increase in population noted during the last census. The HURF Fund will reduce its expenditures to the degree needed and will maintain an ending balance greater than \$0.

RICO Fund: There is no significant change expected in the fund balance of the RICO Fund.

CIIF Fund: The CIIF ending fund balances is projected to decrease 42% or \$5.9 million. The decrease is a result of the anticipated progress and completion of capital projects for which resources have been accumulated from prior years and other governmental funding sources. The ending fund balance accounts for \$3.5 million which is nonspendable as it is being used by the Wastewater Fund to manage its deficit financial position. In addition the ending balances commits reserves for the Town's portion of construction costs sufficient to meet its 20% reserve level required by the Town's financial and budgetary policies. Finally, the CIIF Fund has approximately \$2 million assigned for future capital projects.

QC CFD: There is no significant change expected in the fund balance of the QC CFD Fund. The General Fund will subsidize the QC CFD Fund operations to the extent needed.

Wastewater Fund: The fund balance in the Wastewater Fund is projected to decrease. Projected ending deficits represent available financial resources net of required debt service reserves. The Wastewater Fund has built up a deficit based on high expenses and lower than anticipated revenues. The expenses include the construction of required capital improvements. The revenue short fall is a result of the economic downturn and fewer than expected new housing connections. The deficit is funded by the CIIF Fund and the General Fund in equal parts. In future years, it is expected that the deficit will be repaid with interest.

SUMMARY SCHEDULES
Funding Sources
Fiscal Year 2012

	General Fund	HURF Fund	RICO Fund	QC CFD Fund	CIIF Fund	Wastewater Fund	Total	%
Revenues:								
Taxes	\$ 4,373,920	\$ -	\$ -	\$ 276,730	\$ 1,698,820	\$ -	\$ 6,349,470	10.0%
Licenses & Permits	720,880	-	-	-	-	713,660	1,434,540	2.3%
Intergovernmental	5,542,310	8,102,280	35,000	-	13,650,000	-	27,329,590	43.0%
Charges for Services	826,470	-	-	-	-	2,386,990	3,213,460	5.1%
Fines & Forfeits	267,800	-	50,000	-	-	-	317,800	0.5%
Investment Income (Loss)	132,490	7,280	1,790	(120)	110,350	(49,880)	201,910	0.3%
Miscellaneous	50,000	-	-	757,240	-	36,530	843,770	1.3%
Revenues Total	11,913,870	8,109,560	86,790	1,033,850	15,459,170	3,087,300	39,690,540	62.5%
Proceeds of Long- Term Debt	-	-	-	-	-	904,760	904,760	1.4%
Net Transfers/ Interfund Loans	377,910	(6,638,870)	-	23,090	6,237,870	-	-	0.0%
Beginning Fund Balances	13,235,150	(97,210)	338,790	-	14,038,910	(4,586,450)	22,929,190	36.1%
Total Funding Sources	\$25,526,930	\$ 1,373,480	\$ 425,580	\$ 1,056,940	\$ 35,735,950	\$ (594,390)	\$63,524,490	100.0%
% of All Funds	40.1%	2.2%	0.7%	1.7%	56.2%	-0.9%	100.0%	

SUMMARY SCHEDULES

Funding Uses
Fiscal Year 2012

<u>Fund/Department</u>	OPERATIONS					
	<u>Personnel</u>	<u>Contractual Services</u>	<u>Operating Supplies</u>	<u>Other</u>	<u>Operating Capital</u>	<u>Total</u>
General Fund						
Mayor & Council	\$ 65,720	\$ 70	\$ 6,600	\$ 85,000	\$ -	\$ 157,390
Town Manager	527,780	10,400	3,800	12,460	-	554,440
Law	384,980	28,600	11,900	12,550	-	438,030
Town Clerk	206,080	28,850	2,500	11,780	-	249,210
Finance	594,780	84,630	26,100	191,870	-	897,380
Human Resources	159,820	18,540	5,000	2,210	-	185,570
Planning & Building	906,120	38,150	13,690	19,940	-	977,900
Parks & Recreation	767,650	369,120	110,650	60,030	-	1,307,450
Public Works	331,820	479,930	23,500	14,420	-	849,670
Police	4,351,280	562,020	425,140	85,810	301,000	5,725,250
Municipal Court	448,270	14,670	19,330	20,480	-	502,750
Non-Departmental	-	121,860	51,600	65,500	100,000	338,960
Subtotal:	8,744,300	1,756,840	699,810	582,050	401,000	12,184,000
HURF Fund	495,570	557,580	132,500	179,780	-	1,365,430
RICO Fund	35,000	-	26,000	5,000	-	66,000
QC CFD Fund	-	38,800	2,650	3,380	-	44,830
CIIF Fund	-	-	-	-	-	-
Wastewater Fund	451,640	439,590	109,400	190,090	-	1,190,720
ALL FUNDS TOTAL	\$ 9,726,510	\$ 2,792,810	\$ 970,360	\$ 960,300	\$ 401,000	\$ 14,850,980

<u>Fund/Department</u>	OPERATIONS				<u>Ending Fund Balances</u>	<u>All Categories Total</u>	<u>% of All Funds</u>
	<u>From above Total</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Fund Balances</u>			
General Fund							
Mayor & Council	\$ 157,390	\$ -	\$ -	\$ -	\$ 157,390		
Town Manager	554,440	-	-	-	554,440		
Law	438,030	-	-	-	438,030		
Town Clerk	249,210	-	-	-	249,210		
Finance	897,380	-	-	-	897,380		
Human Resources	185,570	-	-	-	185,570		
Planning & Building	977,900	-	-	-	977,900		
Parks & Recreation	1,307,450	-	-	-	1,307,450		
Public Works	849,670	-	-	-	849,670		
Police	5,725,250	-	-	-	5,725,250		
Municipal Court	502,750	-	-	-	502,750		
Non-Departmental	338,960	-	-	13,342,930	13,681,890		
Subtotal:	12,184,000			13,342,930	25,526,930		40.1%
HURF Fund	1,365,430	-	-	8,050	1,373,480		2.2%
RICO Fund	66,000	-	-	359,580	425,580		0.7%
QC CFD Fund	44,830	1,012,110	-	-	1,056,940		1.7%
CIIF Fund	-	1,801,760	25,818,070	8,116,120	35,735,950		56.2%
Wastewater Fund	1,190,720	2,433,400	1,211,820	(5,430,330)	(594,390)		-0.9%
ALL FUNDS TOTAL	\$ 14,850,980	\$ 5,247,270	\$ 27,029,890	\$ 16,396,350	\$ 63,524,490		100.0%
% of All Categories	23.4%	8.3%	42.6%	25.7%	100.0%		

SUMMARY SCHEDULES
Interfund Transfers and Loans
Fiscal Year 2012

		TRANSFERS OUT (to other funds)						
		General Fund	HURF Fund	RICO Fund	QC CFD Fund	CIIF Fund	Wastewater Fund	Total
TRANSFERS FROM	General Fund	\$ -	\$ -	\$ -	\$ 23,090	\$ -	\$ -	\$ 23,090
	HURF Fund	\$ -	-	-	-	6,638,870	-	6,638,870
	RICO Fund	-	-	-	-	-	-	-
	QC CFD Fund	-	-	-	-	-	-	-
	CIIF Fund	401,000	-	-	-	-	-	401,000
	Wastewater Fund	-	-	-	-	-	-	-
	Total	<u>\$ 401,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,090</u>	<u>\$ 6,638,870</u>	<u>\$ -</u>	<u>\$ 7,062,960</u>

Transfers occur for one of these reasons:

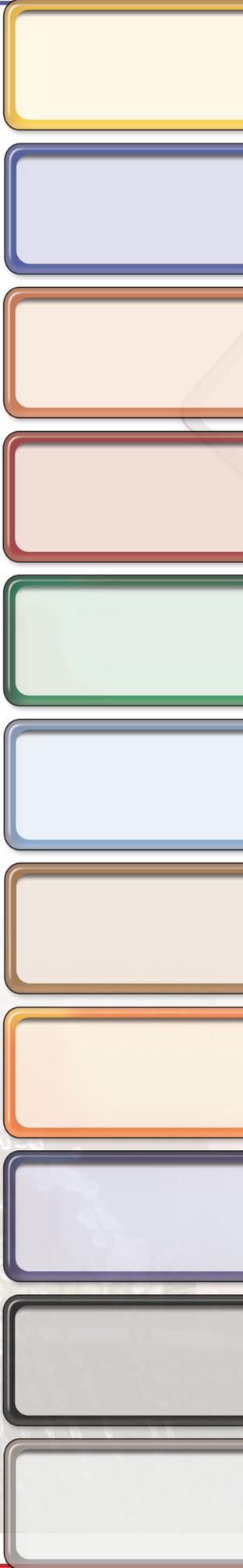
General Operating Subsidy Transfers

Transfers from the General Fund to the QC CFD Fund are planned to finance the operating deficit in FY 2012. These transfer amounts represent a maximum subsidy amount for the year and will only be made to the extent that a deficit occurs.

Capital and Project Funding Transfers

Transfers from the HURF Fund to the CIIF Fund are needed to reimburse the CIIF Fund for project costs that are ultimately funded by HURF Fund grants and contributions. Transfers from the CIIF Fund to the General Fund represent the use of CIIF Fund monies to reimburse the General Fund for operating capital costs.

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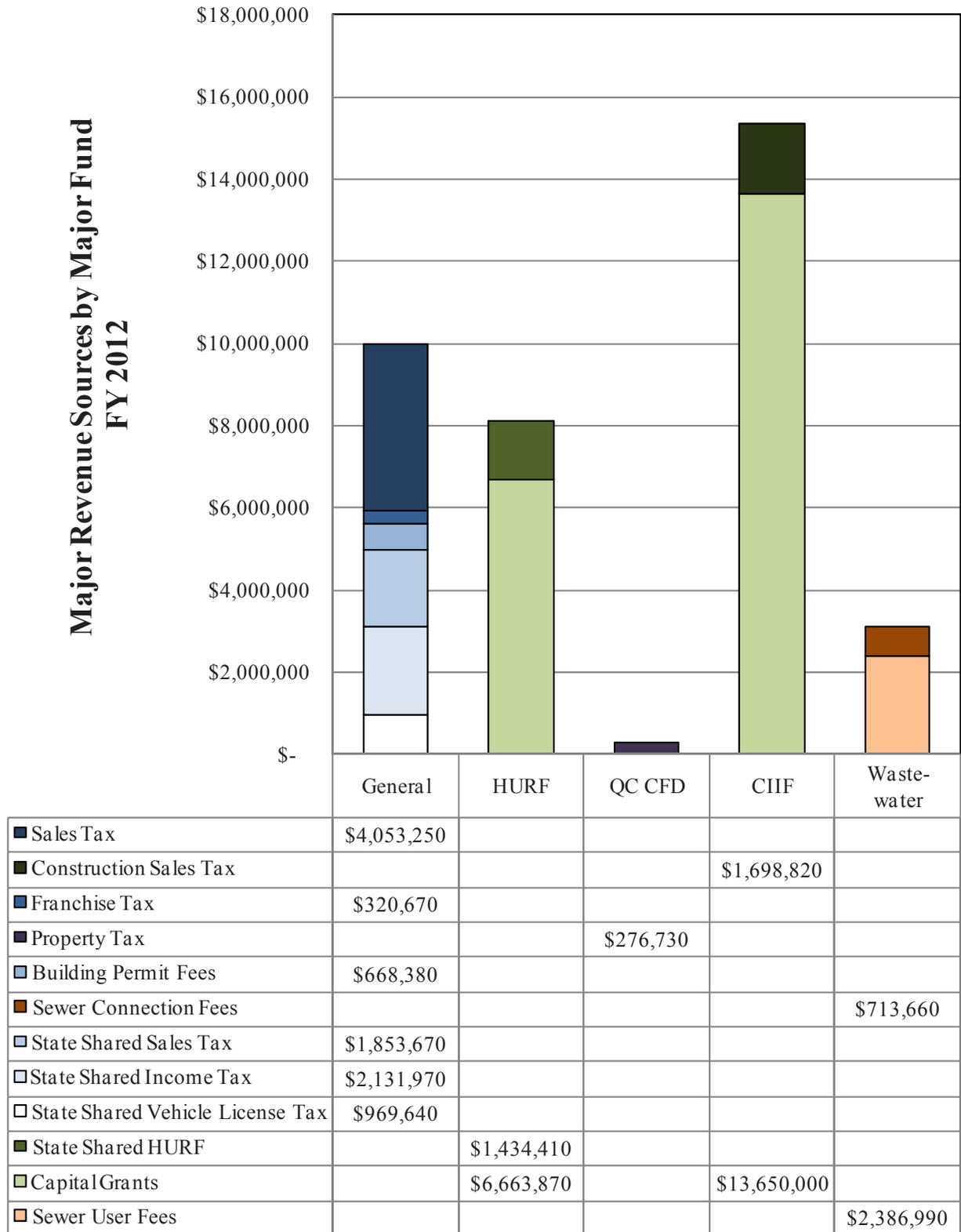
Major Revenues

BACK TO **Contents**

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Major Revenue Sources

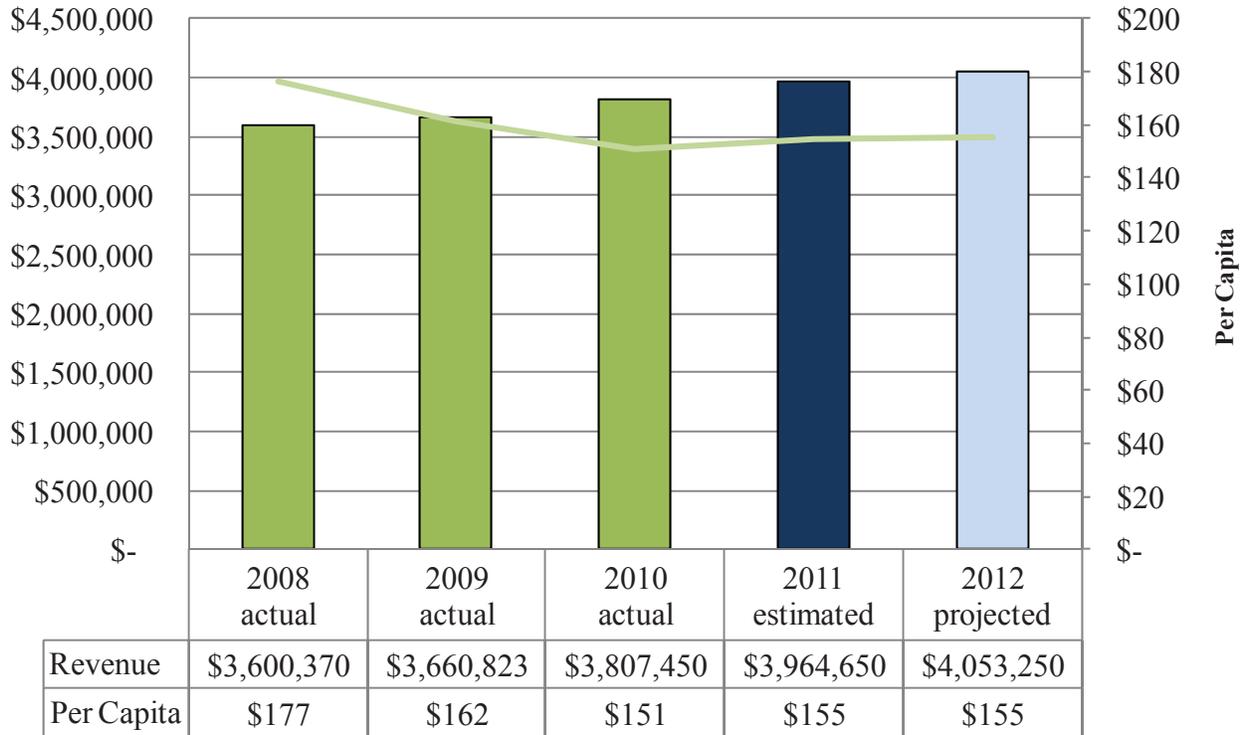
The following table displays how the major revenue sources are recorded within the Major funds of the Town.



Major Revenue Sources

General Sales Taxes (Taxes)

Description & Use A transaction privilege tax is assessed on sales within the Town limits. There are no restrictions placed on this revenue source. The revenues are recorded in the General Fund and are used to fund daily operations.



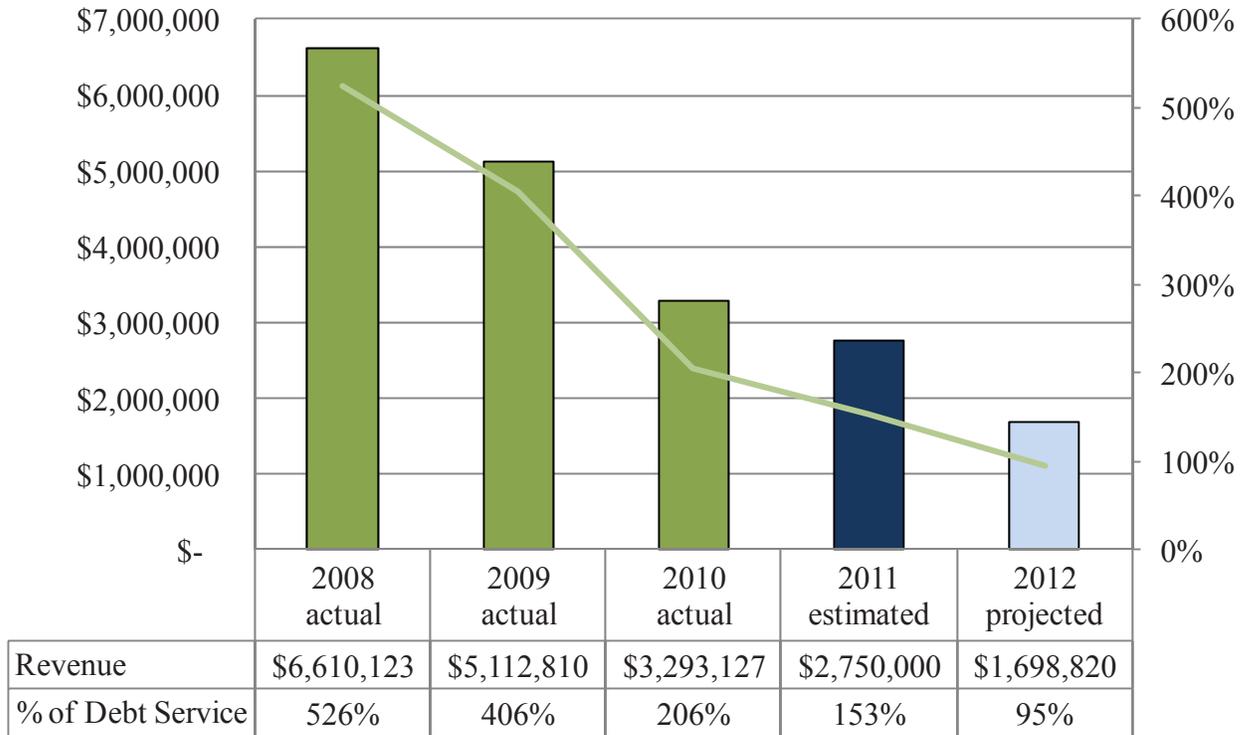
Current Rate Structure The Town has a tax rate of 2.0% on non-construction contracting sales transactions. The Town does not impose a use tax. The State of Arizona collects taxes on behalf of the Town and remits them to the Town monthly. The Town operates under the *Model City Tax Code*.

Assumptions Projections were based on estimated growth in population and commercial development. The estimate was derived using planning documents for residential and commercial development. Other factors included in the development of the projections were inflation and tax leakage.

Major Revenue Sources

Construction Contracting Sales Taxes (Taxes)

Description & Use A transaction privilege tax is assessed on construction contracting within the Town limits. Tax revenues generated from construction contracting have been designated for capital projects by the Town Council. These tax revenues are recorded in the CIIF Capital Projects Fund.



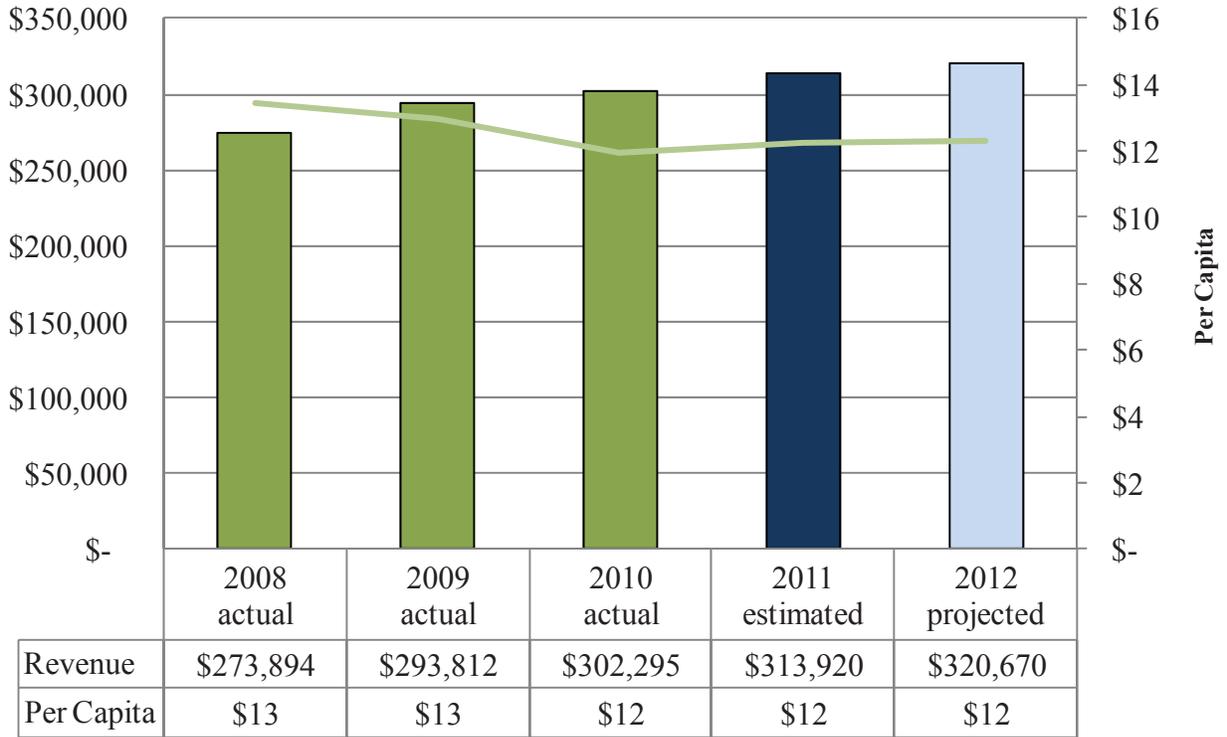
Current Rate Structure The Town has a tax rate of 4.0% on all construction contracting transactions. The State of Arizona collects taxes on behalf of the Town and remits them to the Town monthly. The Town operates under the *Model City Tax Code*.

Assumptions Projections were based on the number of building permits issued in the second half of last year and the number of building permits expected to be issued during the first half of the budget year. The expectation was derived using the number of permits issued in the prior year, planning documents for residential and commercial development as well as expectations about factors influencing the housing market nationwide and in Arizona. Inflationary factors were also considered in the projection.

Major Revenue Sources

Franchise Taxes (Taxes)

Description The Town of Sahuarita collects franchise fees from cable and gas utility providers pursuant to executed agreements. The agreements license the utilities to use the Town’s right-of-ways. There are no restrictions placed on this revenue source. The revenues are recorded in the General Fund and are used to fund daily operations.



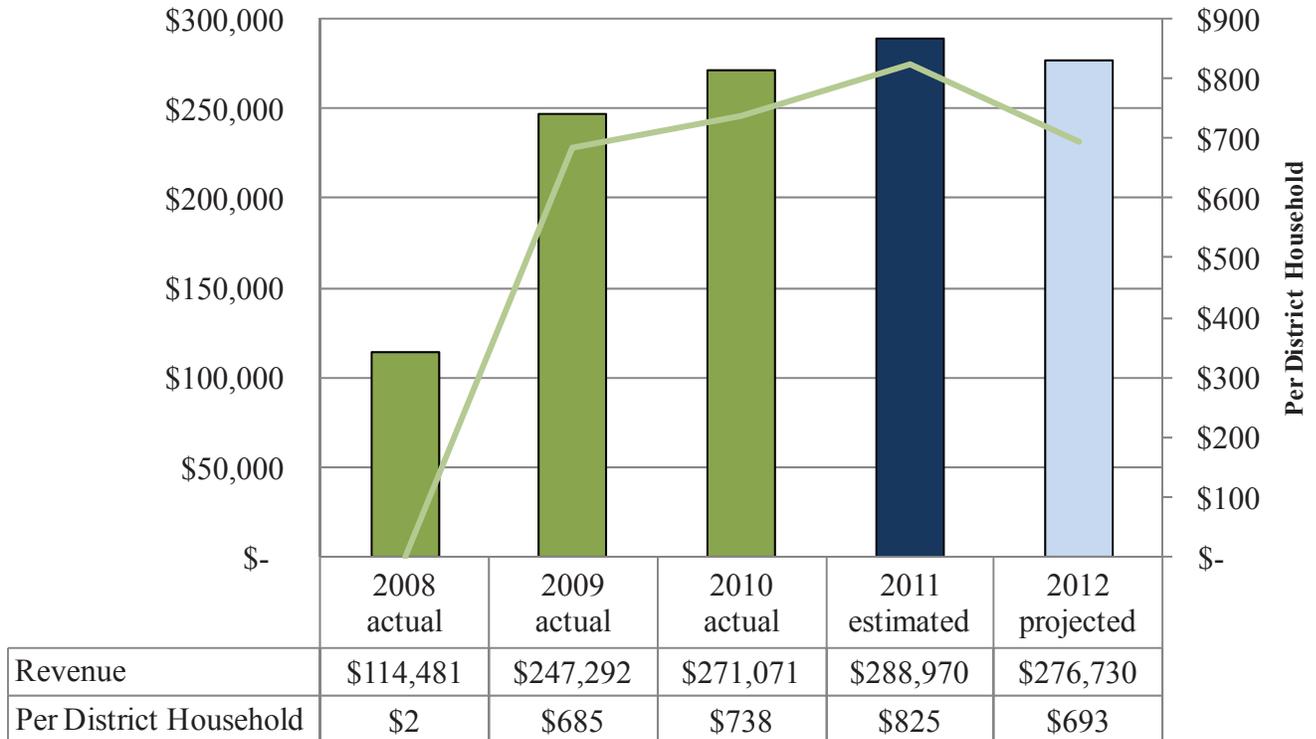
Current Rate Structure Franchise tax rates are 5.0% and 2.0% for cable and gas, respectively, as set forth in the agreements. The utility companies pay the taxes to the Town on a quarterly basis.

Assumptions Projections were based on estimated growth in population. The estimate was derived using planning documents for residential and commercial development. Inflationary factors also influenced expectations.

Major Revenue Sources

Property Taxes (Taxes)

Description The Quail Creek Community Facilities District levies a secondary property tax on property located within the District boundaries. These property taxes must be used to pay for the District’s expenditures for operations and maintenance, and for the District’s debt service obligations.



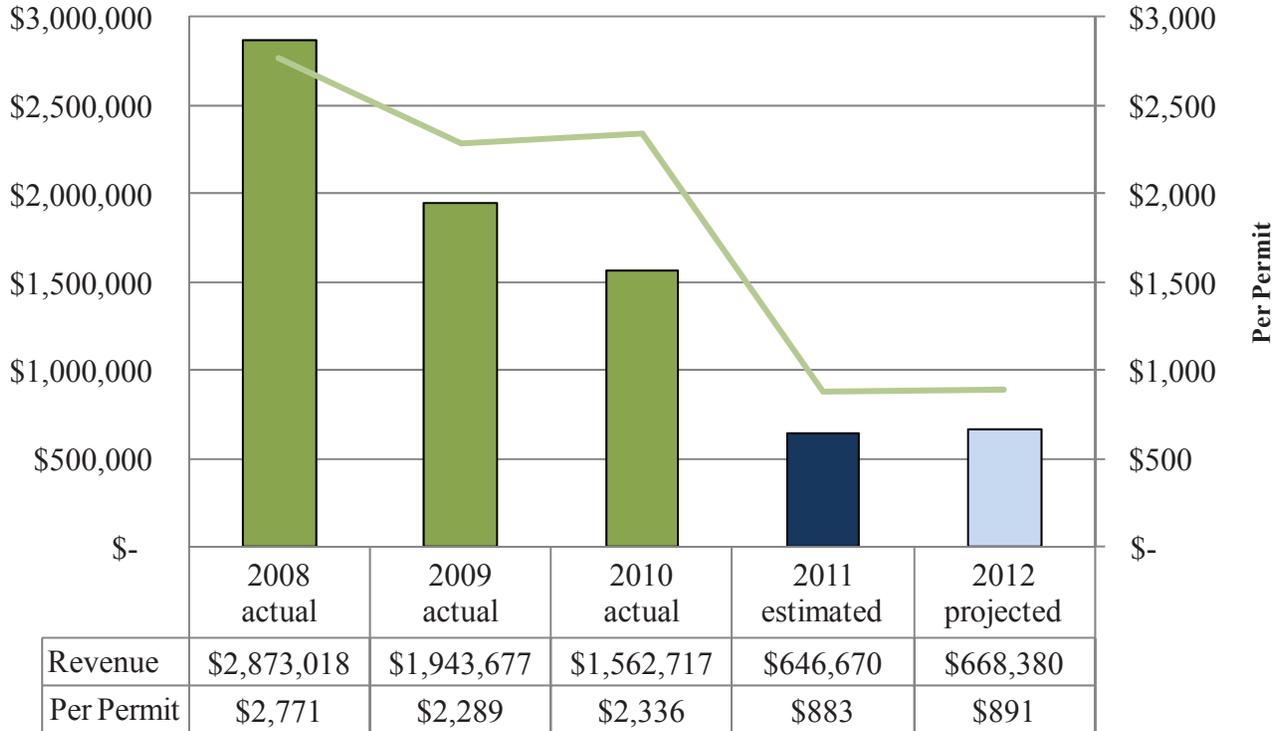
Current Rate Structure The District property tax rate is \$3.30 per \$100 of secondary assessed valuation. Of this rate, \$3.00 is for debt service and \$0.30 is for District operations and maintenance. Fiscal year 2008 was the first year in which a property tax was levied.

Assumptions The fiscal year 2012 projection was derived by taking the secondary assessed valuation of property within the District, as provided by the County Assessor’s Office, and multiplying that figure by the property tax rates and adjusting for expected uncollectible accounts.

Major Revenue Sources

Building Permit Fees (Licenses and Permits)

Description Fees are charged for the permission to construct or alter buildings, structures, and improvements within the Town limits. There are no restrictions placed on this revenue source. The revenues are recorded in the General Fund and are used to fund daily operations.



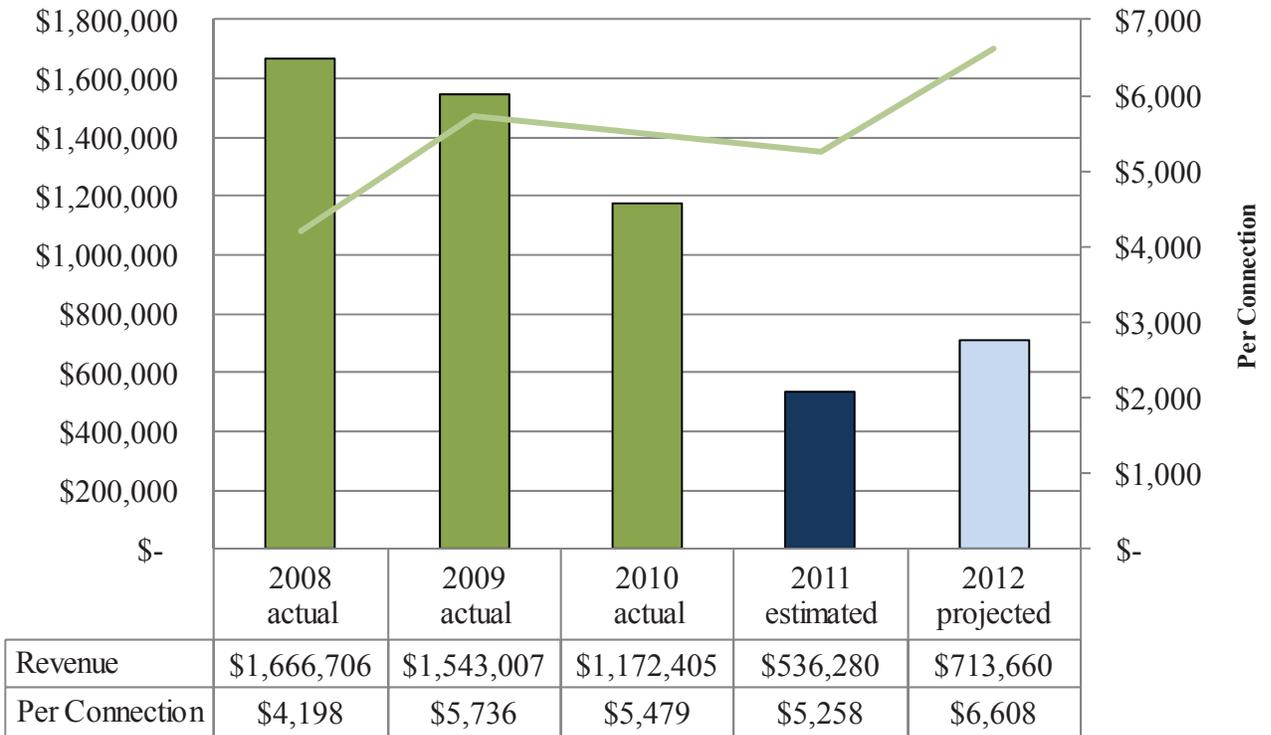
Current Rate Structure Building permitting fees are calculated primarily by the type and size of the building/structure. Mechanical, plumbing, and electrical fees are calculated based upon a standard percentage of the building permit fee. The fees are collected when the permits are issued to the applicant.

Assumptions Projections were based on the number of permits expected to be issued during the year. The expectation was derived using planning documents for residential and commercial development as well as expectations about factors influencing the housing market nationwide and in Arizona

Major Revenue Sources

Sewer Connection Fees (Licenses and Permits)

Description A fee is charged for all new customers served by the Town’s wastewater utility (i.e., the Rancho Resort and Rancho Sahuarita developments) to connect to the existing sewer conveyance system. Sewer connection fees are used to pay the capital costs to expand and improve the wastewater treatment facilities. The fees are recorded in the Wastewater Enterprise Fund.



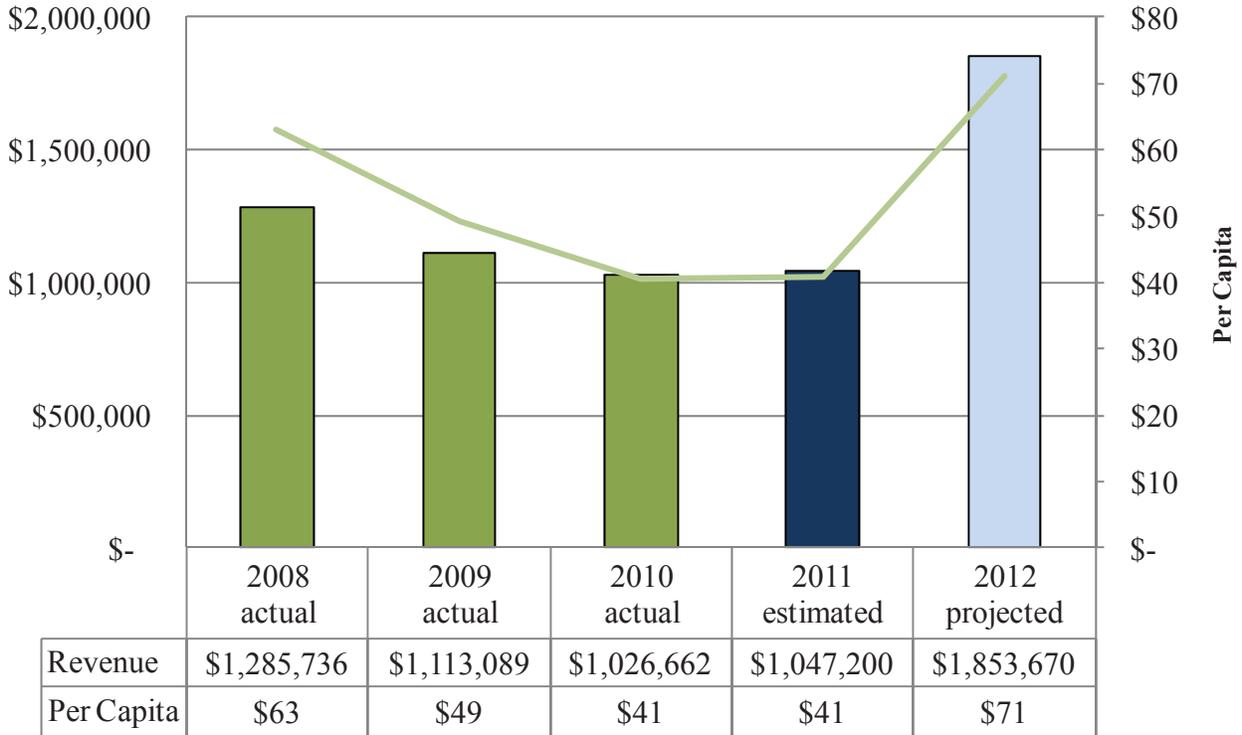
Current Rate Structure Sewer connection fees are calculated based upon the applicable number of plumbing fixtures. The fees are collected when the permits are issued to the applicant.

Assumptions Projections were based on the number of permits expected to be issued during the year. The expectation was derived using planning documents for residential and commercial development as well as expectations about factors influencing the housing market nationwide and in Arizona.

Major Revenue Sources

State Shared Sales Taxes (Intergovernmental)

Description Incorporated cities and towns receive a portion of the State’s sales tax collections. There are no restrictions placed on this revenue source. The revenues are recorded in the General Fund and are used to fund daily operations.



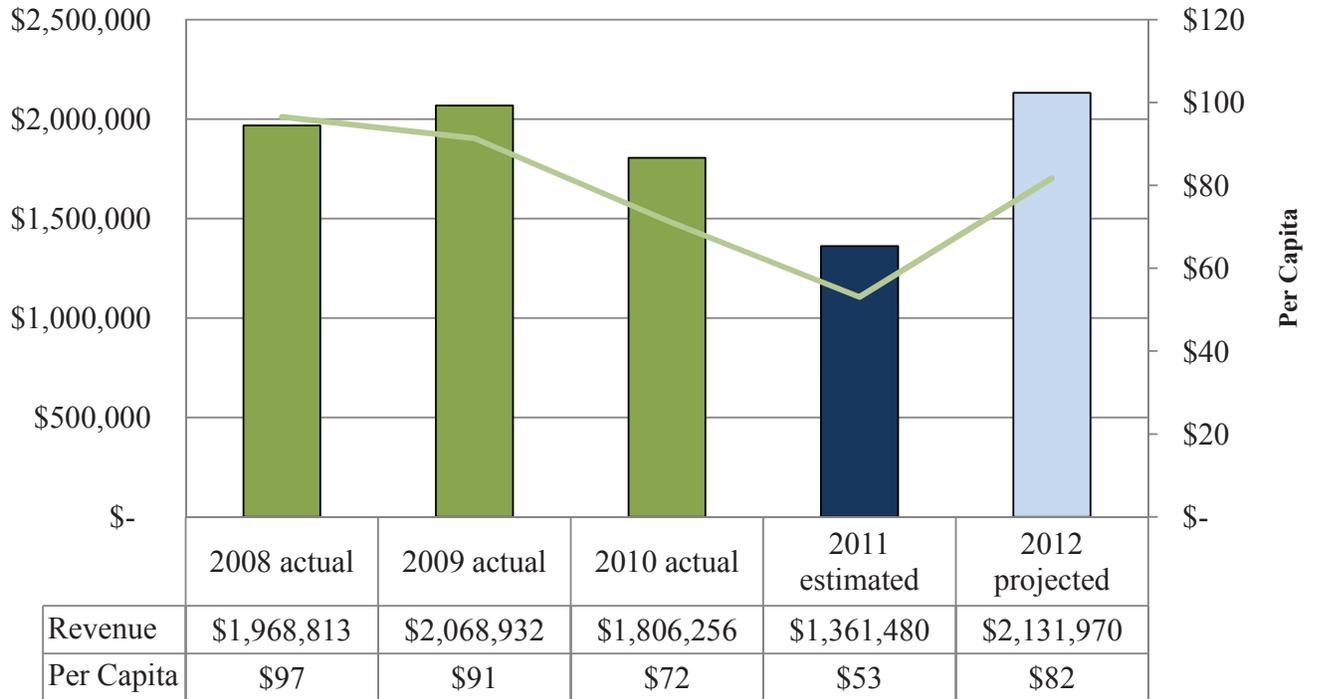
Current Rate Structure The State’s transaction privilege tax rate is 6.6%. The State’s distribution is based upon population figures, adjusted every five years, relative to other local jurisdictions. Distributions are received by the Town monthly.

Assumptions The Arizona Department of Revenue provides the Town with projected revenues. In fiscal year 2012, the population figures will be adjusted to the 2010 Census figures, which will have a dramatic impact on the Town’s share of revenues.

Major Revenue Sources

State Shared Income Taxes (Intergovernmental)

Description Incorporated cities and towns receive a portion of the State’s income tax collected in the fiscal year two years prior. There are no restrictions placed on this revenue source. The revenues are recorded in the General Fund and are used to fund daily operations.



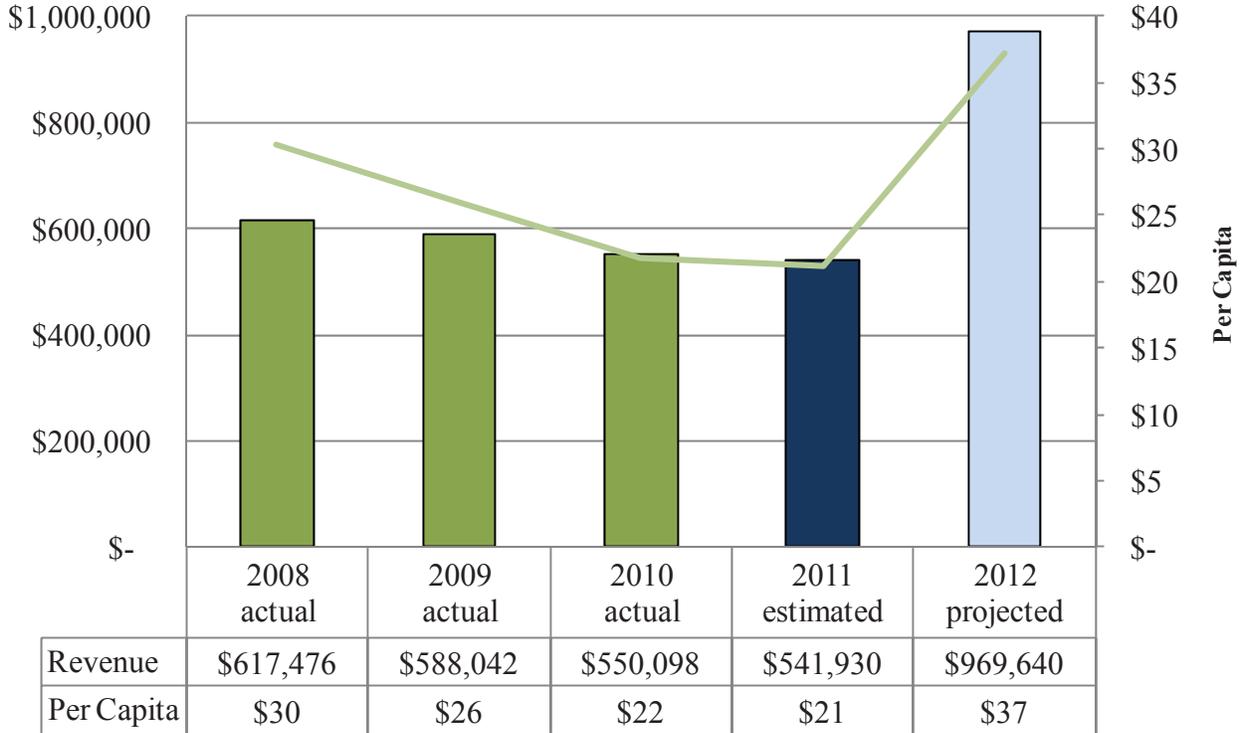
Current Rate Structure The State will distribute 15% of the total income taxes it collected in fiscal year 2010 to municipalities. The State’s distribution is based upon population figures, adjusted every five years, relative to other local jurisdictions. Distributions are made to the Town monthly.

Assumptions The Arizona Department of Revenue provides the Town with projected revenues. In fiscal year 2012, the population figures will be adjusted to the 2010 Census figures, which will have a dramatic impact on the Town’s share of revenues.

Major Revenue Sources

State Shared Vehicle License Taxes (Intergovernmental)

Description Incorporated cities and towns receive a portion of the State’s vehicle license tax collections. There are no restrictions placed on this revenue source. The revenues are recorded in the General Fund and are used to fund daily operations.



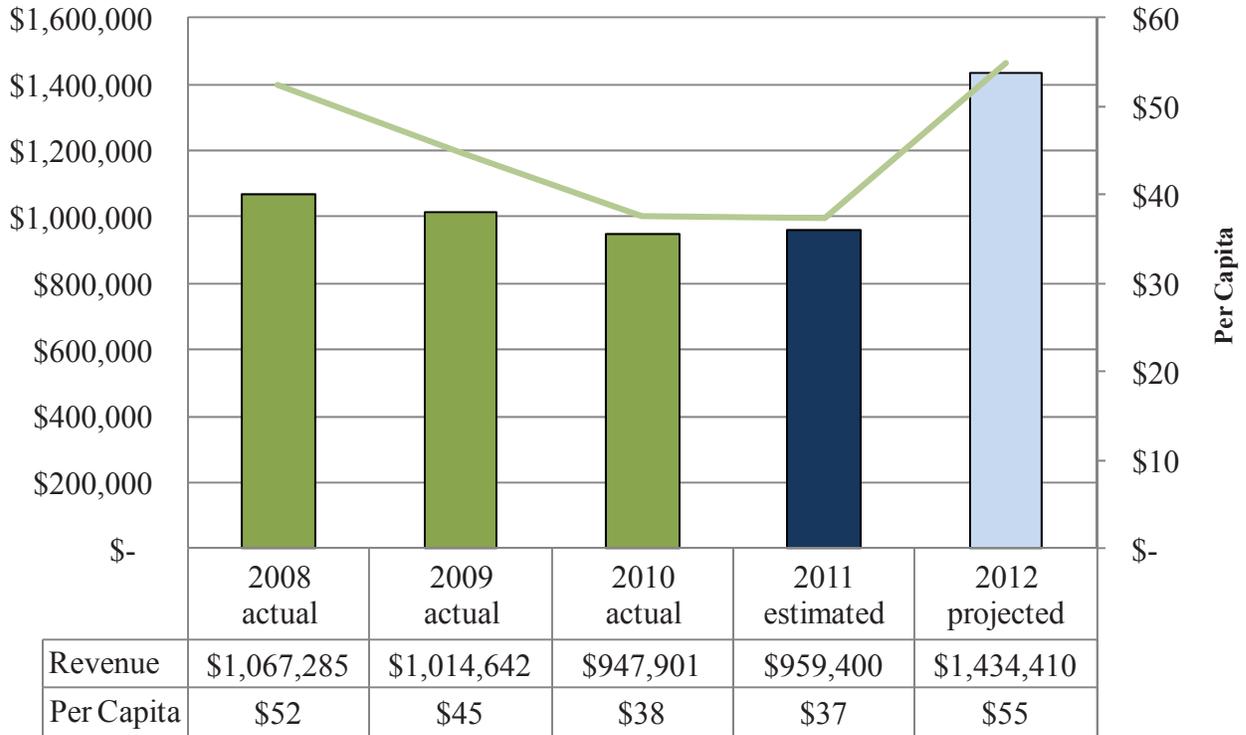
Current Rate Structure The State’s distribution is based upon population figures, adjusted every five years, relative to other local jurisdictions. Distributions are received by the Town twice a month.

Assumptions The Arizona Department of Revenue provides the Town with projected revenues. In fiscal year 2012, the population figures will be adjusted to the 2010 Census figures, which will have a dramatic impact on the Town’s share of revenues.

Major Revenue Sources

Highway User Revenue Funds (HURF) (Intergovernmental)

Description Incorporated cities and towns receive a portion of the State’s HURF collections. The Arizona Constitution restricts the use of HURF. Funding must be used exclusively for street and highway purposes, excluding use for traffic law enforcement or administration of traffic safety programs. These revenues are recorded in the HURF Special Revenue Fund.



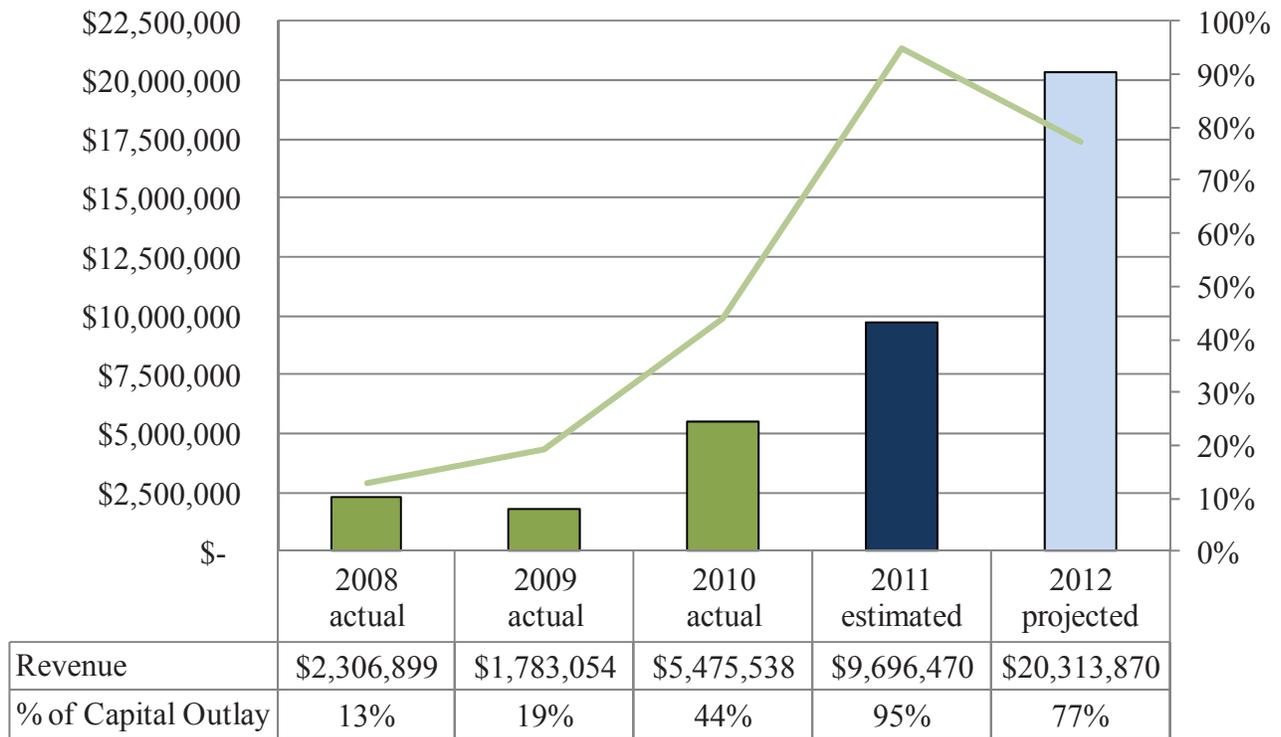
Current Rate Structure The majority of the HURF is generated from the tax on fuel sales (\$0.18 per gallon) and a portion on vehicle license taxes. Cities and towns receive 27.5% of total HURF collected. The funds are distributed based on two calculations. First, 50% of the available funds are distributed based on population figures, adjusted every five years, relative to other local jurisdictions. Second, the remaining 50% is distributed to counties based on fuel sales and further to cities and towns based on population proportion in the county. Distributions are received by the Town monthly.

Assumptions The Arizona Department of Revenue provides the Town with projected revenues. In fiscal year 2012, the population figures will be adjusted to the 2010 Census figures, which will have a dramatic impact on the Town’s share of revenues.

Major Revenue Sources

Capital Grants (Intergovernmental)

Description The Town receives grant funding from other governmental entities such as the State of Arizona, Pima County, and the Regional Transportation Authority. Capital grant revenues are used for the acquisition and construction of capital assets, as restricted in the intergovernmental agreements (IGAs). These revenues are typically recorded in the HURF special revenue fund or the CIIF capital projects fund.



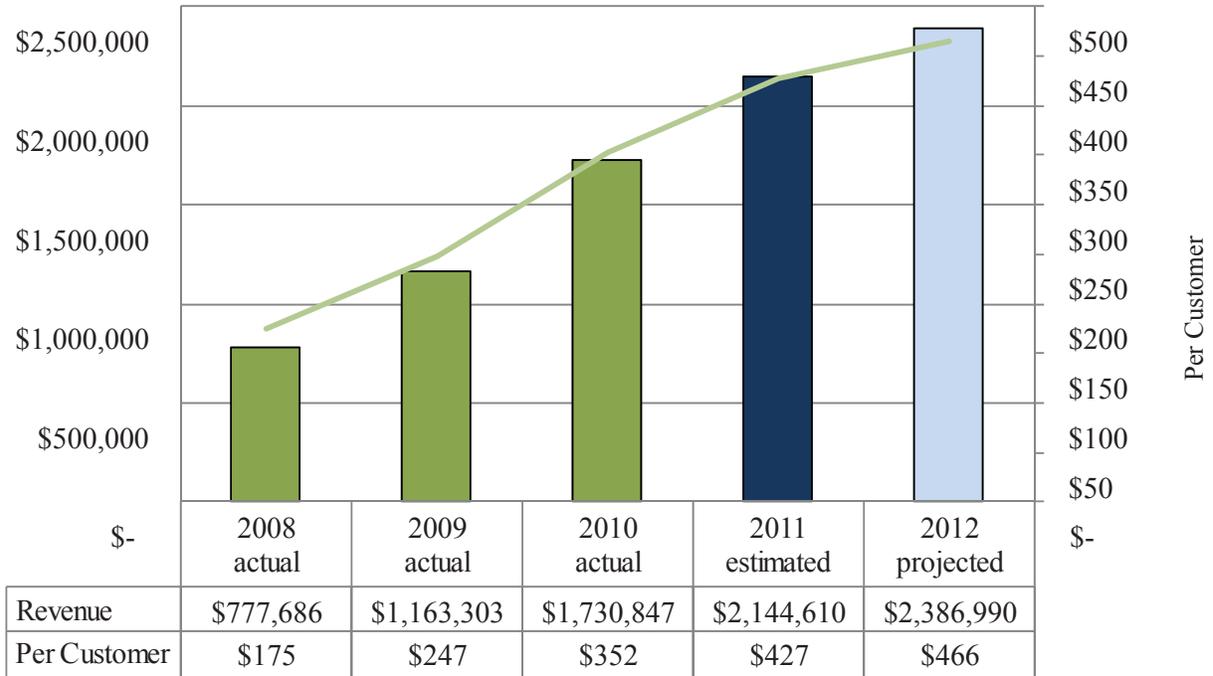
Current Rate Structure Intergovernmental agreements (IGAs) are typically structured to reimburse the Town for actual costs incurred. IGAs are in place with the State of Arizona, Pima Association of Governments, Pima County, and the Regional Transportation Authority.

Assumptions IGAs are in place for much of the projected revenues. These agreements primarily reimburse the Town for costs incurred. Therefore, revenues will be realized to the extent that expenditures are incurred on capital projects. Capital projects are budgeted in accordance with the five-year Capital Improvement Plan.

Major Revenue Sources

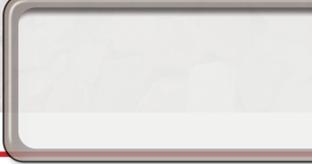
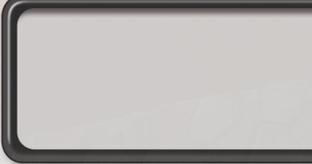
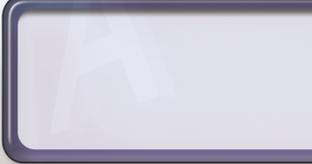
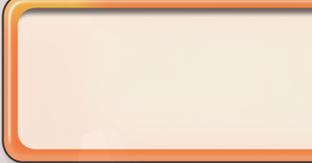
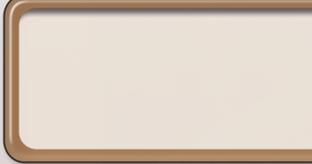
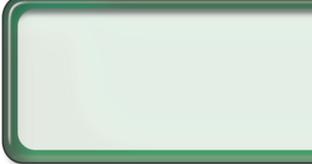
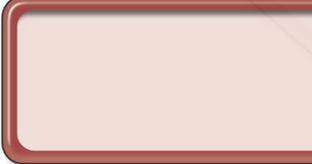
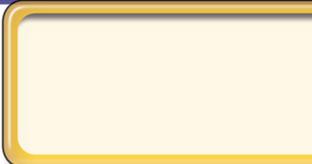
Sewer User Fees (Charges for Services)

Description Sewer user fees are charged to the households and businesses served by the wastewater utility (i.e., the Rancho Resort and Rancho Sahuarita developments). Sewer user fees are used to pay the operating costs of the wastewater utility. The fees are recorded in the Wastewater Enterprise Fund.



Current Rate Structure Customers are billed monthly fees based on the average amount of water used during winter. Fees are set at a rate needed to recover the costs associated with operating the enterprise. The fees are reviewed on a periodic basis to determine the adequacy to cover operating costs.

Assumptions The majority of the projected revenues will be collected from existing customers. New customers of the utility will generate additional revenues. The expectation for new customers was derived using planning documents for residential and commercial development as well as expectations about factors influencing the housing market nationwide and in Arizona.



Funds

A large, rusted metal sign for the Town of Sahuarita is mounted on a stone wall. The sign features the words "TOWN OF SAHUARITA" in large, white, three-dimensional block letters. In the background, a building with a yellow tower and a blue sky with clouds are visible.

TOWN OF
SAHUARITA

[BACK TO](#) **Contents**

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GENERAL FUND
SOURCES AND USES OF FUNDS

	2010	2011			2012	% Chng	% Chng
	Actual Amount	Adopted Budget	Amended Budget	Estimated Actual	Adopted Budget	From Amended	From Estimated
SOURCES							
Revenues:							
Taxes	\$ 4,109,745	\$ 4,384,750	\$ 4,384,750	\$ 4,278,570	\$ 4,373,920	-0.2%	2.2%
Licenses and Permits	1,616,262	1,400,300	1,400,300	699,170	720,880	-48.5%	3.1%
Intergovernmental	3,874,065	3,250,750	3,250,750	3,767,870	5,542,310	70.5%	47.1%
Charges for Services	959,381	1,107,650	1,107,650	1,013,700	826,470	-25.4%	-18.5%
Fines and Fees	256,574	232,540	232,540	262,580	267,800	15.2%	2.0%
Investment Income	160,700	200,270	200,270	85,000	132,490	-33.8%	55.9%
Miscellaneous	82,206	50,000	50,000	30,970	50,000	0.0%	61.4%
Subtotal:	11,058,933	10,626,260	10,626,260	10,137,860	11,913,870	12.1%	17.5%
Other Sources:							
Transfers In	145,618	100,000	100,000	87,000	401,000	301.0%	360.9%
Transfers Out	(19,300)	(433,130)	(433,130)	(159,680)	(23,090)	-94.7%	-85.5%
Subtotal:	126,318	(333,130)	(333,130)	(72,680)	377,910	-213.4%	-620.0%
Beginning Fund Balance:							
Restricted	-	-	-	50,000	100,000	-	100.0%
Unassigned	15,580,148	14,602,410	14,602,410	15,172,560	13,135,150	-10.0%	-13.4%
Subtotal:	15,580,148	14,602,410	14,602,410	15,222,560	13,235,150	-9.4%	-13.1%
TOTAL SOURCES	\$ 26,765,399	\$ 24,895,540	\$ 24,895,540	\$ 25,287,740	\$ 25,526,930	2.5%	0.9%
USES							
Current Expenditures:							
Departments	\$ 11,367,382	\$ 12,349,210	\$ 12,658,208	\$ 12,052,590	\$ 12,184,000	-3.7%	1.1%
Subtotal:	11,367,382	12,349,210	12,658,208	12,052,590	12,184,000	-3.7%	1.1%
Ending Fund Balance:							
Nonspendable:							
WW Deficit	-	-	-	-	3,563,020	-	-
Restricted	50,000	-	-	100,000	65,000	-	-35.0%
Committed for Reserves	-	3,865,030	3,865,030	3,865,030	3,703,420	-4.2%	-4.2%
Unassigned	15,348,017	8,681,300	8,372,302	9,270,120	6,011,490	-28.2%	-35.2%
Subtotal:	15,398,017	12,546,330	12,237,332	13,235,150	13,342,930	9.0%	0.8%
TOTAL USES	\$ 26,765,399	\$ 24,895,540	\$ 24,895,540	\$ 25,287,740	\$ 25,526,930	2.5%	0.9%

GENERAL FUND
REVENUES DETAIL

	2010	2011			2012	% Chng	% Chng
	Actual Amount	Adopted Budget	Amended Budget	Estimated Actual	Adopted Budget	From Amended	From Estimated
Taxes							
City Sales Tax	\$ 3,807,450	\$ 4,066,300	\$ 4,066,300	\$ 3,964,650	\$ 4,053,250	-0.3%	2.2%
Cable Franchise Fee	191,605	213,400	213,400	204,050	208,440	-2.3%	2.2%
Gas Franchise Fee	110,690	105,050	105,050	109,870	112,230	6.8%	2.1%
Subtotal:	4,109,745	4,384,750	4,384,750	4,278,570	4,373,920	-0.2%	2.2%
Licenses and Permits:							
Building Permit Fees	1,562,717	1,359,300	1,359,300	646,670	668,380	-50.8%	3.4%
Business Licenses	53,545	41,000	41,000	52,500	52,500	28.0%	0.0%
Subtotal:	1,616,262	1,400,300	1,400,300	699,170	720,880	-48.5%	3.1%
Intergovernmental:							
State Sales Tax	1,026,662	944,600	944,600	1,047,200	1,853,670	96.2%	77.0%
State Shared Income Tax	1,806,256	1,225,350	1,225,350	1,361,480	2,131,970	74.0%	56.6%
Vehicle License Tax	550,098	501,800	501,800	541,930	969,640	93.2%	78.9%
Federal Grants & Contributions	130,239	446,600	446,600	715,870	522,030	16.9%	-27.1%
State Grants & Contributions	98,371	110,400	110,400	24,500	10,000	-90.9%	-59.2%
Local Grants & Contributions	96,849	20,000	20,000	73,890	53,000	165.0%	-28.3%
Landfill Tipping Fees	163,605	-	-	-	-	-	-
Fill-the-Gap Funds - Court	1,985	2,000	2,000	3,000	2,000	0.0%	-33.3%
Subtotal:	3,874,065	3,250,750	3,250,750	3,767,870	5,542,310	70.5%	47.1%
Charges for Services:							
Development Fees	107,801	50,000	50,000	159,900	78,500	57.0%	-50.9%
Recreation Fees	134,421	140,000	140,000	130,000	120,000	-14.3%	-7.7%
Police Department Fees	26,904	19,300	19,300	26,700	20,800	7.8%	-22.1%
Indirect Cost Recovery	690,254	898,350	898,350	697,100	607,170	-32.4%	-12.9%
Subtotal:	959,381	1,107,650	1,107,650	1,013,700	826,470	-25.4%	-18.5%
Fines and Fees:							
Court Fines and Fees	256,574	232,540	232,540	262,580	267,800	15.2%	2.0%
Subtotal:	256,574	232,540	232,540	262,580	267,800	15.2%	2.0%
Other:							
Investment Income	160,700	200,270	200,270	85,000	132,490	-33.8%	55.9%
Donations-Private	12,666	10,000	10,000	10,000	10,000	0.0%	0.0%
Miscellaneous Revenues	69,540	40,000	40,000	20,970	40,000	0.0%	90.7%
Subtotal:	242,906	250,270	250,270	115,970	182,490	-27.1%	57.4%
TOTAL REVENUES	\$11,058,933	\$10,626,260	\$10,626,260	\$10,137,860	\$11,913,870	12.1%	17.5%

**HIGHWAY USER REVENUE FUND (HURF)
SPECIAL REVENUE FUND
SOURCES AND USES OF FUNDS**

	2010	2011			2012	% Chng	% Chng
	Actual Amount	Adopted Budget	Amended Budget	Estimated Actual	Adopted Budget	From Amended	From Estimated
<u>SOURCES</u>							
Revenues:							
Intergovernmental	\$ 6,522,175	\$ 4,181,170	\$ 4,181,170	\$ 2,389,200	\$ 8,102,280	93.8%	239.1%
Investment Income	10,150	-	-	10,000	7,280	100.0%	-27.2%
Miscellaneous	10,878	-	-	500	-	-	-100.0%
Subtotal:	6,543,203	4,181,170	4,181,170	2,399,700	8,109,560	94.0%	237.9%
Other Sources:							
Transfers In	225,737	659,710	659,710	251,860	-	-100.0%	-100.0%
Transfers Out	(4,887,624)	(3,299,000)	(3,299,000)	(1,380,750)	(6,638,870)	101.2%	380.8%
Subtotal:	(4,661,887)	(2,639,290)	(2,639,290)	(1,128,890)	(6,638,870)	151.5%	488.1%
Beginning Fund Balance:							
Restricted for HURF	54,150	-	-	128,070	(97,210)	-	-175.9%
TOTAL SOURCES	\$ 1,935,466	\$ 1,541,880	\$ 1,541,880	\$ 1,398,880	\$ 1,373,480	-10.9%	-1.8%
<u>USES</u>							
Current Expenditures:							
Streets	\$ 1,402,697	\$ 1,523,880	\$ 1,523,880	\$ 1,496,090	\$ 1,365,430	-10.4%	-8.7%
Ending Fund Balances:							
Restricted for HURF	532,769	18,000	18,000	(97,210)	8,050	-100.0%	-108.3%
TOTAL USES	\$ 1,935,466	\$ 1,541,880	\$ 1,541,880	\$ 1,398,880	\$ 1,373,480	-10.9%	-1.8%

HIGHWAY USER REVENUE FUND (HURF)
SPECIAL REVENUE FUND
 REVENUES DETAIL

	2010	2011			2012	% Chng From Amended	% Chng From Estimated
	Actual Amount	Adopted Budget	Amended Budget	Estimated Actual	Adopted Budget		
<u>REVENUES</u>							
Intergovernmental:							
Highway User Revenue Tax	\$ 947,900	\$ 853,170	\$ 853,170	\$ 959,400	\$ 1,434,410	68.1%	49.5%
Local Transportation Assistance Funds (LTAF)	55,998	-	-	-	-	-	-
12.6% HURF PAG Reimbursement Grants	4,689,235	1,699,000	1,699,000	380,750	5,832,000	243.3%	1431.7%
State Grants: HURF	739,265	1,600,000	1,600,000	1,000,000	806,870	-49.6%	-19.3%
Regional Transportation Authority Grants	2,245	4,000	4,000	4,000	4,000	0.0%	0.0%
LTAF II Grant	32,182	-	-	20,050	-	-	-100.0%
P.A.G. Youth Art Program	23,025	25,000	25,000	25,000	25,000	0.0%	0.0%
Other Local Grants	32,325	-	-	-	-	-	-
Subtotal:	6,522,175	4,181,170	4,181,170	2,389,200	8,102,280	93.8%	239.1%
Other:							
Investment Income (Loss)	10,150	-	-	10,000	7,280	-	-27.2%
Miscellaneous	10,878	-	-	500	-	-	-100.0%
Subtotal:	21,028	-	-	10,500	7,280	-	-30.7%
TOTAL REVENUES	\$ 6,543,203	\$ 4,181,170	\$ 4,181,170	\$ 2,399,700	\$ 8,109,560	94.0%	237.9%

**RACKETEER INFLUENCED AND CORRUPT ORGANIZATIONS (RICO)
SPECIAL REVENUE FUND
SOURCES AND USES OF FUNDS**

	2010	2011		2012	% Chng From Amended	% Chng From Estimated
	Actual Amount	Adopted Budget	Amended Budget			
<u>SOURCES</u>						
Revenues:						
Intergovernmental	\$ 19,564	\$ 35,000	\$ 35,000	\$ 35,000	0.0%	0.0%
Forfeitures	18,092	49,500	49,500	124,210	1.0%	-59.7%
Investment Income	1,802	500	500	500	258.0%	258.0%
Subtotal:	39,458	85,000	85,000	159,710	2.1%	-45.7%
Beginning Fund Balance:						
Restricted for RICO	216,419	216,780	216,780	236,080	338,790	56.3% 43.5%
TOTAL SOURCES	\$ 255,877	\$ 301,780	\$ 301,780	\$ 395,790	\$ 425,580	41.0% 7.5%
<u>USES</u>						
Current Expenditures:						
Police Department	\$ 19,791	\$ 85,290	\$ 85,290	\$ 57,000	\$ 66,000	-22.6% 15.8%
Subtotal:	19,791	85,290	85,290	57,000	66,000	-22.6% 15.8%
Ending Fund Balances:						
Restricted for RICO	236,086	216,490	216,490	338,790	359,580	66.1% 6.1%
TOTAL USES	\$ 255,877	\$ 301,780	\$ 301,780	\$ 395,790	\$ 425,580	41.0% 7.5%

QUAIL CREEK COMMUNITY FACILITIES DISTRICT (QC CFD)
SPECIAL REVENUE FUND
 SOURCES AND USES OF FUNDS

	2010	2011		2012	% Change From Amended	% Chng From Estimated	
	Actual Amount	Adopted Budget	Amended Budget				Estimated Actual
<u>SOURCES</u>							
REVENUES:							
Taxes	\$ 271,071	\$ 271,860	\$ 271,860	\$ 288,970	\$ 276,730	1.8%	-4.2%
Investment	13	(230)	(230)	(110)	(120)	-47.8%	9.1%
Miscellaneous	748,163	757,440	757,440	739,610	757,240	0.0%	2.4%
Subtotal: Revenues	1,019,247	1,029,070	1,029,070	1,028,470	1,033,850	0.5%	0.5%
OTHER SOURCES:							
Transfer In	19,300	31,420	31,420	17,730	23,090	-26.5%	30.2%
Subtotal: Other Sources	19,300	31,420	31,420	17,730	23,090	-26.5%	30.2%
BEGINNING FUND BALANCE:							
Restricted for QCCFD	17,000	-	-	(3,390)	-	-	-100.0%
Subtotal: Beginning Fund Balance	17,000	-	-	(3,390)	-	-	-100.0%
TOTAL SOURCES	\$ 1,055,547	\$ 1,060,490	\$ 1,060,490	\$ 1,042,810	\$ 1,056,940	-0.3%	1.4%
<u>USES</u>							
CURRENT EXPENDITURES:							
Streets	\$ 15,601	\$ 14,500	\$ 14,500	\$ 7,580	\$ 17,570	21.2%	131.8%
Park and Recreation	32,013	34,910	34,910	25,270	27,260	-21.9%	7.9%
Subtotal: Current Expenditures	47,614	49,410	49,410	32,850	44,830	-9.3%	36.5%
DEBT SERVICE:							
Principal	335,000	350,000	350,000	350,000	370,000	5.7%	-
Interest	670,825	654,580	654,580	654,580	637,610	-2.6%	-2.6%
Other	5,500	6,500	6,500	5,380	4,500	-30.8%	-16.4%
Subtotal: Debt Service	1,011,325	1,011,080	1,011,080	1,009,960	1,012,110	0.1%	0.2%
Subtotal: Current Expenditures and Debt Service	1,058,939	1,060,490	1,060,490	1,042,810	1,056,940	-0.3%	1.4%
ENDING FUND BALANCE:							
Restricted for QCCFD	(3,392)	-	-	-	-	-	-
Subtotal: Ending Fund Balance	(3,392)	-	-	-	-	-	-
TOTAL USES	\$ 1,055,547	\$ 1,060,490	\$ 1,060,490	\$ 1,042,810	\$ 1,056,940	-0.3%	1.4%

CAPITAL INFRASTRUCTURE IMPROVEMENT FUND (CIIF)
CAPITAL PROJECTS FUND
SOURCES AND USES OF FUNDS

	2010	2011			2012	% Chng	% Chng
	Actual Amount	Adopted Budget	Amended Budget	Estimated Actual	Adopted Budget	From Amended	From Estimated
<u>SOURCES</u>							
Revenues:							
Taxes	\$ 3,293,127	\$ 1,987,720	\$ 1,987,720	\$ 2,750,000	\$ 1,698,820	-14.5%	-38.2%
Licenses and Permits	6,000	-	-	23,500	-	-	-100.0%
Intergovernmental	587,914	12,850,000	12,850,000	8,254,580	13,650,000	6.2%	65.4%
Charges for Services	189,475	-	-	-	-	-	-
Investment Income	157,718	77,230	77,230	50,000	110,350	42.9%	120.7%
Miscellaneous	15,710	56,000	56,000	6,850	-	-	-100.0%
Subtotal:	4,249,944	14,970,950	14,970,950	11,084,930	15,459,170	3.3%	39.5%
Other Sources:							
Transfers In	4,887,624	3,299,000	3,299,000	1,380,750	6,638,870	101.2%	380.8%
Transfers Out	(371,355)	(358,000)	(358,000)	(338,860)	(401,000)	12.0%	18.3%
Interfund Loans to Other Funds	-	(2,596,730)	(2,596,730)	-	-	-	-
Subtotal:	4,516,269	344,270	344,270	1,041,890	6,237,870	1711.9%	498.7%
Beginning Fund Balance:							
Nonspendable Assets:							
WW Deficit	-	-	-	-	5,851,280	-	-
Assigned for Capital Projects	19,136,345	14,512,560	14,512,560	13,851,580	8,187,630	-43.6%	-40.9%
Subtotal:	19,136,345	14,512,560	14,512,560	13,851,580	14,038,910	-3.3%	1.4%
TOTAL SOURCES	\$ 27,902,558	\$ 29,827,780	\$ 29,827,780	\$ 25,978,400	\$ 35,735,950	19.8%	37.6%
<u>USES</u>							
Debt Service:							
Principal	\$ 605,000	\$ 875,000	\$ 875,000	\$ 875,000	\$ 905,000	3.4%	3.4%
Interest	990,529	924,320	924,320	924,320	891,760	-3.5%	-3.5%
Other	2,913	5,000	5,000	5,000	5,000	0.0%	0.0%
Subtotal:	1,598,442	1,804,320	1,804,320	1,804,320	1,801,760	-0.1%	-0.1%
Capital Outlay:							
General Government	393,603	-	-	-	-	-	-
Highways and Streets	12,007,559	17,783,410	18,134,410	10,013,420	25,818,070	42.4%	157.8%
Culture and Recreation	51,375	83,750	121,750	121,750	-	-	-100.0%
Subtotal:	12,452,537	17,867,160	18,256,160	10,135,170	25,818,070	41.4%	154.7%
Subtotals Combined:	14,050,979	19,671,480	20,060,480	11,939,490	27,619,830	37.7%	131.3%
Ending Fund Balance:							
Nonspendable Assets:							
WW Deficit	-	-	-	5,851,280	3,563,020	-	-39.1%
Restricted to Specific Projects	27,995	-	-	-	-	-	-
Committed for Reserves	-	4,065,020	4,065,020	4,065,020	2,492,680	-38.7%	-38.7%
Assigned for Capital Projects	13,823,584	6,091,280	5,702,280	4,122,610	2,060,420	-63.9%	-50.0%
Subtotal:	13,851,579	10,156,300	9,767,300	14,038,910	8,116,120	-16.9%	-42.2%
TOTAL USES	\$ 27,902,558	\$ 29,827,780	\$ 29,827,780	\$ 25,978,400	\$ 35,735,950	19.8%	37.6%

CAPITAL INFRASTRUCTURE IMPROVEMENT FUND (CIIF)
CAPITAL PROJECTS FUND
REVENUES DETAIL

	2010 Actual Amount	2011 Adopted Budget Amended Budget		Estimated Actual	2012 Adopted Budget	% Chng From Amended	% Chng From Estimated
REVENUES							
Taxes							
Taxes	\$ 3,293,127	\$ 1,987,720	\$ 1,987,720	\$ 2,750,000	\$ 1,698,820	-14.5%	-38.2%
Subtotal:	3,293,127	1,987,720	1,987,720	2,750,000	1,698,820	-14.5%	-38.2%
Licenses and Permits:							
Licenses and Permits	6,000	-	-	23,500	-	-	-100.0%
Subtotal:	6,000	-	-	23,500	-	-	-
Intergovernmental:							
Federal Grants	799	-	-	-	-	-	-
Pima County Bonds	-	881,250	881,250	292,500	390,000	-55.7%	33.3%
State Grants:	13,016	2,144,000	2,144,000	-	1,000,000	-53.4%	0.0%
Regional Transportation Authority Grants	-	9,824,750	9,824,750	7,629,170	9,010,000	-8.3%	18.1%
Other Local Grants	154,099	-	-	332,910	-	-	-100.0%
Other Intergovernmental	420,000	-	-	-	3,250,000	100.0%	100.0%
Subtotal:	587,914	12,850,000	12,850,000	8,254,580	13,650,000	6.2%	65.4%
Charges for Services							
Developer Reimbursements	189,475	-	-	-	-	-	-
Subtotal:	189,475	-	-	-	-	-	-
Other:							
Investment Income (Loss)	157,718	77,230	77,230	50,000	110,350	42.9%	120.7%
Miscellaneous	15,710	56,000	56,000	6,850	-	-100.0%	-100.0%
Subtotal:	173,428	133,230	133,230	56,850	110,350	-17.2%	94.1%
TOTAL REVENUES	\$ 4,249,944	\$ 14,970,950	\$ 14,970,950	\$ 11,084,930	\$ 15,459,170	3.3%	39.5%

WASTEWATER ENTERPRISE FUND
SOURCES AND USES OF FUNDS

	2010	2011		2012 Adopted Budget	% Chng From Amended	% Chng From Estimated	
	Actual Amount	Adopted Budget	Amended Budget				Estimated Actual
SOURCES							
Operating Revenues:							
User Charges	\$ 1,730,847	\$ 2,154,230	\$ 2,154,230	\$ 2,144,610	\$ 2,386,990	10.8%	11.3%
Other - Recharge Credits	-	-	-	-	36,530	-	-
Subtotal:	1,730,847	2,154,230	2,154,230	2,144,610	2,423,520	12.5%	13.0%
Non-Operating Revenues:							
Investment Income (Loss)	(8,744)	(50,320)	(50,320)	(34,170)	(49,880)	-0.9%	100.0%
Sewer Connection Fees	1,172,405	1,391,320	1,391,320	536,270	713,660	-48.7%	33.1%
Subtotal:	1,163,661	1,341,000	1,341,000	502,100	663,780	-50.5%	32.2%
Other Sources:							
Proceeds of Interfund Loans	-	5,121,230	5,121,230	-	-	-100.0%	-
Repayment of Interfund Loans	-	(2,524,500)	(2,524,500)	-	-	-100.0%	-
Transfer in from General Fund	-	-	-	141,950	-	-	-100.0%
Proceeds of Long-Term Debt	4,713,320	1,296,010	1,296,010	477,330	904,760	-30.2%	89.5%
Subtotal:	4,713,320	3,892,740	3,892,740	619,280	904,760	-76.8%	46.1%
Beginning Fund Balance:							
Restricted for Debt Service	421,610	843,220	843,220	843,220	1,264,830	50.0%	50.0%
Assigned for Interfund Loan	-	2,524,500	2,524,500	-	-	-	-
Unassigned (Deficit)	(2,973,194)	(2,524,500)	(2,524,500)	(2,982,980)	(5,851,280)	131.8%	96.2%
Subtotal:	(2,551,584)	843,220	843,220	(2,139,760)	(4,586,450)	-643.9%	114.3%
TOTAL SOURCES	\$ 5,056,244	\$ 8,231,190	\$ 8,231,190	\$ 1,126,230	\$ (594,390)	-107.2%	-152.8%
USES							
Current Expenditures:							
Wastewater Utility Department	1,086,433	\$ 1,407,990	\$ 1,407,990	\$ 1,089,540	\$ 1,190,720	-15.4%	9.3%
Structured Settlement	951,403	666,000	666,000	666,000	-	-100.0%	-100.0%
Subtotal:	2,037,836	2,073,990	2,073,990	1,755,540	1,190,720	-42.6%	-32.2%
Debt Service:							
Principal	1,215,032	1,254,220	1,254,220	1,254,220	1,300,910	3.7%	3.7%
Interest	1,144,075	1,179,190	1,179,190	1,179,190	1,132,490	-4.0%	-4.0%
Other	29,830	1,000	1,000	-	-	-100.0%	-
Subtotal:	2,388,937	2,434,410	2,434,410	2,433,410	2,433,400	0.0%	0.0%
Capital Outlay:							
Sewer Conveyance System	2,769,227	2,428,820	2,428,820	1,477,070	1,211,820	-50.1%	-18.0%
Buildings	-	29,140	29,140	46,660	-	-100.0%	-
Subtotal:	2,769,227	2,457,960	2,457,960	1,523,730	1,211,820	-50.7%	-20.5%
Ending Fund Balance:							
Restricted for Debt Service	843,219	1,264,830	1,264,830	1,264,830	1,686,440	33.3%	33.3%
Assigned for Interfund Loan	-	5,121,230	5,121,230	-	-	-100.0%	-
Unassigned (Deficit)	(2,982,975)	(5,121,230)	(5,121,230)	(5,851,280)	(7,116,770)	-100.0%	21.6%
Subtotal:	(2,139,756)	1,264,830	1,264,830	(4,586,450)	(5,430,330)	-529.3%	18.4%
TOTAL USES	\$ 5,056,244	\$ 8,231,190	\$ 8,231,190	\$ 1,126,230	\$ (594,390)	-107.2%	-152.8%

Department Summaries

Department Budget for Years : 2010-2012

THIS CHART DEPICTS HOW THE DEPARTMENT'S BUDGET HAS CHANGED OVER TIME

Direct costs are detailed below in the cost by category pie chart. Indirect costs indicate how much of the Town's general administration costs (payroll, legal advice, insurance, etc) is due to the activity of the department.

Cost per Citizen

This chart depicts the direct costs divided by the population. As the population increases the cost per citizen will decrease and as direct costs decrease the cost per citizen will decrease, and vice versa.

Cost per Citizen

Population

DEPARTMENT AS % OF FUND

This percentage identifies how significant the budgeted expenditures for the department are in relation to the operations of the larger fund.

2012 DEPARTMENT Costs by Category

This chart depicts the division of direct costs into categories. In addition, some direct costs are part of the Cost Allocation Plan. The amount is identified and more information is available in the Cost Allocation Plan itself.

Town-wide FTE and DEPARTMENT FTE

This chart depicts the total number of employees (called Full Time Equivalent) who have been authorized to work for the Town and compares it to the number of employees who have been authorized to work for the department.

KEY for Department Summary Information

BACK TO **Contents**

Mayor & Council

Department Breakdown

Set public policy and provide staff with direction to meet community needs

FY 2012 EXPENDITURES	
Mayor & Council Department.....	\$157,390
General Fund	\$12,184,000

Mayor, Vice Mayor, & Council Members (7.0 Positions, \$157,390):
 The Council establishes goals and objectives, adopts public policies, and approves the annual budget to meet the community's needs. All powers of the Council are exercised by ordinance, resolution, order, or motion.



Mayor Duane Blumberg
 Blumberg came to Sahuarita in 2005; he was elected to Town Council in 2009 and was elected Mayor in 2011.

The Town Council is comprised of seven elected officials. Council Members serve overlapping four-year terms with elections held in the spring of odd-numbered years, with a Mayor and Vice Mayor selected by the Council after each election. As the Town's elected authority, the Council establishes goals and objectives, adopts public policies, and approves the annual budget to meet the community's needs. All powers of the Council are exercised by ordinance, resolution, order, or motion.



Vice-Mayor Lynne Skelton
 Skelton was first elected to Town Council in 1999. She served as Mayor from 2007 until 2011.



Phil Conklin
 Conklin moved to Sahuarita in 2000 and has served on the Town Council since 2003.



Rosanna Gabaldon
 Gabaldón was elected to Sahuarita Town Council in May 2009; and moved to Sahuarita in 2004.



Kara Egbert
 Egbert was elected to Town Council in 2009. Egbert has lived in Sahuarita since 2005

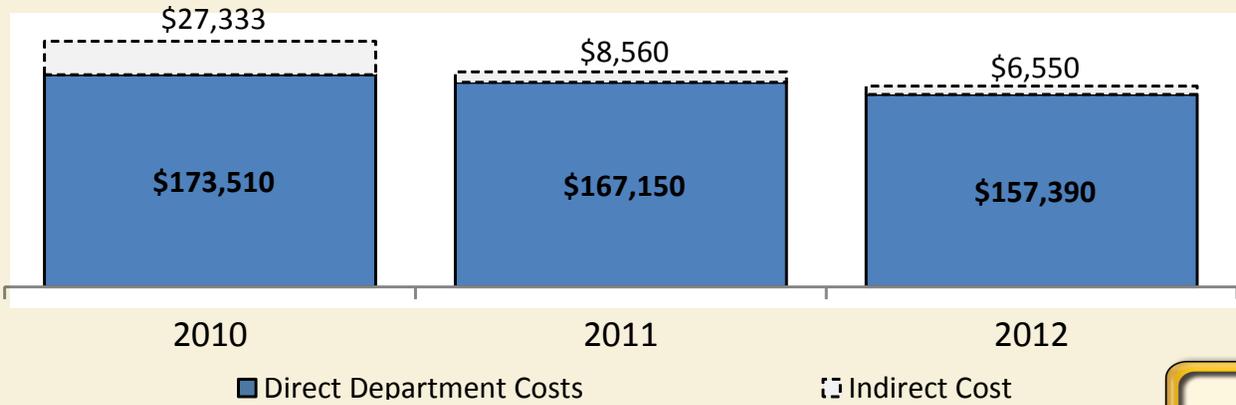


Bill Bracco
 Bracco was elected to Town Council in 2011, he has lived in Sahuarita since 2005.



Melissa Smith
 Smith was elected to Town Council in 2011 and has lived in the area since 1999.

Mayor and Town Council Budget for Years : 2010-2012



This department does not collect revenues. Therefore, department costs are entirely funded by the general revenues of the Town.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

1%

MAYOR & COUNCIL AS % OF GENERAL FUND

Cost per Citizen



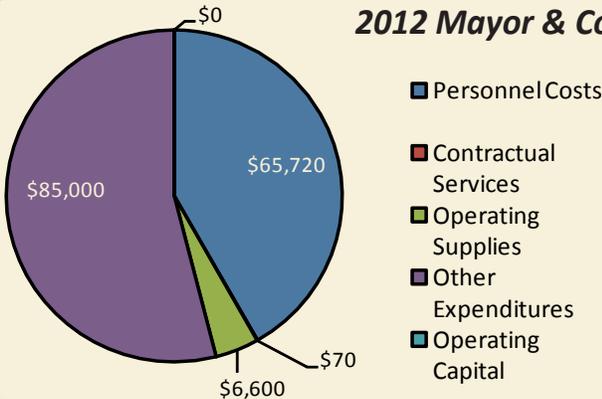
The direct costs of the Mayor & Council Department budget has decreased by 5.8% for FY 2012.

The following is the largest increase:
Elected Officials Retirement Plan costs ↑ \$ 1.5K

The following is the largest decrease:
Travel & Training ↓ 13.0K

The Mayor & Council's department budget has not changed the number of personnel working in this department for FY 2012.

2012 Mayor & Council Costs by Category



The Mayor & Council's department is a central service department and \$157K of its costs are associated with services provided to other departments.

Mayor & Town Council Goals

- Goal #1-** Resolve Town of Sahuarita role in the Town Center Development of Rancho Sahuarita (CD-1.1)
- Goal #2-** Annex State Trust Land to the East
- Goal #3-** Establish a sense of place for Sahuarita through the use of infrastructure
- Goal #4-** Collaborate locally and regionally in tourism development
- Goal #5-** Determine the Town's role regarding future water needs
- Goal #6-** Consider tools that can be used for continuous quality improvement in delivery of Town services
- Goal #7-** Create a sense of place using infrastructure (design) standards
- Goal #8-** Eliminate structural deficit and operate within revenue parameters

Town Manager

Department Breakdown

FY 2012 EXPENDITURES
Town Manager Department.....\$554,440
General Fund \$12,184,000

Administration (3.0 FTE, \$311,270):

The Town Manager provides the professional leadership necessary to implement and administer the programs and policies established by the Mayor and Council. The manager informs and advises the Council on matters of concern to the Town. The Manager studies, evaluates, and proposes alternative solutions for Council consideration, prepares and implements the annual financial plan, and coordinates the activities of all departments under his authority with the goal of providing high levels of comprehensive and effective services to the residents.

Direct and coordinate staff to implement Town Council policies and programs with the highest level of professionalism and customer service.

Attract and retain a diversity of firms that create and sustain high wage jobs, generating wealth and revenues for the community.

Economic Development (combined with Communications)

The purpose of economic development is to attract and retain appropriate commercial and industrial development businesses, offering residents high-paying employment opportunities. Cultivating relationships with company representatives, landowners, real estate brokers, governmental agencies is critical to economic prosperity.



Enhance communication, interaction, and participation among Town Council, residents, community leaders, staff and other stakeholders.

Communications (3.0 FTE, \$243,170):

Communications ensures that citizens, businesses and other key stakeholders have opportunities to learn about and participate in Sahuarita Town governance through education, outreach, and special events. Communications works closely with the Sahuarita Mayor and Council, the Town Manager, Economic Development, staff members, neighborhoods, residents, and community stakeholders to promote dialogue, interaction, and information sharing, leading to a more informed and vibrant community.

Town Manager, Economic Development and Communications Goals

- Goal #1** - Provide organizational leadership and management to achieve goals set by Mayor and Council
- Goal #2** - Coordinate submissions of Grant funding requests **(CD-1.2.1)**
- Goal #3** - Apprise Mayor and Council of municipal activities through periodic briefings, meetings and other appropriate written documents to provide thorough, objective information helpful for decision-making
- Goal #4** - Oversee development and administration of strategic plans aligned with M&C priorities **(CIR-1.8.1, PFS-2.2.1, 2.2.2, REC-1.1.1, 1.7.1, 2.1.1, WR-1.5.1)**
- Goal #5** - Allocate and manage resources in accordance with M&C **(PFS-2.4.1)**
- Goal #6** - Identify opportunities to assist stakeholders in the creation of a local, diversified and sustainable economy for Sahuarita over the long term.
- Goal #7** - Promote retail opportunities as the economy rebounds.
- Goal #8** - Incorporate changes required by more electronic site searches into the Town's website in order to cost effectively market our community's strengths to higher wage employers.
- Goal #9** - Achieve the goals and objectives outlined in the Town's Strategic Plan for Economic Development.
- Goal #10** - Continually maintain and upgrade the Town's website as its mass marketing communication vehicle of choice with regular training for web coordinators.
- Goal #11** - Increase electronic communications while maintaining in person meetings and presentations with neighborhood groups through HOAs, POAs, clubs and associations.
- Goal #12** - Communications staff focus on accomplishing the goals and objectives outlined in the Communications Planning and Implementation document finalized in May, 2010 and the Citizen Engagement/Citizen Exchange plan created in March, 2011.

Goal #13- Assist the Town Council in representing the town's interests with other government and non-governmental entities at the federal, state, regional and local levels

520.822.8816
FAX 520.822.8891

CONTACT INFO

ci.sahuarita.az.us/index.php/town-departments/town-manager.html

Department of Law

Department Breakdown

Protect the Town, its resources, and its residents in civil and criminal matters.

FY 2012 EXPENDITURES	
Law Department.....	\$438,030
General Fund	\$12,184,000

Civil Division (2.0 FTE, \$263,000):

The Civil Division of the Department of Law provides legal advice to the Town Council, Town Manager, and other Town Departments, in order to assure compliance with state and federal laws. This includes compliance with the Arizona open meeting laws, disclosure of public records laws, and many other laws that are peculiar to municipalities. The Civil Division also negotiates and prepares contracts for the Town, coordinates the acquisition of land for public uses, works with the Town Clerk to assure compliance with all election laws and regulations, and performs other legal tasks as required. The Town Attorney is required by state law to read, approve and sign all contracts, intergovernmental agreements, resolutions, and ordinances prior to their submission to the Town Council, in order to assure that the document is in compliance with state law, and within the authority of the Town.

Criminal Division (2.0 FTE, \$175,030):

The Criminal Division of the Department of Law is responsible for the prosecution of misdemeanor crimes that occur within the Town's boundaries. It represents the State in all such cases, and in so doing safeguards the constitutional rights of defendants and the rights of victims and their families. Its mission is to ensure that justice is served and that a fair, thoughtful and appropriate resolution is achieved in all matters.



Town Attorney Dan Hochuli

Department of Law Goals

- Goal #1-** Train Civil Division staff to perform the jobs in the Criminal Division, so they can provide backup support to the Criminal Division.
- Goal #2-** Complete further revisions to the Sahuarita Town Code to update the code and correct inconsistencies.
- Goal #3-** Work with risk management and department heads to continue the Town's history of very low loss from liability and risk.
- Goal #4-** Provide prompt, accurate, and efficient legal advice to Town government.
- Goal #5-** Minimize referral to outside counsel without compromising the expertise that may be necessary in certain legal matters.
- Goal #6-** Train Criminal Division staff to perform the jobs in the Civil Division, so they can provide backup support to the Civil Division.
- Goal #7-** Promote fair, impartial, and expeditious pursuit of justice. *(PFS 1-2)*
- Goal #8-** Ensure safe communities.
- Goal #9-** Promote integrity in the prosecution profession and effective coordination in the criminal justice system.
- Goal #10-** Case disposition appropriate for offense and offender.
- Goal #11-** Improved service delivery to victims and witnesses.
- Goal #12-** Consistent and coordinated enforcement efforts and administration of justice.

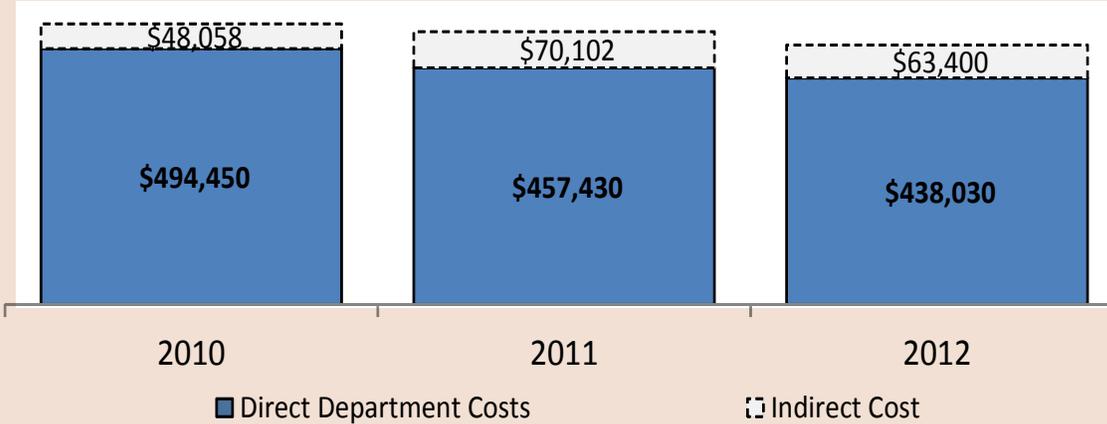
520.822.8830

FAX 520.822.8834

ci.sahuarita.az.us/index.php/town-departments/law.html

CONTACT INFO

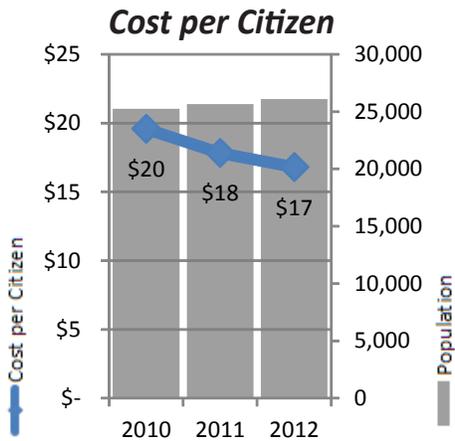
Law Department Budget for Years : 2010-2012



This department does not collect revenues. Therefore, department costs are entirely funded by the general revenues of the Town.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

DEPARTMENT OF LAW AS % OF GENERAL FUND 4%

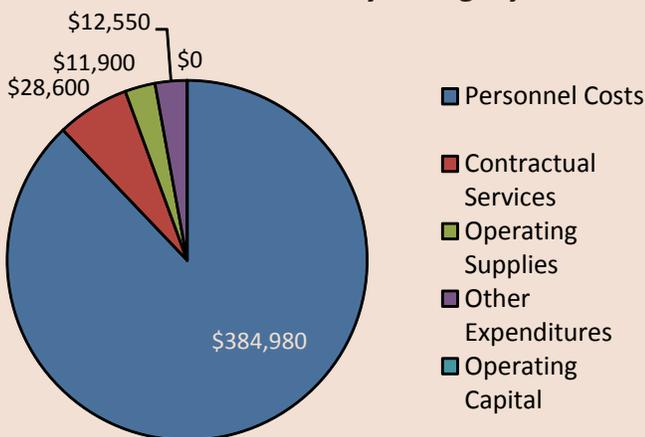


The direct costs of the Law Department budget has decreased by 4.2% for FY 2012.

The following is the largest decrease:

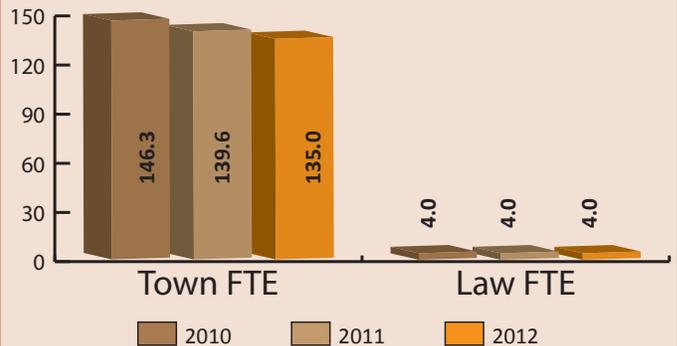
- Public Defender Fees ↓ 6K
- Copy Machine Rental Reduction ↓ 3K
- Travel & Training ↓ 3K

2012 Law Costs by Category



The Law department has a central service (Civil) division and \$263K of its costs are associated with services provided to other departments. The remaining \$175K are not allocated.

Town-wide FTE and Department of Law FTE



Employees are accounted for as FTE (Full Time Equivalent). Each department has employees and, the number of employees over the last 3 years is shown above.

The number of FTE working in this department has not changed for FY 2012.

Town Clerk

Department Breakdown

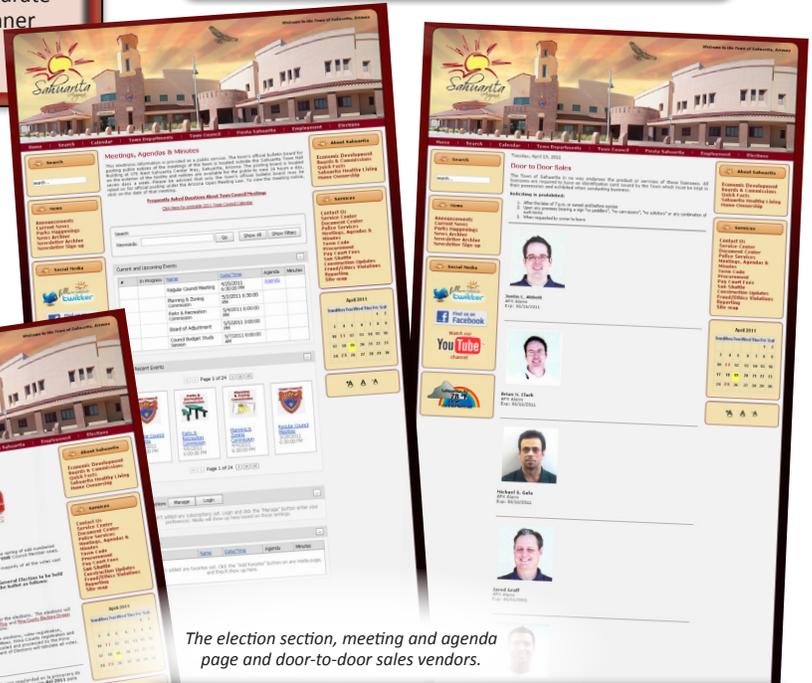
Maintain and preserve the Town's official records, conduct elections accurately and impartially, and provide information in a timely manner to the public and town staff and officials.

FY 2012 EXPENDITURES
 Town Clerk Department.....\$249,210
 General Fund \$12,184,000

Town Clerk (3.4 FTE, \$249,210):
 Uphold public trust, protect local democracy, and provide access to matters of public interest by maintaining accurate Council records, providing information in a timely manner to the public, town officials, and town staff, and conducting elections accurately and impartially.



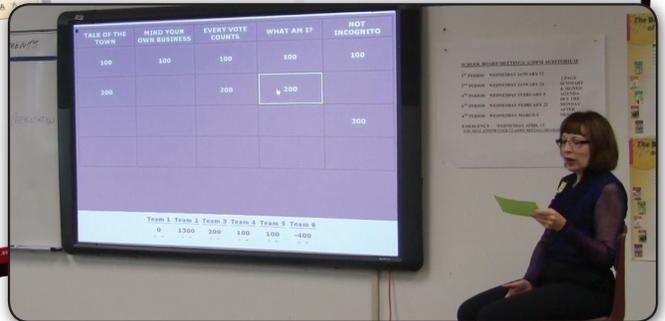
Preparing council chambers for a meeting.



The election section, meeting and agenda page and door-to-door sales vendors.



The Town Clerk is the custodian of the Official Seal of the Town of Sahuarita



Town Clerk engaging the Sahuarita High School government class in a game of Jeopardy during a presentation

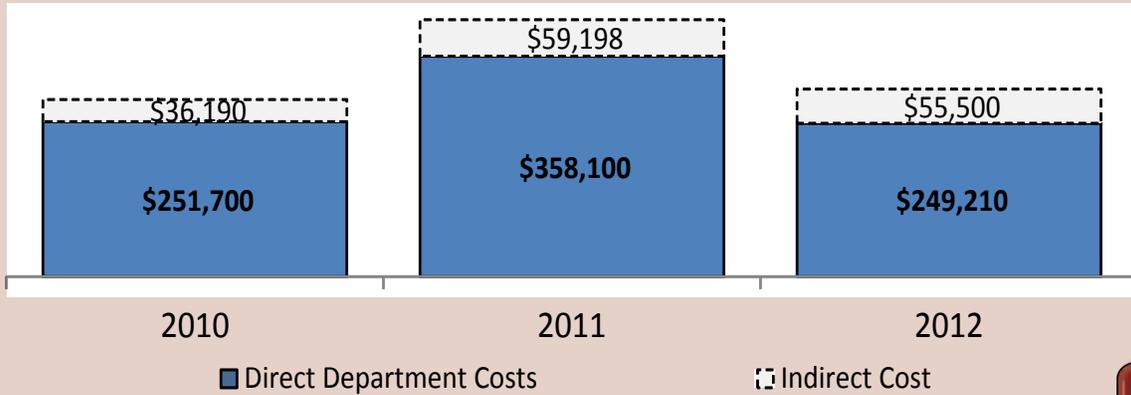
Town Clerk Department Goals

- Goal #1** - Provide daily customer service to town residents and visitors by responding to over 15,000 telephone and counter inquiries in a timely manner.
- Goal #2** - Support Mayor and Council through attendance at 25 Council meetings and preparation of Council agendas and minutes without error reflecting over 400 items.
- Goal #3** - Support Mayor and Council in furtherance of open and responsible government through the proper preparation and retention of over 3,300 official council records.
- Goal #4** - Conduct town-wide Primary and General Election to fill four Council Member seats. Provide timely and accurate information to all electors and candidates.
- Goal #5** - Process and issue over 1,100 regulatory licenses, representing \$57,000 in revenue to town.
- Goal #6** - Promote openness in government by continuing 100% compliance with State Open Meeting Law through timely posting of all public meeting notices and results in accordance with State Law.
- Goal #7** - Provide town wide education and training regarding retention and disposition of town records in accordance with procedures and guidelines as established in the State Public Record Law.
- Goal #8** - Work with Communications to expand use of town website by improving ease of use, increasing town clerk department information on the site, and providing on-site business license renewal and license payment.

520.822.8801
 FAX 520.822.8820
ci.sahuarita.az.us/index.php/town-departments/town-clerk.html

CONTACT INFO

Town Clerk Department Budget for Years : 2010-2012



This department is expected to collect \$52K in revenues which will offset some of the costs to operate the department. The remaining department costs (\$197K) will be funded by the general revenues of the Town.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

2%

TOWN CLERK AS % OF GENERAL FUND

Cost per Citizen

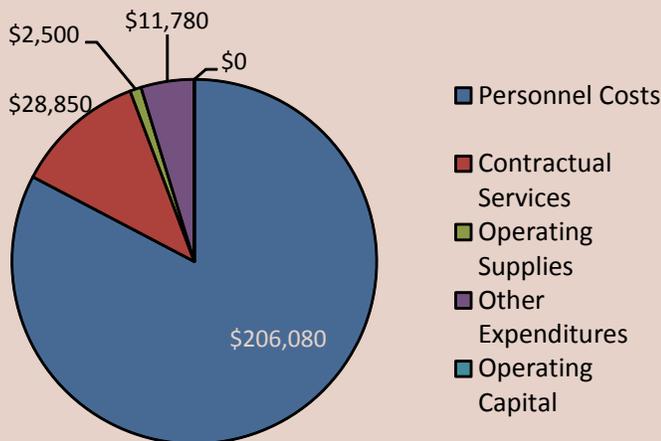


The direct costs of the Town Clerk's Department budget has decreased by 30.4% for FY 2012.

The following is the largest increase:
Increased software costs ↑ \$ 3K

The following is the largest decrease:
Election costs ↓ 86K

2012 Town Clerk Costs by Category



The Town Clerk's department is a central service department and \$249K of its costs are associated with services provided to other departments.

Town-wide FTE and Town Clerk Department FTE



Employees are accounted for as FTE (Full Time Equivalents). Each department has employees and, the number of employees over the last 3 years is shown above.

The Town Clerk's department budget has decreased by 0.1 FTE for FY 2012.

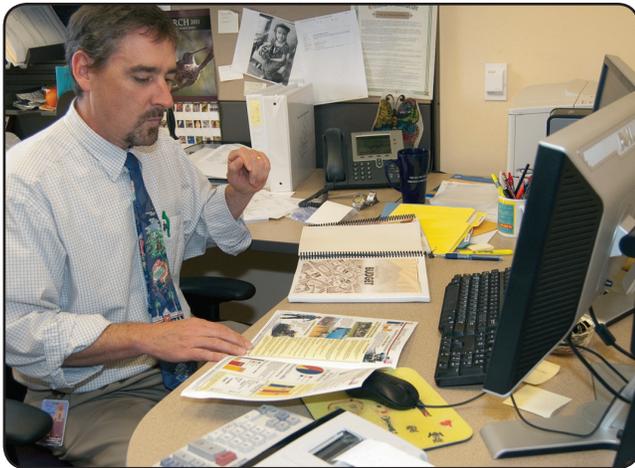
There is a decrease of:
Deputy Town Clerk. ↓ 0.1

Finance

Department Breakdown

Finance (5.0 FTE, \$443,830):

The Finance Department provides a variety of financial services to the Council and Town staff. Services include accounting and financial reporting, budgeting, payroll, accounts payable and special financial analysis.



Finance and Risk Management

Protect the Town's financial resources and provide quality information to all stakeholders.

Technology

Provide superior technological services to all departments.

FY 2012 EXPENDITURES

Finance Department.....	\$897,380
General Fund	\$12,184,000



Risk Management (0.0 FTE, \$181,050):

The Town of Sahuarita is a member of the Arizona Municipal Risk Retention Pool. The Pool provides insurance coverage for the Town's property and general liabilities

Technology (3.0 FTE, \$272,500):

Technology provides advising, service and support for all departments of the Town in regards to their electronic communications needs. Responsibilities include network infrastructure, security, administration, attached devices and software in addition to technical training, contract negotiation, project management, service, maintenance and support.



Finance Department Goals

- Goal #1-** Protect the Town's financial resources through compliance with all laws, policies, and procedures. *(PFS 2.4)*
- Goal #2-** Protect the Town's financial resources through minimizing risk exposure to the Town.
- Goal #3-** Provide quality information to all stakeholders.
- Goal #4-** Perform work efficiently and make continuous improvements.
- Goal #5-** Enhance technology customer satisfaction by meeting or exceeding established service levels
- Goal #6-** Ensure the Town's technology assets are maintained, reliable and secure
- Goal #7-** Provide effective, cost-efficient technology services that satisfy Town information needs

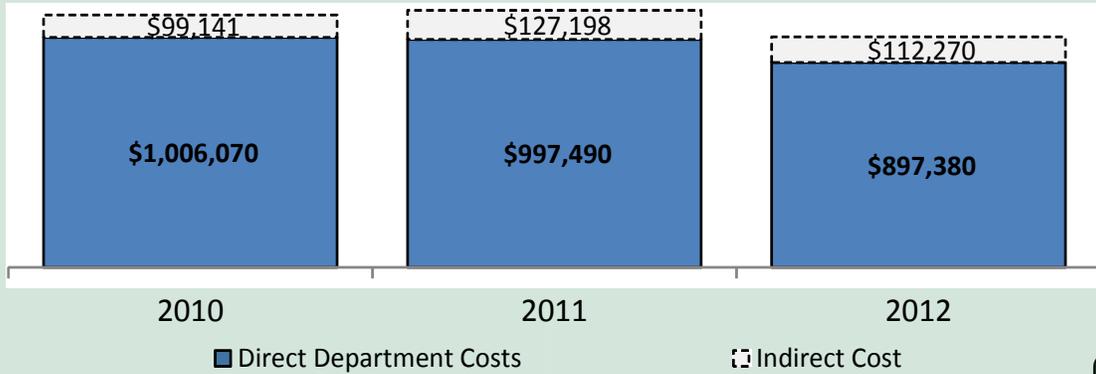
520.822.8844

FAX 520.822.8850

ci.sahuarita.az.us/index.php/town-departments/finance.html

CONTACT INFO

Finance Department Budget for Years : 2010-2012

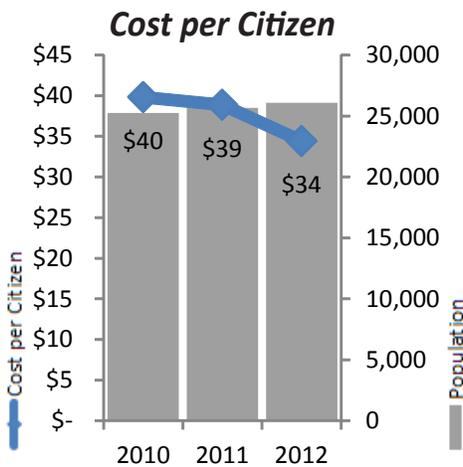


This department does not collect revenues. Therefore, department costs are entirely funded by the general revenues of the Town.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

7%

FINANCE DEPARTMENT AS % OF GENERAL FUND



The direct costs of the Finance Department budget has decreased by 10.0% for FY 2012.

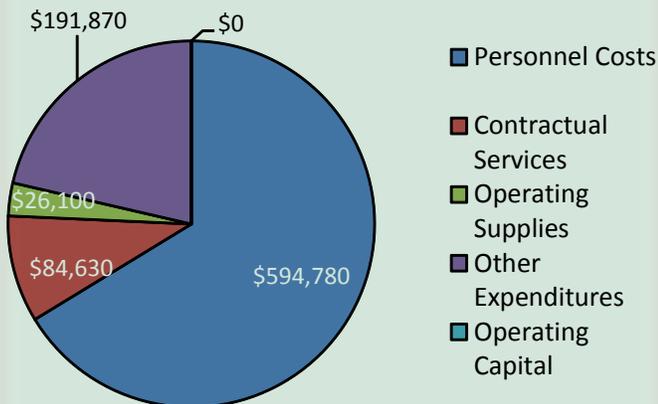
The following is the largest increase:

Centralized technology equipment **↑ \$ 10K**

The following are the largest decreases:

- Insurance premium reduction **↓ 30K**
- Investment management service **↓ 20K**
- Sales tax audit **↓ 14K**
- Insource payroll processing **↓ 7K**

2012 Finance Costs by Category



The Finance department is a central service department and \$792K of its costs are associated with services provided to other departments.

Town-wide FTE and Finance Department FTE



Employees are accounted for as FTE (Full Time Equivalents). Each department has employees and, the number of employees over the last 3 years is shown above.

The number of FTE working in this department has not changed for FY 2012.

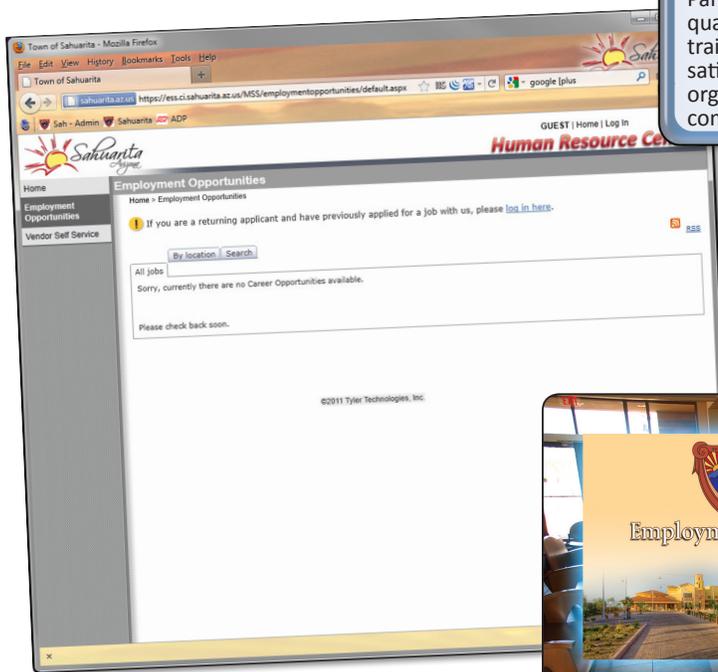
Human Resources

Department Breakdown

FY 2012 EXPENDITURES
Human Resources Department...\$185,570
General Fund \$12,184,000

Provide quality support services to all Town departments in the area of personnel, employee training, and development to assist in providing services to the public.

Human Resources (2.0 FTE, \$185,570):
 Partners with management to recruit and retain a highly qualified, diverse staff; facilitates positive employee relations; trains to enhance employee skills, performance and job satisfaction. We create and implement programs to increase organizational effectiveness; and design and deliver fair, competitive benefit and compensation programs.



Human Resources Department Goals

- Goal #1-** Implement and utilize the Munis system more fully.
- Goal #2-** Learn Crystal in order to be able to create custom reports
- Goal #3-** Work with Wellness Committee to implement various healthy employee events – walking club, Weight-Watchers at Work, various brown bag information meetings.
- Goal #4-** Assist in finalizing the Health and Safety Manual.
- Goal #5-** Introduce manual to all town employees.
- Goal #6-** Complete market value compensation plan.
- Goal #7-** Ensure policies and practices maintain compliance with changing federal and state laws.
- Goal #8-** Schedule specific safety training as needed.

520.822.8812
 FAX 520.822.8895

CONTACT INFO

ci.sahuarita.az.us/index.php/town-departments/human-resources.html

Human Resources Department Budget for Years : 2010-2012



This department does not collect revenues. Therefore, department costs are entirely funded by the general revenues of the Town.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

HUMAN RESOURCES AS % OF GENERAL FUND
1%

Cost per Citizen

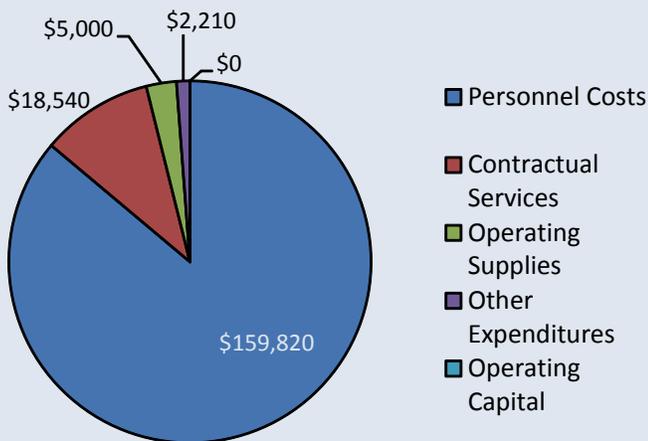


The direct costs of the Human Resources Department budget has decreased by 1.1% for FY 2012.

The following is the largest decrease:

- Travel & Training ↓ 3K
- Copier Leasing Fees ↓ 1K

2012 Human Resources Costs by Category



The Human Resources department is a central service department and \$186K of its costs are associated with services provided to other departments.

Town-wide FTE and Human Resources FTE



Employees are accounted for as FTE (Full Time Equivalents). Each department has employees and, the number of employees over the last 3 years is shown above.

The number of FTE working in this department has not changed for FY 2012.

Planning & Building

Department Breakdown

FY 2012 EXPENDITURES
Planning & Building Department, \$977,900
General Fund \$12,184,000



Building Safety (7.0 FTE, \$583,510):

The Building Safety Division reviews plans for permitting, issues permits and inspects construction of new development. We assist the public and applicants in preparing submittals and answer questions about code compliance. We perform annual fire inspections of commercial developments and assure subdivisions meet fire codes.

Planning and Zoning (4.6 FTE, \$394,390):

The Planning and Zoning Division reviews all building plans, business licenses, development plans and subdivision plats for zoning compliance. We both prepare and revise the General Plan and the Zoning Code and review proposals for such amendments as well as rezonings, conditional uses and variances.



Ensure the safety of the public through building and fire code education, professional assistance, and enforcement; and plan for Sahuarita's future physical, environmental, economic, and cultural needs, and manage development in the community.

Planning & Building Department Goals

Goal #1 - Process an update to the General Plan to remove the Mission Peaks area.

Goal #2 - Review and process the pending Sahuarita Farms Specific Plan to assure the resulting plan and development are in the best interest of the community (*Per all GP elements*).

Goal #3 - Analyze the Town's existing development patterns, zoning and growth areas to determine actions necessary to promote balanced and efficient development (**GA-1**) and promote development in areas that will utilize existing public facilities. (**GA 1.4**)

Goal #4 - Implement a series of Development Review Process Changes.

Goal #5 - Continue to process Zoning Code amendments as necessary for the continued protection of the Town's health, safety, and general welfare as well as the promotion of business growth and safe, convenient, and livable neighborhoods. (**LU 4.2.2, GA 1.1.3, LU 3.1.2; LU 5.2.1, LU-5.2.2**)

Goal #6 - Work in conjunction with Parks and Recreation and Pima County on open space acquisition (**LU-1.2.2 Maintain Sensitive Lands**).

Goal #7 - Update General Plan for the 16 sections of State Trust Land to reflect the information from the Lee Moore Wash Study and better address the Town's goals.

Goal #8 - Expand new GIS capabilities within the department.

Goal #9 - Contribute to the Imagine Greater Tucson (IGT) process, including scenario building to model future development patterns and participate in workshops to develop and implementation plan for the vision. This work will be helpful to the major General Plan update projected for FY 2013.

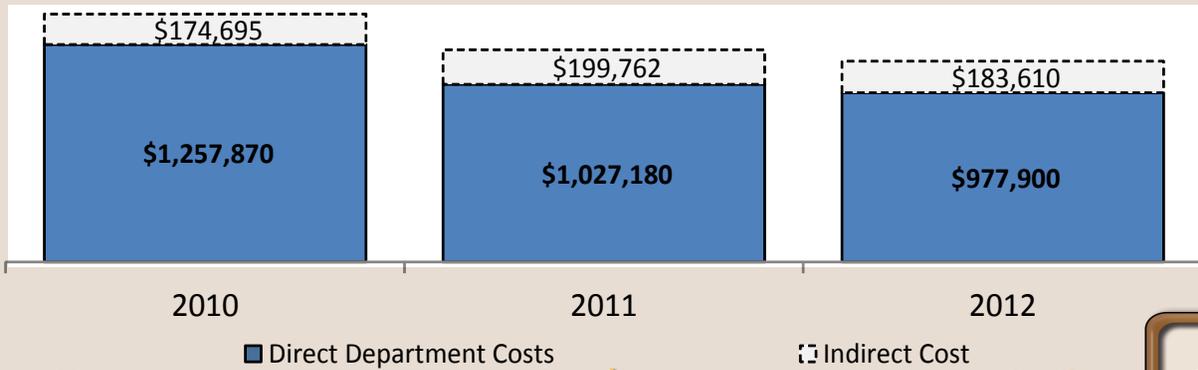
520.822.8866

FAX 520.822.8850

ci.sahuarita.az.us/index.php/town-departments/planning-a-building.html

CONTACT INFO

Planning & Building Department Budget for Years : 2010-2012



This department is expected to collect \$861K in revenues which will offset some of the costs to operate the department. The remaining department costs (\$117K) will be funded by the general revenues of the Town.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

PLANNING & BUILDING AS %
80%
 OF GENERAL FUND

Cost per Citizen

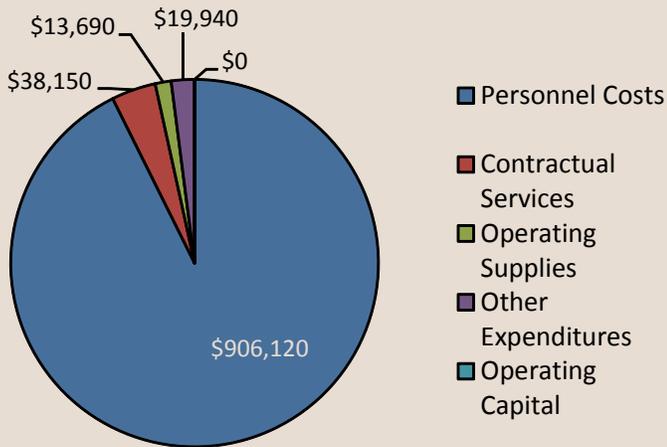


The direct costs of the Planning & Building Department budget have decreased by 4.8% for FY 2012.

The following are the largest decreases:

- External Development Plan Review ↓ 20K
- Medical Insurance Costs ↓ 7K
- Computers & Software ↓ 7K
- Travel & Training ↓ 6K

2012 Planning & Building Costs by Category



The Planning & Building department is a citizen service department and none of its costs are allocated as indirect costs because they are related to the services provided directly to citizens.

Town-wide FTE and Planning & Building FTE



Employees are accounted for as FTE (Full Time Equivalents). Each department has employees and, the number of employees over the last 3 years is shown above.

The number of FTE working in this department has not changed for FY 2012.

Parks & Recreation

Department Breakdown

To provide parks, natural areas, facilities, programs, and services that preserve and enhance quality of life for the Sahuarita community

FY 2012 EXPENDITURES	
Parks & Recreation Dept.....	\$1,307,450
General Fund\$12,184,000

Administration Division (2 FTE \$182,580):

The executive division of the Department provides the leadership, support and resources that enable the Department staff to provide service to the Citizens. They are also the staff liaison to the Parks and Recreation Commission.



Parks and Facilities Division (5 FTE \$690,730):

The maintenance division maintains 107 acres of park land with facilities. These include five Town maintained parks (including one park with a ten acre lake), and one joint use Town-School park. The division also maintains the vehicles, power equipment, key and lock system, vandalism & graffiti abatement program, sports lighting, off leash dog areas, as well as managing the Adopt-A-Park program.

Recreation Division (8.1 FTE \$434,140):

The recreation division provides 36+ programs; coordinates leagues and user groups use for 11 sports fields; permits all facility rentals, as well as managing 18+ community events. The Anamax Park Recreation Center hosts a variety of classes and programs for the community, including a meeting place for local organizations. The programs offered range from A Lot for Tots and Itty Bitty Sports to adult softball and volleyball leagues, fitness and hiking programs. Finally, the recreation division's staff is the liaison to the Sahuarita Teen Advisory Council.



Parks, Recreation, Trails and Open Space Master Plan Goals

- Goal #1** - To complete the process of acquiring conservation open space land through use of the \$1.5 million in Pima County Bond Funds. *(PRTOS Goals No. 3 & 7).*
- Goal #2** - Improve park maintenance efficiency and effectiveness by reducing expenses 5% over the prior fiscal year through implementation of a new software work order/inventory program. *(PRTOS Goal No. 6.)*
- Goal #3** - Increase parks and recreation revenues %5 over last fiscal year. *(PRTOS Goal No. 6).*
- Goal #4** - Increase the percentage of lesson and camp programs filled to capacity from 41% to 60%. *(PRTOS Goal No. 5).*
- Goal #5** - Increase the number of older youth and adult programs by 2. *(PRTOS Goal No. 5).*
- Goal #6** - Increase the number of partnership opportunities with outside organizations by 3 so activities and programs can expand with minimal staff time and expense. *(PRTOS Goals Nos. 2 and 6).*
- Goal #7** - To complete the Master Trails Plan map and the accompanying trail standards and priority document. *(PRTOS Goal No. 8).*

520.822.8896
FAX 520.822.8895

CONTACT INFO

ci.sahuarita.az.us/index.php/town-departments/parks-a-recreation.html



Parks & Recreation Department Budget for Years : 2010-2012



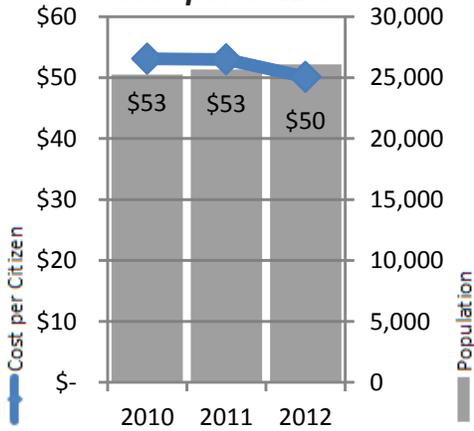
This department is expected to collect \$130K in revenues which will offset some of the costs to operate the department. The remaining department costs (\$1,177K) will be funded by the general revenues of the Town.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

11%

PARKS & REC AS % OF GENERAL FUND

Cost per Citizen



The direct costs of the Parks & Recreation Department budget has decreased by 3.9% for FY 2012.

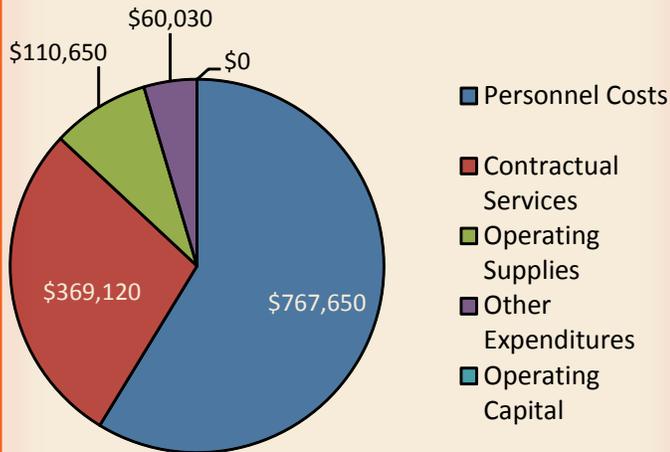
The following is the largest increase:

Water credit costs ↑ \$ 48K

The following are the largest decreases:

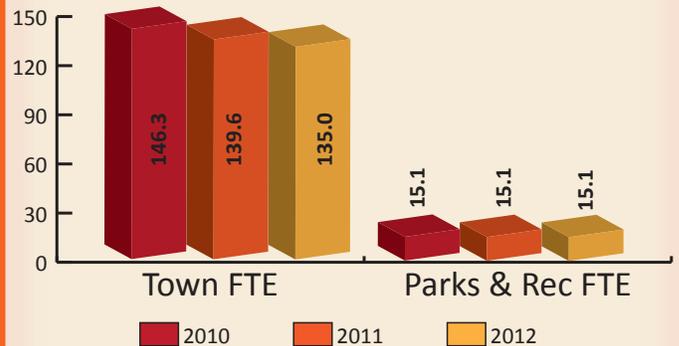
- Grounds maintenace costs ↓ 61K
- Supplies for Parks & Recreation ↓ 8K
- Special Town Events ↓ 6K
- Travel & Training ↓ 4K

2012 Parks & Recreation Costs by Category



The Parks & Recreation department is a citizen service department and none of its costs are allocated as indirect costs because they are related to the services provided directly to citizens.

Town-wide FTE and Parks & Recreation FTE



Employees are accounted for as FTE (Full Time Equivalents). Each department has employees and, the number of employees over the last 3 years is shown above.

The number of FTE working in this department has not changed for FY 2012.

Public Works

Department Breakdown

FY 2012 EXPENDITURES
 Public Works Department.....\$849,670
 General Fund \$12,184,000

Provide and maintain safe and efficient public infrastructure systems including the transportation network, wastewater system, and drainage ways for the Sahuarita community.

Administrati on & Engineering (3.4 FTE, \$344,040):
 The engineering division manages the department’s Capital Improvement Program (CIP), conducts reviews of projects for public infrastructure including drainage, sewer, roadways and traffic; coordinates current and future projects with utilities and stakeholders through its monthly utility coordination meetings; develops the Town’s Major Streets and Routes Plan; conducts floodplain management; and provides assistance to the construction division during construction



Facilities (1.0 FTE, \$505,630):
 The Public Works Department is responsible for the upkeep and maintenance of the Town’s buildings, including the Town Hall complex. Staff attends to minor remodeling projects, repairs, painting, and daily maintenance of the buildings. Staff also performs customer service and hospitality functions, setting up rooms for meetings and special events, and maintaining equipment.



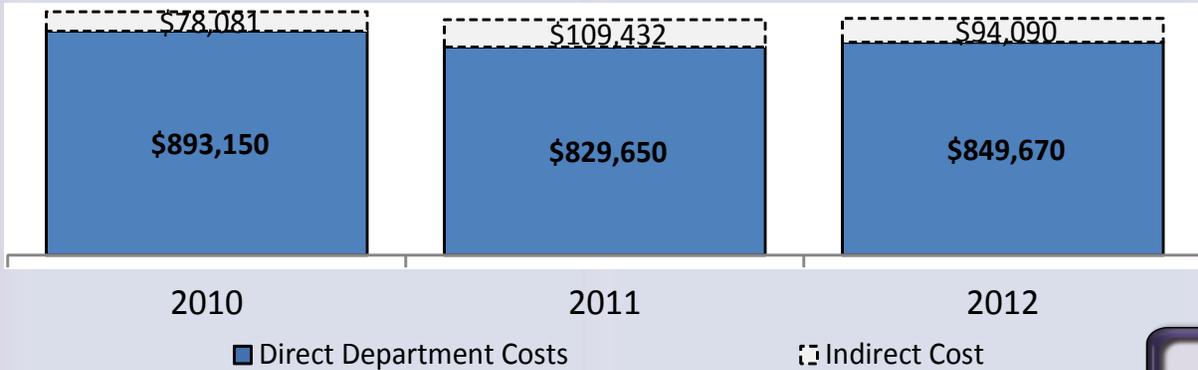
Public Works Goals

- Goal #1** - Provide for a mixture of residential, commercial, employment and public service uses to meet the next 20 years of projected growth. **(LU-5)**
- Goal #2** - Promote balanced, efficient development to areas that are suitable for a variety of land uses that conserve significant natural resources and open space, encourage multi-modal transportation and logically and economically expand existing infrastructure and improvements. **(GA-1)**
- Goal #3** - Improve the mobility of people and goods by providing effective, convenient, accessible, and safe transportation options for travel to employment, education, recreation, shopping, medical, and other desired destinations. **(CIR-1)**
- Goal #4** - Provide a high level of public facilities, utilities and services to support and efficiently serve the Town. **(PFS-1)**
- Goal #5** - Plan for logical future utilities, facilities and services. **(PFS-2)**
- Goal #6** - Manage the natural resources of the area in a manner that will balance their ecological value and economical, aesthetic and safety potential. **(ENV-1)**
- Goal #7** - Phase and manage development in such a way to equitably disperse the cost of additional public service needs created by the new development. **(CD-1)**
- Goal #8** - Ensure adequate funding for capital facilities and services not specifically tied to new development. **(CD-2)**

520.344.7100
 FAX 520.344.7111
 ci.sahuarita.az.us/index.php/town-departments/public-works.html

CONTACT INFO

Public Works Department Budget for Years : 2010-2012



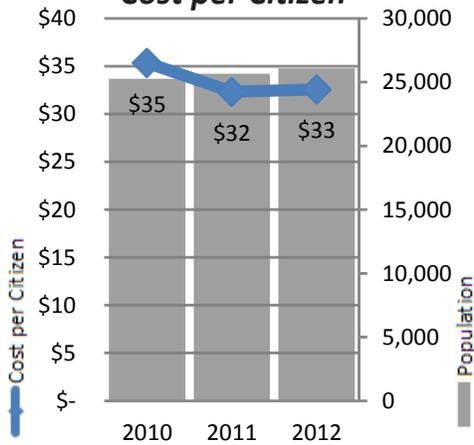
This department is expected to collect \$30K in revenues which will offset some of the costs to operate the department. The remaining department costs (\$770K) will be funded by the general revenues of the Town.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

7%

PUBLIC WORKS AS % OF GENERAL FUND

Cost per Citizen



The direct costs of the Public Works Department budget has increased by 2.4% for FY 2012.

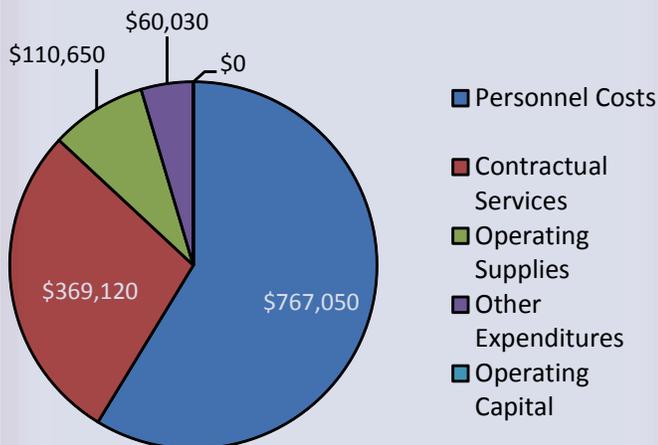
The following is the largest increase:

- Electric power costs ↑ \$ 40K
- External Plan Review/Consulting costs ↑ 5K

The following are the largest decreases:

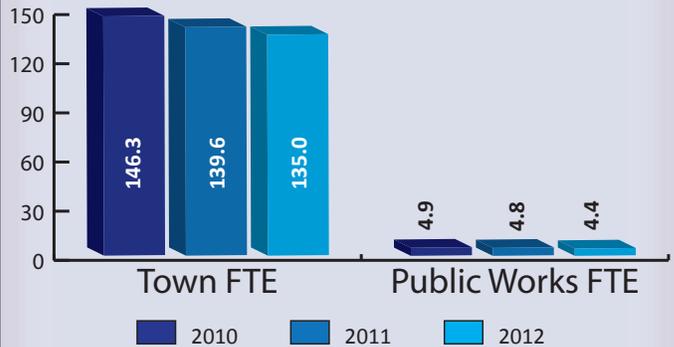
- Custodial Services ↓ 5K

2012 Public Works Costs by Category



The Public Works Department has a central service division (Facilities) and \$506K of its costs are associated with services provided to other departments. The remaining \$344 are not allocated.

Town-wide FTE and Public Works FTE



Employees are accounted for as FTE (Full Time Equivalents). Each department has employees and, the number of employees over the last 3 years is shown above.

The Public Works department budget has decreased by 0.4 FTE for FY 2012.

- There was an increase of:
 - Project Manager ↑ 0.8
- There is a decrease of:
 - Sr Engineering Tech ↓ 0.9
 - Sr Construction Engineer ↓ 0.3



Police

To protect life and property, prevent crime and solve problems by forming a partnership with the community, other Town departments and other agencies

FY 2012 EXPENDITURES	
Police Department.....	\$5,725,250
General Fund	\$12,184,000



Department Breakdown

Police (50.9 FTE, \$5,725,250):
 The Police Department provides 24-hour public safety and crime prevention services to the Town of Sahuarita. The department strives to be proactive in its efforts to prevent crime by focusing on community oriented policing philosophy, issuing informational releases to the media, holding public meetings and providing correspondence in the Town's newsletter. The department enforces all applicable Federal, State, and Municipal laws. The department also promotes and enhances the quality of public safety through cooperative enforcement with other agencies. A primary focus of the Sahuarita Police Department is involvement with the area's youth and creating programs geared toward reducing juvenile crime and forming positive relationships with the youth.

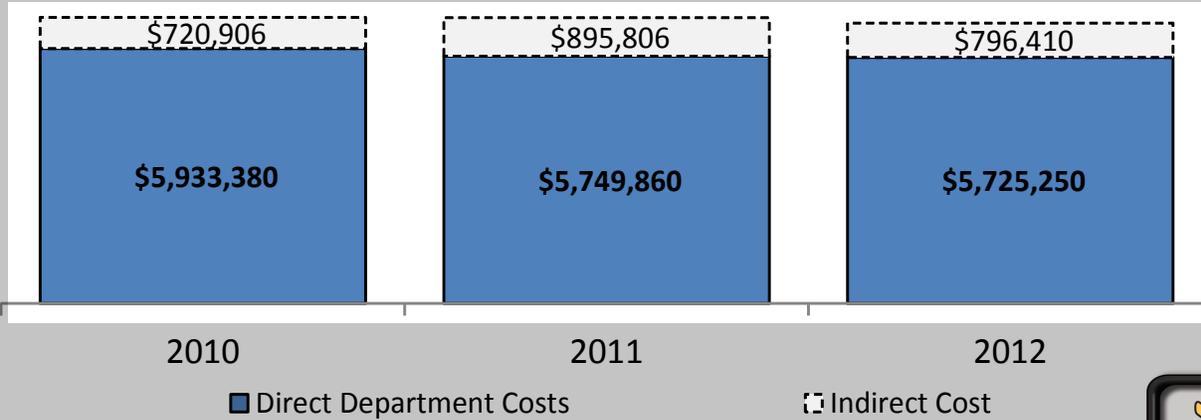


Police Department Goals

- Goal #1-** Patrol division provides 24 hour public safety and crime prevention services.
- Goal #2-** Patrol division provides community oriented policing.
- Goal #3-** Patrol division will enhance policing activities.
- Goal #4-** Administration division continues to implement teen driving safety program. *(PFS-2.1.2, PFS-2.2.2)*
- Goal #5-** Administration division will fully implement ARCVIEW/GIS mapping system.
- Goal #6-** Investigative division will transition the role of the School Resource Officer to that of High School Liaison.
- Goal #7-** Investigative division will pursue follow-up on criminal incidents to bring investigations to a successful conclusion.
- Goal #8-** Investigative division will establish program that will utilize Patrol Officers for follow-up investigation on misdemeanor cases.
- Goal #9-** Investigative division will support Patrol with active crime scene investigations.

520.344.7000
FAX 520.344.7050
ci.sahuarita.az.us/index.php/town-departments/police-department.html

Police Department Budget for Years : 2010-2012

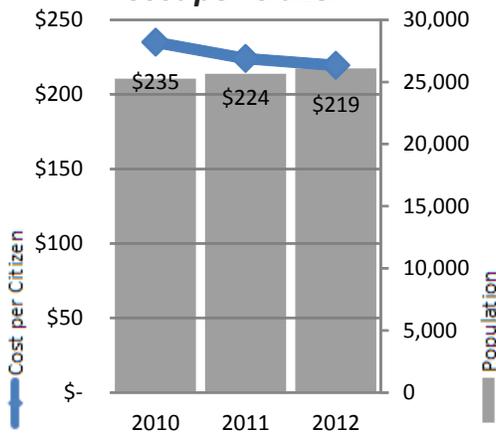


This department is expected to collect \$512K in revenues which will offset some of the costs to operate the department. The remaining department costs (\$5,213K) will be funded by the general revenues of the Town.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

POLICE DEPARTMENT AS % OF GENERAL FUND 47%

Cost per Citizen



The direct costs of the Police Department budget has decreased by 0.4% for FY 2012.

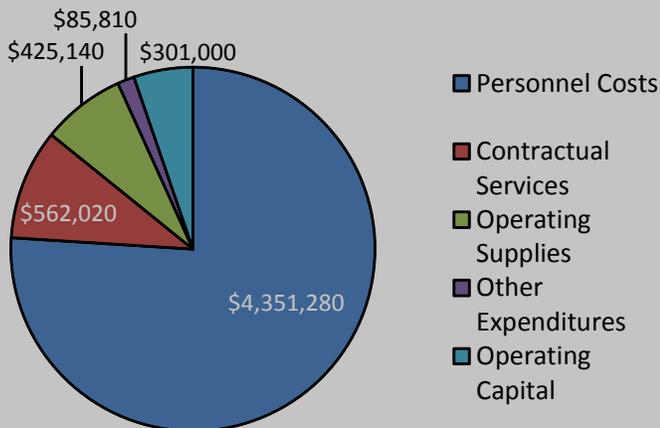
The following are the largest increases:

- New Vehicles & Equipment ↑ \$ 261K
- County Sheriff Services ↑ 14K
- Fuel ↑ 30K
- Vehicle Repair ↑ 15K

The following are the largest decreases:

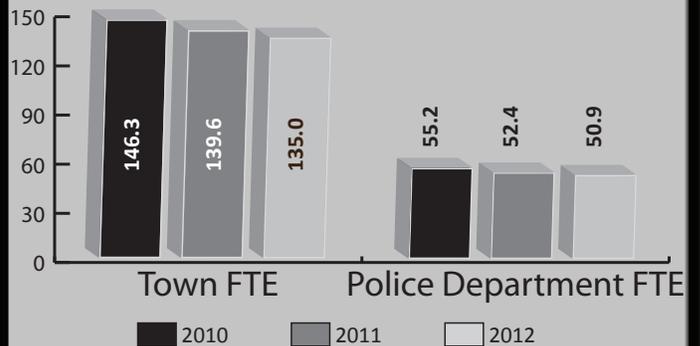
- Personnel ↓ 130K
- Grant Funded Equipment ↓ 180K
- K-9 Retirement ↓ 11K
- Training ↓ 10K

2012 Police Costs by Category



The Police department is a citizen service department and none of its costs are allocated as indirect costs because they are related to the services provided directly to citizens.

Town-wide FTE and Police Department FTE



Employees are accounted for as FTE (Full Time Equivalents). Each department has employees and, the number of employees over the last 3 years is shown above.

The Police department budget has decreased by 1.5 FTE for FY 2012.

There is a decrease of:

- Police Detective ↓ 0.5
- Police Officer ↓ 1.0

Municipal Court

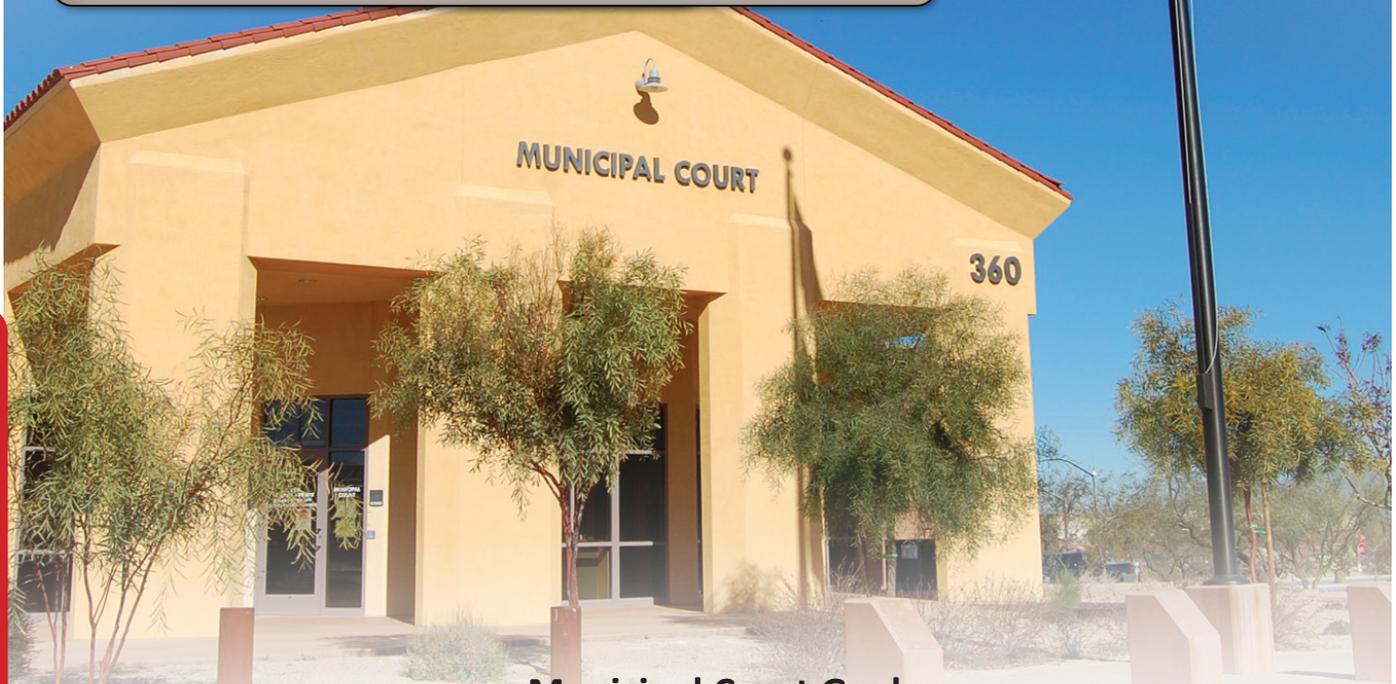
Department Breakdown

Uphold the law and administer justice fairly and efficiently, treating all who come to the Court with dignity and respect.

FY 2012 EXPENDITURES	
Municipal Court	\$502,750
General Fund	\$12,184,000

Municipal court (8.0 FTE, \$502,750):

The Sahuarita Municipal Court is responsible for the processing and adjudication of all cases filed in the Court, including the trial or other disposition of criminal misdemeanors, criminal traffic violations, civil traffic violations, and Town code and ordinance violations committed within the Town's boundaries. The Court is further responsible for collection and processing of fines, surcharges, restitution and other fees. The Court issues and processes protective orders including, Injunctions against Harassment, Injunctions against Workplace Harassment, and Orders of Protection. The Court also provides other services, including processing passports, issuing marriage licenses, performing marriages, and notary services. Services rendered by the Court are governed by Rules set by the Arizona Supreme Court and guided by Statutes enacted by the Arizona Legislature.



Municipal Court Goals

- Goal #1-** Continue providing fair and objective resolution of disputes and enforcement of laws in a manner appropriate to the needs of the community and society. **(PFS 2.1)**
- Goal #2-** Continue providing customer service in a professional and courteous manner. **(PFS 2.1)**
- Goal #3-** Continue update and implementation of Court Operations Manual/Policies and Procedures to provide guidance to court staff. **(PFS 2.1)**
- Goal #4-** Continue update and use of Spanish forms for Spanish-speaking defendants, thereby increasing the understanding of and access to, the justice system for non-English speaking defendants. **(PFS 2.1)**
- Goal #5-** Continue monitoring cases involving court-ordered treatment, the aim of which is to ensure compliance, individual accountability and reduction of recidivism. **(PFS 2.1)**
- Goal #6-** Continue to train staff on new court procedures implemented by the Administrative Office of the Courts (AOC) or legislative changes. **(PFS: 2.1)**
- Goal #7-** Continue to meet training requirements required by the AOC, while being fiscally responsible and continue looking for opportunities that will not require staff to travel. **(PFS: 2.1)**
- Goal #8-** Begin the process of completing courtroom #2 by utilizing local JCEF. **(PFS: 2.3)**

520.344.7150
FAX 520.344.7151

CONTACT INFO

ci.sahuarita.az.us/index.php/town-departments/municipal-court.html

Municipal Court Budget for Years - 2010-2012



This department is expected to collect \$270K in revenues which will offset some of the costs to operate the department. The remaining department costs (\$233K) will be funded by the general revenues of the Town.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

4%

MUNICIPAL COURT AS % OF GENERAL FUND

Cost per Citizen

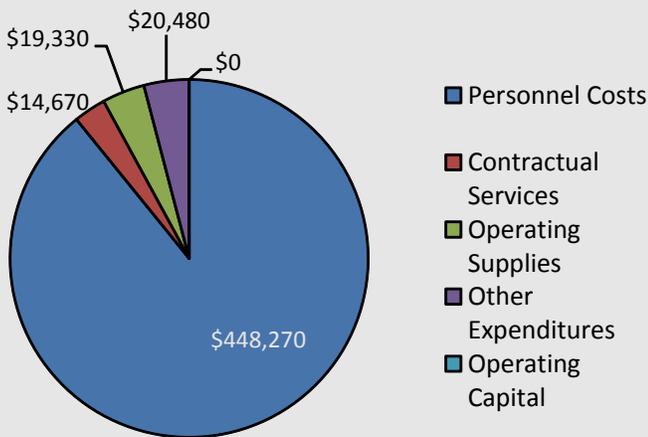


The direct costs of the Municipal court Department budget has decreased by 2.8% for FY 2012.

The following is the largest increase:
County Court Initial Appearance costs ↑ \$ 5K

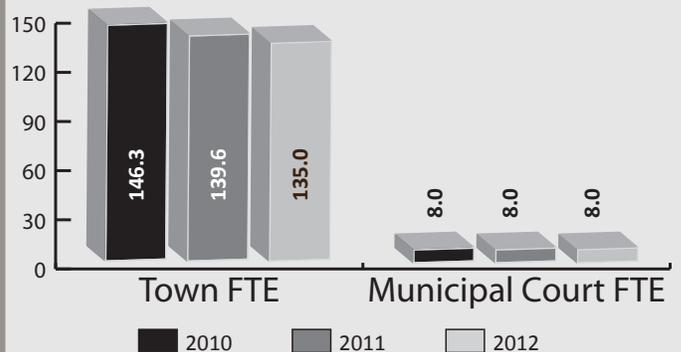
The following are the largest decreases:
Temporary Employment Services ↓ 13K
Computers & Office Equipment ↓ 5K

2012 Municipal Court Costs by Category



The Municipal Court department is a citizen service department and none of its costs are allocated as indirect costs because they are related to the services provided directly to citizens.

Town-wide FTE and Municipal Court FTE



Employees are accounted for as FTE (Full Time Equivalents). Each department has employees and, the number of employees over the last 3 years is shown above.

The Municipal Court department budget has not changed the number of FTE working in this department for FY 2012.

Non-Departmental

Department Breakdown

FY 2012 EXPENDITURES
Non-Departmental.\$338,960
General Fund \$12,184,000



Non-Departmental (0.0 FTE, \$338,960):

The Non-Departmental category was created to account for operating costs and items not specifically identifiable to any other Town department. These costs include some specific programs, contributions and donations, postage, and the Town's general motor pool costs.



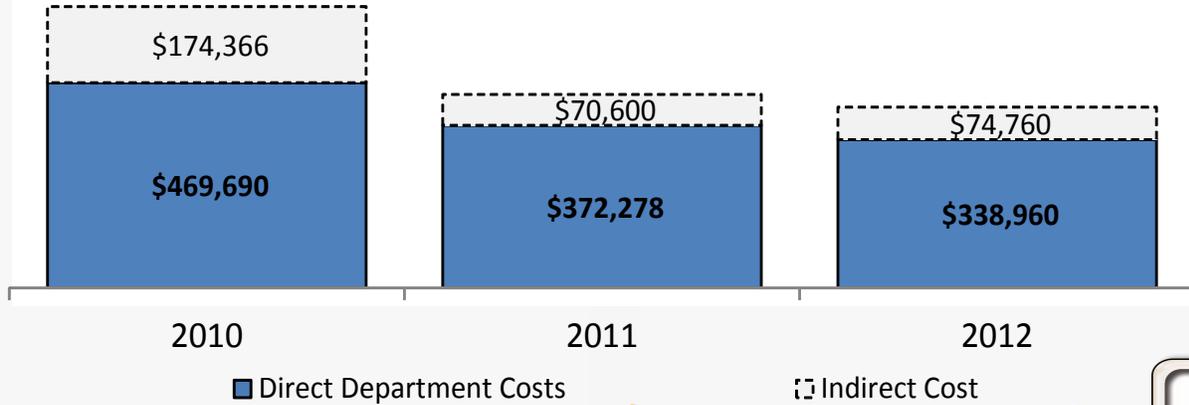
520.822.8896

FAX 520.822.88XX

ci.sahuarita.az.us/index.php/town-departments/parks-a-recreation.html

CONTACT INFO

Non-Departmental Budget for Years : 2010-2012



This department is expected to collect \$40K in revenues which will offset some of the costs to operate the department. The remaining department costs (\$299K) will be funded by the general revenues of the Town.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

NON-DEPARTMENTAL AS % OF GENERAL FUND
3%

Cost per Citizen



The direct costs of the Non-Departmental Department budget has decreased by 9.0% for FY 2012.

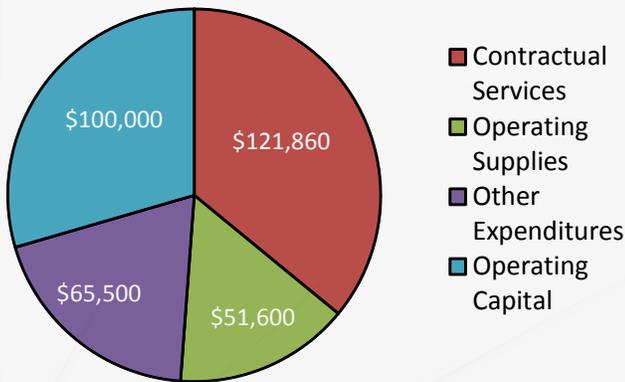
The following is the largest increase:

- State mandated support of ADWR ↑ \$ 35K
- Federal Energy Efficiency Grant ↑ \$ 58K

The following are the largest decreases:

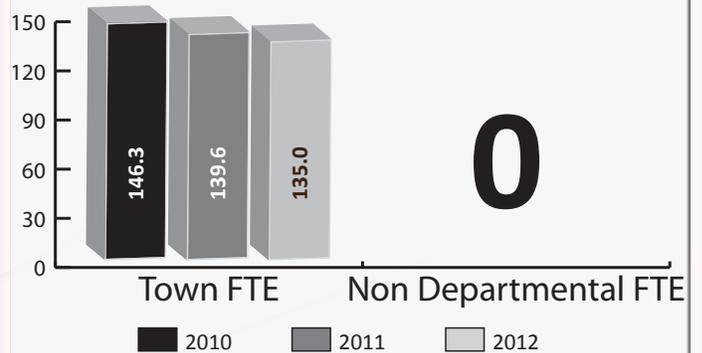
- Affordable Housing Program ↓ 100K
- Contracts for Social Services ↓ 10K
- Management Consulting ↓ 25K

2012 Non-Departmental Costs by Category



The Non-Departmental activities are not allocated to other departments.

Town wide FTE and Non-Departmental FTE



Employees are accounted for as FTE (Full Time Equivalents). Each department has employees and, the number of employees over the last 3 years is shown above.

The Non-Departmental budget has no employees.

Streets

Department Breakdown



FY 2012 EXPENDITURES	
Streets.....	\$1,365,430
HURF	\$1,365,430

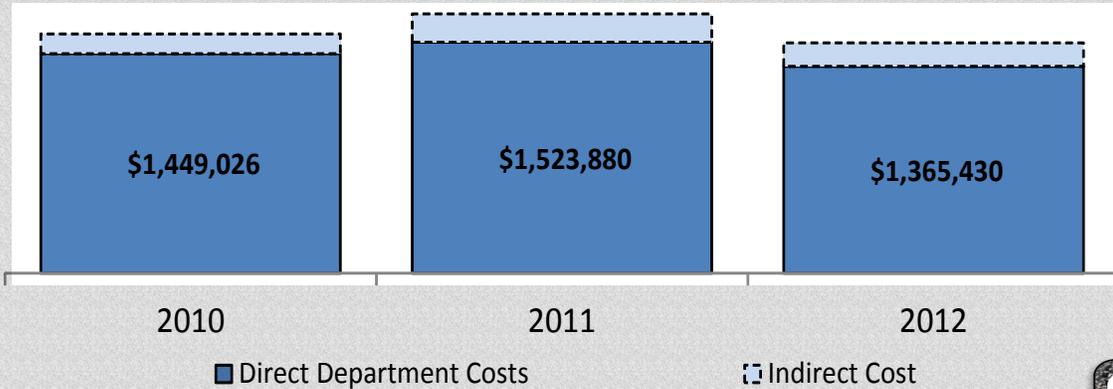


Streets (13.5 FTE, \$1,365,430):
 The Public Works—Streets Division maintains all streets, roadways, and drainage-ways to ensure that the facilities fulfill the function for which they are designed. The superintendent oversees the two sections: traffic operations and streets maintenance.

Public Works - Streets Division Goals

- Goal #1-** Provide an integrated, multi-modal, sub-regional transportation system that offers attractive choices among modes for the efficient movement of people and goods. **(CIR-1.1)**
- Goal #2-** Promote an effective, well-planned system of roadways that establishes a functional, safe, and aesthetic hierarchy of streets while incorporating the latest advanced technologies. **(CIR-1.2)**
- Goal #3-** Plan for and initiate a safe, efficient, and accessible public transportation system that provides a viable alternate to the private vehicle. **(CIR-1.3)**
- Goal #4-** Plan for bicycle facilities throughout the community that provide for the safe and efficient means of transportation and recreation. **(CIR-1.4)**
- Goal #5-** Plan and encourage the use of pedestrian facilities as a critical element of a safe and livable community to meet the transportation and recreational needs of the community. **(CIR-1.5)**
- Goal #6-** Protect the natural and built environments from adverse impacts resulting from the provision of transportation facilities and services. Promote transportation facilities and services that enhance the quality of life of the communities within the region. **(CIR-1.6)**
- Goal #7-** Build and sustain public support for the implementation of transportation planning goals and objectives, including the financial basis of the plan, through community involvement. **(CIR-1.7)**
- Goal #8-** Work cooperatively with the Arizona Department of Transportation (ADOT) to locate, fund and implement the Sahuarita Corridor, subject to community and regional support. **(CIR-1.8)**

Streets Department Budget for Years : 2010-2012

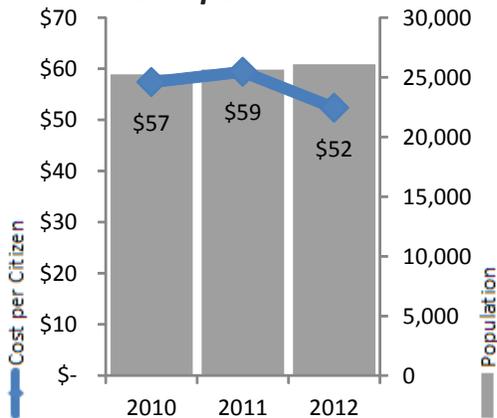


The HURF fund is expected to collect \$1,471K in restricted revenues which will offset the costs to operate the streets department. The remaining \$106K will be retained to pay for street & roadway activities.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

STREETS AS % OF HURF FUND **100%**

Cost per Citizen



The direct costs of the Streets Department budget has decreased by 10.4% for FY 2012.

The following is the largest increase:

Electric Power & Vehicle Fuel Costs ↑ \$ 11K

The following are the largest decreases:

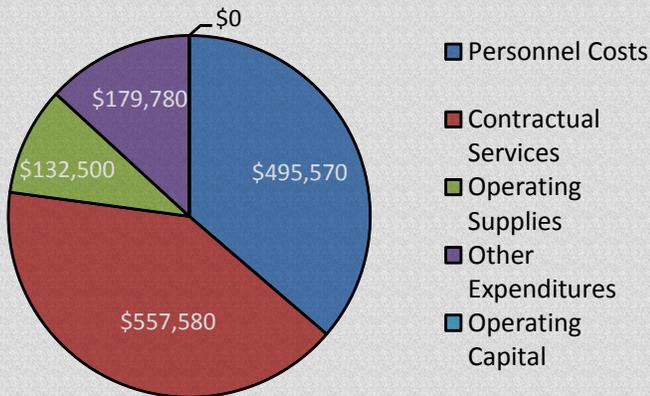
Personnel Changes ↓ 70K

Street & Pavement Contractual Repairs ↓ 54K

Equipment & Road Signs ↓ 30K

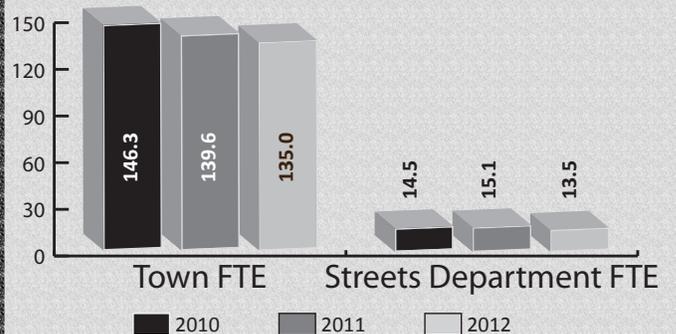
Equipment & Portable Facility Rental ↓ 10K

2012 Streets Costs by Category



The Streets department is a citizen service department and none of its costs are allocated as indirect costs because they are related to the services provided directly to citizens.

Town wide FTE and Streets FTE



Employees are accounted for as FTE (Full Time Equivalents). Each department has employees and, the number of employees over the last 3 years is shown above.

The Streets department budget has decreased by 1.6 FTE for FY 2012.

There was an increase of:

Public Works Director ↑ 0.1

Sr. Construction Manager ↑ 0.2

There is a decrease of:

Asst Town Engineer ↓ 0.5

Project Manager ↓ 1.1

Construction Inspector ↓ 0.3



Wastewater

Department Breakdown

FY 2012 EXPENDITURES	
Department Operations.....	\$1,190,720
Wastewater Fund.....	\$4,845,210



Wastewater (8.1 FTE, \$1,190,720):

The Public Works—Wastewater Division is responsible for the daily operational and maintenance functions associated with the Town's water reclamation facility including approximately 45 miles of sewer and over 1,100 manholes in the collection system, a 1.50 million-gallon per day treatment facility and over 13 acres recharge basins for reclaimed water. The wastewater utility also conducts planning and policy development, construction monitoring, and administrative services such as, industrial waste permitting, compliance reporting, billing, customer service and information management related to the facility.

Public Works - Wastewater Division Goals

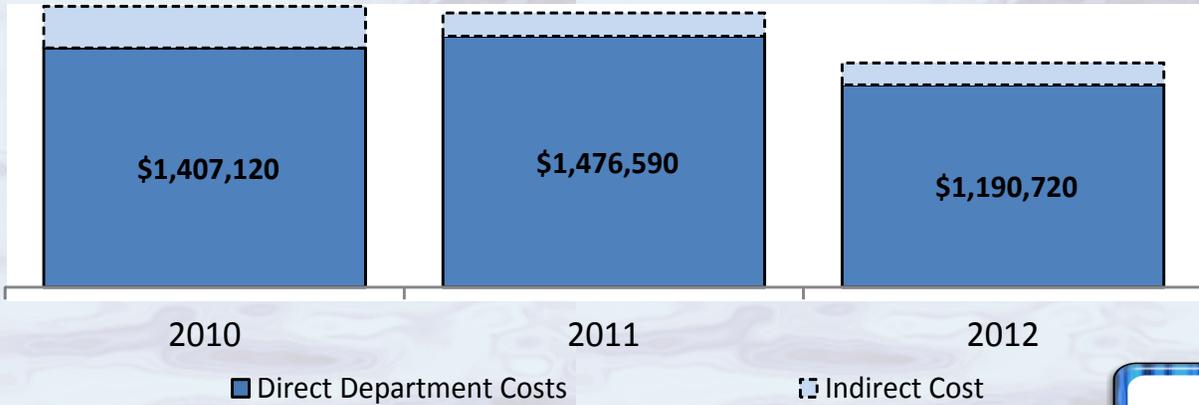
Goal #1 - Provide a high level of public facilities, utilities and services to support and efficiently serve the Town. **(PFS-1)**

Goal #2 - Plan for logical future utilities, facilities and services. **(PFS-2)**

Goal #3 - Manage the natural resources of the area in a manner that will balance their ecological value and economical, aesthetic and safety potential. **(ENV-1)**

Goal #4 - Manage an orderly, sustainable, and efficient water and wastewater system providing quality utility service and water resources to meet the current and future needs of the Town. **(WR-1)**

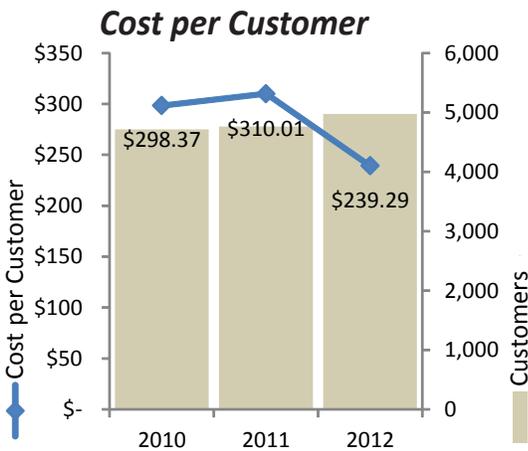
Wastewater Utility Budget for Years : 2010-2012



The Wastewater fund is expected to collect \$2,424K in revenues which will offset the costs to operate the Wastewater utility. The remaining \$1,233K will be used to repay debt incurred for the construction of the treatment plant.

FULL COST: The full cost of a department is its direct cost plus its indirect cost (overhead charge).

UTILITY OPERATIONS AS % OF WASTEWATER FUND **25%**

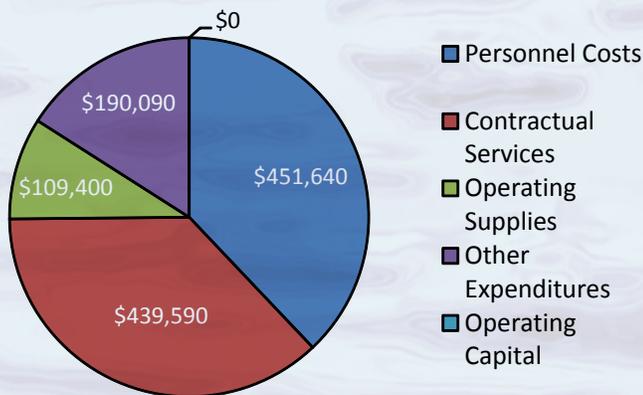


The direct costs of the Wastewater Department budget has decreased by 19.4% for FY 2012.

The following are the largest decreases:

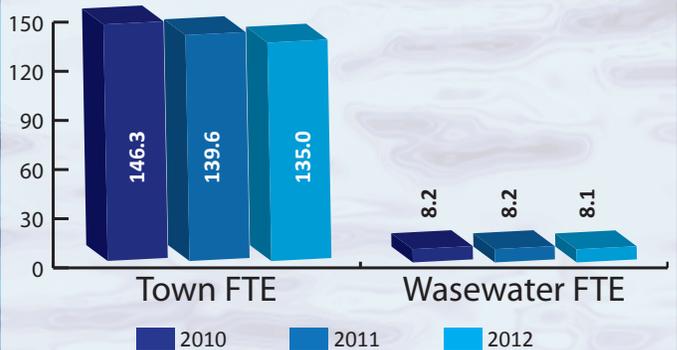
- Personnel Changes ↓ 19K
- Electricity ↓ 30K
- Indirect Cost Allocation ↓ 27K
- Sample Testing ↓ 8K
- Sludge & Trash Hauling ↓ 71K
- Lab & Chemical Supplies ↓ 64K

2012 Wastewater Departmental Costs by Category



The Wastewater department is a citizen service department and none of its costs are allocated as indirect costs because they are related to the services provided directly to citizens.

Town wide FTE and Wastewater FTE



Employees are accounted for as FTE (Full Time Equivalents). Each department has employees and, the number of employees over the last 3 years is shown above.

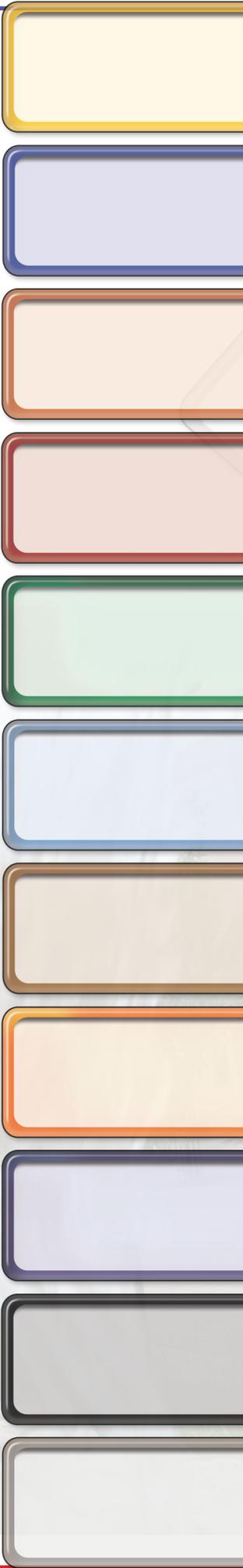
The Wastewater department budget has decreased by 0.1 FTE for FY 2012.

There was an increase of:

- Asst Town Engineer ↑0.5
- Project Manager ↑0.4
- Construction Inspector ↑0.2

There is a decrease of:

- Public Works Director ↓0.1
- Sr Engineering Tech ↓0.1
- Plant Operator ↓1.0



Financial Planning

***5 Year Plan
Cost Allocation Plan
Capital Improvement Plan***



BACK TO ***Contents***

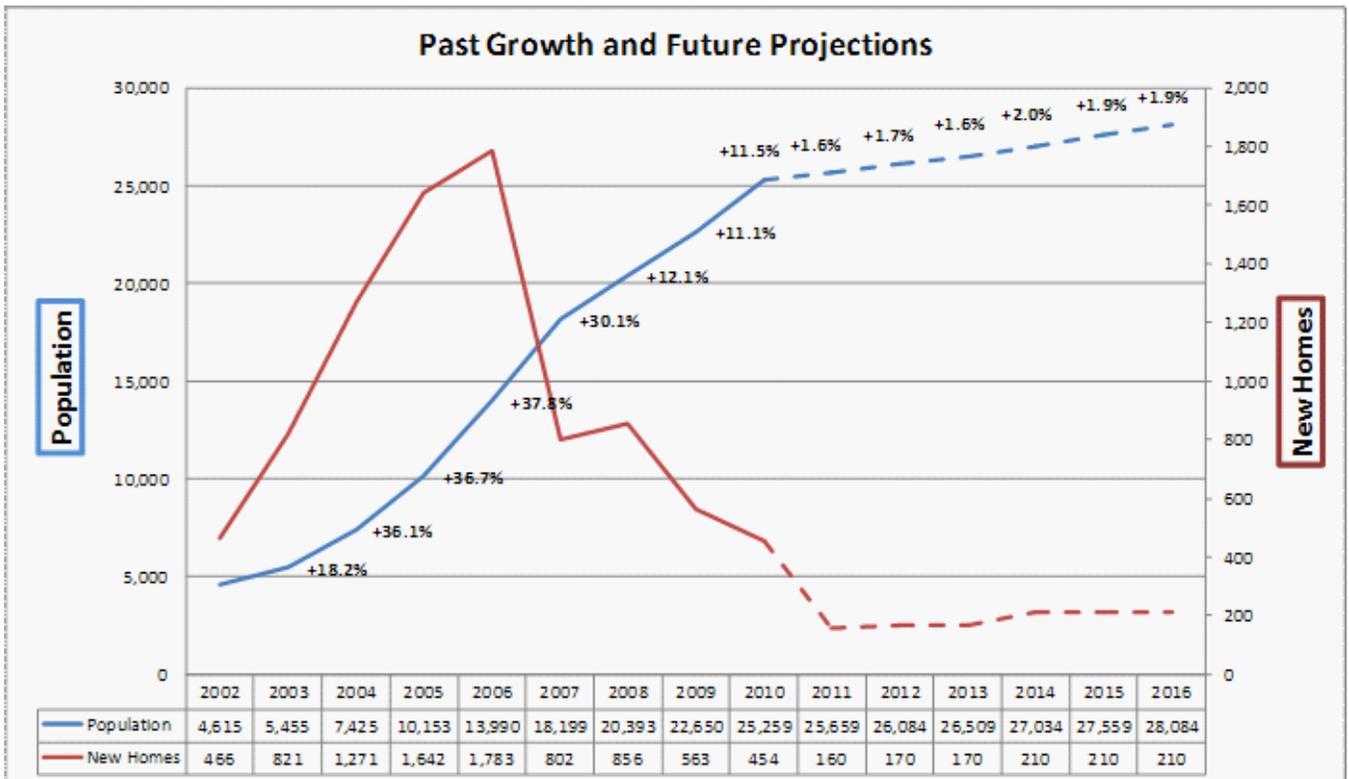
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5 Year Plan

In order to develop a budget and to ensure that the Town continues to remain on excellent financial footing, a five year plan is evaluated and updated each year. As with any planning tool, this document uses estimates and expectations to project future results. In order to achieve accurate results, the plan must accurately identify the elements which drive results. While it may be simplistic to identify revenues as the driving force behind our five year plan, it is an essential first step. Without changes to the tax rate or structure, revenues are largely outside the control of the Town. Conversely, determining what services the Town will provide—and thereby establishing budget levels—are under the control of the Town Council. These budgeted expenditure levels are typically established only after revenue forecasts are determined, to see what can be afforded.

The following assumptions were used in developing the five year financial plan:

- ❖ The base year for forecasts is the Adopted Budget for fiscal year 2012.
- ❖ The economic recovery will occur slowly
- ❖ All figures presented are in 2012 dollars (i.e., no inflationary impacts are accounted for)
- ❖ Population growth rates between 1.6% and 2.0%
- ❖ No significant retail development over time frame
- ❖ Except where noted, no changes to operational service levels
- ❖ Implementation and fulfillment of five year Capital Improvement Plan
- ❖ No changes to tax rates or structure
- ❖ No changes to fees other than those already approved
- ❖ No changes in policies and procedures
- ❖ No changes in legislation that would impact Town finances



5 Year Plan

The approach used in developing the five year financial plan is consistent with the methods used to develop the Adopted Budget for fiscal year 2012. In order to produce forecasts that are reasonably conservative numerous scenarios are considered and evaluated, including best and worst cases. The extreme cases are interesting to consider but would likely lead to irrational decisions. We ultimately reach and agree on forecasts that are somewhere between the extremes but, in our best judgment, have more upside than downside to them.

All financial forecasts produced by the Town implement the same philosophy:

- Recognize that we exist to serve our residents. Therefore, we will maintain foundational service levels in core functions.
- We will live within our means.
- We will pay our debt obligations
- We will emphasize operational efficiencies and effectiveness.
- We will complete capital projects before beginning new ones.
- We will maintain healthy ending balances.

Numerous resources are used to develop the forecasts:

- External Resources
 - League of Arizona Cities and Towns
 - Joint Legislative Budget Committee
 - Arizona Department of Revenue
 - Arizona Department of Transportation
 - Office of the Arizona State Treasurer
 - Eller College of Management (UofA)
 - Government Finance Officers Association
 - Governmental Accounting Standards Board
 - Local Developers Growth Projections
- Internal Resources
 - Finance and Investment Advisory Committee
 - Town Council/Departments/Staff
 - Existing Plans and Policies
- Tools and Techniques
 - Regression analysis
 - Ratio analysis
 - Trend analysis
 - FISCALS application

5 Year Plan

The focus of the Town’s appropriated funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town’s financing requirements. In particular, discretionary (spendable and unrestricted) fund balances serve as a useful measure of a government’s net resources available for spending at the end of a particular fiscal year. Restricted fund balances are not fully under the control of the Town and therefore are not included in the chart below but are included in the respected funds (e.g., HURF, RICO) later in this section.

The following summarizes Town activity over the next five years, by charting unrestricted ending fund balances for all funds in the aggregate. The dark blue area represents the Town’s commitment towards reserves, in accordance with our policies. The light blue area represents balances over-and-above our commitment levels. The chart also shows how much greater discretionary fund balances would have been had there been no Wastewater Fund deficits.

DISCRETIONARY FUND BALANCES ALL FUNDS

■ Reserves ■ Available ■ WW Deficits

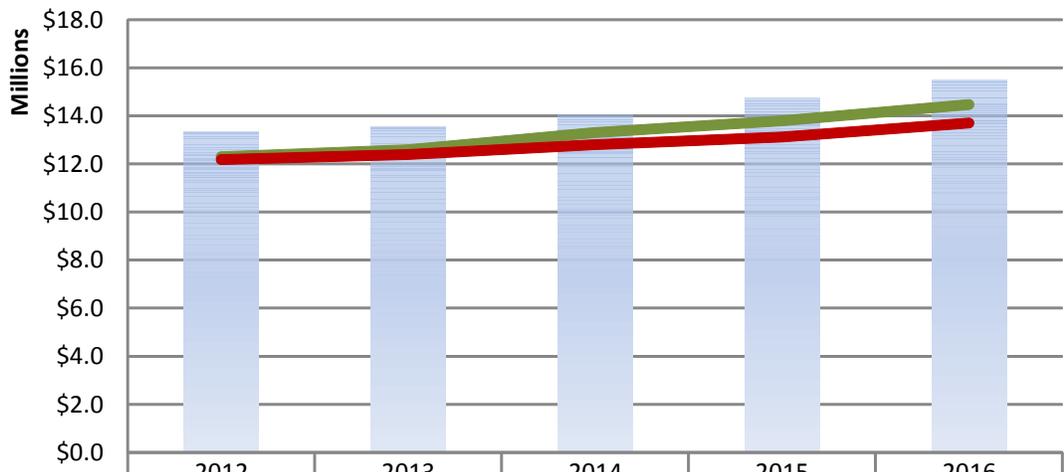


5 Year Plan

GENERAL FUND SUMMARY

- Revenues and sources will be greater than expenditures and uses in each year.
- Revenues and sources will increase over time more than expenditures and uses increase. The surplus will average \$560 thousand annually.
- Transfers in from the CIIF will be associated with capital outlay reimbursements primarily associated with Police Department vehicle replacement.
- Transfers out to the Quail Creek CFD Fund will be needed to subsidize the costs associated with operating and maintaining the district park, averaging \$24 thousand annually.
- Ending balances will be positive each year.
- The Fund will finance 50% of the projected deficits in the Wastewater Fund each year. The General Fund's share will average \$3.7 million annually.
- The Fund will set aside operating reserves, averaging \$768 thousand annually, for the operation of other funds that are unable to do so.
- Unassigned (available) ending balances will average \$6.7 million annually.

GENERAL FUND



	2012	2013	2014	2015	2016
■ Fund Balance	\$13,342,930	\$13,550,090	\$14,052,600	\$14,736,680	\$15,509,290
— Revenues & Sources	\$12,291,780	\$12,593,730	\$13,298,780	\$13,798,250	\$14,467,850
— Expenditures & Uses	\$12,184,000	\$12,386,570	\$12,796,270	\$13,114,170	\$13,695,240
Change in Fund Balance	\$107,780	\$207,160	\$502,510	\$684,080	\$772,610

GENERAL FUND

SOURCES AND USES OF FUNDS

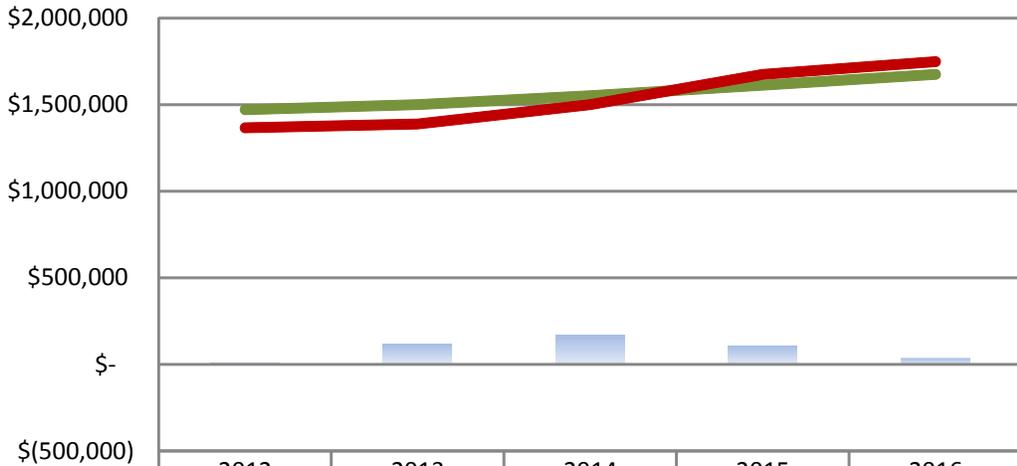
	2012 Adopted Budget	2013 Forecasted Amounts	2014 Forecasted Amounts	2015 Forecasted Amounts	2016 Forecasted Amounts
SOURCES					
REVENUES:					
Taxes					
Sales Taxes	\$ 4,053,250	\$ 4,120,800	\$ 4,181,240	\$ 4,306,680	\$ 4,435,880
Franchise Taxes	320,670	327,410	334,160	340,900	347,700
Licenses and Permits					
Building permits	668,380	668,380	741,880	741,880	741,880
Business licenses	52,500	52,500	52,500	52,500	52,500
Intergovernmental					
State shared sales taxes	1,853,670	1,988,990	2,144,130	2,251,340	2,363,910
State shared income taxes	2,131,970	2,218,830	2,365,270	2,545,030	2,738,450
State shared vehicle license taxes	969,640	1,022,970	1,091,300	1,167,190	1,252,970
Other	587,030	492,430	492,430	492,430	492,430
Charges for Services					
Indirect cost recovery	607,170	652,890	650,640	656,950	657,140
Development fees	78,500	78,000	118,650	118,650	118,650
Recreation fees	120,000	135,840	138,640	141,430	144,230
Other	20,800	25,000	25,000	25,000	25,000
Court fines and fees	267,800	273,130	278,390	283,650	288,920
Investment	132,490	200,370	273,530	355,720	447,340
Miscellaneous	50,000	50,000	50,000	50,000	50,000
Subtotal: Revenues	11,913,870	12,307,540	12,937,760	13,529,350	14,157,000
OTHER SOURCES:					
Transfers in from CIIF	401,000	310,000	385,000	293,000	335,000
Transfers Out to QCCFD	(23,090)	(23,810)	(23,980)	(24,100)	(24,150)
Subtotal: Other Sources	377,910	286,190	361,020	268,900	310,850
FUND BALANCES:					
Nonspendable: WW Deficits	-	3,563,020	3,975,550	3,895,850	3,683,180
Restricted	100,000	65,000	-	-	-
Unassigned	13,135,150	9,714,910	9,574,540	10,156,750	11,053,500
Subtotal: Beginning Fund Balances	13,235,150	13,342,930	13,550,090	14,052,600	14,736,680
TOTAL SOURCES	\$ 25,526,930	\$ 25,936,660	\$ 26,848,870	\$ 27,850,850	\$ 29,204,530
USES					
CURRENT EXPENDITURES:					
Departmental Expenditures	12,184,000	12,386,570	12,796,270	13,114,170	13,695,240
Subtotal: Current Expenditures	12,184,000	12,386,570	12,796,270	13,114,170	13,695,240
Ending Fund Balances:					
Nonspendable: WW Deficits	3,563,020	3,975,550	3,895,850	3,683,180	3,476,140
Restricted	65,000	-	-	-	-
Committed for Reserves					
General Fund	3,046,000	3,096,640	3,199,070	3,278,540	3,423,810
HURF	333,310	228,020	204,250	310,860	402,040
QCCFD	11,210	11,770	12,360	12,970	13,620
WW	299,630	330,370	369,210	411,910	435,040
Unassigned	6,024,760	5,907,740	6,371,860	7,039,220	7,758,640
Subtotal: Ending Fund Balances	13,342,930	13,550,090	14,052,600	14,736,680	15,509,290
TOTAL USES	\$ 25,526,930	\$ 25,936,660	\$ 26,848,870	\$ 27,850,850	\$ 29,204,530
CHANGE IN FUND BALANCE	\$ 107,780	\$ 207,160	\$ 502,510	\$ 684,080	\$ 772,610

5 Year Plan

HIGHWAY USER REVENUE FUND SUMMARY

- Revenues and sources will exceed expenditures and uses through 2014.
- Revenues and sources will be less than expenditures and uses in 2015 and 2016.
- Transfers out to the CIIF represent capital grants funded by State fuel taxes used on street projects.
- In years 2013 and beyond, additional pavement management program costs have been added to account for the increased maintenance associated with the Town street infrastructure aging.
- Ending balances will be positive in each year.
- Ending balances will be restricted for transportation uses only.
- Ending balances will not be sufficient to cover the operating reserves required by our policies. The deficiency will average \$372 thousand annually and be reserved by the General Fund.

HURF FUND



	2012	2013	2014	2015	2016
Fund Balance	\$8,050	\$119,090	\$170,860	\$107,840	\$34,860
Revenues & Sources	\$1,470,690	\$1,499,490	\$1,552,210	\$1,611,780	\$1,674,620
Expenditures & Uses	\$1,365,430	\$1,388,450	\$1,500,440	\$1,674,800	\$1,747,600
Change in Fund Balance	\$105,260	\$111,040	\$51,770	\$(63,020)	\$(72,980)

HIGHWAY USER REVENUE FUND (HURF)
SPECIAL REVENUE FUND
 SOURCES AND USES OF FUNDS

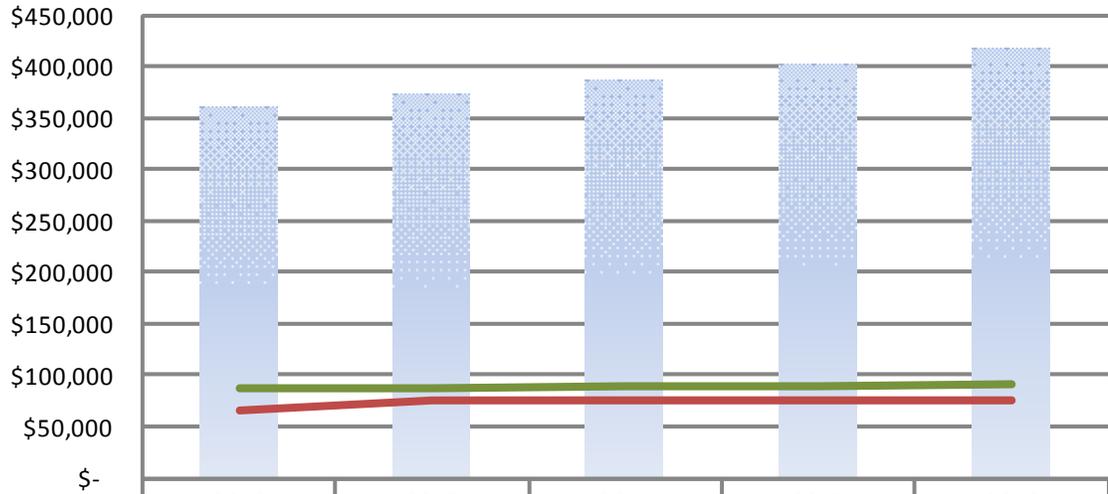
	2012 Adopted Budget	2013 Forecasted Amounts	2014 Forecasted Amounts	2015 Forecasted Amounts	2016 Forecasted Amounts
SOURCES					
REVENUES:					
Intergovernmental					
HURF	\$ 1,434,410	\$ 1,469,760	\$ 1,520,630	\$ 1,579,700	\$ 1,643,940
RTA	4,000	4,000	4,000	4,000	4,000
Capital grants					
HURF	6,638,870	8,960,730	4,339,270	-	1,500,000
Youth Art	25,000	25,000	25,000	25,000	25,000
Investment	7,280	730	2,580	3,080	1,680
Subtotal: Revenues	8,109,560	10,460,220	5,891,480	1,611,780	3,174,620
OTHER SOURCES:					
Transfers out to CIIF	(6,638,870)	(8,960,730)	(4,339,270)	-	(1,500,000)
Subtotal: Transfers In	(6,638,870)	(8,960,730)	(4,339,270)	-	(1,500,000)
BEGINNING FUND BALANCES:					
Restricted for HURF	(97,210)	8,050	119,090	170,860	107,840
TOTAL SOURCES	\$ 1,373,480	\$ 1,507,540	\$ 1,671,300	\$ 1,782,640	\$ 1,782,460
USES					
CURRENT EXPENDITURES:					
Streets Department	\$ 1,365,430	\$ 1,388,450	\$ 1,500,440	\$ 1,674,800	\$ 1,747,600
Subtotal: Current Expenditures	1,365,430	1,388,450	1,500,440	1,674,800	1,747,600
ENDING FUND BALANCES:					
Restricted for HURF	8,050	119,090	170,860	107,840	34,860
Subtotal: Ending Fund Balances	8,050	119,090	170,860	107,840	34,860
TOTAL USES	\$ 1,373,480	\$ 1,507,540	\$ 1,671,300	\$ 1,782,640	\$ 1,782,460
CHANGE IN FUND BALANCE	\$ 105,260	\$ 111,040	\$ 51,770	\$ (63,020)	\$ (72,980)

5 Year Plan

RACKETEER INFLUENCED AND CORRUPT ORGANIZATIONS FUND SUMMARY

- Revenues and sources, and expenditures and uses are flat over the five year horizon.
- Ending balances will be positive each year, averaging \$387 thousand annually.
- Ending balances are restricted for public safety and antiracketeering purposes.

RICO FUND



	2012	2013	2014	2015	2016
Fund Balance	\$359,580	\$372,350	\$386,170	\$401,120	\$417,290
Revenues & Sources	\$86,790	\$87,770	\$88,820	\$89,950	\$91,170
Expenditures & Uses	\$66,000	\$75,000	\$75,000	\$75,000	\$75,000

**RACKETEER INFLUENCED CORRUPT ORGANIZATIONS (RICO)
SPECIAL REVENUE FUND
SOURCES AND USES OF FUNDS**

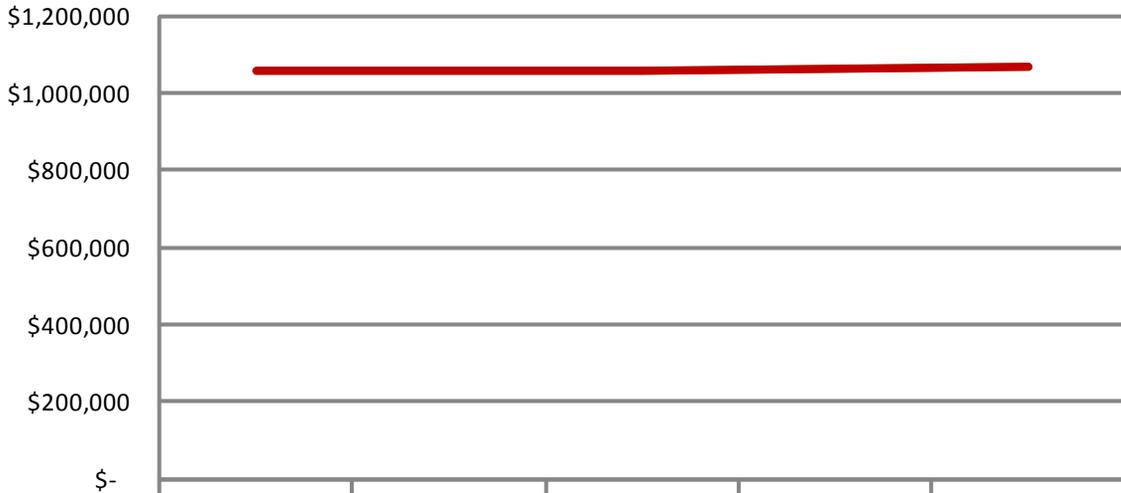
	2012 Adopted Budget	2013 Forecasted Amounts	2014 Forecasted Amounts	2015 Forecasted Amounts	2016 Forecasted Amounts
SOURCES					
REVENUES:					
Intergovernmental	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Forfeitures	50,000	50,000	50,000	50,000	50,000
Investment	1,790	2,770	3,820	4,950	6,170
Subtotal: Revenues	86,790	87,770	88,820	89,950	91,170
BEGINNING FUND BALANCES:					
Restricted for RICO	338,790	359,580	372,350	386,170	401,120
TOTAL SOURCES	\$425,580	\$447,350	\$461,170	\$476,120	\$492,290
USES					
CURRENT EXPENDITURES:					
Police	\$ 66,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Subtotal: Current Expenditures	66,000	75,000	75,000	75,000	75,000
ENDING FUND BALANCES:					
Restricted for RICO	359,580	372,350	386,170	401,120	417,290
Subtotal: Ending Fund Balances	359,580	372,350	386,170	401,120	417,290
TOTAL USES	\$425,580	\$447,350	\$461,170	\$476,120	\$492,290
CHANGE IN FUND BALANCE	\$ 20,790	\$ 12,770	\$ 13,820	\$ 14,950	\$ 16,170

5 Year Plan

QUAIL CREEK COMMUNITY FACILITIES DISTRICT FUND SUMMARY

- Revenues and sources equal expenditures and uses each year.
- Miscellaneous income represents developer contributions towards debt service requirements and will average \$696 thousand annually.
- Transfers in from the General fund will be needed to subsidize the costs associated with operating and maintaining the district park, averaging \$24 thousand annually.
- Investment losses will occur as the fund will operate at a deficit until receiving the subsidy.
- Ending balances are \$0 each year.

QUAIL CREEK CFD FUND



	2012	2013	2014	2015	2016
Fund Balance	\$-	\$-	\$-	\$-	\$-
Revenues & Sources	\$1,056,940	\$1,056,230	\$1,058,750	\$1,060,370	\$1,066,080
Expenditures & Uses	\$1,056,940	\$1,056,230	\$1,058,750	\$1,060,370	\$1,066,080

QUAIL CREEK COMMUNITY FACILITIES DISTRICT (QC CFD)
SPECIAL REVENUE FUND
 SOURCES AND USES OF FUNDS

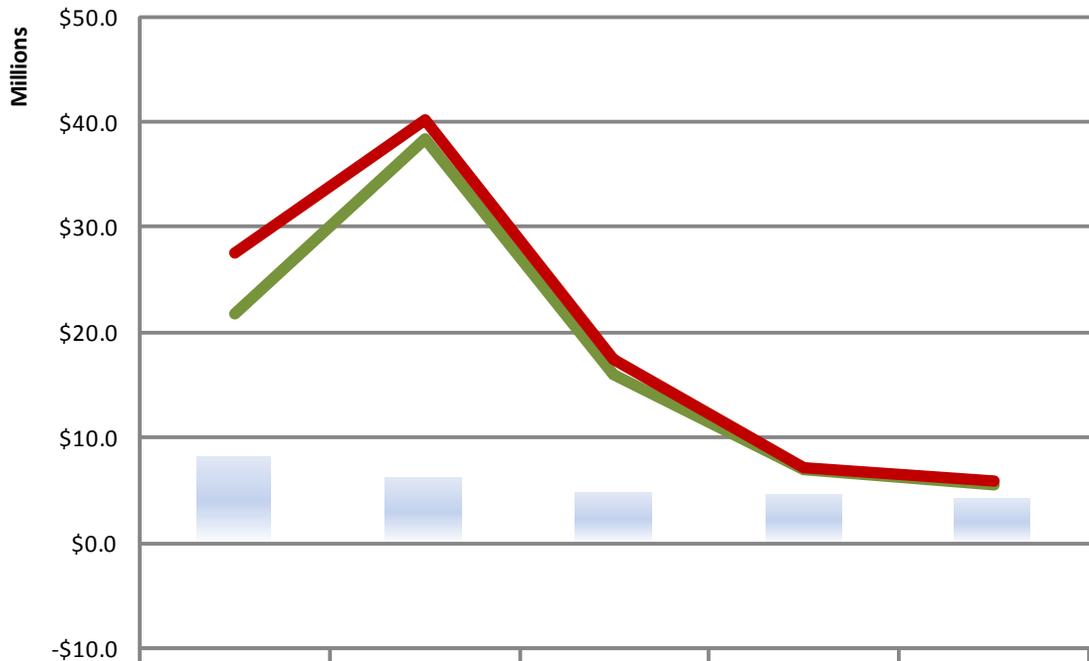
	2012 Adopted Budget	2013 Forecasted Amounts	2014 Forecasted Amounts	2015 Forecasted Amounts	2016 Forecasted Amounts
SOURCES					
REVENUES:					
Taxes	\$ 276,730	\$ 293,330	\$ 316,800	\$ 342,140	\$ 369,520
Investment income (loss)	(120)	(180)	(240)	(300)	(360)
Miscellaneous	757,240	739,270	718,210	694,430	672,770
Subtotal: Revenues	1,033,850	1,032,420	1,034,770	1,036,270	1,041,930
OTHER SOURCES:					
Transfer In from General Fund	23,090	23,810	23,980	24,100	24,150
Subtotal: Other Sources	23,090	23,810	23,980	24,100	24,150
BEGINNING FUND BALANCES:					
Restricted for QCCFD	-	-	-	-	-
Subtotal: Beginning Fund Balances	-	-	-	-	-
TOTAL SOURCES	\$ 1,056,940	\$ 1,056,230	\$ 1,058,750	\$ 1,060,370	\$ 1,066,080
USES					
CURRENT EXPENDITURES:					
Streets	\$ 17,570	\$ 18,450	\$ 19,370	\$ 20,340	\$ 21,360
Parks and Recreation	27,260	28,620	30,050	31,550	33,130
Subtotal: Current Expenditures	44,830	47,070	49,420	51,890	54,490
DEBT SERVICE:					
Principal	370,000	385,000	405,000	425,000	450,000
Interest	637,610	619,660	599,830	578,980	557,090
Other	4,500	4,500	4,500	4,500	4,500
Subtotal: Debt Service	1,012,110	1,009,160	1,009,330	1,008,480	1,011,590
Subtotal: Current Expenditures and Debt Service	1,056,940	1,056,230	1,058,750	1,060,370	1,066,080
ENDING FUND BALANCES:					
Restricted for QCCFD	-	-	-	-	-
Subtotal: Ending Fund Balances	-	-	-	-	-
TOTAL USES	\$ 1,056,940	\$ 1,056,230	\$ 1,058,750	\$ 1,060,370	\$ 1,066,080
CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Plan

CAPITAL INFRASTRUCTURE IMPROVEMENT FUND SUMMARY

- Unrestricted revenues (taxes and investment income) will average \$2.2 million annually, exceeding the annual debt service requirements.
- Transfers out to the General Fund will be associated with capital outlay reimbursements primarily associated with Police Department vehicle replacement.
- Transfers in to the CIIF represent capital grants funded by State fuel taxes and will be used for street projects.
- Ending balances will be positive each year.
- Ending balances will decline significantly as a result of the Capital Improvement Plan.
- The CIIF fund will finance 50% of the projected deficits in the Wastewater Fund each year. The CIIF Fund's share will average \$3.7 million annually.
- The CIIF Fund will set aside capital reserves, averaging \$803 thousand annually.
- Available ending balances will be assigned for use on capital projects and will average \$1.0 million annually.

CIIF FUND



	2012	2013	2014	2015	2016
Fund Balance	\$8,116,120	\$6,215,500	\$4,751,450	\$4,582,920	\$4,153,180
Revenues & Sources	\$21,697,040	\$38,320,310	\$15,971,350	\$7,007,230	\$5,464,010
Expenditures & Uses	\$27,619,830	\$40,220,930	\$17,435,400	\$7,175,760	\$5,893,750
Change in Fund Balance	\$(5,922,790)	\$(1,900,620)	\$(1,464,050)	\$(168,530)	\$(429,740)

CAPITAL INFRASTRUCTURE IMPROVEMENT FUND (CIIF)
CAPITAL PROJECTS FUND
 SOURCES AND USES OF FUNDS

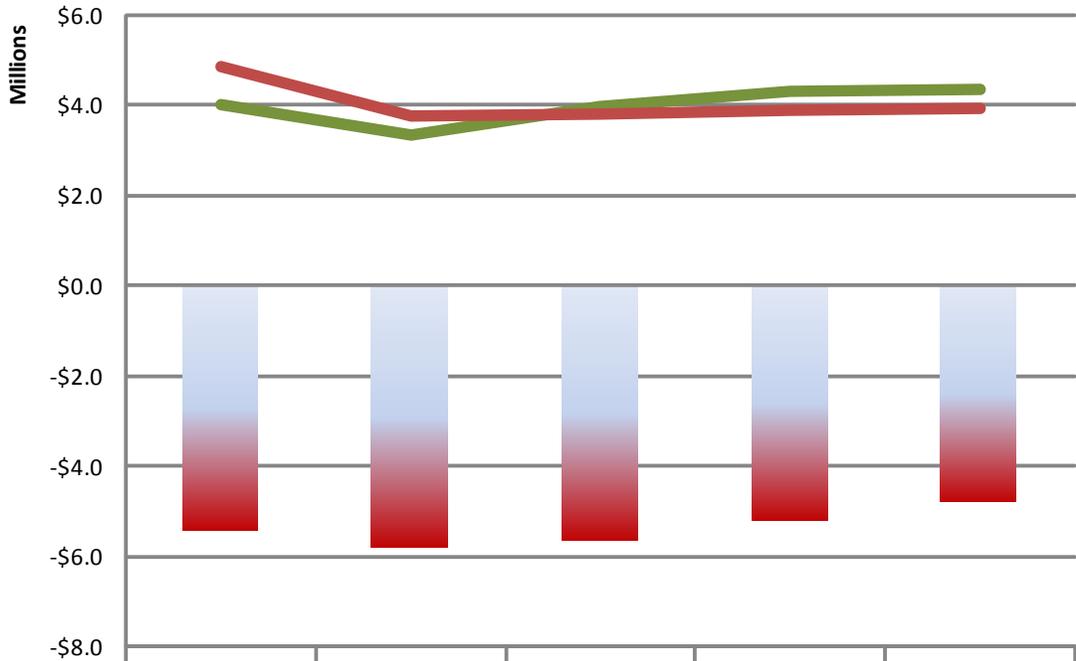
	2012 Adopted Budget	2013 Forecasted Amounts	2014 Forecasted Amounts	2015 Forecasted Amounts	2016 Forecasted Amounts
SOURCES					
REVENUES:					
Taxes	\$ 1,698,820	\$ 2,003,720	\$ 1,674,240	\$ 2,585,170	\$ 2,380,120
Intergovernmental	13,650,000	27,559,280	10,234,400	4,600,000	1,790,000
Investment Income (Loss)	110,350	106,580	108,440	115,060	128,890
Subtotal: Revenues	15,459,170	29,669,580	12,017,080	7,300,230	4,299,010
OTHER SOURCES:					
Transfers In from HURF	6,638,870	8,960,730	4,339,270	-	1,500,000
Transfers Out to General Fund	(401,000)	(310,000)	(385,000)	(293,000)	(335,000)
Subtotal: Other Sources	6,237,870	8,650,730	3,954,270	(293,000)	1,165,000
BEGINNING FUND BALANCES:					
Nonspendable: WW Deficits	5,851,280	3,563,020	3,970,850	3,891,050	3,678,260
Assigned for Capital Projects	8,187,630	4,553,100	2,244,650	860,400	904,660
Subtotal: Beginning Fund Balances	14,038,910	8,116,120	6,215,500	4,751,450	4,582,920
TOTAL SOURCES	\$ 35,735,950	\$ 46,436,430	\$ 22,186,850	\$ 11,758,680	\$ 10,046,930
USES					
DEBT SERVICE:					
Principal	\$ 905,000	\$ 935,000	\$ 975,000	\$ 1,015,000	\$ 1,055,000
Interest	891,760	858,070	820,880	781,430	738,980
Other	5,000	5,000	5,000	5,000	5,000
Subtotal: Debt Service	1,801,760	1,798,070	1,800,880	1,801,430	1,798,980
CAPITAL OUTLAY:					
Highways and Streets	25,818,070	38,402,860	15,354,520	4,374,330	2,869,770
Culture and Recreation	-	20,000	280,000	1,000,000	1,225,000
Subtotal: Capital Outlay	25,818,070	38,422,860	15,634,520	5,374,330	4,094,770
Subtotal: Debt Service and Capital Outlay	27,619,830	40,220,930	17,435,400	7,175,760	5,893,750
ENDING FUND BALANCES:					
Nonspendable: WW Deficits	3,563,020	3,970,850	3,891,050	3,678,260	3,471,070
Committed for Reserves*	2,492,680	384,560	346,170	354,870	438,950
Assigned for Capital Projects	2,060,420	1,860,090	514,230	549,790	243,160
Subtotal: Ending Fund Balances	8,116,120	6,215,500	4,751,450	4,582,920	4,153,180
TOTAL USES	\$ 35,735,950	\$ 46,436,430	\$ 22,186,850	\$ 11,758,680	\$ 10,046,930
CHANGE IN FUND BALANCE	\$ (5,922,790)	\$ (1,900,620)	\$ (1,464,050)	\$ (168,530)	\$ (429,740)

5 Year Plan

WASTEWATER ENTERPRISE FUND SUMMARY

- Revenues and sources will be less than expenditures and uses in 2012 and 2013.
- Revenues and sources will exceed expenditures and uses in 2014 through 2016.
- User and connection fee increases, already approved by Council, have been programmed for fiscal years 2012 through 2014.
- Investment losses will occur each year due to the fund's deficit position.
- The final estimated drawdown on the WIFA loan, in the amount of \$904 thousand, will occur in fiscal year 2012.
- There will be no capital projects programmed in years 2013 through 2016.
- Ending cash balances will be deficit each year. 50% of the deficit will be financed by the General Fund and 50% by the CIIF. The average annual cash deficit covered by these funds will be \$7.4 million in total.
- Ending balances (deficits) will begin improving in fiscal year 2014 and each year thereafter.
- The debt service reserve requirement will be fully funded in fiscal year 2013.
- Ending balances will not be sufficient to cover the operating reserve required by our policies. The deficiency will average \$382 thousand annually and be reserved by the General Fund.

WASTEWATER FUND



	2012	2013	2014	2015	2016
Fund Balance	\$(5,430,330)	\$(5,833,640)	\$(5,674,040)	\$(5,248,460)	\$(4,834,080)
Revenues & Sources	\$3,992,060	\$3,346,150	\$3,965,690	\$4,291,050	\$4,342,140
Expenditures & Uses	\$4,835,940	\$3,749,460	\$3,806,090	\$3,865,470	\$3,927,760
Change in Fund Balance	\$(843,880)	\$(403,310)	\$159,600	\$425,580	\$414,380

WASTEWATER ENTERPRISE FUND

SOURCES AND USES OF FUNDS

	2012 Adopted Budget	2013 Forecasted Amounts	2014 Forecasted Amounts	2015 Forecasted Amounts	2016 Forecasted Amounts
SOURCES					
OPERATING REVENUES:					
User Charges - Residential	\$ 2,258,480	\$ 2,509,270	\$ 2,787,570	\$ 2,840,780	\$ 2,893,990
User Charges - Commercial	128,510	191,800	216,560	233,800	267,830
Other - Recharge Credits	36,530	40,550	169,560	221,560	247,900
Subtotal: Operating Revenues	2,423,520	2,741,620	3,173,690	3,296,140	3,409,720
NON-OPERATING REVENUES:					
Investment Income/(Expense)	(49,880)	(83,850)	(113,940)	(134,850)	(149,000)
Sewer Connection Fees - Residential	552,990	597,710	645,340	645,340	526,020
Sewer Connection Fees - Commercial	160,670	90,670	260,600	484,420	555,400
Subtotal: Non-Operating Revenues	663,780	604,530	792,000	994,910	932,420
Subtotal: Revenues	3,087,300	3,346,150	3,965,690	4,291,050	4,342,140
OTHER SOURCES:					
Proceeds of Long-Term Debt	904,760	-	-	-	-
Subtotal: Other Sources	904,760	-	-	-	-
BEGINNING FUND BALANCES:					
Restricted for Debt Service	1,264,830	1,686,440	2,108,050	2,108,050	2,108,050
Unassigned (Deficits)	(5,851,280)	(7,116,770)	(7,941,690)	(7,782,090)	(7,356,510)
Subtotal: Beginning Fund Balances	(4,586,450)	(5,430,330)	(5,833,640)	(5,674,040)	(5,248,460)
TOTAL SOURCES	\$ (594,390)	\$ (2,084,180)	\$ (1,867,950)	\$ (1,382,990)	\$ (906,320)
USES					
CURRENT EXPENDITURES:					
Wastewater Utility Department	\$ 1,190,720	\$ 1,316,060	\$ 1,372,690	\$ 1,432,070	\$ 1,494,350
Subtotal: Current Expenditures	1,190,720	1,316,060	1,372,690	1,432,070	1,494,350
DEBT SERVICE:					
Principal	1,300,910	1,349,350	1,399,580	1,451,690	1,505,740
Interest	1,132,490	1,084,050	1,033,820	981,710	927,670
Subtotal: Debt Service	2,433,400	2,433,400	2,433,400	2,433,400	2,433,410
CAPITAL OUTLAY:					
WW Capital Projects	1,211,820	-	-	-	-
Subtotal: Capital Outlay	1,211,820	-	-	-	-
Subtotal: Current Expenditures, Debt Service, and Capital Outlay	4,835,940	3,749,460	3,806,090	3,865,470	3,927,760
ENDING FUND BALANCES:					
Restricted for Debt Service	1,686,440	2,108,050	2,108,050	2,108,050	2,108,050
Unassigned (Deficits)	(7,116,770)	(7,941,690)	(7,782,090)	(7,356,510)	(6,942,130)
Subtotal: Ending Fund Balances	(5,430,330)	(5,833,640)	(5,674,040)	(5,248,460)	(4,834,080)
TOTAL USES	\$ (594,390)	\$ (2,084,180)	\$ (1,867,950)	\$ (1,382,990)	\$ (906,320)
CHANGE IN FUND BALANCE	\$ (843,880)	\$ (403,310)	\$ 159,600	\$ 425,580	\$ 414,380

Cost Allocation Plan

WHAT IS A COST ALLOCATION PLAN?

A cost allocation plan (CAP) is a document that identifies, accumulates, and distributes costs from support centers to mission centers and identifies the allocation methods used to do so. Mission centers produce a final product or service. Support centers primarily exist to support the mission centers.

WHY ALLOCATE COSTS?

Cost allocation is used to understand the full cost of particular government services. Measuring the cost of government services is useful for a variety of purposes, including performance measurement and benchmarking; setting user fees and charges; privatization, and activity-based costing and activity-based management.

The full cost of a service encompasses all direct and indirect costs related to that service. A cost that can be traced to a single service is called a direct cost because the entire cost can be tied directly to one purpose without the need for a cost allocation. An indirect cost is the cost of a resource that is used for more than one purpose and cannot be easily traced to a single service; the costs are tied indirectly to each purpose through cost allocation.

HOW ARE COSTS ALLOCATED?

The Town uses a single step allocation method where support costs are allocated directly to a function based on its estimated use of support services. Support center (i.e., central service departments) costs are allocated to all departments using one or more of five different allocation bases. An allocation base is a variable that is closely associated with indirect costs and is used as an estimate to determine the relationship between the support department and the mission department. Each department is allocated cost by applying the ratio of the department's basis to the total basis for the Town.

The five allocation bases used are:

- Budget: Total budgeted expenditures for the function
- FTE: Full-time equivalent employees of the function
- TH: FTE assigned to work at Town Hall
- Assets: Value of capital assets for the function
- Transactions: Estimated number of revenue and expenditure transactions generated by the function

The Town budgets for the effect of the Cost Allocation Plan separately from recording actual effects of the Cost Allocation Plan. The budget plan occurs first, and it creates an allocation plan each year based on budgetary amounts in order to calculate the effects on the Town's Official Budget. The actual activity (rather than budgeted activity) is used to record and allocate actual costs rather than budgetary estimates.

BUDGET SUMMARY

The General Fund does not allocate to itself, because, the General Fund incurs all of the expenditures associated with the support centers of the Town. Therefore allocating costs to itself would be redundant. Expenditures are recorded in other funds and an offsetting revenue (i.e., charges for services) is recorded in the General Fund as follows:

FUND:	ALLOCATED COSTS:
QUAIL CREEK CFD	2,380
HURF	155,730
CIIF	524,580
WASTEWATER	160,530
TOTAL ALLOCATED COSTS	843,220

TOWN OF SAHUARITA
Cost Allocation Plan
FY 2012 Adopted Budget

FUND/DEPT/PROGRAM	Allocation Bases	TH	ALLOCATION BASES FIGURES			
			FY12 FTE	FY 12 # of Trans	FY12 Adopted Budget	Assets (less vehicles) 6/30/2010
GENERAL FUND						
Mayor and Council	Budget			310	\$ 157,390	
Town Manager						
Administration	FTE / Budget	TH	3.0	480	311,270	
E-D & Communications	FTE / Budget	TH	3.0	381	243,170	
Town Clerk						
Town Clerk	Budget	TH	3.4	603	249,210	
Town Clerk-Elections	N/A				-	
Finance						
Finance	FTE / # of Trans	TH	5.0	569	443,830	
Technology	FTE	TH	3.0	475	272,500	
Risk Management	Budget / Assets			45	181,050	
Human Resources	FTE	TH	2.0	423	185,570	
Law						
Civil	FTE / Budget	TH	2.0	246	263,000	
Prosecution	N/A	TH	2.0	246	175,030	
Planning & Building - Zoning	N/A	TH	4.6	610	394,390	
Planning & Building - Safety	N/A	TH	7.0	648	583,510	
Parks Admin & Maint	N/A	TH	7.0	1,759	873,310	
Parks Recreation	N/A		8.1	1,478	434,140	
Public Works						
Administration/Engineering	N/A	TH	3.4	655	344,040	
Facilities	FTE	TH	1.0	565	91,540	
Facilities - Utilities	TH			194	414,090	
Police	N/A	TH	50.9	2,844	5,725,250	
Municipal Court	N/A	TH	8.0	1,017	502,750	
Non-Departmental	N/A			309	338,960	\$ 124,429,257
HURF						
Streets w/o ICA	N/A		7.5	2,193	1,209,700	
RICO						
Police Department	N/A			120	66,000	
CIIF						
Capital Outlay	N/A	TH	6.0	1,035	25,293,490	
QUAIL CREEK CFD						
Operations (STREETS) w/o ICA	N/A			44	17,570	
Operations (PARK) w/o ICA	N/A			133	27,260	
WASTEWATER						
Operations w/o ICA	N/A		7.2	1,198	1,061,470	52,729,690
Capital Outlay w/o ICA	N/A	TH	0.9	761	1,180,540	
SUBTOTAL			<u>135.0</u>	<u>19,341</u>	<u>\$ 41,040,030</u>	<u>\$ 177,158,947</u>

TOWN OF SAHUARITA
Cost Allocation Plan
FY 2012 Adopted Budget

FUND/DEPT/PROGRAM	ALLOCATION OF DOLLARS			
	Direct Costs Budget Exp	Received from Others	(Provided) to Others	Full Cost Adjusted Exp
GENERAL FUND				
Mayor and Council	157,390	6,550	(157,390)	6,550
Town Manager				
Administration	311,270	45,870	(311,270)	45,870
E-D & Communications	243,170	44,430	(243,170)	44,430
Town Clerk				
Town Clerk	249,210	55,500	(249,210)	55,500
Town Clerk-Elections				
Finance				
Finance	443,830	64,650	(338,990)	169,490
Technology	272,500	43,470	(272,500)	43,470
Risk Management	181,050	4,150	(181,050)	4,150
Human Resources	185,570	31,670	(185,570)	31,670
Law				
Civil	263,000	31,260	(263,000)	31,260
Prosecution	175,030	32,140	-	207,170
Planning & Building - Zoning	394,390	74,270	-	468,660
Planning & Building - Safety	583,510	109,340	-	692,850
Parks Admin & Maint	873,310	228,530	-	1,101,840
Parks Recreation	434,140	-	-	434,140
Public Works				
Administration/Engineering	344,040	61,900	-	405,940
Facilities	91,540	32,190	(91,540)	32,190
Facilities - Utilities	414,090	-	(414,090)	-
Police	5,725,250	796,410	-	6,521,660
Municipal Court	502,750	124,590	-	627,340
Non-Departmental	338,960	74,760	-	413,720
HURF				
Streets w/o ICA	1,209,700	155,730	-	1,365,430
RICO				
Police Department	66,000	2,880	-	68,880
CIIF				
Capital Outlay	25,293,490	524,580	-	25,818,070
QUAIL CREEK CFD				
Operations (STREETS) w/o ICA	17,570	410	-	17,980
Operations (PARK) w/o ICA	27,260	1,970	-	29,230
WASTEWATER				
Operations w/o ICA	1,061,470	129,250	-	1,190,720
Capital Outlay w/o ICA	1,180,540	31,280	-	1,211,820
SUBTOTAL	\$ 41,040,030	\$ 2,707,780	\$ (2,707,780)	\$ 41,040,030

Capital Improvement Plan

WHAT IS A CAPITAL IMPROVEMENT PLAN?

A capital improvement plan (CIP) is the primary tool that local governments use to plan for major capital projects and acquisitions. A capital project is a one-time project that builds or acquires an asset, which costs more than \$150,000 and usually has a useful life of numerous years. Capital projects include design, engineering, and construction of building and infrastructure items, and capital expenditures, such as for land acquisition and equipment.

The CIP identifies major capital needs over a multiyear forecast period. The Town's CIP includes the following characteristics:

Covers a multiyear period

The CIP covers a five year period, the budget year and four planning years. This period facilitates the ability to foresee emerging capital needs and allows for enough time to plan projects and arrange financing. The Town reviews and updates the CIP annually. The first year of the CIP is incorporated into the annual budget.

Includes major capital projects and acquisitions

The CIP focuses on large and expensive capital projects. Expenditures for these projects occur infrequently and often present challenges for future operating budgets. Capital projects costing \$150,000 or more are included in the CIP. Streets, wastewater treatment plants, parks, buildings, and major equipment are all examples of capital projects.

Forecasts expenditures

The CIP allocates project costs by year according to when spending is anticipated to occur. Appropriations of revenues, sufficient to cover expenditure levels, are made each year as part of the process of developing the annual budget.

Forecasts sources of financing

The CIP allocates capital financing by year according to when project costs are anticipated to occur. Capital financing refers to the revenues, debt proceeds, and other financing sources that are raised to pay project costs.

Forecasts operating budget impact

The CIP estimates the impact of projects on the operating budget. Some projects add recurring expenditures and new positions. Others result in expenditure savings or possibly generate additional revenues.

DEVELOPING THE CAPITAL IMPROVEMENT PLAN

The CIP is the Town's five-year blueprint for creating and maintaining the crucial infrastructure that will support the continued growth and development of Sahuarita. Each year, in conjunction with the annual budgeting process, the Town Manager and Finance Departments coordinate the process of revising and updating the CIP. The values, priorities, goals, and objectives established by Sahuarita's elected officials and citizen input determine the broad parameters for incorporating new capital improvement projects into the CIP. Other documents, such as the Town's General Plan also provide valuable information and guidance in the preparation of the plan.

Several of the Town’s department heads, a commission member from each of the three Town Commissions, three Town Council Members, a representative from the Sahuarita Teen Advisory Council and the Finance and Investment Advisory Committee participate on the Capital Improvement Plan Technical Advisory Committee (CIPTAC) to review past capital project accomplishments and identify new projects for inclusion in the plan. The CIPTAC applies the following Council-approved criteria to prioritize all discretionary (i.e., not mandated) projects:

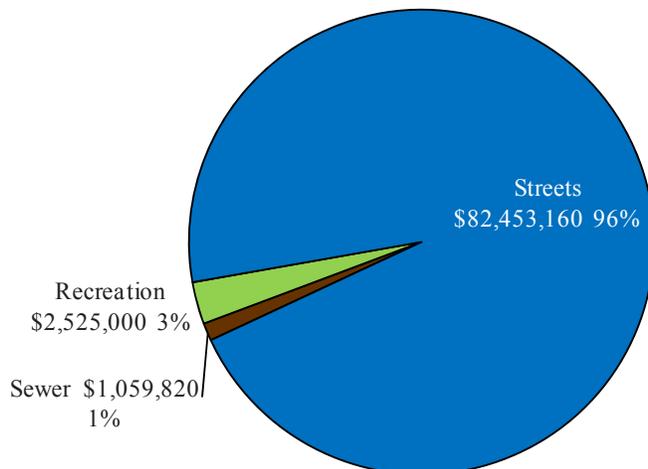
<u>#</u>	<u>Criteria</u>	<u>Weight</u> <u>(max pt value)</u>
1	Fiscal impact	30
2	Impact on health, safety, and general welfare	25
3	Economic development	15
4	Quality of life	10
5	Impact on public services	10
6	Coordination with other projects	5
7	Impact on operations and maintenance	5
	Total point value	100

Public hearings are held to obtain input from local developers and the citizenry. These hearings give opportunity for the Town’s constituents to provide the Town with suggested projects and provide input on preliminary versions of the CIP. The CIP is ultimately approved by the Town Council.

CIP SUMMARY

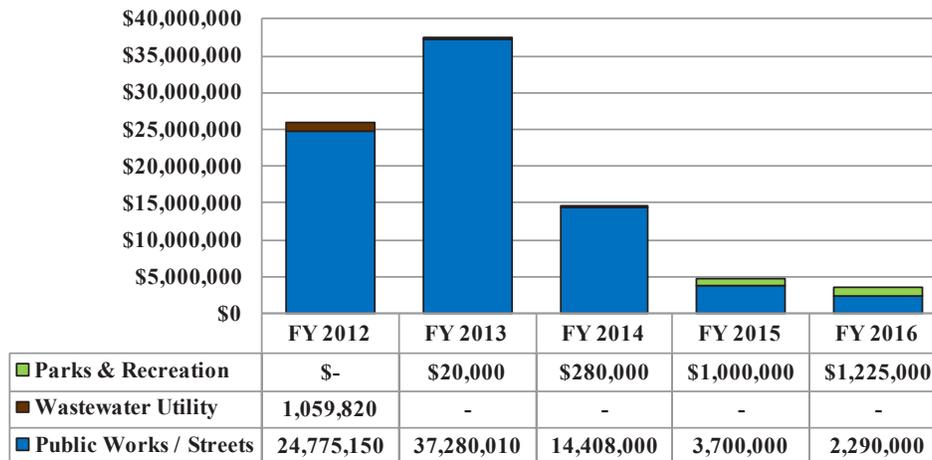
The CIP for the Town of Sahuarita is comprised of 15 projects totaling \$86,037,980 for fiscal years 2012 through 2016. Of that total, \$25,834,970 is included in the budget for fiscal year 2012. The plan takes into consideration all known capital needs and ties potential revenue sources to those needs. As the Town continues to grow, new needs will undoubtedly surface, causing the plan to fluctuate and require more resources. For this reason, the Town Council always considers all requests, but only those projects of the highest priority that fit within the available dollars are included in the plan. All other projects may be reconsidered in future years if more funding becomes available.

EXPENDITURES BY FUNCTION
Five-Year Total: \$86,037,980



EXPENDITURES BY YEAR

Five-Year Total: \$86,037,980



FINANCING THE CAPITAL IMPROVEMENT PLAN

To finance capital projects, local governments need to balance pay-as-you-go financing and debt financing. Pay-as-you-go financing are created by levying taxes or revenues, accumulating and using reserves, or obtaining grants and contributions. Debt sources are obtained when a government borrows money and uses that money to pay for capital costs. Debt service or lease payments are then made periodically over many years to pay back the lender(s) or lessor(s).

The CIP for the Town is a five-year balanced plan in that the project costs within the plan have identified financing based on reliable funding sources. The CIP offers detailed information on the cost, financing, and timing thereof for planned projects to be undertaken by the Town.

When developing the CIP, the Town must consider the ability to finance the needed projects. This involves prioritization of projects while maximizing use of available financing mechanisms. The Town's CIP include some or all of the following sources.

INTERNAL SOURCES

Capital Fund (CIIF)

The Capital Infrastructure Improvement Fund (CIIF) is the financing source that includes the Town's 4.0% tax on new construction, accumulated reserves (i.e., beginning fund balances), and investment earnings.

Wastewater Fund

This source includes system revenues of the wastewater utility, including sewer user and connection fees, accumulated reserves, and investment earnings.

Long-term Debt

Periodically the Town may issue bonds or enter into long-term debt arrangements with lending institutions, such as banks, the Greater Arizona Development Authority (GADA), and/or the Water Infrastructure Finance Authority (WIFA). The debt proceeds are then used to construct or acquire capital assets. Annual debt service payments are usually made from internal revenue sources.

EXTERNAL SOURCES

Highway Fund (HURF)

The State of Arizona assesses a tax on fuel sales. The Town receives an allotment of the tax collections to use on specific capital projects. These collections are mostly authorized and distributed through an intermediary, the Pima Association of Governments.

Pima County Bonds

Pima County periodically issues bonds to finance capital projects throughout the County. Pursuant to intergovernmental agreements, the Town receives an allotment of the bond proceeds to use on specific capital projects.

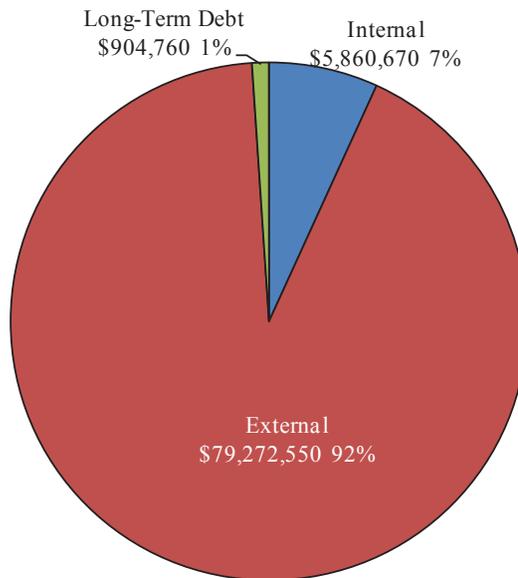
RTA Transportation Tax

The Regional Transportation Authority (RTA) is a County-wide jurisdiction that assesses a 0.5% transaction privilege tax. Pursuant to intergovernmental agreements, the Town receives an allotment of these tax collections to use on specific capital projects.

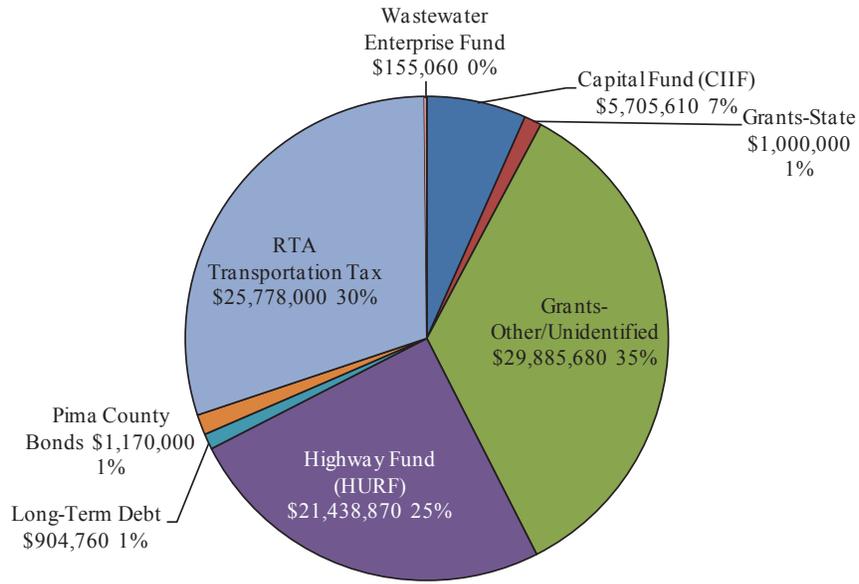
Capital Grants and Contributions

Grants and contributions represent grants and awards from federal, state, and other sources. Most of these require the Town to incur project costs and subsequently submit financial reports for reimbursement.

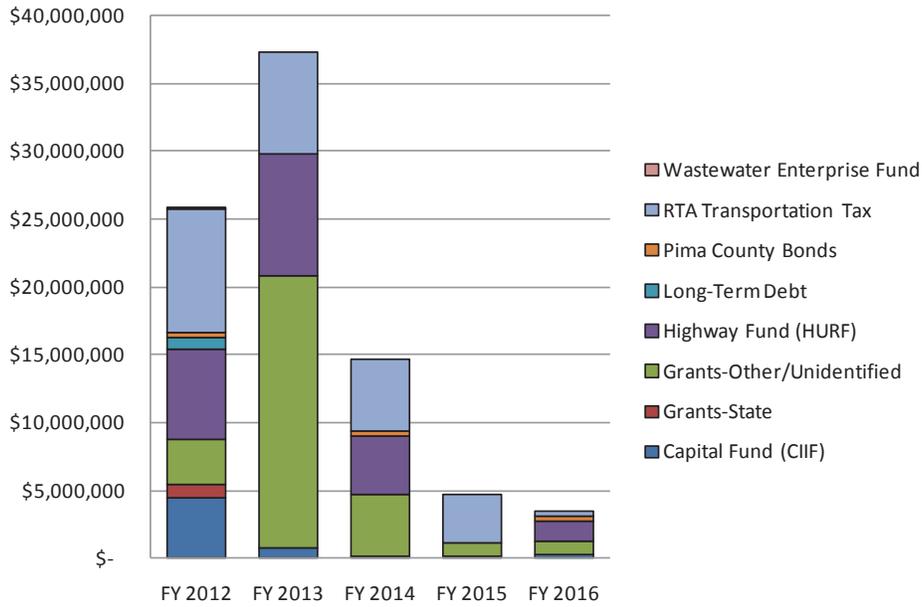
FUNDING SOURCES
Five-Year Total: \$86,037,980



FUNDING SOURCES
Five-Year Total: \$86,037,980



FUNDING SOURCES BY YEAR



CAPITAL IMPROVEMENT PLAN

Fiscal Years 2012 - 2016

FUNDING SOURCE SUMMARY

SOURCE	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL
Capital Fund (CIF)	\$ 4,486,280	\$ 780,000	\$ 114,330	\$ 100,000	\$ 225,000	\$ 5,705,610
Grants-State	1,000,000	-	-	-	-	1,000,000
Grants-Other/Unidentified	3,250,000	20,059,280	4,576,400	1,000,000	1,000,000	29,885,680
Highway Fund (HURF)	6,638,870	8,960,730	4,339,270	-	1,500,000	21,438,870
Long-Term Debt	904,760	-	-	-	-	904,760
Pima County Bonds	390,000	-	390,000	-	390,000	1,170,000
RTA Transportation Tax	9,010,000	7,500,000	5,268,000	3,600,000	400,000	25,778,000
Wastewater Enterprise Fund	155,060	-	-	-	-	155,060
GRAND TOTAL	\$ 25,834,970	\$ 37,300,010	\$ 14,688,000	\$ 4,700,000	\$ 3,515,000	\$ 86,037,980

DEPARTMENT EXPENDITURE SUMMARY

DEPARTMENT	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL
Parks & Recreation	\$ -	\$ 20,000	\$ 280,000	\$ 1,000,000	\$ 1,225,000	\$ 2,525,000
Public Works / Streets	24,775,150	37,280,010	14,408,000	3,700,000	2,290,000	82,453,160
Wastewater Utility	1,059,820	-	-	-	-	1,059,820
GRAND TOTAL	\$ 25,834,970	\$ 37,300,010	\$ 14,688,000	\$ 4,700,000	\$ 3,515,000	\$ 86,037,980

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2012 - 2016

PROJECTS BY FUNDING SOURCE

SOURCE / PROJECT	PROJECT #	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL
Capital Fund (CIIF)							
Anamax park phase 2 & 3	06K01	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Quail creek park phase 2	08K02	-	-	-	-	100,000	100,000
North park phase 2	08K03	-	-	-	-	100,000	100,000
Sahuarita road: I-19 to Country Club	03P9B	3,102,000	780,000	-	100,000	-	3,982,000
Sahuarita / I-19 interchange	05P03	839,280	-	114,330	-	-	953,610
Quail Crossing blvd extension to nogales highway	05P01	100,000	-	-	-	-	100,000
Pima mine / Rancho Sahuarita railroad crossing	07P04	120,000	-	-	-	-	120,000
Desert Gem Rd Extension	11S02	325,000	-	-	-	-	325,000
Capital Fund (CIIF) Total		4,486,280	780,000	114,330	100,000	225,000	5,705,610
Grants-State							
Pima Mine Bridge Reconstruction	08P02	1,000,000	-	-	-	-	1,000,000
Grants-State Total		1,000,000	-	-	-	-	1,000,000
Grants-Other/Unidentified							
Park and Trails Land Acquisition	05K01	-	-	-	1,000,000	1,000,000	2,000,000
Anamax park concession facility	06K08	-	20,000	280,000	-	-	300,000
Sahuarita / I-19 interchange	05P03	-	20,039,280	4,296,400	-	-	24,335,680
Pima Mine Bridge Reconstruction	08P02	3,250,000	-	-	-	-	3,250,000
Grants-Other Total		3,250,000	20,059,280	4,576,400	1,000,000	1,000,000	29,885,680
Highway Fund (HURF)							
Sahuarita road: I-19 to country club	03P9B	5,832,000	4,000,000	3,500,000	-	1,500,000	14,832,000
Sahuarita / I-19 interchange	05P03	806,870	4,960,730	839,270	-	-	6,606,870
Highway Fund (HURF) Total		6,638,870	8,960,730	4,339,270	-	1,500,000	21,438,870
Long-Term Debt							
Wastewater Treatment Plant Phase IV Expansion	04W01	904,760	-	-	-	-	904,760
Long-Term Debt Total		904,760	-	-	-	-	904,760
Pima County Bonds							
Sahuarita road: I-19 to Country Club	03P9B	390,000	-	390,000	-	390,000	1,170,000
Pima County Bonds Total		390,000	-	390,000	-	390,000	1,170,000

(con't)

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2012 - 2016

PROJECTS BY FUNDING SOURCE

SOURCE / PROJECT	PROJECT #	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL
RTA Transportation Tax							
Sahuarita road: I-19 to Country Club	03P9B	7,530,000	7,500,000	5,268,000	3,600,000	400,000	24,298,000
Pima mine / Rancho Sahuarita traffic signal	07P03	45,000	-	-	-	-	45,000
Pima mine / Rancho Sahuarita railroad crossing	07P04	80,000	-	-	-	-	80,000
Pima mine bridge reconstruction	08P02	850,000	-	-	-	-	850,000
New Pima mine / Nogales Highway Traffic signal	09P06	505,000	-	-	-	-	505,000
RTA Transportation Tax Total		9,010,000	7,500,000	5,268,000	3,600,000	400,000	25,778,000
Wastewater Enterprise Fund							
Wastewater Treatment Plant Phase V Expansion	04W02	155,060	-	-	-	-	155,060
Wastewater Enterprise Fund Total		155,060	-	-	-	-	155,060
GRAND TOTAL		\$ 25,834,970	\$ 37,300,010	\$ 14,688,000	\$ 4,700,000	\$ 3,515,000	\$ 86,037,980

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2012 - 2016

PROJECTS EXPENDITURES BY DEPARTMENT

DEPARTMENT / PROJECT	PROJECT #	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL
Parks & Recreation							
Park and trails land acquisition	05K01	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000
Anamax park phase 2 & 3	06K01	-	-	-	-	25,000	25,000
Anamax park concession facility	06K08	-	20,000	280,000	-	-	300,000
Quail Creek park phase 2	08K02	-	-	-	-	100,000	100,000
North park phase 2	08K03	-	-	-	-	100,000	100,000
Parks & Recreation Total		-	20,000	280,000	1,000,000	1,225,000	2,525,000
Public Works / Streets							
Sahuarita road: I-19 to Country Club	03P9B	16,854,000	12,280,000	9,158,000	3,700,000	2,290,000	44,282,000
Quail crossing blvd extension to Nogales highway	05P01	100,000	-	-	-	-	100,000
Sahuarita / I-19 interchange	05P03	1,646,150	25,000,010	5,250,000	-	-	31,896,160
Pima mine / Rancho Sahuarita traffic signal	07P03	45,000	-	-	-	-	45,000
Pima mine / Rancho Sahuarita railroad crossing	07P04	200,000	-	-	-	-	200,000
Pima mine bridge reconstruction	08P02	5,100,000	-	-	-	-	5,100,000
New Pima mine / Nogales Highway Traffic signal	09P06	505,000	-	-	-	-	505,000
Desert Gem Rd Extension	11S02	325,000	-	-	-	-	325,000
Public Works Total		24,775,150	37,280,010	14,408,000	3,700,000	2,290,000	82,453,160
Wastewater Utility							
Wastewater Treatment Plant Phase IV Expansion	04W01	904,760	-	-	-	-	904,760
Wastewater Treatment Plant Phase V Expansion	04W02	155,060	-	-	-	-	155,060
Wastewater Utility Total		1,059,820	-	-	-	-	1,059,820
GRAND TOTAL		\$ 25,834,970	\$ 37,300,010	\$ 14,688,000	\$ 4,700,000	\$ 3,515,000	\$ 86,037,980

CAPITAL IMPROVEMENT PLAN
Fiscal Years 2012 - 2016

Project # 05K01 **Total Cost** \$3,000,000
Project Name Park and Trails Land Acquisition
Department Parks and Recreation **Useful Life** N/A

Description
 The scope of this project will involve purchasing land for future development and is a recommendation in the Park, Recreation, Trails and Open Space Master Plan. When potential acquisitions sites are determined, the Town will explore grant opportunities through State Parks Heritage Funds, (when available) Growing Smarter Funds or other potential funding sources to assist in the acquisition of Open Space for recreation facilities, trails and natural space. Estimated funding distribution - 60% for park and recreation; 30% for open space preservation; and 10% for trail and greenway corridors.

Justification/Benefit
 The project will benefit the general public who use the facilities for family and community events. There will be environmental benefits for the community as natural areas will be left undeveloped. The impact of creating a trail corridor will have a Town wide impact. The ability to purchase land for future park sites will benefit the Town as the public needs more open space as the community reaches its build out. The project needs funding every fiscal year to be positioned well if opportunities arise for land acquisition. The project will also increase the recreational value of the site by allowing user groups to use trails and/or parks. A health benefit is gained through a wider audience because more individuals will be allowed to participate in active and passive recreation opportunities which may have been excluded or turned away because of lack of facilities. In addition by leaving areas as undeveloped open space, the Town will be promoting wildlife habitat and corridors. The economic benefit to the community would involve a reduction in commuting time to or between recreational activities by the residents. Open space left as native habitat increases the community's quality of life which attracts potential visitors and residents. The building of a trail network allows the community to use an alternative method of traveling between sites which would help in improving the overall environment. Park areas could be provided closer to population needs of the community. This project will enhance the community by purchasing recreational sites while land is less expensive. This project will coordinate with the Town's Master Plan for purchase of open space and conductivity to other trail systems. Design features can be incorporated into the building to provide long term savings.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State/County	-	-	-	-	1,000,000	1,000,000	2,000,000
RTA	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000
					Estimated sources beyond 5 years:		\$ 1,000,000
						Total:	\$ 3,000,000

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Plan & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land / ROW Acquisition	-	-	-	-	1,000,000	1,000,000	2,000,000
Construction Contracts	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000
						Estimated costs beyond 5 years:	
						Total:	\$ 3,000,000

Operational Impact
 Operational impact is minimal until site is developed. Staff anticipates weed and vector control on an as needed basis.

Net Operational

Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	-	-	-	500	500	500
Subtotal	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2012 - 2016

Project # 06K01 **Total Cost** \$14,823,580
Project Name Anamax Park Phase 2 & 3
Department Parks and Recreations **Useful Life** 40 years

Description

Proposed as a Pima County Bond Project in a partnership with the YMCA for operations and maintenance support, the scope involves a recreation center approx. 30,000 sq. ft. and recreational/program pool. It is tailored to meet community needs through a feasibility study conducted March 2009, located on the Town's website for public view. It is anticipated to have a gymnasium, basketball court, cardiovascular equipment, aerobics/fitness, meeting rooms, offices, and storage. The pool complex could have zero depth entry, water play features, waterslide(s), programming space for classes, therapeutic section, lap swimming, volleyball, and gather/concession area. A second competition pool is also planned to provide SUSD and local competition swim teams to use. The complex would have shared locker/changing rooms between the center and pool for economies of scale.

Justification/Benefit

The project will benefit the general public for family and community events as a signature facility attracting community members not having access to private or HOA facilities. It will increase recreational value/opportunity making it available to residents and user groups. Health benefit is gained as more individuals will be able to participate in active recreation opportunities. Economic benefit involves reduction in commuting time offering usable facilities closer to home and the creation of jobs through the Town of Sahuarita or YMCA. It could be used by SUSD and local swim teams for programs and competitive meets with the potential to attract additional events and tourism enhancing/expanding current recreation programs. Current programs could involve more participants offering a diverse selection of activities when partnered with YMCA. The project was coordinated in initial Phase-I construction with infrastructure already installed. The YMCA (a potential partner) would be involved with programming of space. The project was submitted as a potential 2008 Bond Funded project, the County Board elected to delay public vote until at least 2011. The project ranked at the top by the Sub and Bond Committee with full funding recommended to the County Administrator.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Local Sources	\$ 461,580	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Federal/State/County	-	-	-	-	-	-	-
RTA	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Subtotal	\$ 461,580	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Estimated sources beyond 5 years:							\$ 14,337,000
Total:							\$ 14,362,000

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Plan & Engineering	\$ 76,550	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Land / ROW Acquisition	-	-	-	-	-	-	-
Construction Contracts	385,030	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Subtotal	\$ 461,580	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Estimated costs beyond 5 years:							\$ 14,337,000
Total:							\$ 14,362,000

Operational Impact

The Town of Sahuarita anticipates collaborating with the YMCA to maintain and operate the recreation center/pool complex site. However, the Town will still run programs in conjunction with, not competition with the YMCA and the Town will work collaboratively with the YMCA to maintain and program the pool complex which will include staff such as a pool manager, assistant manager, pool technician, utilities, supplies and chemicals. In addition, the Town will have all the expenses for the care and maintenance outside the building (i.e. landscaping, painting and parking lot) and be responsible for a shared cost of utilities.

Net Operational Impact

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ -					

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2012 - 2016

Project # 06K08 **Total Cost** \$300,000
Project Name Anamax Park Concession Building
Department Parks and Recreation **Useful Life** 30 Years

Description

This project will only be completed if a user group sponsor can be obtained to pay for the complete demolition and construction of the replacement building. The scope of this project will involve demolishing the current concession stand and building a new building for concessions with storage. The total building size is approximately 800 sq. ft. The project will be updated to be environmentally friendly, eliminating the gray water septic system. The Town will fund the design and permitting of the new structure.

Justification/Benefit

The sports groups which utilize the ball fields at the existing park would benefit the most. The main benefit is providing a clean and efficient space for concession use which will comply with current health codes and provide additional storage capacity in a sanitary manner. In addition, the current building is being structurally compromised due to a large tree growing into the building. The project provides an economic impact by creating work for regional companies to participate in. It also has the potential to provide revenue to the Town through concession contracts or use fees. The project would improve the quality of service offered to the park users watching or participating in sports programs or leagues. The project enhances the current conditions at Anamax Park by providing a healthy and clean place to distribute concessions from. The main coordination of this project would be the overall plan to renovate the existing Anamax Park site with new facilities. The new building would impact the utility cost because the new structure would be more energy efficient and would be designed to be environmentally friendly with potential for either a new gray water recovery system or a permanent sewer connection to the south in the Anamax Phase-2 expansion.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State/County	-	-	-	-	-	-	-
RTA	-	-	-	-	-	-	-
Unidentified	-	-	20,000	280,000	-	-	300,000
Subtotal	\$ -	\$ -	\$ 20,000	\$ 280,000	\$ -	\$ -	\$ 300,000
Estimated sources beyond 5 years:							\$ -
Total:							\$ 300,000

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Plan & Engineering	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Land / ROW Acquisition	-	-	-	-	-	-	-
Construction Contracts	-	-	-	230,000	-	-	230,000
Contingency	-	-	-	50,000	-	-	50,000
Subtotal	\$ -	\$ -	\$ 20,000	\$ 280,000	\$ -	\$ -	\$ 300,000
Estimated costs beyond 5 years:							\$ -
Total:							\$ 300,000

Operational Impact

NO BUDGET IMPACT

This is a replacement for a current building no change in personnel, utilities or supplies are anticipated.

Net Operational

Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PLAN
Fiscal Years 2012 - 2016

Project # 08K02 **Total Cost** \$2,100,000
Project Name Quail Creek Phase 2
Department Parks and Recreation **Useful Life** 25 Years

Description

Potential Heritage Fund Project to seek funding from the State Parks Heritage Fund for development of the proposed ball fields. The project will be to design and build two adult softball fields with field lighting, add walking trails around the fields and increase parking by 120 spaces. (This cost does not include a second restroom with concession area.)

Justification/Benefit

This project was part of the overall concept plan approved in 2007 for Quail Creek-Veterans Municipal Park. The community's need for facilities for seniors and youth has increased significantly over the past year. Building these fields will address the need for a place to play adult softball and girls' softball. The public will benefit from these improvements as well as increased quantity of recreation facilities so users can participate in recreational opportunities closer to home in a safe clean environment. The Town should actively seek a Heritage Grant from state parks as a matching funds source when available and/or the State financial difficulties greatly improve. The projects improve the safety to park visitors by providing a completed facility. These amenities promote use of smaller local companies which may not have the extensive experience to compete on large improvement projects but are qualified to perform the work. The projects expand the amenities at Quail Creek-Veterans Municipal Park and the services are enhanced by providing a variety of activities to the base amenities of a park site. The project will follow the concept plan developed during the 2007 Concept Plan for Quail Creek Park. In addition, these amenities will be designed and built with conservation practices in mind.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total	
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	
Federal/State/County	-	-	-	-	-	-	-	
RTA	-	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	-	
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	
							Estimated sources beyond 5 years:	\$ 2,000,000
							Total:	\$ 2,100,000

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total	
Plan & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	
Land / ROW Acquisition	-	-	-	-	-	-	-	
Construction Contracts	-	-	-	-	-	-	-	
Contingency	-	-	-	-	-	-	-	
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	
							Estimated costs beyond 5 years:	\$ 2,000,000
							Total:	\$ 2,100,000

Operational Impact

The operational impact will include expanding cleaning services, landscape maintenance services, increased electrical and water costs and general supplies needed like soil amendments and herbicides which is estimated at \$45,000 per year. The lighting system will be under a long term warranty agreement and reduces the need for maintenance and operations from 15 to 25 years on that aspect only. Some of these costs will be offset by facility rental revenues.

Net Operational

Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ -					

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2012 - 2016

Project # 08K03 **Total Cost** \$2,600,000
Project Name North Santa Cruz Park Phase 2
Department Parks and Recreation **Useful Life** 30 Years

Description
 The scope of this project will involve developing approximately 7 acres of vacant land with a 4,500 sq. ft. splash park, two multi-purpose fields (soccer/football fields) with lights, one little league baseball field with lights, picnic facilities and a basketball court at an undeveloped site south of the newly constructed North Park if and when funding becomes available and the land is donated for the purpose of constructing the second phase.

Justification/Benefit
 The project will benefit the general public who would use the facility for family and community events. In a ½ mile radius, approximately 430 single family homes are present. The project will expand the recreational value and opportunities of the site by allowing user groups to use a park and fields. A health benefit is gained by a wider audience because more individuals will be allowed to participate in an active recreational opportunity which may have been excluded or turned away because of lack of facilities. The economic benefit to the community would involve reduced commuting time to or between recreational activities by the residents through offering usable facilities closer to home. The development of a functional park site will create construction jobs for various trades and general workers. The project will increase the recreational value of the site by providing more space for user groups to use the park and fields. The site components will also serve the neighborhood by providing a splash park, picnicking, and basketball opportunities closer to home. This project will enhance the currently undeveloped site. The building of multi-purpose fields will allow current programs to involve more participants and offer diverse selection of activities as well as expand recreational opportunities to the public. Design features can be incorporated into the building to provide long term savings.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Federal/State/County	-	-	-	-	-	-	-
RTA	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Subtotal	\$ -	\$ 100,000	\$ 100,000				
Estimated sources beyond 5 years:							\$ 2,500,000
Total:							\$ 2,600,000

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Plan & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Land / ROW Acquisition	-	-	-	-	-	-	-
Construction Contracts	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Subtotal	\$ -	\$ 100,000	\$ 100,000				
Estimated costs beyond 5 years:							\$ 2,500,000
Total:							\$ 2,600,000

Operational Impact

The operational impact will be for maintenance and upkeep of a seven acre facility for landscape maintenance of three sports field with approximately 5 acres of turf, Splash Park and picnic areas with ramadas. In addition, utilities for water will be included. The lighting system will have a warranty reducing the need for maintenance and operations from 15 to 25 years on that aspect only. Some of these costs will be offset by facility rental revenues.

Net Operational

Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ -					

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2012 - 2016

Project # 03P9B **Total Cost** \$60,024,470
Project Name Sahuarita Road: Interstate 19 to Eastern Town Limits
Department Public Works **Useful Life** 20 Years

Description

Sahuarita Road from Interstate-19 to Eastern Town Limits. This project was split into two major phases for Design and Construction. Sahuarita Road Phase I includes Interstate 19 to La Villita Road, Sahuarita Road Phase II includes La Villita Road to the current Eastern Town Limits (approximately Country Club Road). The new roadway will consist of a 4-lane divided all weather roadway with wide medians (to accommodate ultimate 6-lane roadway), bicycle lanes, sidewalks, drainage improvements, low maintenance landscape, and 4 new signalized intersections (Rancho Sahuarita Blvd., Salome Rd, Desert Gem Ln, La Villita Rd). From La Villita Rd. easterly to Santa Rita Rd, the project includes wide medians (to accommodate ultimate 6-lane roadway), bicycle lanes, sidewalks, drainage improvements, low maintenance landscape, twin 2-lane bridges over the Santa Cruz River, relocation and signalization of the Nogales Hwy Intersection, and potential grade separated crossing at the UPRR railroad tracks. From Santa Rita Rd easterly to Country Club Rd, the roadway consist of medians, bicycle lanes, sidewalks, drainage improvements, and low maintenance landscape.

Justification/Benefit

The project promotes economic development by providing better access through the Town. The aesthetics of the roadway will be inviting for commercial development. The project also provides for potential grade separation at the existing UPRR railroad tracks. This will greatly benefit residents because emergency response units will no longer wait for train to clear the tracks.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Local Sources	\$ -	\$ 3,102,000	\$ 780,000	\$ -	\$ 100,000	\$ -	\$ 3,982,000
Federal/State/County	7,287,060	5,832,000	4,000,000	3,500,000	-	1,500,000	14,832,000
RTA	7,055,410	7,530,000	7,500,000	5,268,000	3,600,000	400,000	24,298,000
Debt	-	390,000	-	390,000	-	390,000	1,170,000
Subtotal	\$ 14,342,470	\$ 16,854,000	\$ 12,280,000	\$ 9,158,000	\$ 3,700,000	\$ 2,290,000	\$ 44,282,000
					Estimated sources beyond 5 years:	\$ 1,400,000	
					Total:	\$ 45,682,000	

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Plan & Engineering	\$ 4,989,470	\$ 2,080,000	\$ 1,210,000	\$ 365,000	\$ 435,000	\$ 400,000	\$ 4,490,000
Land / ROW Acquisition	750,000	200,000	-	-	-	-	200,000
Construction Contracts	8,603,000	14,574,000	11,070,000	8,793,000	3,265,000	1,890,000	39,592,000
Contingency	-	-	-	-	-	-	-
Subtotal	\$ 14,342,470	\$ 16,854,000	\$ 12,280,000	\$ 9,158,000	\$ 3,700,000	\$ 2,290,000	\$ 44,282,000
					Estimated costs beyond 5 years:	\$ 1,400,000	
					Total:	\$ 45,682,000	

Operational Impact

This project's annual operational costs are anticipated to be approximately \$1,000 per mile/per month. Operational costs shown include phased implementation approach for new 4-lane roadway and bridge structures

Net Operational

Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	12,000	36,000	36,000	48,000	48,000	36,000
All Other	-	-	-	-	-	-
Subtotal	\$ 12,000	\$ 36,000	\$ 36,000	\$ 48,000	\$ 48,000	\$ 36,000

CAPITAL IMPROVEMENT PLAN
Fiscal Years 2012 - 2016

Project # 05P01 **Total Cost** \$15,618,610
Project Name Quail Crossing Boulevard Extension
Department Public Works **Useful Life** 20 Years

Description
 Quail Crossing Boulevard Extension: Old Nogales Highway to Nogales Highway/Calle Arroyo Sur. The ultimate roadway will consist of a 4-lane divided section that connects the existing intersection of Nogales Highway/Calle Arroyo Sur to the existing intersection of Old Nogales Hwy/Quail Crossing Boulevard. The first phase of roadway improvements will include a 2-lane roadway and interim/expandable bridge structure at the Santa Cruz River (accessible up to a 25-year storm event). When development and traffic volumes warrant, the 2-lane roadway will be widened to the full 4-lane capacity. The project will also include a new traffic signal at Old Nogales Hwy/Quail Crossing Boulevard, bicycle lanes, drainage improvements, and low maintenance landscape. Project length is approximately 1.75 miles. It is assumed the ROW purchases will be complete in FY2011.

Justification/Benefit
 The project is needed for future commercial development, and provide access to landlocked parcels of land. The project will specifically benefit residents from the southeast section of the town by providing a more direct route to I-19, and existing and future commercial developments. The construction of this road will eliminate the widening of Old Nogales Hwy, and improve traffic flow.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Local Sources	\$ 1,518,610	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Federal/State/County	-	-	-	-	-	-	-
RTA	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Subtotal	\$ 1,518,610	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
						Estimated sources beyond 5 years:	\$ 14,000,000
						Total:	\$ 14,100,000

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Plan & Engineering	\$ 1,168,620	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Land / ROW Acquisition	350,000	-	-	-	-	-	-
Construction Contracts	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Subtotal	\$ 1,518,620	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
						Estimated costs beyond 5 years:	\$ 14,000,000
						Total:	\$ 14,100,000

Operational Impact

This project will not have an annual operational cost until construction is complete. At which point, the operational costs are anticipated to be approximately \$1,000 per mile/per month.

Net Operational

Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ -					

CAPITAL IMPROVEMENT PLAN
Fiscal Years 2012 - 2016

Project # 05P03 **Total Cost** \$34,904,080
Project Name Traffic Interchange Improvements: Sahuarita Rd @ Interstate 19
Department Public Works **Useful Life** 20 Years

Description
 Traffic Interchange Improvements: Sahuarita Road at Interstate-19. This project involves the reconstruction of an existing traffic interchange at Sahuarita Road and the I-19 and will accommodate six lanes of through traffic. The Design Concept Report (DCR) has been completed.

Justification/Benefit
 The project will benefit the southern portion of Pima County, but specifically, the town residents using I-19 by raising the level of service of the interchange. Improving the capacity at the interchange will improve safety and will allow vehicles to easily access adjacent commercial development. Additionally, the project is needed in order to complete the Sahuarita Road improvements which, overall, will enhance the town by providing better roadway conductivity. This project will be placed in the State Transportation Improvement Program (STIP), which makes it eligible for federal funding. This was the Town's goal to place the project in the STIP and we achieved this goal.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total	
Local Sources	\$ -	\$ 839,280	\$ -	\$ 114,330	\$ -	\$ -	\$ 953,610	
Federal/State/County	2,257,920	806,870	4,960,730	839,270	-	-	6,606,870	
RTA	-	-	-	-	-	-	-	
Other	-	-	20,039,280	4,296,400	-	-	24,335,680	
Subtotal	\$ 2,257,920	\$ 1,646,150	\$ 25,000,010	\$ 5,250,000	\$ -	\$ -	\$ 31,896,160	
							Estimated sources beyond 5 years:	\$ 750,000
							Total:	\$ 32,646,160

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total	
Plan & Engineering	\$ 2,257,920	\$ 1,146,150	\$ -	\$ -	\$ -	\$ -	\$ 1,146,150	
Land / ROW Acquisition	-	250,000	-	-	-	-	250,000	
Construction Contracts	-	-	25,000,010	5,250,000	-	-	30,250,010	
Contingency	-	250,000	-	-	-	-	250,000	
Subtotal	\$ 2,257,920	\$ 1,646,150	\$ 25,000,010	\$ 5,250,000	\$ -	\$ -	\$ 31,896,160	
							Estimated costs beyond 5 years:	\$ 750,000
							Total:	\$ 32,646,160

Operational Impact
 The Town will not have an annual operating cost. ADOT maintains the interchange within their own right-of-way as part of the interstate system.

Net Operational Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ -					

CAPITAL IMPROVEMENT PLAN
Fiscal Years 2012 - 2016

Project # 07P03 **Total Cost** \$551,490
Project Name Pima Mine/Rancho Sahuarita Traffic Signal
Department Public Works **Useful Life** 15 years

Description
 The scope of the project is to provide a new Traffic Signal at the existing Rancho Sahuarita Boulevard/Pima Mine Road intersection. The traffic signal construction at this intersection is dependent on completion of the Union Pacific railroad crossing signal and gates.

Justification/Benefit
 A traffic signal warrant study was conducted at this location and the installation of traffic signals was determined to be justified. The installation of this signal will increase the safety of motorists at this intersection by assigning right of way and significantly reduce the number of right angle accidents.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Local Sources	\$ 83,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State/County	-	-	-	-	-	-	-
RTA	423,450	45,000	-	-	-	-	45,000
Debt	-	-	-	-	-	-	-
Subtotal	\$ 506,490	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Estimated sources beyond 5 years:							\$ -
Total:							\$ 45,000

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Plan & Engineering	\$ 48,860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land / ROW Acquisition	-	-	-	-	-	-	-
Construction Contracts	457,630	45,000	-	-	-	-	45,000
Contingency	-	-	-	-	-	-	-
Subtotal	\$ 506,490	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Estimated costs beyond 5 years:							\$ -
Total:							\$ 45,000

Operational Impact
 The operating costs for this project include electricity at \$150 a month and bi-annual equipment certification cost of \$200/ year. Annual LED signal indication replacement cost of \$390/year for an expected 8 year life cycle for each LED. The annual operation cost for electricity, equipment certification and LED replacement is \$2,390.

Net Operational Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	2,390	4,780	4,780	4,780	4,780	4,302
Subtotal	\$ 2,390	\$ 4,780	\$ 4,780	\$ 4,780	\$ 4,780	\$ 4,302

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2012 - 2016

Project # 07P04 **Total Cost** \$735,500
Project Name Pima Mine/Rancho Sahuarita Railroad Crossing
Department Public Works **Useful Life** 15 years

Description

The scope of the project is to provide design and construction of the railroad crossing signal and gates at Rancho Sahuarita Boulevard, just south of Pima Mine Road

Justification/Benefit

The close proximity of the railroad tracks to the future signalized intersection requires the installation of the railroad crossing signal and gates. Construction contract approved by Mayor and Council.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Local Sources	\$ 535,500	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Federal/State/County	-	-	-	-	-	-	-
RTA	-	80,000	-	-	-	-	80,000
Debt	-	-	-	-	-	-	-
Subtotal	\$ 535,500	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Estimated sources beyond 5 years:							\$ -
Total:							\$ 200,000

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Plan & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land / ROW Acquisition	-	-	-	-	-	-	-
Construction Contracts	535,500	200,000	-	-	-	-	200,000
Contingency	-	-	-	-	-	-	-
Subtotal	\$ 535,500	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Estimated costs beyond 5 years:							\$ -
Total:							\$ 200,000

Operational Impact

Annual operational costs include maintenance to the track/surface as well as warning signal/crossing gates

Net Operational

Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	12,600	12,600	12,600	12,600	12,600	12,600
Subtotal	\$ 12,600					

CAPITAL IMPROVEMENT PLAN
Fiscal Years 2012 - 2016

Project # 08P02 **Total Cost** \$5,448,210
Project Name Pima Mine Bridge Replacement
Department Public Works **Useful Life** 50 years

Description
 Reconstruction of the Pima Mine Road Bridge over the Santa Cruz River and other miscellaneous improvements to protect the new bridge, including minor bank protection.

Justification/Benefit
 The existing Pima Mine Road Bridge over the Santa Cruz River has a weight restriction imposed by an ADOT Bridge Report. The reconstruction of this bridge will remove the weight restriction and allow commercial trucks to utilize the road. Currently, heavier vehicles are using alternative routes like Sahuarita Road to bypass Pima Mine Bridge restrictions. Partial funding has been secured from RTA and ADOT Federal Bridge Fund.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State/County	-	1,000,000	-	-	-	-	1,000,000
RTA	348,210	850,000	-	-	-	-	850,000
Other	-	3,250,000	-	-	-	-	3,250,000
Subtotal	\$ 348,210	\$ 5,100,000	\$ -	\$ -	\$ -	\$ -	\$ 5,100,000
Estimated sources beyond 5 years:							\$ -
Total:							\$ 5,100,000

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Plan & Engineering	\$ 348,210	\$ 725,000	\$ -	\$ -	\$ -	\$ -	\$ 725,000
Land / ROW Acquisition	-	-	-	-	-	-	-
Construction Contracts	-	4,375,000	-	-	-	-	4,375,000
Contingency	-	-	-	-	-	-	-
Subtotal	\$ 348,210	\$ 5,100,000	\$ -	\$ -	\$ -	\$ -	\$ 5,100,000
Estimated costs beyond 5 years:							\$ -
Total:							\$ 5,100,000

Operational Impact
 This project will not have an annual operational cost until construction is complete. At which point, the operational costs are anticipated to be approximately \$10,000 per year.

Net Operational Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	-	10,000	10,000	10,000	10,000	10,000
Subtotal	\$ -	\$ 10,000				

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2012 - 2016

Project # 09P06 **Total Cost** \$809,010
Project Name Pima Mine Road/Nogales Hwy Traffic Signals
Department Public Works **Useful Life** 15 years

Description

The scope of the project is to provide a new Traffic Signal at the existing intersection of Pima Mine Road/Nogales Highway. Improvements will also include an eastbound left turn lane along Pima Mine Road and a southbound right turn lane along Nogales Highway.

Justification/Benefit

A Traffic Signal is needed in order to minimize rush hour congestion at the intersection. Without the new signal, traffic backs up on Pima Mine Road causing a safety hazard. The new traffic signal will include controls that will be coordinated with the existing UPRR crossing signal and gates. Pima Mine Road signalization will help improve the safety and help decrease the congestion at this intersection.

Projected

Funding	Prior Total	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	5 Year Total
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State/County	109,010	-	-	-	-	-	-
RTA	195,000	505,000	-	-	-	-	505,000
Debt	-	-	-	-	-	-	-
Subtotal	\$ 304,010	\$ 505,000	\$ -	\$ -	\$ -	\$ -	\$ 505,000
Estimated sources beyond 5 years:							\$ -
Total:							\$ 505,000

Projected

Expenditures	Prior Total	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	5 Year Total
Plan & Engineering	\$ 59,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land / ROW Acquisition	40,000	-	-	-	-	-	-
Construction Contracts	205,000	505,000	-	-	-	-	505,000
Contingency	-	-	-	-	-	-	-
Subtotal	\$ 304,010	\$ 505,000	\$ -	\$ -	\$ -	\$ -	\$ 505,000
Estimated costs beyond 5 years:							\$ -
Total:							\$ 505,000

Operational Impact

Annual operational costs include utility service invoices (electricity, etc.), equipment certification, and replacement parts such as LED's for the signal faces.

Net Operational

Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	1,800	1,800	1,800	1,800	1,800	1,800
Subtotal	\$ 1,800					

CAPITAL IMPROVEMENT PLAN
Fiscal Years 2012 - 2016

Project # 11S02 **Total Cost** \$365,000
Project Name Desert Gem Lane Extension
Department Public Works **Useful Life** 20 Years

Description
 The scope of this project is a southerly extension of Desert Gem Lane from Sahuarita Center Way to the southern property line of the Town Hall Complex.

Justification/Benefit
 The roadway extension will vary between 2 and 3 lanes and provides access through the Town Hall property, within existing public Right-of-Way. Bike lanes, sidewalks, landscaping, and drainage improvements will also be included.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Local Sources	\$ 40,000	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
Federal/State/County	-	-	-	-	-	-	-
RTA	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Subtotal	\$ 40,000	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
Estimated sources beyond 5 years:							\$ -
Total:							\$ 325,000

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Plan & Engineering	\$ 40,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Land / ROW Acquisition	-	-	-	-	-	-	-
Construction Contracts	-	310,000	-	-	-	-	310,000
Contingency	-	-	-	-	-	-	-
Subtotal	\$ 40,000	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
Estimated costs beyond 5 years:							\$ -
Total:							\$ 325,000

Operational Impact
 This project will not have an annual operational cost until construction is complete. At which point, the operational costs are anticipated to be approximately \$1,000 per mile/per month.

Net Operational Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	6,000	6,000	6,000	6,000	6,000
All Other	-	-	-	-	-	-
Subtotal	\$ -	\$ 6,000				

CAPITAL IMPROVEMENT PLAN
Fiscal Years 2012 - 2016

Project # 04W01 **Total Cost** \$28,488,200
Project Name Wastewater Treatment Plant Phase IV Expansion
Department Wastewater **Useful Life** 50 years

Description
 Sahuarita Wastewater Treatment & Reclamation Facility. This improvement has increased the capacity from 690,000 gallons per day to 1,500,000 gallons per day. The design of this project included the ability to seamlessly expand the plant during Phase V to 3,000,000 gallons per day. The design also includes a landscape component to enhance the aesthetic value of the plant.

Justification/Benefit
 The expansion will ensure that the Town will continue to provide the sewer capacity necessary to support a growing community.
 Town residents in the immediate surrounding area of the WWTP will benefit the most from a newly designed and constructed WWTP, which incorporates odor control measures as a required component of the capacity increase.
 The Town of Sahuarita and future residents in the undeveloped parts of Rancho Sahuarita will also benefit from this expansion. The new capacity will allow for connection of new development communities. The project has the effect of reducing noise, and also enhances landscaping for residents in the immediate vicinity of the plant. The project enhances the services provided by the Town by increasing the capacity level of the sewer and maintaining the Town's highest commitment to the protection of the environment.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Local Sources	\$ 769,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State/County	-	-	-	-	-	-	-
RTA	-	-	-	-	-	-	-
Debt	26,813,470	904,760	-	-	-	-	904,760
Subtotal	\$ 27,583,440	\$ 904,760	\$ -	\$ -	\$ -	\$ -	\$ 904,760
Estimated sources beyond 5 years:							\$ -
Total:							\$ 904,760

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Plan & Engineering	\$ 2,014,890	\$ 78,580	\$ -	\$ -	\$ -	\$ -	\$ 78,580
Land / ROW Acquisition	-	-	-	-	-	-	-
Construction Contracts	25,496,690	826,180	-	-	-	-	826,180
Contingency	71,860	-	-	-	-	-	-
Subtotal	\$ 27,583,440	\$ 904,760	\$ -	\$ -	\$ -	\$ -	\$ 904,760
Estimated costs beyond 5 years:							\$ -
Total:							\$ 904,760

Operational Impact
 Operations and maintenance cost are offset by sewer user charges. Fees are established for full cost recovery.

Net Operational

Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ -					

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2012 - 2016

Project # 04W02 **Total Cost** \$21,843,370
Project Name Wastewater Treatment Plant Phase V Expansion
Department Wastewater **Useful Life** 50 years

Description
 Sahuarita Wastewater Treatment & Reclamation Facility. This improvement will bring the capacity from 1,500,000 gallons per day to 3,000,000 gallons per day. This project will continue design work started with the Phase IV expansion and tie in any new design parameters necessary to meet Arizona Department of Environmental Quality (ADEQ) standards. At this time, a 30% design will be created in order to obtain the 3.0 MGD Aquifer Protection Permit from ADEQ. The final design and construction of Phase V will be determined by the annual capacity report generated by Public Works.

Justification/Benefit
 The Town residents in the immediately surrounding area of the WWTP will benefit the most from a newly designed and constructed WWTP. The increase in capacity will also include a comparable increase in odor control measures. The project will continue to ensure operational compliance of the wastewater treatment facility in accordance with State and Federal regulations.

The Town of Sahuarita and future residents in the undeveloped parts of Rancho Sahuarita will also benefit from this expansion. The new capacity will allow for continued support of new development communities. These improvements will also make the surrounding area more attractive for potential merchants. The project will preserve and continue the enhancement qualities of a modern facility as relates to reductions in noise and odor and improved aesthetics of the facility for neighboring residential areas.

Projected

Funding	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Local Sources	\$ 463,400	\$ 155,060	\$ -	\$ -	\$ -	\$ -	\$ 155,060
Federal/State/County	-	-	-	-	-	-	-
RTA	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Subtotal	\$ 463,400	\$ 155,060	\$ -	\$ -	\$ -	\$ -	\$ 155,060
Estimated sources beyond 5 years:							\$ 21,224,910
Total:							\$ 21,379,970

Projected

Expenditures	Prior Total	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	5 Year Total
Plan & Engineering	\$ 463,400	\$ 90,060	\$ -	\$ -	\$ -	\$ -	\$ 90,060
Land / ROW Acquisition	-	-	-	-	-	-	-
Construction Contracts	-	-	-	-	-	-	-
Contingency	-	65,000	-	-	-	-	65,000
Subtotal	\$ 463,400	\$ 155,060	\$ -	\$ -	\$ -	\$ -	\$ 155,060
Estimated costs beyond 5 years:							\$ 21,224,910
Total:							\$ 21,379,970

Operational Impact
 Operations and maintenance cost are offset by sewer user charges. Fees are established for full cost recovery.

Net Operational

Impact	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Cost
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair/Capital needs	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Subtotal	\$ -					

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General Planning

General Plan Parks, Recreation, Trails, and Open Space Master Plan

BACK TO **Contents**

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General Plan

GOALS, OBJECTIVES, AND POLICIES

Plan Purpose

This General Plan is a comprehensive effort designed to guide town policy and decision-makers and staff, in planning for the future of the Town. It gives us a vision to achieve and provides the Town with guiding policy to help us shape the form and the internal design and layout of our community over the next 20 years. It also provides direction for people who wish to open or expand new businesses in our community as well as those interested in developing here.

The Plan integrates many aspects of Town life setting policy that not only addresses land use and circulation around our Town, but also identifies our open space and recreational needs, needs for expanded and new public facilities and services, principles of growth management planning and financing new growth in the community. It addresses water issues respective to land use and seeks to ensure that our environmental climate remains healthy even as we grow.

The Plan is not a law; it is a guide. There are other documents that help Town decision-makers such as the Capital Improvement Program. Zoning and subdivision codes, along with the capital improvement program and other tools exist to help implement this Plan.

The Plan was approved by Town Council Resolution No. 2002-55 on December 9, 2002 and ratified by Town residents on May 20, 2003.

Vision Statement

The General Plan is the primary tool for guiding the future development of the Town of Sahuarita. On a daily basis, the Town is faced with tough choices about growth, housing, transportation, neighborhood improvement, the environment, and public facility and service delivery. A General Plan provides a guide for making these choices by describing long-term goals for the Town's future, as well as policies to guide day-to-day decisions.

We envision that in the year 2020, the Town of Sahuarita will:

- Demonstrate our commitment to social and environmental sustainability through the measurement of both short and long-term impacts of our decisions.
- Provide economic vitality through employment opportunities of all types.
- Coordinate transportation enhancements with appropriate land uses to enable more mobility choices and greater accessibility.
- Maintain or improve our high standards of appearance, aesthetics, public amenities, and levels of service.
- Continue to value, conserve, and protect the Santa Cruz River and its washes and tributaries.
- Protect our natural resources, clean air, water resources, natural habitat and wildlife routes, vistas, and scenic corridors.
- Encourage neighborhood and housing diversity to enhance our community.
- Recognize our cultural heritage, along with historical and archaeological preservation areas, and promote the arts and tourism to increase awareness of the Sonoran desert environment in which we live.

LAND USE ELEMENT

Goal LU-1: Promote an orderly, directed, and balanced land use pattern that recognizes the rural character of the community, while meeting the housing, services, employment, and recreational needs of the Town of Sahuarita.

Objective:

LU-1.1: Maintain safe, high-quality land uses that integrate efficient transportation networks, recreational linkages, and access to schools, services and other public facilities.

Policies:

LU-1.1.1: Incorporate in the design of new development safe vehicular, pedestrian, and bicycle between residential and school, commercial, employment and recreational sites.

LU-1.1.2: Site land uses and ingress/egress points to maximize the use and effectiveness of the existing and planned transportation network.

Objective:

LU-1.2: Promote land use patterns that conserve natural resources including land, open space, air quality, water quality and quantity and energy. (See also Environmental Planning Element Objectives ENV-1.5 and ENV-1.7 and their respective policies.)

Policies:

LU-1.2.1: Review development proposals to ensure maximization of the use of land for appropriate development, while contributing to an integrated open space system within the Town as well as regionally.

LU-1.2.2: Ensure that sensitive land, particularly riparian areas are maintained in their natural state to the maximum extent possible.

LU-1.2.3: Focus new higher intensity development in key identified growth areas that will encourage mixed-use development and the use of transit within the community.

LU-1.2.4: Maintain sufficient densities in developing areas in proximity to commercial and employment centers to limit vehicular miles traveled thus reducing the amount of air pollution with the region.

LU-1.2.5: Avoid low density sprawl by utilizing the designation of a future development area, rather than a low-density placeholder, to identify land that will be needed for future growth.

LU-1.2.6: Develop standards for turf-based development that require the use of reclaimed or other non-potable water and minimize the runoff of fertilizers into riparian and groundwater recharge areas.

LU-1.2.7: Promote the orientation of new housing stock to maximize use of solar energy and review building codes to ensure that new structures utilize best available practices for energy conservation.

LU-1.2.8: Outside of existing rural development areas, allow for density incentives for cluster development that uses land more efficiently than conventional subdivision provided evidence can be shown in the required Town of Sahuarita site analysis requirements that any adverse impacts of increased density on adjacent neighborhoods can be mitigated.

Objective:

LU-1.3: Continue to provide for a diversity of uses existing in the Town of Sahuarita today.

Policies:

LU-1.3.1: Provide in the Town's zoning code for all types of uses existing at the present time within the Town.

LU-1.3.2: Provide for the continued use of a historic airstrip use in the Town but relocated to an area east of the Union Pacific Railroad and north of Sahuarita Road, sited within an area approximately ¼ mile in width east to west, no further south than 3/8 mile from Sahuarita Road, and extending approximately 1 ¼ miles northerly. Airstrip shall be sited to consider all existing and proposed uses in the surrounding area to minimize land use and noise related conflicts.

Goal LU-2: Promote a livable-community character of both the rural and developing parts of the Town.

Objective:

LU-2.1: Promote compatible development adjacent to existing neighborhoods.

Policies:

LU-2.1.1: Develop minimal design standards to ensure that new development in and adjacent to rural areas, other than in nearby master planned communities and growth areas, maintains the

rural feel of existing neighborhoods.

LU-2.1.2: Examine required subdivision standards and landscape bufferyards to ensure that they provide compatibility between adjacent uses while maintaining vehicular and pedestrian access between residential neighborhoods as necessary.

LU-2.1.3: Limit the use of walls and other physical barriers between neighborhoods and between residential and supporting nonresidential uses so that existing neighborhoods are protected from all negative impacts but that public access is maintained as appropriate.

Objective:

LU-2.2: Promote compatible development with the ranch land, farmland and other sensitive areas, to achieve a balanced approach to environmental issues.

Policies:

LU-2.2.1: Limit or significantly buffer the placement of medium to high intensity residential development adjacent to active farmland to diminish land use conflicts.

LU-2.2.2: Minimize and carefully site any vehicular and non-vehicular access points from any new development on to adjacent viable ranch and farmlands.

LU-2.2.3: Site new development as to take advantage of the open space potential and vistas of environmentally sensitive lands, while minimizing points of physical access in accordance with the provisions of the Open Space Element.

Objective:

LU-2.3: Improve and maintain the visual and aesthetic appearance of the Town.

Policies:

LU-2.3.1: Consider adoption of design standards for new residential development that maintains a high aesthetic quality but that encourages a variety of building elevations, setbacks, and street orientations.

LU-2.3.2: Develop and seek funding for implementation of a series of identifying landscape motifs at key gateways into the town and along major routes leading into the main core areas of town, the latter to include pedestrian corridors and transit pullouts where appropriate.

LU-2.3.3: Design street improvements in rural parts of the Town that are in concert with and not in conflict with the rural character of adjacent neighborhoods.

LU-2.3.4: Review the commercial and employment zones in the Zoning Code, considering the impact of large building "big box" construction, both visually and on adjacent residential land uses.

Goal LU-3: Allow for sufficient land supplies for future growth in an efficient and sustainable manner.

Objective:

LU-3.1: Encourage land development patterns, trends, and site design that support alternate modes of travel, including bicycle, pedestrian, transit, and ride sharing.

Policies:

LU-3.1.1: Encourage increased residential densities closest to major transportation corridors, decreasing them closer to the center of neighborhoods.

LU-3.1.2: Design mixed-use development centers to be easily and safely accessible for all residents, employees and visitors.

LU-3.1.3: Cluster commercial sites to minimize or eliminate strip commercial development.

LU-3.1.4: Coordinate with Sahuarita School District and proposed charter schools to site new schools in safe locations, easily accessible by all modes of travel. Where possible locate public parks adjacent to schools and work with the District or charter school to promote the joint sharing of facilities.

Objective:

LU-3.2: Discourage land use modifications that reduce or impact the existing floodplain and watersheds.

Policies:

LU-3.2.1: Promote uses in the 100-year floodplain that do not require structural floodplain management solutions.

LU-3.2.2: Consider the allowance of new mineral material sites outside the floodway if at least 660 feet (one-eighth of a mile) away from existing residential areas, if studies show they do not result in the need for structural floodplain management.

LU-3.2.3: In cases where the Town has declared an emergency, the Town may implement short- and long-term structural floodplain management solutions as required.

Objective:

LU-3.3: Ensure that sufficient land is available for future growth by the Town beyond a 10-year plan horizon.

Policy:

LU-3.3.1: Establish a future development area, the land in which can be made available as necessary and if planned appropriately to meet future growth needs of the Town. The future development area shall be revisited and potentially modified based on the actual and projected land consumption and rates of growth at the next major update of the Town's General Plan.

Goal LU-4: Ensure a diversity of housing opportunities.

Objective:

LU-4.1: Provide a variety of housing types to meet the needs of residents of all income levels.

Policies:

LU-4.1.1: Strongly encourage a wide range of housing types, prices and ownership forms within new developments.

LU-4.1.2: Ensure that areas of planned moderate and higher densities are not reduced during the master planning, zoning and subdivision processes particularly if such an action will cause a decrease in the available or future stock of affordable housing.

LU-4.1.3: Consider initiating strategies that would encourage affordable housing utilizing creative tools including but not limited to density bonuses, incentives, alternative financing.

LU-4.1.4: Develop design and siting standards for manufactured home subdivisions and parks, being careful not to overly impact the affordability of housing.

Objective:

LU-4.2: Ensure reasonable compatibility between significantly differing densities and residential uses.

Policies:

LU-4.2.1: Enforce the landscape bufferyard setbacks and standards in the existing Zoning Code.

LU-4.2.2: Require buffers to be designed adjacent to existing neighborhoods to mitigate the adverse impacts of sound, views and traffic, and may include landscaping, screening, pathways, drainageways and natural features.

Objective:

LU-4.3: Support neighborhood revitalization, historic preservation and redevelopment efforts to improve and retain the investment of existing Town development.

Policies:

LU-4.3.1: Ensure that any redevelopment efforts undertaken by the Town or private sector remain sensitive to and mitigate any impacts on existing adjacent development.

LU-4.3.2: Promote the identification of any structures that may qualify for historic status. Consider all alternatives to any proposed demolition, should it arise, including adaptive reuse for residential or other uses.

Goal LU-5: Provide for a mixture of residential, commercial, employment and public service uses to meet the next 20 years of projected growth.

Objective:

LU-5.1: Provide opportunities for retail, office, tourism and employment throughout the Town.

Policies:

LU-5.1.1: Periodically review the absorption rate of proposed nonresidential uses to ensure an adequate supply of serviceable land always exists.

LU-5.1.2: Give review priority to expansion of existing businesses as well as new projects, provided they conform to the General Plan, that will bring basic employment jobs to the Town of Sahuarita.

Objective:

LU-5.2: Allow a mixed-use concept in conjunction with the Growth Area Element.

Policies:

LU-5.2.1: Review the zoning code, subdivision and development standards, and other town documents to allow for mixed-use development within growth areas as described within the Growth Area Element.

LU-5.2.2: Consider revising the codes governing home occupations to allow more opportunities for live/work units within and outside of identified growth areas, provided in the latter that traffic and other impacts, if any, are mitigated.

Objective:

LU-5.3: Recognize the Town of Sahuarita's role as a tourist destination and cultural center.

Policies:

LU-5.3.1: Locate tourist facilities primarily in proximity to freeway interchanges, with adjacent services that can also be used by town residents.

LU-5.3.2: Consider courting, and identifying land appropriate for, a destination resort within the Town.

LU-5.3.3: Promote the Santa Cruz River and nearby (future) De Anza trail as recreational resources and tourist attractions.

GROWTH AREAS ELEMENT

Goal GA-1: Promote balanced, efficient development to areas that are suitable for a variety of land uses that conserve significant natural resources and open space, encourage multi-modal transportation and logically and economically expand existing infrastructure and improvements.

Objective:

GA-1.1: Promote mixed-use development with a variety of housing types on the southern two designated Growth Areas through Specific Plan and Master Plan development projects.

Policies:

GA-1.1.1: Include a variety of housing as part of mixed-use development, including live/work units within Growth Areas. Encourage its use where appropriate in new master-planned communities.

GA-1.1.2: Within growth areas as specified on the General Plan Land Use map, develop a mixture of residential, commercial, employment, and institutional uses.

GA-1.1.3: Adopt and implement a zoning ordinance and other development standards to remove barriers to mixed-use development within the Town. Develop high quality design standards and a design based review process, with significant public participation for mixed-use development.

GA-1.1.4: Consider sponsoring a design competition for development of identified Growth Areas under parameters laid out by the Town.

GA-1.1.5: Consider Town initiated rezoning of one or both of the southern two Growth Areas to a mixed use category to encourage their development, assuming that design standards and processes under Policy 1.1.3 have been adopted [and in relative accordance with a design adopted by the Town under Policy 1.1.4]. Include a reversion clause if a master developer or developers fail to come forward after a reasonable period of time of marketing the project.

Objective:

GA-1.2: Reduce total dependence on the automobile through efficient expansion and implementation of alternative transportation routes and pathways.

Policy:

GA-1.2.1: Within growth areas, plan for a seamless but safe mix of pedestrian, bicycle, auto and transit routes and connections, connecting throughout the Town in accordance with the Circulation Element.

Objective:

GA-1.3: Coordinate the location of significant natural resources and open space with similar areas outside the growth areas.

Policies:

GA-1.3.1: Provide developed open space such as useable landscaped, low water use plazas within designated growth areas, particularly where institutional uses, such as governmental offices are located. Consider similar treatment to separate potentially non-compatible uses such as commercial parking lots from higher density housing.

GA-1.3.2: Provide for natural open space within growth areas, where appropriate, as part of an integrated open space system throughout the Town as defined in the Open Space Element.

Objective:

GA-1.4: Support development opportunities that will utilize existing public facilities and minimize the need for additional facilities.

Policies:

GA-1.4.1: Coordinate publicly funded infrastructure funding and financing planning (through the Capital Improvement Program) with privately financed development activity within designated growth areas.

GA-1.4.2: Within Growth Areas, coordinate any public infrastructure funding and financing with the private sector in a financially equitable manner to implement the designs that are envisioned under Policy 1.1.5 above.

CIRCULATION ELEMENT

Goal **CIR-1:** Improve the mobility of people and goods by providing effective, convenient accessible, and safe transportation options for travel to employment, education, recreation, shopping, medical, and other desired destinations.

Objective:

CIR-1.1: Provide an integrated, multi-modal, sub-regional transportation system that offers attractive choices among modes for the efficient movement of people and goods.

Policies:

CIR-1.1.1: Promote a sub-regional balance of transportation facilities and services by mode, including automobile, public transit, bicycle, and pedestrian.

CIR-1.1.2: Rail and aviation system needs shall be integrated by providing linkages to services provided within the region.

CIR-1.1.3: Provide facilities for multiple modes of travel in transportation improvement projects, as applicable.

CIR-1.1.4: Monitor the performance of all modal systems to best mitigate traffic congestion and to attain safe operating conditions.

CIR-1.1.5: Promote travel demand management strategies and incentives to more fully utilize alternate modes of travel. Examples include carpooling and telecommunications substitutes to travel.

CIR-1.1.6: Transportation investments should improve the mobility of all segments of the community, including the underserved, disabled, and economically disadvantaged.

CIR-1.1.7: Promote strategies to reduce peak period demand through car-pooling, flexible hours, alternate modes of travel, and other travel reduction tools.

CIR-1.1.8: The transportation system will be planned and designed to accommodate international trade associated with the Canamex Corridor. Desirable support facilities include commercial vehicle services, warehousing, truck stops, and allied businesses. New transportation facilities within one mile of I-19 or within one mile of B-19 providing support services will be designed to encourage access by international trade related vehicles, typically WB-50 design designation.

Objective:

CIR-1.2: Promote an effective, well-planned system of roadways that establishes a functional, safe, and aesthetic hierarchy of streets while incorporating the latest advanced technologies.

Policies:

CIR-1.2.1: Adopt a Major Streets and Scenic Routes plan to define the ultimate right-of-way of major facilities, their locations, and their scenic or historic attributes.

CIR-1.2.2: Promote convenient multi-modal access to public places having high concentrations of trips, such as commercial core areas and inter-modal transportation (hub) facilities.

CIR-1.2.3: Provide for a street functional classification system and a Major Streets and Scenic Routes plan that is based on street type, use, and visual quality.

CIR-1.2.4: Integrate vehicular circulation within neighborhoods and improve bicycle and pedestrian connectivity to key destinations, including recreation areas, such as parks, adjacent services, transit facilities, and schools.

CIR-1.2.5: Plan continuous pedestrian facilities of recommended width to provide safe accessible use and opportunities for shade and shelter.

CIR-1.2.6: Plan neighborhood streets using appropriate traffic calming techniques and street widths to sustain the quality of life in the neighborhoods, public safety and environmental sensitivity.

CIR-1.2.7: Provide for the planning, design, construction, and operation of facilities and services to enhance public safety and minimize losses from accidents, to the greatest possible extent.

CIR-1.2.8: The Town of Sahuarita has established Level of Service C or better as its transportation system general performance standard. This standard shall be applied to roadway segments and to signalized and unsignalized intersections. Street intersections may operate at LOS D during peak periods around major employment and commercial centers where the short-term attainment of LOS C may be impractical or not attainable without mitigation, which has a far greater negative impact than allowing for a greater level of service. Project LOS E or F operation at any time of day with cumulative traffic volumes and projected ultimate intersection improvements will not be accepted. Final determination of appropriate mitigation measures in achieving desired Levels of Service may be subject to specific direction from the Town Council on a case-by-case basis.

Objective:

CIR-1.3: Plan for and initiate a safe, efficient, and accessible public transportation system that provides a viable alternate to the private vehicle.

Policies:

CIR-1.3.1: When feasible, coordinate with Pima County and regional service providers (Sun Tran), to provide public transit services that are readily accessible, convenient, and safe to an increasing proportion of persons in the community.

CIR-1.3.2: Public transit connections shall be conveniently located at and between urban activity centers.

Objective:

CIR-1.4: Plan for bicycle facilities throughout the community that provide for the safe and efficient means of transportation and recreation.

Policies:

CIR-1.4.1: Promote a continuous, safe, and accessible system of bicycle facilities as an alternate mode of transportation.

CIR-1.4.2: Promote bicycle safety education programs to increase awareness of and adherence to laws and regulations regarding bicycle use.

CIR-1.4.3: Design bicycle facilities to meet Federal Highway Administration (FHWA) and American Association of State Highway and Transportation Officials (AASHTO) design guidelines consistently throughout the Town.

Objective:

CIR1.5: Plan and encourage the use of pedestrian facilities as a critical element of a safe and livable community to meet the transportation and recreational needs of the community.

Policies:

CIR-1.5.1: Meet minimum Americans with Disabilities Act (ADA) standards for the construction of pedestrian facilities.

CIR-1.5.2: Provide for the construction of accessible pedestrian facilities with all street construction and major reconstruction projects; all appropriate private residential, commercial, and industrial development; and all public development in the urban area.

CIR-1.5.3: Develop a program for the installation of pedestrian facilities in appropriate areas where they do not currently exist.

CIR-1.5.4: Plan pedestrian facilities that are direct, safe, comfortable, attractive, and continuous.

CIR-1.5.5: Improve pedestrian visibility and safety and raise awareness of the health benefits of walking.

CIR-1.5.6: Identify specific pedestrian mobility and accessibility challenges and develop measures for implementation of necessary improvements.

Objective:

CIR-1.6: Protect the natural and built environments from adverse impacts resulting from the provision of transportation facilities and services. Promote transportation facilities and services that enhance the quality of life of the communities within the region.

Policies:

CIR-1.6.1: Design transportation improvements to comply with air quality standards and avoid the creation of air quality hot spots (badly congested intersections).

CIR-1.6.2: Consider the economic, energy, and environmental effects of major transportation investments.

CIR-1.6.3: Promote the implementation of the goals and objectives of adopted land use plans and development policies with investments in transportation facilities and services.

CIR-1.6.4: Strive for fairness and equity in who pays for transportation improvements and who benefits from them.

CIR-1.6.5: Provide for transportation enhancements, including bicycle lanes, sidewalks, and non-traditional transportation projects.

CIR-1.6.6: Provide parking standards that encourage their use as flexible tools to achieve other overall transportation policies.

Objective:

CIR-1.7: Build and sustain public support for the implementation of transportation planning goals and objectives, including the financial basis of the plan, through community involvement.

Policies:

CIR-1.7.1: Approach public involvement proactively throughout regional transportation planning and programming processes, including open access to communications, meetings, and documents related to the Plan.

CIR-1.7.2: Promote effective intergovernmental relations through agreed upon procedures to consult, cooperate, and coordinate transportation related activities and decisions.

Objective:

CIR-1.8: Work cooperatively with the Arizona Department of Transportation (ADOT) to locate, fund and implement the Sahuarita Corridor, subject to community and regional support.

Policies:

CIR-1.8.1: Identify an acceptable location for the Sahuarita Corridor.

CIR-1.8.2: Solicit funding for the assessment, alignment, design and construction of the Sahuarita Corridor.

CIR-1.8.3: Assist in the implementation of the Sahuarita Corridor for the benefit and use of bypass trucks, traffic and the citizens of Sahuarita as well as regional, state, and national transportation needs. Alignment of the corridor within the Town shall be approximately ½ mile south of Pima Mine Road as illustrated as the preferred alignment on the Circulation Plan; shall provide for local direct access to I-19 and B-19 (Nogales Highway); and construction shall utilize State and Federal funding sources.

PUBLIC FACILITIES AND SERVICES ELEMENT

Goal PFS-1: Provide a high level of public facilities, utilities and services to support and efficiently serve the Town.

Objective:

PFS-1.1: Ensure quality, well-sited educational facilities for the members of the Sahuarita community.

Policies:

PFS-1.1.1: Locate new school facilities within the neighborhoods they intend to serve, at acceptable enrollment capacities.

PFS-1.1.2: Provide for the connection of schools to surrounding neighborhoods through a safe system of sidewalks and bicycle pathways upon development of adjacent areas.

PFS-1.1.3: Require developers to work with the School District to determine a new development's impact on the school system prior to project approval, and implement strategies recommended by the school district to address any impacts.

PFS-1.1.4: Encourage the shared use of schools and school recreation facilities by the Town and School District.

Objective:

PFS-1.2: Emphasize high quality police and fire protection services.

Policies:

PFS-1.2.1: Locate new fire and police facilities based on need, budget and service level required for citizens.

PFS-1.2.2: Identify adequate response times for police, fire and emergency services, and take appropriate steps to ensure response times can be met.

PFS-1.2.3: Provide an annual report of call volumes, response times and future projections for both police and fire calls.

Objective:

PFS-1.3: Improve the Town's sewer system to serve all new development within the Town.

Policies:

PFS-1.3.1: Continue to include public funding for new wastewater sewer mains and extensions in the Capital Improvement Plan (CIP).

PFS-1.3.2: Develop a Wastewater Master Plan.

PFS-1.3.3: Encourage the use of alternative sewer systems instead of private septic systems.

Objective:

PFS-1.4: Implement appropriate stormwater improvements to minimize flood hazards and maximize the beneficial use of stormwater as a resource.

Policies:

PFS-1.4.1: Require developers to construct and pay for drainage facilities when their need precedes or exceeds the need of the Town.

PFS-1.4.2: Ensure that stormwater facilities are designed to sustain a 100-year storm event.

PFS-1.4.3: Adopt a grading and drainage ordinance to ensure that new developments are constructed in a manner that minimizes flood hazards.

PFS-1.4.4: Require onsite retention and/or detention of stormwater for all new developments where appropriate and put retained and/or detained water to beneficial use for landscape irrigation to the greatest extent possible.

Objective:

PFS-1.5: Promote coordination among agencies for maximum efficiency in the delivery of public services to the Town.

Policies:

PFS-1.5.1: Encourage partnerships for effective solutions to shared problems and community service needs.

PFS-1.5.2: Coordinate joint use of school facilities for city services such as libraries, community meeting space, education, and computer resources.

PFS-1.5.3: Work with private, nonprofit, and public community service organizations to coordinate the delivery of services such as childcare and senior citizens programs.

PFS-1.5.4: Promote curbside pickup and recycling as offered from solid waste collection companies. (See also Objective **ENV-1.11**.)

PFS-1.5.5: Encourage utility providers to consider the use of solar power and other renewable resources.

Goal **PFS-2**: Plan for logical future utilities, facilities and services.

Objective:

PFS-2.1: Maintain or improve upon current levels of service.

Policies:

PFS-2.1.1: Design facilities compatible to the areas in which they are to be located.

PFS-2.1.2: Pursue high levels of standards for traffic safety in the Town.

PFS-2.1.3: Encourage the continued cost efficiency and effectiveness of garbage collection, wastewater management and other public services.

Objective:

PFS-2.2: Require new developments to finance new utility lines, facilities and other sites necessitated by their construction.

Policies:

PFS-2.2.1: Maintain the Capital Improvement Plan (CIP) to tie into the annual budget process.

PFS-2.2.2: Maximize public/private partnerships for new infrastructure development.

PFS-2.2.3: Require for new developments the undergrounding of all new electrical distribution lines.

PFS-2.2.4: Reclaimed water (effluent) shall be used within the Town to the extent possible.

PFS-2.2.5: Promote the installation of Internet connections in new developments for greater public access to information.

Objective:

PFS-2.3: Provide adequate municipal facilities to serve the needs of all Town residents.

Policies:

PFS-2.3.1: Locate municipal buildings in an environment that serves the Town's administrative needs.

PFS-2.3.2: Develop a municipal library to meet the current and future needs of the Town. This

library may be tied into the Pima County Library System for greater efficiency and availability of resources.

Objective:

PFS-2.4: Maximize the Town’s investment for new infrastructure and public services.

Policies:

PFS-2.4.1: Channel growth to areas having existing utilities and services.

PFS-2.4.2: Promote infill development, where applicable.

PFS-2.4.3: Promote a water conservation program to minimize major expenditures for water.

PFS-2.4.4: Utilize funding mechanisms that result in a net improvement to a development and not long-term financial impacts to the community.

PFS-2.4.5: Utilize financing options that will not exceed the useful life of a project developed through such options.

Objective:

PFS-2.5: Locate public facilities for compatibility with adjacent land uses and for maximum convenience to potential users.

Policies:

PFS-2.5.1: Encourage infill development.

PFS-2.5.2: Utilize the adopted General Plan Land Use Map and Zoning Map to determine appropriate locations for new development.

Objective:

PFS-2.6: Promote new development adjacent to existing development to maximize the use of existing public utilities and to discourage urban sprawl.

Policy:

PFS-2.6.1: Encourage infill development.

Objective:

PFS-2.7: Investigate need, demand and funding mechanisms for district versus subscription public services (fire and emergency).

Policies:

PFS-2.7.1: Assess the feasibility of creating new districts or combining with existing districts to address fire and emergency needs when the Town population approaches 10,000 persons.

PFS-2.7.2: Develop benchmarks for population thresholds and distance of the majority of the population from current facilities.

RECREATION AND OPEN SPACE ELEMENT

Goal **REC-1:** Provide a safe, accessible and internally and regionally integrated network of recreational opportunities for the broader community.

Objective:

REC-1.1: Develop a Town Master Plan for Parks, Recreation and Open Space.

Policy:

REC-1.1.1: Based on the groundwork laid in the Town General Plan, work with the Town leaders

and the citizenry to develop a master plan for active and passive parks and recreational needs of the community. The plan should address program needs, opportunities, and costs for programs, parks and recreation facilities within the community and be based on national guidelines developed by the National Recreation and Parks Association.

Objective:

REC-1.2: Expand opportunities for citizen involvement in parkland development and maintenance.

Policy:

REC-1.2.1: Continue to enlist the Town residents as volunteers and advocates for parklands, similar to the Tucson and Pima County Parklands Foundations.

Objective:

REC-1.3: Expand parks and recreational opportunities within residential developments, relative to growth and need.

Policies:

REC-1.3.1: Within the Town Development Standards, provide for an acceptable level of recreational open space required for new master planned communities.

REC-1.3.2: The Town Development Standards should also address construction by the developer and either dedication to the Town or maintenance by the homeowners association at a level acceptable to the Town.

Objective:

REC-1.4: Improve and expand existing parks and recreational facilities to ensure safety and usefulness to the Town.

Policies:

REC-1.4.1: Through annual updating of the Capital Improvement Program, prioritize recreation needs in existing park facilities. Make adjustments in Town Capital Improvement Program as appropriate or seek grants for improvements.

REC-1.4.2: Revisit the design and layout of existing Anamax and Sahuarita parks to ensure that access is safe particularly for children, and that planting and lighting configurations maximize safety for all users.

Objective:

REC-1.5: Provide for an appropriate variety of recreational facilities and programs to meet the needs of the entire Town.

Policies:

REC-1.5.1: Prioritize recreational needs to ensure that the parks and recreation survey, as identified in Policy 1.4.1, is administered to a wide cross section of Town residents representing all generations, economic and geographic areas of the Town. As funding will be at a premium and not all recreational uses can be provided at all existing and future public parks, include in the survey a geographic analysis of which facilities and programs to develop at which park.

REC-1.5.2: Actively involve the youth of the Town in planning programs designed for them, and consider developing a recreational advisory board that is representational of the entire community.

REC-1.5.3: Supplement the survey with periodic needs assessments and evaluations of park usage to ensure that the park system is adequately meeting resident needs.

REC-1.5.4: Consider utilizing active and/or passive portions of the Santa Cruz River floodplain for recreational needs. Turf based activities such as golf courses and recreational fields may be appropriate, however, mechanisms to catch runoff to avoid environmental concerns associated with fertilizers would need to be implemented.

REC-1.5.5: Provide opportunities for inter-generational park and recreational facilities.

Objective:

REC-1.6: Emphasize a variety of shared use recreational facilities where possible.

Policies:

REC-1.6.1: Work with the Sahuarita School District to enable creation of cooperative joint use facilities.

Objective:

REC-1.7: Expand opportunities for recreational bicycling, pedestrian and equestrian uses.

Policies:

REC-1.7.1: Utilize the open space provided by the Santa Cruz River and tributary drainages as a basis for mixed use and, if determined necessary, specialized use trails. The trail system should ideally link as safely as possible to the pathway system for pedestrians, the street system for bicycles, and rural, larger lot areas for equestrian access.

REC-1.7.2: Inventory all existing neighborhood trails, sidewalks and bike paths and identify the feasibility of connecting these features together. Develop a system based on that feasibility.

REC-1.7.3: Develop a design standard for new subdivisions and development plans to include recreational trails, and where feasible, requiring dedication and interconnectivity with the system developed under Policy 1.7.2.

REC-1.7.4: Plan the pathway network to link existing and future parks, as well as recreational open space.

Goal REC-2: Promote balance between natural open space and established regional and neighborhood parks within the Town of Sahuarita and its environs.

Objective:

REC-2.1: Develop a Town Master Plan for Open Space.

Policies:

REC-2.1.1: Based on the groundwork laid in the Town General Plan, work with the Town leaders and the citizenry to develop a more specific master plan for open space, wildlife habitat conservation and active and passive recreation for Sahuarita. The plan should address the need to provide accessibility to all facilities through a community trail component as well as vehicular access.

REC-2.1.2: Coordinate development of an Open Space Plan with all stakeholders within the Town including landowners, residents, recreation and outdoor enthusiasts, and agency heads.

REC-2.1.3: Recognize the regional impact of a Town Open Space Plan by coordinating with adjacent unincorporated communities, Pima County, Pima Association of Governments, State Land Department, the San Xavier District of the Tohono O’odham Nation, the City of Tucson, the mines and other entities.

REC-2.1.4: Maximize the short-term viability of ranchlands by keeping allotments intact to the extent practicable.

REC-2.1.5: Maximize the short-term viability of farmland by limiting noncompatible development adjacent to it.

Objective:

REC-2.2: Build on the presence of the Santa Cruz River and other major washes as a focal point for the open space system.

Policies:

REC-2.2.1: Seek a combination of funding and planning mechanisms to conserve critical watersheds via ownership, ownership of the development rights or transference of all or some of the development rights to lands outside the floodplain area.

REC-2.2.2: Design development nearby the Santa Cruz River to ensure that access is controlled to specific access points to avoid degradation of the resource.

REC-2.2.3: Encourage development within visual proximity to the river to take advantage of those viewsheds while minimizing negative impacts on riverine views from major roadways and existing development to the extent possible.

Objective:

REC-2.3: Promote the Juan Bautista de Anza National Historic Trail as an important linear park to be connected to future trails and other open space linkages. *(see also Environmental Planning Element Objective ENV-1.3 and its respective policies)*

Policies:

REC-2.3.1: Recognize this National Historic Trail as it traverses the Town as a tourist attraction for visitors, and as a recreational opportunity for residents on its own and if it can be connected with neighborhood trails.

REC-2.3.2: Work with the de Anza Trail Coalition and the National Park Service to ensure that best practices are followed in the development of the Trail through the Town and to work together on funding mechanisms for its completion.

REC-2.3.3: Require dedication of sufficient trail right-of-way as a condition of rezoning or specific plan, if the trail route traverses the development project site. The Town shall determine sufficiency with consultation from the National Park Service.

Objective:

REC-2.4: Establish standards for both passive and active open space areas.

Policies:

REC-2.4.1: Refine national standards for open space to meet the needs of Sahuarita residents and visitors, as part of a Town Open Space Plan.

REC-2.4.2: Recognize that there is value in open space may be visual in nature even if not publicly accessible and may be provided by larger lots in the rural areas of Sahuarita as well as existing farmland and ranchland. Recognize further that private and state Trust lands are developable and the expectation of perpetual open space can only be achieved by providing value for the landowner for the development rights on the property.

Objective:

REC-2.5: Maintain interconnections between natural open space corridors as important wildlife corridors and habitat.

Policies:

REC-2.5.1: Work with the Arizona Game and Fish Department to design open space corridors to maximize the conservation of riparian areas that provide primary wildlife movement opportunities.

REC-2.5.2: Discourage the development of trails in areas where critical wildlife habitat or movement areas are likely to be negatively impacted by human presence.

Objective:

REC-2.6: Establish linkages between open space, parks, and other recreational facilities.

Policies:

REC-2.6.1: As part of the Open Space Plan, seek to connect potential open space provided by the Santa Cruz River with existing and proposed parks, open space within the Growth Areas as identified in the Growth Areas Element.

REC-2.6.2: Recognize that linkages may be regional in nature, and such linkages will likely be required outside Town boundaries or its sphere of influence. Coordinate with Green Valley residents, Pima County, the City of Tucson, and the Arizona State Lands Department.

ENVIRONMENTAL PLANNING ELEMENT

Goal ENV-1: Manage the natural resources of the area in a manner that will balance their ecological value and economical, aesthetic and safety potential.

Objective:

ENV-1.1: Conserve the Town's water resources and encourage groundwater, rainwater, and reclaimed water reuse.

Policies:

ENV-1.1.1: Promote the use of treated effluent to irrigate golf courses and other turf areas.

ENV-1.1.2: Promote the construction of facilities that transport and process surface and renewable water resource supplies.

ENV-1.1.3: Pursue opportunities to acquire additional water supplies, such as Central Arizona Project (CAP) water.

ENV-1.1.4: Encourage the use of drought-tolerant plants, low flow irrigation, and water-conserving fixtures in all new developments.

ENV-1.1.5: Require on-site retention and/or detention standards for stormwater runoff in all new developments, with consideration for the potential of rainwater harvesting for landscape irrigation.

Objective:

ENV-1.2: Preserve the Santa Cruz River corridor as an environmental treasure to the Town.

Policies:

ENV-1.2.1: When applicable discourage channelization of the Santa Cruz River and its washes, allowing for natural meandering and drainage patterns.

ENV-1.2.2: Require significant buffer areas between future development and the Santa Cruz River and other major or minor washes to preserve riparian area and wash corridor.

Objective:

ENV-1.3: Preserve and enhance the Juan Bautista de Anza National Historic Trail as a special asset to the Town. (See also Recreation/Open Space Element Objective **REC-2.3** and its respective policies.)

Policies:

ENV-1.3.1: Secure public right-of-way for the implementation of the National Historic Trail route.

ENV-1.3.2: Commemorate through the Historical Site Marker Program any significant sites along the Juan Bautista de Anza Trail identified by the National Parks Service (NPS) as historic.

ENV-1.3.3: Require the dedication of trail right-of-way as a condition for approval, should a project rezoning or specific plan project site cross the trail route.

Objective:

ENV-1.4: Preserve the Town's environmental resources through the coordination of regional land conservation planning efforts.

Policies:

ENV-1.4.1: Support private, public and non-profit programs and activities that preserve plant and wildlife habitats.

ENV-1.4.2: Coordinate with Pima County, the Arizona Department of Game and Fish, the Arizona Department of Environmental Quality, and other agencies to promote wildlife education programs.

ENV-1.4.3: Pursue funding sources for the preservation of plant and wildlife habitats.

Objective:

ENV-1.5: Maintain the quality and quantity of groundwater and surface water supplies. (see also Land Use Element Objective **LU-1.2** and its respective policies)

Policies:

ENV-1.5.1: Implement measures to prevent the contamination of groundwater resources.

ENV-1.5.2: Identify opportunities to reduce surface water pollution through the monitoring of stormwater runoff.

ENV-1.5.3: Educate the public on best practices to prevent stormwater pollution.

Objective:

ENV-1.6: Promote energy efficiency through conservation and the use of alternative energy practices.

Policies:

ENV-1.6.1: Encourage the use of solar energy or other appropriate energy conservation technologies, rainwater harvesting and other renewable resource practices.

ENV-1.6.2: Promote the use of alternative and regionally appropriate building materials, such as RASTRA, straw bale, and rammed earth or mud adobe construction for residential and other uses.

ENV-1.6.3: Promote appropriate building orientation and logical energy efficient site planning in new developments.

Objective:

ENV-1.7: Provide opportunities to improve local air quality. (see also Land Use Element Objective **LU-1.2** and its respective policies)

Policies:

ENV-1.7.1: Unpaved public roads and alleys should be paved or treated to minimize air quality impacts, as well as other environmental impacts, when practical and feasible.

ENV-1.7.2: Require all newly constructed parking lots and driveways for non-residential development to have a paved surface. Alternative, impervious paving materials should be considered whenever possible.

ENV-1.7.3: Support the development of a regional transit bus system and rideshare program.

ENV-1.7.4: Create and enforce appropriate dust control measures as may be necessary in improving air quality within the Town of Sahuarita pursuant to requirements of Pima County Department of Environmental Quality and the State of Arizona.

ENV-1.7.5: Coordinate with Pima Association of Governments, Pima County, and the State of Arizona to attain regional air quality goals.

ENV-1.7.6: Coordinate with Pima Association of Governments (PAG) and Pima County on an educational program to promote air quality education.

Objective:

ENV-1.8: Protect existing wildlife habitats and native plant species.

Policies:

ENV-1.8.1: Develop and adopt a Native Plant Protection Ordinance to save valuable indigenous plants.

ENV-1.8.2: Avoid sensitive natural features, such as wetlands, riparian areas, sensitive plant and animal sites, and migration corridors, where possible. Where unavoidable, protect such areas with buffers and innovative design practices.

ENV-1.8.3: Establish wildlife corridors and other linear linkages between large open space areas.

ENV-1.8.4: Enforce the protection of threatened and/or endangered species.

ENV-1.8.5: Minimize man-made environmental hazards.

ENV-1.8.6: Avoid development in the floodplain and areas of steep slopes.

ENV-1.8.7: Promote the use of non-invasive, native vegetation where possible.

ENV-1.8.8: Consider the establishment of a 'save a plant' program.

Objective:

ENV-1.9: Protect sensitive lands from environmental degradation.

Policies:

ENV-1.9.1: Develop a wash protection ordinance for riparian areas and wash corridors.

ENV-1.9.2: Limit grading practices, consistent with the Town of Sahuarita's Grading Standards that contribute to flooding and erosion.

Objective:

ENV-1.10: Preserve the Town's cultural resources (including prehistoric or historic archaeological sites or objects) and potentially significant historic buildings or structures.

Policies:

ENV-1.10.1: Identify and preserve or mitigate all significant artifacts, archaeological features and historic sites within the Town. If development is proposed on Federal or State leased land, recognize and enforce higher statutory requirements for protection of cultural resources.

ENV-1.10.2: Report all previously unrecorded cultural resources unearthed during construction activities by builders, contractors, or individuals to the Arizona State Museum.

ENV-1.10.3: Restrict information on the location and nature of the cultural resources within areas that are master planned.

ENV-1.10.4: Address mitigation of any potential impacts to historic districts, historic landscapes or landmarks during the rezoning process as a condition of rezoning approval.

Objective:

ENV-1.11: Promote the recycling of reusable materials. (See Policy **PFS-1.5.4.**)

Policies:

ENV-1.11.1: Encourage commercial and industrial recycling of paper, cardboard, and other recyclable materials.

ENV-1.11.2: Promote public and private agency partnerships that encourage conservation, reuse and recycling.

Objective:

ENV-1.12: Promote noise mitigation, especially adjacent to residential areas.

Policies:

ENV-1.12.1: Encourage ADOT to the extent feasible to utilize noise abatement on or along major roadways (I-19, La Canada, Sahuarita Road, Tucson-Nogales Highway).

ENV-1.12.2: Encourage the development of compatible, adjacent land uses.

WATER RESOURCES ELEMENT

Goal **WR-1**: Manage an orderly, sustainable, and efficient water and wastewater system providing quality utility service and water resources to meet the current and future needs of the Town.

Objective:

WR-1.1: Encourage the Town's water providers to conserve water and use reclaimed water.

Policies:

WR-1.1.1: Promote the use of reclaimed water for irrigation of golf courses and other large turf areas in new development areas, once population build out is met.

WR-1.1.2: Promote the use of rainwater harvesting for residential and commercial irrigation.

WR-1.1.3: Develop incentives for the use of reclaimed water.

Objective:

WR-1.2: Promote coordination between water utility companies to make maximum use of existing and future public water services.

Policies:

WR-1.2.1: Support regional efforts to initiate local water quality protection mechanisms.

WR-1.2.2: Assist private water suppliers within the Town in conservation, water quality and planning efforts.

WR-1.2.3: Coordinate with Pima County, Pima Association of Governments, Oro Valley, Marana and Tucson to manage plans and maximize the regional use of reclaimed water.

WR-1.2.4: Support Arizona Department of Water Resources efforts to achieve safe yield from all water providers and users within the Tucson AMA.

Objective:

WR-1.3: Encourage the Town's water providers to fulfill domestic, irrigation, industrial and emergency service needs.

Policies:

WR-1.3.1: Research alternative methods for providing water resources.

WR-1.3.2: Strive to identify water demand and the impact on the existing water supply of industrial developments.

Objective:

WR-1.4: Encourage the Town’s water providers to evaluate water demand within the Town to ensure that the rate of use does not exceed potential future supply (safe yield).

Policies:

WR-1.4.1: Complete a Town-wide study of long-range water needs relative to population projections to ensure adequate water supply following state requirements for the Water Resource Element as adopted in 2002. Consider a minor amendment to the General Plan to address findings.

WR-1.4.2: Seek to monitor annual water quantity, demand and usage data throughout the Town to assist with future development decisions.

Objective:

WR-1.5: Encourage the Town’s water providers to replace inadequate water line distribution systems, extend water mains to developing areas, and improve the storm drainage system as needed.

Policies:

WR-1.5.1: Update the Town’s five-year CIP to include improvements to the water distribution systems if Town residents or the Town Council elect to involve the Town in water distribution systems.

WR-1.5.2: Prioritize new improvements and expansion to the existing water distribution systems if Town residents or the Town Council elect to involve the Town in water distribution systems.

Objective:

WR-1.6: Encourage the Town’s water providers to utilize new sources of water, especially Central Arizona Project (CAP) water.

Policies:

WR-1.6.1: Promote CAP water importation to meet the Town’s long-term water needs.

WR-1.6.2: Encourage the use of CAP water rather than groundwater, especially for industry (mining), agriculture, parks, and golf courses.

WR-1.6.3: Prioritize the construction of facilities that distribute and process renewable and surface supplies of water.

Objective:

WR-1.7: Encourage the Town’s water providers to use alternative water sources and water conservation methods and strategies by all users requiring large quantities of water.

Policies:

WR-1.7.1: Convert from a non-renewable (groundwater-based) water supply to a renewable (surface water-based) water supply where economically feasible.

WR-1.7.2: Promote the use of xeriscaping and rainwater harvesting to conserve water for irrigation purposes.

WR-1.7.3: Encourage the use of low flow plumbing fixtures, the purchase of water saving appliances, changes in water use habits and other water saving tips.

COST OF DEVELOPMENT ELEMENT

Goal CD-1: Phase and manage development in such a way to equitably disperse the cost of additional public service needs created by the new development.

Objective:

CD-1.1: Create a system to determine needs and assess costs for new services and facilities necessary to serve new development.

Policies:

CD-1.1.1: Seek to recover costs for all infrastructure provided by the Town.

CD-1.1.2: For each service and facility provided by the Town, develop a desired level of service measure.

CD-1.1.3: Define the benefit area for each service such as a police substation or road facility, and determine the facility needs and costs for the benefit area, based on the level of service standards established as a result of Policy 1.1.2.

CD-1.1.4: Develop a responsive time frame for cost recovery of the facilities identified in each benefit area.

CD-1.1.5: Identify costs of expansion of Town services and facilities to maintain service level expectations.

CD-1.1.6: Every five years, in conjunction with updates to the Capital Improvement Program, analyze the adopted level of service standards as necessary.

CD-1.1.7: Seek programmatic or technological innovations to reduce capital costs as well as operations and maintenance costs.

Objective:

CD-1.2: Identify all legal mechanisms available to finance new services and facilities necessary to serve new development.

Policies:

CD-1.2.1: Utilize the best methods to fund and finance public facilities and services necessary to serve new development, such as construction sales taxes, negotiated development agreements, community facilities districts, improvement districts, facility construction dedications, in lieu fees, certificates of participation, and development impact fees.

CD-1.2.2: Maintain the definition of “legally available” as those legal mechanisms that are not prohibited by law in the state of Arizona, at the time the project is approved.

CD-1.2.3: Develop a process to apply the fair share cost recovery policies in Objective 1.3 to all new development, regardless of the need for rezoning.

Objective:

CD-1.3: Allocate the financing for new development in a fair manner between public and private interests.

Policies:

CD-1.3.1: Recover fair share costs, which are defined as the total capital cost (facilities and equipment) minus developer credits and funds dedicated to a project as set forth in the Town’s Capital Improvement Program.

CD-1.3.2: Consider establishing development incentive areas that may allow reduced cost recovery obligations for projects to foster development activity within those areas.

Objective:

CD-1.4: Provide that “fair share” for development includes only those costs directly related to the new development, and not improvements to existing public facilities that were previously deficient.

Policies:

CD-1.4.1: Ensure that the identified benefits of any new public facilities and services provided by the Town are received by the development charged with paying for them.

CD-1.4.2: Ensure that a development is charged only for its proportionate share of the benefits

received by the new public facilities and services.

Objective:

CD-1.5: Seek opportunities both locally and regionally to obtain funding for regional infrastructure which would also benefit the Town.

Policies:

CD-1.5.1: Join with the League of Cities and Towns and/or other communities to seek new or additional revenue-sharing opportunities from the state of Arizona, such as a gasoline tax adjusted for inflation.

CD-1.5.2: With other jurisdictions, increase efforts to obtain new or additional revenue sharing opportunities to more equitably offset the cost of growth and new development.

CD-1.5.3: Consider annexation of land particularly when it is likely to increase revenue-sharing funds and minimize infrastructure costs for the Town and the region.

Goal CD-2: Ensure adequate funding for capital facilities and services not specifically tied to new development.

Objective:

CD-2.1: Implement and maintain the capital improvement program.

Policies

CD-2.1.1: Annually or at least biannually update the adopted capital improvement program.

CD-2.1.2: Ensure that the capital improvement program implements the policies of the General Plan.

Objective:

CD-2.2: Investigate all realistic revenue generating options.

Policies:

CD-2.2.1: Review the existing revenue stream to determine if they are adequate to meet the needs of the Town as addressed in the General Plan and Capital Improvement Program.

CD-2.2.2: Consider alternate sources of revenue if shortfalls are projected including but not limited to general obligation bonds and a basis on which to issue revenue bonds.

Parks, Recreation, Trails, and Open Space Master Plan

EXECUTIVE SUMMARY

INTRODUCTION

The implementation of this Comprehensive Parks, Recreation, Trails and Open Space Master Plan in the first decade of the 21st century presents a number of serious challenges and intriguing opportunities. The Parks and Recreation Department has faced challenges since its creation in 2001. As a new Department at that time, it originated in the Public Works Department but soon became a Department of its own in 2003 under the leadership of a full-time Director of Parks and Recreation. In that period between 2003 and today, the Department has been challenged with meeting the leisure demands of a rapidly growing community while creating the necessary infrastructure (policies, management team, recreation program, facility and park maintenance program, etc.) for a new Department. Opportunities for long term success will depend on the Department's ability to position itself as an important function of Town Government by raising the level of awareness about the benefits of parks and recreation programs and by developing the policies which are written to sustain it.

In order to move forward with this Master Plan, the Department will strive to achieve the goals set forth in the plan and make all decisions using the vision and mission statements as a guide. The goals presented in this comprehensive plan overview are intended to be forward looking, balance limited resources with responsibilities, and to re-position the Parks and Recreation Department as a key player in the growth and development of the Town.

OUR VISION AND MISSION

The Town of Sahuarita Parks & Recreation Department's primary purpose is to create community through people, parks and programs. We do this by providing the public with a variety of recreational opportunities and facilities. We are responsible for operating and maintaining the Town's parks, facilities, buildings and for issuing permits for special events, picnics, and sport fields. We strive to plan a mixed variety of programs, classes, special activities and events. Anamax Park, Sahuarita Lake Park, and Parque Los Arroyos are the three current parks that our community can benefit from and enjoy!

OUR GOALS

- To support our employees by providing them with the necessary training and resources with which to effectively do their jobs.
- To identify existing and future partnerships to leverage Town resources.
- To protect the environment: water resources; vegetation and habitat; and wildlife.
- To maintain the park system at a level which meets, or exceeds, citizen expectations.
- To provide a balanced recreation program which provides citizens of all ages with personal, social, economic and environmental benefits.
- To be fiscally responsible and sustainable by creating a cost recovery system which is based on a fee system that varies between 100% subsidy for services that benefit the entire community to 0% subsidy for services that benefit specific individuals/groups.
- To acquire land in the planning area which provides open space for protection of sensitive areas and defined space for active facilities.
- To provide greenways and trails which link parks, commercial and residential areas.
- To adopt standards which clarify the future need for land, park types and facilities.
- To identify new facilities that citizens are supportive of.

Note: As goals one through ten are detailed below, the reader will note that italicized beneath each goal is a reference to the Town's General Plan.

Goal #1 - To support Department employees by providing them with the necessary training and resources with which to effectively do their jobs.

❖ *Continuing Education and Professional Development*

It is recommended that:

- Participation in professional associations, continuing education, on the job training and cross training be encouraged.
- Office space, meeting space and storage space be provided as new facilities are built.
- Technology upgrades be provided.

Goal #2 - To identify existing and future partnerships to leverage Town resources.

❖ *REC 1.6.1 work with the School District*

It is recommended that:

- A formal Joint Partnership Policy be created
- Existing partnerships be identified
- The Department meet annually with existing partners individually to evaluate the relationship to determine if it is a win/win situation
- The Town organize and produce an annual recognition luncheon to honor its partners
- The Department facilitate an annual partnership collaboration with all the partners

Goal #3 - To protect our environment: water resources; vegetation and habitat; and wildlife.

❖ *REC 2.5 maintain wildlife corridors*

❖ *ENV 1.1 conserve the Town's water*

❖ *ENV 1.8 protect wildlife habitat*

It is recommended that:

- The use of groundwater be reduced
- The use of reclaimed water be increased
- Storm water runoff be reduced
- Riparian corridors be retained and maintained that have been identified as important biological resources
- The river channel be preserved and enhanced to encourage groundwater recharge and quality riparian habitat and to protect valued views of the river from development
- Uplands be managed to enhance desert habitat and to protect the functioning of the riparian ecosystems within the watershed
- View sheds be preserved
- Wildlife habitats and native plant species be protected
- Systems to conserve energy and resources be incorporated into the future development and operation of parks, programs and facilities managed by the Parks and Recreation Department

Goal #4 - To maintain the park system at a level which meets, or exceeds, citizen expectations.

❖ *Level of service expectations*

It is recommended that:

- The park maintenance budget be increased annually from the current \$6400 per acre to an amount which keeps pace with inflation so that the current maintenance standard not be reduced

- Assignments which prevent the park maintenance staff from spending more time in the park system be evaluated and redirected
- Equipment be provided to the park maintenance staff which enables them to work more efficiently and effectively in the park system

Goal #5 - To provide a balanced recreation program which provides citizens of all ages with personal, social, economic and environmental benefits.

❖ *REC 1.5 provide a variety of recreation opportunities*

It is recommended that:

- As the recreation program expands, it will acknowledge that all age groups have program needs and will produce those that are most in demand
- The Department continue to support the need for facilities, both indoor and outdoor, to provide the arenas within which the programs will occur
- The Department continue to negotiate with the school district (s) to share resources
- The Department explore the most effective marketing methods available to it so that citizens are aware of the services that are available to them
- The Department be aware of what others are providing in the Town and work to avoid duplicative services, when appropriate
- The Department improve its operational procedures and policies
- Resources be allocated to an ongoing staff development program
- A process for evaluating all programs be utilized at all times
- Department staff quantify the participation and economic impact of attractions, programs and special events in Sahuarita which result in revenue to the Town to support needed services

Goal #6 - To position the Department to be in alignment with the Town's fiscal targets.

❖ *Fiscal responsibility to Council and community*

It is recommended that:

- The Department create and adopt a formal Cost Recovery Policy
- The Cost Recovery Policy be reviewed annually
- Creation of the Cost Recovery Policy be a participatory process with elected officials, the Parks and Recreation Commission, user groups and citizens-at-large
- The current cost recovery percentage of 13% of total budget will be increased
- Earned income options be evaluated for their appropriateness in Sahuarita
- A foundation be analyzed for its appropriateness in Sahuarita

Goal #7 - To acquire land in the planning area which provides open space for protection of sensitive areas and limited space for active facilities.

❖ *REC 1.3.1 provide recreational open space*

❖ *REC 1.5.5 provide inter-generational opportunities*

It is recommended that:

- An additional district park be developed west of Town located in the vicinity of West Twin Buttes Road between North La Canada Drive and South Mission Road.
- A regional park be located northeast of the Town, approximately between Sahuarita Road and Pima Mine Road.
- A regional park be located in the east central area of Sahuarita, east of South Nogales Highway and between the Santa Rita Experimental Range and Wildlife Refuge and East Dawson Road.
- Conservation land be 70% of the district and regional park land acquisitions in the northeast, southeast and west of the Town Boundary
- Neighborhood parks within an HOA become the responsibility of the HOA when possible. It is also pro-

posed that all future neighborhood parks developed within designated communities be the responsibility of the HOA. It is not the intention of the Town of Sahuarita to be responsible for the ownership and maintenance of neighborhood parks within designated neighborhoods

- The Department continue to promote open space awareness through educational programs and activities

Goal #8 - To provide greenways and trails which link parks, commercial and residential areas.

❖ *REC 1.5.4 uses Santa Cruz floodplain for recreation both passive/active uses*

❖ *REC 1.7 opportunities for bicycles, pedestrians and equestrians*

It is recommended that:

- The Department work with Pima County to complete a Trail Master Plan.
- The Pima County Trail Plan and the Sahuarita Town Trail Plan be connected to a strong spine along the Santa Cruz River which connects some existing parks, the new district park, the new regional parks, residential and commercial areas and the Town Center to the system.
- The Departments of Parks and Recreation and Planning and Zoning work to encourage developers to build the trail spine

Goal #9 - To adopt standards which clarify the future need for land, park types and facilities.

❖ *REC 1.3 expand park and recreation opportunities*

It is recommended that:

- Increase the current standard of eight acres of park land per 1,000 population to allow for the acquisition of two new park types (district and regional).
- Land acquisition standards be linked to the need to protect land to the northeast, southeast and west of the Town Boundary and to acquire land along the Santa Cruz River to provide green space and a mechanism for extending the greenway and trail system.
- Facility standards are linked to the need to balance indoor and outdoor facilities.
- Facility standards are linked to citizen preferences for new facilities; e.g. adventure sports for young people, dog areas, and splash pads.
- Facility standards are linked to the popularity (life cycle) of activities; e.g. athletic fields.

Goal #10 - To identify new facilities that will be needed as the Town continues to grow.

❖ *REC 1.4.1 improve and expand recreational facilities*

It is recommended that:

- Athletic fields for soccer, baseball, softball and football be developed.
- An outdoor aquatic facility be constructed adjacent to an indoor recreation center in addition to the planned facility for Anamax Park.
- An indoor recreation center be added in addition to the planned facility for Anamax Park.
- A nature pavilion be developed.
- Several outdoor basketball courts be developed.
- An Adventure Park which will include a BMX Track and a skate park be developed.
- A skate park be constructed at the new regional park and several skate spots throughout the Town be developed.
- More dog areas be developed.
- An amphitheatre be developed.
- A Town Center Plaza will be developed.
- Numerous large and small ramadas be developed.
- Several splash pads be constructed throughout the Town.

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Supporting Details

Budgetary Process

Budget Calendar

***Financial and
Budgetary Policies***

Legal Requirements

Official Budget Forms

***Department
Summary
Schedules***

***Department
Staffing Levels***

BACK TO *Contents*

Budgetary Process

FUND COMPOSITION

The Town's financial reporting entity is comprised of six funds: (1) General fund, (2) Highway User Revenue Fund, (3) Racketeer Influenced & Corrupt Organizations Fund, (4) Quail Creek Community Facilities District, (5) Capital Infrastructure Improvement Fund, and (6) Wastewater Enterprise Fund. The Town adopts budgets for all of these funds.

BASIS OF PRESENTATION

As in prior years, departments are budgeted on a program and object basis. Fiscal year 2006 was the first year the budget presentation included and emphasized the programmatic components of Town services. Accordingly, the fiscal year 2012 budget shows the costs associated with programs.

BUDGETARY CONTROL

The Town's adopted budget serves as a legal operating plan for the fiscal year. While its primary function is to provide a planning and allocation tool, it also serves management by providing the basis for measuring performance during the year.

The adopted budget has two levels of budgetary constraints: 1) within the General Fund, expenditures may not legally exceed appropriations at the department level and 2) within each Special revenue Fund, the Capital Projects Fund, and the Enterprise Fund, expenditures may not legally exceed the level of the total funding source.

To monitor compliance with these budgetary constraints, revenue and expenditure reports and budget-versus-actual analyses are prepared periodically by the Finance Department and are reported to the Town Manager and the Town Council. These reports provide not only a mechanism for monitoring performance, but also for adjusting (when necessary) departmental operating plans and resource utilization.

BUDGET AMENDMENTS

While state statutes prohibit the Town from exceeding the final adopted budget amount, the budget is still just a planning document, and as such remains sufficiently flexible to accommodate changes that may occur during the fiscal year. There are two categories of change that may be required to the adopted budget: 1) those affecting line items within a single department and 2) those requiring a transfer between departments or funds. In the first instance, the Town Manager retains the authority to modify line item amounts within the departmental budgets, provided the total program budgeted amount remains unchanged. In the second instance, the Town Manager has the authority to evaluate departmental requests for changes between departments and make recommendations for approval to the Town Council. Should the Town Manager recommend the change to the Town Council, the recommendation will be considered at a regularly scheduled, open meeting of the Town Council.

BUDGET PREPARATION AND APPROVAL

Zero Base Budgets (ZBB)

Every department shall develop an annual budget using a zero base budget methodology. Under the ZBB approach, no target is established. The department evaluates its current level of operations, its programmatic structure, and its staffing in the context of its function statement and mandates. Organizational revisions are made, if beneficial to the achievement of department goals. Programs are then divided into services which define the department's product, or benefit, to the Town. Each program is individually budgeted at its current level and can be individually evaluated. Each line item for each program is evaluated and justified. During the year, the actual cost of each program can be captured and variances from budget monitored and analyzed.

Capital Improvement Budget

On an annual basis, the Town Manager prepares a five-year Capital Improvement Plan (CIP), the first year of which becomes the capital budget. A summary of capital improvement projects for fiscal year 2012 to 2016 is provided in a later section.

Preparation and Approval Timetable

A timetable for the budget preparation and approval processes for fiscal year 2012 is provided on the following page.

Budget Calendar

TOWN OF SAHUARITA, ARIZONA
BUDGET/CIP CALENDAR
Fiscal Year 2012

Finance and Investment Advisory Committee	January 18, 2011
Preliminary departmental (Level 1) budget requests cut-off CIP project sheets due to Finance	January 28, 2011
Final departmental (Level 2) budget requests due to Finance	February 11, 2011
Finance and Investment Advisory Committee	February 22, 2011
Departmental meetings with Town Manager to review budget requests	March 1-11, 2011
Department follow-up meetings with Town Manager	March 22-26, 2011
Finance and Investment Advisory Committee	March 22, 2011
Manager Recommended Budget and CIP delivered to Town Council Members	April 15, 2011
Finance and Investment Advisory Committee	April 26, 2011
Town Council study session on budget and CIP	May 7, 2011
Finance and Investment Advisory Committee	May 17, 2011
Town Council <i>Tentative Budget</i> approval	June 13, 2011
Public hearing and Town Council adoption of the FY 2011 budget and CIP	June 27, 2011

Financial and Budgetary Policies

Adopted financial policies reflect the Town's commitment to sound financial management and fiscal integrity. They also provide stability by helping Town officials plan fiscal strategy with a consistent approach. The Town has an important responsibility to its citizens to carefully account for public funds, to manage its finances wisely, and to plan for the adequate funding of services desired by the public, including the provision and maintenance of public facilities. These policies set forth guidelines against which current budgetary performance can be measured and proposals for future programs can be evaluated.

General Financial Goals

- To maintain a financially viable municipal government that can provide an adequate level of services.
- To maintain financial flexibility to be able to continually adapt to local and regional economic changes.
- To maintain and enhance the sound fiscal condition of the Town.
- To deliver quality services in an affordable, efficient, and cost-effective basis providing full value for each tax dollar.
- To maintain a high credit rating to ensure the Town has access to long-term debt at the most affordable cost.

Following these principles will enhance the Town's financial health as well as its image and credibility with its citizens, the public in general, bond rating agencies, and investors. To achieve these purposes it is important to regularly engage in the process of financial planning including reaffirming and updated these financial guidelines. Policy changes will be needed as the Town continues to grow and become more diverse and complex in the services it provides, as well as the organization under which it operates to provide these services.

1. Fiscal Planning and Budgeting Policies

Fiscal planning refers to the process of identifying resources and allocating those resources among numerous and complex competing purposes. The primary vehicle for this planning is the preparation, monitoring, and analysis of the Town's budget.

- 1.1. The Town will adopt a balanced budget by June 30 of each year. The total of proposed expenditures shall not exceed the total of estimated income and fund balances.
- 1.2. The Town will prepare a budget in accordance with the framework established by the National Advisory Council on State and Local Budgeting and the Government Finance Officers Association.
- 1.3. The budget will be used as a fiscal control device as well as a financial plan.
- 1.4. All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health.

- 1.5. Town Council and Town Management exercise budgetary control. Except as provided in this section, all budget transfers or appropriations of fund balances require the approval of the Town Council.
 - 1.5.1. Budget transfers of operating capital contingency funds, appropriated in the non-departmental section of the budget, require the approval of the Town Manager.
 - 1.5.2. Budget transfers between accounts within the same department for \$1,000 or more require the approval of the Town Manager.
 - 1.5.3. Budget transfers between accounts within the same department for less than \$1,000 require the approval of the Finance Director.
- 1.6. The Finance Director will prepare a budget calendar no later than January of each year.
- 1.7. Budget development will use strategic multi-year fiscal planning, conservative revenue and expenditure forecasts.
- 1.8. The budget will be prepared in accordance with State Law and in the format approved by the Arizona Auditor General using the modified accrual basis of accounting where possible.
 - 1.8.1. Expenses that do not require the use of current financial resources, such as depreciation, are not budgeted.
 - 1.8.2. Capital purchases of proprietary funds are budgeted as expenditures.
 - 1.8.3. Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are expended when due.
 - 1.8.4. Debt service payments of proprietary funds are budgeted as expenditures.
 - 1.8.5. Proceeds of long-term debt for proprietary funds are budgeted as other financing sources.
 - 1.8.6. Departures from the modified accrual basis of accounting include the following:
 - 1.8.6.1. Budgetary schedules shall be prepared in such a way as to demonstrate total sources equals total uses.
 - 1.8.6.2. Beginning fund balances shall be accounted for in the revenues/sources section of the budgetary schedules.
 - 1.8.6.3. Ending fund balances shall be accounted for in the expenditures/uses section of the budgetary schedules.
 - 1.8.6.4. Budgeted transfers in and transfers out shall be netted in each fund and accounted for in the revenues/sources section of the budgetary schedules.
- 1.9. Alternatives for improving the efficiency and effectiveness of the Town's programs and the productivity of its employees will be considered during the budget process. Duplication of services and inefficiencies should be eliminated wherever they are identified.
- 1.10. The Town shall establish appropriate management controls to monitor expenditure budgets to ensure they do not exceed authorizations.

- 1.11. If a budget deficit is projected during any fiscal year, the Town will take steps to reduce expenditures or increase revenues to the extent necessary to ensure a balanced budget at the close of the fiscal year. The Town Manager may institute a cessation during the fiscal year on hirings, promotions, transfers, and capital equipment purchases. Such action will not be taken arbitrarily and without the knowledge and support of the Town Council.
- 1.12. The Town will avoid budgetary and accounting procedures which balance the current budget at the expense of future budgets.

2. Revenue Policies

Because revenues are sensitive to both local and regional economic conditions, revenue estimates should be conservative.

- 2.1. Staff will estimate annual revenues by an objective, analytical process utilizing trend, judgmental, and statistical analysis as appropriate.
- 2.2. The Town will attempt to maintain a diversified and stable revenue system in order to:
 - 2.2.1. Decrease reliance on general taxation for discretionary but desirable programs and services and rely more on fees and charges.
 - 2.2.2. Decrease the vulnerability of programs and services to reductions in tax revenues as a result of economic fluctuations.
 - 2.2.3. Increase the level of self-support for new program initiatives and enhancements.
- 2.3. One-time revenues will be limited to the purpose for which they are intended or, to the extent possible, for one-time expenditures.
- 2.4. User fees and charges for services will be reviewed periodically to determine the adequacy of cost recovery.

3. Expenditure Policies

Management must ensure compliance with the legally adopted budget. In addition, purchases and expenditures must comply with legal requirements and policies and procedures set forth by the Town Council.

- 3.1. Expenditures will be controlled by an annual appropriated budget, established by the Town Council.
- 3.2. Department heads are responsible for monitoring expenditures to prevent exceeding their total departmental expenditure budget. It is the responsibility of these department heads to immediately notify the Finance Director and Town Manager of any circumstances that could result in a departmental budget being exceeded.
- 3.3. The Town will maintain a purchasing system that provides needed commodities and services in a timely manner to avoid interruptions in the delivery of services. All purchases shall be made in accordance with the State statutes, the Town's procurement code, purchasing policies, guidelines, and procedures.

- 3.4. The Town will endeavor to obtain supplies, equipment, and services that provide the best value.
- 3.5. The Town will make all payments within established terms.
- 3.6. The Arizona Constitution sets a limit on the expenditures of local jurisdictions. The Town will comply with these expenditure limitations and will submit an audited expenditure limitation report, audited financial statements, and audited reconciliation report as defined by the Uniform Expenditure Reporting System to the State Auditor General within prescribed timelines.
- 3.7. The Town will maintain a level of expenditures which will provide for the health, safety and welfare of the residents of the community.
- 3.8. The Town will maintain capital assets and infrastructure at a sufficient level to protect the Town's investment, to minimize future replacement and maintenance costs, and to continue service levels.

4. Grants

Many grants require appropriation of funds, either for the original grant or to continue programs after the grant funding has expired. The Town should review these grant programs prior to determining whether application should be made for these grant funds.

- 4.1. The Town shall only apply for those grants that are consistent with the objectives identified by Council. The potential for incurring ongoing costs, to include the assumption of support for grant funded positions from local revenues, will be considered prior to applying for a grant.
- 4.2. The Town shall attempt to recover all allowable costs—direct and indirect—associated with the administration and implementation of programs funded through grants. The Town may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.
- 4.3. The Town will maintain a system of internal controls which provide reasonable assurance of compliance with laws, regulations, and the provisions of contract and grant agreements.
 - 4.3.1. The objectives of internal control pertaining to the compliance requirements for grant programs are as follows:
 - 4.3.1.1. Transactions are properly recorded and accounted for to:
 - 4.3.1.1.1. Permit the preparation of reliable financial statements and grant reports;
 - 4.3.1.1.2. Maintain accountability over assets; and
 - 4.3.1.1.3. Demonstrate compliance with laws, regulations, and other requirements;
 - 4.3.2. Transactions are executed in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on a grant program; and
 - 4.3.3. Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

5. User Fee Cost Recovery and Indirect Cost Allocations

User fees and charges are payments for voluntarily purchased, publicly provided services that benefit specific individuals. The Town relies on user fees and charges to supplement other revenue sources in order to provide public services.

Indirect cost charges are assessed to recover a portion of the costs for services provided between various funds.

- 5.1. The Town may establish user fees and charges for certain services provided to users receiving a specific benefit.
- 5.2. User fees shall be reviewed periodically to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where needed. The calculation of full cost will include all reasonable and justifiable direct and indirect cost components.
- 5.3. The Town shall establish a cost allocation plan to determine annually the administrative service charges due to the appropriate cost centers. Where appropriate, funds shall pay these indirect cost charges for services provided by another fund.

6. Cash Management and Investment

Cash management includes the activities undertaken to ensure maximum cash availability and maximum investment yield on a government's idle cash, and the cash collection function.

- 6.1. The Town shall maintain and comply with a written investment policy that has been approved by the Town Council. The investment policy will emphasize safety and liquidity before yield.
- 6.2. The Town will collect, deposit, and disburse all funds on a schedule that insures optimum cash availability for investment.
- 6.3. In order to maximize yields from its overall portfolio, the Town will consolidate cash balances from various funds for investment purposes, and will allocate investment earnings to each participating fund.
- 6.4. The Town will project its cash needs to optimize the efficiency of the investment and cash management program.
- 6.5. The Town will conduct its treasury activities with financial institutions based upon written contracts.
- 6.6. Ownership of the Town's investment securities will be protected through third party custodial safekeeping.
- 6.7. All Town bank accounts shall be reconciled and reviewed on a monthly basis.
- 6.8. The Town may use short-term debt to cover temporary or emergency cash flow shortages. All short-term borrowing will be subject to Council approval.

7. Capital Asset Accounting, Depreciation, and Replacement

An effective capital asset accounting system is important in managing the Town's capital asset investment.

- 7.1. The Town will maintain a capital assets system for assets with values of \$5,000 or more. All items less than \$5,000 will be recorded as operating expenditures.
- 7.2. Annual budgets including reserves will provide for adequate design, construction, maintenance and replacement of Town's capital assets in accordance with the current year of the capital improvement plan.
- 7.3. The Town will project equipment replacement and maintenance needs for the next five years and will update this projection each year.
- 7.4. The Town will ensure that depreciation expense is allocated in a systematic and rational manner to those periods expected to benefit from the use of the asset.
 - 7.4.1. The straight-line method of depreciation, using the half-year convention, will be used for all depreciable assets.
 - 7.4.2. The useful life of an asset will be based upon the Town's history with said asset or similar asset type. In the absence of an adequate history, the Town will follow useful life guidelines provided by reputable organizations such as the Government Finance Officers Association.
- 7.5. Vehicles will be replaced on an as needed basis after consideration of safety issues and financial impacts.
- 7.6. An inventory of capital assets shall be performed on a periodic basis, at least every 3 years.

8. Capital Improvement Plan Policies

The purpose of the Capital Improvement Plan is to systematically identify, plan, schedule, finance, track and monitor capital projects to ensure cost-effectiveness as well as conformance to established policies.

- 8.1. The Town will make all capital improvements in accordance with an adopted and funded capital improvement plan.
- 8.2. The Town will develop an annual five-year plan for capital improvements, including design, development, and implementation.
- 8.3. Staff will identify the estimated capital costs, the estimated operating costs, potential funding sources and project schedule for each capital project proposal before it is submitted to the Council for approval.
- 8.4. The Town will use intergovernmental assistance and other outside resources whenever possible to fund capital improvements providing that these improvements are consistent with the capital improvement plan and Town priorities.

- 8.5. When current revenues or resources are available for capital improvement projects, consideration will be given first to those capital assets with the shortest useful life and/or to those capital assets whose nature makes them comparatively more difficult to finance with debt financing. Using cash for projects with shorter lives and debt for projects with longer lives facilitates “intergenerational equity”.
- 8.6. Staff will monitor projects in progress to insure their timely completion or the adjustment of the Capital Improvement Plan as approved by Council. A quarterly status report will be presented to the Town Council to monitor each project’s progress and to identify any significant issues.
- 8.7. The current year of the capital improvement plan will become the capital budget.

9. Long-Term Debt Policies

The Town utilizes long-term debt to finance capital projects with long useful lives. Financing capital projects with debt provides for an “intergenerational equity”, as the actual users of the capital asset pay for its cost over time, rather than one group of users paying in advance for the costs of the asset.

The purpose of this debt management policy is to provide for the preservation and eventual enhancement of the Town’s bond ratings, the maintenance of adequate debt service reserves, compliance with debt instrument covenants and provisions, and required disclosures to investors, underwriters and rating agencies. These policy guidelines will also be used when evaluating the purpose, necessity and condition under which debt will be issued. These policies are meant to supplement the legal framework of public debt laws provided by the Arizona Constitution, State statutes, federal tax laws, and the Town’s current debt resolutions and covenants.

The Arizona Constitution limits a Town’s bonded debt capacity (outstanding principal) to certain percentages of the Town’s secondary assessed valuation by the type of project to be constructed. There is a limit of 20% of secondary assessed valuation for projects involving water, sewer, artificial lighting, parks, open space, recreational facility improvements, and transportation. There is a limit of 6% of secondary assessed valuation for any other general purpose project.

- 9.1. The overall debt management policy of the Town is to ensure that financial resources of the Town are adequate in any general economic situation to not preclude the Town’s ability to pay its debt when due.
- 9.2. The Town will confine long-term borrowing to capital improvements, capital acquisitions, and the refinancing of prior year long-term debt.
- 9.3. The life of the debt service payments will not exceed the useful life of the capital assets acquired with the debt proceeds.
- 9.4. Proceeds from long-term debt will not be used to fund current on-going operations.
- 9.5. The issuance of variable rate debt by the Town will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
- 9.6. The Town shall make every effort to combine debt issuances in order to minimize issuance costs.
- 9.7. The investment of bond proceeds shall at all times comply with the requirements of debt covenants.

- 9.8. The Town shall comply with all U.S. Internal Revenue Service arbitrage rebate requirements.
- 9.9. Before any new debt is issued, the impact of debt service payments on total annual fixed costs will be analyzed.
- 9.10. The Town will maintain a revenue-to-debt service ratio of at least 5 to 1 for its governmental activities debt.
- 9.11. The Town will only issue new debt if, in the Capital Infrastructure Improvement Fund, the projected net recurring funding sources exceed the estimated annual debt service expenditures in each year of the five year period covered in the Capital Improvement Plan.

10. Fund Balance Reserve Policies

Fund balance is an important indicator of the Town's financial position. Adequate fund balances must be maintained to allow the Town to continue providing services to the community.

- 10.1. In accordance with Governmental Accounting Standards Board Statement No. 54, fund balances will be classified in the following components:
 - 10.1.1. *Nonspendable fund balance*: balances that are not in spendable form or with a requirement to maintain intact
 - 10.1.2. *Restricted fund balance*: balances that have externally enforceable limitations on their use imposed by creditors, grantors, contributors, constitutional limitations, or legal limitations
 - 10.1.3. *Committed fund balance*: balances that have self-imposed limitations resulting from formal action taken by the Town Council
 - 10.1.4. *Assigned fund balance*: balances that have limitations resulting from intended use
 - 10.1.5. *Unassigned fund balance*: all residual net resources in the total fund balances not otherwise included in one of the above categories
- 10.2. Fund balance reserves will be established to offset difficult economic times, stabilize fluctuations in cash flow requirements, and provide for emergency situations, other unforeseen opportunities, and contingencies.
 - 10.2.1. Reserves will be established each year, incorporated into the budget, and will be adopted by formal action taken by the Town Council. Accordingly, these reserves will be classified as committed fund balances.
 - 10.2.2. Each fund should establish an operating reserve of 25% of its adopted operating budget for the year. The General Fund reserve will also include any operating reserve deficiencies of the other funds.
 - 10.2.3. Each fund should establish a capital reserve of 20% of its adopted capital outlay budget,

adjusted for amounts not subjecting the Town to obligation, for the year. The Capital Infrastructure Improvement Fund reserve will also include any capital reserve deficiencies of the other funds.

10.2.4. Debt service reserves will be established in accordance with debt covenants.

10.2.5. Fund balance reserves may only be appropriated by authorization of the Town Council. A plan will be developed to adequately replenish reserves when appropriations are projected to reduce reserves below the required minimum levels.

10.3. Unassigned fund balances will be maintained to provide the Town will sufficient working capital and a comfortable margin to avoid short-term borrowing.

11. Enterprise Funds

Government enterprises generate revenue to offset the cost of providing certain services. User charges are established to offset the cost of providing these services. The accounting systems must be established to separate these revenues and expenses.

11.1. Separate funds will be established and maintained to properly account for each enterprise operation. Enterprise funds will not be used to subsidize the operations of other funds. Inter-fund charges will be assessed for the administrative support of the enterprise activity.

11.2. The Town will establish rates and fees at levels to fully cover the total direct and indirect costs, including operations, capital outlay, unrestricted cash reserve balances, debt service, and debt coverage requirements.

12. Accounting, Auditing, and Financial Reporting

Accounting, auditing, and financial reporting form the informational infrastructure for public finance. Internal and external financial reports provide important information to the Town's legislative body, management, citizens, investors, and creditors.

12.1. The Town's accounting and financial reporting systems will be maintained in conformance with generally accepted accounting principles and standards promulgated by the Governmental Accounting Standards Board.

12.2. Financial reports for each quarterly period will be submitted to the Finance and Investment Advisory Committee and the Town Council.

12.3. The Finance and Investment Advisory Committee will provide financial oversight and will recommend ways to improve processes and procedures as needed.

12.4. Relevant and comprehensive disclosure will be provided in the general financial statements and bond representations.

12.5. The Comprehensive Annual Financial Report will present the status of the Town's finances on a basis of generally accepted accounting principles.

- 12.6. An annual audit will be performed by an independent public accounting firm with the subsequent issue of an official Comprehensive Annual Financial Report and Annual Expenditure Limitation Report.
- 12.7. The Town will develop and manage its accounting system to provide reasonable assurance regarding:
 - 12.7.1. The safeguarding of assets against loss from unauthorized use or disposition.
 - 12.7.2. Reliability of financial records for preparing financial statements and maintaining accountability for assets.
- 12.8. The Comprehensive Annual Financial Reports and Annual Adopted Budgets will be posted on the Town's website and made available to the public.
- 12.9. The Town will participate in the Government Finance Officers Association's award programs with the intent of receiving the *Certificate of Achievement for Excellence in Financial Reporting* and the *Distinguished Budget Presentation Award*.

13. Risk Management

Risk management is involved in the identification, evaluation, and treatment of the Town's exposure to risk. Risk management has become increasingly important in guarding against economic loss and in ensuring public safety in a time of increasing public liability and litigation.

- 13.1. The Town shall make diligent efforts to prevent or mitigate the loss of Town assets and to reduce the Town's exposure to liability through training, risk financing, and the transfer of risk when cost effective.
- 13.2. The Town shall manage its exposure to risk through the purchase of third-party insurance for general liabilities, automotive liabilities, property losses, and workers' compensation.
- 13.3. When applicable, the Town will control its exposure to risk through the use of "hold harmless" agreements in Town contracts by requiring contractors to carry liability insurance, including errors and omissions coverage for architectural, engineering, and other professional firms.

Legal Requirements

STATE SPENDING LIMITATION

The Town of Sahuarita, like all counties and municipalities in Arizona, is subject to numerous budgetary and related legal requirements. Article 9, Section 20, (1) of the Arizona Constitution sets limits on the Town's legal budget capacity. In general, the Town Council cannot authorize expenditures of local revenues in excess of the expenditure limitations determined annually by the Arizona Economic Estimates Commission. This limitation is based upon a calculated amount of expenditures for fiscal year 1979-80 (prior to the Town's incorporation), adjusted to reflect subsequent inflation and population growth. Not subject to this limit are items such as bond proceeds, related debt service, interest earnings, special voter approved districts, certain highway user revenue funds, federal funds, monies received pursuant to intergovernmental agreements, and state grants which are to be used for specific purposes.

TENTATIVE BUDGET PREPARATION AND PUBLICATION

State law (ARS §42-17101) requires that on or before the third Monday in July of each fiscal year, the Town Council must prepare an estimate of expenditures and revenues. Town of Sahuarita refers to these estimates as the Tentative Budget. According to ARS §42-17101, this Tentative Budget must be included in the Town Council meeting minutes and, must be fully itemized in accordance with forms supplied by the Auditor General. (See the *Official Budget Forms* section.) ARS §42-17102 defines the contents of the estimates. The Tentative Budget and the reports include all monies used for Town purposes including interest and principal payments on bonds.

ARS §42-17103 requires publication of the Tentative Budget once a week for at least two consecutive weeks. The published Tentative Budget must be accompanied by a notice of the scheduled date and time for a public hearing regarding the budget.

ARS §42-17104 specifies that the Town Council shall hold a public hearing and special meeting at which any taxpayer may appear and speak for or against any proposed expenditure. This meeting is held on the date the budget is adopted.

ARS §42-17105 prescribes that once the Tentative Budget has been published, expenditures may not be increased above the published amounts; however, they may be decreased. In effect, with the publication of the Tentative Budget, the Town Council has set its maximum limits for expenditures, but these limits may be reduced upon final adoption.

FINAL BUDGET ADOPTION

State law (ARS §42-17105) specifies that after the hearing required by ARS §42-17104, the Town Council must adopt the estimate of proposed expenditures for the fiscal year at a special meeting called for that purpose. The adopted expenditures then become the budget for the upcoming fiscal year and shall not exceed the total amount proposed for expenditures in the published estimates (i.e., the Tentative Budget).

According to ARS §42-17106, once adopted, no expenditures shall be made for a purpose not included in the budget and no expenditures shall be made in excess of the amounts specified for each purpose in the budget, except as provided by law. This restriction applies whether or not the Town has at any time received, or has on hand, funds or revenue in excess of those required to meet expenditures incurred under the budget.

BUDGET REVISIONS

ARS §42-17106 requires that no expenditures be made for a purpose not included in the adopted budget in any fiscal year in excess of the amount specified for each purpose in the budget. ARS §42-17106 permits the Town Council, on the affirmation of a majority of the council at a duly noticed public meeting, to authorize the transfer of funds between programs if the funds are available, if the transfer is in the public interest and based on a demonstrated need, so long as the transfer does not violate the set spending limitations.

Official Budget Forms

TOWN OF SAHUARITA, ARIZONA

Fiscal Year 2012

TOWN OF SAHUARITA, ARIZONA**TABLE OF CONTENTS****Fiscal Year 2012**

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Summary of Tax Levy and Tax Rate Information

Schedule C—Summary by Fund Type of Revenues Other Than Property Taxes

Schedule D—Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Summary by Department of Expenditures/Expenses Within Each Fund Type

Schedule F—Summary by Department of Expenditures/Expenses

SAHUARITA RESOLUTION NO. 2011-0260

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF SAHUARITA, ARIZONA, ADOPTING THE FISCAL YEAR 2012 BUDGET IN THE AMOUNT OF \$65,524,490.

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, 2011, 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 27, 2011, 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 publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on June 27, 2011, at a location accessible to the public for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and

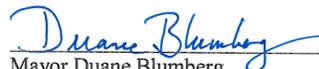
WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. Section 42-17051 (A); and

WHEREAS, the Town Council has adopted financial and budgetary policies that establish minimum ending fund balance reserve requirements.

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 and alternative expenditure limitation of the Town of Sahuarita for the fiscal year 2012.
- Section 2.** Portions of total ending fund balances will be committed for reserves in the following funds and amounts:
 - A. General Fund: \$3,703,420
 - B. Capital Infrastructure Improvement Fund: \$2,492,680
- Section 3.** Town staff is authorized to take all the steps necessary to implement the adopted budget for fiscal year 2012 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 Town Council of the Town of Sahuarita, Arizona, this 27th day of June, 2011.



Mayor Duane Blumberg

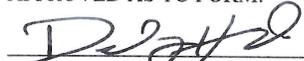
ATTEST:



Vicky Miel-MMC
Town Clerk



APPROVED AS TO FORM:



Daniel J. Hochuli
Town Attorney

TOWN OF SAHUJARITA, ARIZONA
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2012

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2011	ACTUAL EXPENDITURES/EXPENSES ** 2011	FUND BALANCE/ NET ASSETS*** July 1, 2011**	PROPERTY TAX REVENUES 2012	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2012	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012		TOTAL FINANCIAL RESOURCES AVAILABLE 2012	BUDGETED EXPENDITURES/EXPENSES 2012
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 24,895,540	\$ 25,287,740	\$ 13,235,150	Primary: \$ 11,913,870 Secondary: \$ 289,910	\$ 11,913,870	\$	\$ 401,000	\$ 23,090	\$ 25,526,930	\$ 25,526,930	
2. Special Revenue Funds	2,904,150	1,438,600	241,580		8,940,290		23,090	6,638,870	2,856,000	2,856,000	
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds	29,827,780	25,978,400	14,038,910		15,459,170		6,638,870	401,000	35,735,950	35,735,950	
7. Permanent Funds											
8. Enterprise Funds Available	8,231,190	1,126,230	(4,586,450)		3,087,300		904,760		(594,390)	(594,390)	
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	8,231,190	1,126,230	(4,586,450)		3,087,300		904,760		(594,390)	(594,390)	
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 65,858,660	\$ 53,830,970	\$ 22,929,190	\$ 289,910	\$ 39,400,630	\$ 904,760	\$ 7,062,960	\$ 63,524,490	\$ 63,524,490	\$ 63,524,490	

EXPENDITURE LIMITATION COMPARISON

	2011	2012
1. Budgeted expenditures/expenses	\$ 65,858,660	\$ 63,524,490
2. Add/subtract: estimated net reconciling items	(1,060,490)	(1,056,940)
3. Budgeted expenditures/expenses adjusted for reconciling items	64,798,170	62,467,550
4. Less: estimated exclusions		32,077,943
5. Amount subject to the expenditure limitation	\$ 64,798,170	\$ 30,389,607
6. EEC or voter-approved alternative expenditure limitation	\$ 64,798,170	\$ 30,389,608

TOWN OF SAHUARITA, ARIZONA
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2012

	2011	2012
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	\$ _____	\$ _____
B. Secondary property taxes	291,460	289,910
C. Total property tax levy amounts	\$ 291,460	\$ 289,910
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	\$ 286,170	
(2) Prior years' levies	2,800	
(3) Total secondary property taxes	\$ 288,970	
C. Total property taxes collected	\$ 288,970	
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.

TOWN OF SAHUARITA, ARIZONA
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2012

SOURCE OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
GENERAL FUND			
Local taxes			
Sales Taxes	\$ 4,066,300	\$ 3,964,650	\$ 4,053,250
Franchise fees	318,450	313,920	320,670
Licenses and permits			
Building permit fees	1,359,300	646,670	668,380
Business licensing fees	41,000	52,500	52,500
Intergovernmental			
State shared sales taxes	944,600	1,047,200	1,853,670
State shared income taxes	1,225,350	1,361,480	2,131,970
State shared vehicle license taxes	501,800	541,930	969,640
Grants and contributions	579,000	817,260	587,030
Charges for services			
Development fees	50,000	159,900	78,500
Recreation fees	140,000	130,000	120,000
Other departmental fees	19,300	26,700	20,800
Indirect cost recovery	898,350	697,100	607,170
Fines and forfeits			
Court fines and fees	232,540	262,580	267,800
Interest on investments			
Investment income	200,270	85,000	132,490
Contributions			
Donations from private organizations	10,000	10,000	10,000
Miscellaneous			
Miscellaneous/Other	40,000	20,970	40,000
Total General Fund	\$ 10,626,260	\$ 10,137,860	\$ 11,913,870

* 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
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2012

SOURCE OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State shared fuel taxes	\$ 853,170	\$ 959,400	\$ 1,434,410
Grants and contributions	3,328,000	1,429,800	6,667,870
Investment income		10,000	7,280
Miscellaneous		500	
Total Highway User Revenue Fund	\$ 4,181,170	\$ 2,399,700	\$ 8,109,560
RICO Fund			
Fines and forfeitures	\$ 49,500	\$ 124,210	\$ 50,000
Intergovernmental	35,000	35,000	35,000
Investment income	500	500	1,790
Total RICO Fund	\$ 85,000	\$ 159,710	\$ 86,790
Quail Creek CFD Fund			
Property taxes-allowance for uncollectibles	\$ (19,600)	\$	\$ (13,180)
Investment income (loss)	(230)	(110)	(120)
Miscellaneous-developer contributions	757,440	739,610	757,240
Total Quail Creek CFD Fund	\$ 737,610	\$ 739,500	\$ 743,940
Total Special Revenue Funds	\$ 5,003,780	\$ 3,298,910	\$ 8,940,290
CAPITAL PROJECTS FUNDS			
Capital Infrastructure Improvement Fund			
Sales taxes	\$ 1,987,720	\$ 2,750,000	\$ 1,698,820
Intergovernmental	12,850,000	8,254,580	13,650,000
Investment income	77,230	50,000	110,350
Miscellaneous	56,000	30,350	
Total Capital Infrastructure Improvement Fund	\$ 14,970,950	\$ 11,084,930	\$ 15,459,170
Total Capital Projects Funds	\$ 14,970,950	\$ 11,084,930	\$ 15,459,170
ENTERPRISE FUNDS			
Wastewater			
Sewer user charges	\$ 2,154,230	\$ 2,144,610	\$ 2,386,990
Other-recharge credits			36,530
Sewer connection fees	1,391,320	536,270	713,660
Investment income (loss)	(50,320)	(34,170)	(49,880)
Total Wastewater Fund	\$ 3,495,230	\$ 2,646,710	\$ 3,087,300
Total Enterprise Funds	\$ 3,495,230	\$ 2,646,710	\$ 3,087,300
TOTAL ALL FUNDS	\$ 34,096,220	\$ 27,168,410	\$ 39,400,630

* 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
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2012

FUND	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Capital Improvement Infrastructure	\$	\$	\$ 401,000	\$
Quail Creek CFD Fund				23,090
Total General Fund	\$	\$	\$ 401,000	\$ 23,090
SPECIAL REVENUE FUNDS				
Quail Creek CFD Fund	\$	\$	\$ 23,090	\$
Highway User Revenue Fund				6,638,870
Total Special Revenue Funds	\$	\$	\$ 23,090	\$ 6,638,870
CAPITAL PROJECTS FUNDS				
Capital Improvement Infrastructure	\$	\$	\$ 6,638,870	\$
General Fund				401,000
Total Capital Projects Funds	\$	\$	\$ 6,638,870	\$ 401,000
ENTERPRISE FUNDS				
Wastewater	\$ 904,760	\$	\$	\$
Total Enterprise Funds	\$ 904,760	\$	\$	\$
TOTAL ALL FUNDS	\$ 904,760	\$	\$ 7,062,960	\$ 7,062,960

TOWN OF SAHUARITA, ARIZONA
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2012

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
GENERAL FUND				
Mayor & Council	\$ 167,150	\$	\$ 145,630	\$ 157,390
Town Manager	635,060		588,780	554,440
Law	457,430		439,160	438,030
Town Clerk	358,100		328,560	249,210
Finance	997,490		958,730	897,380
Human Resources	187,550		177,490	185,570
Municipal Court	517,420		496,470	502,750
Planning & Building	1,002,180	25,000	977,960	977,900
Parks & Recreation	1,359,040		1,242,570	1,307,450
Public Works	829,650		858,940	849,670
Police	5,484,490	265,370	5,682,480	5,725,250
Non-Departmental	465,250	18,628	155,820	298,960
Contingency / Reserves	12,434,730	(308,998)	13,235,150	13,382,930
Total General Fund	\$ 24,895,540	\$	\$ 25,287,740	\$ 25,526,930
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 1,541,880	\$	\$	\$ 1,373,480
RICO Fund	301,780		395,790	425,580
Quail Creek CFD Fund	1,060,490		1,042,810	1,056,940
Total Special Revenue Funds	\$ 2,904,150	\$	\$ 1,438,600	\$ 2,856,000
CAPITAL PROJECTS FUNDS				
Capital Infrastructure Improveme	\$ 29,827,780	\$	\$ 25,978,400	\$ 35,735,950
Total Capital Projects Funds	\$ 29,827,780	\$	\$ 25,978,400	\$ 35,735,950
ENTERPRISE FUNDS				
Wastewater:	\$	\$	\$	\$
Fund Expenditures	8,231,190		5,712,680	4,835,940
Fund Deficits			(4,586,450)	(5,430,330)
Total Enterprise Funds	\$ 8,231,190	\$	\$ 1,126,230	\$ (594,390)
TOTAL ALL FUNDS	\$ 65,858,660	\$	\$ 53,830,970	\$ 63,524,490

* 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
Summary by Department of Expenditures/Expenses
Fiscal Year 2012

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES * 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
Police:				
General Fund	\$ 5,484,490	\$ 265,370	\$ 5,682,480	\$ 5,725,250
RICO Fund	85,290		57,000	66,000
Department Total	\$ 5,569,780	\$ 265,370	\$ 5,739,480	\$ 5,791,250
Parks & Recreation:				
General Fund	\$ 1,359,040		\$ 1,242,570	\$ 1,307,450
Quail Creek CFD Fund	34,910		25,270	27,260
Department Total	\$ 1,393,950		\$ 1,267,840	\$ 1,334,710
Streets:				
Highway User Revenue Fund	\$ 1,541,880		\$ 1,496,090	\$ 1,365,430
Quail Creek CFD Fund	14,500		7,580	175,703
Department Total	\$ 1,556,380		\$ 1,503,670	\$ 1,541,133

* 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.

Department Summary Schedules

Town of Sahuarita Summary of Expenditures by Department, Program, and Function

FUND	DEPT	Description	2010 Actual Amount	2011		2012 Budget Adopted	
				Budget			Estimated Amount
				Adopted	Amended		
GF	MAYOR & COUNCIL	MAYOR & COUNCIL	138,769	167,150	167,150	145,630	
		Central Support Services Total	138,769	167,150	167,150	145,630	157,390
GF	TOWN MANAGER	TOWN MANAGER ADMIN	493,217	382,100	382,100	361,340	
		ECONOMIC DEV & COMMUNICATION	194,840	252,960	252,960	227,440	
		Central Support Services Total	688,057	635,060	635,060	588,780	554,440
GF	LAW	LAW-CIVIL	353,743	457,430	457,430	439,160	
		Central Support Services Total	353,743	457,430	457,430	439,160	263,000
		LAW-PROSECUTION	-	-	-	-	175,030
		General Services Total	-	-	-	-	175,030
		Department Total	353,743	457,430	457,430	439,160	438,030
GF	TOWN CLERK	TOWN CLERK	248,533	269,800	272,200	261,510	
		ELECTION ACTIVITY	-	88,300	85,900	67,050	
		Central Support Services Total	248,533	358,100	358,100	328,560	249,210
GF	FINANCE	FINANCE	508,114	499,840	499,840	488,610	
		TECHNOLOGY	248,110	287,650	287,650	295,120	
		RISK MANAGEMENT	137,556	210,000	210,000	175,000	
		Central Support Services Total	893,779	997,490	997,490	958,730	897,380
GF	HUMAN RESRCES	HUMAN RESOURCES	179,999	187,550	187,550	177,490	
		Central Support Services Total	179,999	187,550	187,550	177,490	185,570
GF	PLANNING & BUILDING	PLANNING & ZONING	364,680	400,770	400,770	396,070	
		General Services Total	364,680	400,770	400,770	396,070	394,390
		BUILDING SAFETY	864,310	601,410	626,410	581,890	
		Public Safety Services Total	864,310	601,410	626,410	581,890	583,510
		Department Total	1,228,990	1,002,180	1,027,180	977,960	977,900
GF	PARKS & RECREATION	PARKS ADMINISTRATION	186,816	183,140	183,140	176,220	
		PARK FACILITIES MAINTENANCE	663,529	706,090	706,090	628,950	
		RECREATION	352,233	469,810	469,810	437,400	
		Recreation Services Total	1,202,578	1,359,040	1,359,040	1,242,570	1,307,450
GF	PUBLIC WORKS	PW ADMIN/ENGINEERING	327,055	363,890	363,890	358,720	
		Public Safety Services Total	327,055	363,890	363,890	358,720	344,040
		FACILITIES MANAGEMENT	477,648	465,760	465,760	500,220	
		Central Support Services Total	477,648	465,760	465,760	500,220	505,630
		Department Total	804,702	829,650	829,650	858,940	849,670

Town of Sahuarita
Summary of Expenditures by Department, Program, and Function

FUND DEPT	Description	2010 Actual Amount	2011		2012 Budget Adopted	
			Budget			Estimated Amount
			Adopted	Amended		
GF POLICE	POLICE	4,700,361	5,045,665	5,085,665	4,905,910	5,190,820
	POLICE GRANT PROGRAMS	322,107	438,825	664,195	776,570	534,430
	Public Safety Services Total	5,022,468	5,484,490	5,749,860	5,682,480	5,725,250
GF MUNICIPAL COURT	MUNICIPAL COURT	469,004	517,420	517,420	496,470	502,750
	General Services Total	469,004	517,420	517,420	496,470	502,750
GF NON- DEPARTMENT	NON-DEPT	136,760	353,650	313,650	138,820	244,360
	GENERAL GOV GRANT PROG	-	-	58,628	17,000	94,600
	Central Support Services Total	136,760	353,650	372,278	155,820	338,960
GENERAL FUND TOTAL	Public Safety Programs	6,213,833	6,449,790	6,740,160	6,623,090	6,652,800
	Recreation Services	1,202,578	1,359,040	1,359,040	1,242,570	1,307,450
	General Services Total	833,684	918,190	918,190	892,540	1,072,170
	Central Support Services	3,117,288	3,622,190	3,640,818	3,294,390	3,151,580
	TOTAL FOR GENERAL FUND	11,367,383	12,349,210	12,658,208	12,052,590	12,184,000
HURF STREETS	STREETS	1,402,697	1,523,880	1,523,880	1,496,090	1,365,430
	Highway&Streets Services Total	1,402,697	1,523,880	1,523,880	1,496,090	1,365,430
RICO POLICE ACTIVITIES	RICO POLICE	19,791	85,290	85,290	57,000	66,000
	Public Safety Services Total	19,791	85,290	85,290	57,000	66,000
QC CFD STREETS	QC CFD STREETS	15,601	14,500	14,500	7,580	17,570
	Public Safety Services Total	15,601	14,500	14,500	7,580	17,570
QC CFD PARKS	QC CFD PARKS	32,013	34,910	34,910	25,270	27,260
	Recreation Services Total	32,013	34,910	34,910	25,270	27,260
WASTEWATER WASTEWATER UTILITY	WASTEWATER UTILITY	1,086,433	1,407,990	1,476,590	1,089,540	1,190,720
	Sewer Services Total	1,086,433	1,407,990	1,476,590	1,089,540	1,190,720

**Town of Sahuarita
Summary of Expenditures by Department and Category**

FUND	DEPT	Categories	2010		2011			2012
			Budget Amount	Actual Amount	Budget		Estimated Amount	Budget Recommended
					Adopted	Amended		
GF	MAYOR & COUNCIL	Personnel Expenditures	63,310	60,279	64,200	64,200	64,200	65,720
		Contractual Services	-	70	70	70	80	70
		Operating Supplies	5,150	8,520	3,400	3,400	6,850	6,600
		Other Expenditures	105,050	69,900	99,480	99,480	74,500	85,000
		Operating Capital Expenditures	-	-	-	-	-	-
		Department Total	173,510	138,769	167,150	167,150	145,630	157,390
GF	TOWN MANAGER	Personnel Expenditures	639,240	656,360	590,860	590,860	563,660	527,780
		Contractual Services	23,000	3,067	11,820	11,820	5,820	10,400
		Operating Supplies	49,800	9,745	8,250	8,250	4,250	3,800
		Other Expenditures	31,750	18,884	24,130	24,130	15,050	12,460
		Operating Capital Expenditures	-	-	-	-	-	-
		Department Total	743,790	688,057	635,060	635,060	588,780	554,440
GF	LAW	Personnel Expenditures	280,950	307,495	387,830	387,830	392,100	384,980
		Contractual Services	189,600	23,468	36,000	36,000	18,300	28,600
		Operating Supplies	12,400	11,476	16,500	16,500	12,860	11,900
		Other Expenditures	11,500	11,304	17,100	17,100	15,900	12,550
		Operating Capital Expenditures	-	-	-	-	-	-
		Department Total	494,450	353,743	457,430	457,430	439,160	438,030
GF	TOWN CLERK	Personnel Expenditures	210,100	203,577	229,600	232,000	222,670	206,080
		Contractual Services	35,750	29,255	106,150	106,150	91,610	28,850
		Operating Supplies	4,280	4,512	10,500	8,100	2,530	2,500
		Other Expenditures	1,570	11,189	11,850	11,850	11,750	11,780
		Operating Capital Expenditures	-	-	-	-	-	-
		Department Total	251,700	248,533	358,100	358,100	328,560	249,210
GF	FINANCE	Personnel Expenditures	510,270	536,286	608,340	608,340	599,660	594,780
		Contractual Services	196,450	152,895	135,020	133,530	116,470	84,630
		Operating Supplies	26,900	27,561	15,900	17,390	14,650	26,100
		Other Expenditures	220,450	157,023	238,230	238,230	197,950	191,870
		Operating Capital Expenditures	52,000	20,015	-	-	30,000	-
		Department Total	1,006,070	893,779	997,490	997,490	958,730	897,380
GF	HUMAN RESOURCES	Personnel Expenditures	158,150	157,957	159,920	159,920	159,920	159,820
		Contractual Services	17,920	14,224	16,120	16,120	10,540	18,540
		Operating Supplies	4,300	2,890	5,150	5,150	3,310	5,000
		Other Expenditures	2,160	3,322	6,360	6,360	3,720	2,210
		Operating Capital Expenditures	2,000	1,607	-	-	-	-
		Department Total	184,530	179,999	187,550	187,550	177,490	185,570
GF	PLANNING & BUILDING	Personnel Expenditures	1,121,660	1,142,500	912,840	912,840	908,660	906,120
		Contractual Services	53,475	35,230	35,600	60,164	28,670	38,150
		Operating Supplies	47,650	28,100	22,360	22,796	15,600	13,690
		Other Expenditures	35,085	23,160	31,380	31,380	25,030	19,940
		Operating Capital Expenditures	-	-	-	-	-	-
		Department Total	1,257,870	1,228,990	1,002,180	1,027,180	977,960	977,900
GF	PARKS & RECREATION	Personnel Expenditures	770,075	751,333	788,730	788,730	779,070	767,650
		Contractual Services	280,868	336,371	377,370	380,370	305,600	369,120
		Operating Supplies	123,162	90,705	121,450	118,450	106,370	110,650
		Other Expenditures	166,435	24,170	71,490	71,490	51,530	60,030
		Operating Capital Expenditures	-	-	-	-	-	-
		Department Total	1,340,540	1,202,578	1,359,040	1,359,040	1,242,570	1,307,450

Town of Sahuarita
Summary of Expenditures by Department and Category

FUND	DEPT	Categories	2010		2011			2012
			Budget Amount	Actual Amount	Budget		Estimated Amount	Budget Recommended
					Adopted	Amended		
GF	PUBLIC WORKS	Personnel Expenditures	357,460	346,551	352,420	352,420	351,760	331,820
		Contractual Services	210,440	417,199	428,340	427,955	457,550	479,930
		Operating Supplies	49,660	26,452	30,750	31,135	26,680	23,500
		Other Expenditures	275,590	13,280	18,140	18,140	22,950	14,420
		Operating Capital Expenditures	-	1,221	-	-	-	-
		Department Total	893,150	804,702	829,650	829,650	858,940	849,670
GF	POLICE	Personnel Expenditures	4,514,290	4,084,015	4,428,800	4,481,120	4,391,700	4,351,280
		Contractual Services	339,480	442,399	524,020	524,020	516,530	562,020
		Operating Supplies	372,950	306,433	381,550	404,600	523,180	375,140
		Other Expenditures	533,090	66,846	100,120	100,120	97,400	85,810
		Operating Capital Expenditures	173,570	122,775	50,000	240,000	153,670	351,000
		Department Total	5,933,380	5,022,468	5,484,490	5,749,860	5,682,480	5,725,250
GF	MUNICIPAL COURT	Personnel Expenditures	421,407	424,377	446,560	446,560	445,150	448,270
		Contractual Services	48,024	9,855	25,880	25,573	8,890	14,670
		Operating Supplies	16,345	17,302	21,330	22,530	21,200	19,330
		Other Expenditures	4,224	17,470	23,650	22,757	21,230	20,480
		Operating Capital Expenditures	-	-	-	-	-	-
		Department Total	490,000	469,004	517,420	517,420	496,470	502,750
GF	NON- DEPARTMENT	Personnel Expenditures	-	-	-	-	-	-
		Contractual Services	121,950	38,097	69,650	69,650	54,210	121,860
		Operating Supplies	11,900	10,050	11,000	69,628	25,900	51,600
		Other Expenditures	275,000	88,613	173,000	173,000	75,710	65,500
		Operating Capital Expenditures	60,840	-	100,000	60,000	-	100,000
		Department Total	469,690	136,760	353,650	372,278	155,820	338,960
GENERAL FUND	TOTAL	Personnel Expenditures	9,046,912	8,670,730	8,970,100	9,024,820	8,878,550	8,744,300
		Contractual Services	1,516,957	1,502,130	1,766,040	1,791,422	1,614,270	1,756,840
		Operating Supplies	724,497	543,745	648,140	727,929	763,380	649,810
		Other Expenditures	1,661,904	505,161	814,930	814,037	612,720	582,050
		Operating Capital Expenditures	288,410	145,617	150,000	300,000	183,670	451,000
		TOTAL	13,238,680	11,367,383	12,349,210	12,658,208	12,052,590	12,184,000

**Town of Sahuarita
Summary of Expenditures by Department and Category**

FUND	DEPT	Categories	2010		2011		2012	
			Budget Amount	Actual Amount	Budget		Estimated Amount	Budget Recommended
					Adopted	Amended		
HURF	STREETS	Personnel Expenditures	631,506	599,571	565,570	565,570	560,650	495,570
		Contractual Services	602,083	492,157	604,260	602,560	599,330	557,580
		Operating Supplies	148,250	135,933	140,900	142,600	115,400	132,500
		Other Expenditures	57,187	166,236	198,150	198,150	213,710	179,780
		Operating Capital Expenditures	10,000	8,800	15,000	15,000	7,000	-
		Department Total	1,449,026	1,402,697	1,523,880	1,523,880	1,496,090	1,365,430
RICO	POLICE ACTIVITIES	Personnel Expenditures	35,000	17,221	35,000	35,000	20,000	35,000
		Contractual Services	-	-	-	-	-	-
		Operating Supplies	50,000	1,723	50,290	26,290	12,000	26,000
		Other Expenditures	20,000	847	-	-	-	5,000
		Operating Capital Expenditures	-	-	-	24,000	25,000	-
		Department Total	105,000	19,791	85,290	85,290	57,000	66,000
QC CFD	STREETS	Personnel Expenditures	-	-	-	-	-	-
		Contractual Services	-	15,601	14,500	14,500	7,250	17,160
		Operating Supplies	-	-	-	-	-	-
		Other Expenditures	-	-	-	-	330	410
		Operating Capital Expenditures	-	-	-	-	-	-
		Department Total	-	15,601	14,500	14,500	7,580	17,570
QC CFD	PARKS	Personnel Expenditures	-	-	-	-	-	-
		Contractual Services	17,125	25,833	29,410	29,410	19,200	21,640
		Operating Supplies	4,175	1,907	3,000	3,000	2,700	2,650
		Other Expenditures	11,720	4,273	2,500	2,500	3,370	2,970
		Operating Capital Expenditures	-	-	-	-	-	-
		Department Total	33,020	32,013	34,910	34,910	25,270	27,260
WASTEWATER	WASTEWATER UTILITY	Personnel Expenditures	495,010	408,460	470,060	470,230	453,020	451,640
		Contractual Services	301,300	492,889	549,770	549,770	393,360	439,590
		Operating Supplies	149,360	58,350	162,960	162,960	75,540	109,400
		Other Expenditures	461,450	126,734	225,200	293,630	167,620	190,090
		Operating Capital Expenditures	-	-	-	-	-	-
		Department Total	1,407,120	1,086,433	1,407,990	1,476,590	1,089,540	1,190,720

Department Staffing Levels

Full-Time Equivalent (FTE)

DEPARTMENT	FY 2010		FY 2011		FY 2012	
	Adopted	Amended	Adopted	Amended	Change	Adopted
	FTE	FTE	FTE	FTE	FTE	FTE
Mayor and Council	-	-	-	-	-	-
Town Manager	6.0	8.0	7.0	7.0	(1.0)	6.0
Law	3.0	4.0	4.0	4.0	-	4.0
Town Clerk	3.0	3.0	3.5	3.5	(0.1)	3.4
Finance	7.0	8.0	8.0	8.0	-	8.0
Human Resources	2.0	2.0	2.0	2.0	-	2.0
Planning and Building ⁺	15.4	15.4	11.6	11.6	-	11.6
Parks and Recreation	16.1	15.1	15.1	15.1	-	15.1
Public Works	4.9	4.9	4.8	4.8	(0.4)	4.4
Police	54.4	55.2	51.7	52.4	(1.5)	50.9
Municipal Court	8.0	8.0	8.0	8.0	-	8.0
Streets	14.5	14.5	15.1	15.1	(1.6)	13.5
Wastewater	8.2	8.2	8.2	8.2	(0.1)	8.1
TOTALS	142.5	146.3	139.0	139.6	(4.6)	135.0

Number of Personnel

DEPARTMENT	FY 2010		FY 2011		FY 2012	
	Adopted	Amended	Adopted	Amended	Change	Adopted
	HEAD COUNT					
Mayor and Council	7	7	7	7	0	7
Town Manager	6	8	7	7	-1	6
Law	3	4	4	4	0	4
Town Clerk	3	3	4	4	0	4
Finance	7	8	8	8	0	8
Human Resources	2	2	2	2	0	2
Planning and Building ⁺	17	17	12	12	0	12
Parks and Recreation	22	21	21	21	0	21
Public Works*	28	28	28	28	-2	26
Police	54	55	52	52	-1	51
Municipal Court	8	8	8	8	0	8
Streets	*	*	*	*	*	*
Wastewater	*	*	*	*	*	*
TOTALS	157	161	153	153	-4	149

⁺ In Fiscal Year 2011, the Town combined Building Safety with Planning & Zoning to form Planning &

^{*} For head count, HURF and Wastewater employees were included in Public Works.

TOWN OF SAHUARITA, ARIZONA

Department Staffing Levels

DEPT	Div	Position	2010 Amended	2011 Adopted	2011 Amended	2012 Adopted
MAYOR & COUNCIL		Mayor	1	1	1	1
		Vice-Mayor	1	1	1	1
		Council Members	5	5	5	5
		Department Total (# positions)	7	7	7	7
TOWN MANAGER	Administration	Town Manager	1.0	1.0	1.0	1.0
		Assistant Town Manager	1.0	0.0	0.0	0.0
		Management Analyst	1.0	1.0	1.0	1.0
		Executive Assistant	1.0	1.0	1.0	0.0
		Sr. Office Assistant	1.0	1.0	1.0	1.0
	ED&C	ED&C Manager	1.0	1.0	1.0	1.0
		Community Communication Coordinator	1.0	1.0	1.0	1.0
		New Media Specialist	1.0	1.0	1.0	1.0
		Department Total	8.0	7.0	7.0	6.0
	LAW	Civil	Town Attorney	1.0	1.0	1.0
Paralegal			1.0	1.0	1.0	1.0
Prosecution		Town Prosecutor	1.0	1.0	1.0	1.0
		Sr. Office Assistant	1.0	1.0	1.0	1.0
		Department Total	4.0	4.0	4.0	4.0
TOWN CLERK		Town Clerk	1.0	1.0	1.0	1.0
		Deputy Town Clerk	0.0	0.5	0.5	0.4
		Records Manager	1.0	0.0	0.0	0.0
		Sr. Office Assistant	1.0	1.0	1.0	1.0
		Office Assistant	0.0	1.0	1.0	1.0
		Department Total	3.0	3.5	3.5	3.4
FINANCE	Finance	Finance Director	1.0	1.0	1.0	1.0
		Finance Manager	1.0	1.0	1.0	1.0
		Accountant	1.0	1.0	1.0	1.0
		Accounting Specialist	2.0	2.0	2.0	2.0
	Technology	Technology Manager	1.0	1.0	1.0	1.0
		Network Administrator	1.0	1.0	1.0	1.0
		IT Specialist	1.0	1.0	1.0	1.0
		Department Total	8.0	8.0	8.0	8.0
HUMAN RESOUR CES		HR Director	1.0	1.0	1.0	1.0
		HR Analyst	1.0	1.0	1.0	1.0
		Department Total	2.0	2.0	2.0	2.0

TOWN OF SAHUARITA, ARIZONA

Department Staffing Levels

DEPT	Div	Position	2010 Amended	2011 Adopted	2011 Amended	2012 Adopted	
PLANNING & BUILDING	Planning & Zoning	Planning & Building Director	0.0	1.0	1.0	1.0	
		Planning Director	1.0	0.0	0.0	0.0	
		Senior Planner	1.0	1.0	1.0	1.0	
		Town Planner	1.0	1.0	1.0	1.0	
		Assistant Planner	1.0	1.0	1.0	1.0	
		Sr. Office Assistant/Code Enforcer	0.6	0.6	0.6	0.6	
	Building Safety	Building Official/Fire Marshal	1.0	0.0	0.0	0.0	
		Building Safety Manager	0.0	1.0	1.0	1.0	
		Sr. Plans Examiner	1.0	0.0	0.0	0.0	
		Chief Building Inspector	1.0	1.0	1.0	1.0	
		Plans Examiner/Fire Inspector	1.0	1.0	1.0	1.0	
		Plans Examiner/Building Inspector	2.0	2.0	2.0	2.0	
		Building Inspector II	1.0	0.0	0.0	0.0	
		Building Inspector	1.0	0.0	0.0	0.0	
		Senior Permit Technician	1.0	1.0	1.0	1.0	
		Permit Clerk	1.0	1.0	1.0	1.0	
		Student/Summer Intern	0.8	0.0	0.0	0.0	
	Department Total			15.4	11.6	11.6	11.6
	PARKS & RECREATION	Administration	Parks & Recreation Director	1.0	1.0	1.0	1.0
Sr. Office Assistant			1.0	1.0	1.0	1.0	
Parks & Facilities Maintenance		Parks & Facilities Manager	1.0	1.0	1.0	1.0	
		Parks Foreman	1.0	1.0	1.0	1.0	
		Maintenance Worker I	3.0	3.0	3.0	3.0	
Recreation		Recreation Programs Administrator	1.0	1.0	1.0	1.0	
		Recreation Programmer	1.0	1.0	1.0	1.0	
		Recreation Leader	2.6	2.6	2.6	1.7	
		Office Assistant	0.6	0.6	0.6	1.0	
		Athletic Leader	0.6	0.5	0.5	0.7	
		Recreation Aide	2.2	2.3	2.3	2.7	
Department Total			15.1	15.1	15.1	15.1	
POLICE		Police Chief	1.0	1.0	1.0	1.0	
	Police Commander	2.0	2.0	2.0	2.0		
	Police Sergeant	8.0	8.0	8.0	8.0		
	Detective	3.0	3.0	3.0	2.5		
	Police Officer	33.0	30.0	30.0	29.0		
	Crime Analyst	1.0	1.0	1.0	1.0		
	Regional Emergency Planner	0.8	0.3	1.0	1.0		
	Crime Scene Specialist	2.0	2.0	2.0	2.0		
	Sr. Office Assistant	4.4	4.4	4.4	4.4		
Department Total			55.2	51.7	52.4	50.9	
MUNICIPAL COURT	Town Magistrate	1.0	1.0	1.0	1.0		
	Court Administrator	1.0	1.0	1.0	1.0		
	Court Clerk	4.0	4.0	4.0	4.0		
	Court Security Officer	2.0	2.0	2.0	2.0		
Department Total			8.0	8.0	8.0	8.0	

TOWN OF SAHUARITA, ARIZONA

Department Staffing Levels

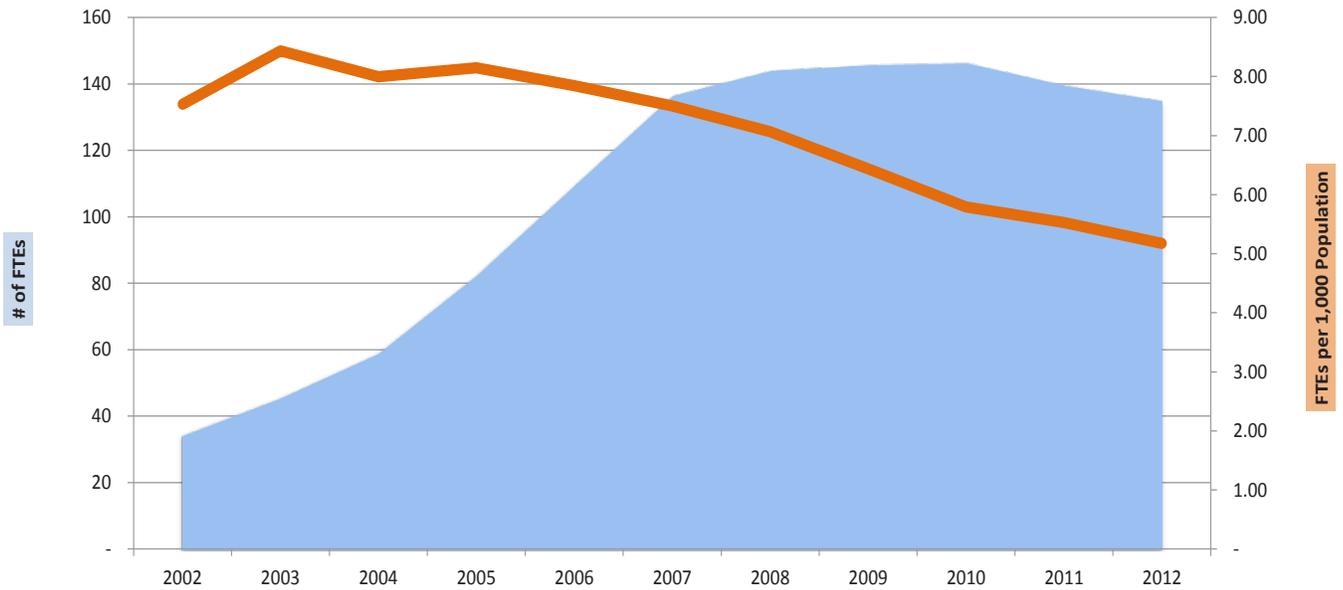
DEPT	Div	Position	2010 Amended	2011 Adopted	2012 Amended	2012 Adopted
PUBLIC WORKS	Administration	Public Works Director	0.3	0.3	0.3	0.3
		Assistant Town Engineer	0.1	0.1	0.1	0.2
		Sr. Construction Manager	0.3	0.3	0.3	0.0
		Project Manager	1.0	1.0	1.0	1.8
		Management Analyst	0.3	0.3	0.3	0.3
		Sr. Engineering Technician	1.0	0.9	0.9	0.0
		Engineering Technician	0.6	0.5	0.5	0.5
		O&M Administrator	0.3	0.3	0.3	0.3
		Sr. Office Assistant	0.3	0.3	0.3	0.3
	Facilities	Maintenance Worker I	1.0	1.0	1.0	1.0
Department Total			4.9	4.8	4.8	4.4
STREETS		Public Works Director	0.5	0.5	0.5	0.6
		Assistant Town Engineer	0.7	0.7	0.7	0.1
		Sr. Construction Manager	0.8	0.8	0.8	1.0
		Civil Engineer	1.0	1.0	1.0	1.0
		Project Manager	1.0	1.5	1.5	0.4
		Construction Manager	1.0	1.0	1.0	1.0
		Public Works Superintendent	1.0	1.0	1.0	1.0
		Management Analyst	0.5	0.5	0.5	0.5
		Sr. Engineering Technician	1.0	1.0	1.0	1.0
		Construction Inspector	0.8	0.8	0.8	0.5
		Public Works Foreman	1.0	1.0	1.0	1.0
		Engineering Technician	1.4	1.5	1.5	1.5
		O&M Administrator	0.5	0.5	0.5	0.5
		Sr. Street Maintenance Worker	2.0	2.0	2.0	2.0
		Engineering Aide	1.0	1.0	1.0	1.0
	Sr. Office Assistant	0.5	0.5	0.5	0.5	
Department Total			14.5	15.1	15.1	13.5
WASTEWATER UTILITY		Public Works Director	0.3	0.3	0.3	0.2
		Assistant Town Engineer	0.3	0.3	0.3	0.8
		Project Manager	0.5	0.5	0.5	0.9
		Principal Plant Operator	1.0	1.0	1.0	1.0
		Management Analyst	0.3	0.3	0.3	0.3
		Sr. Engineering Technician	0.1	0.1	0.1	0.0
		Sr. Plant Operator	2.0	2.0	2.0	2.0
		Construction Inspector	0.3	0.3	0.3	0.5
		Plant Mechanic	1.0	1.0	1.0	1.0
		Plant Operator	2.0	2.0	2.0	1.0
		O&M Administrator	0.3	0.3	0.3	0.3
	Sr. Office Assistant	0.3	0.3	0.3	0.3	
Department Total			8.2	8.2	8.2	8.1
TOWN FTE TOTAL			146.3	139.0	139.6	135.0

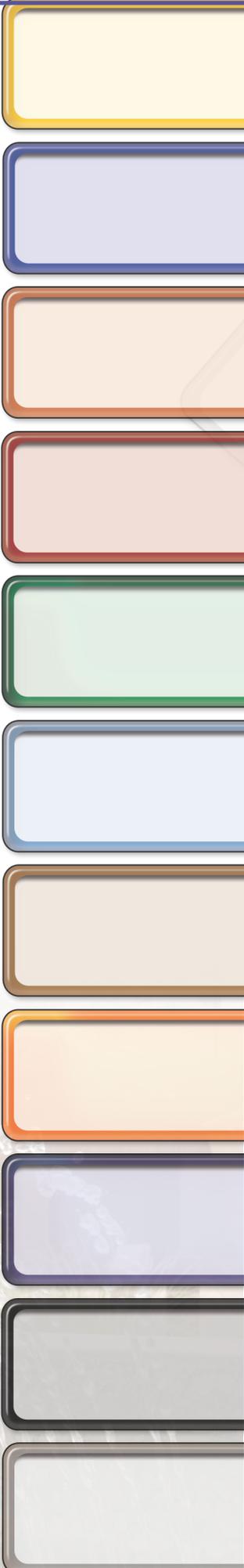
TOWN OF SAHUARITA STAFFING

FY	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
FTEs	34.8	46.0	59.4	82.8	109.7	136.6	144.1	145.8	146.3	139.6	135.0
Change	11.3	11.3	13.4	23.4	27.0	26.9	7.5	1.7	0.5	(6.7)	(4.6)

Population	4,615	5,455	7,425	10,153	13,990	18,199	20,393	22,650	25,259	25,769	26,084
FTE / 1,000	7.53	8.43	7.99	8.15	7.84	7.50	7.07	6.44	5.79	5.53	5.18

Full-Time Equivalent Employees





Statistical Information



BACK TO **Contents**

STATISTICAL INFORMATION

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Town of Sahuarita, Arizona
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Tax Years
(in thousands of dollars)

Tax Year	Residential Property	Commercial Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed
							Value as a Percentage of Actual Taxable Value
2002	15,035,837	18,320,388	1,136,532	32,219,693	-	248,381,802	12.97%
2003	21,422,355	26,464,485	2,846,069	45,040,771	-	358,143,805	12.58%
2004	36,815,197	29,277,536	2,868,379	63,224,354	-	529,909,740	11.93%
2005	53,565,123	36,220,043	3,597,453	86,187,713	-	736,220,036	11.71%
2006	81,972,340	41,760,620	3,962,981	119,769,979	-	1,050,888,456	11.40%
2007	118,173,166	62,517,972	7,634,366	173,056,772	\$ 3.3000	1,532,658,040	11.29%
2008	148,700,798	84,678,032	10,168,906	223,209,924	\$ 3.3000	2,031,634,065	10.99%
2009	148,019,487	74,367,918	7,360,375	226,255,261	\$ 3.3000	1,958,270,441	11.55%
2010	146,628,703	73,994,871	8,650,242	212,062,229	\$ 3.3000	1,950,872,685	10.87%
2011	141,034,789	71,955,023	9,538,931	206,283,811	\$ 3.3000	1,888,691,732	10.92%

Source: The Arizona Department of Revenue's *Abstract of the Assessment Roll* for the applicable year.

Town of Sahuarita, Arizona
 Direct and Overlapping Property Tax Rates
 Last Ten Tax Years
(rate per \$100 of assessed value)

TAXING JURISDICTION	Tax Year 2002	Tax Year 2003	Tax Year 2004	Tax Year 2005	Tax Year 2006
Direct Rates					
Quail Creek CFD-operations & maintenance	-	-	-	-	-
Quail Creek CFD-debt service	-	-	-	-	-
Total Direct Rate	-	-	-	-	-
Overlapping Rates					
State of Arizona Education Assistance	\$0.4889	\$0.4717	\$0.4560	\$0.4358	-
Pima County	5.3759	5.3587	5.3430	5.2228	4.5570
Pima County Flood Control District	0.3546	0.3546	0.3546	0.3746	0.3746
Pima County Community College District	1.5333	1.4884	1.3428	1.3114	1.2515
Pima County Free Library District	0.2124	0.2124	0.2124	0.2575	0.3675
Central Arizona Water Conservation District	0.1300	0.1200	0.1200	0.1200	0.1200
Green Valley Fire District	1.7300	1.7500	1.7500	1.7500	1.7500
Fire District Assistance	0.0458	0.0441	0.0427	0.0420	0.0415
Sahuarita Unified School District #30	9.1329	9.0113	8.3095	8.1495	7.7345
Continental School District #39	2.4398	2.3198	2.2216	2.1532	2.0682
Joint Technological Education District	-	-	-	-	-

TAXING JURISDICTION	Tax Year 2007	Tax Year 2008	Tax Year 2009	Tax Year 2010	Tax Year 2011
Direct Rates					
Quail Creek CFD-operations & maintenance	\$0.3000	\$0.3000	\$0.3000	\$0.3000	\$0.3000
Quail Creek CFD-debt service	3.0000	3.0000	3.0000	3.0000	3.0000
Total Direct Rate	\$3.3000	\$3.3000	\$3.3000	\$3.3000	\$3.3000
Overlapping Rates					
State of Arizona Education Assistance	-	-	0.3306	0.3306	0.4259
Pima County	\$4.2870	\$3.9963	4.0233	4.0633	4.1978
Pima County Flood Control District	0.3446	0.2935	0.2935	0.2635	0.2635
Pima County Community College District	1.1845	1.1355	1.0770	1.0848	1.1093
Pima County Free Library District	0.3975	0.0411	0.2643	0.3100	0.3460
Central Arizona Water Conservation District	0.1000	0.1000	0.1000	0.1000	0.1000
Green Valley Fire District	1.8000	1.9000	1.9000	1.9000	1.9000
Fire District Assistance	0.0383	0.0411	0.0406	0.0430	0.0418
Sahuarita Unified School District #30	6.1807	5.9176	5.4230	6.5753	5.4067
Continental School District #39	1.8970	1.7343	1.6122	1.6945	2.0258
Joint Technological Education District	0.0500	0.0500	0.0500	0.0500	0.0500

Source: The Pima County Assessor's Office and the Pima County Treasurer's Office.

Town of Sahuarita, Arizona
Transaction Privelege (Sales) Tax Rates

<u>Business Activity Category</u>	<u>Rate</u>
Advertising	2.0%
Amusements and Exhibitions	2.0%
Construction Contracting	4.0%
Job Printing	2.0%
Manufactured Buildings	2.0%
timbering and Other Extraction	2.0%
Mining	0.1%
Publishing and Periodicals Distribution	2.0%
Hotels and Transient Lodging	4.0%
Rental, Leasing, and Licensing of Property	2.0%
Restaurants and bars	2.0%
Retail Sales	2.0%
Telecommunication Services	2.0%
Transportation for Hire	2.0%
Utility Services	2.0%

Town of Sahuarita, Arizona
 Direct and Overlapping Sales Tax Rates
 Last Ten Fiscal Years

Fiscal Year	Town Direct Rates			State	Regional Transportation
	General	Construction Contracting	Transient Lodging		
2002	2.00%	3.00%	4.00%	5.60%	N/A
2003	2.00%	3.00%	4.00%	5.60%	N/A
2004	2.00%	3.00%	4.00%	5.60%	N/A
2005	2.00%	3.00%	4.00%	5.60%	N/A
2006	2.00%	4.00%	4.00%	5.60%	N/A
2007	2.00%	4.00%	4.00%	5.60%	0.50%
2008	2.00%	4.00%	4.00%	5.60%	0.50%
2009	2.00%	4.00%	4.00%	5.60%	0.50%
2010	2.00%	4.00%	4.00%	6.60%	0.50%
2011	2.00%	4.00%	4.00%	6.60%	0.50%

Source: Town Code and Town Finance Department

Town of Sahuarita, Arizona
Sales Tax Collections by Industry Group
Fiscal Years 2005 - 2010

Industry	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Mining	\$ 84	\$ 501	\$ 210	\$ 1,347	\$ 479	\$ 1,458
Communications and utilities	288,264	374,911	503,490	623,014	672,962	746,139
Transportation and warehousing	(662)	221	215	242	102	280
Construction	4,205,397	5,176,146	6,974,504	5,915,352	4,343,733	2,768,921
Manufacturing	18,982	82,671	191,822	238,468	198,564	255,246
Wholesale trade	2,190	12,718	9,304	18,686	16,339	23,427
Retail trade	2,409,487	3,541,871	5,218,071	2,931,619	2,812,337	2,473,671
Finance and insurance	1,397	3,038	935	2,778	3,083	5,143
Real estate, rental and leasing	254,514	695,618	1,040,549	439,015	309,294	224,851
Restaurant and bar	129,795	151,380	195,258	231,411	266,846	274,886
Accomodation	13,888	8,657	10,623	11,092	11,684	10,847
Public administration	27	136	858	510	836	9,624
Services	319,670	67,091	100,345	108,068	88,551	73,273
Arts and entertainment	11,729	18,910	19,526	12,082	36,701	34,964
Other	411,168	101,699	3,978	4,964	26,069	68,289
Total	\$ 8,065,932	\$ 10,235,568	\$ 14,269,690	\$ 10,538,648	\$ 8,787,580	\$ 6,971,019
Direct sales tax rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Note: This information was not available prior to the 2005 fiscal year.

Source: The Arizona Department of Revenue's *City Sales Journals* .

Town of Sahuarita, Arizona
Principal Sales Tax Remitters
2010 and 2001
(Unaudited)

Tax Remitter ¹	Fiscal Year 2010			Fiscal Year 2001		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Business A	\$ 1,107,652	1	15.66%	\$ 468,461	1	35.27%
Business B	\$ 481,793	2	6.81%			
Business C	\$ 332,304	3	4.70%	19,242	10	1.45%
Business D	\$ 414,984	4	5.87%	195,007	2	14.68%
Business E	\$ 388,090	5	5.49%			
Business F	\$ 276,807	6	3.91%	25,407	8	1.91%
Business G	\$ 241,134	7	3.41%	182,665	3	13.75%
Business H	\$ 272,700	8	3.85%			
Business J	\$ 266,755	9	3.77%			
Business K	\$ 255,101	10	3.61%			
Business L				59,361	4	4.47%
Business M				53,910	5	4.06%
Business N				37,415	6	2.82%
Business O				31,813	7	2.39%
Business P				23,151	9	1.74%
	<u>\$ 4,037,320</u>		<u>57.08%</u>	<u>\$ 1,096,432</u>		<u>82.54%</u>

Source: The Arizona Department of Revenue's City Sales Journals .

¹ The Arizona Department of Revenue, the Town's tax collector, restricts the disclosure, printing, or publishing of any State return, or return information there from.

Town of Sahuarita, Arizona
 Ratios of Outstanding Debt by Type
 Fiscal Years 2006 - 2010

Fiscal Year	Governmental Activities			Business-type Activities	Total Primary Government	Percentage of Personal Income	Per Capita
	QC CFD GO Bonds	2006A GADA Loan	2009 GADA Loan	2008A/B WIFA Loans			
2006	\$ 12,660,000	\$ 15,410,000	\$ -	-	\$ 28,070,000	5.34%	\$1,542
2007	12,660,000	14,870,000	-	-	27,530,000	4.38%	\$1,350
2008	12,660,000	14,310,000	-	\$ 4,500,660	31,470,660	4.28%	\$1,389
2009	12,340,000	13,725,000	6,700,000	25,780,072	58,545,072	7.30%	\$2,367
2010	12,005,000	13,120,000	6,700,000	28,426,545	60,251,545	6.74%	\$2,276

Note: There was no outstanding debt prior to 2006

Town of Sahuarita, Arizona
 Monthly Sewer User Rates
 Fiscal Years 2004 - 2012

Fiscal Year	Administrative Service Charge	Economy of Scale Factor	Wastewater Flow Contribution Rate (per Ccf)						
			User Classification						
			General	3C	3K	3N	4E	4G	4H
2004	\$2.400	1.000	\$0.960	\$2.016	\$1.046	\$1.046	\$1.152	\$1.949	\$2.227
2005	2.610	1.000	1.050	2.205	1.145	1.145	1.260	2.132	2.436
2006	2.960	1.000	1.140	2.394	1.243	1.243	1.368	2.314	2.645
2007	3.760	1.000	1.180	2.478	1.286	1.286	1.416	2.395	2.738
2008	5.720	1.524	1.406	2.953	1.533	1.533	1.687	2.854	3.262
2009	9.820	1.000	3.094	6.497	3.372	3.372	3.713	6.281	7.178
2010	10.460	1.000	3.403	7.146	3.709	3.709	4.084	6.908	7.895
2011	11.140	1.000	3.744	7.862	4.081	4.081	4.493	7.600	8.686
2012	12.350	1.000	4.048	8.501	4.412	4.412	4.858	8.217	9.391

Fiscal Year	Administrative Service Charge	Economy of Scale Factor	Wastewater Flow Contribution Rate (per Ccf)									
			User Classification									
			5A	5C	5F	5G	5I	5J	5K	5L	5M	5S
2004	\$2.400	1.000	\$1.142	\$1.935	\$0.970	\$1.313	\$1.018	\$4.205	\$2.237	\$1.200	\$2.285	\$1.181
2005	2.610	1.000	1.250	2.117	1.061	1.436	1.113	4.599	2.447	1.313	2.499	1.292
2006	2.960	1.000	1.357	2.298	1.151	1.560	1.208	4.993	2.656	1.425	2.713	1.402
2007	3.760	1.000	1.404	2.379	1.192	1.614	1.251	5.168	2.749	1.475	2.808	1.451
2008	5.720	1.524	1.673	2.834	1.420	1.923	1.490	6.158	3.276	1.758	3.346	1.729
2009	9.820	1.000	3.682	2.362	3.125	1.603	3.280	5.104	7.209	3.868	7.364	3.806
2010	10.460	1.000	4.050	2.362	3.437	1.603	3.607	5.104	7.929	4.254	8.099	4.186
2011	11.140	1.000	4.455	2.362	3.781	1.603	3.969	5.104	8.724	4.680	8.911	4.605
2012	12.350	1.000	4.817	2.362	4.088	1.603	4.291	5.104	9.432	5.060	9.634	4.979

Note: The Town did not operate a wastewater utility prior to fiscal year 2004.

Source: Town of Sahuarita Ordinances

Town of Sahuarita, Arizona
Principal Employers
FY 2010 and FY 2006

Employer¹	2010		2006	
	Employees	Percentage of Total Town Employment	Employees	Percentage of Total Town Employment
Sahuarita Unified School District	747	28.91%	465	25.25%
Walmart	475	18.38%	360	19.55%
Fry's	200	7.74%	-	-
Farmers Investment Company	194	7.51%	225	12.22%
Town of Sahuarita	142	5.50%	126	6.84%
Safeway	91	3.52%	120	6.52%
Climax Engineered Materials	62	2.40%	71	3.85%
Jim Click Ford	45	1.74%	53	2.88%
Ashley's Furniture	30	1.16%	-	-
Solaris	27	1.04%	-	-
Carondelet Medical Group	25	0.97%	-	-
Green Valley News & Sun	24	0.93%	-	-
Walgreens	22	0.85%	-	-
Bashas			85	4.61%
Total	2,084	80.65%	1,505	81.72%

¹ Excludes homebuilders not based in the Town

Note: Information prior to fiscal year 2006 was not available.

Source: Town Manager's Department-Economic Development Function survey of local businesses.

Town of Sahuarita, Arizona
Demographic Statistics

2000 Census

2010 Census

Population by Age Group

Age Group	Number	Percentage of Total	Number	Percentage of Total
under 5	232	7.2%	2,393	9.5%
5 - 14	450	13.9%	4,231	16.8%
15 - 19	224	6.9%	1,292	5.1%
20 - 34	555	17.1%	5,002	19.8%
35 - 54	880	27.1%	5,836	23.1%
55 - 64	401	12.4%	2,791	11.0%
65 - 84	448	13.8%	3,481	13.8%
85 and over	52	1.6%	233	0.9%
Total	3,242	100.0%	25,259	100.0%

Population by Ethnic Background

Category	Number	Percentage of Total	Number	Percentage of Total
White	2,357	72.7%	15,249	60.4%
Hispanic	784	24.2%	8,077	32.0%
Black	19	0.6%	661	2.6%
Native American	35	1.1%	188	0.7%
Other	47	1.4%	1,084	4.3%
Total	3,242	100.0%	25,259	100.0%

Town of Sahuarita, Arizona

Operating Indicators

Fiscal Years 2003-2010

<u>Function/Program</u>	<u>Fiscal Years</u>							
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Building Safety								
Building permits issued	1,352	1,801	2,162	2,703	1,570	790	563	454
Police								
Citations	693	1,647	1,954	2,232	2,170	1,671	2,700	1,833
Other contacts/call-outs	2,213	2,804	3,504	4,314	7,916	7,137	7,886	7,352
Municipal Court								
Hearings/Court sessions ¹	330	2,671	3,709	3,842	8,303	10,760	11,353	11,071
Public works								
Street resurfacing (<i>miles</i>)	n/a	n/a	4.0	7.5	12.34	6.1	4.0	6.9
Potholes repaired	n/a	163	224	108	98	136	162	211
Parks and recreation								
Athletic field users	6,000	8,640	9,175	12,322	10,227	13,910	57,650	75,314
Athletic field permits issued	5	15	21	30	21	24	119	128
Recreation program participants	4,250	4,452	5,243	5,909	20,281	18,446	17,204	12,403
Ramada rentals	30	45	60	79	124	112	133	170
Special event attendance	n/a	1,400	2,540	4,590	8,105	11,024	16,917	18,375
Recreation center rentals	n/a	8	18	38	77	32	34	23
Sahuarita Lake rentals	3	3	5	10	30	27	60	31
Wastewater								
Average daily sewage treatment (<i>thousands of gallons</i>)	121.0	214.0	353.6	408.1	446.2	556.5	586.3	674.2

¹ Includes bench/jury trials, review, status conferences, arraignments, pretrial conferences, evidentiary motions hearings, sentencing, and probation. These are scheduled hearings that may or may not have been held, but these cases were individually processed.

Note: Information prior to fiscal year 2003 was not available.

Source: The applicable Town of Sahuarita departments.

Town of Sahuarita, Arizona
Capital Asset Statistics
Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	10	12	17	22	30	37	43	40	40	32
Public works										
Streets and highways (<i>miles</i>)	n/a	n/a	n/a	n/a	73.3	85.7	95.5	118.7	118.7	211
Streetlights	1	2	2	3	4	5	5	7	8	47
Traffic signals	-	-	-	-	3	5	5	6	10	9
Parks and recreation										
Park acreage	28	28	28	50	50	50	60	92	107	107
Basketball courts	1	1	1	2	2	2	2	2	4	4
Playgrounds	1	1	1	1	1	1	1	2	4	4
Skate spots/parks	-	-	-	-	-	-	-	1	1	2
Baseball/softball fields (lighted)	2	2	2	3	3	3	3	3	5	6
Baseball/softball fields (unlighted)	1	1	1	-	-	-	-	-	-	-
Community centers	1	1	1	1	1	1	1	1	1	1
Parks maintenance buildings	-	-	-	1	1	1	1	1	1	1
Ramadas	3	3	3	3	4	4	8	11	17	22
Restroom facilities	2	2	2	2	2	2	3	4	5	6
Off-leash dog area	-	-	-	-	-	-	1	1	1	1
Sand volleyball court	1	1	1	-	-	-	-	1	2	2
Vehicles	1	2	2	5	6	7	7	7	7	7
Wastewater										
Treatment capacity (<i>thousands of gallons</i>)	-	250	250	250	490	490	490	690	690	1,500

Source: The applicable Town of Sahuarita departments.

TOWN OF SAHUARITA

Pay Range Table

Salary Range	Minimum	Midpoint	Maximum	Salary Range	Minimum	Midpoint	Maximum
15	\$17,487	\$20,573	\$23,659	56	\$48,127	\$56,621	\$65,114
16	\$17,924	\$21,087	\$24,250	57	\$49,331	\$58,036	\$66,741
17	\$18,372	\$21,614	\$24,857	58	\$50,564	\$59,487	\$68,410
18	\$18,832	\$22,155	\$25,478	59	\$51,828	\$60,974	\$70,120
19	\$19,302	\$22,709	\$26,115	60	\$53,124	\$62,498	\$71,873
20	\$19,785	\$23,276	\$26,768	61	\$54,452	\$64,061	\$73,670
21	\$20,280	\$23,858	\$27,437	62	\$55,813	\$65,662	\$75,512
22	\$20,787	\$24,455	\$28,123	63	\$57,208	\$67,304	\$77,400
23	\$21,306	\$25,066	\$28,826	64	\$58,639	\$68,987	\$79,335
24	\$21,839	\$25,693	\$29,547	65	\$60,105	\$70,711	\$81,318
25	\$22,385	\$26,335	\$30,285	66	\$61,607	\$72,479	\$83,351
26	\$22,944	\$26,993	\$31,042	67	\$63,147	\$74,291	\$85,435
27	\$23,518	\$27,668	\$31,819	68	\$64,726	\$76,148	\$87,571
28	\$24,106	\$28,360	\$32,614	69	\$66,344	\$78,052	\$89,760
29	\$24,709	\$29,069	\$33,429	70	\$68,003	\$80,003	\$92,004
30	\$25,326	\$29,796	\$34,265	71	\$69,703	\$82,003	\$94,304
31	\$25,959	\$30,541	\$35,122	72	\$71,445	\$84,054	\$96,662
32	\$26,608	\$31,304	\$36,000	73	\$73,232	\$86,155	\$99,078
33	\$27,274	\$32,087	\$36,900	74	\$75,062	\$88,309	\$101,555
34	\$27,956	\$32,889	\$37,822	75	\$76,939	\$90,516	\$104,094
35	\$28,654	\$33,711	\$38,768	76	\$78,862	\$92,779	\$106,696
36	\$29,371	\$34,554	\$39,737	77	\$80,834	\$95,099	\$109,364
37	\$30,105	\$35,418	\$40,730	78	\$82,855	\$97,476	\$112,098
38	\$30,858	\$36,303	\$41,749	79	\$84,926	\$99,913	\$114,900
39	\$31,629	\$37,211	\$42,792	80	\$87,049	\$102,411	\$117,773
40	\$32,420	\$38,141	\$43,862	81	\$89,226	\$104,971	\$120,717
41	\$33,230	\$39,095	\$44,959	82	\$91,456	\$107,596	\$123,735
42	\$34,061	\$40,072	\$46,083	83	\$93,743	\$110,285	\$126,828
43	\$34,913	\$41,074	\$47,235	84	\$96,086	\$113,043	\$129,999
44	\$35,785	\$42,101	\$48,416	85	\$98,488	\$115,869	\$133,249
45	\$36,680	\$43,153	\$49,626	86	\$100,951	\$118,765	\$136,580
46	\$37,597	\$44,232	\$50,867	87	\$103,474	\$121,735	\$139,995
47	\$38,537	\$45,338	\$52,138	88	\$106,061	\$124,778	\$143,495
48	\$39,500	\$46,471	\$53,442	89	\$108,713	\$127,897	\$147,082
49	\$40,488	\$47,633	\$54,778	90	\$111,431	\$131,095	\$150,759
50	\$41,500	\$48,824	\$56,147	91	\$114,216	\$134,372	\$154,528
51	\$42,538	\$50,044	\$57,551	92	\$117,072	\$137,731	\$158,391
52	\$43,601	\$51,295	\$58,990	93	\$119,999	\$141,175	\$162,351
53	\$44,691	\$52,578	\$60,464	94	\$122,998	\$144,704	\$166,410
54	\$45,808	\$53,892	\$61,976	95	\$126,073	\$148,322	\$170,570
55	\$46,954	\$55,240	\$63,525				

LONG-TERM DEBT
Computation of Legal Debt Margin
Fiscal Year 2012

Net secondary assessed valuation-preliminary, 2011 tax year \$206,283,811

Calculation of 20% Debt Limitation (1) (3)

20% of secondary assessed valuation	\$41,325,740
Bonds outstanding	<u>-</u>
Net 20% Debt Limitation	<u>\$41,325,740</u>

Calculation of 6% Debt Limitation (2) (3)

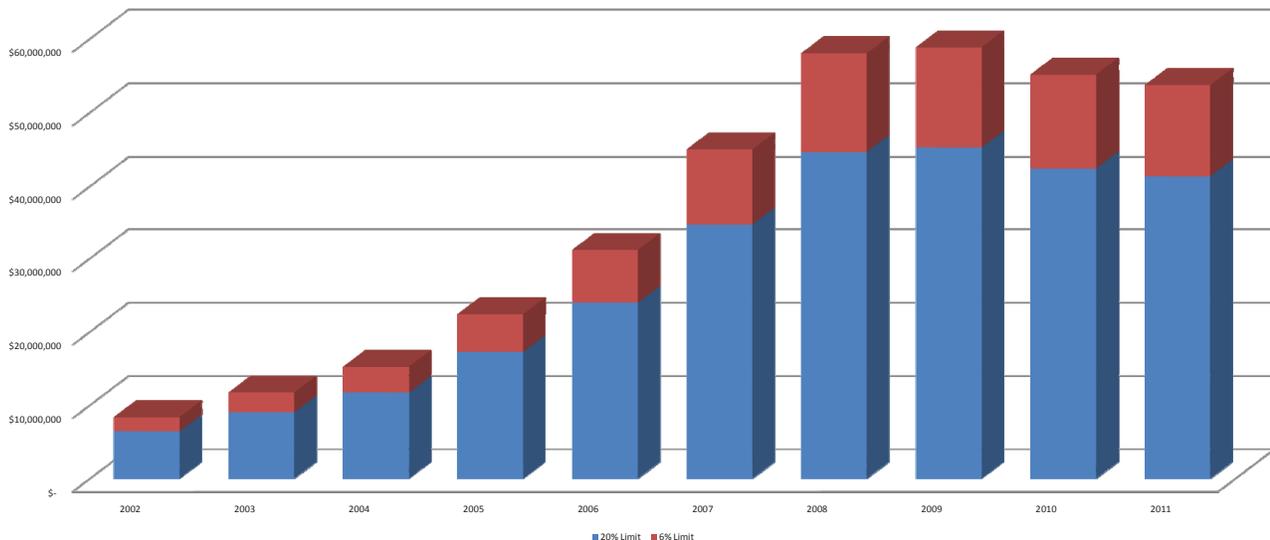
6% of secondary assessed valuation	\$12,397,722
Bonds outstanding	<u>-</u>
Net 6% Debt Limitation	<u>\$12,397,722</u>
Total Bonding Capacity	<u>\$53,723,462</u>

(1) Under Arizona law, cities can issue additional general obligation bonds for supplying specific services, such as transportation, water, sewer, lighting, parks and recreational facilities up to an amount not exceeding 20% of assessed valuation.

(2) Under Arizona law, cities can issue general obligation bonds for general municipal purposes up to an amount not exceeding 6% of assessed valuation.

(3) The Quail Creek Community Facilities District is a legally separate entity and, therefore, its debt obligations do not count towards the Town's debt limitation.

**Bonding Capacity
Last 10 Years**



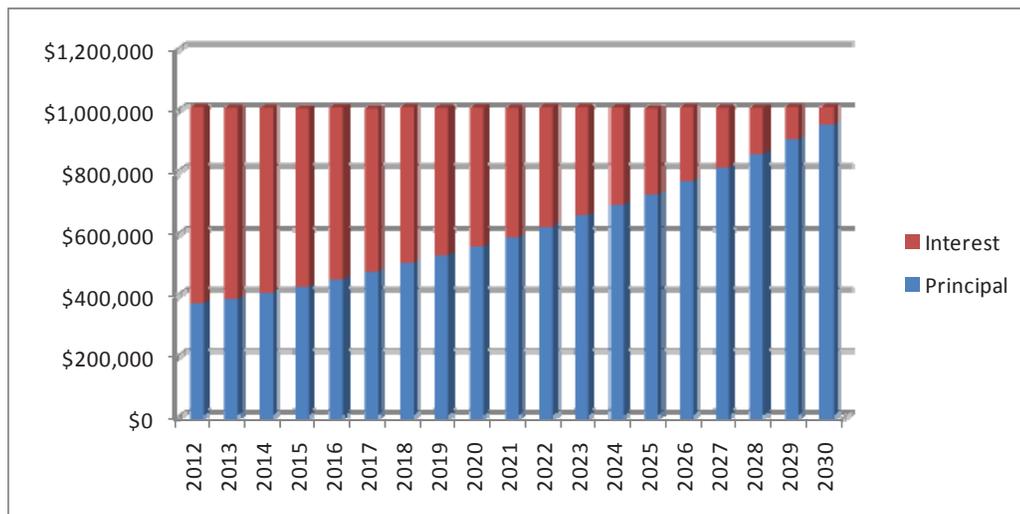
LONG-TERM DEBT

Quail Creek Community Facilities District
(Sahuarita, Arizona)
General Obligation Bonds, Series 2006
\$12,660,000

- Date:** June 21, 2006
- Interest:** Semiannual each January and July, commencing January 15, 2007. Interest accrues at rates ranging from 4.85% to 5.55%
- Rating:** Not rated
- Purpose:** The bonds were issued to pay the costs of acquisition and construction of certain public infrastructure benefiting the District.
- Security:** The bonds will be payable as to both principal and interest from ad valorem taxes to be levied on all taxable property within the boundaries of the District, without limitation as to rate or amount. Debt service with respect to the bonds will also be payable from (i) amounts payable pursuant to a standby contribution agreement and (ii) an amount to be held under certain circumstances pursuant to a depository agreement.

Remaining Debt Service:

Fiscal Year	Principal	Interest	Total
2012	\$ 370,000.00	\$ 637,602.50	\$ 1,007,602.50
2013	385,000.00	619,657.50	1,004,657.50
2014	405,000.00	599,830.00	1,004,830.00
2015	425,000.00	578,972.50	1,003,972.50
2016	450,000.00	557,085.00	1,007,085.00
2017-21	2,635,000.00	2,392,882.50	5,027,882.50
2022-26	3,460,000.00	1,574,812.50	5,034,812.50
2027-30	3,525,000.00	502,552.50	4,027,552.50
Totals	\$11,655,000.00	\$7,463,395.00	\$19,118,395.00



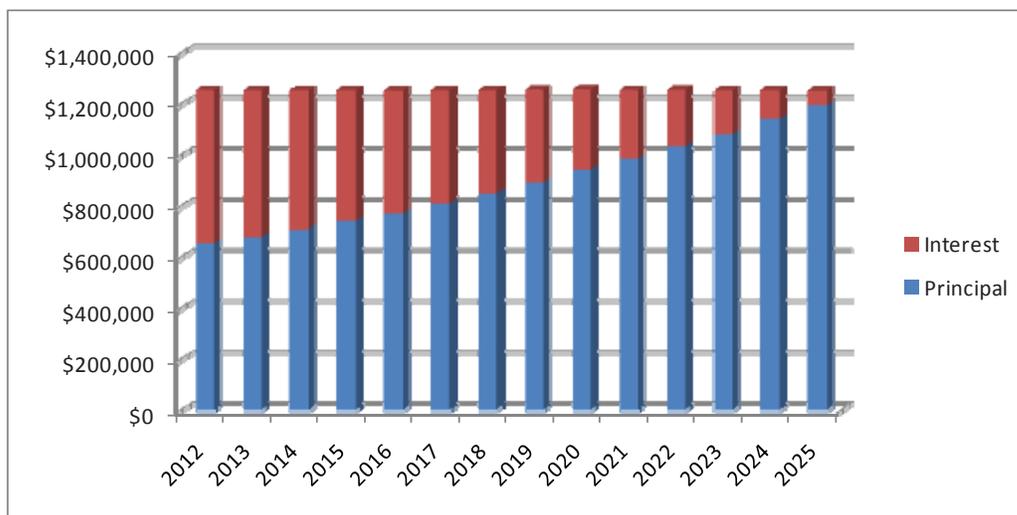
LONG-TERM DEBT

Town of Sahuarita, Arizona
2006A Greater Arizona Development Authority (GADA) Loan
\$16,335,000

- Date:** March 1, 2006
- Interest:** Semiannual each January and July, commencing July 1, 2006. Interest accrues at rates ranging from 4.00% to 5.00%
- Rating:** Not applicable
- Purpose:** The loan was obtained to finance the costs of a municipal complex located in and for the Town.
- Security:** The obligation of the Town to make payments of principal and interest shall be limited to payment from the revenues from the excise taxes and the state shared revenues which are by the loan agreement pledged to the payment thereof by the Town.

Remaining Debt Service:

Fiscal Year	Principal	Interest	Total
2012	\$ 655,000.00	\$ 601,975.00	\$ 1,256,975.00
2013	680,000.00	575,775.00	1,255,775.00
2014	710,000.00	546,875.00	1,256,875.00
2015	740,000.00	516,700.00	1,256,700.00
2016	770,000.00	485,250.00	1,255,250.00
2017-21	4,480,000.00	1,807,750.00	6,287,750.00
2022-25	4,455,000.00	570,250.00	5,025,250.00
Totals	<u>\$12,490,000.00</u>	<u>\$5,104,575.00</u>	<u>\$17,594,575.00</u>



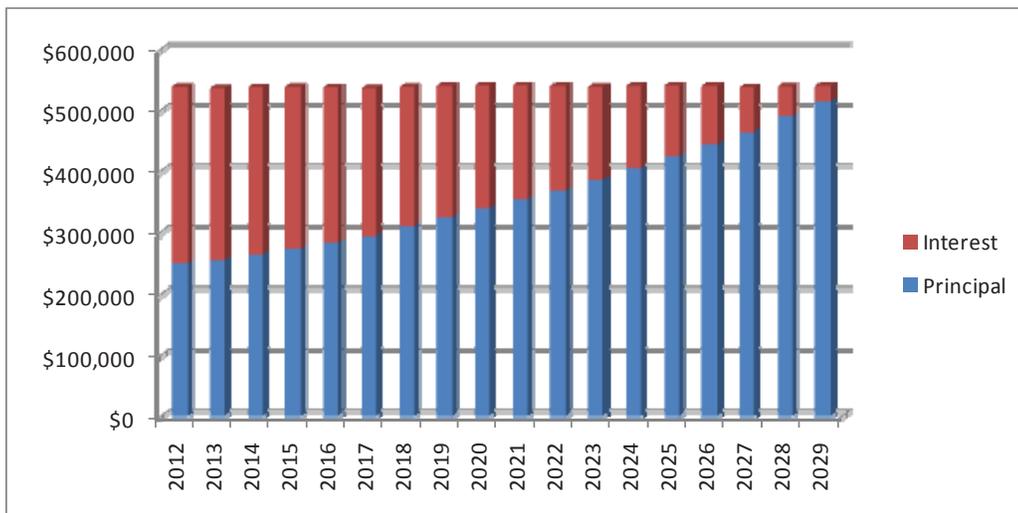
LONG-TERM DEBT

Town of Sahuarita, Arizona
 2009B Greater Arizona Development Authority (GADA) Loan
 \$6,700,000

- Date:** June 5, 2009
- Interest:** Semiannual each January and July, commencing January 1, 2010. Interest accrues at rates ranging from 4.00% to 5.00%
- Rating:** Not applicable
- Purpose:** The loan was obtained to finance the costs of certain street improvements and a community park.
- Security:** The obligation of the Town to make payments of principal and interest shall be limited to payment from the revenues from the excise taxes and the state shared revenues which are by the loan agreement pledged to the payment thereof by the Town.

Remaining Debt Service:

Fiscal Year	Principal	Interest	Total
2012	\$ 250,000.00	\$ 289,787.50	\$ 539,787.50
2013	255,000.00	282,287.50	537,287.50
2014	265,000.00	274,000.00	539,000.00
2015	275,000.00	264,725.00	539,725.00
2016	285,000.00	253,725.00	538,725.00
2017-21	1,625,000.00	1,077,125.00	2,702,125.00
2022-26	2,030,000.00	674,687.50	2,704,687.50
2027-29	1,470,000.00	149,500.00	1,619,500.00
Totals	\$6,455,000.00	\$3,265,837.50	\$9,720,837.50



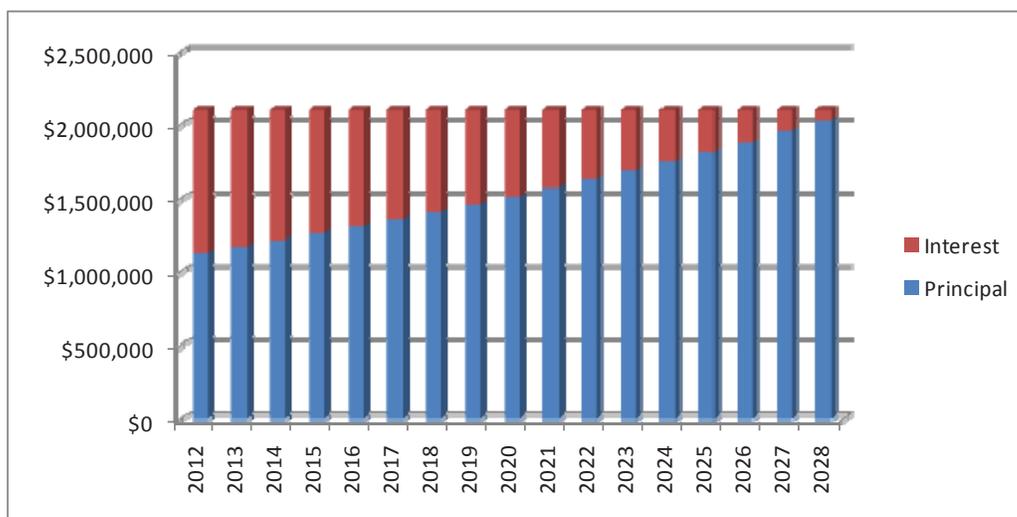
LONG-TERM DEBT

Town of Sahuarita, Arizona
 Water Infrastructure Financing Authority (WIFA)
 2008A (System Revenue) Loan
 \$28,350,000

- Date:** April 25, 2008
- Interest:** Semiannual each January and July, commencing January 1, 2009. Interest accrues at a rate of 3.723%.
- Rating:** Not applicable
- Purpose:** The loan was obtained to finance the costs expanding facilities of the Town's wastewater utility.
- Security:** The obligation of the Town to make payments of principal and interest shall be limited to payment from the Wastewater Enterprise Fund's net revenues which, pursuant to the loan agreement, are pledged to the debt service payment thereof.

Remaining Debt Service:

Fiscal Year	Principal	Interest	Total
2012	\$ 1,132,411.87	\$ 975,636.58	\$ 2,108,048.45
2013	1,174,571.53	933,476.92	2,108,048.45
2014	1,218,300.85	889,747.60	2,108,048.45
2015	1,263,658.19	844,390.26	2,108,048.45
2016	1,310,704.17	797,344.28	2,108,048.45
2017-21	7,322,848.05	3,217,394.20	10,540,242.25
2022-26	8,791,345.93	1,748,896.32	10,540,242.25
2027-28	3,991,816.05	224,280.94	4,216,096.99
Totals	<u>\$26,205,656.64</u>	<u>\$9,631,167.10</u>	<u>\$35,836,823.74</u>



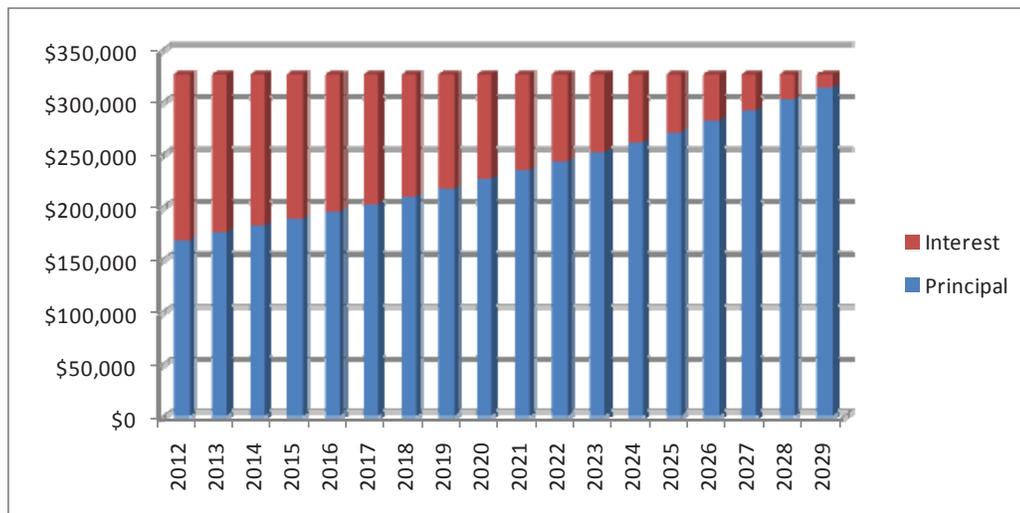
LONG-TERM DEBT

Town of Sahuarita, Arizona
 Water Infrastructure Financing Authority (WIFA)
 2008B (Non-System Revenue) Loan
 \$4,375,525

- Date:** April 25, 2008
- Interest:** Semiannual each January and July, commencing January 1, 2009. Interest accrues at a rate of 3.723%.
- Rating:** Not applicable
- Purpose:** The loan was obtained to finance the costs expanding facilities of the Town’s wastewater utility.
- Security:** The obligation of the Town to make payments of principal and interest shall be limited to the Town’s excise taxes which, pursuant to the loan agreement, are pledged to the debt service payment thereof.

Remaining Debt Service:

Fiscal Year	Principal	Interest	Total
2012	\$ 168,502.54	\$ 156,852.62	\$ 325,355.16
2013	174,775.90	150,579.26	325,355.16
2014	181,282.80	144,072.36	325,355.16
2015	188,031.96	137,323.20	325,355.16
2016	195,032.38	130,322.78	325,355.16
2017-21	1,089,637.54	537,138.26	1,626,775.80
2022-26	1,308,149.60	318,626.20	1,626,775.80
2027-29	907,657.92	68,407.50	976,065.42
Totals	\$4,213,070.64	\$1,643,322.18	\$5,856,392.82

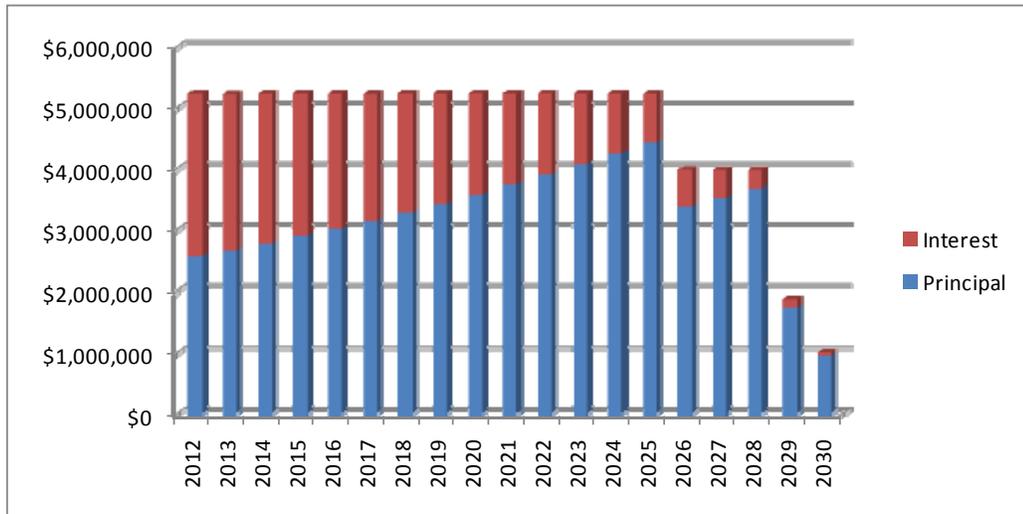


LONG-TERM DEBT

Aggregate of All Debt Issuances

Remaining Debt Service:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 2,575,914.41	\$ 2,661,854.20	\$ 5,237,768.61
2013	2,669,347.43	2,561,776.18	5,231,123.61
2014	2,779,583.65	2,454,524.96	5,234,108.61
2015	2,891,690.15	2,342,110.96	5,233,801.11
2016	3,010,736.55	2,223,727.06	5,234,463.61
2017-21	17,152,485.59	9,032,289.96	26,184,775.55
2022-26	20,044,495.53	4,887,272.52	24,931,768.05
2027-30	9,894,473.97	944,740.94	10,839,214.91
Totals	\$61,018,727.28	\$27,108,296.78	\$88,127,024.06



Glossary/Acronyms

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Adopted - As used in fund, summaries, department and program summaries within the budget, represents the budget as approved by the Town Council.

Allocation - A part of a lump sum appropriation, which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

Appropriation - A legal authorization granted by Town Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and duration when it may be expended.

Assessed Valuation - A value that is established by the County Assessor for real and personal property to use as a basis for levying property taxes.

Asset - Resources owned or held by a government, which have monetary value.

Available (Undesignated) Fund Balance - Refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Bonds - A written instrument to pay a sum of money at a specified interest rate, on a specific date or dates in the future, called maturity dates. The interest payments and the repayment of the principal are detailed in a bond resolution or ordinance. Two common types of bonds are general obligation and revenue bonds, which are most commonly used for construction of large capital projects such as buildings, streets, and sewers. The difference between a note and a bond is that a bond is used for a longer period of time and requires more formality.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial operation representing an estimate of proposed expenditures and the proposed means of financing them for a given period. This official public document reflects decisions, measures service needs, establishes the allocation of resources and is the pecuniary plan for achieving goals and objectives.

Budget Calendar - The schedule of key dates or events, which the Town follows in the preparation, adoption, and administration of the budget.

Budget Message - The opening section of the budget, which provides the Town Council and the public with a general summary of the most important budget issues, changes from recent fiscal years, and recommendations regarding the financial policy for the coming fiscal year.

Budgetary Adjustment - A procedure to revise a budget appropriation either by Town Council approval, through the adoption of a supplemental appropriation ordinance for any interdepartmental or inter-fund adjustments, or by the Town Manager authorization to adjust appropriations within a departmental budget.

Budgetary Basis - This refers to the form of accounting utilized throughout the budget process. These generally take one of three forms: GAAP, Cash, Modified Accrual, or some type of statutory form.

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Capital Asset - Tangible assets costing \$5,000 or more with a useful life of at least one year.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements - Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Plan (CIP) - The CIP is a comprehensive plan of capital investment projects which identifies priorities as to need, method of financing, cost, and revenues that will result during a five year period. The program is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the annual capital budget.

Capital Outlay - Expenditures resulting in the acquisition or addition to the government's capital assets.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Professional, technical, or maintenance expertise typically purchased from external sources.

Cost Center - An organizational budget/operating unit within each Town department or program.

COLA - Cost Of Living Adjustment

Debt - An obligation resulting from borrowing money or from the purchase of goods and services. Types of governmental debt include bonds, loans, time warrants, and notes.

Debt Service - The amount of interest and principal the Town must pay each year on net direct long-term debt plus the interest it must pay on direct short-term debt.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

Department - A major administrative division of the Town, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation - Consumption of the service life of fixed assets, due to normal wear, deterioration, environmental elements, passage of time, and obsolescence. The portion of the cost of a capital asset charged as an expense during a specified period based on service life of the asset and ultimately expending the entire cost of the asset.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officer Association to encourage governments to prepare budget documents of the highest quality.

Encumbrance - The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year.

Expenditure/Expense - Decreases in net financial resources in accordance with budgeted appropriations. Expenditures include operating expenses such as the acquisition of assets or goods and services.

Expenditure Limitation - An amendment to the Arizona State Constitution, which limits annual expenditures of all municipalities. The limit is set by the Economic Estimates Commission based on population growth and inflation. All municipalities have the option of Home Rule where the voters approved a four-year expenditure limit based on revenues received.

Fiscal Year - Time period designated by the Town signifying the beginning and ending period for recording financial transactions. The Town has a fiscal year beginning July 1 and ending June 30.

Franchise Fee - A fee paid by public service business (i.e., utility) for the special privilege to use Town streets,

alleys, and property in providing their services to the citizens of the community.

Full Time Equivalent (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on, 2088 hours per year, or a full value of one for a full-time position.

Function - Activity, which is performed by one or more organizational units for the purposes of accomplishing a goal.

Fund - An accounting entity having a set of self-balancing accounts and records all financial transactions for specific activities or government functions in attaining certain objectives governed by special regulations, restrictions, or limitation.

Fund Balance - Fund Balance is the excess of resources over expenditures. The beginning fund balance represents the unused accumulation of resources from prior years (i.e., the previous year's ending fund balance).

General Obligations Bonds - Bonds that finance a variety of public projects and require voter approval. These bonds are backed by full faith and credit of the Town. Limitations for bonding capacity are set by State Statute.

Generally Accepted Accounting Principals (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - A long-term, attainable target for an organization - its vision of the future.

Grant - Contributions or gifts of cash or other assets from another government to be used for a specified purpose, activity, or facility.

Improvement Districts - Improvement Districts are formed consisting of property owners desiring improvements, primarily street reconstruction, to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property owners.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance, or custodial services.

Interfund Transfer - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Revenues from other governments in the form of grant, entitlements, shared revenues, or payments in lieu of taxes.

Levy - To impose taxes for the support of government activities.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Basis - Under the modified accrual basis of accounting, recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Objective - A specific measurable and observable result of an organization's activity, which advances the organization toward its goal.

Operating Expenses - The cost of personnel, contractual services, supplies, and other costs required for a department to function.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations, including such items as taxes, user fees, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Supplies - Costs of goods consumed by the Town in the course of its daily operations.

Operating Transfers - Legally authorized transfers from a fund receiving revenue to the fund through which the

resources are to be expended.

Pay-As-You-Go Financing - A term used to describe a financial policy by which the capital program is financed from current revenues rather than through borrowing.

Performance Indicators - Measurable means of evaluating the effectiveness of a cost center in accomplishing its defined objectives.

Personnel Services - Cost related to compensating employees, included wages, insurance, payroll taxes, retirement contributions, allowances for clothing, and automobiles, training, conferences, and travel to meetings.

Policy - A plan, course of action, or guiding principle designed to set parameters for decisions and actions.

Program - A group of homogenous cost centers within a department; a departmental division.

Program Goal - The underlying reason(s) for a department/division to exist and/or the service provided.

Property Tax Levy - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance. In Arizona, the property tax system is divided into a primary and secondary rate.

Reserve - An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Reserve/Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Resolution - A special or temporary order of a legislative body requiring less formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Receipts from taxes, intergovernmental sources, and user fees or resources from voter-authorized bonds, system development fees, and grants.

Risk Management - An organized attempt to protect a government's assets against accidental loss in the most economical method.

Secondary Property Taxes - An unlimited tax levy restricted to general bonded debt obligations and for voter approved budget overrides.

Source of Revenue - Revenues are classified according to their source or point of origin.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unreserved Fund Balance - Undesignated monies available for appropriations.

User Charges - The payment of a fee for direct receipt of a public service to the party who benefits from the service.

ACRONYMS

ADOR	Arizona Department of Revenue
ADOT	Arizona Department of Transportation
ASRS	Arizona State Retirement System
CAFR	Comprehensive Annual Financial Report
CFD	Community Facilities District
CIIF	Capital Infrastructure Improvement Fund
CIP	Capital Improvement Plan
COLA	Cost of Living Adjustment
CST	Construction Sales Tax
EDC	Economic Development Commission
FIAC	Finance and Investment Advisory Committee
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GADA	Greater Arizona Development Authority
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GO	General Obligation Bonds
HURF	Highway User Revenue Fund
JCEF	Judicial Court Education Fund
LGIP	Local Government Investment Pool
LTAf	Local Transportation Assistance Fund
PAG	Pima Association of Governments
PSPRS	Public Safety Personnel Retirement System
QC CFD	Quail Creek Community Facilities District
RICO	Racketeer Influenced & Corrupt Organizations
TAC	Technical Advisory Committee
TPT	Transaction Privilege Tax (Sales Tax)
UERS	Uniform Expenditure Reporting System
VLt	Vehicle License Tax
WIFA	Water Infrastructure Financing Authority of Arizona
WWTP	Wastewater Treatment Plant