



TOWN OF HUACHUCA CITY

The Sunset City

HUACHUCA CITY TOWN COUNCIL PUBLIC MEETING NOTICE

Thursday, June 27, 2024, at 6:00 PM

**COUNCIL CHAMBERS
500 N. GONZALES BLVD.
HUACHUCA CITY, AZ 85616**

AGENDA

A. Call to Order – Mayor

- a. Pledge of Allegiance
- b. Roll Call and Ascertain Quorum
- c. Invocation

Any prayer/invocation that may be offered before the start of regular Council business shall be the voluntary offering of a private citizen, for the benefit of the Council and the citizens present. The views or beliefs expressed by the prayer/invocation speaker have not been previously reviewed or approved by the Council, and the Council does not endorse the religious beliefs or views of this, or any other speaker. A list of volunteers is maintained by the Town Clerk's Office and interested persons should contact the Town Clerk's Office for further information.

B. Call to the Public – Mayor

A.R.S. 38-431.01 states the Public Body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the public body on any issue within the jurisdiction of the Public Body. At the conclusion of an open call to the public, individual members of the Public Body may respond to criticism made by those who have addressed the Public Body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the Public Body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.

C. Consent Agenda - Mayor

All items listed in the Consent Agenda are considered routine matters and will be enacted by one motion of the Council. There will be no separate discussion of these items unless a Member of the Town Council requests that an item or items be removed for discussion. Council Members may ask questions without removal of the item from the Consent Agenda. Items removed from the Consent Agenda are considered in their normal sequence as listed on the agenda, unless called out of sequence.

- C.1 Consider approval of the Minutes of the Regular Council meeting, Work Session and Public Hearing held on June 13, 2024.
- C.2 Consider approval of the Payment Approval Report.
- C.3 Consider approval of the disposal of a 1995 Geo Prizm VIN 1Y1SK528XSZ016705 through Public Surplus.

D. Unfinished Business before the Council – Mayor

Public comment will be taken at the beginning of each agenda item, after the subject has been announced by the Mayor and explained by staff. Any citizen, who wishes, may speak one time for five minutes on each agenda item before or after Council discussion. Questions from Council Members, however, may be directed to staff or a member of the public through the Mayor at any time.

E. New Business Before Council - Mayor

Public comment will be taken at the beginning of each agenda item, after the subject has been announced by the Mayor and explained by staff. Any citizen who wishes may speak one time for five minutes on each agenda item before or after Council discussion. Questions from Council Members, however, may be directed to staff or a member of the public through the Mayor at any time.

E.1 Discussion and/or Action [Spencer Forsberg]: Mr. Forsberg will present the Town’s financials for the month of April.

E.2 Discussion and/or Action [Suzanne Harvey]: Presentation of plans for the Town’s 4th of July Celebration.

E.3 Discussion and/or Action [Corporal Arnett]: Approval of the road closures for the Town’s 4th of July Celebration.

E.4 Discussion and/or Action [Suzanne Harvey]: RESOLUTION NO. 2024-05 - A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF HUACHUCA CITY, ADOPTING A PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM [“PSPRS”] FUNDING POLICY.

E.5 Discussion and/or Action [Suzanne Harvey]: Approval of an updated contract with Benavidez Law Group, P.C., for continuation of attorney services for the Town, on an at-will and as-needed basis.

E.6 Discussion and/or Action [Manager Harvey]: RESOLUTION NO. 2024-07 - A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF HUACHUCA CITY, PROPOSING AN EXTENSION OF THE ALTERNATIVE EXPENDITURE LIMITATION [“HOME RULE”] FROM 2020 TO BE PRESENTED TO THE VOTERS AT THE GENERAL ELECTION ON NOVEMBER 5, 2024.

E.7 Discussion and/or Action [Manager Harvey]: Approval of amendments to the Town’s current budget for Fiscal Year 2023-2024, ending June 30, 2024.

E.8 Discussion and/or Action [Suzanne Harvey]: Approval of a tentative budget for fiscal year 2024-2025. All anticipated revenues and expenditures may be discussed, including property and sales taxes, enterprise funds, water, sewer and solid waste revenues and expenditures, potential grant revenue, capital improvements and expenditures, personnel salaries and benefits, Highway User Revenue Funds, police and fire services, and carryover funds from the current budget. The budget adoption process and schedule may also be discussed and acted upon.

E.9 Discussion and or Action [Attorney Benavidez] - Approval of a national opioid claims settlement with Kroger Company [operating in Arizona as Fry’s and Smith’s] for claims arising out of Kroger’s role in distribution of dangerous and addictive opioid prescription medications [In re National Prescription Opiate Litigation, MDL No. 2804]. If a sufficient number of Arizona’s local governments approve the settlement, those approving local governments will receive their proportionate shares of the settlement proceeds as established in the previously approved, “One Arizona” opioid settlement distribution plan. The national settlement amount is estimated to be 1.2 billion dollars, paid out over the next 11 years, to be used for opioid crisis impact abatement efforts.

F. Reports of Current Events by Council

G. Adjournment

Posted at 5:00 PM on June __, 2024, at the following locations:

<p>Town Hall Bulletin Board 500 N. Gonzales Blvd. Huachuca City, AZ 85616</p>	<p>Town Hall Lobby 500 N. Gonzales Blvd. Huachuca City, AZ 85616</p>	<p>Town Website https://huachucacityaz.gov</p>
<p>Huachuca City U.S. Post Office 690 N. Gonzales Blvd. Huachuca City, AZ 85616</p>	<p>Huachuca City Library 506 N. Gonzales Blvd. Huachuca City, AZ 85616</p>	<p>Huachuca City Police Department 500 N. Gonzales Blvd. Huachuca City, AZ 85616</p>

Ms. Brandy Thorpe
Town Clerk

Note: This meeting is open to the public. All interested people are welcome to attend. A copy of agenda background material provided to the Councilmembers, with the exception of confidential material relating to possible executive sessions, is available for public inspection at the Town Clerk’s Office, 500 N. Gonzales Blvd., Huachuca City, AZ 85616, Monday through Friday from 8:00 a.m. to 5:00 p.m. or online at www.huachucacityaz.gov

Individuals with disabilities who need a reasonable accommodation to attend or communicate at a town meeting, or who require this information in alternate format, may contact the Town at 456-1354 (TTY 456-1353) to make their needs known. Requests should be made as early as possible so there is sufficient time to respond.



TOWN OF HUACHUCA CITY

The Sunset City

**MEETING MINUTES OF THE
HUACHUCA CITY TOWN COUNCIL
Public Hearing
June 13, 2024 AT 5:30 PM
COUNCIL CHAMBERS
500 N. GONZALES BLVD.
HUACHUCA CITY. AZ 85616**

THE COUNCIL WILL CONVENE FOR THE PURPOSE OF HEARING COMMENTS FROM THE PUBLIC CONCERNING THE TOWN'S PROPOSED ALTERNATIVE EXPENDITURE LIMITATION "HOME RULE OPTION."

A. Call to Order – Mayor

a. Roll Call and Ascertain Quorum

Roll Call.

Present: Johann Wallace, Danielle Cardella, Cynthia Butterworth, Jeffrey Ferro, Town Manager Suzanne Harvey (Not voting), Town Clerk Brandye Thorpe (not voting), Town Attorney Thomas Benavidez (Not voting).

Absent: Christy Hirshberg, Debra Trate

B. Public Hearing – Mayor Wallace,

1. Members of the public are invited to address the Council concerning the Town's proposed alternative expenditure limitation, "Home Rule Option" which will be on the general election ballot November 5, 2024.

Motion: Open this hearing to the public, Action: Open for Discussion and/or Action, moved by Johann Wallace, Seconded by Jeffrey Ferro.

Ruben Villa gives a quick presentation of what Homerule is and how it works. He addresses the requirements and laws regarding this option.

Mayor Wallace summarizes stating that basically Homerule is good for the Town. If this doesn't pass, we well have to cut services due to the inability to spend money based on the State's limitations.

Councilmember Butterworth states it needs to be very clear on the ballot what the vote means because sometimes if you vote no on something you are actually passing it.

Mayor Wallace confirms with Mr. Villa that this does not affect the current budget we are working on.

Member of the public suggests that anyone who is versed in this should talk to their neighbors so they go out and vote.

Manager Harvey advises that there is a plan to produce a fact sheet and that if they want to use those while speaking with their neighbors they can.

G. Adjournment

Motion: To Adjourn, **Action:** Close the public hearing and Adjourn, **Moved by** Johann Wallace, **Seconded by** Jeffrey Ferro.

Motion passed unanimously.

Approved by Mayor Johann R. Wallace on June 27th, 2024.

Mr. Johann R. Wallace
Mayor

Attest: _____
Ms. Brandye Thorpe,
Town Clerk

Seal:

Certification

I hereby certify that the foregoing is a true and correct copy of the Minutes of the Meeting for the Huachuca City Town Council held on June 13, 2024. I further certify that the meeting was duly called and a quorum was present.

Ms. Brandye Thorpe,
Town Clerk



TOWN OF HUACHUCA CITY

The Sunset City

**MEETING MINUTES OF THE
HUACHUCA CITY TOWN COUNCIL
June 13, 2024 AT 6:00 PM
COUNCIL CHAMBERS
500 N. GONZALES BLVD.
HUACHUCA CITY, AZ 85616**

A. Call to Order – Mayor

- a. Pledge of Allegiance
- b. Roll Call and Ascertain Quorum

B. Roll Call.

Roll Call.

Present: Johann Wallace, Danielle Cardella, Cynthia Butterworth, Jeffrey Ferro, Town Manager Suzanne Harvey (Not voting), Town Clerk Brandye Thorpe (not voting), Town Attorney Thomas Benavidez (Not voting).

Absent: Christy Hirshberg, Debra Trate

- a. Invocation

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D.R McMillin discusses tiny homes and his wish for the Town to make changes to the Town Code to allow for tiny homes in Town limits.

D. Consent Agenda - Mayor

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C.1 Consider approval of the Minutes of the Regular Council meeting held on May 23, 2024.

C.2 Consider approval of the Payment Approval Report.

Motion: Approval of the items on the Consent Agenda, **Action:** Open for Discussion and/or Action, **moved by** Johann Wallace, **Seconded by** Jeffrey Ferro.

Motion: Approval of the items on the Consent Agenda, **Action:** Approve, **moved by** Johann Wallace, **Seconded by** Jeffrey Ferro.
Motion passed unanimously.

E. Unfinished Business before the Council – Mayor

Public comment will be taken at the beginning of each agenda item, after the subject has been announced by the Mayor and explained by staff. Any citizen, who wishes, may speak one time for five minutes on each agenda item before or after Council discussion. Questions from Council Members, however, may be directed to staff or a member of the public through the mayor at any time.

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E.1 Discussion and/or Action [Mayor Wallace]: Swearing in of the new Chief of Police, Benjamin Wyatt Berry.

Motion: Swearing in of the new Chief of Police, Benjamin Wyatt Berry, Action: Open for Discussion and/or Action, Moved by Johann Wallace, Seconded by Cynthia Butterworth.

Sheriff Dannels swears in the new Chief of Police Benjamin Wyatt Berry. Chief Berry's family performs the pinning ceremony.

Mayor Wallace presents Sheriff Dannels with a Certificate of Appreciation for the Sheriff's Department's assistance while the Town was without a Chief of Police and thanks him for the help.

E.2 Discussion and/or Action [Mayor Wallace]: Decision regarding attendance at the League of Arizona Cities and Towns' Annual Conference, in Phoenix, August 27-30, 2024. Presently, the registration rate is \$350 for each Councilmember and the Town Manager. Attendance provides opportunities for education in modern municipal management, business development, and regional and national trends impacting local communities.

Motion: Action: Open for Discussion and/or Action, Moved by Johann Wallace, Seconded by Jeffrey Ferro.

Mayor Wallace states that he doesn't see the value in sending any Councilmembers to this Conference. The cost is large and he has never gotten much out of attending. He asks if any of Council wish to attend and advises that the registration fee and hotel costs would be the only things that the Town would pay for. Gas and food should be covered by the stipend that Council receives for these purposes. No present members of Council are interested in attending.

Manager Harvey advises that Councilmember Trate had expressed her interest in attending.

Mayor Wallace asks if Council would like to send anyone. Potentially it would be over \$1000.00.

Motion: Send any representation to this Conference this year in Phoenix, Action: Not, Moved by Johann Wallace, Seconded by Jeffrey Ferro.
Motion Passed Unanimously.

E.3 Discussion and/or Action [Stephanie Fulton]: Approval of a Library Services and Technology [LSTA] grant for Wi-Fi Hotspots at the Library in the amount of \$4000.00.

Motion: Action: Open for Discussion and/or Action, Moved by Johann Wallace, Seconded by Jeffrey Ferro.

Stephanie Fulton advises this is to cover the hotspots that can be checked out at the Library.

Motion: Library Services and Technology [LSTA] grant for Wi-Fi Hotspots at the Library in the amount of \$4000.00. Action: Approve, Moved by Johann Wallace, Seconded by Jeffrey Ferro.
Motion Passed Unanimously.

E.4 Discussion and/or Action [Stephanie Fulton]: Approval of an LSTA grant for the Library's Sports and Play program in the amount of \$4000.00.

Motion: Action: Open for Discussion and/or Action, Moved by Johann Wallace, Seconded by Jeffrey Ferro.

Stephanie Fulton advises this will provide sporting equipment such as bird watching backpacks, hiking backpacks and other sporting equipment that will be available for checkout at the Library.

**Motion: an LSTA grant for the Library’s Sports and Play program in the amount of \$4000.00.
Action: Approve, Moved by Johann Wallace, Seconded by Jeffrey Ferro.
Motion Passed Unanimously.**

E.5 Discussion and/or Action [Mayor Wallace]: RESOLUTION NO. 2024-06 - DESIGNATING THE CHIEF FISCAL OFFICER FOR OFFICIALLY SUBMITTING THE FISCAL YEAR 2025 EXPENDITURE LIMITATION REPORT TO THE ARIZONA AUDITOR GENERAL.

Motion: Action: Open for Discussion and/or Action, Moved by Johann Wallace, Seconded by Jeffrey Ferro.

Mayor Wallace advises this is something that has to be done every year.

**Motion: RESOLUTION NO. 2024-06 Action: Approve, Moved by Johann Wallace, Seconded by Jeffrey Ferro.
Motion Passed Unanimously.**

E.6 Discussion and/or Action [Mayor Wallace]: Authorization to spend \$25,000 of grant funding received from Cox Communications to implement a “Technovation Hub” at the library. The funds must be spent before the end of this fiscal year ending on June 30, 2024.

Motion: Action: Open for Discussion and/or Action, Moved by Johann Wallace, Seconded by Cynthia Butterworth.

Mayor Wallace advises that this is just approval to go ahead and spend the grant money without bringing it back to Council for any items that may exceed \$5000.00. He has been working with the school and Stephanie to figure out the needs. The money needs to be spent prior to the end of the fiscal year.

**Motion: Spend \$25,000 of grant funding received from Cox Communications to implement a “Technovation Hub” at the library. Action: Approve, Moved by Johann Wallace, Seconded by Jeffrey Ferro.
Motion Passed Unanimously.**

F. Reports of Current Events by Council

Councilmember Butterworth – Next Friday is food distribution

Mayor Wallace- Last week attended the Sky Island Ribbon Cutting Ceremony. This is the new name of the Chamber of Commerce. Next week are the services for former Mayor of Sierra Vista Rick Mueller. Also next week there is a lunch and learn with the outgoing Garrison Commander and the incoming Garrison Commander. Hispanic Chamber is coming up at the end of the month.

Councilmember Ferro- No report

Councilmember Cardella- Attended the Foam party at the park. Highly recommended.

G. Adjournment

Motion: To Adjourn, **Action:** Adjourn, **Moved by** Johann Wallace, **Seconded by** Jeffrey Ferro. Motion passed unanimously.

Approved by Mayor Johann R. Wallace on June 27th, 2024.

Mr. Johann R. Wallace
Mayor

Attest: _____
Ms. Brandye Thorpe,
Town Clerk

Seal:

Certification

I hereby certify that the foregoing is a true and correct copy of the Minutes of the Meeting for the Huachuca City Town Council held on June 13, 2024. I further certify that the meeting was duly called and a quorum was present.

Ms. Brandye Thorpe,
Town Clerk



TOWN OF HUACHUCA CITY

The Sunset City

MEETING MINUTES OF THE HUACHUCA CITY TOWN COUNCIL

Work Session

**June 13, 2024 Immediately following the Regular
Meeting**

**COUNCIL CHAMBERS
500 N. GONZALES BLVD.**

IMMEDIATELY FOLLOWING THE COUNCIL'S REGULAR MEETING, THE COUNCIL WILL CONVENE FOR A WORK SESSION TO STUDY AND ADDRESS THE TOWN'S 2024-2025 FISCAL BUDGET

A. Call to Order – Mayor

a. Roll Call and Ascertain Quorum

B. Roll Call.

Roll Call.

Present: Johann Wallace, Danielle Cardella, Cynthia Butterworth, Jeffrey Ferro, Town Manager Suzanne Harvey (Not voting), Town Clerk Brandye Thorpe (not voting), Town Attorney Thomas Benavidez (Not voting).

Absent: Christy Hirshberg, Debra Trate

C. Work Session – Mayor Wallace, Manager Harvey and Budget Consultant Ruben Villa

1. The Council will study the Town's fiscal year 2024-2025 budget. All anticipated revenues and expenditures may be discussed, including property and sales taxes, enterprise funds, water, sewer and solid waste revenues and expenditures, potential grant revenue, capital improvements and expenditures, personnel salaries and benefits, Highway User Revenue Funds, police and fire services, and carryover funds from the current budget. The Council may provide direction to staff concerning the Council's priorities and expectations for budget preparation. The budget adoption process and schedule may also be discussed.

Motion: , Action: Open for Discussion and/or Action, moved by Johann Wallace, Seconded by Jeffrey Ferro.

The proposed budget is reviewed page by page, including a detailed look at the landfill and how to make changes to the fees to help it support itself. It has been in the red for several years now when considering depreciation, repairs and other costs. A raise in the big hauler discounted rate is specifically addressed.

Council asks for several minor changes to be made prior to the next Council Meeting. Mr. Villa advises that these changes will be made and it will be ready for approval.

G. Adjournment

Motion: To Adjourn, **Action:** Adjourn, **Moved by** Johann Wallace, **Seconded by** Jeffrey Ferro. Motion passed unanimously.

Approved by Mayor Johann R. Wallace on June 27th, 2024.

Mr. Johann R. Wallace
Mayor

Attest: _____
Ms. Brandye Thorpe,
Town Clerk

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Town Clerk

Report Criteria:

- Detail report.
- Invoices with totals above \$0.00 included.
- Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Aaron Parr							
1022	Aaron Parr	062424	Prisoner Arraignments	06/24/2024	200.00	.00	10-45-250
Total Aaron Parr:					200.00	.00	
Able Tire and Wheel, INC							
10497	Able Tire and Wheel, INC	062224	Flat Repair on Stone Garden Unit	06/25/2024	25.00	.00	10-51-470
Total Able Tire and Wheel, INC:					25.00	.00	
Alberto Castorena							
10770	Alberto Castorena	061024	Water Deposit Refund	06/10/2024	14.32	14.32	51-21350
10770	Alberto Castorena	061024	Sewer Deposit Refund	06/10/2024	25.00	25.00	52-21350
Total Alberto Castorena:					39.32	39.32	
AT&T							
1398	AT&T	060424	Library Landline Long Distance	06/04/2024	79.88	79.88	10-62-271
Total AT&T:					79.88	79.88	
AZ Department of Corrections Labor							
1315	AZ Department of Corrections Lab	D063663 2024	Labor AD	06/18/2024	18.00	.00	10-43-366
1315	AZ Department of Corrections Lab	D17385120240	Labor AD	05/14/2024	32.14	32.14	10-43-366
1315	AZ Department of Corrections Lab	D063663 2024	Labor PD	06/18/2024	2.00	.00	10-51-366
1315	AZ Department of Corrections Lab	D17385120240	Labor PD	05/14/2024	3.58	3.58	10-51-366
1315	AZ Department of Corrections Lab	D17385120240	Labor PW	05/14/2024	7.14	7.14	10-57-366
1315	AZ Department of Corrections Lab	D213779 2024	Labor PW	06/04/2024	6.00	6.00	10-57-366
1315	AZ Department of Corrections Lab	D063663 2024	Labor LB	06/18/2024	20.00	.00	10-62-366
1315	AZ Department of Corrections Lab	D17385120240	Labor LB	05/14/2024	35.72	35.72	10-62-366
1315	AZ Department of Corrections Lab	D17385120240	Labor Water	05/14/2024	32.14	32.14	51-40-366
1315	AZ Department of Corrections Lab	D213779 2024	Labor Water	06/04/2024	27.00	27.00	51-40-366
1315	AZ Department of Corrections Lab	D17385120240	Labor Sewer	05/14/2024	32.14	32.14	52-40-366
1315	AZ Department of Corrections Lab	D213779 2024	Labor Sewer	06/04/2024	27.00	27.00	52-40-366
1315	AZ Department of Corrections Lab	D17385120240	Labor LF	05/14/2024	107.14	107.14	55-40-366
1315	AZ Department of Corrections Lab	D213779 2024	Labor LF	06/04/2024	40.00	40.00	55-40-366
Total AZ Department of Corrections Labor:					390.00	350.00	
AZ Department of Corrections Mileage							
10743	AZ Department of Corrections Mil	D083665 2024	Mileage- AD	06/21/2024	157.98	.00	10-43-366
10743	AZ Department of Corrections Mil	D17385120240	Mileage- AD	05/14/2024	90.27	90.27	10-43-366
10743	AZ Department of Corrections Mil	D083665 2024	Mileage- PD	06/21/2024	17.56	.00	10-51-366
10743	AZ Department of Corrections Mil	D17385120240	Mileage- PD	05/14/2024	10.03	10.03	10-51-366
10743	AZ Department of Corrections Mil	D173779 2024	Mileage- PW	06/18/2024	21.07	.00	10-57-366
10743	AZ Department of Corrections Mil	D17385120240	Mileage- PW	05/14/2024	20.06	20.06	10-57-366
10743	AZ Department of Corrections Mil	D083665 2024	Mileage- LB	06/21/2024	175.54	.00	10-62-366
10743	AZ Department of Corrections Mil	D17385120240	Mileage- LB	05/14/2024	100.31	100.31	10-62-366
10743	AZ Department of Corrections Mil	D173779 2024	Mileage- Water	06/18/2024	94.79	.00	51-40-366
10743	AZ Department of Corrections Mil	D17385120240	Mileage- Water	05/14/2024	90.28	90.28	51-40-366
10743	AZ Department of Corrections Mil	D173779 2024	Mileage- Sewer	06/18/2024	94.79	.00	52-40-366
10743	AZ Department of Corrections Mil	D17385120240	Mileage- Sewer	05/14/2024	90.28	90.28	52-40-366

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
10743	AZ Department of Corrections Mil	D173779 2024	Mileage- LF	06/18/2024	140.43	.00	55-40-366
10743	AZ Department of Corrections Mil	D17385120240	Mileage- LF	05/14/2024	300.93	300.93	55-40-366
Total AZ Department of Corrections Mileage:					1,404.32	702.16	
AZ Department of Environmental Quality							
10472	AZ Department of Environmental	0000408828X	LNF Landfill	06/06/2024	2,148.77	2,148.77	55-40-516
Total AZ Department of Environmental Quality:					2,148.77	2,148.77	
Barnett's Towing L.L.C.							
1495	Barnett's Towing L.L.C.	485219	DR 240612-02 Tow for Recovered	06/12/2024	256.25	256.25	10-51-505
1495	Barnett's Towing L.L.C.	485219	DR240612-02 whi Kia Sorento	06/12/2024	.00	.00	10-51-505
1495	Barnett's Towing L.L.C.	485242	DR240617-11 Tow 99 Land Rover	06/17/2024	131.25	.00	10-51-505
Total Barnett's Towing L.L.C.:					387.50	256.25	
Benavidez Law Group, P.C.							
1667	Benavidez Law Group, P.C.	75253	Attorney Fees	06/21/2024	2,817.50	.00	10-42-220
Total Benavidez Law Group, P.C.:					2,817.50	.00	
Bestway Electric Motor Service Co. Inc.							
10046	Bestway Electric Motor Service C	42405288	Called in by PW to Trouble Shoot	05/29/2024	1,140.00	1,140.00	51-40-650
Total Bestway Electric Motor Service Co. Inc.:					1,140.00	1,140.00	
BlackBox Foundation							
10771	BlackBox Foundation	2454	Summer Reading Program - Wild	06/20/2024	500.00	.00	10-69-802
Total BlackBox Foundation:					500.00	.00	
Calibre Press							
3227	Calibre Press	108154	Training: Critical Thinking on Activ	06/12/2024	199.00	199.00	10-51-660
3227	Calibre Press	108155	Tactical Leadership	06/12/2024	199.00	199.00	10-51-660
Total Calibre Press:					398.00	398.00	
Caselle, Inc							
1745	Caselle, Inc	133138	Contract Support and Maintinence	06/01/2024	1,018.00	1,018.00	10-43-480
Total Caselle, Inc:					1,018.00	1,018.00	
Caterpillar Financial Services Corp.							
10620	Caterpillar Financial Services Cor	35376780	D6T/NDY00479	05/14/2024	3,450.87	3,450.87	55-40-705
10620	Caterpillar Financial Services Cor	35376780	816K/WNB00251	05/14/2024	3,313.82	3,313.82	55-40-705
10620	Caterpillar Financial Services Cor	35376780	Late Fee	05/14/2024	172.54	172.54	55-40-705
10620	Caterpillar Financial Services Cor	35376780	Late Fee	05/14/2024	165.69	165.69	55-40-705
Total Caterpillar Financial Services Corp.:					7,102.92	7,102.92	
CenturyLink							
10348	CenturyLink	060724	Town Hall Phone Service	06/07/2024	322.14	322.14	10-43-271
10348	CenturyLink	060724	Police Department Phone Service	06/07/2024	170.68	170.68	10-51-271
10348	CenturyLink	060724	Public Works Fax	06/07/2024	64.64	64.64	10-57-340
10348	CenturyLink	060724	Library Phone Service	06/07/2024	88.60	88.60	10-62-271

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Total CenturyLink:					646.06	646.06	
Cintas Corporation No. 445							
10067	Cintas Corporation No. 445	4191644649	Uniforms- PW	05/06/2024	5.36	5.36	10-57-110
10067	Cintas Corporation No. 445	4191644680	Uniforms- PW	05/06/2024	4.48	4.48	10-57-110
10067	Cintas Corporation No. 445	4192378306	Uniforms- PW	05/13/2024	5.36	5.36	10-57-110
10067	Cintas Corporation No. 445	4192378374	Uniforms- PW	05/13/2024	4.48	4.48	10-57-110
10067	Cintas Corporation No. 445	4193071800	Uniforms- PW	05/20/2024	4.48	4.48	10-57-110
10067	Cintas Corporation No. 445	4193071833	Uniforms- PW	05/20/2024	5.36	5.36	10-57-110
10067	Cintas Corporation No. 445	4193818429	Uniforms- PW	05/28/2024	5.36	5.36	10-57-110
10067	Cintas Corporation No. 445	4193818459	Uniforms- PW	05/28/2024	4.48	4.48	10-57-110
10067	Cintas Corporation No. 445	4194509903	Uniforms- PW	06/03/2024	5.36	5.36	10-57-110
10067	Cintas Corporation No. 445	4194509939	Uniforms- PW	06/03/2024	4.48	4.48	10-57-110
10067	Cintas Corporation No. 445	4195235156	Uniforms- PW	06/10/2024	5.36	5.36	10-57-110
10067	Cintas Corporation No. 445	4195235263	Uniforms- PW	06/10/2024	2.23	2.23	10-57-110
10067	Cintas Corporation No. 445	4195944795	Uniforms- PW	06/17/2024	4.48	4.48	10-57-110
10067	Cintas Corporation No. 445	4195944818	Uniforms- PW	06/17/2024	5.36	5.36	10-57-110
10067	Cintas Corporation No. 445	4196661896	Uniforms- PW	06/24/2024	2.23	2.23	10-57-110
10067	Cintas Corporation No. 445	4196661897	Uniforms- PW	06/24/2024	5.36	5.36	10-57-110
10067	Cintas Corporation No. 445	4191644649	Uniforms- Road User	05/06/2024	16.09	16.09	23-40-410
10067	Cintas Corporation No. 445	4191644680	Uniforms- Road User	05/06/2024	13.45	13.45	23-40-410
10067	Cintas Corporation No. 445	4192378306	Uniforms- Road User	05/13/2024	16.09	16.09	23-40-410
10067	Cintas Corporation No. 445	4192378374	Uniforms- Road User	05/13/2024	13.45	13.45	23-40-410
10067	Cintas Corporation No. 445	4193071800	Uniforms- Road User	05/20/2024	13.45	13.45	23-40-410
10067	Cintas Corporation No. 445	4193071833	Uniforms- Road User	05/20/2024	16.09	16.09	23-40-410
10067	Cintas Corporation No. 445	4193818429	Uniforms- Road User	05/28/2024	16.09	16.09	23-40-410
10067	Cintas Corporation No. 445	4193818459	Uniforms- Road User	05/28/2024	13.45	13.45	23-40-410
10067	Cintas Corporation No. 445	4194509903	Uniforms- Road User	06/03/2024	16.09	16.09	23-40-410
10067	Cintas Corporation No. 445	4194509939	Uniforms- Road User	06/03/2024	13.45	13.45	23-40-410
10067	Cintas Corporation No. 445	4195235156	Uniforms- Road User	06/10/2024	16.09	16.09	23-40-410
10067	Cintas Corporation No. 445	4195235263	Uniforms- Road User	06/10/2024	6.73	6.73	23-40-410
10067	Cintas Corporation No. 445	4195944795	Uniforms- Road User	06/17/2024	13.45	13.45	23-40-410
10067	Cintas Corporation No. 445	4195944818	Uniforms- Road User	06/17/2024	16.09	16.09	23-40-410
10067	Cintas Corporation No. 445	4196661896	Uniforms- Road User	06/24/2024	6.73	6.73	23-40-410
10067	Cintas Corporation No. 445	4196661897	Uniforms- Road User	06/24/2024	16.09	16.09	23-40-410
10067	Cintas Corporation No. 445	4191644649	Uniforms- Water	05/06/2024	16.09	16.09	51-40-110
10067	Cintas Corporation No. 445	4191644680	Uniforms- Water	05/06/2024	13.45	13.45	51-40-110
10067	Cintas Corporation No. 445	4192378306	Uniforms- Water	05/13/2024	16.09	16.09	51-40-110
10067	Cintas Corporation No. 445	4192378374	Uniforms- Water	05/13/2024	13.46	13.46	51-40-110
10067	Cintas Corporation No. 445	4193071800	Uniforms- Water	05/20/2024	13.46	13.46	51-40-110
10067	Cintas Corporation No. 445	4193071833	Uniforms- Water	05/20/2024	16.09	16.09	51-40-110
10067	Cintas Corporation No. 445	4193818429	Uniforms- Water	05/28/2024	16.09	16.09	51-40-110
10067	Cintas Corporation No. 445	4193818459	Uniforms- Water	05/28/2024	13.46	13.46	51-40-110
10067	Cintas Corporation No. 445	4194509903	Uniforms- Water	06/03/2024	16.09	16.09	51-40-110
10067	Cintas Corporation No. 445	4194509939	Uniforms- Water	06/03/2024	13.46	13.46	51-40-110
10067	Cintas Corporation No. 445	4195235156	Uniforms- Water	06/10/2024	16.09	16.09	51-40-110
10067	Cintas Corporation No. 445	4195235263	Uniforms- Water	06/10/2024	6.73	6.73	51-40-110
10067	Cintas Corporation No. 445	4195944795	Uniforms- Water	06/17/2024	13.46	13.46	51-40-110
10067	Cintas Corporation No. 445	4195944818	Uniforms- Water	06/17/2024	16.09	16.09	51-40-110
10067	Cintas Corporation No. 445	4196661896	Uniforms- Water	06/24/2024	6.73	6.73	51-40-110
10067	Cintas Corporation No. 445	4196661897	Uniforms- Water	06/24/2024	16.09	16.09	51-40-110
10067	Cintas Corporation No. 445	4191644649	Uniforms- Sewer	05/06/2024	16.09	16.09	52-40-110
10067	Cintas Corporation No. 445	4191644680	Uniforms- Sewer	05/06/2024	13.45	13.45	52-40-110
10067	Cintas Corporation No. 445	4192378306	Uniforms- Sewer	05/13/2024	16.09	16.09	52-40-110
10067	Cintas Corporation No. 445	4192378374	Uniforms- Sewer	05/13/2024	13.45	13.45	52-40-110
10067	Cintas Corporation No. 445	4193071800	Uniforms- Sewer	05/20/2024	13.45	13.45	52-40-110

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
10067	Cintas Corporation No. 445	4193071833	Uniforms- Sewer	05/20/2024	16.09	16.09	52-40-110
10067	Cintas Corporation No. 445	4193818429	Uniforms- Sewer	05/28/2024	16.09	16.09	52-40-110
10067	Cintas Corporation No. 445	4193818459	Uniforms- Sewer	05/28/2024	13.45	13.45	52-40-110
10067	Cintas Corporation No. 445	4194509903	Uniforms- Sewer	06/03/2024	16.09	16.09	52-40-110
10067	Cintas Corporation No. 445	4194509939	Uniforms- Sewer	06/03/2024	13.45	13.45	52-40-110
10067	Cintas Corporation No. 445	4195235156	Uniforms- Sewer	06/10/2024	16.09	16.09	52-40-110
10067	Cintas Corporation No. 445	4195235263	Uniforms- Sewer	06/10/2024	6.73	6.73	52-40-110
10067	Cintas Corporation No. 445	4195944795	Uniforms- Sewer	06/17/2024	13.45	13.45	52-40-110
10067	Cintas Corporation No. 445	4195944818	Uniforms- Sewer	06/17/2024	16.09	16.09	52-40-110
10067	Cintas Corporation No. 445	4196661896	Uniforms- Sewer	06/24/2024	6.73	6.73	52-40-110
10067	Cintas Corporation No. 445	4196661897	Uniforms- Sewer	06/24/2024	16.09	16.09	52-40-110
10067	Cintas Corporation No. 445	4191644618	Uniforms- LF	05/06/2024	55.60	55.60	55-40-110
10067	Cintas Corporation No. 445	4191644680	Uniforms- LF	05/06/2024	148.33	148.33	55-40-110
10067	Cintas Corporation No. 445	4192378343	Uniforms- LF	05/13/2024	55.60	55.60	55-40-110
10067	Cintas Corporation No. 445	4192378374	Uniforms- LF	05/13/2024	135.35	135.35	55-40-110
10067	Cintas Corporation No. 445	4193071800	Uniforms- LF	05/20/2024	148.32	148.32	55-40-110
10067	Cintas Corporation No. 445	4193071802	Uniforms- LF	05/20/2024	55.60	55.60	55-40-110
10067	Cintas Corporation No. 445	4193818453	Uniforms- LF	05/28/2024	55.60	55.60	55-40-110
10067	Cintas Corporation No. 445	4193818459	Uniforms- LF	05/28/2024	135.35	135.35	55-40-110
10067	Cintas Corporation No. 445	4194509939	Uniforms- LF	06/03/2024	148.32	148.32	55-40-110
10067	Cintas Corporation No. 445	4194509946	Uniforms- LF	06/03/2024	43.86	43.86	55-40-110
10067	Cintas Corporation No. 445	4195235204	Uniforms- LF	06/10/2024	41.46	41.46	55-40-110
10067	Cintas Corporation No. 445	4195235263	Uniforms- LF	06/10/2024	157.77	157.77	55-40-110
10067	Cintas Corporation No. 445	4195944795	Uniforms- LF	06/17/2024	135.03	135.03	55-40-110
10067	Cintas Corporation No. 445	4195944855	Uniforms- LF	06/17/2024	41.46	41.46	55-40-110
10067	Cintas Corporation No. 445	4196661811	Uniforms- LF	06/24/2024	371.96	371.96	55-40-110
10067	Cintas Corporation No. 445	4196661896	Uniforms- LF	06/24/2024	144.48	144.48	55-40-110
Total Cintas Corporation No. 445:					2,617.00	2,617.00	
City of Sierra Vista							
1702	City of Sierra Vista	4907	PD Fuel Charge	06/06/2024	88.77	88.77	10-51-475
1702	City of Sierra Vista	4907	HC Transit Fuel	06/06/2024	103.00	103.00	10-65-475
1702	City of Sierra Vista	4907	Transportation Diesel	06/06/2024	470.29	470.29	65-40-475
Total City of Sierra Vista:					662.06	662.06	
Cochise Auto Service							
10738	Cochise Auto Service	192	tow of abandoned vehicle from Co	06/11/2024	85.00	85.00	10-51-505
10738	Cochise Auto Service	194	DR 240617-05 Tow 06 Toyt 4Runn	06/17/2024	100.00	.00	10-51-505
10738	Cochise Auto Service	WO1807	Emergency AC work on Bus 8	06/18/2024	247.06	.00	65-40-480
Total Cochise Auto Service:					432.06	85.00	
COX Business							
10695	COX Business	060124	Library Internet-Erate	06/01/2024	1,000.00	1,000.00	10-62-481
Total COX Business:					1,000.00	1,000.00	
DE Lage Landen Financial Services							
10476	DE Lage Landen Financial Servic	587843908	Copier Lease- Admin	06/20/2024	168.37	.00	10-43-840
10476	DE Lage Landen Financial Servic	82419456	Copier Lease- Admin	05/15/2024	173.88	.00	10-43-840
10476	DE Lage Landen Financial Servic	587843908	Copier Lease- Police	06/20/2024	68.19	.00	10-51-705
10476	DE Lage Landen Financial Servic	82419456	Copier Lease- Police	05/15/2024	73.70	.00	10-51-705
10476	DE Lage Landen Financial Servic	587843908	Copier Lease- Library	06/20/2024	68.19	.00	10-62-705
10476	DE Lage Landen Financial Servic	82419456	Copier Lease- Library	05/15/2024	73.70	.00	10-62-705

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Total DE Lage Landen Financial Services:					626.03	.00	
DetectaChem, Inc.							
10768	DetectaChem, Inc.	INV15094	Multi-Drug Test Pouch (10) x 5	06/11/2024	192.52	192.52	10-51-290
Total DetectaChem, Inc.:					192.52	192.52	
Elite Sales and Service, LLC							
2130	Elite Sales and Service, LLC	INV-45591	Repair or Replace the Air Filter Ho	06/19/2024	897.34	.00	51-40-610
2130	Elite Sales and Service, LLC	INV-45624	Replace the Transfer Pump and S	06/21/2024	2,955.88	.00	55-40-610
Total Elite Sales and Service, LLC:					3,853.22	.00	
Empire Homes, Inc.							
2223	Empire Homes, Inc.	17664	44 tons of bedding sand for hunt p	06/10/2024	764.49	764.49	10-60-460
2223	Empire Homes, Inc.	17663	Gravel Landfill for foul weather, (4	06/10/2024	991.26	991.26	55-40-460
Total Empire Homes, Inc.:					1,755.75	1,755.75	
Empire Southwest, LLC							
2220	Empire Southwest, LLC	EMPS6358757	D6T Bulldozer	05/14/2024	112.50	.00	55-40-610
2220	Empire Southwest, LLC	EMPS6401128	Replace the door handles on the	06/14/2024	1,270.93	1,270.93	55-40-610
Total Empire Southwest, LLC:					1,383.43	1,270.93	
Fireworks Productions of AZ							
2306	Fireworks Productions of AZ	3410-2	Fireworks (Payment #2)	05/17/2024	2,800.00	2,800.00	10-60-530
Total Fireworks Productions of AZ:					2,800.00	2,800.00	
Garden Canyon Towing, LLC							
2348	Garden Canyon Towing, LLC	240613-09	DR240613-09 Tow of whi 24 Chev	06/12/2024	164.45	.00	10-51-505
2348	Garden Canyon Towing, LLC	46091	DR240102-07 -vehicle released to	01/02/2023	159.65	159.65	10-51-505
2348	Garden Canyon Towing, LLC	46291	Vehicle Impound Fee	01/18/2023	159.85	159.85	10-51-505
Total Garden Canyon Towing, LLC:					483.95	319.50	
Graham Charles Rogers							
10769	Graham Charles Rogers	141217-00005	Foam Party in the Park paid for by	06/13/2024	499.00	499.00	10-69-802
Total Graham Charles Rogers:					499.00	499.00	
Gregory C. Rainey							
10562	Gregory C. Rainey	612	Restitution Payment Case No. M0	06/21/2024	83.68	.00	20-40-200
Total Gregory C. Rainey:					83.68	.00	
Harland Sexton							
10772	Harland Sexton	061824	Water Deposit Refund	06/18/2024	40.00	40.00	51-21350
Total Harland Sexton:					40.00	40.00	
Haymore & Forsberg CPA							
10052	Haymore & Forsberg CPA	4658	Accounting Services Admin	05/01/2024	1,105.00	1,105.00	10-43-650
10052	Haymore & Forsberg CPA	4700	Accounting Services Admin	06/01/2024	1,625.00	1,625.00	10-43-650
10052	Haymore & Forsberg CPA	4658	Accounting Services Magistrate	05/01/2024	97.50	97.50	10-45-650

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
10052	Haymore & Forsberg CPA	4658	Accounting Services Road User	05/01/2024	292.50	292.50	23-40-650
10052	Haymore & Forsberg CPA	4658	Accounting Services Water	05/01/2024	845.00	845.00	51-40-650
10052	Haymore & Forsberg CPA	4700	Accounting Services Water	06/01/2024	406.25	406.25	51-40-650
10052	Haymore & Forsberg CPA	4658	Accounting Services Sewer	05/01/2024	357.50	357.50	52-40-650
10052	Haymore & Forsberg CPA	4700	Accounting Services Sewer	06/01/2024	406.25	406.25	52-40-650
10052	Haymore & Forsberg CPA	4658	Accounting Services Landfill	05/01/2024	552.50	552.50	55-40-650
10052	Haymore & Forsberg CPA	4700	Accounting Services Landfill	06/01/2024	812.50	812.50	55-40-650
Total Haymore & Forsberg CPA:					6,500.00	6,500.00	
Herald Review Media							
3680	Herald Review Media	053124	Advertising	06/24/2024	553.63	.00	10-43-250
Total Herald Review Media:					553.63	.00	
Jack Furrier Tire & Auto Care							
10395	Jack Furrier Tire & Auto Care	309644	Full synthetic oil change	06/04/2024	69.99	69.99	10-51-470
10395	Jack Furrier Tire & Auto Care	309644	waste disposal fee	06/04/2024	2.25	2.25	10-51-470
10395	Jack Furrier Tire & Auto Care	309644	Kendal GT1 full synthetic 0W20	06/04/2024	23.97	23.97	10-51-470
10395	Jack Furrier Tire & Auto Care	309644	tire roatation	06/04/2024	24.03	24.03	10-51-470
10395	Jack Furrier Tire & Auto Care	309644	Tire Balance	06/04/2024	60.00	60.00	10-51-470
10395	Jack Furrier Tire & Auto Care	310021	Emergency Tire needed for Bus 1	06/12/2024	149.63	149.63	65-40-480
Total Jack Furrier Tire & Auto Care:					329.87	329.87	
Javier Alejandro Castro-Borba							
10773	Javier Alejandro Castro-Borba	613	Overpayment	06/24/2024	90.00	.00	20-40-200
Total Javier Alejandro Castro-Borba:					90.00	.00	
Lumen							
10507	Lumen	692230734	Current Charges	06/01/2024	1,207.69	1,207.69	10-48-481
Total Lumen:					1,207.69	1,207.69	
Mac's Towing LLC							
9867	Mac's Towing LLC	10362	DR 240609-05 Impound Tow for 2	06/09/2024	182.32	182.32	10-51-505
Total Mac's Towing LLC:					182.32	182.32	
McCoy's Septic Pumping Service							
10230	McCoy's Septic Pumping Service	6276	Pump Station Dump	06/03/2024	190.00	.00	55-40-360
Total McCoy's Septic Pumping Service:					190.00	.00	
Mountain View Air Conditioning & Heating							
10513	Mountain View Air Conditioning &	115805	Service and or Repair the AC Unit	06/17/2024	613.90	.00	10-57-500
Total Mountain View Air Conditioning & Heating:					613.90	.00	
Northern Tool & Equipment							
3088	Northern Tool & Equipment	1656171479	Ferrous Field Metal Detector from	05/31/2024	605.66	605.66	51-40-460
Total Northern Tool & Equipment:					605.66	605.66	
PITNEY BOWES BANK INC							
3187	PITNEY BOWES BANK INC	051724	Postage- Admin	05/17/2024	212.42	212.42	10-43-440

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
3187	PITNEY BOWES BANK INC	051724	Postage- Water	05/17/2024	500.69	500.69	51-40-440
3187	PITNEY BOWES BANK INC	051724	Postage- Sewer	05/17/2024	500.69	500.69	52-40-440
3187	PITNEY BOWES BANK INC	051724	Postage- Landfill	05/17/2024	303.45	303.45	55-40-440
Total PITNEY BOWES BANK INC:					1,517.25	1,517.25	
Reliable Safety, LLC							
10317	Reliable Safety, LLC	2150	2 annual Fire extinguishers inspec	06/10/2024	26.00	26.00	10-43-610
10317	Reliable Safety, LLC	2148	Annual inspection of extinguishers	06/10/2024	234.00	234.00	10-51-460
10317	Reliable Safety, LLC	2148	recharge of extinguishers	06/10/2024	75.00	75.00	10-51-460
10317	Reliable Safety, LLC	061024	Annual Inspection for 4 Fire Extin	06/10/2024	52.00	52.00	65-40-480
Total Reliable Safety, LLC:					387.00	387.00	
Richard Miller							
10498	Richard Miller	614	Case: M0248CR20170016	06/24/2024	50.00	.00	20-40-200
Total Richard Miller:					50.00	.00	
Ruben A. Villa							
4360	Ruben A. Villa	H-016-062324	Consulting Services- Admin	06/23/2024	892.50	.00	10-43-360
4360	Ruben A. Villa	H-015-060924	Consulting Services- Admin	06/09/2024	892.50	892.50	10-43-650
4360	Ruben A. Villa	H-015-060924	Consulting Services- Magistrate	06/09/2024	78.75	78.75	10-45-650
4360	Ruben A. Villa	H-016-062324	Consulting Services- Magistrate	06/23/2024	78.75	.00	10-45-650
4360	Ruben A. Villa	H-015-060924	Consulting Services- Road User	06/09/2024	236.25	236.25	23-40-650
4360	Ruben A. Villa	H-016-062324	Consulting Services- Road User	06/23/2024	236.25	.00	23-40-650
4360	Ruben A. Villa	H-015-060924	Consulting Services- Water	06/09/2024	682.50	682.50	51-40-650
4360	Ruben A. Villa	H-016-062324	Consulting Services- Water	06/23/2024	682.50	.00	51-40-650
4360	Ruben A. Villa	H-015-060924	Consulting Services- Sewer	06/09/2024	288.75	288.75	52-40-650
4360	Ruben A. Villa	H-016-062324	Consulting Services- Sewer	06/23/2024	288.75	.00	52-40-650
4360	Ruben A. Villa	H-015-060924	Consulting Services- Landfill	06/09/2024	446.25	446.25	55-40-650
4360	Ruben A. Villa	H-016-062324	Consulting Services- Landfill	06/23/2024	446.25	.00	55-40-650
Total Ruben A. Villa:					5,250.00	2,625.00	
S.S.V.E.C							
3920	S.S.V.E.C	060524	Electricity-General Admin	06/05/2024	720.73	720.73	10-43-340
3920	S.S.V.E.C	060524	Electricity-Police	06/05/2024	375.31	375.31	10-51-340
3920	S.S.V.E.C	060524	Electricity- Fire	06/05/2024	375.32	375.32	10-53-340
3920	S.S.V.E.C	060524	Electricity- Pool	06/05/2024	490.62	490.62	10-58-340
3920	S.S.V.E.C	060524	Electricity- Parks and Rec	06/05/2024	449.17	449.17	10-60-340
3920	S.S.V.E.C	060524	Electricity- Library	06/05/2024	466.42	466.42	10-62-340
3920	S.S.V.E.C	060524	Electricity- Senior Center	06/05/2024	186.13	186.13	10-68-340
3920	S.S.V.E.C	060524	Electricity- Road User	06/05/2024	2,243.12	2,243.12	23-40-340
3920	S.S.V.E.C	060524	Electricity- Water	06/05/2024	3,773.71	3,773.71	51-40-340
3920	S.S.V.E.C	060524	Electricity- Sewer	06/05/2024	472.36	472.36	52-40-340
3920	S.S.V.E.C	060524	Electricity- Landfill	06/05/2024	804.19	804.19	55-40-340
Total S.S.V.E.C:					10,357.08	10,357.08	
Senergy Petroleum LLC							
10215	Senergy Petroleum LLC	SEN-816387	DYED-ULSD #2	05/21/2024	2,159.65	2,159.65	55-40-476
10215	Senergy Petroleum LLC	SEN-822350	Diesel Exhaust Fluid	05/31/2024	550.18	550.18	55-40-476
10215	Senergy Petroleum LLC	SEN-825224	DYED-ULSD #2	06/04/2024	2,266.34	2,266.34	55-40-476
10215	Senergy Petroleum LLC	SEN-829824	DYED-ULSD #2	06/11/2024	2,322.51	2,322.51	55-40-476

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Total Senergy Petroleum LLC:					7,298.68	7,298.68	
Sierra Vista Fry Fire District							
10600	Sierra Vista Fry Fire District	2024-069	Air Sample Compressor	06/11/2024	95.00	95.00	10-53-610
Total Sierra Vista Fry Fire District:					95.00	95.00	
Sierra Vista NAPA							
3597	Sierra Vista NAPA	371782	Air Filter	01/24/2024	194.58	194.58	55-40-610
Total Sierra Vista NAPA:					194.58	194.58	
Southwest Gas Corporation							
3879	Southwest Gas Corporation	053124	Gas Utility- Town Hall	05/31/2024	54.22	54.22	10-43-340
3879	Southwest Gas Corporation	053124	Gas Utility- Fire Station	05/31/2024	527.97	527.97	10-53-340
3879	Southwest Gas Corporation	053124	Gas Utility- Community Center	05/31/2024	30.48	30.48	10-60-340
3879	Southwest Gas Corporation	053124	Gas Utility- Library	05/31/2024	30.48	30.48	10-62-340
3879	Southwest Gas Corporation	053124	910002504729 Gas Senior Center	05/31/2024	51.56	51.56	10-68-340
Total Southwest Gas Corporation:					694.71	694.71	
Southwest Motor Services Group							
10480	Southwest Motor Services Group	7991	DR 240417-12 2019 Nissan Sentr	04/18/2024	100.00	.00	10-51-505
Total Southwest Motor Services Group:					100.00	.00	
Sun Badge Co							
4011	Sun Badge Co	420418	P200 Badges	06/17/2024	1,966.65	.00	10-51-850
Total Sun Badge Co:					1,966.65	.00	
Tierra Water Management							
10566	Tierra Water Management	1060	Operator of Record	12/02/2023	500.00	.00	51-40-360
Total Tierra Water Management:					500.00	.00	
Turner Laboratories, Inc							
4243	Turner Laboratories, Inc	24F0038	Coliform by Colilert	06/06/2024	64.50	64.50	51-40-510
4243	Turner Laboratories, Inc	24F0083	Ground Water Semi-Annual Tests	06/04/2024	810.00	.00	51-40-510
4243	Turner Laboratories, Inc	24F0084	Wastewater Quarterly Tests- BOD	06/04/2024	398.00	.00	52-40-702
Total Turner Laboratories, Inc:					1,272.50	64.50	
Vacker Inc.							
10746	Vacker Inc.	3858	18 prepared nature walk panels fo	04/10/2024	1,620.00	1,620.00	10-69-806
Total Vacker Inc.:					1,620.00	1,620.00	
Vector Solutions							
10584	Vector Solutions	INV94223	Vector Solutions	06/13/2024	5,417.88	.00	10-51-804
Total Vector Solutions:					5,417.88	.00	
Verizon Wireless							
4343	Verizon Wireless	9966017928	cell phones	06/07/2024	1,607.68	1,607.68	10-48-275

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Total Verizon Wireless:					1,607.68	1,607.68	
Waste Management of AZ							
10207	Waste Management of AZ	0053042-1571-	Trash Service	06/04/2024	15,257.17	15,257.17	54-40-360
Total Waste Management of AZ:					15,257.17	15,257.17	
WEX BANK							
10401	WEX BANK	96401435	Fuel- AD	04/15/2024	12.19	12.19	10-43-475
10401	WEX BANK	97077474	Fuel- AD	05/15/2024	13.04	13.04	10-43-475
10401	WEX BANK	97699874	Fuel Admin	06/15/2024	9.91	9.91	10-43-475
10401	WEX BANK	96401435	Fuel- PD	04/15/2024	1,539.55	1,539.55	10-51-475
10401	WEX BANK	97077474	Fuel- PD	05/15/2024	1,807.92	1,807.92	10-51-475
10401	WEX BANK	97699874	Fuel- PD	06/15/2024	771.02	771.02	10-51-475
10401	WEX BANK	96401435	Fuel- FD	04/15/2024	12.19	12.19	10-53-475
10401	WEX BANK	97077474	Fuel- FD	05/15/2024	13.04	13.04	10-53-475
10401	WEX BANK	97699874	Fuel- FD	06/15/2024	9.92	9.92	10-53-475
10401	WEX BANK	96401435	Fuel- PW	04/15/2024	82.94	82.94	10-57-475
10401	WEX BANK	97077474	Fuel- PW	05/15/2024	162.07	162.07	10-57-475
10401	WEX BANK	97699874	Fuel- PW	06/15/2024	118.85	118.85	10-57-475
10401	WEX BANK	96401435	Fuel- LB	04/15/2024	8.15	8.15	10-62-476
10401	WEX BANK	97077474	Fuel- LB	05/15/2024	9.04	9.04	10-62-476
10401	WEX BANK	97699874	Fuel- LB	06/15/2024	5.92	5.92	10-62-476
10401	WEX BANK	96401435	Fuel- BS	04/15/2024	295.29	295.29	10-65-475
10401	WEX BANK	97077474	Fuel- BS	05/15/2024	109.44	109.44	10-65-475
10401	WEX BANK	97699874	Fuel- BS	06/15/2024	61.35	61.35	10-65-475
10401	WEX BANK	96401435	Fuel- Water	04/15/2024	331.76	331.76	51-40-475
10401	WEX BANK	97077474	Fuel- Water	05/15/2024	648.26	648.26	51-40-475
10401	WEX BANK	97699874	Fuel- Water	06/15/2024	475.42	475.42	51-40-475
10401	WEX BANK	96401435	Fuel- Sewer	04/15/2024	138.24	138.24	52-40-475
10401	WEX BANK	97077474	Fuel- Sewer	05/15/2024	270.14	270.14	52-40-475
10401	WEX BANK	97699874	Fuel- Sewer	06/15/2024	198.09	198.09	52-40-475
10401	WEX BANK	96401435	Fuel- LF	04/15/2024	114.20	114.20	55-40-475
10401	WEX BANK	97077474	Fuel- LF	05/15/2024	235.60	235.60	55-40-475
10401	WEX BANK	97699874	Fuel- LF	06/15/2024	292.69	292.69	55-40-475
10401	WEX BANK	96401435	Fuel- Ft. Hc	04/15/2024	1,019.38	1,019.38	65-40-475
10401	WEX BANK	97077474	Fuel- Ft. Hc	05/15/2024	1,082.44	1,082.44	65-40-475
10401	WEX BANK	97699874	Fuel- Ft. Hc	06/15/2024	7.92	7.92	65-40-475
Total WEX BANK:					9,855.97	9,855.97	
Wist Office Products							
4169	Wist Office Products	2447284	Office Supplies	05/29/2024	31.99	31.99	10-43-290
4169	Wist Office Products	2453997	restock office supplies	06/25/2024	292.32	.00	51-40-290
4169	Wist Office Products	2441908	Pens, Printing Paper, Toner for Off	05/09/2024	285.61	285.61	55-40-290
4169	Wist Office Products	2442635	Pens, Printing Paper, Toner for Off	05/13/2024	172.98	172.98	55-40-290
Total Wist Office Products:					782.90	490.58	
Grand Totals:					109,224.09	86,013.86	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
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Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Paid and unpaid invoices included.

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

APRIL DRAFT

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 AUTO LIEU TAX	8,723.05	77,124.95	104,541.00	27,416.05	73.8
10-31-200 REAL PROPERTY TAXES	3,016.54	79,214.27	111,619.00	32,404.73	71.0
10-31-240 FRANCHISE TAXES	5,766.50	16,096.76	15,250.00	(846.76)	105.6
10-31-250 CITY SALES TAXES	43,420.51	309,400.78	385,000.00	75,599.22	80.4
10-31-260 STATE SALES TAXES	16,139.05	189,208.07	240,092.00	50,883.93	78.8
TOTAL TAXES	77,065.65	671,044.83	856,502.00	185,457.17	78.4
<u>LICENSES AND PERMITS</u>					
10-32-100 BUILDING PERMITS	1,275.85	33,006.45	11,500.00	(21,506.45)	287.0
10-32-110 BUSINESS LICENSES	150.00	7,302.50	8,100.00	797.50	90.2
10-32-120 P&Z FEES	.00	.00	2,500.00	2,500.00	.0
TOTAL LICENSES AND PERMITS	1,425.85	40,308.95	22,100.00	(18,208.95)	182.4
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-100 STATE REVENUE SHARING	49,942.82	370,715.06	427,696.00	56,980.94	86.7
TOTAL INTERGOVERNMENTAL REVENUE	49,942.82	370,715.06	427,696.00	56,980.94	86.7
<u>CHARGES FOR SERVICE</u>					
10-34-140 AUCTION PROCEEDS	.00	15,692.69	30,000.00	14,307.31	52.3
10-34-160 ANIMAL CONTROL FEES/FINES	24.00	227.00	700.00	473.00	32.4
10-34-170 ADMIN GARBAGE FEES	1,378.00	15,178.43	15,120.00	(58.43)	100.4
10-34-530 CITY BUS FEES/DONATIONS	.00	.00	1,050.00	1,050.00	.0
TOTAL CHARGES FOR SERVICE	1,402.00	31,098.12	46,870.00	15,771.88	66.4
<u>FINES</u>					
10-35-100 POLICE FINES	7,442.42	63,294.30	95,000.00	31,705.70	66.6
10-35-110 IMPOUND FEES	330.00	3,210.00	7,800.00	4,590.00	41.2
10-35-112 TOWING FEES	562.00	2,130.65	2,450.00	319.35	87.0
10-35-120 LIBRARY FEES & FINES	248.70	1,692.10	2,100.00	407.90	80.6
10-35-125 IMPOUND ADMIN FEES	150.00	1,350.00	.00	(1,350.00)	.0
TOTAL FINES	8,733.12	71,677.05	107,350.00	35,672.95	66.8

TOWN OF HUACHUCA CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST	.00	33,096.79	31,000.00	(2,096.79)	106.8
10-36-200 UNREALIZED GAIN	.00	(3,895.44)	.00	3,895.44	.0
10-36-300 MISC. POLICE REVENUE	.00	7,489.47	8,700.00	1,210.53	86.1
10-36-400 SALE OF FIXED ASSETS	.00	.00	30,000.00	30,000.00	.0
10-36-500 PARKS & REC FACILITY RENTAL	375.00	2,025.00	1,600.00	(425.00)	126.6
10-36-515 SUMMER SPLASH REVENUE	.00	240.00	1,100.00	860.00	21.8
10-36-900 MISCELLANEOUS	5,032.00	37,422.98	15,000.00	(22,422.98)	249.5
10-36-902 WORKERS' COMP REIMBURSEMENTS	.00	.00	1,000.00	1,000.00	.0
10-36-904 WILDLAND REVENUE	.00	.00	3,000.00	3,000.00	.0
10-36-905 INSURANCE CLAIMS REFUNDS	.00	.00	15,000.00	15,000.00	.0
10-36-910 LANDFILL LAND LEASE	58,500.00	585,000.00	702,000.00	117,000.00	83.3
10-36-971 TOWER LEASE	.00	.00	12,596.00	12,596.00	.0
10-36-999 DAILY CASH REC OVER/SHORT ACCT	.00	.00	100.00	100.00	.0
TOTAL MISCELLANEOUS REVENUE	63,907.00	661,378.80	821,096.00	159,717.20	80.6
<u>TOWN GRANTS</u>					
10-37-165 DONATIONS - ANIMAL CONTROL	.00	.00	1,000.00	1,000.00	.0
10-37-456 DONATIONS - LIBRARY	90.00	27,326.63	3,000.00	(24,326.63)	910.9
10-37-457 LIBRARY GRANT	.00	21,985.00	50,000.00	28,015.00	44.0
10-37-458 SENIOR CENTER GRANT	.00	.00	25,000.00	25,000.00	.0
10-37-459 SUMMER SPLASH DONATION	.00	1,000.00	5,000.00	4,000.00	20.0
10-37-467 POLICE DONATIONS	.00	.00	5,000.00	5,000.00	.0
10-37-480 SUMMER SPLASH GRANT	.00	3,500.00	5,000.00	1,500.00	70.0
10-37-908 GRANTS - IT	.00	.00	15,000.00	15,000.00	.0
10-37-909 BUILDING REGULATION GRANT	.00	.00	10,000.00	10,000.00	.0
10-37-913 USDA EQUIPMENT GRANT	.00	.00	60,000.00	60,000.00	.0
10-37-919 CITY BUS GRANT	.00	.00	100,000.00	100,000.00	.0
10-37-920 GENERAL ADMIN GRANT	.00	.00	50,000.00	50,000.00	.0
10-37-921 POLICE GRANT	.00	2,973.63	180,000.00	177,026.37	1.7
10-37-922 SRO PROGRAM REIMBURSEMENTS	6,573.90	21,913.00	63,831.00	41,918.00	34.3
10-37-925 MISC GRANTS	.00	(186.04)	150,000.00	150,186.04	(.1)
10-37-963 E-RATE	.00	.00	25,000.00	25,000.00	.0
10-37-965 SCBA GRANT	.00	.00	200,000.00	200,000.00	.0
10-37-968 PUBLIC WORKS GRANT	.00	.00	20,000.00	20,000.00	.0
10-37-969 COURT GRANT	.00	.00	10,000.00	10,000.00	.0
10-37-971 COMMUNITY EVENTS DONATIONS	.00	.00	2,000.00	2,000.00	.0
TOTAL TOWN GRANTS	6,663.90	78,512.22	979,831.00	901,318.78	8.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-39-965 TRANSFERS IN-TRANSIT SERVICES	1,799.17	17,991.70	21,590.00	3,598.30	83.3
10-39-966 TRANSFERS IN-FT HUACHUCA CONTR	.00	.00	50,000.00	50,000.00	.0
10-39-999 TRANSFERS IN-LANDFILL DUETO/FR	.00	.00	2,300,000.00	2,300,000.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	1,799.17	17,991.70	2,371,590.00	2,353,598.30	.8
TOTAL FUND REVENUE	210,939.51	1,942,726.73	5,633,035.00	3,690,308.27	34.5

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
10-42-100 PERSONNEL SERVICES	900.00	9,514.29	14,400.00	4,885.71	66.1
10-42-130 EMPLOYEE BENEFITS	70.72	908.19	1,142.00	233.81	79.5
10-42-220 ATTORNEY FEES	.00	29,720.00	45,000.00	15,280.00	66.0
10-42-290 OFFICE SUPPLIES	.00	.00	800.00	800.00	.0
10-42-292 EMPLOYEE APPRECIATION/RECOGNIT	.00	.00	800.00	800.00	.0
10-42-530 COMMUNITY RELATIONS	.00	.00	1,000.00	1,000.00	.0
10-42-640 MEMBERSHIPS	.00	6,021.00	10,000.00	3,979.00	60.2
10-42-660 TRAVEL AND TRAINING	.00	.00	3,500.00	3,500.00	.0
TOTAL COUNCIL	970.72	46,163.48	76,642.00	30,478.52	60.2
<u>GENERAL ADMINISTRATION</u>					
10-43-100 PERSONNEL SERVICES	9,071.65	94,399.90	124,052.00	29,652.10	76.1
10-43-105 OVERTIME	135.00	982.56	355.00	(627.56)	276.8
10-43-122 MISCELLANEOUS	36.00	1,823.20	500.00	(1,323.20)	364.6
10-43-130 EMPLOYEE BENEFITS	1,446.22	16,757.99	26,683.00	9,925.01	62.8
10-43-250 ADVERTISING	.00	.00	4,800.00	4,800.00	.0
10-43-271 TELEPHONE	321.91	3,726.96	5,000.00	1,273.04	74.5
10-43-280 INSURANCE	4,580.80	13,465.10	11,250.00	(2,215.10)	119.7
10-43-300 PRINTING	.00	136.46	400.00	263.54	34.1
10-43-340 UTILITIES	667.67	10,442.53	13,000.00	2,557.47	80.3
10-43-360 CONTRACT LABOR	2,625.00	2,625.00	.00	(2,625.00)	.0
10-43-366 INMATE LABOR	27.56	1,780.20	1,200.00	(580.20)	148.4
10-43-440 POSTAGE	231.20	928.55	1,000.00	71.45	92.9
10-43-460 SUPPLIES	429.43	4,973.18	4,000.00	(973.18)	124.3
10-43-462 PEST CONTROL	39.00	507.00	200.00	(307.00)	253.5
10-43-465 EMPLOYMENT TESTING/BACKGROUND	.00	289.60	2,300.00	2,010.40	12.6
10-43-470 VEHICLE EXPENSE	.00	.00	600.00	600.00	.0
10-43-475 FUEL EXPENSE	.00	1,621.16	800.00	(821.16)	202.7
10-43-480 COMPUTER EXPENSE	541.22	2,162.02	.00	(2,162.02)	.0
10-43-481 INTERNET	.00	2,249.46	.00	(2,249.46)	.0
10-43-483 BANK FEES	34.41	(1,399.05)	.00	1,399.05	.0
10-43-610 EQUIPMENT MAINTENANCE	.00	.00	100.00	100.00	.0
10-43-640 MEMBERSHIP	.00	2,057.00	1,300.00	(757.00)	158.2
10-43-650 PROFESSIONAL SERVICES	892.50	30,579.62	60,000.00	29,420.38	51.0
10-43-660 TRAVEL AND TRAINING	90.70	400.70	4,500.00	4,099.30	8.9
10-43-690 ELECTION SUPPLIES	.00	.00	1,100.00	1,100.00	.0
10-43-703 CODIFYING/DIGITIZING	830.00	1,605.50	3,000.00	1,394.50	53.5
10-43-705 DEBT:CAP LEASE EXP (830 AZ ST)	290.83	35,640.83	34,100.00	(1,540.83)	104.5
10-43-840 CAPITAL OUTLAY - EQUIPMENT	.00	3,665.34	3,000.00	(665.34)	122.2
TOTAL GENERAL ADMINISTRATION	22,291.10	231,420.81	303,240.00	71,819.19	76.3

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAGISTRATE</u>					
10-45-100 PERSONNEL SERVICES	3,834.56	40,965.45	52,403.00	11,437.55	78.2
10-45-105 OVERTIME	168.51	699.72	975.00	275.28	71.8
10-45-120 PROSECUTION FEES	1,260.00	11,978.00	12,000.00	22.00	99.8
10-45-130 EMPLOYEE BENEFITS	887.65	9,538.18	14,074.00	4,535.82	67.8
10-45-221 COURT APPT ATTORNEYS	.00	.00	9,000.00	9,000.00	.0
10-45-250 CONTRACT LABOR-PRO TEM	.00	500.00	1,500.00	1,000.00	33.3
10-45-290 OFFICE SUPPLIES	5.93	600.79	200.00	(400.79)	300.4
10-45-360 CONTRACT LABOR-JUDGE	.00	.00	14,500.00	14,500.00	.0
10-45-480 COMPUTER EXPENSE	.00	2,483.58	2,500.00	16.42	99.3
10-45-650 PROFESSIONAL SERVICES	78.75	1,873.90	5,000.00	3,126.10	37.5
10-45-660 TRAVEL/TRAINING	.00	.00	1,000.00	1,000.00	.0
TOTAL MAGISTRATE	6,235.40	68,639.62	113,152.00	44,512.38	60.7
<u>IT</u>					
10-48-100 PERSONNEL SERVICES	.00	.00	1,424.00	1,424.00	.0
10-48-101 CONTRACT LABOR	.00	.00	7,000.00	7,000.00	.0
10-48-130 EMPLOYEE BENEFITS	.00	241.80	1,700.00	1,458.20	14.2
10-48-210 SUBSCRIPTIONS & SOFTWARE LIC	.00	29,907.15	30,000.00	92.85	99.7
10-48-275 CELL PHONE	1,638.66	17,278.23	17,000.00	(278.23)	101.6
10-48-450 EQUIPMENT	26,750.89	31,601.66	42,500.00	10,898.34	74.4
10-48-481 INTERNET	1,128.34	7,884.36	14,000.00	6,115.64	56.3
TOTAL IT	29,517.89	86,913.20	113,624.00	26,710.80	76.5

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-51-100 PERSONNEL SERVICES	24,411.46	260,407.91	368,493.00	108,085.09	70.7
10-51-105 OVERTIME	1,172.16	12,956.69	12,634.00	(322.69)	102.6
10-51-110 UNIFORM ALLOWANCE	(1,173.23)	2,882.14	3,750.00	867.86	76.9
10-51-130 EMPLOYEE BENEFITS	4,967.17	62,787.83	128,653.00	65,865.17	48.8
10-51-135 PUBLIC SAFETY RETIREMENT	3,853.67	39,822.73	75,815.00	35,992.27	52.5
10-51-222 SEACOM/CCSO CONTRACT	20,487.50	61,462.50	81,950.00	20,487.50	75.0
10-51-230 PROFESSIONAL SERVICES	25.75	713.75	1,600.00	886.25	44.6
10-51-231 PSPRS ATTORNEY	67.50	562.50	2,700.00	2,137.50	20.8
10-51-271 TELEPHONE	170.56	1,597.18	2,500.00	902.82	63.9
10-51-290 OFFICE SUPPLIES	.00	884.10	1,500.00	615.90	58.9
10-51-295 PRINTING	.00	661.33	1,500.00	838.67	44.1
10-51-340 UTILITIES	618.08	3,810.39	7,000.00	3,189.61	54.4
10-51-366 INMATE LABOR	3.07	197.19	500.00	302.81	39.4
10-51-460 MAINTENANCE AND SUPPLIES	.00	1,301.93	1,500.00	198.07	86.8
10-51-462 PEST CONTROL	39.00	312.00	500.00	188.00	62.4
10-51-463 ACO SUPPLIES	.00	106.33	1,300.00	1,193.67	8.2
10-51-466 WEAPONS AND AMMUNITION	4,141.23	6,072.83	2,000.00	(4,072.83)	303.6
10-51-467 SV CONTRACT PAYMENT	.00	.00	5,500.00	5,500.00	.0
10-51-470 VEHICLE EXPENSE	1,241.89	14,020.39	10,000.00	(4,020.39)	140.2
10-51-475 POLICE FUEL EXPENSE	.00	8,647.80	13,500.00	4,852.20	64.1
10-51-480 COMPUTER EXPENSE	.00	1,015.49	.00	(1,015.49)	.0
10-51-505 TOW FEES	245.00	1,950.25	3,000.00	1,049.75	65.0
10-51-620 EQUIP REPAIR AND MAINTENANCE	.00	1,185.95	2,500.00	1,314.05	47.4
10-51-640 MEMBERSHIP	.00	55.00	725.00	670.00	7.6
10-51-660 TRAVEL AND TRAINING	249.32	1,208.17	7,500.00	6,291.83	16.1
10-51-665 COMMUNITY RELATIONS	.00	.00	1,000.00	1,000.00	.0
10-51-705 CAPITAL LEASE	107.95	651.87	1,500.00	848.13	43.5
10-51-804 SOFTWARE LICENSING	430.81	3,812.87	9,700.00	5,887.13	39.3
10-51-810 JAIL FEES	.00	1,590.30	4,000.00	2,409.70	39.8
10-51-841 VEHICLE LEASE	.00	26,994.10	26,994.00	(.10)	100.0
10-51-850 NEW EQUIPMENT	.00	1,608.48	4,000.00	2,391.52	40.2
10-51-856 BODY WORN CAMERA PROG.	.00	.00	1,500.00	1,500.00	.0
TOTAL POLICE	61,058.89	519,280.00	785,314.00	266,034.00	66.1

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE</u>					
10-53-100 PERSONNEL SERVICES	.00	.00	4,500.00	4,500.00	.0
10-53-130 EMPLOYEE BENEFITS	.00	51.10	529.00	477.90	9.7
10-53-300 PRINTING	.00	121.18	.00	(121.18)	.0
10-53-340 UTILITIES	1,379.90	10,380.56	8,500.00	(1,880.56)	122.1
10-53-360 FIRE SERVICES	100,569.26	301,707.78	403,000.00	101,292.22	74.9
10-53-366 INSURANCE	.00	5.60	.00	(5.60)	.0
10-53-450 EQUIPMENT/SUPPLIES	948.44	987.44	5,000.00	4,012.56	19.8
10-53-462 PEST CONTROL	.00	292.00	.00	(292.00)	.0
10-53-470 VEHICLE EXPENSE	.00	.00	14,000.00	14,000.00	.0
10-53-475 FUEL EXPENSE	.00	70.67	2,000.00	1,929.33	3.5
10-53-516 PRESUMPTIVE CANCER COVERAGE	.00	4,104.27	5,000.00	895.73	82.1
10-53-610 EQUIPMENT MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
TOTAL FIRE	102,897.60	317,720.60	445,529.00	127,808.40	71.3
<u>BUILDING REGULATION</u>					
10-54-360 CONTRACT LABOR	4,600.00	40,945.50	57,500.00	16,554.50	71.2
10-54-760 BLDG REGULATION SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-54-801 ABATEMENT	3,960.00	5,145.00	12,000.00	6,855.00	42.9
TOTAL BUILDING REGULATION	8,560.00	46,090.50	70,500.00	24,409.50	65.4
<u>PUBLIC WORKS</u>					
10-57-100 PERSONNEL SERVICES	1,767.12	19,130.78	22,131.00	3,000.22	86.4
10-57-105 OVERTIME	69.84	433.35	693.00	259.65	62.5
10-57-110 UNIFORM ALLOWANCE	(30.45)	.00	450.00	450.00	.0
10-57-130 EMPLOYEE BENEFITS	444.37	4,613.15	8,575.00	3,961.85	53.8
10-57-271 TELEPHONE	.00	410.63	.00	(410.63)	.0
10-57-340 UTILITIES	64.64	64.64	2,500.00	2,435.36	2.6
10-57-366 INMATE LABOR	12.25	603.78	1,400.00	796.22	43.1
10-57-410 UNIFORMS & BOOTS	51.72	51.72	.00	(51.72)	.0
10-57-460 MAINTENANCE AND SUPPLIES	817.72	1,312.35	1,500.00	187.65	87.5
10-57-470 VEHICLE REPAIR/MAINT	.00	.00	1,500.00	1,500.00	.0
10-57-475 FUEL EXPENSE	.00	1,264.92	3,000.00	1,735.08	42.2
10-57-476 DIESEL	.00	43.25	500.00	456.75	8.7
10-57-500 BUILDING MAINTENANCE	2,794.07	47,133.64	25,000.00	(22,133.64)	188.5
10-57-540 SMALL TOOLS	237.73	1,327.58	1,500.00	172.42	88.5
10-57-610 EQUIPMENT MAINTENANCE	.00	1,020.95	6,500.00	5,479.05	15.7
TOTAL PUBLIC WORKS	6,229.01	77,410.74	75,249.00	(2,161.74)	102.9

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY POOL</u>					
10-58-100 PERSONNEL SERVICES	.00	9,144.71	14,500.00	5,355.29	63.1
10-58-130 EMPLOYEE BENEFITS	.00	1,140.86	1,289.00	148.14	88.5
10-58-340 UTILITIES	544.93	6,140.53	7,000.00	859.47	87.7
10-58-460 MAINTENANCE AND SUPPLIES	849.68	1,865.48	5,000.00	3,134.52	37.3
10-58-660 CERTIFYING	.00	.00	500.00	500.00	.0
TOTAL CITY POOL	1,394.61	18,291.58	28,289.00	9,997.42	64.7
<u>SUMMER SPLASH</u>					
10-59-100 PERSONNEL SERVICES	.00	2,647.83	8,040.00	5,392.17	32.9
10-59-130 EMPLOYEE BENEFITS	.00	327.24	715.00	387.76	45.8
10-59-460 SUPPLIES	.00	.00	300.00	300.00	.0
TOTAL SUMMER SPLASH	.00	2,975.07	9,055.00	6,079.93	32.9
<u>PARKS & RECREATION</u>					
10-60-340 UTILITIES	511.55	4,576.50	3,000.00	(1,576.50)	152.6
10-60-460 SUPPLIES	991.26	1,725.22	2,500.00	774.78	69.0
10-60-530 COMMUNITY RELATIONS/JULY 4TH	.00	3,556.80	10,000.00	6,443.20	35.6
TOTAL PARKS & RECREATION	1,502.81	9,858.52	15,500.00	5,641.48	63.6
<u>LIBRARY AND COMMUNITY SERVICES</u>					
10-62-100 PERSONNEL SERVICES	8,211.38	86,759.54	98,566.00	11,806.46	88.0
10-62-130 EMPLOYEE BENEFITS	1,318.37	14,890.45	19,852.00	4,961.55	75.0
10-62-271 TELEPHONE	257.66	1,437.79	1,650.00	212.21	87.1
10-62-290 OFFICE SUPPLIES	23.60	.00	.00	.00	.0
10-62-300 PRINTING	.00	413.95	800.00	386.05	51.7
10-62-340 UTILITIES	506.13	6,712.68	7,000.00	287.32	95.9
10-62-366 INMATE LABOR	30.60	1,740.00	1,800.00	60.00	96.7
10-62-460 SUPPLIES	.00	896.41	2,850.00	1,953.59	31.5
10-62-462 PEST CONTROL	39.00	332.00	450.00	118.00	73.8
10-62-476 FUEL	.00	42.67	200.00	157.33	21.3
10-62-480 COMPUTER EXPENSE	.00	1,250.00	2,700.00	1,450.00	46.3
10-62-481 INTERNET	.00	2,200.00	3,000.00	800.00	73.3
10-62-620 VEHICLE REPAIR & MAINT	.00	32.30	350.00	317.70	9.2
10-62-640 MEMBERSHIP	.00	.00	150.00	150.00	.0
10-62-660 TRAVEL AND TRAINING	.00	.00	500.00	500.00	.0
10-62-703 COMMUNITY RELATIONS	.00	.00	200.00	200.00	.0
10-62-705 CAPITAL LEASE	52.89	596.81	800.00	203.19	74.6
TOTAL LIBRARY AND COMMUNITY SERVICES	10,439.63	117,304.60	140,868.00	23,563.40	83.3

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY BUS</u>					
10-65-100 PERSONNEL SERVICES	.00	3,719.39	14,836.00	11,116.61	25.1
10-65-130 EMPLOYEE BENEFITS	.00	754.23	1,841.00	1,086.77	41.0
10-65-475 FUEL EXPENSE	.00	3,046.41	4,000.00	953.59	76.2
10-65-480 VEHICLE REPAIR & MAINTENANCE	563.59	1,939.60	2,000.00	60.40	97.0
TOTAL CITY BUS	563.59	9,459.63	22,677.00	13,217.37	41.7
<u>SENIOR CENTER</u>					
10-68-290 SUPPLIES	.00	705.37	1,000.00	294.63	70.5
10-68-340 UTILITIES	239.86	2,761.62	4,000.00	1,238.38	69.0
10-68-450 EQUIPMENT	.00	.00	600.00	600.00	.0
10-68-462 PEST CONTROL	39.00	312.00	500.00	188.00	62.4
10-68-463 EQUIPMENT REPAIR	.00	177.08	1,000.00	822.92	17.7
TOTAL SENIOR CENTER	278.86	3,956.07	7,100.00	3,143.93	55.7
<u>TOWN GRANTS</u>					
10-69-800 DONATIONS - ANIMAL CONTROL	.00	.00	1,000.00	1,000.00	.0
10-69-802 LIBRARY DONATIONS EXP	57.59	797.72	3,000.00	2,202.28	26.6
10-69-803 IT GRANT EXP	.00	.00	15,000.00	15,000.00	.0
10-69-804 MISC GRANT EXP	.00	.00	150,000.00	150,000.00	.0
10-69-805 BUILDING REGULATION EXP	.00	.00	10,000.00	10,000.00	.0
10-69-806 LIBRARY GRANTS EXP	1,102.36	1,689.34	50,000.00	48,310.66	3.4
10-69-807 SENIOR CENTER GRANT EXP	.00	.00	25,000.00	25,000.00	.0
10-69-808 SUMMER SPLASH GRANT EXP	.00	796.43	5,000.00	4,203.57	15.9
10-69-810 E-RATE GRANT EXP	.00	.00	25,000.00	25,000.00	.0
10-69-815 PUBLIC WORKS GRANT EXP	.00	.00	20,000.00	20,000.00	.0
10-69-816 COURT GRANT EXP	.00	.00	10,000.00	10,000.00	.0
10-69-817 SUMMER SPLASH DONATION EXP	.00	.00	5,000.00	5,000.00	.0
10-69-818 POLICE DONATION EXP	.00	.00	5,000.00	5,000.00	.0
10-69-819 GENERAL ADMIN GRANT EXP	.00	.00	50,000.00	50,000.00	.0
10-69-845 POLICE GRANT EXP	.00	.00	180,000.00	180,000.00	.0
10-69-846 AZDOHS GRANT EXPENDITURES	.00	750.07	.00	(750.07)	.0
10-69-849 BUS LINE EXP	.00	.00	100,000.00	100,000.00	.0
10-69-850 SCBA GRANT EXP	.00	.00	200,000.00	200,000.00	.0
10-69-851 USDA EQUIPMENT GRANT	.00	.00	60,000.00	60,000.00	.0
10-69-900 COMMUNITY EVENTS DONATION EXP	.00	.00	2,000.00	2,000.00	.0
TOTAL TOWN GRANTS	1,159.95	4,033.56	916,000.00	911,966.44	.4

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
10-70-990 CONTINGENCY	.00	.00	85,518.00	85,518.00	.0
10-70-995 CONTINGENCY - URS SET ASIDE	.00	2,757.27	64,778.00	62,020.73	4.3
TOTAL NON-DEPARTMENTAL	.00	2,757.27	150,296.00	147,538.73	1.8
<u>TRANSFERS</u>					
10-90-980 TRANSFERS OUT TO CAPITAL PROJ	5,000.00	50,000.00	60,000.00	10,000.00	83.3
TOTAL TRANSFERS	5,000.00	50,000.00	60,000.00	10,000.00	83.3
TOTAL FUND EXPENDITURES	258,100.06	1,612,275.25	3,333,035.00	1,720,759.75	48.4
NET REVENUE OVER EXPENDITURES	(47,160.55)	330,451.48	2,300,000.00	1,969,548.52	14.4

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

POLICE - DHS GRANT - VEHICLE

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
11-30-700 DEMA GRANT FUNDS	.00	.00	300,000.00	300,000.00	.0
TOTAL REVENUE	.00	.00	300,000.00	300,000.00	.0
TOTAL FUND REVENUE	.00	.00	300,000.00	300,000.00	.0

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

POLICE - DHS GRANT - VEHICLE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
11-40-810 DHS AUTHORIZED EXPENSES	.00	.00	300,000.00	300,000.00	.0
TOTAL EXPENDITURES	.00	.00	300,000.00	300,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	300,000.00	300,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

POLICE - DHS GRANT - BP OT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
12-30-800 DHS STONEGARDEN	.00	125,432.20	250,000.00	124,567.80	50.2
TOTAL REVENUE	.00	125,432.20	250,000.00	124,567.80	50.2
TOTAL FUND REVENUE	.00	125,432.20	250,000.00	124,567.80	50.2

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

POLICE - DHS GRANT - BP OT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
12-40-105 STONE GARDEN OVERTIME	2,027.22	11,719.51	32,233.00	20,513.49	36.4
12-40-130 EMPLOYEE BENEFITS	503.19	1,768.04	12,228.00	10,459.96	14.5
12-40-131 OVERTIME	.00	.00	6,000.00	6,000.00	.0
12-40-135 PUBLIC SAFETY RETIREMENT	745.07	2,855.56	13,539.00	10,683.44	21.1
12-40-810 AUTHORIZED EXPENSES	.00	93,705.50	179,660.00	85,954.50	52.2
12-40-840 MILEAGE	1,387.39	1,367.39	6,340.00	4,972.61	21.6
TOTAL EXPENDITURES	4,662.87	111,416.00	250,000.00	138,584.00	44.6
TOTAL FUND EXPENDITURES	4,662.87	111,416.00	250,000.00	138,584.00	44.6
NET REVENUE OVER EXPENDITURES	(4,662.87)	14,016.20	.00	(14,016.20)	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

POLICE - DHS GRANT - COMPUTER

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
13-30-700 GOHS (DUI TASK FORCE)	.00	.00	100,000.00	100,000.00	.0
TOTAL REVENUE	.00	.00	100,000.00	100,000.00	.0
TOTAL FUND REVENUE	.00	.00	100,000.00	100,000.00	.0

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

POLICE - DHS GRANT - COMPUTER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
13-40-810 DHS AUTHORIZED EXPENSES	.00	.00	100,000.00	100,000.00	.0
TOTAL LIBRARY	.00	.00	100,000.00	100,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

RICO FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>						
16-36-950	RICO REVENUE (ASSET FORFEITURE)	.00	.00	10,000.00	10,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	10,000.00	10,000.00	.0
	TOTAL FUND REVENUE	.00	.00	10,000.00	10,000.00	.0

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

RICO FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
16-40-850 RICO AUTHORIZED EXPENDITURES	.00	.00	10,000.00	10,000.00	.0
TOTAL EXPENDITURES	.00	.00	10,000.00	10,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	10,000.00	10,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
20-30-200 FINES AND BAILS	27,383.35	123,068.70	174,000.00	50,931.30	70.7
20-30-300 BONDS	.00	.00	100.00	100.00	.0
20-30-400 RESTITUTION	.00	(200.00)	100.00	300.00	(200.0)
20-30-500 JCEF	.00	.00	100.00	100.00	.0
TOTAL REVENUE	27,383.35	122,868.70	174,300.00	51,431.30	70.5
TOTAL FUND REVENUE	27,383.35	122,868.70	174,300.00	51,431.30	70.5

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
20-40-200 FINES AND BAILS	20,494.94	108,439.32	174,000.00	65,560.68	62.3
20-40-400 RESTITUTION	.00	.00	100.00	100.00	.0
20-40-401 BOND	.00	.00	100.00	100.00	.0
20-40-500 JCEF	.00	.00	100.00	100.00	.0
TOTAL EXPENDITURES	<u>20,494.94</u>	<u>108,439.32</u>	<u>174,300.00</u>	<u>65,860.68</u>	<u>62.2</u>
TOTAL FUND EXPENDITURES	<u>20,494.94</u>	<u>108,439.32</u>	<u>174,300.00</u>	<u>65,860.68</u>	<u>62.2</u>
NET REVENUE OVER EXPENDITURES	<u>6,888.41</u>	<u>14,429.38</u>	<u>.00</u>	<u>(14,429.38)</u>	<u>.0</u>

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

VOL FIREFIGHTER PENSION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
22-40-800 MISCELLANEOUS EXPENSE	.00	599.00	.00	(599.00)	.0
TOTAL EXPENDITURES	.00	599.00	.00	(599.00)	.0
TOTAL FUND EXPENDITURES	.00	599.00	.00	(599.00)	.0
NET REVENUE OVER EXPENDITURES	.00	(599.00)	.00	599.00	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

ROAD USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
23-30-300 GAS TAX REVENUES - HURF	.00	107,083.32	164,295.00	57,211.68	65.2
TOTAL REVENUE	.00	107,083.32	164,295.00	57,211.68	65.2
<u>CONTRIBUTIONS AND TRANSFERS</u>					
23-39-998 TRANSFERS IN FROM FUND BALANCE	23,333.33	233,333.30	280,000.00	46,666.70	83.3
TOTAL CONTRIBUTIONS AND TRANSFERS	23,333.33	233,333.30	280,000.00	46,666.70	83.3
TOTAL FUND REVENUE	23,333.33	340,416.62	444,295.00	103,878.38	76.6

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

ROAD USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ROAD USERS ADMIN</u>					
23-40-100 PERSONNEL SERVICES	932.80	10,060.91	12,126.00	2,065.09	83.0
23-40-110 UNIFORM ALLOWANCE	.00	.00	180.00	180.00	.0
23-40-130 EMPLOYEE BENEFITS	162.99	1,853.81	3,900.00	2,046.19	47.5
23-40-340 UTILITIES	2,394.18	24,503.34	20,000.00	(4,503.34)	122.5
23-40-460 MAINTENANCE AND SUPPLIES	.00	2,717.64	5,000.00	2,282.36	54.4
23-40-475 FUEL	.00	86.50	7,000.00	6,913.50	1.2
23-40-490 ROAD REPAIR	.00	1,260.12	103,589.00	102,328.88	1.2
23-40-610 EQUIPMENT REPAIR	519.85	1,430.91	12,500.00	11,069.09	11.5
23-40-650 PROFESSIONAL SERVICES	236.25	5,741.77	15,000.00	9,258.23	38.3
23-40-831 CAPITAL OUTLAY	.00	.00	80,000.00	80,000.00	.0
23-40-928 TRANSFERS OUT-SKYLINE RD PROJ	7,083.33	70,833.30	85,000.00	14,166.70	83.3
23-40-980 TRANSFERS OUT TO CAPITAL PROJ	8,333.33	83,333.30	100,000.00	16,666.70	83.3
TOTAL ROAD USERS ADMIN	19,662.73	201,821.60	444,295.00	242,473.40	45.4
TOTAL FUND EXPENDITURES	19,662.73	201,821.60	444,295.00	242,473.40	45.4
NET REVENUE OVER EXPENDITURES	3,670.60	138,595.02	.00	(138,595.02)	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

HOMELAND SECURITY GRANT

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GRANT REVENUE</u>						
27-30-800	GRANT REVENUE	.00	.00	25,000.00	25,000.00	.0
	TOTAL GRANT REVENUE	.00	.00	25,000.00	25,000.00	.0
	TOTAL FUND REVENUE	.00	.00	25,000.00	25,000.00	.0

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

HOMELAND SECURITY GRANT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GRANT EXPENDITURES</u>					
27-40-840 AUTHORIZED EXPENDITURES	.00	.00	25,000.00	25,000.00	.0
TOTAL GRANT EXPENDITURES	.00	.00	25,000.00	25,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	25,000.00	25,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

STATE HURF - SKYLINE PROJECT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
28-30-101 STATE REVENUE	.00	2,071,200.00	2,070,000.00	(1,200.00)	100.1
TOTAL REVENUE	.00	2,071,200.00	2,070,000.00	(1,200.00)	100.1
<u>CONTRIBUTIONS AND TRANSFERS</u>					
28-39-923 TRANSFERS IN FROM ROAD USER	7,083.33	70,833.30	85,000.00	14,166.70	83.3
TOTAL CONTRIBUTIONS AND TRANSFERS	7,083.33	70,833.30	85,000.00	14,166.70	83.3
TOTAL FUND REVENUE	7,083.33	2,142,033.30	2,155,000.00	12,966.70	99.4

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

STATE HURF - SKYLINE PROJECT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STATE HURF EXPENDITURES</u>					
28-40-805 DESIGN	.00	84,179.00	300,000.00	215,821.00	28.1
28-40-810 CONSTRUCTION	.00	.00	1,855,000.00	1,855,000.00	.0
TOTAL STATE HURF EXPENDITURES	.00	84,179.00	2,155,000.00	2,070,821.00	3.9
TOTAL FUND EXPENDITURES	.00	84,179.00	2,155,000.00	2,070,821.00	3.9
NET REVENUE OVER EXPENDITURES	7,083.33	2,057,854.30	.00	(2,057,854.30)	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

GRANT OPPORTUNITY

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GRANT REVENUE</u>						
29-30-800	GRANT REVENUE CDBG	.00	3,000.00	475,000.00	472,000.00	.6
	TOTAL GRANT REVENUE	.00	3,000.00	475,000.00	472,000.00	.6
	TOTAL FUND REVENUE	.00	3,000.00	475,000.00	472,000.00	.6

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

GRANT OPPORTUNITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GRANT EXPENDITURES</u>					
29-40-840 AUTHORIZED EXPENDITURES	.00	.00	475,000.00	475,000.00	.0
TOTAL GRANT EXPENDITURES	.00	.00	475,000.00	475,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	475,000.00	475,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	3,000.00	.00	(3,000.00)	.0

TOWN OF HUACHUCA CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
51-30-200 WATER SALES	34,497.65	335,296.39	398,000.00	62,703.61	84.3
51-30-202 RC: RECONNECT FEE	.00	.00	1,000.00	1,000.00	.0
51-30-300 CONNECTION FEES	150.00	1,140.00	1,500.00	360.00	76.0
51-30-400 PENALTIES & FORFEITURES	.00	(5.26)	7,000.00	7,005.26	(.1)
51-30-900 WATER ADMIN FEE	.00	.00	1,000.00	1,000.00	.0
TOTAL REVENUE	34,647.65	336,431.13	408,500.00	72,068.87	82.4
<u>CONTRIBUTIONS AND TRANSFERS</u>					
51-39-999 TRANSFERS IN-LANDFILL DUE TO/	.00	.00	300,000.00	300,000.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	300,000.00	300,000.00	.0
TOTAL FUND REVENUE	34,647.65	336,431.13	708,500.00	372,068.87	47.5

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
51-40-100 UNIFORM ALLOWANCE	7,516.16	81,431.38	103,712.00	22,280.62	78.5
51-40-105 OVERTIME	335.32	2,037.57	3,525.00	1,487.43	57.8
51-40-110 UNIFORM EXPENSE	(875.17)	.00	1,485.00	1,485.00	.0
51-40-130 EMPLOYEE BENEFITS	1,985.84	22,391.10	41,976.00	19,584.90	53.3
51-40-271 TELEPHONE	.00	29.78	.00	(29.78)	.0
51-40-280 INSURANCE	4,580.80	12,909.16	11,250.00	(1,659.16)	114.8
51-40-290 OFFICE SUPPLIES	376.33	608.65	2,000.00	1,391.35	30.4
51-40-300 PRINTING	.00	901.34	1,000.00	98.66	90.1
51-40-340 UTILITIES	3,659.45	34,433.07	45,000.00	10,566.93	76.5
51-40-360 CONTRACT LABOR	.00	2,500.00	6,000.00	3,500.00	41.7
51-40-366 INMATE LABOR	55.13	2,742.08	3,000.00	257.92	91.4
51-40-410 UNIFORMS & BOOTS	1,037.83	1,037.83	.00	(1,037.83)	.0
51-40-440 POSTAGE	544.99	2,361.16	2,500.00	138.84	94.5
51-40-460 MAINTENANCE & SUPPLIES	48.90	3,369.60	12,000.00	8,630.40	28.1
51-40-470 VEHICLE EXPENSE	5,913.68	8,632.30	9,000.00	367.70	95.9
51-40-472 METER REPLACEMENT	.00	6,742.48	9,000.00	2,257.52	74.9
51-40-475 FUEL EXPENSE	.00	3,819.68	12,000.00	8,180.32	31.8
51-40-476 DIESEL	.00	389.26	5,000.00	4,610.74	7.8
51-40-480 SOFTWARE LICENSING - CASELLE	.00	603.00	2,500.00	1,897.00	24.1
51-40-483 BANK FEES	172.06	483.75	.00	(483.75)	.0
51-40-510 WATER TESTS	191.50	1,030.12	3,000.00	1,969.88	34.3
51-40-516 ADEQ FEES	.00	4,587.55	10,000.00	5,412.45	45.9
51-40-610 EQUIPMENT MAINTENANCE	258.59	18,670.72	17,500.00	(1,170.72)	106.7
51-40-640 MEMBERSHIP	.00	.00	1,200.00	1,200.00	.0
51-40-650 PROFESSIONAL SERVICES	2,160.75	26,722.75	45,000.00	18,277.25	59.4
51-40-660 TRAVEL & TRAINING	64.00	64.00	1,000.00	936.00	6.4
51-40-840 WATER CAPITAL OUTLAY	1,300.00	22,800.00	30,000.00	7,200.00	76.0
51-40-845 CONTINGENCY EXP	.00	.00	29,352.00	29,352.00	.0
51-40-900 BAD DEBT EXPENSE	.00	.00	500.00	500.00	.0
TOTAL WATER EXPENDITURES	29,326.16	261,298.33	408,500.00	147,201.67	64.0
TOTAL FUND EXPENDITURES	29,326.16	261,298.33	408,500.00	147,201.67	64.0
NET REVENUE OVER EXPENDITURES	5,321.49	75,132.80	300,000.00	224,867.20	25.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

SEWER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
52-30-200 SEWER SERVICES	22,660.51	213,076.03	290,000.00	76,923.97	73.5
52-30-300 CONNECTION FEES	.00	.00	1,000.00	1,000.00	.0
TOTAL REVENUE	<u>22,660.51</u>	<u>213,076.03</u>	<u>291,000.00</u>	<u>77,923.97</u>	<u>73.2</u>
TOTAL FUND REVENUE	<u>22,660.51</u>	<u>213,076.03</u>	<u>291,000.00</u>	<u>77,923.97</u>	<u>73.2</u>

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
52-40-100 PERSONNEL SERVICES	5,749.99	62,363.73	72,783.00	10,419.27	85.7
52-40-105 OVERTIME	335.31	2,037.56	3,298.00	1,260.44	61.8
52-40-110 UNIFORM EXPENSE	(875.17)	.00	1,350.00	1,350.00	.0
52-40-130 EMPLOYEE BENEFITS	1,573.96	17,390.80	30,900.00	13,509.20	56.3
52-40-271 TELEPHONE	.00	29.79	.00	(29.79)	.0
52-40-280 INSURANCE	(18,323.20)	12,909.16	11,250.00	(1,659.16)	114.8
52-40-300 PRINTING	.00	443.49	1,500.00	1,056.51	29.6
52-40-340 UTILITIES	299.66	2,804.64	11,000.00	8,195.36	25.5
52-40-360 CONTRACT LABOR	.00	2,400.00	5,000.00	2,600.00	48.0
52-40-366 INMATE LABOR	55.13	2,742.09	7,500.00	4,757.91	36.6
52-40-410 UNIFORMS & BOOTS	1,037.84	1,037.84	.00	(1,037.84)	.0
52-40-440 POSTAGE	544.99	2,361.16	2,500.00	138.84	94.5
52-40-460 MAINTENANCE AND SUPPLIES	626.91	2,296.39	4,000.00	1,703.61	57.4
52-40-470 VEHICLE EXPENSE	3,497.92	3,588.39	4,200.00	611.61	85.4
52-40-475 FUEL	.00	3,750.32	9,000.00	5,249.68	41.7
52-40-476 DIESEL	.00	346.01	5,000.00	4,653.99	6.9
52-40-480 SOFTWARE LICENSING - CASELLE	.00	603.00	2,500.00	1,897.00	24.1
52-40-483 BANK FEES	111.84	314.44	.00	(314.44)	.0
52-40-516 ADEQ FEES	.00	.00	3,000.00	3,000.00	.0
52-40-610 EQUIPMENT MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
52-40-650 PROFESSIONAL SERVICES	288.75	9,529.47	20,000.00	10,470.53	47.7
52-40-702 SEWAGE POND COMPLIANCE	.00	7,324.00	6,000.00	(1,324.00)	122.1
52-40-750 DEBT SERVICE	.00	.00	10,000.00	10,000.00	.0
52-40-846 CONTINGENCY EXP	.00	.00	20,719.00	20,719.00	.0
52-40-900 BAD DEBT EXPENSE	.00	.00	500.00	500.00	.0
52-40-950 PAYMENT ON WIFA LOAN	.00	53,963.19	54,000.00	36.81	99.9
TOTAL SEWER EXPENDITURES	(5,076.07)	188,235.47	291,000.00	102,764.53	64.7
TOTAL FUND EXPENDITURES	(5,076.07)	188,235.47	291,000.00	102,764.53	64.7
NET REVENUE OVER EXPENDITURES	27,736.58	24,840.56	.00	(24,840.56)	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

GARBAGE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
54-30-200 SALES RECEIPTS	13,696.97	134,546.68	170,000.00	35,453.32	79.2
TOTAL REVENUE	13,696.97	134,546.68	170,000.00	35,453.32	79.2
TOTAL FUND REVENUE	13,696.97	134,546.68	170,000.00	35,453.32	79.2

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

GARBAGE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GARBAGE EXPENDITURES</u>					
54-40-360 CONTRACT	14,513.21	170,840.77	170,000.00	(840.77)	100.5
TOTAL GARBAGE EXPENDITURES	<u>14,513.21</u>	<u>170,840.77</u>	<u>170,000.00</u>	<u>(840.77)</u>	<u>100.5</u>
TOTAL FUND EXPENDITURES	<u>14,513.21</u>	<u>170,840.77</u>	<u>170,000.00</u>	<u>(840.77)</u>	<u>100.5</u>
NET REVENUE OVER EXPENDITURES	<u>(816.24)</u>	<u>(36,294.09)</u>	<u>.00</u>	<u>36,294.09</u>	<u>.0</u>

TOWN OF HUACHUCA CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

LANDFILL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
55-30-200 SALES - LANDFILL	128,770.55	1,130,981.35	1,473,383.00	342,401.65	76.8
55-30-201 LATE PENALTIES	.00	.00	500.00	500.00	.0
55-30-205 MISC.REVENUE	.00	457.50	20,000.00	19,542.50	2.3
55-30-210 TIPPING FEES	11,812.59	168,107.43	189,253.00	21,145.57	88.8
TOTAL REVENUE	140,583.14	1,299,546.28	1,683,136.00	383,589.72	77.2
<u>MISCELLANEOUS REVENUE</u>					
55-36-400 SALE OF FIXED ASSETS	.00	.00	15,000.00	15,000.00	.0
55-36-903 DIESEL SALES (FIRE,SCHOOL)	.00	.00	20,000.00	20,000.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	35,000.00	35,000.00	.0
TOTAL FUND REVENUE	140,583.14	1,299,546.28	1,718,136.00	418,589.72	75.6

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

LANDFILL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LANDFILL EXPENDITURES</u>					
55-40-100 PERSONNEL SERVICES	17,586.04	186,409.39	242,282.00	55,872.61	76.9
55-40-105 OVERTIME	2,341.15	30,520.42	27,040.00	(3,480.42)	112.9
55-40-110 UNIFORM ALLOWANCE	(7,539.29)	(179.86)	6,435.00	6,614.86	(2.8)
55-40-130 EMPLOYEE BENEFITS	4,481.42	52,962.92	98,196.00	45,233.08	53.9
55-40-265 BANK COSTS/FEES	3,581.67	28,396.78	25,000.00	(3,396.78)	113.6
55-40-271 TELEPHONE	.00	806.48	.00	(806.48)	.0
55-40-280 INSURANCE	4,580.80	12,909.16	11,250.00	(1,659.16)	114.8
55-40-290 OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
55-40-300 PRINTING	.00	2,149.24	500.00	(1,649.24)	429.9
55-40-337 PROPERTY LEASE	58,500.00	585,000.00	702,000.00	117,000.00	83.3
55-40-338 LF FINANCIAL ASSURANCE	.00	.00	88,000.00	88,000.00	.0
55-40-340 UTILITIES	1,159.24	10,609.18	7,000.00	(3,609.18)	151.6
55-40-350 SAFETY EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
55-40-360 CONTRACT LABOR	190.00	3,800.00	9,000.00	5,200.00	42.2
55-40-366 INMATE LABOR	61.26	3,841.39	3,000.00	(841.39)	128.1
55-40-410 UNIFORMS & BOOTS	8,285.59	8,285.59	.00	(8,285.59)	.0
55-40-440 POSTAGE	330.30	1,412.72	1,500.00	87.28	94.2
55-40-460 MAINTENANCE & SUPPLIES	1,334.99	12,194.04	30,000.00	17,805.96	40.7
55-40-470 VEHICLE EXPENSE	299.26	806.66	4,500.00	3,693.34	17.9
55-40-475 FUEL EXPENSE	.00	4,436.78	13,000.00	8,563.22	34.1
55-40-476 DIESEL	15,287.41	96,990.19	95,000.00	(1,990.19)	102.1
55-40-480 SOFTWARE LICENSING - CASELLE	.00	382.32	3,000.00	2,617.68	12.7
55-40-481 INTERNET	.00	276.59	.00	(276.59)	.0
55-40-483 BANK FEES	542.00	1,523.83	.00	(1,523.83)	.0
55-40-510 LAB FEES	.00	.00	3,500.00	3,500.00	.0
55-40-511 WATER MONITORING	.00	2,464.49	2,000.00	(464.49)	123.2
55-40-515 ENGINEERING SERVICES	.00	.00	2,000.00	2,000.00	.0
55-40-516 ADEQ FEES	.00	12,344.29	15,000.00	2,655.71	82.3
55-40-610 EQUIPMENT MAINTENANCE	26,607.46	143,410.89	115,000.00	(28,410.89)	124.7
55-40-640 MEMBERSHIP	.00	.00	200.00	200.00	.0
55-40-650 PROFESSIONAL SERVICES	446.25	16,611.61	30,000.00	13,388.39	55.4
55-40-660 TRAVEL - TRAVEL/TRAINING	.00	.00	3,000.00	3,000.00	.0
55-40-705 CAPITAL LEASE	.00	41,229.71	82,000.00	40,770.29	50.3
55-40-710 CAPITAL EQUIPMENT	46,936.20	46,936.20	53,000.00	6,063.80	88.6
55-40-804 SOFTWARE LICENSING	.00	402.00	3,000.00	2,598.00	13.4
55-40-846 CONTINGENCY EXP	.00	6,781.70	33,033.00	26,251.30	20.5
55-40-855 METHANE MONITORING	2,060.00	5,760.00	7,200.00	1,440.00	80.0
55-40-900 BAD DEBT EXPENSE	.00	.00	500.00	500.00	.0
55-40-910 TRANSFERS OUT TO GF DUE TO/FRO	.00	.00	2,300,000.00	2,300,000.00	.0
55-40-951 TRANSFER OUT-WATER DUE TO/FROM	.00	.00	300,000.00	300,000.00	.0
TOTAL LANDFILL EXPENDITURES	187,071.75	1,319,474.71	4,318,136.00	2,998,661.29	30.6
TOTAL FUND EXPENDITURES	187,071.75	1,319,474.71	4,318,136.00	2,998,661.29	30.6
NET REVENUE OVER EXPENDITURES	(46,488.61)	(19,928.43)	(2,600,000.00)	(2,580,071.57)	(.8)

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

FUND 57

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE EXPENDITURES</u>					
57-40-100 PERSONNEL SERVICES	.00	146.21	.00	(146.21)	.0
TOTAL GARBAGE EXPENDITURES	.00	146.21	.00	(146.21)	.0
TOTAL FUND EXPENDITURES	.00	146.21	.00	(146.21)	.0
NET REVENUE OVER EXPENDITURES	.00	(146.21)	.00	146.21	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

TRANSIT SERVICES FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>						
65-30-100	CONTRACT REVENUE	24,288.75	242,887.50	291,465.00	48,577.50	83.3
	TOTAL REVENUE	24,288.75	242,887.50	291,465.00	48,577.50	83.3
	TOTAL FUND REVENUE	24,288.75	242,887.50	291,465.00	48,577.50	83.3

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

TRANSIT SERVICES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
65-40-100 PERSONNEL SERVICES	10,014.08	111,546.40	134,191.00	22,644.60	83.1
65-40-105 OVERTIME	.00	51.87	69.00	17.13	75.2
65-40-130 EMPLOYEE BENEFITS	3,202.96	39,424.56	54,911.00	15,486.44	71.8
65-40-280 INSURANCE	4,580.80	12,909.16	5,000.00	(7,909.16)	258.2
65-40-475 FUEL EXPENSE	.00	5,149.56	7,280.00	2,130.44	70.7
65-40-480 VEHICLE REPAIR & MAINTENANCE	.00	4,368.30	13,424.00	9,055.70	32.5
65-40-710 CAPITAL EQUIPMENT	5,008.42	14,059.51	55,000.00	40,940.49	25.6
65-40-910 TRANSFER OUT GF-ADMIN %	1,799.17	17,991.70	21,590.00	3,598.30	83.3
TOTAL EXPENDITURES	<u>24,605.43</u>	<u>205,501.06</u>	<u>291,465.00</u>	<u>85,963.94</u>	<u>70.5</u>
TOTAL FUND EXPENDITURES	<u>24,605.43</u>	<u>205,501.06</u>	<u>291,465.00</u>	<u>85,963.94</u>	<u>70.5</u>
NET REVENUE OVER EXPENDITURES	<u>(316.68)</u>	<u>37,386.44</u>	<u>.00</u>	<u>(37,386.44)</u>	<u>.0</u>

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

FORT HUACHUCA CONTRACTS

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>						
67-30-100	CONTRACT REVENUE	.00	.00	700,000.00	700,000.00	.0
	TOTAL REVENUE	.00	.00	700,000.00	700,000.00	.0
	TOTAL FUND REVENUE	.00	.00	700,000.00	700,000.00	.0

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

FORT HUACHUCA CONTRACTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
67-40-840 AUTHORIZED EXPENDITURES	.00	.00	650,000.00	650,000.00	.0
67-40-910 TRANSFERS OUT GF - ADMIN%	.00	.00	50,000.00	50,000.00	.0
TOTAL EXPENDITURES	.00	.00	700,000.00	700,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	700,000.00	700,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRIBUTIONS AND TRANSFERS</u>					
80-39-910 TRANSFER IN FROM GENERAL FUND	5,000.00	50,000.00	60,000.00	10,000.00	83.3
80-39-923 TRANSFER IN ROAD USER FUND	8,333.33	83,333.30	100,000.00	16,666.70	83.3
TOTAL CONTRIBUTIONS AND TRANSFERS	13,333.33	133,333.30	160,000.00	26,666.70	83.3
TOTAL FUND REVENUE	13,333.33	133,333.30	160,000.00	26,666.70	83.3

TOWN OF HUACHUCA CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
80-40-805 HUNT PARK PROJECT	.00	.00	50,000.00	50,000.00	.0
80-40-806 BUILDING IMPROVEMENT PROJECT	.00	.00	10,000.00	10,000.00	.0
80-40-807 ROAD, STREET & SIDEWALK IMPROV	.00	.00	100,000.00	100,000.00	.0
TOTAL EXPENDITURES	.00	.00	160,000.00	160,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	160,000.00	160,000.00	.0
NET REVENUE OVER EXPENDITURES	13,333.33	133,333.30	.00	(133,333.30)	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

FIRE PROTECTION & PREVENTION G

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GRANT REVENUE</u>					
82-30-800 GRANT REVENUE	.00	.00	336,000.00	336,000.00	.0
TOTAL GRANT REVENUE	.00	.00	336,000.00	336,000.00	.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
82-39-988 TRANSFER IN FROM ARPA	9,343.75	93,437.50	112,125.00	18,687.50	83.3
TOTAL CONTRIBUTIONS AND TRANSFERS	9,343.75	93,437.50	112,125.00	18,687.50	83.3
TOTAL FUND REVENUE	9,343.75	93,437.50	448,125.00	354,687.50	20.9

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

FIRE PROTECTION & PREVENTION G

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GRANT EXPENDITURES</u>					
82-40-840 AUTHORIZED EXPENDITURES	.00	.00	448,125.00	448,125.00	.0
TOTAL GRANT EXPENDITURES	.00	.00	448,125.00	448,125.00	.0
TOTAL FUND EXPENDITURES	.00	.00	448,125.00	448,125.00	.0
NET REVENUE OVER EXPENDITURES	9,343.75	93,437.50	.00	(93,437.50)	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

HOLIDAY FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
86-30-200 HOLIDAY FUND DONATION	100.00	5,534.00	4,000.00	(1,534.00)	138.4
TOTAL REVENUE	100.00	5,534.00	4,000.00	(1,534.00)	138.4
TOTAL FUND REVENUE	100.00	5,534.00	4,000.00	(1,534.00)	138.4

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

HOLIDAY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HOLIDAY FUND EXPENDITURES</u>					
86-40-100 CHILDREN'S FUND GIFTS/FOOD	.00	643.12	4,000.00	3,356.88	16.1
TOTAL HOLIDAY FUND EXPENDITURES	.00	643.12	4,000.00	3,356.88	16.1
TOTAL FUND EXPENDITURES	.00	643.12	4,000.00	3,356.88	16.1
NET REVENUE OVER EXPENDITURES	100.00	4,890.88	.00	(4,890.88)	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

BACK TO SCHOOL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUE</u>					
87-30-200 BACK TO SCHOOL PRGM DONATIONS	.00	3,231.00	5,000.00	1,769.00	64.6
TOTAL REVENUE	.00	3,231.00	5,000.00	1,769.00	64.6
TOTAL FUND REVENUE	.00	3,231.00	5,000.00	1,769.00	64.6

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

BACK TO SCHOOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BACK TO SCHOOL EXPENDITURES</u>					
87-40-100 BACK TO SCHOOL PRGM EXPENSES	.00	.00	5,000.00	5,000.00	.0
TOTAL BACK TO SCHOOL EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	3,231.00	.00	(3,231.00)	.0

TOWN OF HUACHUCA CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

AMERICAN RELIEF PROGRAM ACT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>GRANT REVENUE</u>					
88-30-300 TRANSFER IN FROM FUND BALANCE	48,315.83	483,158.30	579,790.00	96,631.70	83.3
TOTAL GRANT REVENUE	48,315.83	483,158.30	579,790.00	96,631.70	83.3
TOTAL FUND REVENUE	48,315.83	483,158.30	579,790.00	96,631.70	83.3

TOWN OF HUACHUCA CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING APRIL 30, 2024

AMERICAN RELIEF PROGRAM ACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GRANT EXPENDITURES</u>					
88-40-100 AUTHORIZED EXPENDITURES	.00	.00	467,665.00	467,665.00	.0
88-40-982 TRANSFER OUT TO FIRE PROT/PREV	9,343.75	93,437.50	112,125.00	18,687.50	83.3
TOTAL GRANT EXPENDITURES	9,343.75	93,437.50	579,790.00	486,352.50	16.1
TOTAL FUND EXPENDITURES	9,343.75	93,437.50	579,790.00	486,352.50	16.1
NET REVENUE OVER EXPENDITURES	38,972.08	389,720.80	.00	(389,720.80)	.0



HUACHUCA CITY POLICE DEPARTMENT

500 North Gonzales Boulevard

Telephone (520) 456-3034

Fax (520) 456-9208

HUACHUCA CITY, ARIZONA 85616



Chief Wyatt Berry
Huachuca City Police Department
Dispatch (520-803-3550)

For Immediate Release on June 25th, 2024:

Road Closure and Controlled access for parking on Gila St (East side of Leffingwell Park)

Road Closures – July 4th, 2024 Independence Day Celebration

In conjunction with the town-wide Independence Day Celebration on July 4th 2024, the Huachuca City Police Department has announced the following road Closures:

Skyline Dr from Gila St to Edgewood St from 3 PM through 9 PM or the conclusion of the event.

Parking will be allowed along Gila St. on the east side of Leffingwell Park between the park and the school.

Vehicles should NOT PARK ON THE WALKING PATH.

Only authorized vendors will be allowed to park inside of Leffingwell Park.

Keeline Park will be closed to the public from 3 PM through 9 PM or the conclusion of the event. Red Lines on the map below show the road closure and no parking area.





Town of Huachuca City

The Sunset City

500 N Gonzales Blvd • Huachuca City, Arizona 85616

Phone: (520) 456-1354 • TDD: (520) 456-1353 • Fax: (520) 456-2230

RESOLUTION NO. 2024-05

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF HUACHUCA CITY, ARIZONA, ADOPTING A PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM [“PSPRS”] FUNDING POLICY.

WHEREAS, HB2097, adopted in the 2018 Arizona Legislative Session, requires all governing bodies of entities participating in the PSPRS to establish a Pension Funding Policy and post that policy on the jurisdictions’ websites; and

WHEREAS, the Town Manager has developed an updated policy, attached hereto as Exhibit A, and incorporated herein by this reference; and

WHEREAS, the Town Council has reviewed the proposed policy, and finds that adopting it is in the best interests of the Town, its residents and public safety employees.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Town of Huachuca City, Arizona, that the policy attached hereto as Exhibit A is hereby approved.

BE IT FURTHER RESOLVED that the Town Manager is hereby authorized and directed to implement the policy forthwith.

PASSED AND ADOPTED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF HUACHUCA CITY, COCHISE COUNTY, ARIZONA, THIS 27th DAY OF JUNE, 2024.

ATTEST:

Johann Wallace, Mayor

Approved as to Form:

Brandye Thorpe, Town Clerk

Thomas Benavidez, Town Attorney

[Exhibit A]

[PSPRS Funding Policy Must Be Attached]

Town of Huachuca City Public Safety Personnel Retirement System Pension Funding Policy

The intent of this policy is to clearly communicate the Council's pension funding objectives and its commitment to our employees and the sound financial management of the Town and to comply with new statutory requirements of Laws 2018, Chapter 112.

Several terms are used throughout this policy:

Unfunded Actuarial Accrued Liability (UAAL) – Is the difference between trust assets and the estimated future cost of pensions earned by employees. This UAAL results from actual results (interest earnings, member mortality, disability rates, etc.) being different from the assumptions used in previous actuarial valuations.

Annual Required Contribution (ARC) – Is the annual amount required to pay into the pension funds, as determined through annual actuarial valuations. It is comprised of two primary components: normal pension cost – which is the estimated cost of pension benefits earned by employees in the current year; and, amortization of UAAL – which is the cost needed to cover the unfunded portion of pensions earned by employees in previous years. The UAAL is collected over a period of time referred to as the amortization period. The ARC is a percentage of the current payroll.

Funded Ratio – Is a ratio of fund assets to actuarial accrued liability. The higher the ratio the better funded the pension is with 100% being fully funded.

Intergenerational equity – Ensures that no generation is burdened by substantially more or less pension costs than past or future generations.

The Town's police employees who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS).

Public Safety Personnel Retirement System (PSPRS)

PSPRS is administered as an agent multiple-employer pension plan. An agent multiple-employer plan has two main functions: 1) to comingle assets of all plans under its administration, thus achieving economy of scale for more cost efficient investments, and invest those assets for the benefit of all members under its administration and 2) serve as the statewide uniform administrator for the distribution of benefits.

Under an agent multiple-employer plan each agency participating in the plan has an individual trust fund reflecting that agencies' assets and liabilities. Under this plan all contributions are deposited to and distributions are made from that fund's assets, each fund

has its own funded ratio and contribution rate, and each fund has a unique annual actuarial valuation. The Town of Huachuca City has one trust fund for police employees.

Council formally accepts the assets, liabilities, and current funding ratio of the Town's PSPRS trust funds from the June 30, 2023 actuarial valuation, which are detailed below.

	Tier 1 & Tier 2 Members			Tier 3 Members *		
	Pension	Health	Total	Pension	Health	Total
Employer Contribution Rate	40.66%	0.00%	40.66%	8.63%	0.12%	8.75%
Funded Status	72.7%	235.4%	74.6%	107.3%	212.5%	108.9%

Trust Fund	Assets	Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio
Huachuca City Police	1,355,478	1,863,576	508,098	72.7
Town of Huachuca City Totals	1,355,478	1,863,576	508,098	72.7%

PSPRS Funding Goal

Pensions that are less than fully funded place the cost of service provided in earlier periods (amortization of UAAL) on the current taxpayers. Fully funded pension plans are the best way to achieve taxpayer and member intergenerational equity. Most funds in PSPRS are significantly underfunded and falling well short of the goal of intergenerational equity.

The Council's PSPRS funding ratio goal is 100% (fully funded) by June 30, 2036.

Council established this goal for the following reasons:

- The PSPRS trust funds represent only the Town of Huachuca City's liability
- The fluctuating cost of an UAAL causes strain on the Town's budget, affecting our ability to provide services
- A fully funded pension is the best way to achieve taxpayer and member intergenerational equity

Council has taken the following actions to achieve this goal:

- Maintain ARC payment from operating revenues – Council is committed to maintaining the full ARC payment (normal cost and UAAL amortization) from operating funds. The estimated combined ARC for FY25 is \$79,000 or 40.66% and will be able to be paid from operating funds without diminishing Town services.

Based on these actions the Council plans to achieve its goal of 100% funding by June 30, 2036, in accordance with the amortization timeline set forth by the PSPRS June 30, 2017 Actuarial Valuation.

**ARIZONA PUBLIC SAFETY PERSONNEL
RETIREMENT SYSTEM**

HUACHUCA CITY POLICE DEPT. (253)

ACTUARIAL VALUATION
AS OF JUNE 30, 2023

CONTRIBUTIONS APPLICABLE TO THE
PLAN/FISCAL YEAR ENDING JUNE 30, 2025



FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

December 2023

Board of Trustees
Arizona Public Safety Personnel Retirement System
Phoenix, AZ

Re: Actuarial Valuation Report as of June 30, 2023 for Huachuca City Police Dept. (253)

Dear Members of the Board:

We are pleased to present to the Board this report of the annual actuarial valuation of the Arizona Public Safety Personnel Retirement System (PSPRS). The valuation was performed to determine whether the assets and contributions are sufficient to provide the prescribed benefits and to develop the appropriate funding requirements for the applicable plan year.

This report was prepared at the request of the Board and is intended for use by PSPRS and those designated or approved by the Board. It documents the valuation of the consolidated plan and provides summary information for PSPRS participating employers. This report may be provided to parties other than PSPRS only in its entirety and only with the permission of the Board. Foster & Foster is not responsible for the unauthorized use of this report.

The valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board, and reflects laws and regulations issued to date pursuant to the provisions of Title 38, Chapter 5, Article 4 of the Arizona Revised Statutes, as well as applicable federal laws and regulations. In our opinion, the assumptions used in this valuation, as adopted by the Board of Trustees, represent reasonable expectations of anticipated plan experience. Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience differing from expectations. Due to the limited scope of the valuation, we did not perform an analysis of the potential range of such future measurements.

The computed contribution rates shown in the "Contribution Results" section should be considered minimum contribution rates that comply with the Board's funding policy and Arizona Statutes. Users of this report should be aware that contributions made at that rate do not guarantee benefit security. Given the importance of benefit security to any retirement system, we suggest that contributions to the System in excess of those presented in this report be considered.

The funding percentages and unfunded accrued liability as measured based on the actuarial value of assets will differ from similar measures based on the market value of assets. These measures, as provided, are appropriate for determining the adequacy of future contributions, but may not be appropriate for the purpose of settling a portion or all of the Plan's liabilities.

In conducting the valuation, we have relied on personnel, plan design, and asset information supplied by PSPRS through June 30, 2023 and the actuarial assumptions and methods described in the Actuarial Assumptions section of this report. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report.

This valuation assumes the continuing ability of the participating employers to make the contributions necessary to fund this plan. A determination regarding whether or not the participating employers are actually able to do so is outside our scope of expertise. Consequently, we did not perform such an analysis.

In performing the analysis, we used third-party software to model (calculate) the underlying liabilities and costs. These results are reviewed in the aggregate and for individual sample lives. The output from the software is either used directly or input into internally developed models to generate the costs. All internally developed models are reviewed as part of the process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions.

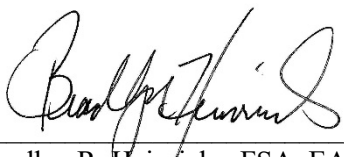
The undersigned are familiar with the immediate and long-term aspects of pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All sections of this report are considered an integral part of the actuarial opinions.

To our knowledge, no associate of Foster & Foster, Inc. working on valuations of the program has any direct financial interest or indirect material interest in the Arizona Public Safety Personnel Retirement System, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Trustees of the Arizona Public Safety Personnel Retirement System. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.

If there are any questions, concerns, or comments about any of the items contained in this report, please contact us at 239-433-5500.

Respectfully Submitted,

Foster & Foster, Inc.

By: 
Bradley R. Heinrichs, FSA, EA, MAAA

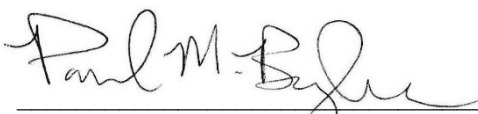
By: 
Paul M. Baugher, FSA, EA, MAAA

TABLE OF CONTENTS

I. Summary of Report.....	1
II. Contribution Results.....	4
III. Liability Support.....	9
IV. Asset Support.....	13
V. Member Statistics.....	18
VI. Actuarial Assumptions and Methods.....	21
VII. Discussion of Risk.....	28
VIII. Summary of Plan.....	33
IX. Actuarial Funding Policy.....	39
X. Glossary.....	43

I. SUMMARY OF REPORT

The regular annual actuarial valuation of the Arizona Public Safety Personnel Retirement System for the Huachuca City Police Dept., performed as of June 30, 2023, has been completed and the results are presented in this Report. The purpose of this valuation is to:

- Compute the liabilities associated with benefits likely to be paid on behalf of current retired and active members. This information is contained in the section entitled “Liability Support.”
- Compare accumulated assets with the liabilities to assess the funded condition. This information is contained in the section entitled “Liability Support.”
- Compute the employers’ recommended contribution rates for the Fiscal Year beginning July 1, 2024. This information is contained in the section entitled “Contribution Results.”

1. Key Valuation Results

The funded status as of June 30, 2023 and the employer contribution amounts applicable to the plan/fiscal year ending June 30, 2025 are as follows:

	Tier 1 & Tier 2 Members			Tier 3 Members *		
	Pension	Health	Total	Pension	Health	Total
Employer Contribution Rate	40.66%	0.00%	40.66%	8.63%	0.12%	8.75%
Funded Status	72.7%	235.4%	74.6%	107.3%	212.5%	108.9%

2. Comparison of Key Results to Prior Year

The chart below compares the results from this valuation with the results of the prior year’s valuation (as of June 30, 2022):

Contribution Rate

Valuation Date	Tier 1 & Tier 2 Members			Tier 3 Members *		
	Pension	Health	Total	Pension	Health	Total
June 30, 2022	21.38%	0.44%	21.82%	8.69%	0.12%	8.81%
June 30, 2023	40.66%	0.00%	40.66%	8.63%	0.12%	8.75%

Funded Status

Valuation Date	Tier 1 & Tier 2 Members			Tier 3 Members		
	Pension	Health	Total	Pension	Health	Total
June 30, 2022	80.4%	134.5%	81.6%	110.5%	212.1%	112.1%
June 30, 2023	72.7%	235.4%	74.6%	107.3%	212.5%	108.9%

* The Tier 3 rates shown are the calculated rates as of the valuation date and do not reflect any Legacy costs that the employer must also contribute.

3. Reasons for Change

Changes in the results from the prior year’s valuation can be illustrated in the following tables along with high-level explanations for the entire System below:

	Contribution Rate			
	Tier 1 & Tier 2		Tier 3 Members	
	Pension	Health	Pension	Health
Contribution Rate Last Valuation	21.38%	0.44%	8.69%	0.12%
Asset Experience	0.24%	0.00%	(0.02%)	0.00%
Payroll Base	6.63%	(0.12%)	0.00%	0.00%
Liability Experience	8.31%	(1.19%)	(0.16%)	0.00%
Additional Contribution	0.00%	0.00%	0.00%	0.00%
Assumption/Method Change	0.13%	0.00%	0.00%	0.00%
Actuarial Audit	1.54%	0.01%	0.33%	0.00%
Other	<u>2.43%</u>	<u>0.86%</u>	<u>(0.21%)</u>	<u>0.00%</u>
Contribution Rate This Valuation	40.66%	0.00%	8.63%	0.12%

	Funded Status			
	Tier 1 & Tier 2		Tier 3 Members	
	Pension	Health	Pension	Health
Funded Status Last Valuation	80.4%	134.5%	110.5%	212.1%
Asset Experience	(0.2%)	(0.1%)	0.3%	1.1%
Liability Experience	(6.4%)	101.1%	2.5%	7.2%
Additional Contribution	0.0%	0.0%	0.0%	0.0%
Assumption/Method Change	0.0%	0.0%	0.0%	0.0%
Actuarial Audit	(1.1%)	(0.2%)	(1.6%)	(0.7%)
Other	<u>0.0%</u>	<u>0.1%</u>	<u>(4.4%)</u>	<u>(7.2%)</u>
Funded Status This Valuation	72.7%	235.4%	107.3%	212.5%

Assets Experience – Asset gains and losses (relative to the assumed earnings rate) are smoothed over seven years for Tiers 1 and 2 and over five years for Tier 3. The return on the market value of assets for the year ending June 30, 2023 was 7.7% for Tiers 1 and 2 and 9.2% for Tier 3. On a smoothed, actuarial value of assets basis, however, the average return was 6.9% for Tiers 1 and 2 and 7.3% for Tier 3. These returns nearly met the 2022 assumed earnings rate for Tiers 1 and 2 of 7.2% and exceeded the 2022 assumed earnings rate for Tier 3 of 7.0%.

Payroll Base – Under the current amortization policy for Tiers 1 and 2, the contribution rate is developed as a level percentage of payroll. Payroll for this purpose includes members of this plan and defined contribution plan’s members that would have been in this plan. To the extent that actual payroll is lower/greater than last year’s projected payroll, the contribution rate will increase/decrease as a result.

Liability Experience – Experience overall was unfavorable, driven by salary increases that were higher than expected.

Additional Contribution – Monies contributed in excess of the required contribution rate in order to pay down the unfunded liability.

Assumption / Method Change – The Board continued the decrease in the payroll growth assumption from 2.50% to 2.00%.

Audit Adjustment – An independent actuarial audit was performed during 2023, with recommendations made in a detailed report. Following discussions with staff, several changes (both numeric and written) were made as part of this valuation to improve the report going forward. The most notable change was prorating the COLA benefit in the first year of retirement.

Other – This is the combination of all other factors that could impact liabilities year-over-year, with the primary sources being changes in benefits for continuing inactive. This also includes the change due to HB2088, which removes the “maintenance of effort” adjustment to the unfunded liability amortization. Note that Tier 3 experience will stabilize as the group matures.

4. Looking Ahead

The volatility in annual returns, which have produced both gains and losses in recent years, was dampened by the asset smoothing reflected in the actuarial value of assets. The significant loss realized this year will, in the absence of other gains, put upward pressure on the contribution rate next year.

If the June 30, 2023 pension valuation results were based on the market value of assets instead of the actuarial value of assets, the pension funded percentage for Tiers 1 and 2 would be 71.4% (instead of 72.7%) and the pension employer contribution requirement would be 42.05% of payroll (instead of 40.66%).

5. Conclusion

The funded status for Tiers 1 and 2 will continue to improve if assumptions are met and contributions at least equal to the rates determined for each employer are made to the fund. The recent adoption of a layered amortization approach along with a plan to systematically lower the payroll growth assumption was an excellent step to improve funding and ensure the Plan is on a viable path.

The funded status for Tier 3 will stabilize as the population continues to grow, as contributions appear sufficient to keep the liabilities fully funded.

II. CONTRIBUTION RESULTS

Contribution Requirements

Development of Employer Contributions - Tiers 1 & 2 Members				
Valuation Date	June 30, 2023		June 30, 2022	
Applicable to Fiscal Year Ending	2025		2024	
	Rate	Dollar	Rate	Dollar
Pension				
Normal Cost				
Total Normal Cost	18.40%	\$ 34,413	17.17%	\$ 38,877
Employee Cost	<u>(7.65%)</u>	<u>(14,308)</u>	<u>(7.65%)</u>	<u>(17,321)</u>
Employer (Net) Normal Cost	10.75%	20,105	9.52%	21,556
Amortization of Unfunded Liability	<u>29.91%</u>	<u>55,940</u>	<u>11.86%</u>	<u>26,854</u>
Total Employer Cost (Pension)	40.66%	76,045	21.38%	48,410
Health				
Normal Cost	0.64%	1,197	0.65%	1,472
Amortization of Unfunded Liability	<u>(0.64%)</u>	<u>(1,197)</u>	<u>(0.21%)</u>	<u>(475)</u>
Total Employer Cost (Health)	0.00%	0	0.44%	997
Total Employer Cost (Pension + Health)	40.66%	76,045	21.82%	49,407
Alternate Contribution Rate (ACR) *	29.91%		11.86%	
Underlying Payroll (as of valuation date)		183,361		220,901

* The Alternate Contribution Rate is the sum of the positive amortization rates for Tiers 1 & 2 Pension and Health (subject to an 8% minimum) and is charged when retirees return to active status.

The results above are based on the current amortization schedule approved by the Board of Trustees for your individual plan (see "Actuarial Assumptions and Methods").

Development of Employer Contributions – Tier 3 Members

Valuation Date	June 30, 2023	June 30, 2022
Applicable to Fiscal Year Ending	2025	2024

Defined Benefit (DB) Retirement Plan

	Rate	Dollar	Rate	Dollar
Pension				
Total Normal Cost	17.25%	\$ 0	17.37%	\$ 9,890
Amortization of Unfunded Liability	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>
Total Pension Cost	17.25%	0	17.37%	9,890
Employee (EE) Pension Cost	8.63%	0	8.69%	4,945
Employer (ER) Pension Cost	8.63%	0	8.69%	4,945
Health				
Total Normal Cost	0.23%	0	0.24%	137
Amortization of Unfunded Liability	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>
Total Health Cost	0.23%	0	0.24%	137
Employee (EE) Health Cost	0.12%	0	0.12%	69
Employer (ER) Health Cost	0.12%	0	0.12%	69
Total				
Total Calculated Tier 3 Required EE/ER Individual Cost	8.75%	0	8.81%	5,014
Funding Policy Tier 3 Required EE/ER Individual Cost ¹	8.89%	0	9.56%	5,443
ER Legacy Cost of Tiers 1 & 2 Amort of Unfunded Liabilities ²	29.91%	0	11.86%	6,753
Total Funding Policy Tier 3 Required ER Defined Benefit Cost	38.80%	0	21.42%	12,196
Underlying Payroll (as of valuation date)		0		55,549

¹ The “Funding Policy” cost was adopted in 2023 and first reflected in the June 30, 2023 valuation.

² Pursuant to ARS § 38-843(B), the amortization of positive unfunded liabilities for Tiers 1 & 2 shall be applied to all Tier 3 payroll on a level percent basis. However, while it is statutorily required to present the rates in this manner, these are the minimums where alternate methods for paying down that unfunded liability is at the discretion of each employer. Further, to understand the effects of reform in relation to Tier 3, compare the total rate of Tier 3 before application of those legacy costs.

Development of Employer Contributions – Tier 3 Members		
Valuation Date	June 30, 2023	June 30, 2022
Applicable to Fiscal Year Ending	2025	2024

Defined Contribution (DC) Retirement Plan

	Rate	Dollar	Rate	Dollar
Tier 2 & 3 DB / Non-Social Security				
Employee Cost	3.00%		3.00%	
Employer Cost ¹	3.00%		3.00%	
Tier 3 DC Only				
Employee Cost	9.00%	\$ 0	9.00%	\$ 0
Employee Health Subsidy Program Cost	0.23%	0	0.17%	0
Employee Disability Program Cost	<u>1.50%</u>	<u>0</u>	<u>1.43%</u>	<u>0</u>
Total Employee Cost	10.73%	0	10.60%	0
Employer Cost	9.00%	0	9.00%	0
Employer Health Subsidy Program Cost	0.23%	0	0.17%	0
Employer Disability Program Cost	<u>1.50%</u>	<u>0</u>	<u>1.43%</u>	<u>0</u>
Total Employer Cost (before Legacy)	10.73%	0	10.60%	0
ER Legacy Cost of Tiers 1 & 2 Amort of Unfunded Liabilities ²	29.91%	0	11.86%	0
Total Employer Cost	40.64%	0	22.46%	0
Underlying Payroll (as of valuation date)		0		0

¹ Employer rate is 4% for Tier 2 members for a period of time depending on the individual's membership date.

² Pursuant to ARS § 38-843(B), the amortization of positive unfunded liabilities for Tiers 1 & 2 shall be applied to all Tier 3 payroll on a level percent basis. However, while it is statutorily required to present the rates in this manner, these are the minimums where alternate methods for paying down that unfunded liability is at the discretion of each employer. Further, to understand the effects of reform in relation to Tier 3, compare the total rate of Tier 3 before application of those legacy costs.

Contribution Rate Summary

	Tier 1		Tier 2		Tier 3		
Membership Date On or After	7/1/1968		1/1/2012		7/1/2017		
Participates in Social Security	N/A		Yes	No	Yes	No	N/A
Available Retirement Plan ¹	DB Only	DB Only	Hybrid	DB Only	Hybrid	DC Only	
Employee Contribution Rate							
PSPRS DB Rate	7.65%	7.65%	7.65%	8.89%	8.89%		
PSPRS DC Rate			3.00%		3.00%	9.00%	
Employer Health Subsidy Program Cost						0.23%	
PSPDCRP Disability Program Rate						1.50%	
Total EE Contribution Rate	7.65%	7.65%	10.65%	8.89%	11.89%	10.73%	
Employer Contribution Rate							
PSPRS DB Normal Cost	11.39%	11.39%	11.39%	8.89%	8.89%		
PSPRS DB Tier 1 & 2 Legacy Cost ²	29.27%	29.27%	29.27%	29.91%	29.91%	29.91%	
PSPRS DC Rate ³			4.00%		3.00%	9.00%	
Employer Health Subsidy Program Cost						0.23%	
PSPDCRP Disability Program Rate						1.50%	
Total ER Contribution Rate	40.66%	40.66%	44.66%	38.80%	41.80%	40.64%	

¹ Employers that pay into Social Security on behalf of their members do not participate in the Hybrid Plan.

² Per statute (ARS § 38-843(B)), any positive unfunded liability for Tiers 1 and 2 is to be applied to all Tier 3 (DB and DC) payrolls.

³ The 4.00% employer match for Tier 2 Hybrid members is for a short period of time depending on the membership date of the employee at which point the rate will change to 3.00% (ARS § 38-868(C)).

Exhibit summarizes employee and employer contributions based on Statute and the results of June 30, 2023 actuarial valuation. Pension and health components are combined, where applicable.

Impact of Additional Contributions

	Additional Contribution (000s)										
	\$0	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100
Impact On											
Funded Status - June 30, 2023	72.7%	73.3%	73.8%	74.3%	74.9%	75.4%	76.0%	76.5%	77.0%	77.6%	78.1%
FYE 2025 Contribution Rate	40.66%	40.11%	39.55%	39.00%	38.44%	37.89%	37.33%	36.78%	36.22%	35.67%	35.11%

Table shows the hypothetical change in the funded status and contribution rate from the June 30, 2023 actuarial valuation results for Tiers 1 & 2 if an additional contribution of the amount shown had been made to the Fund on June 30, 2023. This illustration can help estimate the impact of contributing additional monies to the fund in the future.

Historical Summary of Employer Rates

	Valuation Date June 30	Fiscal Year Ending June 30	Pension			Health		
			Normal Cost	Unfunded Amortization	Total	Normal Cost	Unfunded Amortization	Total
TIERS 1 & 2	2019	2021	11.73%	2.91%	14.64%	0.78%	(0.05%)	0.73%
	2020	2022	10.69%	15.40%	26.09%	0.69%	(0.42%)	0.27%
	2021	2023	11.40%	13.96%	25.36%	0.74%	(0.43%)	0.31%
	2022	2024	9.52%	11.86%	21.38%	0.65%	(0.21%)	0.44%
	2023	2025	10.75%	29.91%	40.66%	0.64%	(0.64%)	0.00%
TIER 3 ¹	2019	2021	9.68%	0.00%	9.68%	0.26%	0.00%	0.26%
	2020	2022	9.68%	0.00%	9.68%	0.26%	0.00%	0.26%
	2021 ²	2023	9.00%	0.00%	9.00%	0.12%	0.00%	0.12%
	2021	2023	9.68%	0.00%	9.68%	0.26%	0.00%	0.26%
	2022 ²	2024	8.69%	0.00%	8.69%	0.12%	0.00%	0.12%
	2022	2024	9.30%	0.00%	9.30%	0.26%	0.00%	0.26%
	2023 ²	2025	8.63%	0.00%	8.63%	0.12%	0.00%	0.12%
2023	2025	8.77%	0.00%	8.77%	0.12%	0.00%	0.12%	

¹ Rates shown are Board approved EE/ER rates, unless otherwise noted. Does not reflect Legacy costs that the employer must also contribute.

² Rates shown are calculated EE/ER rates

III. LIABILITY SUPPORT

Liabilities and Funded Ratios by Benefit - Tiers 1 & 2

	June 30, 2023	June 30, 2022
Pension		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 1,187,091	\$ 690,371
DROP Members	0	0
Vested Members	183	149
Active Members	<u>881,092</u>	<u>1,130,328</u>
Total Actuarial Present Value of Benefits	2,068,366	1,820,848
Actuarial Accrued Liability (AAL)		
All Inactive Members	1,187,274	690,520
Active Members	<u>676,302</u>	<u>907,879</u>
Total Actuarial Accrued Liability	1,863,576	1,598,399
Actuarial Value of Assets (AVA)	1,355,478	1,285,698
Unfunded Actuarial Accrued Liability	508,098	312,701
PVB Funded Ratio (AVA / PVB)	65.5%	70.6%
AAL Funded Ratio (AVA / AAL)	72.7%	80.4%
Health		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 0	\$ 0
DROP Members	0	0
Active Members	<u>28,454</u>	<u>43,243</u>
Total Present Value of Benefits	28,454	43,243
Actuarial Accrued Liability (AAL)		
All Inactive Members	0	0
Active Members	<u>21,964</u>	<u>35,422</u>
Total Actuarial Accrued Liability	21,964	35,422
Actuarial Value of Assets (AVA)	51,698	47,644
Unfunded Actuarial Accrued Liability	(29,734)	(12,222)
PVB Funded Ratio (AVA / PVB)	181.7%	110.2%
AAL Funded Ratio (AVA / AAL)	235.4%	134.5%

Pension and health liabilities were not impacted under the lateral transfer methodology.

Liabilities and Funded Ratios by Benefit - Tier 3

	June 30, 2023	June 30, 2022
Pension		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 2,783,769	\$ 944,111
Vested Members	6,565,608	3,654,003
Active Members	<u>558,509,014</u>	<u>403,144,180</u>
Total Actuarial Present Value of Benefits	567,858,391	407,742,294
Actuarial Accrued Liability (AAL)		
All Inactive Members	9,349,377	4,598,114
Active Members	<u>101,611,814</u>	<u>64,341,090</u>
Total Actuarial Accrued Liability	110,961,191	68,939,204
Actuarial Value of Assets (AVA)	119,101,476	76,171,857
Unfunded Actuarial Accrued Liability	(8,140,285)	(7,232,653)
PVB Funded Ratio (AVA / PVB)	21.0%	18.7%
AAL Funded Ratio (AVA / AAL)	107.3%	110.5%
Health		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	0	0
Active Members	<u>7,842,159</u>	<u>5,807,514</u>
Total Present Value of Benefits	7,842,159	5,807,514
Actuarial Accrued Liability (AAL)		
All Inactive Members	0	0
Active Members	<u>1,651,466</u>	<u>1,075,733</u>
Total Actuarial Accrued Liability	1,651,466	1,075,733
Actuarial Value of Assets (AVA)	3,508,666	2,281,928
Unfunded Actuarial Accrued Liability	(1,857,200)	(1,206,195)
PVB Funded Ratio (AVA / PVB)	44.7%	39.3%
AAL Funded Ratio (AVA / AAL)	212.5%	212.1%

The liabilities shown on this page are the liabilities for all Tier 3 members grouped together in the Risk Sharing group. These liabilities are NOT the liabilities solely for Huachuca City Police Dept. Tier 3 members.

Derivation of Experience (Gain)/Loss

	Tiers 1 & 2		Tier 3	
	Pension	Health	Pension	Health
(1) Unfunded Actuarial Accrued Liability as of June 30, 2022	312,701	(12,222)	(7,232,653)	(1,206,195)
(2) Normal Cost Developed in Last Valuation	21,556	1,472	14,710,461	203,136
(3) Actual Contributions	50,822	609	18,581,041	1,010,859
(4) Expected Interest On (1), (2), and (3)	22,269	(796)	(118,890)	(107,979)
(5) Expected Unfunded Actuarial Accrued Liability as of June 30, 2023 (1)+(2)-(3)+(4)	305,704	(12,155)	(11,222,123)	(2,121,897)
(6) Changes to UAAL Due to Assumptions, Methods and Benefits	0	0	0	0
(7) Change to UAAL Due to Actuarial (Gain)/Loss	<u>202,394</u>	<u>(17,579)</u>	<u>3,081,838</u>	<u>264,697</u>
(8) Unfunded Actuarial Accrued Liability as of June 30, 2023	508,098	(29,734)	(8,140,285)	(1,857,200)

Amortization of Unfunded Liabilities - Tiers 1 & 2

	Date Established	Outstanding Balance	Years Remaining	Amortization Rate
Pension	6/30/2019	86,155	13	4.86%
	6/30/2021	257,275	13	15.84%
	6/30/2022	(45,414)	14	(2.67%)
	6/30/2023	<u>210,082</u>	15	<u>11.88%</u>
	Total	508,098		29.91%
Health	6/30/2019	0	10	0.00%
	6/30/2021	0	10	0.00%
	6/30/2022	0	10	0.00%
	6/30/2023	<u>(23,244)</u>	10	<u>(1.70%)</u>
	Total	(23,244)		(1.70%)

Amortization of Unfunded Liabilities - Tier 3

	Date Established	Outstanding Balance	Years Remaining	Amortization Rate *
Pension	6/30/2018	114,634	5	0.01%
	6/30/2019	(1,038,772)	6	(0.09%)
	6/30/2020	707,518	7	0.05%
	6/30/2021	(2,409,872)	8	(0.17%)
	6/30/2022	(4,031,414)	9	(0.26%)
	6/30/2023	<u>(1,482,379)</u>	10	<u>(0.09%)</u>
	Total	(8,140,285)		0.00%
Health	6/30/2018	(2,431)	5	0.00%
	6/30/2019	(94,973)	6	(0.01%)
	6/30/2020	(179,674)	7	(0.01%)
	6/30/2021	(348,185)	8	(0.02%)
	6/30/2022	(479,588)	9	(0.03%)
	6/30/2023	<u>(752,349)</u>	10	<u>(0.04%)</u>
	Total	(1,857,200)		0.00%

* By Statute, negative total amortization rates are not subtracted in Tier 3 rate calculations.

IV. ASSET SUPPORT

Statement of Changes in Fiduciary Net Position for Year Ended June 30, 2023 Market Value Basis

	Tiers 1 & 2		Tier 3	
	Pension	Health	Pension	Health
Additions				
Contributions				
Member Contributions	\$ 117,410,792	\$ 0	\$ 40,441,215	\$ 0
Employer Contributions	1,211,172,334	0	40,447,269	0
Health Insurance Contributions	<u>0</u>	<u>3,595,544</u>	<u>0</u>	<u>1,975,775</u>
Total Contributions	1,328,583,126	3,595,544	80,888,484	1,975,775
Investment Income				
Net Increase in Fair Value	723,642,201	19,640,174	13,157,112	371,761
Interest and Dividends	205,449,236	5,576,041	3,735,435	105,547
Other Income	126,441,141	3,435,000	2,298,928	65,020
Less Investment Expenses	<u>(29,675,754)</u>	<u>(668,527)</u>	<u>(539,558)</u>	<u>(12,654)</u>
Net Investment Income	1,025,856,824	27,982,688	18,651,917	529,674
Non-investment Income	32,684	0	594	0
Transfers In	66,736	0	40,465	0
Total Additions	2,354,539,370	31,578,232	99,581,460	2,505,449
Deductions				
Distributions to Members				
Benefit Payments	1,067,901,240	0	382,013	0
Health Insurance Subsidy	0	17,880,074	0	1,800
Refund of Contributions	<u>12,146,940</u>	<u>0</u>	<u>1,476,602</u>	<u>0</u>
Total Distributions	1,080,048,180	17,880,074	1,858,615	1,800
Administrative Expenses	6,611,492	206,872	120,063	3,916
Transfers Out	433,659	0	0	0
Other	0	0	0	0
Total Deductions	1,087,093,331	18,086,946	1,978,678	5,716
Net Increase / (Decrease)	1,267,446,039	13,491,286	97,602,782	2,499,733
Net Position Held in Trust				
Prior Valuation	13,042,796,696	374,026,053	162,622,481	4,835,416
Beginning of the Year Adjustment	0	0	0	0
End of the Year	14,310,242,735	387,517,339	260,225,263	7,335,149

Development of Pension Actuarial Value of Assets - Tiers 1 & 2

A. Investment Income

A1. Actual Investment Income	\$ 1,019,245,332
A2. Expected Amount for Immediate Recognition	947,861,295
A3. Amount Subject to Amortization	71,384,037

B. Amortization Schedule	Year Ended June 30						
	2023	2024	2025	2026	2027	2028	2029
2023 Experience (A3 / 7)	10,197,720	10,197,720	10,197,720	10,197,720	10,197,720	10,197,720	10,197,717
2022 Experience	(204,451,249)	(204,451,249)	(204,451,249)	(204,451,249)	(204,451,249)	(204,451,249)	
2021 Experience	238,978,744	238,978,744	238,978,744	238,978,744	238,978,745		
2020 Experience	(68,882,158)	(68,882,158)	(68,882,158)	(68,882,160)			
2019 Experience	(22,859,275)	(22,859,275)	(22,859,275)				
2018 Experience	(6,266,349)	(6,266,351)					
2017 Experience	33,380,148						
Total Amortization	(19,902,419)	(53,282,569)	(47,016,218)	(24,156,945)	44,725,216	(194,253,529)	10,197,717

C. Actuarial Value of Assets	Total	Employer
C1. Actuarial Value of Assets, June 30, 2022	13,397,869,480	
C2. Non-investment Net Cash Flow	248,200,707	
C3. Preliminary Actuarial Value of Assets, June 30, 2023 (A2 + B + C1 + C2)	14,574,029,063	
C4. Market Value of Assets, June 30, 2023	14,310,242,735	1,330,944
C5. Final Actuarial Value of Assets, June 30, 2023 (C3 Within 20% Corridor of C4)	14,574,029,063	1,355,478

D. Rates of Return

D1. Market Value Rate of Return	7.7%
D2. Actuarial Value Rate of Return	6.9%

Development of Health Actuarial Value of Assets - Tiers 1 & 2

A. Investment Income

A1. Actual Investment Income	\$ 27,775,816
A2. Expected Amount for Immediate Recognition	26,424,570
A3. Amount Subject to Amortization	1,351,246

B. Amortization Schedule	Year Ended June 30						
	2023	2024	2025	2026	2027	2028	2029
2023 Experience (A3 / 7)	193,035	193,035	193,035	193,035	193,035	193,035	193,036
2022 Experience	(6,416,469)	(6,416,469)	(6,416,469)	(6,416,469)	(6,416,469)	(6,416,471)	
2021 Experience	9,257,478	9,257,478	9,257,478	9,257,478	9,257,481		
2020 Experience	(2,898,713)	(2,898,713)	(2,898,713)	(2,898,716)			
2019 Experience	(1,075,569)	(1,075,569)	(1,075,572)				
2018 Experience	(304,653)	(304,656)					
2017 Experience	1,532,136						
Total Amortization	287,245	(1,244,894)	(940,241)	135,328	3,034,047	(6,223,436)	193,036

C. Actuarial Value of Assets	Total	Employer
C1. Actuarial Value of Assets, June 30, 2022	380,136,214	
C2. Non-investment Net Cash Flow	(14,284,530)	
C3. Preliminary Actuarial Value of Assets, June 30, 2023 (A2 + B + C1 + C2)	392,563,499	
C4. Market Value of Assets, June 30, 2023	387,517,339	51,033
C5. Final Actuarial Value of Assets, June 30, 2023 (C3 Within 20% Corridor of C4)	392,563,499	51,698

D. Rates of Return

D1. Market Value Rate of Return	7.6%
D2. Actuarial Value Rate of Return	7.2%

Development of Pension Actuarial Value of Assets - Tiers 3

A. Investment Income

A1. Actual Investment Income	\$ 18,531,854
A2. Expected Amount for Immediate Recognition	14,104,250
A3. Amount Subject to Amortization	4,427,604

B. Amortization Schedule	Year Ended June 30				
	2023	2024	2025	2026	2027
2023 Experience (A3 / 5)	885,521	885,521	885,521	885,521	885,520
2022 Experience	(3,259,379)	(3,259,379)	(3,259,379)	(3,259,381)	
2021 Experience	3,551,936	3,551,936	3,551,938		
2020 Experience	(351,296)	(351,294)			
2019 Experience	44,437				
Total Amortization	871,219	826,784	1,178,080	(2,373,860)	885,520

C. Actuarial Value of Assets	Total	Employer
C1. Actuarial Value of Assets, June 30, 2022	165,662,342	
C2. Non-investment Net Cash Flow	79,070,928	
C3. Preliminary Actuarial Value of Assets, June 30, 2023 (A2 + B + C1 + C2)	259,708,739	
C4. Market Value of Assets, June 30, 2023	260,225,263	119,338,352
C5. Final Actuarial Value of Assets, June 30, 2023 (C3 Within 20% Corridor of C4)	259,708,739	119,101,476

D. Rates of Return

D1. Market Value Rate of Return	9.2%
D2. Actuarial Value Rate of Return	7.3%

Development of Health Actuarial Value of Assets - Tiers 3

A. Investment Income

A1. Actual Investment Income	\$ 525,758
A2. Expected Amount for Immediate Recognition	406,400
A3. Amount Subject to Amortization	119,358

B. Amortization Schedule	Year Ended June 30				
	2023	2024	2025	2026	2027
2023 Experience (A3 / 5)	23,872	23,872	23,872	23,872	23,870
2022 Experience	(101,792)	(101,792)	(101,792)	(101,790)	
2021 Experience	128,963	128,963	128,961		
2020 Experience	(10,555)	(10,557)			
2019 Experience	1,508				
Total Amortization	41,996	40,486	51,041	(77,918)	23,870

C. Actuarial Value of Assets	Total	Employer
C1. Actuarial Value of Assets, June 30, 2022	4,875,299	
C2. Non-investment Net Cash Flow	1,973,975	
C3. Preliminary Actuarial Value of Assets, June 30, 2023 (A2 + B + C1 + C2)	7,297,670	
C4. Market Value of Assets, June 30, 2023	7,335,149	3,526,686
C5. Final Actuarial Value of Assets, June 30, 2023 (C3 Within 20% Corridor of C4)	7,297,670	3,508,666

D. Rates of Return

D1. Market Value Rate of Return	9.0%
D2. Actuarial Value Rate of Return	7.6%

V. MEMBER STATISTICS

Valuation Data Summary

	June 30, 2023		June 30, 2022	
	Tiers 1 & 2	Tier 3	Tiers 1 & 2	Tier 3
Actives				
Number	3	0	4	0
Average Current Age	47.2	N/A	48.0	N/A
Average Age at Employment	34.7	N/A	34.5	N/A
Average Past Service	12.5	N/A	13.5	N/A
Average Annual Salary	\$58,782	N/A	\$53,156	N/A
Actives (transferred)				
Number	0	0	0	1
Average Current Age	N/A	N/A	N/A	31.0
Average Age at Employment	N/A	N/A	N/A	28.3
Average Past Service	N/A	N/A	N/A	2.7
Average Annual Salary	N/A	N/A	N/A	\$52,603
Retirees				
Number	2	0	1	0
Average Current Age	60.1	N/A	64.6	N/A
Average Annual Benefit	\$33,761	N/A	\$36,521	N/A
Drop Retirees				
Number	0	N/A	0	N/A
Average Current Age	N/A	N/A	N/A	N/A
Average Annual Benefit	N/A	N/A	N/A	N/A
Beneficiaries				
Number	1	0	1	0
Average Current Age	78.4	N/A	77.4	N/A
Average Annual Benefit	\$22,497	N/A	\$22,056	N/A
Disability Retirees				
Number	0	0	0	0
Average Current Age	N/A	N/A	N/A	N/A
Average Annual Benefit	N/A	N/A	N/A	N/A
Inactive / Vested				
Number	1	0	1	0
Average Current Age	41.1	N/A	40.1	N/A
Average Accumulated Contributions	\$183	N/A	\$149	N/A
Total Number	7	0	7	1
Former Members (transferred)	0	1	0	0

Active Counts and Pay Summary - Tiers 1 & 2

Age	Past Service							Total Count	Total Pay	Average Pay
	0-4	5-9	10-14	15-19	20-24	25-29	30+			
<20	0	0	0	0	0	0	0	0	0	0
20 - 24	0	0	0	0	0	0	0	0	0	0
25 - 29	0	0	0	0	0	0	0	0	0	0
30 - 34	0	0	0	0	0	0	0	0	0	0
35 - 39	0	1	0	0	0	0	0	1	56,328	56,328
40 - 44	0	0	0	0	0	0	0	0	0	0
45 - 49	0	0	0	1	0	0	0	1	55,019	55,019
50 - 54	0	0	0	0	0	0	0	0	0	0
55 - 59	0	0	1	0	0	0	0	1	65,000	65,000
60 - 64	0	0	0	0	0	0	0	0	0	0
65+	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	1	1	1	0	0	0	3	176,347	58,782

Active Counts and Pay Summary - Tier 3

Age	Past Service							Total Count	Total Pay	Average Pay
	0-4	5-9	10-14	15-19	20-24	25-29	30+			
<20	0	0	0	0	0	0	0	0	0	0
20 - 24	0	0	0	0	0	0	0	0	0	0
25 - 29	0	0	0	0	0	0	0	0	0	0
30 - 34	0	0	0	0	0	0	0	0	0	0
35 - 39	0	0	0	0	0	0	0	0	0	0
40 - 44	0	0	0	0	0	0	0	0	0	0
45 - 49	0	0	0	0	0	0	0	0	0	0
50 - 54	0	0	0	0	0	0	0	0	0	0
55 - 59	0	0	0	0	0	0	0	0	0	0
60 - 64	0	0	0	0	0	0	0	0	0	0
65+	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0	0	0	0	0	0

In-Payment Counts and Benefit Summary – All Tiers

Age	Count	Average Annual Benefit
< 40	0	0
40 - 44	0	0
45 - 49	0	0
50 - 54	1	30,272
55 - 59	0	0
60 - 64	0	0
65 - 69	1	37,251
70 - 74	0	0
75 - 79	1	22,497
80 - 84	0	0
85 - 89	0	0
90 - 94	0	0
95 - 99	0	0
100+	0	0
Total	3	30,007

“In-Payment” refers to retired, beneficiary, and disabled members.

VI. ACTUARIAL ASSUMPTIONS AND METHODS

Interest Rate

This is the assumed earnings rate on System assets, compounded annually, net of investment and administrative expenses.

Tiers 1 & 2:

7.20% per year.

Tier 3:

7.00% per year.

Salary Increases

See table at the end of this section. This is an annual increase for individual member's salary. These rates are based on a 2022 experience study using actual plan experience.

Inflation

2.50%.

Tier 3 Compensation Limit

\$115,868 for calendar 2023. Assumed increases of 2.00% per year thereafter.

Cost-of-Living Adjustment

1.85%.

Mortality Rates

These rates are used to project future decrements from the population due to death.

Active Lives:

PubS-2010 Employee mortality, adjusted by a factor of 1.03 for male members and 1.08 for female members, with generational improvements using 85% of the most recent projection scale (currently Scale MP-2021). 100% of active deaths are assumed to be in the line of duty.

Inactive Lives:

PubS-2010 Healthy Retiree mortality, adjusted by a factor of 1.03 for male retirees and 1.11 for female retirees, with generational improvements using 85% of the most recent projection scale (currently Scale MP-2021).

Beneficiaries:

PubS-2010 Survivor mortality, adjusted by a factor of 0.98 for male beneficiaries and adjusted by a factor of 1.06 for female beneficiaries, with generational improvements using 85% of the most recent projection scale (currently Scale MP-2021).

Disabled Lives:

PubS-2010 Disabled mortality, adjusted by a factor of 1.08 for male disabled members and 1.01 for female disabled members, with generational improvements using 85% of the most recent projection scale (currently Scale MP-2021).

The mortality assumptions sufficiently accommodate anticipated future mortality improvements.

Retirement / DROP Rates

These rates are used to project future decrements from the active population due to retirement. The rates below are based on a 2022 experience study using actual plan experience.

Tier 1 – reaching age 62 before attaining 20 years of service:

Age-related rates based on age at retirement:

Police - 40% assumed at age 62 and 63, 35% assumed at age 64, 25% assumed at ages 65 and 66, 50% assumed at ages 67 – 69, and 100% assumed at age 70.

Fire - 25% assumed at age 62 and 63, 35% assumed at age 64, 25% assumed at ages 65 and 66, 50% assumed at ages 67 – 69, and 100% assumed at age 70.

Tier 1 – reaching age 62 after attaining 20 years of service:

Service-related rates based on service at retirement. See complete tables at the end of this section.

65% are assumed to enter the DROP program while the remaining 35% are assumed to retire and commence benefits immediately. DROP periods are assumed to be 5 years in length for future DROP elections.

Tiers 2 & 3:

Age-related rates based on age at retirement. 50% assumed at age 53, 30% assumed at ages 54 – 59, 60% assumed at ages 60 – 63, and 100% assumed at age 64.

Termination Rate

These rates are used to project future decrements from the active population due to termination. Complete table of rates based on service at termination are provided at the end of this section. The rates apply to members prior to retirement eligibility and are based on a 2022 experience study using actual plan experience.

<u>Disability Rate</u>	These rates are used to project future decrements from the active population due to disability. Complete table of rates based on age at disability are provided at the end of this section. These rates are based on a 2022 experience study using actual plan experience. 90% of disablements are assumed to be duty-related.
<u>Marital Status</u>	For active members, 85% of males and 60% of females are assumed to be married. Actual marital status is used, where applicable, for inactive members.
<u>Spouse's Age</u>	Male spouses are assumed to be four years older than female members and female spouses are assumed to be two years younger than males members.
<u>Benefit Commencement</u>	Deferred members are assumed to commence benefits as follows: <ul style="list-style-type: none">• Tier 1: immediate refund of contributions• Tiers 2 & 3 (less than 15 years service): immediate refund of contributions• Tier 2 (15+ years service): life annuity payable at age 52.5• Tier 3 (15+ years service): life annuity payable at age 55
<u>Health Care Utilization</u>	For active members, 70% of retirees are expected to utilize retiree health care. Actual utilization is used for inactive members.
<u>Funding Method</u>	Entry Age Normal Cost Method.
<u>Lateral Transfers</u>	When active members transfer between employers, the new employer's liability starts from their new date of hire with no past service liability (i.e., all liability is accrued through normal cost). Per PSPRS administrative decision, once the new employer's liability is fully funded, the liability will reflect all past service liability.
<u>Actuarial Asset Method</u>	Method described below. Note that during periods when investment performance exceeds (falls short) of the assumed rate, the actuarial value of assets will tend to be less (greater) than the market value of assets. <i>Tiers 1 & 2:</i> Each year the assumed investment income is recognized in full while the difference between actual and assumed investment income are smoothed over a 7-year period subject to a 20% corridor around the market value.

Tier 3:

Each year the assumed investment income is recognized in full while the difference between actual and assumed investment income are smoothed over a 5-year period subject to a 20% corridor around the market value.

Funding Policy Amortization Method

Tiers 1 & 2:

Any positive UAAL (assets less than liabilities) is amortized using a layered approach beginning with the June 30, 2020 valuation, with new amounts determined according to a Level Dollar method over a closed period of 15 years (phased into from current period of at most 30 years). Initial layer from June 30, 2019 valuation continues to be amortized according to a Level Percentage of Payroll method.

Tier 3:

Any positive UAAL (assets less than liabilities) is amortized according to a Level Dollar method over a closed period of 10 years. No amortization is made of any negative UAAL (assets greater than liabilities).

Payroll Growth

2.00% per year. This is annual increase for total employer payroll.

Changes to Actuarial Assumptions and Methods Since the Prior Valuation

The payroll growth assumption was lowered from 2.50% to 2.00%.

There were no method changes since the prior valuation.

Salary Increase Rates

Age	Maricopa Police	Pima Police	Other Police	Maricopa Fire	Pima Fire	Other Fire
20	15.00%	12.00%	14.00%	15.00%	12.00%	13.00%
21	14.00%	6.00%	12.00%	14.00%	11.00%	12.00%
22	13.00%	6.00%	10.00%	13.00%	10.00%	11.00%
23	12.00%	6.00%	9.00%	12.00%	9.50%	10.00%
24	11.00%	6.00%	8.00%	11.00%	9.00%	9.00%
25	10.00%	6.00%	7.00%	10.00%	8.50%	8.00%
26	9.00%	5.50%	6.50%	9.50%	7.50%	7.50%
27	8.00%	5.50%	6.25%	9.00%	6.50%	7.50%
28	7.50%	5.50%	6.00%	8.50%	5.75%	7.00%
29	7.00%	5.50%	5.80%	8.00%	5.75%	6.50%
30	6.50%	5.25%	5.60%	8.00%	5.50%	6.50%
31	6.00%	5.25%	5.40%	7.50%	5.50%	6.00%
32	5.50%	5.00%	5.20%	7.00%	5.00%	5.50%
33	5.10%	5.00%	5.00%	6.50%	5.00%	5.50%
34	4.90%	5.00%	4.90%	6.50%	5.00%	5.50%
35	4.70%	4.50%	4.80%	6.00%	5.00%	5.50%
36	4.50%	4.50%	4.70%	5.50%	5.00%	5.50%
37	4.30%	4.50%	4.60%	5.25%	4.50%	5.00%
38	4.10%	4.00%	4.50%	5.00%	4.50%	5.00%
39	4.00%	4.00%	4.40%	4.75%	4.50%	5.00%
40	3.90%	4.00%	4.30%	4.75%	4.50%	5.00%
41	3.80%	3.80%	4.20%	4.50%	4.50%	4.50%
42	3.70%	3.60%	4.10%	4.50%	4.00%	4.50%
43	3.60%	3.40%	4.00%	4.50%	4.00%	4.50%
44	3.50%	3.20%	3.90%	4.50%	4.00%	4.00%
45	3.50%	3.00%	3.80%	4.25%	4.00%	4.00%
46	3.50%	3.00%	3.70%	4.25%	3.75%	4.00%
47	3.50%	3.00%	3.60%	4.25%	3.75%	3.75%
48	3.50%	3.00%	3.50%	4.00%	3.75%	3.75%
49	3.50%	3.00%	3.50%	4.00%	3.50%	3.75%
50	3.25%	3.00%	3.50%	3.75%	3.50%	3.75%
51	3.25%	3.00%	3.50%	3.75%	3.50%	3.75%
52	3.25%	2.75%	3.50%	3.75%	3.50%	3.75%
53+	3.25%	2.75%	3.50%	3.75%	3.25%	3.75%

Tier 1 Retirement Rates– reaching age 62 after attaining 20 years of service

Service	Maricopa Police	Pima Police	Other Police	Maricopa Fire	Pima Fire	Other Fire
20	28%	28%	35%	14%	20%	20%
21	25%	25%	35%	17%	20%	25%
22	15%	16%	22%	7%	13%	15%
23	12%	12%	12%	7%	7%	10%
24	8%	9%	12%	7%	7%	10%
25	30%	22%	25%	17%	22%	30%
26	42%	42%	40%	30%	26%	30%
27	32%	30%	28%	23%	30%	30%
28	32%	30%	28%	30%	30%	30%
29	32%	20%	28%	30%	30%	30%
30	35%	25%	35%	30%	30%	35%
31	35%	33%	30%	40%	30%	35%
32	60%	50%	70%	55%	30%	35%
33	60%	50%	70%	55%	60%	60%
34+	100%	100%	100%	100%	100%	100%

Termination Rates

Service	Maricopa Police	Pima Police	Other Police	Maricopa Fire	Pima Fire	Other Fire
0	13.0%	14.0%	13.5%	4.5%	10.0%	10.5%
1	8.0%	9.0%	11.5%	3.5%	6.0%	8.5%
2	6.0%	7.5%	10.5%	2.5%	4.5%	8.0%
3	4.5%	7.0%	9.5%	2.0%	4.0%	8.0%
4	3.6%	6.5%	9.0%	1.5%	4.0%	7.0%
5	3.3%	5.0%	8.0%	1.5%	4.0%	5.0%
6	3.3%	5.0%	7.0%	1.5%	4.0%	5.0%
7	3.3%	4.0%	6.5%	1.5%	3.0%	4.0%
8	2.4%	4.0%	6.5%	1.5%	3.0%	4.0%
9	2.4%	4.0%	6.0%	1.5%	3.0%	3.5%
10	2.4%	4.0%	5.0%	1.0%	2.0%	3.0%
11	1.8%	3.0%	4.0%	1.0%	2.0%	2.5%
12	1.8%	3.0%	4.0%	1.0%	1.5%	2.0%
13	1.3%	2.0%	3.5%	1.0%	1.0%	1.5%
14	1.3%	2.0%	3.0%	0.5%	1.0%	1.4%
15	0.8%	1.5%	2.5%	0.5%	1.0%	1.4%
16	0.8%	1.5%	2.0%	0.5%	0.5%	1.4%
17	0.8%	1.0%	2.0%	0.5%	0.5%	1.4%
18	0.8%	1.0%	1.8%	0.5%	0.5%	1.4%
19	0.8%	1.0%	1.8%	0.5%	0.5%	0.5%
20+	0.5%	1.0%	1.8%	0.4%	0.5%	0.5%

Disability Rates

Age	Maricopa Police	Pima Police	Other Police	Maricopa Fire	Pima Fire	Other Fire
20	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
21	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
22	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
23	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
24	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
25	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
26	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
27	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
28	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
29	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
30	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
31	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
32	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
33	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
34	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
35	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
36	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
37	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
38	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
39	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
40	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
41	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
42	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
43	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
44	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
45	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
46	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
47	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
48	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
49	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
50	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
51	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
52	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
53	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
54	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
55	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
56+	1.000%	0.850%	0.900%	1.100%	0.800%	1.000%

VII. DISCUSSION OF RISK

ASOP No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations and Determining Pension Plan Contributions, states that the actuary should identify risks that, in the actuary's professional judgment, may reasonably be anticipated to significantly affect the plan's future financial condition.

Throughout this report, actuarial results are determined under various assumption scenarios. These results are based on the premise that all future plan experience will align with the plan's actuarial assumptions; however, there is no guarantee that actual plan experience will align with the plan's assumptions. Whenever possible, the recommended assumptions in this report reflect conservatism to allow for some margin of unfavorable future plan experience. However, it is still possible that actual plan experience will differ from anticipated experience in an unfavorable manner that will negatively impact the plan's funded position.

Below are examples of ways in which plan experience can deviate from assumptions and the potential impact of that deviation. Typically, this results in an actuarial gain or loss representing the current-year financial impact on the plan's unfunded liability of the experience differing from assumptions; this gain or loss is amortized over a period of time determined by the plan's amortization method. When assumptions are selected that adequately reflect plan experience, gains and losses typically offset one another in the long term, resulting in a relatively low impact on the plan's contribution requirements associated with plan experience. When assumptions are too optimistic, losses can accumulate over time and the plan's amortization payment could potentially grow to an unmanageable level.

- **Investment Return:** When the rate of return on the Actuarial Value of Assets falls short of the assumption, this produces a loss representing assumed investment earnings that were not realized. Further, it is unlikely that the plan will experience a scenario that matches the assumed return in each year as capital markets can be volatile from year to year. Therefore, contribution amounts can vary in the future.
- **Salary Increases:** When a plan participant experiences a salary increase that was greater than assumed, this produces a loss representing the cost of an increase in anticipated plan benefits for the participant as compared to the previous year. The total gain or loss associated with salary increases for the plan is the sum of salary gains and losses for all active participants.
- **Payroll Growth:** The plan's payroll growth assumption, if one is used, causes a predictable annual increase in the plan's amortization payment in order to produce an amortization payment that remains constant as a percentage of payroll if all assumptions are realized. If payroll does not increase according to the plan's payroll growth assumption, the plan's amortization payment can increase significantly as a percentage of payroll even if all assumptions other than the payroll growth assumption are realized.
- **Demographic Assumptions:** Actuarial results take into account various potential events that could happen to a plan participant, such as retirement, termination, disability, and death. Each of these potential events is assigned a liability based on the likelihood of the event and the financial consequence of the event for the plan. Accordingly, actuarial liabilities reflect a blend of financial consequences associated with various possible outcomes (such as retirement at one of various possible ages). Once the outcome is known (e.g. the participant retires) the liability is adjusted to reflect the known outcome. This adjustment

produces a gain or loss depending on whether the outcome was more or less favorable than other outcomes that could have occurred.

- **Contribution risk:** This risk results from the potential that actual employer contributions may deviate from actuarially determined contributions, which are determined in accordance with the Board’s funding policy. The funding policy is intended to result in contribution requirements that if paid when due, will result in a reasonable expectation that assets will accumulate to be sufficient to pay plan benefits when due. Contribution deficits, particularly large deficits and those that occur repeatedly, increase future contribution requirements and put the plan at risk for not being able to pay plan benefits when due.

Impact of Plan Maturity on Risk

For newer pension plans, most of the participants and associated liabilities are related to active members who have not yet reached retirement age. As pension plans continue in operation and active members reach retirement ages, liabilities begin to shift from being primarily related to active members to being shared amongst active and retired members. Plan maturity is a measure of the extent to which this shift has occurred. It is important to understand that plan maturity can have an impact on risk tolerance and the overall risk characteristics of the plan. For example, plans with a large amount of retired liability do not have as long of a time horizon to recover from losses (such as losses on investments due to lower than expected investment returns) as plans where the majority of the liability is attributable to active members. For this reason, less tolerance for investment risk may be warranted for highly mature plans with a substantial inactive liability. Similarly, mature plans paying substantial retirement benefits resulting in a small positive or net negative cash flow can be more sensitive to near term investment volatility, particularly if the size of the fund is shrinking, which can result in less assets being available for investment in the market.

To assist with determining the maturity of the plan, we have provided some relevant metrics in the table following titled “Plan Maturity Measures and Other Risk Metrics.” For a better understanding of the overall Plan and the impact of these risks, please refer to the consolidated PSPRS valuation report.

Low Default-Risk Obligation Measure

ASOP No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, was revised as of December 2021 to include a “low-default-risk obligation measure” (LDROM). This liability measure is consistent with the determination of the actuarial accrued liability shown on pages 8 and 9 in terms of member data, plan provisions, and assumptions/methods, including the use of the Entry Age Normal Cost Method, except that the interest rate is tied to low-default-risk fixed income securities. The S&P Municipal Bond 20 Year High Grade Rate Index (daily rate closest to, but not later than, the measurement date) was selected to represent a current market rate of low risk but longer-term investments that could be included in a low-risk asset portfolio. The interest rate used in this valuation was 4.13%, resulting in an LDROM of \$2,828,911 for Tiers 1 and 2 and \$277,283,390 for Tier 3. The LDROM should not be considered the “correct” liability measurement; it simply shows a possible outcome if the Board elected to hold a very low risk asset portfolio. The Board actually invests the pension plan’s contributions in a diversified portfolio of stocks and bonds and other investments with the objective of maximizing investment returns at a reasonable level of risk. Consequently, the difference between the plan’s Actuarial Accrued Liability disclosed earlier in this section and the LDROM can be thought of as representing the expected taxpayer savings from investing in the plan’s diversified portfolio compared to investing only in high quality bonds.

The actuarial valuation reports the funded status and develops contributions based on the expected return of the plan's investment portfolio. If instead, the plan switched to investing exclusively in high quality bonds, the LDROM illustrates that reported funded status would be lower (which also implies that the Actuarially Determined Contributions would be higher), perhaps significantly. Unnecessarily high contribution requirements in the near term may not be affordable and could imperil plan sustainability and benefit security.

Plan Maturity Measures and Other Risk Metrics - Tiers 1 & 2

	6/30/2023	6/30/2022	6/30/2021	6/30/2020
Support Ratio				
Total Actives	3	4	4	4
Total Inactives	4	3	3	3
Actives / Inactives	75.0%	133.3%	133.3%	133.3%
Asset Volatility Ratio				
Market Value of Assets (MVA)	1,330,944	1,251,624	1,283,671	1,011,946
Total Annual Payroll	176,347	212,622	210,507	219,003
MVA / Total Annual Payroll	754.7%	588.7%	609.8%	462.1%
Accrued Liability (AL) Ratio				
Inactive Accrued Liability	1,187,274	690,520	683,569	687,548
Total Accrued Liability	1,863,576	1,598,399	1,512,682	1,499,222
Inactive AL / Total AL	63.7%	43.2%	45.2%	45.9%
Funded Ratio				
Actuarial Value of Assets (AVA)	1,355,478	1,285,698	1,173,554	1,089,549
Total Accrued Liability	1,863,576	1,598,399	1,512,682	1,499,222
AVA / Total Accrued Liability	72.7%	80.4%	77.6%	72.7%
Net Cash Flow Ratio				
Net Cash Flow ¹	(13,268)	20,187	(6,188)	37,035
Market Value of Assets (MVA)	1,330,944	1,251,624	1,283,671	1,011,946
Net Cash Flow / MVA	(1.0%)	1.6%	(0.5%)	3.7%

¹ Determined as total contributions minus benefit payments. Administrative expenses are typically included but are considered part of the net interest rate assumption for this plan.

Plan Maturity Measures and Other Risk Metrics - Tier 3 ¹

	6/30/2023	6/30/2022	6/30/2021	6/30/2020
Support Ratio				
Total Actives	3,052	2,417	2,560	1,408
Total Inactives	450	327	307	130
Actives / Inactives	678.2%	739.1%	833.9%	1,083.1%
Asset Volatility Ratio				
Market Value of Assets (MVA)	119,338,352	74,774,123	51,992,240	22,964,925
Total Annual Payroll	226,680,964	165,151,543	115,883,115	84,448,996
MVA / Total Annual Payroll	52.6%	45.3%	44.9%	27.2%
Accrued Liability (AL) Ratio				
Inactive Accrued Liability	9,349,377	4,598,114	2,290,610	1,173,104
Total Accrued Liability	110,961,191	68,939,204	42,733,537	23,239,599
Inactive AL / Total AL	8.4%	6.7%	5.4%	5.0%
Funded Ratio				
Actuarial Value of Assets (AVA)	119,101,476	76,171,857	45,863,401	23,570,444
Total Accrued Liability	110,961,191	68,939,204	42,733,537	23,239,599
AVA / Total Accrued Liability	107.3%	110.5%	107.3%	101.4%
Net Cash Flow Ratio				
Net Cash Flow ²	36,208,171	25,802,686	18,607,209	13,192,598
Market Value of Assets (MVA)	119,338,352	74,774,123	51,992,240	22,964,925
Net Cash Flow / MVA	30.3%	34.5%	35.8%	57.4%

¹ Tier 3 results are shown for the Risk Sharing group, where applicable.

² Determined as total contributions minus benefit payments. Administrative expenses are typically included but are considered part of the net interest rate assumption for this plan.

VIII. SUMMARY OF CURRENT PLAN

The following is a summary of the benefit provisions provided in Title 38, Chapter 5, Article 4 of the Arizona Revised Statutes.

Membership

Full-time employees of an eligible group, prior to attaining age 65, who are engaged to work for more than six months in a calendar year. Tier 3 Defined Contribution members are able to elect participation in post-retirement health insurance subsidy.

Benefit Tiers

Benefits differ for members based on their hire date:

<u>Tier</u>	<u>Hire Date</u>
1	Hired before January 1, 2012
2	Hired on or after January 1, 2012 but before July 1, 2017
3	Hired on or after July 1, 2017

Compensation

Compensation is the amount including base salary, overtime pay, shift and military differential pay, compensatory time used in lieu of overtime pay, and holiday pay, paid to an employee on a regular payroll basis and longevity pay paid at least every six months for which contributions are made to the System. For Tier 3 members, compensation is limited by statutory cap (\$110,000 with adjustments by the Board).

Average Monthly Benefit Compensation

Tier 1:

The highest compensation paid to member during three consecutive years out of the last 20 years of Credited Service, divided by months.

Tier 2:

The highest compensation paid to member during five consecutive years out of the last 20 years of Credited Service, divided by months.

Tier 3:

The highest compensation paid to member during five consecutive years out of the last 15 years of Credited Service, divided by months.

Credited Service

Total periods of service, both before and after the member's date of participation, for which the member made contributions to the fund.

Normal Retirement Date

Tier 1:

First day of month following attainment of 1) 20 years of service or

2) 62nd birthday and completion of 15 years of service.

Tier 2:

First day of month following the attainment of age 52.5 and completion of 15 years of service.

Tier 3:

First day of month following the attainment of age 55 and completion of 15 years of service.

Benefit

Tier 1:

50% of Average Monthly Benefit Compensation, adjusted based on Credited Service as follows (maximum benefit of 80% of Average Monthly Benefit Compensation):

<u>Credited Service</u>	<u>Benefit Adjustment</u>
15 years, but less than 20	Reduced 4% per year less than 20
20 years, but less than 25	Plus 2% per year between 20 and 25
25+ years	Plus 2.5% per year above 20

Tier 2:

Benefit multiplier (below) times Average Monthly Benefit Compensation times Credited Service (maximum benefit of 80% of Average Monthly Benefit Compensation):

<u>Credited Service</u>	<u>Benefit Multiplier</u>
15 years, but less than 17	1.50%
17 years, but less than 19	1.75%
19 years, but less than 22	2.00%
22 years, but less than 25	2.25%
25+ years	2.50%

Tier 3:

Benefit multiplier (below) times Average Monthly Benefit Compensation times Credited Service (maximum benefit of 80% of Average Monthly Benefit Compensation):

<u>Credited Service</u>	<u>Benefit Multiplier</u>
15 years, but less than 17	1.50%
17 years, but less than 19	1.75%
19 years, but less than 22	2.00%
22 years, but less than 25	2.25%
25+ years	2.50%

Form of Benefit	For married retirees, an annuity payable for the life of the member with 80% continuing to the eligible spouse upon death. For unmarried retirees, the normal form is a single life annuity.
<u>Early Retirement</u>	
Date	<i>Only applicable to Tier 3 members:</i> Attainment of age 52.5 and 15 years of Credited Service.
Benefit	Actuarial equivalent of Normal Retirement benefit.
<u>Disability Benefit – Accidental (duty-related)</u>	
Eligibility	Total and permanent disability incurred in performance of duty.
Benefit Amount	A maximum of: a.) 50% of Average Monthly Benefit Compensation, and; b.) The monthly Normal Retirement pension that the member is entitled to receive if he or she retired immediately.
<u>Disability Benefit – Ordinary (not duty-related)</u>	
Eligibility	Total and permanent disability not incurred in performance of duty.
Benefit Amount	Normal Retirement pension that the member is entitled to receive, prorated based on Credited Service earned over the required Credited Service for Normal Retirement (maximum ratio of 1).
<u>Disability Benefit – Other</u>	
Temporary	Benefit equals 1/12 of 50% of compensation during year preceding date of disability. Payments terminate after 12 months.
Catastrophic	Benefit equals 90% of Average Monthly Benefit Compensation. After 60 months member receives greater of 62.5% Average Monthly Benefit Compensation and accrued normal pension.
<u>Pre-Retirement Death Benefit</u>	
Service Incurred	<i>Payable following death of active member</i> 100% of Average Monthly Benefit Compensation, reduced by child's pension.
Non-Service Incurred	80% of benefit based on calculation for accidental disability retirement.
Child's Pension	10% of pension for each child (maximum 20% paid) based on calculation for accidental disability retirement. Payable to dependent child under age 18 (23 if full-time student).

Guardian’s Pension Same as spouse’s pension. Payable (along with child’s pension) when no spouse is being paid and there is at least one child under 18 (23, if full-time student).

Accumulated Contributions Any contributions remaining upon the death of the last beneficiary shall be paid as a lump sum.

Vesting (Termination)

Vesting Service Requirement **Tier 1:**
 10 years of Credited Service.
Tiers 2 & 3:
 15 years of Credited Service.

Non-Vested Benefit **Tier 1:**
 Lump sum payment of accumulated contributions, plus additional amount based on years of Credited Service.

<u>Service</u>	<u>Additional % of Contributions</u>
Less than 5 years	0%
5 years	25%
6 years	40%
7 years	55%
8 years	70%
9 years	85%
10+ years	100%

Tiers 2 & 3:
 Lump sum payment of accumulated contributions, with interest at rate determined by the Board.

Vested Benefit **Tier 1:**
 Deferred retirement annuity based on two times member’s accumulated contributions, deferred to age 62. Member is not entitled to survivor benefits, benefit increases, or group health insurance subsidy.

Tiers 2 & 3:
 Calculated same as normal retirement pension. Payable if contributions left in fund until reach age requirement. Member is entitled to survivor benefits, benefit increases, and group health insurance subsidy.

Cost-of-Living Adjustment

Payable to retired member or survivor of retired member

Tiers 1 & 2:

Compound cost-of-living adjustment on base benefit. First payment is made on July 1, 2018, with annual adjustments effective every July 1 thereafter. Adjustment does not apply while in DROP.

Cost-of-living adjustment will be based on the average annual percentage change in the Metropolitan Phoenix-Mesa Consumer Price Index published by the United States Department of Labor, Bureau of Statistics. Maximum increase of 2%.

Tier 3:

Compound cost-of-living adjustment on base benefit beginning earlier of first calendar year after the 7th anniversary of retirement or when the retired member reaches 60 years of age.

A cost-of-living adjustment shall be paid on July 1 each year that the funded ratio for members hired on or after July 1, 2017 is 70% or more.

The cost-of-living adjustment will be based on the average annual percentage change in the Metropolitan Phoenix-Mesa Consumer Price Index published by the United States Department of Labor, Bureau of Statistics. The cost-of-living adjustment will not exceed:

- 2%, if funded ratio for members who are hired on or after July 1, 2017 is 90% or more;
- 1.5%, if funded ratio for members who are hired on or after July 1, 2017 is 80-90%;
- 1%, if funded ratio for members who are hired on or after July 1, 2017 is 70-80%.

Deferred Retirement Option Plan (DROP):

Eligibility	Tier 1 and 20 years of Credited Service.
DROP Period	Maximum 84 months.
Member Contributions	Cease upon DROP entry.
Benefit Amount	Calculated based on Credited Service and average monthly compensation as of the beginning of the DROP period, credited to DROP participation account for DROP period.

Interest on DROP Participation Account	<u>Beginning Year</u>	<u>Interest Rate</u>
	July 1, 2016	7.40%
	July 1, 2018	7.30%
	July 1, 2022	7.20%
Payment of DROP Participation Account	Payable as lump sum distribution to Public Safety Personnel Defined Contribution Retirement Plan at earlier of 1) end of DROP period, 2) at termination, or 3) five years.	
Payment Monthly Benefit	System commences payment of benefit amount at the earlier of 1) the end of the DROP period and 2) at termination.	

Post-Retirement Health Insurance Subsidy

Eligibility Retired member or survivor who elect health coverage provided by the state or participating employer.

Maximum Subsidy Amounts (monthly)		<u>Member Only</u>	<u>With Dependents</u>
	Medicare Eligible	\$100	\$170
	One w/ Medicare	N/A	\$215
	Not Medicare Eligible	\$150	\$260

Employee Contributions

Tiers 1 & 2:
 7.65% (effective July 1, 2023).

Tier 3:
 50% of total contribution, which is Normal Cost plus a level-dollar amortization of unfunded actuarial accrued liability over a closed period not to exceed 10 years.

Employer Contributions

Tiers 1 & 2:
 Normal Cost plus amortization of unfunded actuarial accrued liability over a closed period not to exceed 20 years (subject to one-time election to extend to closed period not to exceed 30 years).

Tier 3:
 50% of total contribution, which is Normal Cost plus a level-dollar amortization of unfunded actuarial accrued liability over a closed period not to exceed 10 years.

Changes to Benefit Provisions Since the Prior Valuation

None.

IX. ACTUARIAL FUNDING POLICY

A pension plan funding policy describes how pension funding will improve for underfunded plans or maintain funded benefits for funded plans over time for those benefits defined in Arizona Revised Statutes (ARS). Those benefits defined in ARS are to be equitably managed and administered by the Arizona Public Safety Personnel Retirement System (PSPRS agency).

This Actuarial Funding Policy identifies the funding objectives and elements of the actuarial funding policy set by the Board for the PSPRS agency. The Board adopted this Funding Policy to help ensure the systematic funding of future benefit payments for members of the retirement systems as established by the legislature.

This policy covers all retirements systems administered by the Board: The Public Safety Personnel Retirement System (PSPRS); the Correction Officers Retirement Plan (CORP); and the Elected Officials Retirement Plan (EORP).

To achieve the systematic funding of future benefits, metrics are identified to measure the progress, or the lack of progress, over time to identify trends. These trends inform the continuation of the current policies or identify areas of needed research for consideration.

This funding policy is reviewed annually and adopted by the Board in accordance with ARS 38-863.02. This policy was reviewed and adopted by the Board in August 2023.

PSPRS Statement of Purpose

The Purpose of the Public Safety Personnel Retirement System is to provide uniform, consistent, and equitable statewide retirement programs for those who have been entrusted to our care.

Funding Objectives

1. Maintain adequate assets so that current plan assets, plus future contributions and investment earnings, are sufficient to fund all benefits expected to be paid to members and their beneficiaries.
 - a. Corollary 1a: Current and future contributions should be calculated based upon assumptions that reflect the Board's best estimate of future experience and methods that appropriately allocate costs to address generational equity.
 - b. Corollary 1b: While the shorter-term objective is to fully fund the Actuarial Accrued Liability (AAL) that estimates benefits earned as of the valuation date, contributions should target the long-term Present Value of Benefits (PVB) to fund all benefits and help offset risks.
 - c. As closed plans mature, the target funding should be 110% of AAL or 100% of PVB, whichever is greater.
2. Maintain public policy goals of accountability and transparency through stakeholder communication and education. Each policy element is clear in intent and effect, and each should be considered in a balanced approach to determine how and when the funding requirements of the plan will be met.
 - a. Corollary 2a: Board shall provide stakeholders with separate reports and tools to help explain current results as well as to help model future funding requirements.

3. Promote intergenerational equity. Defined benefit pensions are designed with a long-term perspective and designed to minimize contribution volatility that cannot avoid some level of generational cost shift. However, the goal is that each generation of members and employers (taxpayers) should, to the extent possible, incur the cost of benefits for the employees who provide services to them, rather than shifting those costs to other generations of members and employers (taxpayers).
 - a. Corollary 3a: A systematic reduction of the Unfunded Actuarial Accrued Liability (UAAL) over a reasonable time period is paramount to achieving this objective.

Consideration can be given to reduce volatility, to the extent possible, of employer and employee contribution rates as long as the integrity of the objectives listed above is not compromised.

Elements of Actuarial Funding Policy

1. Actuarial Cost Method
 - a. The Entry Age Normal level percent of pay actuarial cost method of valuation shall be used in determining the AAL and Normal Cost. Differences in the past between assumed experience and actual experience (“actuarial gains and losses”) shall become part of the AAL. The Normal Cost shall be determined on an individual basis for each active member.
2. Asset Smoothing Method
 - a. The investment gains or losses of each valuation period, resulting from the difference between the actual investment return and assumed investment return, shall be recognized annually in level amounts over five years (Tier 3) or seven years (Tiers 1 and 2) in calculating the Actuarial Value of Assets (AVA).
 - b. The AVA so determined shall be subject to a 20% corridor relative to the Market Value of Assets (MVA).
3. Amortization Method (Unfunded Amounts)
 - a. The AVA is subtracted from the computed AAL. Any unfunded amount is amortized as a level percent of payroll over a closed period.
 - b. The unfunded liabilities, for EORP and Tiers 1 & 2 for both PSPRS and CORP, determined in the 6/30/2019 actuarial valuation will become the initial layer for each employer beginning with the 6/30/2020 actuarial valuation and amortized using the current closed year period for that employer and continue to decrease each year.
 - i. The payroll growth rate assumption used to amortize the PSPRS 6/30/2019 Unfunded Liability will be decreased by 0.5% beginning with the 6/30/2021 actuarial valuation and again each year with the intention of ultimately achieving 0.0%. Once the payroll growth assumption reaches 2.0%, however, the Board will reevaluate the payroll growth assumption and decide whether to continue to let it track down to 0.0%.
 - ii. The payroll growth rate used to amortize the Correction Officers Retirement Plan (CORP) 6/30/2019 Unfunded Liability will be 3.0% beginning with the 6/30/2020 actuarial valuation, and future years will be reduced by 0.5% until 0.0% is reached.
 - iii. The payroll growth rate used to amortize the Elected Officials Retirement Plan (EORP) 6/30/2019 Unfunded Liability will be 2.5% beginning with the 6/30/2020 actuarial valuation, and future years will be reduced by 0.5% until 0.0% is reached.

- c. Gains and losses, for EORP and Tiers 1 & 2 for both PSPRS and CORP, for each employer beginning with the 6/30/2020 actuarial valuation will be amortized as a new layer over the same amortization period as the regular unfunded liability to a minimum of 15 years. Once the amortization period for each employer decreases to 15 years, each subsequent year's gains and losses will be amortized as a new 15-year closed layer.
 - i. The payroll growth rate used to amortize the unfunded liability for all Plans under this paragraph will be 0.0% (i.e. level-dollar amortization).
 - d. Tier 3 amortization methods are established in ARS 38-843.G and ARS 38-891.K.
4. Amortization Method (Overfunded Amounts)
- a. The AVA is subtracted from the target funding level (greater of 110% of AAL or 100% of PVB). Any overfunded amount is amortized as a level dollar amount over an open 10-year period.
5. Tier 3 Rate Calculation
- a. Tier 3 is distinct from Tiers 1 & 2 in PSPRS and CORP as the contributions are a shared percentage (50/50 split for PSPRS: for CORP, employer 1/3 and member 2/3 of the normal cost plus 50 percent each, member and employer, of the UAAL amortization) for employers and members based on the actuarially calculated rate. To reduce the impact of volatility to rates, the Tier 3 rates will be smoothed over a 3-year rolling period based on the actuarially calculated rates for each year's actuarial valuation.
 - i. Beginning with the 6/30/2023 valuation, the prospective Tier 3 rates set by the Board of Trustees are planned to be a rolling average of the actuarial calculated Tier 3 rates using the 6/30/2023, 6/30/2022 and 6/30/2021 rates in the initial process.
 - ii. As assumptions may be updated year-to-year, the prior calculated rates are not updated for those changes, the prior calculated rates are used to smooth in the new rates.
 - b. At the May 2023 Board Meeting, the Board changed the assumed rate of return for CORP Tier 3, which was at 7.2%, to match the 7.0% assumed rate of return for PSPRS Tier 3. The Board committed to continue to monitor market conditions and directions with the intent to ultimately adopt a single assumed rate of return for all investments for retirement systems/plans administered by PSPRS agency.

Metrics to Monitor Funding Objectives

1. Appropriateness of Assumptions – Gain/Loss Experience (Corollary 1a)
 - a. Metric: Do the cumulative gain/loss layers over the prior five years exceed 8% of plan assets?
 - b. Measurement: History of annual gain/loss (split by asset and liability experience) and five-year cumulative results will be tracked.
 - c. Action Plan: This metric assumes that a full experience study is performed at least every five years so objective of measurement is to monitor interim experience. If the metric answer is yes, a review of the sources or causes of gains and losses should be analyzed and presented to the Advisory Committee to provide a recommendation to the Board of Trustees. The analysis and presentation are intended to provide a basis for consideration if assumption changes are warranted between full experience studies.

2. Funding Targets (Corollary 1b)
 - a. Metric: Has the funded status, on both an AAL and PVB basis when compared to the MVA, increased over a five-year period?
 - b. Measurement: History of funded status measures will be tracked.
 - c. Action Plan: If the answer is no and not readily explainable (e.g., significant assumption change), a review of the reason(s) for the decrease should be researched and presented to the Advisory Committee to provide a recommendation to the Board of Trustees. The analysis and presentation are intended to provide a basis for consideration if changes to assumptions and/or methods are warranted between full experience studies.

3. Communication with Stakeholders (Corollary 2a)
 - a. Metric: Have reports and budgeting tools been provided to stakeholders in a timely fashion?
 - b. Measurement: Yes/No answer based on input from PSPRS administrator. (An annual standard survey of stakeholders – 3 to 5 questions.)
 - c. Action Plan: If the answer is no, and periodically regardless (e.g., every three years), PSPRS staff will revisit this metric to report to the Advisory Committee to provide a recommendation to the Board of Trustees if current reports / tools are sufficient and if the delivery timing is appropriate.

4. Timely Recognition of Costs (Corollary 3a)
 - a. Metric: Has the percentage of unfunded liability subject to negative amortization decreased over a five-year lookback period?
 - b. Measurement: History of unfunded liability subject to negative amortization as a percentage of total unfunded liability will be tracked.
 - c. Action Plan: If the answer is no, and not readily explainable (e.g., adopted assumption changes being phased in are anticipated to address negative amortization), a review of the reason(s) for negative amortization should be researched and presented to the Advisory Committee to provide a recommendation to the Board of Trustees. The analysis and presentation are intended to provide a basis for consideration if changes to assumptions and/or methods are warranted between full experience studies.

X. GLOSSARY

Actuarial Accrued Liability – Computed differently under different funding methods, the actuarial accrued liability generally represents the portion of the actuarial present value of benefits attributable to service credit earned (or accrued) as of the valuation date.

Actuarial Present Value of Benefits – Amount which, together with future interest, is expected to be sufficient to pay all benefits to be paid in the future, regardless of when earned, as determined by the application of a particular set of actuarial assumptions; equivalent to the actuarial accrued liability plus the present value of future normal costs attributable to the members.

Actuarial Assumptions – Assumptions as to the occurrence of future events affecting pension costs. These assumptions include rates of investment earnings, changes in salary, rates of mortality, withdrawal, disablement, and retirement as well as statistics related to marriage and family composition.

Actuarial Cost Method – A method of determining the portion of the cost of a pension plan to be allocated to each year; sometimes referred to as the "actuarial funding method." Each cost method allocates a certain portion of the actuarial present value of benefits between the actuarial accrued liability and future normal costs.

Actuarial Equivalence – Series of payments with equal actuarial present values on a given date when valued using the same set of actuarial assumptions.

Actuarial Present Value - The amount of funds required as of a specified date to provide a payment or series of payments in the future. It is determined by discounting future payments at predetermined rates of interest, and by probabilities of payments between the specified date and the expected date of payment.

Actuarial Value of Assets – The value of cash, investments, and other property belonging to the pension plan as used by the actuary for the purpose of the actuarial valuation. This may correspond to market value of assets, or some modification using an asset valuation method to reduce the volatility of asset values.

Asset Gain (Loss) – That portion of the actuarial gain attributable to investment performance above (below) the expected rate of return in the actuarial assumptions.

Amortization – Paying off an interest-discounted amount with periodic payments of interest and (generally) principal, as opposed to paying off with a lump sum payment.

Amortization Payment – That portion of the pension plan contribution designated to pay interest and reduce the outstanding principal balance of unfunded actuarial accrued liability. If the amortization payment is less than the accrued interest on the unfunded actuarial accrued liability the outstanding principal balance will increase.

Assumed Earnings Rate – The interest rate used in developing present values to reflect the time value of money.

Decrements – Events which result in the termination of membership in the system such as retirement, disability, withdrawal, or death.

Entry Age Normal (EAN) Funding Method – A standard actuarial funding method whereby each member's normal costs (service costs) are generally level as a percentage of pay from entry age until retirement. The annual cost of benefits is comprised of the normal cost plus an amortization payment to reduce the UAL.

Experience Gain (Loss) – The difference between actual unfunded actuarial accrued liabilities and anticipated unfunded actuarial accrued liabilities during the period between two valuation dates. It is a measurement of the difference between actual and expected experience, and may be related to investment earnings above (or below) those expected or changes in the liability due to fewer (or greater) than expected numbers of retirements, deaths, disabilities, or withdrawals, or variances in pay increases relative to assumed pay increases. The effect of such gains (or losses) is to decrease (or increase) future costs.

Funded Ratio – A measure of the ratio of the actuarial value of assets to liabilities of the system. Typically, the assets used in the measure are the actuarial value of assets as determined by the asset valuation method. The funded ratio depends not only on the financial strength of the plan but also on the asset valuation method used to determine the assets and on the funding method used to determine the liabilities.

Market Value of Assets (MVA) – The value of assets as they would trade on an open market.

Normal Cost – Computed differently under different funding methods, generally that portion of the actuarial present value of benefits allocated to the current plan year.

Unfunded Actuarial Accrued Liability (UAAL) – The excess of the actuarial accrued liability over the valuation assets; sometimes referred to as "unfunded past service liability". UAL increases each time an actuarial loss occurs and when new benefits are added without being fully funded initially and decreases when actuarial gains occur.

CONTRACT TO EMPLOY TOWN ATTORNEY

The Town of Huachuca City, through the Mayor and Common Council, agrees to hire BENAVIDEZ LAW GROUP P.C. through Thomas A. Benavidez, Attorney at Law, as follows:

1. **Purpose of Employment:** The Town of Huachuca City appoints Thomas A. Benavidez, as the representative of BENAVIDEZ LAW GROUP P.C., as the Town Attorney pursuant to and in accordance with the Huachuca City Town Code. This appointment authorizes any attorney licensed in Arizona and working for BENAVIDEZ LAW GROUP P.C. to advise, consult or represent the Town, Council and Mayor in accordance with the Town's Code, the laws of the United States and the State of Arizona. This appointment also authorizes staff at BENAVIDEZ LAW GROUP P.C. to perform those tasks so requested by the attorney and/or the Mayor, Councilmembers or Town Officials that are consistent with the purpose of this appointment, the laws of this state and the Arizona Rules of Professional Responsibility.

2. **Conflicts:** ~~It is understood that BENAVIDEZ LAW GROUP P.C. has represented, is currently representing or will represent the interests of citizens or entities of the Town of Huachuca City.~~ BENAVIDEZ LAW GROUP P.C. affirms that it is not aware of any current client whose interests are directly adverse to those of the Town of Huachuca City and warrants that BENAVIDEZ LAW GROUP P.C. SHALL NOT represent ANY client whose interests are adverse to the

Town of Huachuca City during the term of this appointment without express written consent from the Mayor and Council. Furthermore, BENAVIDEZ LAW GROUP P.C. is not aware of any other conflict that may potentially disqualify any attorney or staff member from representing the interests of the Town of Huachuca City.

3. **Fees and Costs:** The Town of Huachuca City agrees to pay BENAVIDEZ LAW GROUP P.C. at the following rates:

A. Services performed by Benavidez Law Group, P.C., will be billed on a flat fee monthly basis at the rate of ~~\$2,250~~\$2475 for the first 15 hours, and ~~\$175~~\$195 per hour for any attorney time over 15 hours in a month, and ~~\$100~~\$110 per hour for any services performed by legal assistants, paralegals and law clerks in support of such attorney services. Secretarial services will not be billable by the firm. The monthly flat fee provides the Town with a bulk rate discount from the regular hourly rate. ~~If the Town wishes to engage the firm to provide prosecution services, attorney time would be billed at \$110 per hour and legal assistants at \$65 per hour.~~

B. Benavidez Law Group, P.C., will also charge the Town of Huachuca City for its round-trip travel when we are required to travel to Huachuca City. Each round trip travel will be billed as one hour, at the rate of ~~\$175~~\$195 per hour. The Town will not be charged for telephone conversations with Town officers and employees which last for ~~15-17~~ minutes or

less. However, multiple telephone conversations *on the same subject matter which occur on the same day* will be charged if collectively they exceed 15-17 minutes. The Town shall not be charged for costs for postage, in-house copying, long-distance telephone calls, or other ordinary overhead expenses.

C. Should the Town enter into any litigation, expenses associated with that litigation would be charged to the Town, without markup. These include costs for filing and service of court documents, hiring of court reporters or expert witnesses, appeal bonds, and other similar charges.

4. The Town may terminate this contract immediately upon written notice to THOMAS BENAVIDEZ. BENAVIDEZ LAW GROUP may terminate this Agreement upon 30 days advance written notice to the Town. This Agreement is effective from ~~September, 1, 2013~~ July 1, 2024, until terminated by either party.

5. All fees and costs shall be paid within 30 days from the date of presentment of the bill or invoice. Any Councilmember may question a provision of a bill within 20 days from the date it is presented provided such inquiries are presented in writing and presented to the attorney.

5.6. Any Arizona statutory provisions which are required to be in this Agreement are incorporated by this reference.

DATED this 1st day of ~~September, 2013~~ July, 2024.

TOWN OF HUACHUCA CITY
By: ~~Ken Taylor~~ Johann Wallace, MAYOR

BENAVIDEZ LAW GROUP, P.C.
By: Thomas A. Benavidez,
Shareholder

Attest

Louie Valdez, Town Clerk



Town of Huachuca City

The Sunset City

500 N Gonzales Blvd • Huachuca City, Arizona 85616

Phone: (520) 456-1354 • TDD: (520) 456-1353 • Fax: (520) 456-2230

RESOLUTION NO. 2024-07

A RESOLUTION OF THE TOWN OF HUACHUCA CITY PROPOSING AN EXTENSION OF THE ALTERNATIVE EXPENDITURE LIMITATION.

WHEREAS, THE ARIZONA STATE CONSTITUTION PERMITS THE SUBMISSION TO THE VOTERS OF A CITY OR TOWN OF AN ALTERNATIVE EXPENDITURE LIMITATION; AND

WHEREAS, THE VOTERS OF THE TOWN OF HUACHUCA CITY IN 2020 ADOPTED AN ALTERNATIVE EXPENDITURE LIMITATION; AND

WHEREAS, THE TOWN COUNCIL OF HUACHUCA CITY AFTER TWO PUBLIC HEARINGS HAS DETERMINED THAT AN EXTENSION OF THE ALTERNATIVE EXPENDITURE LIMITATION IS NECESSARY FOR THE TOWN OF HUACHUCA CITY.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF HUACHUCA CITY THAT THE FOLLOWING ALTERNATIVE EXPENDITURE LIMITATION BE SUBMITTED TO THE VOTERS OF THE TOWN OF HUACHUCA CITY.

SHALL THE FOLLOWING BE ADOPTED BY THE TOWN OF HUACHUCA CITY AS AN ALTERNATIVE EXPENDITURE LIMITATION:

"THE MAYOR AND COMMON COUNCIL OF THE TOWN OF HUACHUCA CITY SHALL ANNUALLY, AS PART OF THE ANNUAL BUDGET ADOPTION PROCESS, ADOPT AN ALTERNATIVE EXPENDITURE LIMITATION EQUAL TO THE TOTAL AMOUNT OF BUDGETED EXPENDITURES/EXPENSES AS IT APPEARS ON THE ANNUAL BUDGET AS ADOPTED BY THE COUNCIL TO APPLY TO THE TOWN OF HUACHUCA CITY FOR EACH OF THE FOUR FISCAL YEARS IMMEDIATELY FOLLOWING ADOPTION OF THE ALTERNATIVE EXPENDITURE LIMITATION. THE ALTERNATIVE EXPENDITURE LIMITATION SHALL BE ADOPTED EACH YEAR AFTER A PUBLIC HEARING AT WHICH THE CITIZENS OF THE TOWN OF HUACHUCA CITY MAY COMMENT ON THE PROPOSED ALTERNATIVE EXPENDITURE LIMITATION. NO EXPENDITURES MAY BE MADE IN VIOLATION OF SUCH ALTERNATIVE EXPENDITURE LIMITATION, NOR MAY ANY PROPOSED EXPENDITURES BE IN EXCESS OF ESTIMATED AVAILABLE REVENUES, EXCEPT THAT THE MAYOR AND THE COMMON COUNCIL MAY, BY THREE-FOURTHS VOTE, DECLARE AN EMERGENCY AND SUSPEND THE ALTERNATIVE EXPENDITURE LIMITATION. THE SUSPENSION OF THE ALTERNATIVE EXPENDITURE LIMITATION SHALL BE IN EFFECT FOR ONLY ONE FISCAL YEAR AT A TIME."

PASSED AND ADOPTED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF HUACHUCA CITY, COCHISE COUNTY, ARIZONA, THIS 27th DAY OF JUNE, 2024.

Johann Wallace, Mayor

ATTEST:

Brandy Thorpe, Town Clerk

Approved as to Form:

Thomas Benavidez, Town Attorney

**ALTERNATIVE EXPENDITURE LIMITATION
(Home Rule Option)
SUMMARY ANALYSIS WORKSHEET**

POPULATION FACTOR COMPUTATION

Fiscal Year	Prior Fiscal Year Population	÷	1978 Population	=	Population Factor
2025-2026	1635	÷	1690	=	0.9675
2026-2027	1630	÷	1690	=	0.9645
2027-2028	1632	÷	1690	=	0.9657
2028-2029	1631	÷	1690	=	0.9651

STATE-IMPOSED EXPENDITURE LIMITATION

Fiscal Year	1978-80 Base Limit	x	Population Factor	x	Inflation Factor	=	Projected State-Imposed Expenditure Limitation	+	Estimated Exclusions	=	Total Expenditure Under State-Imposed Limit
2025-2026	\$317,153	x	0.9675	x	3.6671	=	\$1,125,233	+	\$3,136,000	=	\$4,261,233
2026-2027	\$317,153	x	0.9645	x	3.6724	=	\$1,123,365	+	\$3,215,000	=	\$4,338,365
2027-2028	\$317,153	x	0.9657	x	3.7572	=	\$1,150,735	+	\$3,303,000	=	\$4,453,735
2028-2029	\$317,153	x	0.9651	x	3.8353	=	\$1,173,925	+	\$3,401,000	=	\$4,574,925

**ALTERNATIVE EXPENDITURE LIMITATION
(Home Rule Option)
DETAILED ANALYSIS**

Pursuant to the Arizona State Constitution, the Town of Huachuca City as authorized by Resolution [REDACTED] passed on [REDACTED] will seek voter approval to adopt an alternative expenditure limitation (Home rule option) to apply to the City for the next four years beginning in fiscal year 2025-2026.

Under a Home Rule Option if approved by the voters, the City estimates it will be allowed to expend approximately \$10,198,000 in 2025-2026, \$10,459,000 in 2026-2027, \$10,750,000 in 2027-2028, and \$11,074,000 in 2028-2029.

With approval of the Home Rule Option, the City will utilize the expenditure authority for all local budgetary purposes including general government, public safety (police and fire), streets construction and maintenance, sanitation pickup, wastewater, water, other public works activities, landfill, and capital projects.

ESTIMATED AMOUNTS TO BE EXPENDED IN SPECIFIC AREAS

PURPOSE	2025-2026	2026-2027	2027-2028	2028-2029
General Government	3,485,000	3,590,000	3,707,000	3,837,000
Public Safety (Police/Fire)	1,641,000	1,690,000	1,745,000	1,806,000
Streets	308,000	317,000	327,000	338,000
Sanitation	215,000	221,000	228,000	236,000
Wastewater	324,000	334,000	345,000	357,000
Water	498,000	513,000	530,000	549,000
Other Public Works	154,000	159,000	164,000	170,000
Landfill	2,073,000	2,135,000	2,204,000	2,281,000
Capital Projects	1,500,000	1,500,000	1,500,000	1,500,000
Total	10,198,000	10,459,000	10,750,000	11,074,000

If approved, the expenditures authorized for budgetary purposes including general government, public safety (police and fire), streets construction and maintenance, sanitation pickup, wastewater, water, other public works activities, landfill and capital projects will be funded from revenues obtained from federal, state and local sources. It is estimated that the amount of revenues from each source for the next four years will be as follows:

ESTIMATED AMOUNTS FOR REVENUE FROM EACH AND ANY SOURCE

PURPOSE	2025-2026	2026-2027	2027-2028	2028-2029
Federal	1,000,000	1,000,000	1,000,000	1,000,000
State	2,347,500	2,418,000	2,496,500	2,584,000
Local	6,850,500	7,041,000	7,253,500	7,490,000
Total Estimated Revenues	10,198,000	10,459,000	10,750,000	11,074,000

The City property tax shall be limited to the amount prescribed in the Arizona State Constitution.

In determining the revenue sources to fund the authorized expenditures under the alternative expenditure limitation, it is assumed that federal, state and local revenues received by the City will continue to be available in 2025-2026 as they have been for the past four years. Their continued availability is also assumed for the next three consecutive years following 2025-2026.

Any and all dollar figures shown in this analysis are estimated figures only and are based upon information available at the time of preparation of this report. The budgets and actual expenditures in any given year may be more or less than the figures noted above depending on available revenues. The actual expenditure limitation for each fiscal year shall be adopted as an integral part of the budget for that fiscal year.

ALTERNATIVE EXPENDITURE LIMITATION
(Home Rule Option)
SUMMARY ANALYSIS

The voters of the Town of Huachuca City on November 3rd of 2020 adopted an alternative expenditure limitation (Home Rule Option). The purpose of this election is for the continued use of the Home Rule Option.

Pursuant to the Arizona State Constitution, the Town of Huachuca City seeks voter approval to adopt a Home Rule Option to apply to the city for the next four years beginning in 2025-2026. Under a Home Rule Option if approved by the voters, the city estimates it will be allowed to expend approximately \$10,198,000 in 2025-2026, \$10,459,000 in 2026-2027, \$10,750,000 in 2027-2028, and \$11,074,000 in 2028-2029.

With approval of the Home Rule Option, the city will utilize the expenditure authority for all local budgetary purposes including general government, public safety (police and fire), streets construction and maintenance, sanitation pickup, wastewater, water, other public works activities, landfill, and capital projects.

Under the state-imposed limitation the city estimates it will be allowed to expend approximately \$4,261,233 in 2025-2026, \$4,338,365 in 2026-2027, \$4,453,735 in 2027-2028, and \$4,574,925 in 2028-2029 for the operation of your local government. These expenditure estimates include expenditures of constitutionally excludable revenues.

The amount of revenue estimated to be available to fund the operation of the Town of Huachuca City is \$10,198,000 in 2025-2026, \$10,459,000 in 2026-2027, \$10,750,000 in 2027-2028, and \$11,074,000 in 2028-2029. These revenue estimates are the same under the Home Rule Option or the state-imposed expenditure limitation. (The City's property tax shall be limited to the amount prescribed in the Arizona State Constitution.)

Any and all dollar figures presented in this summary are estimates only and are based upon information available at the time of preparation of this analysis. The budget and actual expenditures in any of the four years may be more or less than the expenditures noted above depending on available revenue.

If no alternative expenditure limitation is approved, the state-imposed expenditure limitation will apply to the city.

MEMORANDUM

TO: The Honorable Mayor and City Council
FROM: Suzanne Harvey, Town Manager
DATE: 06/27/2024
SUBJECT: Request for FY24 Budget Amendment

Amending previously approved budgets is a routine practice for cities and towns as new circumstances arise. These amendments do not increase the overall approved budget or affect the home rule total. Instead, they adjust specific line-items, allowing us to address any inadequacies in the original budget allocation. This is done by reallocating funds from items with available capacity or utilizing newly identified funding opportunities.

Attached is a formal request for an amendment to the FY24 budget based on the most current accounting data. The report outlines proposed changes to individual line-items to better align expenditures. This involves both increases and decreases as dictated by each line-item's need.

These adjustments are essential for maintaining fiscal responsibility and ensuring the efficient use of resources in line with the City's goals. We kindly request your consideration and approval of these proposed amendments to the FY24 budget.

Thank you for your attention to this matter. We are available to provide any additional information or clarification you may need.

FY24 Budget Amendments List

The proposed line-item budget amendments were prepared using the most current accounting data. Each item was thoroughly examined and compared to the current approved budget. In addition, projections of anticipated expenditures and year-end adjustments were considered to recommend each modification. This comprehensive approach ensures that the proposed amendments accurately reflect current financial realities.

Methodology:

1. **Data Collection:** Gathered the latest financial data from the accounting system to ensure all information is up-to-date.
2. **Comparative Analysis:** Each line-item was compared against the current approved budget to identify variances. This step involved checking both over-expenditures and under-expenditures.
3. **Expenditure Projections:** Estimated additional expenditures for the remainder of the fiscal year based on historical spending patterns, upcoming known expenses, and any changes in operational needs.
4. **Adjustment Calculation:** Determined necessary adjustments by factoring in both the current spending status, projected expenditures and year-end correcting entries. This involved calculating both increases and decreases to align the budget with actual and anticipated financial activity.
5. **Documentation:** Comprehensive worksheets were prepared to substantiate each amendment. This documentation aims to enhance transparency and support informed decision-making by the Mayor and City Council, as well as to establish a clear audit trail for the annual audit process.

By following this methodology, we aim to maintain fiscal responsibility and ensure that budget adjustments are made in a thoughtful, data-driven manner.

Header Explanation:

Account: Unique identifier assigned to specific accounts within the accounting system. These codes are used to categorize financial transactions, making it easier to track and report on various types of revenue, expenses, assets, liabilities, and equity. All items listed are expenditures for each fund and department. All listed items represent expenditures for each fund and department.

Description: Name assigned to a specific account.

Actual: Year-to-date total expenditures recorded in the accounting system.

Budget: Current Fiscal Year approved budget.

Variance: The difference between the approved budget and the year-to-date expenditure total. A negative number represents the balance remaining for each line-item.

Amended Budget: Proposed budget levels for each line, adjusted based on year-to-date totals. These adjustments reflect increases or decreases to the approved budget, depending on the current expenditure data.

Amendment: The difference between the approved budget and the proposed amended budget, where a negative number indicates a reduction in the current budgeted amount.

TOWN OF HUACHUCA CITY
FY24 Budget Amendments

Account	Description	6/20/2024	FY2024	Variance	FY2024	FY2024
		Actual	Budget		Amended	Amendment
10-43-100	PERSONNEL SERVICES	103,449	124,052	(20,603)	115,052	(9,000)
10-43-105	OVERTIME	1,084	355	729	1,355	1,000
10-43-122	MISCELLANEOUS	2,195	500	1,695	2,500	2,000
10-43-130	EMPLOYEE BENEFITS	18,138	26,683	(8,545)	20,683	(6,000)
10-43-280	INSURANCE	13,465	11,250	2,215	14,350	3,100
10-43-366	INMATE LABOR	2,191	1,200	991	2,300	1,100
10-43-440	POSTAGE	1,153	1,000	153	1,300	300
10-43-460	SUPPLIES	5,445	4,000	1,445	6,000	2,000
10-43-462	PEST CONTROL	585	200	385	800	600
10-43-470	VEHICLE EXPENSE	-	600	(600)	-	(600)
10-43-475	FUEL EXPENSE	1,704	800	904	1,800	1,000
10-43-480	COMPUTER EXPENSE	-	-	-	2,500	2,500
10-43-481	INTERNET	2,249	-	2,249	2,500	2,500
10-43-483	BANK FEES	733	-	733	900	900
10-43-640	MEMBERSHIP	2,057	1,300	757	2,200	900
10-43-705	DEBT:CAP LEASE EXP (830 AZ St)	35,995	34,100	1,895	36,500	2,400
10-43-840	CAPITAL OUTLAY - EQUIPMENT	3,834	3,000	834	4,000	1,000
10-45-120	PROSECUTION FEES	13,763	12,000	1,763	15,000	3,000
10-45-221	Court Appt Attorneys	-	9,000	(9,000)	5,500	(3,500)
10-45-290	OFFICE SUPPLIES	675	200	475	700	500
10-48-100	PERSONNEL SERVICES	-	1,424	(1,424)	-	(1,400)
10-48-130	EMPLOYEE BENEFITS	242	1,700	(1,458)	-	(1,700)
10-48-210	SUBSCRIPTIONS & SOFTWARE LIC	33,283	30,000	3,283	35,000	5,000
10-48-275	CELL PHONE	20,490	17,000	3,490	20,000	3,000
10-48-450	EQUIPMENT	31,602	42,500	(10,898)	38,900	(3,600)
10-48-481	INTERNET	10,300	14,000	(3,700)	12,700	(1,300)
10-51-100	PERSONNEL SERVICES	285,235	368,493	(83,258)	335,493	(33,000)
10-51-105	OVERTIME	13,295	12,634	661	15,634	3,000
10-51-130	EMPLOYEE BENEFITS	67,753	128,653	(60,900)	120,553	(8,100)
10-51-460	MAINTENANCE AND SUPPLIES	1,611	1,500	111	2,000	500
10-51-466	WEAPONS AND AMMUNITION	6,073	2,000	4,073	7,500	5,500
10-51-470	VEHICLE EXPENSE	16,558	10,000	6,558	18,000	8,000
10-51-475	POLICE FUEL EXPENSE	13,260	13,500	(240)	11,000	(2,500)
10-51-480	COMPUTER EXPENSE	1,015	-	1,015	1,100	1,100
10-51-505	Tow Fees	3,043	3,000	43	3,100	100
10-51-660	TRAVEL AND TRAINING	2,215	7,500	(5,285)	5,000	(2,500)
10-51-841	VEHICLE LEASE	53,988	26,994	26,994	54,994	28,000
10-53-100	PERSONNEL SERVICES	599	4,500	(3,901)	4,300	(200)
10-53-130	EMPLOYEE BENEFITS	51	529	(478)	729	200
10-53-222	Misc.	127	-	127	500	500

TOWN OF HUACHUCA CITY
FY24 Budget Amendments

Account	Description	6/20/2024	FY2024	Variance	FY2024	FY2024
		Actual	Budget		Amended	Amendment
10-53-340	UTILITIES	12,518	8,500	4,018	13,000	4,500
10-53-462	Pest Control	292	-	292	500	500
10-53-470	VEHICLE EXPENSE	-	14,000	(14,000)	11,000	(3,000)
10-53-475	FUEL EXPENSE	109	2,000	(1,891)	1,000	(1,000)
10-53-610	EQUIPMENT MAINTENANCE	95	3,000	(2,905)	1,500	(1,500)
10-57-110	UNIFORM ALLOWANCE	106	450	(344)	60	(390)
10-57-271	TELEPHONE	411	-	411	500	500
10-57-340	UTILITIES	194	2,500	(2,306)	1,500	(1,000)
10-57-366	INMATE LABOR	684	1,400	(716)	1,000	(400)
10-57-410	Uniforms & Boots	52	-	52	390	390
10-57-460	MAINTENANCE AND SUPPLIES	2,231	1,500	731	2,500	1,000
10-57-470	VEHICLE REPAIR/MAINT	-	1,500	(1,500)	-	(1,500)
10-57-475	FUEL EXPENSE	1,626	3,000	(1,374)	2,000	(1,000)
10-57-500	BUILDING MAINTENANCE	48,457	25,000	23,457	49,000	24,000
10-57-540	SMALL TOOLS	1,850	1,500	350	2,000	500
10-57-610	EQUIPMENT MAINTENANCE	1,153	6,500	(5,347)	1,400	(5,100)
10-58-340	UTILITIES	7,124	7,000	124	7,500	500
10-60-340	UTILITIES	5,592	3,000	2,592	5,500	2,500
10-60-460	SUPPLIES	3,112	2,500	612	3,500	1,000
10-60-530	COMMUNITY RELATIONS/JULY 4TH	9,157	10,000	(843)	6,500	(3,500)
10-62-271	TELEPHONE	1,734	1,650	84	1,800	150
10-62-340	UTILITIES	7,590	7,000	590	7,500	500
10-62-366	INMATE LABOR	2,196	1,800	396	2,200	400
10-62-460	SUPPLIES	1,513	2,850	(1,337)	2,000	(850)
10-62-476	FUEL	104	200	(96)	150	(50)
10-62-480	COMPUTER EXPENSE	1,250	2,700	(1,450)	1,800	(900)
10-62-481	INTERNET	5,000	3,000	2,000	5,000	2,000
10-62-620	VEHICLE REPAIR & MAINT	32	350	(318)	100	(250)
10-62-640	MEMBERSHIP	-	150	(150)	-	(150)
10-62-660	TRAVEL AND TRAINING	-	500	(500)	-	(500)
10-62-703	COMMUNITY RELATIONS	-	200	(200)	-	(200)
10-70-990	CONTINGENCY	-	85,518	(85,518)	62,768	(22,750)
23-40-110	UNIFORM ALLOWANCE	-	180	(180)	-	(180)
23-40-340	UTILITIES	29,141	20,000	9,141	30,000	10,000
23-40-410	Uniforms & Boots	319	-	319	400	400
23-40-490	Road Repair	1,260	103,589	(102,329)	93,369	(10,220)
51-40-110	UNIFORM EXPENSE	319	1,485	(1,166)	285	(1,200)
51-40-271	TELEPHONE	30	-	30	300	300
51-40-280	INSURANCE	12,909	11,250	1,659	18,500	7,250
51-40-290	OFFICE SUPPLIES	609	2,000	(1,391)	1,000	(1,000)

TOWN OF HUACHUCA CITY
FY24 Budget Amendments

Account	Description	6/20/2024	FY2024	Variance	FY2024	FY2024
		Actual	Budget		Amended	Amendment
51-40-300	PRINTING	1,012	1,000	12	1,200	200
51-40-366	INMATE LABOR	3,102	3,000	102	3,500	500
51-40-410	Uniforms & Boots	1,038	-	1,038	1,200	1,200
51-40-440	POSTAGE	2,891	2,500	391	3,500	1,000
51-40-470	VEHICLE EXPENSE	9,433	9,000	433	10,000	1,000
51-40-483	BANK FEES	484	-	484	1,000	1,000
51-40-610	EQUIPMENT MAINTENANCE	19,455	17,500	1,955	20,000	2,500
51-40-845	Contingency Exp	-	29,352	(29,352)	16,602	(12,750)
52-40-110	UNIFORM EXPENSE	319	1,350	(1,031)	180	(1,170)
52-40-271	TELEPHONE	30	-	30	200	200
52-40-280	INSURANCE	12,909	11,250	1,659	18,200	6,950
52-40-410	Uniforms & Boots	1,038	-	1,038	1,200	1,200
52-40-460	MAINTENANCE AND SUPPLIES	2,952	4,000	(1,048)	3,500	(500)
52-40-470	VEHICLE EXPENSE	4,359	4,200	159	4,500	300
52-40-483	BANK FEES	314	-	314	600	600
52-40-702	SEWAGE POND COMPLIANCE	7,610	6,000	1,610	8,000	2,000
52-40-846	Contingency Exp	-	20,719	(20,719)	11,139	(9,580)
55-40-100	PERSONNEL SERVICES	200,707	242,282	(41,575)	198,282	(44,000)
55-40-105	OVERTIME	33,648	27,040	6,608	38,040	11,000
55-40-110	UNIFORM ALLOWANCE	954	6,435	(5,481)	-	(6,435)
55-40-265	BANK COSTS/FEES	28,397	25,000	3,397	30,000	5,000
55-40-271	TELEPHONE	806	-	806	1,000	1,000
55-40-280	INSURANCE	12,909	11,250	1,659	16,250	5,000
55-40-300	PRINTING	2,499	500	1,999	2,850	2,350
55-40-340	UTILITIES	12,528	7,000	5,528	12,500	5,500
55-40-410	Uniforms & Boots	9,265	-	9,265	9,500	9,500
55-40-440	POSTAGE	1,734	1,500	234	2,000	500
55-40-460	MAINTENANCE & SUPPLIES	15,164	30,000	(14,836)	17,000	(13,000)
55-40-470	VEHICLE EXPENSE	961	4,500	(3,539)	2,000	(2,500)
55-40-475	FUEL EXPENSE	4,950	13,000	(8,050)	6,000	(7,000)
55-40-481	INTERNET	277	-	277	300	300
55-40-483	BANK FEES	1,524	-	1,524	1,700	1,700
55-40-510	LAB FEES	-	3,500	(3,500)	3,000	(500)
55-40-511	WATER MONITORING	2,464	2,000	464	2,500	500
55-40-515	ENGINEERING SERVICES	-	2,000	(2,000)	-	(2,000)
55-40-610	EQUIPMENT MAINTENANCE	164,038	115,000	49,038	170,000	55,000
55-40-640	MEMBERSHIP	639	200	439	750	550
55-40-650	Professional Services	19,762	30,000	(10,238)	25,000	(5,000)
55-40-660	TRAVEL - TRAVEL/TRAINING	-	3,000	(3,000)	-	(3,000)
55-40-846	Contingency Exp	6,782	33,033	(26,251)	17,868	(15,165)

TOWN OF HUACHUCA CITY
FY24 Budget Amendments

Account	Description	6/20/2024	FY2024	Variance	FY2024	FY2024
		Actual	Budget		Amended	Amendment
65-40-280	Insurance	12,909	5,000	7,909	14,500	9,500
65-40-475	Fuel Expense	8,773	7,280	1,493	9,000	1,720
65-40-710	Capital Equipment	14,060	55,000	(40,940)	43,780	(11,220)

prepared by: Ruben A. Villa
source: Caselle Accounting System

**TOWN OF HUACHUCA CITY
FY25 Budget Modifications**

Fund/Department	Description	6/13/20224 Proposed	6/27/2024 Modified	6/27/2024 +/-	Comments
MODIFICATIONS					
GENERAL FUND REVENUE					
10-31-250	City Sales Taxes	401,503	402,903	1,400	Adjustment based on revised trend
10-32-100	Building Permits	15,000	16,500	1,500	Adjustment based on revised trend
		416,503	419,403	2,900	
PUBLIC WORKS					
10-57-271	Telephone	-	500	500	Based on revised actual expenditures
10-57-340	Utilities	2,500	2,000	(500)	Based on revised actual expenditures
		2,500	2,500	-	
LIBRARY AND COMMUNITY SERVICES					
10-62-340	Utilities	7,000	7,500	500	Based on revised actual expenditures
10-62-481	Internet	2,600	5,000	2,400	Based on revised actual expenditures
		9,600	12,500	2,900	
GRANT OPPORTUNITY					
29-30-998	Transfers In from Gund Balance	-	25,000	25,000	Transfer Grant Money Received in FY24
29-40-841	AUTHORIZED EXPENDITURES - COX GRANT	-	25,000	25,000	Expenditures Related to the COX Grant
WATER FUND					
51-39-998	Transfers in from Fund Balance	76,000	193,600	117,600	To include possible grant cash match

TOWN OF HUACHUCA CITY
FY25 Budget Modifications

Fund/Department	Description	6/13/20224 Proposed	6/27/2024 Modified	6/27/2024 +/-	Comments
51-40-271	Telephone	-	300	300	Based on revised actual expenditures
51-40-366	Inmate Labor	3,000	3,500	500	Based on revised actual expenditures
51-40-440	Postage	2,500	3,500	1,000	Based on revised actual expenditures
51-40-610	Equipment Maintenance	19,000	20,000	1,000	Based on revised actual expenditures
51-40-845	Contingency Exp	24,799	21,999	(2,800)	To allow for modifications
51-40-926	Transfers Out to Water Inf Sust Grant	-	-	28,000	To add transfer to grants for cash match
51-40-927	Transfers Out to Midful Metering Grant	-	-	89,600	To add transfer to grants for cash match
		49,299	49,299	117,600	
 SEWER FUND					
52-40-271	Telephone	-	200	200	Based on revised actual expenditures
52-40-410	Uniforms & Boots	930	1,200	270	Based on revised actual expenditures
52-40-440	Postage	2,800	3,500	700	Based on revised actual expenditures
52-40-470	Vehicle Expense	4,200	4,500	300	Based on revised actual expenditures
52-40-846	Contingency Exp	17,911	16,441	(1,470)	To allow for modifications
		25,841	25,841	-	
 LANDFILL FUND					
55-40-265	Bank Costs/fees	25,000	30,000	5,000	Based on revised actual expenditures
55-40-440	Postage	1,500	2,000	500	Based on revised actual expenditures
55-40-846	Contingency Exp	83,749	78,249	(5,500)	To allow for modifications
		613,992	619,792	5,800	

**TOWN OF HUACHUCA CITY
FY25 Budget Modifications**

Fund/Department	Description	6/13/20224 Proposed	6/27/2024 Modified	6/27/2024 +/-	Comments
NEW FUNDS					
WATER INFRASTRUCTURE SUSTAINABILITY					
26-30-101	Grant Revenue	-	112,000	112,000	To include potential grant approval in FY25
26-39-951	Transfers In From Water Fund	-	28,000	28,000	Add match from Water Fund
		-	140,000	140,000	
26-40-840	Authorized Expenditures	-	140,000	140,000	
HUACHUCA CITY FOR MINDFUL METERING					
27-30-101	Grant Revenue	-	448,000	448,000	To include potential grant approval in FY25
27-39-951	Transfers In From Water Fund	-	89,600	89,600	Add match from Water Fund
		-	537,600	537,600	
27-40-840	Authorized Expenditures		537,600	537,600	

*prepared by: Ruben A Villa
source: Budget System*



TOWN OF HUACHUCA CITY
FISCAL YEAR 2024-25 TENTATIVE BUDGET
PRESENTED JUNE 27,2024

TABLE OF CONTENTS

PROPOSED BUDGET SUMMARY.....	1
GENERAL FUND.....	2
COUNCIL.....	5
GENERAL ADMINISTRATION.....	6
MAGISTRATE.....	8
IT.....	9
POLICE.....	10
FIRE.....	12
BUILDING REGULATION.....	13
PUBLIC WORKS.....	14
CITY POOL.....	16
SUMMER SPLASH.....	17
PARKS & RECREATION.....	18
LIBRARY AND COMMUNITY SERVICES.....	19
CITY BUS.....	21
ACTIVITY CENTER.....	22
TOWN GRANTS.....	23
NON-DEPARTMENTAL.....	24
TRANSFERS.....	25
POLICE - DEMA GRANT.....	26
POLICE - STONE GARDEN GRANT.....	28
POLICE - GOHS GRANT.....	30
RICO FUND.....	32
TRUST FUND.....	34
ROAD USER FUND.....	36
WATER INFRASTRUCTURE SUSTAINABILITY.....	39
HUACHUCA CITY FOR MINDFUL METERING.....	41
STATE HURF - SKYLINE PROJECT.....	43
GRANT OPPORTUNITY.....	45
WATER FUND.....	47
SEWER FUND.....	50
GARBAGE FUND.....	53

TABLE OF CONTENTS (Continued)

LANDFILL FUND.....	55
TRANSIT SERVICES FUND.....	59
FORT HUACHUCA CONTRACTS.....	61
CAPITAL PROJECTS FUND.....	63
FIRE PROTECTION & PREVENTION GRANT.....	65
HOLIDAY FUND.....	67
BACK TO SCHOOL FUND.....	69
AMERICAN RELIEF PROGRAM ACT.....	71
SALARY & BENEFIT BUDGET - COSTS.....	73
SALARY & BENEFIT BUDGET - ALLOCATED COSTS.....	76
PROPERTY TAX LEVIES.....	79
STATE OFFICIAL BUDGET FORMS.....	80
BUDGET CALENDAR.....	97



FINAL 2024-25 BUDGET SUMMARY

TYPE		FUND	2024-25 REVENUES	2024-25 FROM FUND BALANCE	2024-25 TRANSFERS IN	2024-25 TRANSFERS OUT	2024-25 TOTAL EXPENSES	PRIOR YEAR EXPENSES	+/-
GF	10	GENERAL FUND	3,271,473	64,778	71,590	-	3,407,841	5,633,035	(2,225,194)
G	11	POLICE - DEMA GRANT	300,000	-	-	-	300,000	300,000	-
G	12	POLICE - STONE GARDEN GRANT	250,000	-	-	-	250,000	250,000	-
G	13	POLICE - GOHS GRANT	100,000	-	-	-	100,000	100,000	-
O	16	RICO FUND	10,000	-	-	-	10,000	10,000	-
TF	20	TRUST FUND	174,300	-	-	-	174,300	174,200	100
RU	23	ROAD USER FUND	162,413	135,000	-	-	297,413	444,295	(146,882)
G	26	WATER INFRASTRUCTURE SUSTAINABILITY	112,000	-	28,000	-	140,000	-	140,000
G	27	MINDFUL METERING GRANT	448,000	-	89,600	-	537,600	-	537,600
CP	28	STATE HURF - SKYLINE PROJECT	-	2,070,821	-	-	2,070,821	2,155,000	(84,179)
G	29	GRANT OPPORTUNITY	500,000	25,000	-	-	525,000	500,000	25,000
E	51	WATER FUND	421,940	193,600	-	117,600	497,940	708,500	(210,560)
E	52	SEWER FUND	277,000	46,000	-	-	323,000	291,000	32,000
E	54	GARBAGE FUND	205,000	-	-	-	205,000	170,000	35,000
E	55	LANDFILL FUND	2,022,716	-	-	-	2,022,716	1,718,136	304,580
CO	65	TRANSIT SERVICES FUND	241,588	20,000	-	21,590	239,998	291,465	(51,467)
CO	67	FORT HUACHUCA CONTRACTS	700,000	-	-	50,000	650,000	700,000	(50,000)
CP	80	CAPITAL PROJECTS FUND	-	160,000	-	-	160,000	160,000	-
G	82	FIRE PROTECTION & PREVENTION GRANT	336,000	112,125	-	-	448,125	448,125	-
O	86	HOLIDAY FUND	4,000	16,203	-	-	20,203	4,000	16,203
O	87	BACK TO SCHOOL FUND	5,000	3,231	-	-	8,231	5,000	3,231
O	88	AMERICAN RELIEF PROGRAM ACT	-	467,665	-	-	467,665	579,790	(112,125)
			9,541,430	3,314,423	189,190	189,190	12,855,853	14,642,546	(1,786,693)
			+	+	+	-	=		

GF=General Fund G=Grants TF=Trust Fund RU=Road User CP=Capital Projects E=Enterprise Funds CO=Contracts O=Other

prepared by: Ruben A Villa and Associates

Source: Caselle Accounting & The VRA Group Budget System



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL			
GENERAL FUND						
TAXES						
10-31-100	AUTO LIEU TAX	97,292	89,840	104,541	102,251	-2,290
10-31-200	REAL PROPERTY TAXES	100,357	86,782	111,619	113,684	2,065
10-31-240	FRANCHISE TAXES	19,473	16,584	15,250	20,000	4,750
10-31-250	CITY SALES TAXES	402,504	359,293	385,000	402,903	17,903
10-31-260	STATE SALES TAXES	248,887	223,218	240,092	241,796	1,704
TAXES TOTAL:		868,513	775,717	856,502	880,634	24,132
LICENSES AND PERMITS						
10-32-100	BUILDING PERMITS	13,398	34,015	11,500	16,500	5,000
10-32-110	BUSINESS LICENSES	6,774	7,471	8,100	7,500	-600
10-32-120	P&Z FEES	0	0	2,500	2,500	0
LICENSES AND PERMITS TOTAL:		20,172	41,486	22,100	26,500	4,400
INTERGOVERNMENTAL REVENUE						
10-33-100	STATE REVENUE SHARING	308,075	441,998	427,696	340,349	-87,347
INTERGOVERNMENTAL REVENUE TOTAL:		308,075	441,998	427,696	340,349	-87,347
CHARGES FOR SERVICE						
10-34-140	AUCTION PROCEEDS	16,356	15,693	30,000	16,500	-13,500
10-34-160	ANIMAL CONTROL FEES/FINES	576	275	700	700	0
10-34-170	ADMIN GARBAGE FEES	33,311	16,550	15,120	16,000	880
10-34-530	CITY BUS FEES/DONATIONS	773	0	1,050	1,050	0
CHARGES FOR SERVICE TOTAL:		51,016	32,518	46,870	34,250	-12,620
FINES						
10-35-100	POLICE FINES	61,165	83,659	95,000	83,000	-12,000
10-35-110	IMPOUND FEES	2,389	5,474	7,800	5,000	-2,800
10-35-112	TOWING FEES	1,299	2,336	2,450	2,000	-450



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL			
10-35-120	LIBRARY FEES & FINES	1,564	1,919	2,100	4,500	2,400
10-35-125	IMPOUND ADMIN FEES	900	1,650	0	1,500	1,500
FINES TOTAL:		67,317	95,038	107,350	96,000	-11,350
MISCELLANEOUS REVENUE						
10-36-100	INTEREST	35,410	33,097	31,000	115,200	84,200
10-36-200	UNREALIZED GAIN	1,508	-3,895	0	0	0
10-36-300	MISC. POLICE REVENUE	6,534	7,491	8,700	9,000	300
10-36-400	SALE OF FIXED ASSETS	170,545	0	30,000	10,000	-20,000
10-36-500	PARKS & REC FACILITY RENTAL	1,393	1,975	1,600	2,500	900
10-36-515	SUMMER SPLASH REVENUE	2,300	2,890	1,100	2,500	1,400
10-36-900	MISCELLANEOUS	165,155	37,474	15,000	20,000	5,000
10-36-902	WORKERS' COMP REIMBURSEMENTS	0	0	1,000	1,000	0
10-36-904	WILDLAND REVENUE	0	0	3,000	3,000	0
10-36-905	INSURANCE CLAIMS REFUNDS	0	0	15,000	25,000	10,000
10-36-910	LANDFILL LAND LEASE	702,000	585,000	702,000	702,000	0
10-36-971	TOWER LEASE	0	0	12,596	12,596	0
10-36-999	DAILY CASH REC OVER/SHORT ACCT	0	0	100	100	0
MISCELLANEOUS REVENUE TOTAL:		1,084,845	664,032	821,096	902,896	81,800
TOWN GRANTS REVENUE						
10-37-165	DONATIONS - ANIMAL CONTROL	0	82	1,000	1,000	0
10-37-456	DONATIONS - LIBRARY	1,647	28,787	3,000	3,000	0
10-37-457	LIBRARY GRANT	6,250	21,985	50,000	50,000	0
10-37-458	SENIOR CENTER GRANT	0	0	25,000	25,000	0
10-37-459	SUMMER SPLASH DONATION	578	1,000	5,000	5,000	0
10-37-467	POLICE DONATIONS	110	0	5,000	5,000	0
10-37-480	SUMMER SPLASH GRANT	0	3,500	5,000	5,000	0
10-37-908	GRANTS - IT	0	0	15,000	15,000	0
10-37-909	BUILDING REGULATION GRANT	0	0	10,000	10,000	0
10-37-911	GRANTS - POLICE AZGOHS	317	0	0	0	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL			
10-37-913	USDA EQUIPMENT GRANT	0	0	60,000	60,000	0
10-37-919	CITY BUS GRANT	0	0	100,000	100,000	0
10-37-920	GENERAL ADMIN GRANT	0	0	50,000	50,000	0
10-37-921	POLICE GRANT	21,927	2,974	180,000	180,000	0
10-37-922	SRO PROGRAM REIMBURSEMENTS	0	21,913	63,831	74,844	11,013
10-37-925	MISC GRANTS	20,521	-186	150,000	150,000	0
10-37-963	E-RATE	0	0	25,000	25,000	0
10-37-965	SCBA GRANT	0	0	200,000	200,000	0
10-37-968	PUBLIC WORKS GRANT	0	0	20,000	20,000	0
10-37-969	COURT GRANT	0	0	10,000	10,000	0
10-37-970	BACK TO SCHOOL DONATIONS	1,375	0	0	0	0
10-37-971	COMMUNITY EVENTS DONATIONS	0	0	2,000	2,000	0
TOWN GRANTS REVENUE TOTAL:		52,725	80,055	979,831	990,844	11,013
CONTRIBUTIONS AND TRANSFERS						
10-39-965	TRANSFERS IN-TRANSIT SERVICES	0	21,590	21,590	21,590	0
10-39-966	TRANSFERS IN-FT HUACHUCA CONTR	0	0	50,000	50,000	0
10-39-998	TRANSFERS IN FROM FUND BALANCE	0	0	0	64,778	64,778
10-39-999	TRANSFERS IN-LANDFILL DUETO/FR	0	0	2,300,000	0	-2,300,000
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	21,590	2,371,590	136,368	-2,235,222
GENERAL FUND REVENUE TOTAL		2,452,663	2,152,434	5,633,035	3,407,841	-2,225,194



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
GENERAL FUND						
COUNCIL						
10-42-100	PERSONNEL SERVICES	10,136	9,514	14,400	14,400	0
10-42-130	EMPLOYEE BENEFITS	598	908	1,142	1,133	-9
10-42-220	ATTORNEY FEES	32,985	38,358	45,000	45,000	0
10-42-290	OFFICE SUPPLIES	0	73	800	800	0
10-42-292	EMPLOYEE APPRECIATION/RECOGNIT	0	0	800	2,000	1,200
10-42-530	COMMUNITY RELATIONS	5,642	0	1,000	1,000	0
10-42-640	MEMBERSHIPS	5,772	6,021	10,000	10,000	0
10-42-660	TRAVEL AND TRAINING	0	0	3,500	3,500	0
COUNCIL TOTAL:		55,133	54,874	76,642	77,833	1,191

PERSONNEL COSTS ALLOCATION DETAIL FOR COUNCIL

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
10411	Councilmember			100%	1,942	10-42
10412	Councilmember			100%	1,942	10-42
266	Mayor			100%	3,883	10-42
268	Councilmember			100%	1,942	10-42
278	Councilmember			100%	1,942	10-42
4435	Councilmember			100%	1,942	10-42
57	Councilmember			100%	1,942	10-42
Department Total:					15,533	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
GENERAL FUND						
GENERAL ADMINISTRATION						
10-43-100	PERSONNEL SERVICES	132,267	103,449	124,052	147,581	23,529
10-43-102	NEW HIRE	786	0	0	0	0
10-43-105	OVERTIME	179	1,084	355	1,158	803
10-43-122	MISCELLANEOUS	1,303	2,195	500	600	100
10-43-130	EMPLOYEE BENEFITS	23,626	18,138	26,683	26,778	95
10-43-250	ADVERTISING	2,391	520	4,800	4,800	0
10-43-271	TELEPHONE	4,967	4,371	5,000	5,000	0
10-43-280	INSURANCE	11,095	13,465	11,250	18,200	6,950
10-43-300	PRINTING	728	159	400	400	0
10-43-340	UTILITIES	15,117	12,072	13,000	13,000	0
10-43-360	CONTRACT LABOR	15,394	0	0	0	0
10-43-366	INMATE LABOR	1,831	2,191	1,200	2,100	900
10-43-440	POSTAGE	740	1,153	1,000	1,000	0
10-43-460	SUPPLIES	6,305	5,445	4,000	6,500	2,500
10-43-462	PEST CONTROL	244	585	200	650	450
10-43-465	EMPLOYMENT TESTING/BACKGROUND	0	478	2,300	1,300	-1,000
10-43-470	VEHICLE EXPENSE	34	0	600	600	0
10-43-475	FUEL EXPENSE	1,039	1,704	800	500	-300
10-43-480	COMPUTER EXPENSE	3,698	0	0	0	0
10-43-481	INTERNET	0	2,249	0	0	0
10-43-483	BANK FEES	0	733	0	0	0
10-43-610	EQUIPMENT MAINTENANCE	21	26	100	100	0
10-43-640	MEMBERSHIP	1,539	2,057	1,300	1,300	0
10-43-650	PROFESSIONAL SERVICES	43,713	39,505	60,000	60,000	0
10-43-660	TRAVEL AND TRAINING	715	1,210	4,500	4,500	0
10-43-690	ELECTION SUPPLIES	800	0	1,100	3,000	1,900
10-43-703	CODIFYING/DIGITIZING	830	1,606	3,000	3,000	0
10-43-705	DEBT:CAP LEASE EXP (830 AZ ST)	34,424	35,995	34,100	34,100	0
10-43-840	CAPITAL OUTLAY - EQUIPMENT	1,703	3,834	3,000	3,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
10-43-841	CAPITAL OUTLAY - PROJECTS	9,995	0	0	0	0
GENERAL ADMINISTRATION TOTAL:		315,484	254,224	303,240	339,167	35,927

PERSONNEL COSTS ALLOCATION DETAIL FOR GENERAL ADMINISTRATION

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
10431	Administrative Assistant		Part-time	100%	17,990	10-43
10432	Finance Clerk		Full-time	30%	19,888	10-43
221	Utility Clerk		Full-time	10%	4,644	10-43
256	Town Clerk		Full-time	55%	44,868	10-43
4430	Interim AP Clerk		Part-time	45%	8,096	10-43
48	Town Manager		Full-time	100%	80,033	10-43
Department Total:					175,518	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
GENERAL FUND						
MAGISTRATE						
10-45-100	PERSONNEL SERVICES	26,829	43,946	52,403	65,568	13,165
10-45-105	OVERTIME	341	700	975	1,019	44
10-45-120	PROSECUTION FEES	11,541	13,763	12,000	12,000	0
10-45-130	EMPLOYEE BENEFITS	5,811	10,274	14,074	13,843	-231
10-45-221	COURT APPT ATTORNEYS	5,170	0	9,000	9,000	0
10-45-250	CONTRACT LABOR-PRO TEM	1,090	500	1,500	1,500	0
10-45-290	OFFICE SUPPLIES	134	675	200	200	0
10-45-360	CONTRACT LABOR-JUDGE	9,450	79	14,500	0	-14,500
10-45-480	COMPUTER EXPENSE	2,423	2,484	2,500	2,500	0
10-45-650	PROFESSIONAL SERVICES	0	2,208	5,000	5,000	0
10-45-660	TRAVEL/TRAINING	1,012	0	1,000	1,000	0
10-45-810	JAIL FEES	318	0	0	0	0
MAGISTRATE TOTAL:		64,119	74,629	113,152	111,630	-1,522

PERSONNEL COSTS ALLOCATION DETAIL FOR MAGISTRATE

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
187	Court Clerk		Full-time	80%	50,846	10-45
63	Judge		Contract	100%	10,957	10-45
87	Baliff		Part-time	100%	18,628	10-45
Department Total:					80,431	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
GENERAL FUND						
IT						
10-48-100	PERSONNEL SERVICES	0	0	21,424	5,760	-15,664
10-48-101	CONTRACT LABOR	0	0	7,000	7,000	0
10-48-130	EMPLOYEE BENEFITS	0	242	1,700	453	-1,247
10-48-210	SUBSCRIPTIONS & SOFTWARE LIC	19,731	33,283	45,000	45,000	0
10-48-275	CELL PHONE	17,318	20,490	17,000	20,000	3,000
10-48-450	EQUIPMENT	1,048	31,602	7,500	7,500	0
10-48-481	INTERNET	10,123	10,300	14,000	11,000	-3,000
10-48-804	SOFTWARE LICENSING	1,463	0	0	1,500	1,500
IT TOTAL:		49,683	95,917	113,624	98,213	-15,411

PERSONNEL COSTS ALLOCATION DETAIL FOR IT

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
7307	I.T. Specialist		Part-time	25%	6,213	10-48
Department Total:					6,213	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
GENERAL FUND						
POLICE						
10-51-100	PERSONNEL SERVICES	266,369	285,235	368,493	412,789	44,296
10-51-105	OVERTIME	17,263	13,295	12,634	15,444	2,810
10-51-110	UNIFORM ALLOWANCE	3,672	3,032	3,750	6,000	2,250
10-51-130	EMPLOYEE BENEFITS	55,896	67,753	128,653	122,179	-6,474
10-51-135	PUBLIC SAFETY RETIREMENT	53,961	43,595	75,815	136,441	60,626
10-51-222	SEACOM/CCSO CONTRACT	81,950	61,463	81,950	81,950	0
10-51-230	PROFESSIONAL SERVICES	1,118	780	1,600	1,600	0
10-51-231	PSPRS ATTORNEY	671	833	2,700	2,000	-700
10-51-240	PROSECUTION FEES	2,730	0	0	0	0
10-51-271	TELEPHONE	2,436	1,939	2,500	2,500	0
10-51-290	OFFICE SUPPLIES	829	1,077	1,500	1,500	0
10-51-295	PRINTING	999	661	1,500	1,500	0
10-51-340	UTILITIES	5,474	4,555	7,000	7,000	0
10-51-366	INMATE LABOR	191	243	500	500	0
10-51-430	HUMANE SUPPLIES	503	0	0	0	0
10-51-440	EVIDENCE	0	0	0	1,000	1,000
10-51-460	MAINTENANCE AND SUPPLIES	1,091	1,611	1,500	1,500	0
10-51-462	PEST CONTROL	497	390	500	500	0
10-51-463	ACO SUPPLIES	792	106	1,300	1,300	0
10-51-465	EMPLOYMENT TESTING/BACKGROUND	0	0	0	3,500	3,500
10-51-466	WEAPONS AND AMMUNITION	1,548	6,073	2,000	3,500	1,500
10-51-467	SV CONTRACT PAYMENT	0	0	5,500	5,500	0
10-51-470	VEHICLE EXPENSE	8,718	16,558	10,000	10,000	0
10-51-475	POLICE FUEL EXPENSE	10,569	13,260	13,500	13,500	0
10-51-480	COMPUTER EXPENSE	5,238	1,015	0	0	0
10-51-505	TOW FEES	2,197	3,043	3,000	3,000	0
10-51-620	EQUIP REPAIR AND MAINTENANCE	1,379	1,186	2,500	2,500	0
10-51-640	MEMBERSHIP	80	55	725	725	0
10-51-660	TRAVEL AND TRAINING	7,053	2,215	7,500	7,500	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL			
10-51-665	COMMUNITY RELATIONS	119	116	1,000	1,000	0
10-51-705	CAPITAL LEASE	690	790	1,500	1,500	0
10-51-804	SOFTWARE LICENSING	3,556	3,813	9,700	4,500	-5,200
10-51-810	JAIL FEES	1,714	1,590	4,000	4,000	0
10-51-841	VEHICLE LEASE	26,997	53,988	26,994	26,994	0
10-51-850	NEW EQUIPMENT	0	1,608	4,000	3,000	-1,000
10-51-856	BODY WORN CAMERA PROG.	0	0	1,500	3,500	2,000
POLICE TOTAL:		566,300	591,878	785,314	889,922	104,608

PERSONNEL COSTS ALLOCATION DETAIL FOR POLICE

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
103	School Resource Officer		Full-time	100%	83,160	10-51
10512	Sergeant		Full-time	100%	90,168	10-51
10513	Reserve Pool		Part-time	100%	25,230	10-51
110	Sr. Records Clerk		Full-time	100%	56,605	10-51
111	Police Officer		Full-time	100%	89,933	10-51
138	Police Officer		Full-time	100%	92,283	10-51
4422	Records Clerk/ACO		Full-time	100%	54,663	10-51
4436	Police Officer		Full-time	100%	91,419	10-51
4438	Police Chief		Full-time	100%	109,393	10-51
Department Total:					692,853	



**TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET**

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
GENERAL FUND						
FIRE						
10-53-100	PERSONNEL SERVICES	8,784	599	4,500	4,500	0
10-53-130	EMPLOYEE BENEFITS	1,100	51	529	536	7
10-53-340	UTILITIES	10,871	12,518	8,500	8,500	0
10-53-360	FIRE SERVICES	375,956	301,708	403,000	440,000	37,000
10-53-450	EQUIPMENT/SUPPLIES	8,811	1,065	5,000	5,000	0
10-53-462	PEST CONTROL	0	292	0	0	0
10-53-470	VEHICLE EXPENSE	898	0	14,000	16,900	2,900
10-53-475	FUEL EXPENSE	46	109	2,000	2,000	0
10-53-516	PRESUMPTIVE CANCER COVERAGE	4,179	4,104	5,000	5,000	0
10-53-610	EQUIPMENT MAINTENANCE	2,304	95	3,000	2,615	-385
10-53-841	CAPITAL OUTLAY - PROJECTS	0	0	0	17,000	17,000
FIRE TOTAL:		412,949	320,541	445,529	502,051	56,522

PERSONNEL COSTS ALLOCATION DETAIL FOR FIRE

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
1053	Per-Diem Firefighters		Part-time	100%	5,036	10-53
Department Total:					5,036	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
GENERAL FUND						
BUILDING REGULATION						
10-54-360	CONTRACT LABOR	54,029	50,061	57,500	57,500	0
10-54-760	BLDG REGULATION SUPPLIES	0	0	1,000	1,000	0
10-54-801	ABATEMENT	0	5,145	12,000	17,000	5,000
BUILDING REGULATION TOTAL:		54,029	55,206	70,500	75,500	5,000



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
GENERAL FUND						
PUBLIC WORKS						
10-57-100	PERSONNEL SERVICES	13,579	20,781	22,131	14,791	-7,340
10-57-105	OVERTIME	366	455	693	640	-53
10-57-110	UNIFORM ALLOWANCE	357	106	450	0	-450
10-57-130	EMPLOYEE BENEFITS	2,805	4,968	8,575	5,776	-2,799
10-57-271	TELEPHONE	0	411	0	500	500
10-57-340	UTILITIES	20,400	194	2,500	2,000	-500
10-57-366	INMATE LABOR	714	684	1,400	1,400	0
10-57-410	UNIFORMS & BOOTS	0	52	0	310	310
10-57-460	MAINTENANCE AND SUPPLIES	1,291	2,231	1,500	1,700	200
10-57-470	VEHICLE REPAIR/MAINT	767	0	1,500	1,500	0
10-57-475	FUEL EXPENSE	661	1,626	3,000	3,000	0
10-57-476	DIESEL	329	43	500	500	0
10-57-500	BUILDING MAINTENANCE	11,976	48,457	25,000	30,000	5,000
10-57-540	SMALL TOOLS	1,822	1,850	1,500	1,500	0
10-57-610	EQUIPMENT MAINTENANCE	364	1,153	6,500	6,500	0
PUBLIC WORKS TOTAL:		55,431	83,011	75,249	70,117	-5,132

PERSONNEL COSTS ALLOCATION DETAIL FOR PUBLIC WORKS

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
115	Public Works Supervisor		Full-time	10%	8,544	10-57
276	Equipment Operator		Full-time	5%	2,894	10-57
4389	Equipment Operator		Full-time	15%	7,338	10-57
4425	Equipment Operator		Full-time	5%	2,430	10-57
Department Total:					21,207	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
			2023-24 YTD ACTUAL				
GENERAL FUND							
CITY POOL							
10-58-100	PERSONNEL SERVICES	14,905	10,238		14,500	15,000	500
10-58-130	EMPLOYEE BENEFITS	1,115	1,238		1,289	1,344	55
10-58-340	UTILITIES	5,787	7,124		7,000	7,000	0
10-58-460	MAINTENANCE AND SUPPLIES	5,091	2,928		5,000	5,200	200
10-58-660	CERTIFYING	400	0		500	2,400	1,900
CITY POOL TOTAL:		27,298	21,528		28,289	30,944	2,655

PERSONNEL COSTS ALLOCATION DETAIL FOR CITY POOL

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
1058	Seasonal Pool Aids		Part-time	100%	16,344	10-58
Department Total:					16,344	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
			2023-24 YTD ACTUAL				
GENERAL FUND							
SUMMER SPLASH							
10-59-100	PERSONNEL SERVICES	5,527	2,648		8,040	8,040	0
10-59-130	EMPLOYEE BENEFITS	123	327		715	721	6
10-59-460	SUPPLIES	0	0		300	300	0
SUMMER SPLASH TOTAL:		5,650	2,975		9,055	9,061	6

PERSONNEL COSTS ALLOCATION DETAIL FOR SUMMER SPLASH

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
1059	Seasonal Pool Aids		Part-time	100%	8,761	10-59
Department Total:					8,761	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
			2023-24 YTD ACTUAL				
GENERAL FUND							
PARKS & RECREATION							
10-60-100	PERSONNEL SERVICES	0	0	0	3,907	3,907	
10-60-130	EMPLOYEE BENEFITS	0	0	0	491	491	
10-60-340	UTILITIES	2,673	5,592	3,000	6,000	3,000	
10-60-460	SUPPLIES	2,895	3,112	2,500	2,500	0	
10-60-530	COMMUNITY RELATIONS/JULY 4TH	5,169	9,157	10,000	10,000	0	
PARKS & RECREATION TOTAL:		10,737	17,861	15,500	22,898	7,398	

PERSONNEL COSTS ALLOCATION DETAIL FOR PARKS & RECREATION

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
10601	Seasonal Maintenance Wkr		Part-time	25%	4,398	10-60
Department Total:					4,398	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
GENERAL FUND						
LIBRARY AND COMMUNITY SERVICES						
10-62-100	PERSONNEL SERVICES	92,248	94,343	98,566	100,556	1,990
10-62-130	EMPLOYEE BENEFITS	13,112	16,100	19,852	19,364	-488
10-62-271	TELEPHONE	1,525	1,734	1,650	1,500	-150
10-62-300	PRINTING	673	414	800	800	0
10-62-340	UTILITIES	6,758	7,590	7,000	7,500	500
10-62-366	INMATE LABOR	2,195	2,196	1,800	2,200	400
10-62-460	SUPPLIES	366	1,513	2,850	2,850	0
10-62-462	PEST CONTROL	478	410	450	450	0
10-62-476	FUEL	2	104	200	200	0
10-62-480	COMPUTER EXPENSE	1,250	1,250	2,700	0	-2,700
10-62-481	INTERNET	2,109	5,000	3,000	5,000	2,000
10-62-620	VEHICLE REPAIR & MAINT	236	32	350	350	0
10-62-621	DEBT: E-RATE	4,800	0	0	0	0
10-62-640	MEMBERSHIP	55	0	150	200	50
10-62-650	PROFESSIONAL SERVICES	0	0	0	2,000	2,000
10-62-660	TRAVEL AND TRAINING	369	0	500	500	0
10-62-703	COMMUNITY RELATIONS	117	0	200	200	0
10-62-705	CAPITAL LEASE	690	754	800	800	0
LIBRARY AND COMMUNITY SERVICES TOTAL:		126,983	131,440	140,868	144,470	3,602

PERSONNEL COSTS ALLOCATION DETAIL FOR LIBRARY AND COMMUNITY SERVICES

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
17	Library Page		Part-time	100%	5,888	10-62
272	Library Aide		Part-time	100%	20,426	10-62
4381	Library Director		Full-time	100%	59,753	10-62
4417	Library Aide		Part-time	100%	17,873	10-62



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
			2023-24 YTD ACTUAL				
4419	Library Aide		Part-time	100%		8,411 10-62	
4420	Library Aide		Part-time	100%		7,570 10-62	
			Department Total:			119,921	
-							



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
GENERAL FUND						
CITY BUS						
10-65-100	PERSONNEL SERVICES	45,227	4,533	14,836	15,596	760
10-65-130	EMPLOYEE BENEFITS	5,166	855	1,841	1,967	126
10-65-140	PROFESSIONAL SERVICES	135	0	0	0	0
10-65-470	VEHICLE EXPENSE	21,336	0	0	0	0
10-65-475	FUEL EXPENSE	3,289	3,860	4,000	4,000	0
10-65-480	VEHICLE REPAIR & MAINTENANCE	9,527	1,940	2,000	5,000	3,000
CITY BUS TOTAL:		84,680	11,188	22,677	26,563	3,886

PERSONNEL COSTS ALLOCATION DETAIL FOR CITY BUS

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
4440	Bus Driver		Part-time	100%	17,563	10-65
Department Total:					17,563	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
GENERAL FUND						
ACTIVITY CENTER						
10-68-290	SUPPLIES	1,098	863	1,000	1,100	100
10-68-340	UTILITIES	2,449	3,215	4,000	3,000	-1,000
10-68-450	EQUIPMENT	0	0	600	600	0
10-68-462	PEST CONTROL	468	390	500	500	0
10-68-463	EQUIPMENT REPAIR	0	177	1,000	1,000	0
ACTIVITY CENTER TOTAL:		4,015	4,645	7,100	6,200	-900



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
GENERAL FUND						
TOWN GRANTS						
10-69-130	EMPLOYEE BENEFITS	-10	0	0	0	0
10-69-800	DONATIONS - ANIMAL CONTROL	0	0	1,000	1,000	0
10-69-802	LIBRARY DONATIONS EXP	3,743	1,989	3,000	3,000	0
10-69-803	IT GRANT EXP	0	0	15,000	15,000	0
10-69-804	MISC GRANT EXP	9,294	0	150,000	150,000	0
10-69-805	BUILDING REGULATION EXP	0	0	10,000	10,000	0
10-69-806	LIBRARY GRANTS EXP	26,096	17,506	50,000	50,000	0
10-69-807	SENIOR CENTER GRANT EXP	0	0	25,000	25,000	0
10-69-808	SUMMER SPLASH GRANT EXP	24	796	5,000	5,000	0
10-69-810	E-RATE GRANT EXP	8,438	0	25,000	25,000	0
10-69-815	PUBLIC WORKS GRANT EXP	0	0	20,000	20,000	0
10-69-816	COURT GRANT EXP	0	0	10,000	10,000	0
10-69-817	SUMMER SPLASH DONATION EXP	0	156	5,000	5,000	0
10-69-818	POLICE DONATION EXP	0	0	5,000	5,000	0
10-69-819	GENERAL ADMIN GRANT EXP	0	0	50,000	50,000	0
10-69-845	POLICE GRANT EXP	24,930	0	180,000	180,000	0
10-69-846	AZDOHS GRANT EXPENDITURES	115,563	0	0	0	0
10-69-847	AZGOHS GRANT EXPENDITURES	412	0	0	0	0
10-69-849	BUS LINE EXP	5,640	0	100,000	100,000	0
10-69-850	SCBA GRANT EXP	0	0	200,000	200,000	0
10-69-851	USDA EQUIPMENT GRANT	0	0	60,000	60,000	0
10-69-857	BACK TO SCHOOL DONATIONS EXPEN	567	0	0	0	0
10-69-900	COMMUNITY EVENTS DONATION EXP	0	0	2,000	2,000	0
TOWN GRANTS TOTAL:		194,697	20,447	916,000	916,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
GENERAL FUND						
NON-DEPARTMENTAL						
10-70-990	CONTINGENCY	0	0	85,518	22,494	-63,024
10-70-995	CONTINGENCY - URS SET ASIDE	0	2,757	64,778	64,778	0
NON-DEPARTMENTAL TOTAL:		0	2,757	150,296	87,272	-63,024



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
			2023-24	YTD ACTUAL			
GENERAL FUND							
TRANSFERS							
10-90-980	TRANSFERS OUT TO CAPITAL PROJ	0	60,000	60,000	0	-60,000	
TRANSFERS TOTAL:		0	60,000	60,000	0	-60,000	
-							
GENERAL FUND EXPENDITURE TOTAL		2,027,188	1,803,121	3,333,035	3,407,841	74,806	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
POLICE - DEMA GRANT REVENUES						
11-30-700	DEMA GRANT FUNDS	0	0	300,000	300,000	0
REVENUES TOTAL:		0	0	300,000	300,000	0
POLICE - DEMA GRANT REVENUE TOTAL		0	0	300,000	300,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
POLICE - DEMA GRANT						
EXPENDITURES						
11-40-810	DHS AUTHORIZED EXPENSES	0	0	300,000	300,000	0
EXPENDITURES TOTAL:		0	0	300,000	300,000	0
-						
POLICE - DEMA GRANT EXPENDITURE TOTAL		0	0	300,000	300,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
POLICE - STONE GARDEN GRANT						
REVENUES						
12-30-800	DHS STONEGARDEN	12,037	125,432	250,000	250,000	0
REVENUES TOTAL:		12,037	125,432	250,000	250,000	0
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POLICE - STONE GARDEN GRANT REVENUE TOTAL		12,037	125,432	250,000	250,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
POLICE - STONE GARDEN GRANT						
EXPENDITURES						
12-40-105	STONE GARDEN OVERTIME	82	11,720	32,233	0	-32,233
12-40-130	EMPLOYEE BENEFITS	987	1,925	12,228	0	-12,228
12-40-131	OVERTIME	399	0	6,000	0	-6,000
12-40-135	PUBLIC SAFETY RETIREMENT	2,496	3,207	13,539	0	-13,539
12-40-810	AUTHORIZED EXPENSES	0	94,456	179,660	243,660	64,000
12-40-840	MILEAGE	9,415	2,977	6,340	6,340	0
EXPENDITURES TOTAL:		13,379	114,285	250,000	250,000	0
-						
POLICE - STONE GARDEN GRANT EXPENDITURE TOTAL		13,379	114,285	250,000	250,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
POLICE - GOHS GRANT						
REVENUES						
13-30-700	GOHS (DUI TASK FORCE)	0	0	100,000	100,000	0
REVENUES TOTAL:		0	0	100,000	100,000	0
<hr/>						
POLICE - GOHS GRANT REVENUE TOTAL		0	0	100,000	100,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
POLICE - GOHS GRANT						
EXPENDITURES						
13-40-810	DHS AUTHORIZED EXPENSES	0	0	100,000	100,000	0
EXPENDITURES TOTAL:		0	0	100,000	100,000	0
-						
POLICE - GOHS GRANT EXPENDITURE TOTAL		0	0	100,000	100,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
			2023-24	YTD ACTUAL			
RICO FUND							
MISCELLANEOUS REVENUE							
16-36-950	RICO REVENUE (ASSET FORFEITURE	0	0	10,000	10,000	0	
MISCELLANEOUS REVENUE TOTAL:		0	0	10,000	10,000	0	
RICO FUND REVENUE TOTAL		0	0	10,000	10,000	0	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
RICO FUND						
EXPENDITURES						
16-40-850	RICO AUTHORIZED EXPENDITURES	0	0	10,000	10,000	0
EXPENDITURES TOTAL:		0	0	10,000	10,000	0
-						
RICO FUND EXPENDITURE TOTAL		0	0	10,000	10,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
TRUST FUND						
REVENUES						
20-30-200	FINES AND BAILS	110,601	139,462	174,000	174,000	0
20-30-300	BONDS	0	0	100	100	0
20-30-400	RESTITUTION	0	-200	0	100	100
20-30-500	JCEF	0	0	100	100	0
REVENUES TOTAL:		110,601	139,262	174,200	174,300	100
MISCELLANEOUS REVENUE						
20-36-900	MISCELLANEOUS	166	0	0	0	0
MISCELLANEOUS REVENUE TOTAL:		166	0	0	0	0
TRUST FUND REVENUE TOTAL		110,767	139,262	174,200	174,300	100



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
TRUST FUND						
EXPENDITURES						
20-40-200	FINES AND BAILS	102,485	140,891	174,000	174,000	0
20-40-400	RESTITUTION	100	0	100	100	0
20-40-401	BOND	0	0	100	100	0
20-40-500	JCEF	0	0	100	100	0
EXPENDITURES TOTAL:		102,585	140,891	174,300	174,300	0
-						
TRUST FUND EXPENDITURE TOTAL		102,585	140,891	174,300	174,300	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
			2023-24 YTD ACTUAL				
ROAD USER FUND							
REVENUES							
23-30-300	GAS TAX REVENUES - HURF	155,145	135,652	164,295	162,413	-1,882	
REVENUES TOTAL:		155,145	135,652	164,295	162,413	-1,882	
CONTRIBUTIONS AND TRANSFERS							
23-39-998	TRANSFERS IN FROM FUND BALANCE	0	280,000	280,000	135,000	-145,000	
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	280,000	280,000	135,000	-145,000	
ROAD USER FUND REVENUE TOTAL		155,145	415,652	444,295	297,413	-146,882	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
ROAD USER FUND						
EXPENDITURES						
23-40-100	PERSONNEL SERVICES	200	10,994	12,126	47,654	35,528
23-40-105	OVERTIME	0	0	0	1,238	1,238
23-40-110	UNIFORM ALLOWANCE	0	0	180	0	-180
23-40-130	EMPLOYEE BENEFITS	-80	2,017	3,900	13,842	9,942
23-40-340	UTILITIES	5,247	29,141	20,000	30,000	10,000
23-40-410	UNIFORMS & BOOTS	0	319	0	930	930
23-40-460	MAINTENANCE AND SUPPLIES	3,494	3,143	5,000	5,000	0
23-40-475	FUEL	1,396	87	7,000	5,000	-2,000
23-40-490	ROAD REPAIR	1,336	1,260	103,589	97,249	-6,340
23-40-610	EQUIPMENT REPAIR	5,795	10,649	12,500	9,000	-3,500
23-40-650	PROFESSIONAL SERVICES	0	6,979	15,000	7,500	-7,500
23-40-831	CAPITAL OUTLAY	0	0	80,000	80,000	0
23-40-928	TRANSFERS OUT-SKYLINE RD PROJ	0	85,000	85,000	0	-85,000
23-40-980	TRANSFERS OUT TO CAPITAL PROJ	0	100,000	100,000	0	-100,000
EXPENDITURES TOTAL:		17,388	249,589	444,295	297,413	-146,882

PERSONNEL COSTS ALLOCATION DETAIL FOR EXPENDITURES

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
10432	Finance Clerk		Full-time	20%	13,258	23-40
10601	Seasonal Maintenance Wkr		Part-time	75%	13,194	23-40
115	Public Works Supervisor		Full-time	30%	25,633	23-40
276	Equipment Operator		Full-time	10%	5,789	23-40
4425	Equipment Operator		Full-time	10%	4,859	23-40
Department Total:					62,734	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
ROAD USER FUND EXPENDITURE TOTAL		17,388	249,589	444,295	297,413	-146,882



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
WATER INFRASTRUCTURE SUSTAINABILITY REVENUES						
26-30-101	GRANT REVENUE	0	0	0	112,000	112,000
REVENUES TOTAL:		0	0	0	112,000	112,000
CONTRIBUTIONS AND TRANSFERS						
26-39-951	TRANSFERS IN FROM WATER FUND	0	0	0	28,000	28,000
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	0	0	28,000	28,000
WATER INFRASTRUCTURE SUSTAINABILITY REVENUE TOTAL		0	0	0	140,000	140,000



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
WATER INFRASTRUCTURE SUSTAINABILITY						
EXPENDITURES						
26-40-840	AUTHORIZED EXPENDITURES	0	0	0	140,000	140,000
EXPENDITURES TOTAL:		0	0	0	140,000	140,000
-						
WATER INFRASTRUCTURE SUSTAINABILITY EXPENDITURE TOT		0	0	0	140,000	140,000



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
HUACHUCA CITY FOR MINDFUL METERING REVENUES						
27-30-101	GRANT REVENUE	0	0	0	448,000	448,000
REVENUES TOTAL:		0	0	0	448,000	448,000
CONTRIBUTIONS AND TRANSFERS						
27-39-951	TRANSFERS IN FROM WATER FUND	0	0	0	89,600	89,600
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	0	0	89,600	89,600
HUACHUCA CITY FOR MINDFUL METERING REVENUE TOTAL		0	0	0	537,600	537,600



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
HUACHUCA CITY FOR MINDFUL METERING						
EXPENDITURES						
27-40-840	AUTHORIZED EXPENDITURES	0	0	0	537,600	537,600
EXPENDITURES TOTAL:		0	0	0	537,600	537,600
-						
HUACHUCA CITY FOR MINDFUL METERING EXPENDITURE TOT.		0	0	0	537,600	537,600



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	JUN (6/20) 2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	+/-
STATE HURF - SKYLINE PROJECT						
REVENUES						
28-30-101	STATE REVENUE	0	2,071,200	2,070,000	0	-2,070,000
28-30-998	TRANSFERS IN FROM FUND BALANCE	0	0	0	2,070,821	2,070,821
REVENUES TOTAL:		0	2,071,200	2,070,000	2,070,821	821
CONTRIBUTIONS AND TRANSFERS						
28-39-923	TRANSFERS IN FROM ROAD USER	0	85,000	85,000	0	-85,000
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	85,000	85,000	0	-85,000
STATE HURF - SKYLINE PROJECT REVENUE TOTAL		0	2,156,200	2,155,000	2,070,821	-84,179



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
			2023-24 YTD ACTUAL				
STATE HURF - SKYLINE PROJECT							
EXPENDITURES							
28-40-805	DESIGN	0	84,179	300,000	215,821	-84,179	
28-40-810	CONSTRUCTION	0	0	1,855,000	1,855,000	0	
EXPENDITURES TOTAL:		0	84,179	2,155,000	2,070,821	-84,179	
-							
STATE HURF - SKYLINE PROJECT EXPENDITURE TOTAL		0	84,179	2,155,000	2,070,821	-84,179	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
GRANT OPPORTUNITY REVENUES						
29-30-800	GRANT REVENUE CDBG	420,823	3,000	500,000	500,000	0
REVENUES TOTAL:		420,823	3,000	500,000	500,000	0
CONTRIBUTIONS AND TRANSFERS						
29-39-998	TRANSFERS IN FROM FUND BALANCE	0	0	0	25,000	25,000
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	0	0	25,000	25,000
GRANT OPPORTUNITY REVENUE TOTAL		420,823	3,000	500,000	525,000	25,000



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
GRANT OPPORTUNITY						
EXPENDITURES						
29-40-840	AUTHORIZED EXPENDITURES	431,879	0	500,000	500,000	0
29-40-841	AUTHORIZED EXPENDITURES - COX GRANT	0	0	0	25,000	25,000
EXPENDITURES TOTAL:		431,879	0	500,000	525,000	25,000
-						
GRANT OPPORTUNITY EXPENDITURE TOTAL		431,879	0	500,000	525,000	25,000



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
WATER FUND						
REVENUES						
51-30-200	WATER SALES	391,273	369,552	398,000	409,940	11,940
51-30-202	RC: RECONNECT FEE	176	0	1,000	1,000	0
51-30-300	CONNECTION FEES	1,348	1,335	1,500	1,500	0
51-30-400	PENALTIES & FORFEITURES	1,549	-5	7,000	7,000	0
51-30-900	WATER ADMIN FEE	0	0	1,000	1,000	0
REVENUES TOTAL:		394,346	370,882	408,500	420,440	11,940
MISCELLANEOUS REVENUE						
51-36-900	MISCELLANEOUS	10,189	0	0	1,500	1,500
MISCELLANEOUS REVENUE TOTAL:		10,189	0	0	1,500	1,500
CONTRIBUTIONS AND TRANSFERS						
51-39-998	TRANSFERS IN FROM FUND BALANCE	0	0	0	193,600	193,600
51-39-999	TRANSFERS IN-LANDFILL DUE TO/	0	0	300,000	0	-300,000
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	0	300,000	193,600	-106,400
WATER FUND REVENUE TOTAL		404,535	370,882	708,500	615,540	-92,960

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TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
WATER FUND						
EXPENDITURES						
51-40-100	PERSONNEL SERVICES	109,965	88,423	103,712	120,084	16,372
51-40-105	OVERTIME	2,660	2,134	3,525	3,718	193
51-40-110	UNIFORM ALLOWANCE	1,126	319	1,485	0	-1,485
51-40-130	EMPLOYEE BENEFITS	24,997	24,202	41,976	42,839	863
51-40-271	TELEPHONE	0	30	0	300	300
51-40-280	INSURANCE	10,498	12,909	11,250	18,200	6,950
51-40-290	OFFICE SUPPLIES	309	609	2,000	2,000	0
51-40-300	PRINTING	745	1,012	1,000	1,000	0
51-40-340	UTILITIES	39,523	41,890	45,000	45,000	0
51-40-360	CONTRACT LABOR	3,735	3,183	6,000	6,000	0
51-40-366	INMATE LABOR	4,499	3,102	3,000	3,500	500
51-40-410	UNIFORMS & BOOTS	0	1,038	0	1,200	1,200
51-40-440	POSTAGE	2,273	2,891	2,500	3,500	1,000
51-40-460	MAINTENANCE & SUPPLIES	10,371	5,385	12,000	11,000	-1,000
51-40-470	VEHICLE EXPENSE	4,226	9,433	9,000	10,000	1,000
51-40-472	METER REPLACEMENT	1,756	6,842	9,000	9,000	0
51-40-475	FUEL EXPENSE	2,607	5,453	12,000	5,200	-6,800
51-40-476	DIESEL	5,101	389	5,000	5,000	0
51-40-480	SOFTWARE LICENSING - CASELLE	2,623	603	2,500	2,700	200
51-40-483	BANK FEES	0	484	0	1,000	1,000
51-40-510	WATER TESTS	2,794	1,286	3,000	3,000	0
51-40-516	ADEQ FEES	7,150	4,588	10,000	5,000	-5,000
51-40-610	EQUIPMENT MAINTENANCE	8,748	19,455	17,500	20,000	2,500
51-40-640	MEMBERSHIP	0	210	1,200	1,200	0
51-40-650	PROFESSIONAL SERVICES	10,575	32,603	45,000	45,000	0
51-40-660	TRAVEL & TRAINING	0	454	1,000	1,500	500
51-40-680	DEPRECIATION EXPENSE	0	0	0	76,000	76,000
51-40-804	SOFTWARE LICENSING	201	0	0	0	0
51-40-840	WATER CAPITAL OUTLAY	71,400	22,800	30,000	30,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL			
51-40-845	CONTINGENCY EXP	0	0	29,352	21,999	-7,353
51-40-900	BAD DEBT EXPENSE	-2,966	0	500	3,000	2,500
51-40-926	TRANSFERS OUT TO WATER INF SUST GRANT	0	0	0	28,000	28,000
51-40-927	TRANSFERS OUT TO MINDFUL METERING GRANT	0	0	0	89,600	89,600
EXPENDITURES TOTAL:		324,916	291,727	408,500	615,540	207,040

PERSONNEL COSTS ALLOCATION DETAIL FOR EXPENDITURES

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
10432	Finance Clerk		Full-time	25%	16,573	51-40
115	Public Works Supervisor		Full-time	25%	21,361	51-40
187	Court Clerk		Full-time	10%	6,356	51-40
221	Utility Clerk		Full-time	30%	13,932	51-40
256	Town Clerk		Full-time	15%	12,237	51-40
276	Equipment Operator		Full-time	55%	31,838	51-40
4389	Equipment Operator		Full-time	55%	26,907	51-40
4425	Equipment Operator		Full-time	55%	26,727	51-40
4430	Interim AP Clerk		Part-time	25%	4,498	51-40
7307	I.T. Specialist		Part-time	25%	6,213	51-40
Department Total:					166,641	

WATER FUND EXPENDITURE TOTAL		324,916	291,727	408,500	615,540	207,040
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TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
SEWER FUND						
REVENUES						
52-30-200	SEWER SERVICES	263,603	235,949	290,000	275,500	-14,500
52-30-300	CONNECTION FEES	0	0	1,000	1,000	0
REVENUES TOTAL:		263,603	235,949	291,000	276,500	-14,500
MISCELLANEOUS REVENUE						
52-36-900	MISCELLANEOUS	422	0	0	500	500
MISCELLANEOUS REVENUE TOTAL:		422	0	0	500	500
CONTRIBUTIONS AND TRANSFERS						
52-39-998	TRANSFERS IN FROM FUND BALANCE	0	0	0	46,000	46,000
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	0	0	46,000	46,000
SEWER FUND REVENUE TOTAL		264,025	235,949	291,000	323,000	32,000



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
SEWER FUND						
EXPENDITURES						
52-40-100	PERSONNEL SERVICES	91,981	67,589	72,783	64,720	-8,063
52-40-105	OVERTIME	2,530	2,133	3,298	1,907	-1,391
52-40-110	UNIFORM ALLOWANCE	1,596	319	1,350	0	-1,350
52-40-130	EMPLOYEE BENEFITS	20,785	18,790	30,900	23,332	-7,568
52-40-271	TELEPHONE	0	30	0	200	200
52-40-280	INSURANCE	10,498	12,909	11,250	18,200	6,950
52-40-300	PRINTING	956	516	1,500	1,000	-500
52-40-340	UTILITIES	5,457	3,383	11,000	11,000	0
52-40-360	CONTRACT LABOR	4,064	2,689	5,000	0	-5,000
52-40-366	INMATE LABOR	3,263	3,102	7,500	7,500	0
52-40-410	UNIFORMS & BOOTS	0	1,038	0	1,200	1,200
52-40-440	POSTAGE	2,273	2,891	2,500	3,500	1,000
52-40-460	MAINTENANCE AND SUPPLIES	2,561	2,952	4,000	2,800	-1,200
52-40-470	VEHICLE EXPENSE	3,756	4,359	4,200	4,500	300
52-40-475	FUEL	3,769	4,159	9,000	8,000	-1,000
52-40-476	DIESEL	2,732	346	5,000	4,000	-1,000
52-40-480	SOFTWARE LICENSING - CASELLE	1,819	603	2,500	2,500	0
52-40-483	BANK FEES	0	314	0	1,000	1,000
52-40-516	ADEQ FEES	0	0	3,000	3,000	0
52-40-610	EQUIPMENT MAINTENANCE	6,964	107	5,000	5,000	0
52-40-650	PROFESSIONAL SERVICES	6,419	11,159	20,000	33,700	13,700
52-40-680	DEPRECIATION EXPENSE	0	0	0	46,000	46,000
52-40-702	SEWAGE POND COMPLIANCE	5,556	7,610	6,000	9,000	3,000
52-40-750	DEBT SERVICE	0	0	10,000	0	-10,000
52-40-846	CONTINGENCY EXP	0	0	20,719	16,441	-4,278
52-40-900	BAD DEBT EXPENSE	1,823	0	500	500	0
52-40-950	PAYMENT ON WIFA LOAN	52,034	53,963	54,000	54,000	0
EXPENDITURES TOTAL:		230,836	200,961	291,000	323,000	32,000



**TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET**

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
PERSONNEL COSTS ALLOCATION DETAIL FOR EXPENDITURES						
EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
10432	Finance Clerk		Full-time	5%	3,315	52-40
115	Public Works Supervisor		Full-time	10%	8,544	52-40
187	Court Clerk		Full-time	10%	6,356	52-40
221	Utility Clerk		Full-time	30%	13,932	52-40
256	Town Clerk		Full-time	5%	4,079	52-40
276	Equipment Operator		Full-time	30%	17,366	52-40
4389	Equipment Operator		Full-time	30%	14,677	52-40
4425	Equipment Operator		Full-time	30%	14,578	52-40
4430	Interim AP Clerk		Part-time	5%	900	52-40
7307	I.T. Specialist		Part-time	25%	6,213	52-40
			Department Total:		89,959	
SEWER FUND EXPENDITURE TOTAL		230,836	200,961	291,000	323,000	32,000



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
GARBAGE FUND						
REVENUES						
54-30-200	SALES RECEIPTS	146,312	148,238	170,000	205,000	35,000
REVENUES TOTAL:		146,312	148,238	170,000	205,000	35,000
GARBAGE FUND REVENUE TOTAL		146,312	148,238	170,000	205,000	35,000



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
GARBAGE FUND						
EXPENDITURES						
54-40-360	CONTRACT	144,030	201,056	170,000	205,000	35,000
54-40-850	ADMIN FEES TRANSFER TO GF	33,170	0	0	0	0
54-40-900	BAD DEBT EXPENSE	-4,294	0	0	0	0
EXPENDITURES TOTAL:		172,906	201,056	170,000	205,000	35,000
-						
GARBAGE FUND EXPENDITURE TOTAL		172,906	201,056	170,000	205,000	35,000



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
LANDFILL FUND						
REVENUES						
55-30-200	SALES - LANDFILL	1,337,767	1,130,981	1,473,383	1,792,916	319,533
55-30-201	LATE PENALTIES	0	0	500	500	0
55-30-205	MISC.REVENUE	20,454	538	20,000	5,000	-15,000
55-30-210	TIPPING FEES	207,572	194,602	189,253	209,300	20,047
REVENUES TOTAL:		1,565,793	1,326,121	1,683,136	2,007,716	324,580
MISCELLANEOUS REVENUE						
55-36-400	SALE OF FIXED ASSETS	0	0	15,000	15,000	0
55-36-900	MISCELLANEOUS	-300	0	0	0	0
55-36-903	DIESEL SALES (FIRE,SCHOOL)	0	0	20,000	0	-20,000
MISCELLANEOUS REVENUE TOTAL:		-300	0	35,000	15,000	-20,000
LANDFILL FUND REVENUE TOTAL		1,565,493	1,326,121	1,718,136	2,022,716	304,580



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
LANDFILL FUND						
EXPENDITURES						
55-40-100	PERSONNEL SERVICES	211,310	200,707	242,282	279,902	37,620
55-40-105	OVERTIME	36,150	33,648	27,040	29,313	2,273
55-40-110	UNIFORM ALLOWANCE	7,568	954	6,435	0	-6,435
55-40-130	EMPLOYEE BENEFITS	48,101	56,965	98,196	102,502	4,306
55-40-265	BANK COSTS/FEES	32,999	28,397	25,000	30,000	5,000
55-40-271	TELEPHONE	0	806	0	1,000	1,000
55-40-280	INSURANCE	10,498	12,909	11,250	18,200	6,950
55-40-290	OFFICE SUPPLIES	644	459	1,000	1,000	0
55-40-300	PRINTING	403	2,499	500	2,850	2,350
55-40-337	PROPERTY LEASE	702,000	585,000	702,000	702,000	0
55-40-338	LF FINANCIAL ASSURANCE	113,577	0	88,000	0	-88,000
55-40-340	UTILITIES	11,054	12,528	7,000	12,500	5,500
55-40-350	SAFETY EQUIPMENT	1,388	316	1,000	1,400	400
55-40-360	CONTRACT LABOR	13,687	4,180	9,000	9,000	0
55-40-366	INMATE LABOR	4,132	4,930	3,000	4,500	1,500
55-40-410	UNIFORM & BOOTS	0	9,265	0	9,500	9,500
55-40-440	POSTAGE	1,299	1,734	1,500	2,000	500
55-40-460	MAINTENANCE & SUPPLIES	16,081	15,164	30,000	16,000	-14,000
55-40-470	VEHICLE EXPENSE	4,497	961	4,500	4,500	0
55-40-475	FUEL EXPENSE	25,679	4,950	13,000	6,000	-7,000
55-40-476	DIESEL	166,759	115,453	95,000	135,000	40,000
55-40-480	SOFTWARE LICENSING - CASELLE	3,194	382	3,000	3,200	200
55-40-481	INTERNET	0	277	0	500	500
55-40-483	BANK FEES	0	1,524	0	3,000	3,000
55-40-510	LAB FEES	2,338	0	3,500	3,500	0
55-40-511	WATER MONITORING	0	2,464	2,000	2,500	500
55-40-515	ENGINEERING SERVICES	0	0	2,000	0	-2,000
55-40-516	ADEQ FEES	13,417	14,493	15,000	15,000	0
55-40-610	EQUIPMENT MAINTENANCE	171,417	164,038	115,000	170,000	55,000



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
55-40-640	MEMBERSHIP	642	639	200	600	400
55-40-650	PROFESSIONAL SERVICES	19,275	19,762	30,000	30,000	0
55-40-660	TRAVEL - TRAVEL/TRAINING	0	0	3,000	2,000	-1,000
55-40-680	DEPRECIATION EXPENSE	0	0	0	135,000	135,000
55-40-705	CAPITAL LEASE	135,668	62,200	82,000	82,000	0
55-40-710	CAPITAL EQUIPMENT	657	46,936	53,000	20,000	-33,000
55-40-725	CHANGE IN POSTCLOSURE COSTS	0	0	0	100,000	100,000
55-40-804	SOFTWARE LICENSING	402	402	3,000	3,000	0
55-40-846	CONTINGENCY EXP	9,827	6,782	33,033	78,249	45,216
55-40-855	METHANE MONITORING	3,700	5,760	7,200	6,500	-700
55-40-900	BAD DEBT EXPENSE	0	0	500	500	0
55-40-910	TRANSFERS OUT TO GF DUE TO/FRO	0	0	2,300,000	0	-2,300,000
55-40-951	TRANSFERS OUT-WATER DUE TO/FROM	0	0	300,000	0	-300,000
EXPENDITURES TOTAL:		1,768,363	1,417,484	4,318,136	2,022,716	-2,295,420

PERSONNEL COSTS ALLOCATION DETAIL FOR EXPENDITURES

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
10432	Finance Clerk		Full-time	20%	13,258	55-40
115	Public Works Supervisor		Full-time	25%	21,361	55-40
143	Scale Operator		Part-time	100%	20,607	55-40
221	Utility Clerk		Full-time	30%	13,932	55-40
256	Town Clerk		Full-time	25%	20,395	55-40
4399	Equipment Operator		Full-time	100%	57,517	55-40
4418	Landfill Supervisor		Full-time	100%	73,580	55-40
4426	Laborer		Part-time	100%	21,506	55-40
4430	Interim AP Clerk		Part-time	25%	4,498	55-40
4437	Equipment Operator		Full-time	100%	52,571	55-40
4439	Equipment Operator		Full-time	100%	57,517	55-40



**TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET**

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	JUN (6/20)		2023-24 BUDGET	2024-25 PROPOSED	+/-
			2023-24 YTD ACTUAL				
7307	I.T. Specialist		Part-time	25%		6,213	55-40
90	Scale Operator		Full-time	100%		48,763	55-40
			Department Total:			411,717	
LANDFILL FUND EXPENDITURE TOTAL		1,768,363	1,417,484	4,318,136	2,022,716	-2,295,420	



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
TRANSIT SERVICES FUND						
REVENUES						
65-30-100	CONTRACT REVENUE	0	242,888	291,465	241,588	-49,877
REVENUES TOTAL:		0	242,888	291,465	241,588	-49,877
CONTRIBUTIONS AND TRANSFERS						
65-39-998	TRANSFERS IN FROM FUND BALANCE	0	0	0	20,000	20,000
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	0	0	20,000	20,000
TRANSIT SERVICES FUND REVENUE TOTAL		0	242,888	291,465	261,588	-29,877



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	JUN (6/20)				+/-
		2022-23 ACTUAL	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 PROPOSED	
TRANSIT SERVICES FUND						
EXPENDITURES						
65-40-100	PERSONNEL SERVICES	0	121,560	134,191	129,612	-4,579
65-40-105	OVERTIME	0	52	69	542	473
65-40-130	EMPLOYEE BENEFITS	108	42,627	54,911	50,571	-4,340
65-40-280	INSURANCE	0	12,909	5,000	18,200	13,200
65-40-475	FUEL EXPENSE	0	8,773	7,280	13,500	6,220
65-40-480	VEHICLE REPAIR & MAINTENANCE	0	7,028	13,424	16,573	3,149
65-40-660	TRAVEL AND TRAINING	0	0	0	1,000	1,000
65-40-710	CAPITAL EQUIPMENT	0	14,060	55,000	10,000	-45,000
65-40-910	TRANSFERS OUT GF-ADMIN %	0	21,590	21,590	21,590	0
EXPENDITURES TOTAL:		108	228,599	291,465	261,588	-29,877

PERSONNEL COSTS ALLOCATION DETAIL FOR EXPENDITURES

EMP NUM	POSITION	VACANT	STATUS	% ALLOC	TOTAL	DEPT CODE
264	Contract Services Adminis		Full-time	100%	65,149	65-40
4423	Bus Driver		Full-time	100%	57,788	65-40
4424	Bus Driver		Full-time	100%	57,788	65-40
Department Total:					180,725	
TRANSIT SERVICES FUND EXPENDITURE TOTAL		108	228,599	291,465	261,588	-29,877



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
FORT HUACHUCA CONTRACTS						
REVENUES						
67-30-100	CONTRACT REVENUE	0	0	700,000	700,000	0
REVENUES TOTAL:		0	0	700,000	700,000	0
<hr/>						
FORT HUACHUCA CONTRACTS REVENUE TOTAL		0	0	700,000	700,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
FORT HUACHUCA CONTRACTS						
EXPENDITURES						
67-40-840	AUTHORIZED EXPENDITURES	0	0	650,000	650,000	0
67-40-910	TRANSFERS OUT GF-ADMIN %	0	0	50,000	50,000	0
EXPENDITURES TOTAL:		0	0	700,000	700,000	0
-						
FORT HUACHUCA CONTRACTS EXPENDITURE TOTAL		0	0	700,000	700,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
CAPITAL PROJECTS FUND						
CONTRIBUTIONS AND TRANSFERS						
80-39-910	TRANSFERS IN FROM GENERAL FUND	0	60,000	60,000	0	-60,000
80-39-923	TRANSFERS IN ROAD USER FUND	0	100,000	100,000	0	-100,000
80-39-998	TRANSFERS IN FROM FUND BALANCE	0	0	0	160,000	160,000
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	160,000	160,000	160,000	0
CAPITAL PROJECTS FUND REVENUE TOTAL		0	160,000	160,000	160,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
CAPITAL PROJECTS FUND						
EXPENDITURES						
80-40-805	HUNT PARK PROJECT	0	0	50,000	50,000	0
80-40-806	BUILDING IMPROVEMENT PROJECT	0	0	10,000	10,000	0
80-40-807	ROAD, STREET & SIDEWALK IMPROV	0	0	100,000	100,000	0
EXPENDITURES TOTAL:		0	0	160,000	160,000	0
-						
CAPITAL PROJECTS FUND EXPENDITURE TOTAL		0	0	160,000	160,000	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
FIRE PROTECTION & PREVENTION GRANT REVENUES						
82-30-800	GRANT REVENUE	0	0	336,000	336,000	0
REVENUES TOTAL:		0	0	336,000	336,000	0
CONTRIBUTIONS AND TRANSFERS						
82-39-988	TRANSFERS IN FROM ARPA	0	112,125	112,125	0	-112,125
82-39-998	TRANSFERS IN FROM FUND BALANCE	0	0	0	112,125	112,125
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	112,125	112,125	112,125	0
FIRE PROTECTION & PREVENTION GRANT REVENUE TOTAL		0	112,125	448,125	448,125	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
FIRE PROTECTION & PREVENTION GRANT						
EXPENDITURES						
82-40-840	AUTHORIZED EXPENDITURES	0	0	448,125	448,125	0
EXPENDITURES TOTAL:		0	0	448,125	448,125	0
-						
FIRE PROTECTION & PREVENTION GRANT EXPENDITURE TOTA		0	0	448,125	448,125	0



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
HOLIDAY FUND						
REVENUES						
86-30-200	HOLIDAY FUND DONATION	7,850	6,236	4,000	4,000	0
REVENUES TOTAL:		7,850	6,236	4,000	4,000	0
CONTRIBUTIONS AND TRANSFERS						
86-39-998	TRANSFERS IN FROM FUND BALANCE	0	0	0	16,203	16,203
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	0	0	16,203	16,203
HOLIDAY FUND REVENUE TOTAL		7,850	6,236	4,000	20,203	16,203



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
HOLIDAY FUND						
EXPENDITURES						
86-40-100	CHILDREN'S FUND GIFTS/FOOD	2,293	947	4,000	20,203	16,203
EXPENDITURES TOTAL:		2,293	947	4,000	20,203	16,203
-						
HOLIDAY FUND EXPENDITURE TOTAL		2,293	947	4,000	20,203	16,203



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
BACK TO SCHOOL FUND						
REVENUES						
87-30-200	BACK TO SCHOOL PRGM DONATIONS	0	3,231	5,000	5,000	0
REVENUES TOTAL:		0	3,231	5,000	5,000	0
CONTRIBUTIONS AND TRANSFERS						
87-39-998	TRANSFERS IN FROM FUND BALANCE	0	0	0	3,231	3,231
CONTRIBUTIONS AND TRANSFERS TOTAL:		0	0	0	3,231	3,231
BACK TO SCHOOL FUND REVENUE TOTAL		0	3,231	5,000	8,231	3,231



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
BACK TO SCHOOL FUND						
EXPENDITURES						
87-40-100	BACK TO SCHOOL PRGM EXPENSES	0	0	5,000	8,231	3,231
EXPENDITURES TOTAL:		0	0	5,000	8,231	3,231
-						
BACK TO SCHOOL FUND EXPENDITURE TOTAL		0	0	5,000	8,231	3,231



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
AMERICAN RELIEF PROGRAM ACT						
REVENUES						
88-30-200	ARPA FUNDS	289,895	0	0	0	0
88-30-300	TRANSFERS IN FROM FUND BALANCE	0	579,790	579,790	467,665	-112,125
REVENUES TOTAL:		289,895	579,790	579,790	467,665	-112,125
AMERICAN RELIEF PROGRAM ACT REVENUE TOTAL		289,895	579,790	579,790	467,665	-112,125



TOWN OF HUACHUCA CITY
TENTATIVE 2024-25 BUDGET

ACCOUNT	DESCRIPTION	2022-23	JUN (6/20)	2023-24	2024-25	+/-
		ACTUAL	2023-24	BUDGET	PROPOSED	
AMERICAN RELIEF PROGRAM ACT						
EXPENDITURES						
88-40-100	AUTHORIZED EXPENDITURES	0	0	467,665	467,665	0
88-40-982	TRANSFERS OUT TO FIRE PROT/PREV	0	112,125	112,125	0	-112,125
EXPENDITURES TOTAL:		0	112,125	579,790	467,665	-112,125
-						
AMERICAN RELIEF PROGRAM ACT EXPENDITURE TOTAL		0	112,125	579,790	467,665	-112,125



TOWN OF HUACHUCA CITY
2024-25 Salary and Benefit Budget

NUM	POSITION	FTE	ANNUAL	OVER-TIME	GROSS	FICA/MED	PENSION	INSURANCE	OTHER INS	UNIFORM	TOTAL
ADMINISTRATION											
48	Town Manager	1.0	70,825	0	70,825	5,418	3,541	96	153	0	80,033
256	Town Clerk	1.0	63,382	731	64,114	4,905	3,206	9,216	138	0	81,578
10432	Finance Clerk (V)	1.0	49,993	577	50,570	3,869	2,528	9,216	109	0	66,292
264	Contract Services Adminis	1.0	47,015	542	47,558	3,638	2,378	9,216	2,360	0	65,149
221	Utility Clerk	1.0	32,604	376	32,980	2,523	1,649	9,216	71	0	46,439
4430	Interim Ap Clerk	0.5	16,302	376	16,678	1,276	0	0	36	0	17,990
10431	Adminstrative Assistant (V)	0.5	16,302	376	16,678	1,276	0	0	36	0	17,990
TOTAL ADMINISTRATION		6.0	296,423	2,979	299,402	22,904	13,302	36,960	2,903	0	375,472
CITY BUS											
4424	Bus Driver	1.0	41,298	0	41,298	3,159	2,065	9,216	2,049	0	57,788
4423	Bus Driver	1.0	41,298	0	41,298	3,159	2,065	9,216	2,049	0	57,788
4440	Bus Driver	0.5	15,596	0	15,596	1,193	0	0	774	0	17,563
TOTAL CITY BUS		2.5	98,192	0	98,192	7,512	4,130	18,912	4,872	0	133,138
CITY POOL											
1058	Seasonal Pool Aids (V)	0.0	15,000	0	15,000	1,148	0	0	197	0	16,344
TOTAL CITY POOL		0.0	15,000	0	15,000	1,148	0	672	197	0	16,344
COUNCIL											
266	Mayor	0.0	3,600	0	3,600	275	0	0	8	0	3,883
278	Councilmember	0.0	1,800	0	1,800	138	0	0	4	0	1,942
57	Councilmember	0.0	1,800	0	1,800	138	0	0	4	0	1,942
4435	Councilmember	0.0	1,800	0	1,800	138	0	0	4	0	1,942
10411	Councilmember	0.0	1,800	0	1,800	138	0	0	4	0	1,942
10412	Councilmember	0.0	1,800	0	1,800	138	0	0	4	0	1,942
268	Councilmember	0.0	1,800	0	1,800	138	0	0	4	0	1,942
TOTAL COUNCIL		0.0	14,400	0	14,400	1,102	0	672	31	0	15,533
FIRE											
1053	Per-Diem Firefighters	0.0	4,500	0	4,500	344	0	0	192	0	5,036
TOTAL FIRE		0.0	4,500	0	4,500	344	0	672	192	0	5,036
IT											
7307	I.T. Specialist (V)	0.5	23,040	0	23,040	1,763	0	0	50	0	24,852
TOTAL IT		0.5	23,040	0	23,040	1,763	0	672	50	0	24,852
LANDFILL											
4418	Landfill Supervisor	1.0	49,210	5,536	54,746	4,188	2,737	9,216	2,692	0	73,580
4439	Equipment Operator	1.0	36,930	4,155	41,084	3,143	2,054	9,216	2,020	0	57,517
4399	Equipment Operator	1.0	36,930	4,155	41,084	3,143	2,054	9,216	2,020	0	57,517
4437	Equipment Operator	1.0	33,148	3,729	36,877	2,821	1,844	9,216	1,813	0	52,571
90	Scale Operator	1.0	31,496	3,543	35,039	2,680	1,752	9,216	76	0	48,763
143	Scale Operator	0.5	15,596	3,509	19,105	1,462	0	0	41	0	20,607
4426	Laborer	0.5	15,596	3,509	19,105	1,462	0	0	939	0	21,506



TOWN OF HUACHUCA CITY
2024-25 Salary and Benefit Budget

NUM	POSITION	FTE	ANNUAL	OVER-TIME	GROSS	FICA/MED	PENSION	INSURANCE	OTHER INS	UNIFORM	TOTAL
TOTAL LANDFILL		6.0	218,904	28,136	247,039	18,899	10,442	46,752	9,601	0	332,061
LIBRARY											
4381	Library Director	1.0	44,776	0	44,776	3,425	2,239	9,216	97	0	59,753
272	Library Aide	0.5	18,936	0	18,936	1,449	0	0	41	0	20,426
4417	Library Aide	0.5	16,569	0	16,569	1,268	0	0	36	0	17,873
4419	Library Aide	0.5	7,798	0	7,798	597	0	0	17	0	8,411
4420	Library Aide	0.5	7,018	0	7,018	537	0	0	15	0	7,570
17	Library Page	0.5	5,458	0	5,458	418	0	0	12	0	5,888
TOTAL LIBRARY		3.5	100,556	0	100,556	7,693	2,239	10,368	217	0	119,921
MAGISTRATE											
187	Court Clerk	1.0	47,471	676	48,148	3,683	2,407	9,216	104	0	63,558
87	Baliff	0.5	16,791	478	17,269	1,321	0	0	37	0	18,628
63	Judge	0.5	10,800	0	10,800	157	0	0	0	0	10,957
TOTAL MAGISTRATE		2.0	75,063	1,154	76,217	5,161	2,407	10,464	141	0	93,142
PARKS AND REC											
10601	Seasonal Maintenance Wkr (V)	0.5	15,628	0	15,628	1,196	0	0	768	0	17,592
TOTAL PARKS AND REC		0.5	15,628	0	15,628	1,196	0	1,344	768	0	17,592
POLICE											
4438	Police Chief	1.0	65,000	0	65,000	4,973	26,429	9,216	2,775	1,000	109,393
138	Police Officer	1.0	51,623	2,163	53,786	4,115	21,869	9,216	2,297	1,000	92,283
4436	Police Officer	1.0	51,080	2,140	53,220	4,071	21,639	9,216	2,272	1,000	91,419
111	Police Officer	1.0	50,145	2,101	52,246	3,997	21,243	9,216	2,231	1,000	89,933
10512	Sergeant (V)	1.0	49,920	2,092	52,012	3,979	21,741	9,216	2,221	1,000	90,168
103	School Resource Officer	1.0	45,885	1,923	47,807	3,657	19,438	9,216	2,041	1,000	83,160
110	Sr. Records Clerk	1.0	40,299	1,688	41,987	3,212	2,099	9,216	91	0	56,605
4422	Records Clerk/Aco	1.0	38,038	1,594	39,632	3,032	1,982	9,216	802	0	54,663
10513	Reserve Pool (V)	0.5	20,800	1,743	22,543	1,725	0	0	963	0	25,230
TOTAL POLICE		8.5	412,789	15,444	428,233	32,760	136,441	75,072	15,692	6,000	692,853
PUBLIC WORKS											
115	Public Works Supervisor	1.0	62,148	2,689	64,837	4,960	3,242	9,216	3,188	0	85,443
276	Equipment Operator	1.0	40,299	1,744	42,042	3,216	2,102	9,216	1,311	0	57,888
4389	Equipment Operator	1.0	32,875	1,423	34,298	2,624	1,715	9,216	1,070	0	48,922
4425	Equipment Operator	1.0	32,604	1,411	34,015	2,602	1,701	9,216	1,061	0	48,595
TOTAL PUBLIC WORKS		4.0	167,926	7,266	175,192	13,402	8,760	38,976	6,630	0	240,848
SUMMER SPLASH											
1059	Seasonal Pool Aids	0.0	8,040	0	8,040	615	0	0	105	0	8,761
TOTAL SUMMER SPLASH		0.0	8,040	0	8,040	615	0	2,496	105	0	8,761
TOTAL FOR FY2024-25		33.5	1,450,461	54,979	1,505,440	114,497	177,721	228,000	41,399	6,000	2,075,553

(V) = Vacant Position



TOWN OF HUACHUCA CITY
2024-25 Salary Budget Allocation

NUM	POSITION	ALLOCATIONS BY FUND							AMOUNT ALLOCATED TO EACH FUND						
		10	23	51	52	55	65	TOT	10	23	51	52	55	65	TOT
ADMINISTRATION															
48	Town Manager	100%	0%	0%	0%	0%	0%	100%	80,033	0	0	0	0	0	80,033
256	Town Clerk	55%	0%	15%	5%	25%	0%	100%	44,868	0	12,237	4,079	20,395	0	81,578
10432	Finance Clerk(V)	30%	20%	25%	5%	20%	0%	100%	19,888	13,258	16,573	3,315	13,258	0	66,292
264	Contract Services Adminis	0%	0%	0%	0%	0%	100%	100%	0	0	0	0	0	65,149	65,149
221	Utility Clerk	10%	0%	30%	30%	30%	0%	100%	4,644	0	13,932	13,932	13,932	0	46,439
4430	Interim Ap Clerk	45%	0%	25%	5%	25%	0%	100%	8,096	0	4,498	900	4,498	0	17,990
10431	Administrative Assistant(V)	100%	0%	0%	0%	0%	0%	100%	17,990	0	0	0	0	0	17,990
Total Administration									175,518	13,258	47,239	22,225	52,082	65,149	375,472
CITY BUS															
4424	Bus Driver	0%	0%	0%	0%	0%	100%	100%	0	0	0	0	0	57,788	57,788
4423	Bus Driver	0%	0%	0%	0%	0%	100%	100%	0	0	0	0	0	57,788	57,788
4440	Bus Driver	100%	0%	0%	0%	0%	0%	100%	17,563	0	0	0	0	0	17,563
Total City Bus									17,563	0	0	0	0	115,576	133,138
CITY POOL															
1058	Seasonal Pool Aids(V)	100%	0%	0%	0%	0%	0%	100%	16,344	0	0	0	0	0	16,344
Total City Pool									16,344	0	0	0	0	0	16,344
COUNCIL															
266	Mayor	100%	0%	0%	0%	0%	0%	100%	3,883	0	0	0	0	0	3,883
278	Councilmember	100%	0%	0%	0%	0%	0%	100%	1,942	0	0	0	0	0	1,942
57	Councilmember	100%	0%	0%	0%	0%	0%	100%	1,942	0	0	0	0	0	1,942
4435	Councilmember	100%	0%	0%	0%	0%	0%	100%	1,942	0	0	0	0	0	1,942
10411	Councilmember	100%	0%	0%	0%	0%	0%	100%	1,942	0	0	0	0	0	1,942
10412	Councilmember	100%	0%	0%	0%	0%	0%	100%	1,942	0	0	0	0	0	1,942
268	Councilmember	100%	0%	0%	0%	0%	0%	100%	1,942	0	0	0	0	0	1,942
Total Council									15,533	0	0	0	0	0	15,533
FIRE															
1053	Per-Diem Firefighters	100%	0%	0%	0%	0%	0%	100%	5,036	0	0	0	0	0	5,036
Total Fire									5,036	0	0	0	0	0	5,036
IT															
7307	I.T. Specialist(V)	25%	0%	25%	25%	25%	0%	100%	6,213	0	6,213	6,213	6,213	0	24,852
Total IT									6,213	0	6,213	6,213	6,213	0	24,852
LANDFILL															
4418	Landfill Supervisor	0%	0%	0%	0%	100%	0%	100%	0	0	0	0	73,580	0	73,580
4439	Equipment Operator	0%	0%	0%	0%	100%	0%	100%	0	0	0	0	57,517	0	57,517
4399	Equipment Operator	0%	0%	0%	0%	100%	0%	100%	0	0	0	0	57,517	0	57,517
4437	Equipment Operator	0%	0%	0%	0%	100%	0%	100%	0	0	0	0	52,571	0	52,571
90	Scale Operator	0%	0%	0%	0%	100%	0%	100%	0	0	0	0	48,763	0	48,763
143	Scale Operator	0%	0%	0%	0%	100%	0%	100%	0	0	0	0	20,607	0	20,607
4426	Laborer	0%	0%	0%	0%	100%	0%	100%	0	0	0	0	21,506	0	21,506



TOWN OF HUACHUCA CITY
2024-25 Salary Budget Allocation

NUM	POSITION	ALLOCATIONS BY FUND							AMOUNT ALLOCATED TO EACH FUND						
		10	23	51	52	55	65	TOT	10	23	51	52	55	65	TOT
Total Landfill									0	0	0	0	332,061	0	332,061
LIBRARY															
4381	Library Director	100%	0%	0%	0%	0%	0%	100%	59,753	0	0	0	0	0	59,753
272	Library Aide	100%	0%	0%	0%	0%	0%	100%	20,426	0	0	0	0	0	20,426
4417	Library Aide	100%	0%	0%	0%	0%	0%	100%	17,873	0	0	0	0	0	17,873
4419	Library Aide	100%	0%	0%	0%	0%	0%	100%	8,411	0	0	0	0	0	8,411
4420	Library Aide	100%	0%	0%	0%	0%	0%	100%	7,570	0	0	0	0	0	7,570
17	Library Page	100%	0%	0%	0%	0%	0%	100%	5,888	0	0	0	0	0	5,888
Total Library									119,921	0	0	0	0	0	119,921
MAGISTRATE															
187	Court Clerk	80%	0%	10%	10%	0%	0%	100%	50,846	0	6,356	6,356	0	0	63,558
87	Baliff	100%	0%	0%	0%	0%	0%	100%	18,628	0	0	0	0	0	18,628
63	Judge	100%	0%	0%	0%	0%	0%	100%	10,957	0	0	0	0	0	10,957
Total Magistrate									80,431	0	6,356	6,356	0	0	93,142
PARKS AND REC															
10601	Seasonal Maintenance Wkr(V)	25%	75%	0%	0%	0%	0%	100%	4,398	13,194	0	0	0	0	17,592
Total Parks and Rec									4,398	13,194	0	0	0	0	17,592
POLICE															
4438	Police Chief	100%	0%	0%	0%	0%	0%	100%	109,393	0	0	0	0	0	109,393
138	Police Officer	100%	0%	0%	0%	0%	0%	100%	92,283	0	0	0	0	0	92,283
4436	Police Officer	100%	0%	0%	0%	0%	0%	100%	91,419	0	0	0	0	0	91,419
111	Police Officer	100%	0%	0%	0%	0%	0%	100%	89,933	0	0	0	0	0	89,933
10512	Sergeant(V)	100%	0%	0%	0%	0%	0%	100%	90,168	0	0	0	0	0	90,168
103	School Resource Officer	100%	0%	0%	0%	0%	0%	100%	83,160	0	0	0	0	0	83,160
110	Sr. Records Clerk	100%	0%	0%	0%	0%	0%	100%	56,605	0	0	0	0	0	56,605
4422	Records Clerk/Aco	100%	0%	0%	0%	0%	0%	100%	54,663	0	0	0	0	0	54,663
10513	Reserve Pool(V)	100%	0%	0%	0%	0%	0%	100%	25,230	0	0	0	0	0	25,230
Total Police									692,853	0	0	0	0	0	692,853
PUBLIC WORKS															
115	Public Works Supervisor	10%	30%	25%	10%	25%	0%	100%	8,544	25,633	21,361	8,544	21,361	0	85,443
276	Equipment Operator	5%	10%	55%	30%	0%	0%	100%	2,894	5,789	31,838	17,366	0	0	57,888
4389	Equipment Operator	15%	0%	55%	30%	0%	0%	100%	7,338	0	26,907	14,677	0	0	48,922
4425	Equipment Operator	5%	10%	55%	30%	0%	0%	100%	2,430	4,859	26,727	14,578	0	0	48,595
Total Public Works									21,207	36,281	106,833	55,166	21,361	0	240,848
SUMMER SPLASH															
1059	Seasonal Pool Aids	100%	0%	0%	0%	0%	0%	100%	8,761	0	0	0	0	0	8,761
Total Summer Splash									8,761	0	0	0	0	0	8,761
Total for FY2024-25									1,163,777	62,734	166,641	89,959	411,717	180,725	2,075,553

(V) = Vacant Position 10=General Fund 23=Road User Fund 51=Water Fund 52=Wastewater Fund 65=Transit Services Fund



TOWN OF HUACHUCA CITY
2024-25 Salary Budget Allocation

NUM	POSITION	ALLOCATIONS BY FUND							AMOUNT ALLOCATED TO EACH FUND					
		10	23	51	52	55	65	TOT	10	23	51	52	55	65

prepared by: Ruben A Villa and Associates
Source: Caselle Accounting & The VRA Group Budget System

TOWN OF HUACHUCA CITY
2024 Primary Levy Limit Worksheet
FY 2024-25

Section A. Maximum Levy

A.1.	Maximum Allowable Primary Levy		124,281
A.2.	Line A.1. Multiplied by 1.02 equals	126,767	

Section B. Current Year Net Assessed Value of Prior Year

B.1.	Centrally Assessed	445,390	
B.2.	Locally Assessed Real Property	7,236,482	
B.3.	Locally Assessed Personal Property	233,354	
B.4.	Total of B.1. Through B.3. Equals		7,915,226
B.5.	Divided by 100 equals		79,152

Section C. Current Year Net Assessed Value

C.1.	Centrally Assessed	468,580	
C.2.	Locally Assessed Real Property	7,359,588	
C.3.	Locally Assessed Personal Property	233,354	
C.4.	total C.1. Through C.3. Equals		8,061,522
C.5.	Divided by 100 equals		80,615

Section D. Levy Limit Calculation

D.1.	Calculated Limit	126,767	
D.2.	Enter line B.5	79,152	
D.3.	Divided D.1. By D.2. And enter result		1.6016
D.4.	Enter line C.5		80,615
D.5.	Maximum Calculated Limit		129,113

Section E. Adopted Levy Rate and Amount

E.1.	Enter line C.5.		80,615
E.2.	Enter Approved Tax Rate		1.4102
E.3.	City's Adopted Levy Amount (E.1 x E.2.)		113,684

Town of Huachuca City -TENTATIVE
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

Fiscal year	S c h	Funds									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds		
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	3,273,035	2,522,470	0	3,230,790	0	2,587,636	0	11,613,931
2024	Actual expenditures/expenses**	E	2	1,743,121	734,311	0	196,304	0	2,111,228	0	4,784,964
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2025	Primary property tax levy	B	4	113,684							113,684
2025	Secondary property tax levy	B	5								0
2025	Estimated revenues other than property taxes	C	6	3,157,789	2,447,301	0	896,000	0	2,926,656	0	9,427,746
2025	Other financing sources	D	7	64,778	174,434	0	2,810,611	0	239,600	0	3,314,423
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	71,590	0	0	117,600	0	0	0	189,190
2025	Interfund Transfers (out)	D	10	0	71,590	0	0	0	117,600	0	189,190
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects		11								0
	Maintained for future financial stability										0
											0
2025	Total financial resources available		12	3,407,841	2,550,145	0	3,824,211	0	3,048,656	0	12,855,853
2025	Budgeted expenditures/expenses	E	13	3,407,841	2,575,145	0	3,824,211	0	3,048,656	0	12,855,853

Expenditure limitation comparison

1	Budgeted expenditures/expenses
2	Add/subtract: estimated net reconciling items
3	Budgeted expenditures/expenses adjusted for reconciling items
4	Less: estimated exclusions
5	Amount subject to the expenditure limitation
6	EEC expenditure limitation

	2024	2025
1	\$ 11,613,931	\$ 12,855,853
2		
3	11,613,931	12,855,853
4		
5	\$ 11,613,931	\$ 12,855,853
6	\$	\$

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**Town of Huachuca City -TENTATIVE
Tax levy and tax rate information
Fiscal year 2025**

	2024	2025
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>121,591</u>	\$ <u>124,281</u>
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	\$ <u>111,619</u>	\$ <u>113,684</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>111,619</u>	\$ <u>113,684</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>111,600</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>111,600</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>111,600</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment	<u>1.4475</u>	<u>1.4102</u>
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>1.4475</u>	<u>1.4102</u>
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts		

**Town of Huachuca City -TENTATIVE
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local taxes			
Franchise Taxes	15,250	\$ 16,584	\$ 20,000
City Sales Taxes	385,000	359,293	402,903
Licenses and permits			
Building Permits	11,500	34,015	16,500
Business Licenses	8,100	7,471	7,500
P&Z Fees	2,500		2,500
Intergovernmental			
State Revenue Sharing	427,696	441,998	340,349
State Sales Taxes	240,092	223,218	241,796
Auto Lieu Tax	\$ 104,541	89,840	102,251
Charges for services			
Auction Proceeds	30,000	15,693	16,500
Animal Control Fees/Fines	700	275	700
Admin Garbage Fees	15,120	16,550	16,000
City Bus Fees/Donations	1,050		1,050
Fines and forfeits			
Police Fines	95,000	83,659	83,000
Impound Fees	7,800	5,474	5,000
Towing Fees	2,450	2,336	2,000
Library Fees & Fines	2,100	1,919	4,500
Impound Admin Fees		1,650	1,500
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			

**Town of Huachuca City -TENTATIVE
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Miscellaneous			
Misc. Revenue	821,096	664,032	902,896
Town Grants	979,831	80,055	990,844
Total General Fund	\$ 3,149,826	\$ 2,044,062	\$ 3,157,789

* 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 Huachuca City -TENTATIVE
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Special revenue funds			
Police - Stone Garden Grant	\$ 250,000	\$ 125,432	\$ 250,000
Police - GOHS Grant	100,000		100,000
Police - DEMA Grant	300,000		300,000
RICO Fund	10,000		10,000
	\$ 660,000	\$ 125,432	\$ 660,000
Road User Fund	\$ 164,295	\$ 415,652	\$ 162,413
	\$ 164,295	\$ 415,652	\$ 162,413
Trust Fund	\$ 174,300	\$ 139,262	\$ 174,300
	\$ 174,300	\$ 139,262	\$ 174,300
Transit Services Fund	\$ 291,465	\$ 242,888	\$ 241,588
Fort Huachuca Contracts	700,000		700,000
	\$ 991,465	\$ 242,888	\$ 941,588
	\$	\$	\$
	\$	\$	\$
Grant Opportunity (CDBG)	\$ 500,000	\$ 3,000	\$ 500,000
	\$ 500,000	\$ 3,000	\$ 500,000
Holiday Fund	\$ 4,000	\$ 6,236	\$ 4,000
	\$ 4,000	\$ 6,236	\$ 4,000

**Town of Huachuca City -TENTATIVE
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Back to School Fund	\$ 5,000	\$ 3,231	\$ 5,000
	\$ 5,000	\$ 3,231	\$ 5,000
Total special revenue funds	\$ 2,499,060	\$ 935,701	\$ 2,447,301

* 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 Huachuca City -TENTATIVE
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Debt service funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total debt service funds	\$	\$	\$
Capital projects funds			
State HURF - Skyline Project	\$ 2,070,000	\$ 2,156,200	\$
Water Infrastructure Sustainability			112,000
Huachuca City For Mindful Metering			448,000
Capital Projects Fund			
American Relief Program Act		579,790	
Fire Protection & Prevention Grant	336,000		336,000
	\$ 2,406,000	\$ 2,735,990	\$ 896,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

**Town of Huachuca City -TENTATIVE
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total capital projects funds	\$ 2,406,000	\$ 2,735,990	\$ 896,000

* 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 Huachuca City -TENTATIVE
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Permanent funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total permanent funds	\$ _____	\$ _____	\$ _____
Enterprise funds			
Water Fund	\$ 408,500	\$ 370,882	\$ 421,940
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 408,500	\$ 370,882	\$ 421,940
Sewer Fund	\$ 291,000	\$ 235,949	\$ 277,000
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 291,000	\$ 235,949	\$ 277,000
Garbage Fund	\$ 170,000	\$ 148,238	\$ 205,000
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Town of Huachuca City -TENTATIVE
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
	\$ <u>170,000</u>	\$ <u>148,238</u>	\$ <u>205,000</u>
<u>Landfill Fund</u>	\$ <u>1,718,136</u>	\$ <u>1,326,121</u>	\$ <u>2,022,716</u>
	\$ <u>1,718,136</u>	\$ <u>1,326,121</u>	\$ <u>2,022,716</u>
Total enterprise funds	\$ <u>2,587,636</u>	\$ <u>2,081,190</u>	\$ <u>2,926,656</u>

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

**Town of Huachuca City -TENTATIVE
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Internal service funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____
Total all funds	\$ <u>10,642,522</u>	\$ <u>7,796,943</u>	\$ <u>9,427,746</u>

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

Town of Huachuca City -TENTATIVE
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
Transfers In-transit Services	\$	\$	\$ 21,590	\$
Transfers In-ft Huachuca Contr			50,000	
Transfers In from Fund Balance	64,778			
Total General Fund	\$ 64,778	\$	\$ 71,590	\$
Special revenue funds				
Road User Fund	\$	\$	\$	
Transfers In From Fund Balance	135,000			
Transit Services				
Transfers In from Fund Balance	20,000			
Transfers Out Gf-Admin %				21,590
Fort Huachuca Contracts				
Transfers Out Gf-Admin %				50,000
Holiday Fund				
Transfers In From Fund Balance	16,203			
Back to School Fund				
Transfers In From Fund Balance	3,231			
Grant Opportunity				
Transfers In From Fund Balance				
Total special revenue funds	\$ 199,434	\$	\$	\$ 71,590
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
Water Infrastructure Sustainability Grant	\$	\$	\$	
Transfers In from Water Fund			28,000	
Midful Metering Grant				
Transfers In from Water Fund			89,600	
State Hurf - Skyline Project				
Transfers In from Fund Balance	2,070,821			
Capital Projects				
Transfers In From Fund Balance	160,000			
Fire Protection & Prevention Grant				
Transfers In From Fund Balance	112,125			

Town of Huachuca City -TENTATIVE
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
American Relief Program				
Transfers In From Fund Balance	467,665			
Total capital projects funds	\$ 2,810,611	\$	\$ 117,600	\$
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water Fund	\$	\$	\$	
Transfers In From Fund Balance	193,600			
Transfers Out to Water Inf Sust Grant				28,000
Transfers Out to Mindful Metering Grant				89,600
Sewer Fund				
Transfers In From Fund Balance	46,000			
Total enterprise funds	\$ 239,600	\$	\$	\$ 117,600
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 3,314,423	\$	\$ 189,190	\$ 189,190

**Town of Huachuca City -TENTATIVE
Expenditures/expenses by fund
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
General Fund				
General Administration	\$ 303,240	\$	\$ 254,224	\$ 339,167
Council	76,642		54,874	77,833
Magistrate	113,152		74,629	111,630
IT	113,624		95,917	98,213
Police	785,314		591,878	889,922
Fire	445,529		320,541	502,051
Building Regulation	70,500		55,206	75,500
Public Works	75,249		83,011	70,117
City Pool	28,289		21,528	30,944
Summer Splash	9,055		2,975	9,061
Parks & Recreation	15,500		17,861	22,898
Library and Community Services	140,868		131,440	144,470
City Bus	22,677		11,188	26,563
Activity Center	7,100		4,645	6,200
Town Grants	916,000		20,447	916,000
Non-Departmental	150,296		2,757	87,272
Total General Fund	\$ 3,273,035	\$	\$ 1,743,121	\$ 3,407,841
Special revenue funds				
Police - Stone Garden Grant	\$ 250,000	\$	\$ 114,285	\$ 250,000
Police - GOHS Grant	100,000			100,000
Police - DEMA Grant	300,000			300,000
RICO Fund	10,000			10,000
Road User Fund	259,295		249,589	297,413
Trust Fund	174,300		140,891	174,300
Transit Services Fund	269,875		228,599	239,998
Fort Huachuca Contracts	650,000			650,000
Grant Opportunity	500,000			525,000
Holiday Fund	4,000		947	20,203
Back to School Fund	5,000			8,231
Total special revenue funds	\$ 2,522,470	\$	\$ 734,311	\$ 2,575,145
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
State HURF - Skyline Project	\$ 2,155,000	\$	\$ 84,179	\$ 2,070,821
Water Infrastructure Sustainability				140,000
Huachuca City For Mindful Metering				537,600
Capital Projects Fund	160,000			160,000
Fire Protection & Prevention Grant	448,125			448,125
American Relief Program Act	467,665		112,125	467,665
Total capital projects funds	\$ 3,230,790	\$	\$ 196,304	\$ 3,824,211
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water Fund	\$ 408,500	\$	\$ 291,727	\$ 497,940
Sewer Fund	291,000		200,961	323,000
Garbage Fund	170,000		201,056	205,000
Landfill Fund	1,718,136		1,417,484	2,022,716
Total enterprise funds	\$ 2,587,636	\$	\$ 2,111,228	\$ 3,048,656
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 11,613,931	\$	\$ 4,784,964	\$ 12,855,853

* 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 Huachuca City -TENTATIVE
Full-time employees and personnel compensation
Fiscal year 2025

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2025	2025	2025	2025	2025	2025
General Fund	17.6	\$ 826,750.1	\$ 147,605.2	\$ 102,393.6	\$ 87,028.0	\$ 1,163,777
Special revenue funds						
Road User Fund	1.1	\$ 48,891.9	\$ 1,858.5	\$ 6,451.2	\$ 5,532.0	\$ 62,734
Transit Services Fund	3.0	\$ 130,154.4	\$ 6,507.7	\$ 27,648.0	\$ 16,414.8	\$ 180,725
Total special revenue funds	4.1	\$ 179,046	\$ 8,366	\$ 34,099	\$ 21,947	\$ 243,458
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water Fund	3.0	\$ 123,802.3	\$ 5,693.6	\$ 24,883.2	\$ 12,262.2	\$ 166,641
Sewer Fund	1.7	\$ 66,627.1	\$ 3,001.7	\$ 13,824.0	\$ 6,506.7	\$ 89,959
Garbage Fund		\$	\$	\$	\$	\$
Landfill Fund	7.3	\$ 309,214.7	\$ 13,053.8	\$ 55,296.0	\$ 34,152.4	\$ 411,717
Total enterprise funds	11.9	\$ 499,644	\$ 21,749	\$ 94,003	\$ 52,921	\$ 668,318
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	33.5	\$ 1,505,440	\$ 177,721	\$ 230,496	\$ 161,896	\$ 2,075,553

TOWN OF HUACHUCA CITY FISCAL YEAR 2024-25 BUDGET CALENDAR REVISED 05/13/2024

RCOMMENDED DATE	DOW	STATUTORY DEADLINE	ACTION	DESCRIPTION	COMPLETED
2/20/2024	Tue	NONE	Meet with Town Manager to discuss Budget Calendar and Financial Data	Meeting to discuss budget calendar and the data files and reports generated by the city accounting system that need to be integrated into the budget system. 02/23/2024	COMPLETED
2/23/2024	Fri	NONE	Approval to proceed with calendar and data Reports from city.	Obtain approval from the town manager to proceed with the budget calendar and to access the necessary data files from the accounting system.	COMPLETED
3/15/2024	Fri	NONE	Distribute 'Budget Request and Justification Forms' to Department Heads	Department heads must use the "Budget Request and Justification Form" to request funding for new programs, initiatives, or an increase in line-item appropriations. However, inclusion of these requests in the draft budget is subject to availability of funds and competition with other requests. Approval from the Town Manager and ultimately the City Council is required to include these requests in the budget.	COMPLETED
3/29/2024	Fri	NONE	Funding Requests due from Department Representatives.	Completed 'Budget Request and Justification Forms' are due from Department Heads. The Town Manager will review items for potential inclusion in the Draft Budget.	COMPLETED
4/5/2024	Fri	NONE	Town Manager to submit approved budget requests	The Town Manager submit to consultant items for potential inclusion in the Draft Budget.	COMPLETED
4/6/2024	Sat	NONE	Compile Revenue and Expenditure Data from Accounting	Consultant will collect accounting data to build the initial estimates for the coming fiscal year.	COMPLETED
4/8/2024	Mon	NONE	Draft Salary & Benefit Budget due to City Leadership	The consultant will prepare a report listing all positions for each department, calculating the annual salary and all employee-related expenses, including the allocation to each cost center. The report will then be presented to each department representative for review and input.	COMPLETED
4/8/2024	Mon	NONE	Present Draft budget to City Leadership	The consultant will present a draft detailed line-item budget with recommendations to the Town Manager seeking direction. The budget will be based on estimated available revenue, trend analysis of line-items, and known initiatives.	COMPLETED
4/25/2024	Thu	NONE	Truth in Taxation Presentation to the City Council	Consultant to attend City Council Meeting to present the Truth and Taxation Process and Direction	COMPLETED
5/8/2024	Wed	NONE	Review of Publication notice	Town Manager and consultant will review draft publication notice and will be completed by 05/10/2024	COMPLETED

TOWN OF HUACHUCA CITY FISCAL YEAR 2024-25 BUDGET CALENDAR REVISED 05/13/2024

RCOMMENDED DATE	DOW	STATUTORY DEADLINE	ACTION	DESCRIPTION	COMPLETED
5/11/2024	Sat	5/30/2024	Publish notice of possible tax levy increase to be considered.	Not less than 60 days before the public hearing scheduled for 07/11/2024, city staff will post a notice on the city's website that council may discuss and consider an increase in the property tax rate. (A.R.S. §9-499.15). NOTE: Statutory Deadline for the hearing is 07/29/2024	COMPLETED
*TBA	*TBA	NONE	Health Insurance	Insurance brokers will meet with employees to discuss changes in health insurance benefits and costs.	COMPLETED
4/15/2024	Mon	NONE	First Draft to Departments	After review and comments, the draft will be distributed to all department Representatives.	COMPLETED
4/22/2024	Mon	NONE	Feedback on Draft Budget from City Leadership and department heads is due.	Questions, comments and modifications are due to provide sufficient time to revise the Draft Budget	COMPLETED
5/31/2024	Fri	NONE	Discuss draft budget Changes if any with City Leadership	Final Date: Town Manager and consultant to will discuss covering Draft to Proposed Budget.	COMPLETED
6/7/2024	Fri	NONE	Documents to be Presented to Mayor & Council due to City Administration	Completed Proposed Budget documents and presentation Materials are due to City Administration from the consultant	COMPLETED
6/12/2024	Wed	NONE	Review of Draft Tentative Budget Resolution	City Attorney, Town Manager and consultant to complete review of draft Tentative budget resolution due by 06/23/2024	COMPLETED
6/13/2024	Thu	NONE	First Mayor & Council Budget work session	First opportunity for members of the city council and staff to review and discuss the proposed budget. During the work session, council members may ask questions, make comments, and suggest modifications to the proposed budget, while considering factors such as revenue projections, expenses, priorities, and proposed changes, as well as city infrastructure needs and community feedback. The work session is an important step in the budget process as it helps to ensure that the budget aligns with the city's goals and priorities.	COMPLETED
6/20/2024	Thu	NONE	Second Mayor & Council Budget work session	To present modifications and additional information before adopting the Tentative Budget. Any further changes to the budget can be addressed by scheduling additional work sessions before the final adoption	NA
6/27/2024	Thu	NONE	Third and Final Mayor & Council Budget work session	To present modifications and additional information before adopting the Tentative Budget. Any further changes to the budget can be addressed by scheduling additional work sessions before the final adoption	

TOWN OF HUACHUCA CITY FISCAL YEAR 2024-25 BUDGET CALENDAR REVISED 05/13/2024

RECOMMENDED DATE	DOW	STATUTORY DEADLINE	ACTION	DESCRIPTION	COMPLETED
6/27/2024	Thu	7/15/2024	Adoption of the Tentative Budget	Convene work session for a final discussion and adoption of the Tentative budget. Once adopted by the city council, it becomes the basis for the final budget adoption process. At this point, the total budget amount can only be increased or decreased through amendments that are approved by the city council during the final budget adoption process.	
6/28/2024	Fri	7/4/2024	Post Tentative Budget on City website	Tentative Auditor General Schedules A through G must be published on the City website.	
7/1/2024	Mon	7/4/2024	First publication of Adopted Tentative Budget in newspaper of record/ city website.	Publish two consecutive weeks a summary of the adopted tentative budget once a week for two consecutive weeks. Include the time and place of the final budget hearing and a statement indicating where the proposed budget may be examined at the city hall, library, and city website. (A.R.S. §42-17103).	
7/8/2024	Mon	7/11/2024	Second publication of Adopted Tentative Budget in newspaper of record.	Publish two consecutive weeks a summary of the adopted tentative budget once a week for two consecutive weeks. Include the time and place of the final budget hearing and a statement indicating where the proposed budget may be examined at the city hall, library, and city website. (A.R.S. §42-17103).	
7/1/2024	Mon	7/4/2024	Second "Truth in Taxation" Notice only if City Council will be raising the levy limit above the neutral rate	Publish "Truth in Taxation" (TNT) notice in newspaper. Issue a separate press release with the same information as the published notice. (A.R.S. §42-17107)	
7/11/2024	Thu	8/12/2024	Public Hearings	Hold public hearing on final budget, property tax levy, and truth in taxation. Following the hearing, convene a special meeting to adopt final budget. (A.R.S. §42-17105)	
7/11/2024	Thu	8/12/2024	Adopt Final Budget	The City Council convenes to approve the budget for the upcoming fiscal year. This meeting must take place no later than the third Monday in July and serves as the final opportunity for the council members to make any changes to the previously approved Tentative Budget. Once the final version of the budget is approved, it becomes the official budget for the city for the upcoming fiscal year. (A.R.S. §42-17105)	

TOWN OF HUACHUCA CITY FISCAL YEAR 2024-25 BUDGET CALENDAR REVISED 05/13/2024

RCOMMENDED DATE	DOW	STATUTORY DEADLINE	ACTION	DESCRIPTION	COMPLETED
7/11/2024	Thu	8/13/2024	Send copy to TNT notice	Mail a copy of the Truth in Taxation notice, a statement of its publication or mailing, and the result of the council's vote to the Property Tax Oversight Commission. (A.R.S. §42-17151) Property Tax Oversight Commission 1600 W Monroe Phoenix, AZ 85007	
7/11/2024	Thu	8/19/2024	Adopt Property Tax Levies	Council to Adopt Levies after public hearing.	
7/16/2024	Tue	NONE	Accounting Journal and Payroll Changes due to City Finance Dept	The consultant will file with the Payroll and Finance the adopted budget journal entry and payroll changes and allocations.	
7/16/2024	Tue	8/13/2024	Post Final Budget on City website	Post entire final budget (Schedules A-G) on website within 7 business days and keep it posted for at least 60 months. (A.R.S. §42-17105)	

Note: The statutory deadline for cities to adopt the tentative budget is established by state law. According to Arizona Revised Statutes § 42-17106, cities must adopt a tentative budget no later than the third Monday in July of each year. This deadline applies to all cities and towns in Arizona, regardless of their size or population.

After the tentative budget is adopted, the city must hold a public hearing to allow for input from the community. The final budget must then be adopted no later than the second Monday in August.

TOWN OF HUACHUCA CITY 2024 HOME RULE CALENDAR REVISED 05/13/2024

RCOMMENDED DATE	DOW	STATUTORY DEADLINE	ACTION	DESCRIPTION	COMPLETED
2/2/2024	Fri	2/1/2024	City receives estimated State-imposed expenditure limitation for coming year.	City Clerk will deliver to Finance as soon as the document is received from the State	COMPLETED
4/2/2024	Tue	4/1/2024	City receives Actual State-imposed expenditure limitation for coming year.	City Clerk will deliver to Finance as soon as the document is received from the State	COMPLETED
NA as Per Town Clerk		6/8/2024	Call election, including Home Rule	150 Days Prior to Election. This is optional no longer required by state law.	NA
5/31/2024	Fri	6/3/2024	Publish first notice of public hearings	City Clerk will publish a notice of public Two notices must be None hearings – once a week published prior to for two consecutive weeks public hearings	COMPLETED
6/7/2024	Fri	6/10/2024	Publish second notice of public hearings	City Clerk will publish a notice of public Two notices must be None hearings – once a week published prior to for two consecutive weeks public hearings	COMPLETED
6/13/2014	Fri	6/17/2024	Hold first public hearing on proposed Home Rule Option	Finance will prepare a four-fiscal year proposal and the required worksheets for the Alternative Expenditure Limitation (Home Rule)	COMPLETED
6/27/2024	Thu	6/24/2024	Hold second public hearing on the proposal. Council votes on the proposal immediately after second hearing in a special meeting.	City Council votes after the second public hearing.	
6/28/2024	Fri	6/25/2024	Publish record of the vote and, if approved, the amount of expenditure in excess of the State-imposed limitation and purposes for the excess	City Clerk will prepare the notice to be published in the local newspaper and city website.	
6/25/2024	Tue	7/8/2024	Submit detailed and summary analyses and summary analysis worksheet to Auditor General's Office (AG has 15 workdays to respond, from the date the information is received)	Finance will submit to the Auditor General's Office the required calculations at least 60 days prior to election and before printing the publicity pamphlet	
7/16/2024	Tue	7/29/2024	Receive reviewed detailed and summary analyses and summary analysis worksheet from Auditor General's Office	Finance will review and modify worksheets in accordance with the Auditor General's Office requests.	

TOWN OF HUACHUCA CITY 2024 HOME RULE CALENDAR REVISED 05/13/2024

RCOMMENDED DATE	DOW	STATUTORY DEADLINE	ACTION	DESCRIPTION	COMPLETED
8/7/2024	Wed	8/7/2024	Receive arguments for or against alternative expenditure limit for publicity pamphlet	City Clerk must receive arguments supporting or opposing the Alternative Expenditure Limitation not less than 90 days prior to election.	
8/13/2024	Tue	8/16/2024	Complete preparation of publicity pamphlet; send draft to Auditor General's Office in sufficient time for their review and comment prior to printing	City Clerk to submit draft publicity pamphlet to the Auditor General's Offices	
9/3/2024	Tue	9/6/2024	Send publicity pamphlets to the printer after incorporating Auditor General comments	City Clerk will coordinate with printer after Auditor General's changes have been made.	
9/30/2024	Mon	10/3/2024	Make early ballots available	City Clerk - Early ballots must be available no later than 33 days before the election, A.R.S. § 16-545. However, it is prohibited to distribute an early ballot until 27 days before the election, A.R.S. § 16-542.	
9/30/2024	Mon	10/3/2024	Mail publicity pamphlets or let early voters know when and where they will be available	City Clerk will coordinate with County	
10/4/2024	Fri	10/9/2024	Distribute early ballots***	City Clerk - This is the latest date (unless otherwise indicated) to comply with election deadlines based on a Fall General Election date of November 5, 2024.	
10/22/2024	Tue	10/25/2024	Distribute publicity pamphlets (If they were not distributed earlier, this is the statutory deadline.)	City Clerk - This is the latest date (unless otherwise indicated) to comply with election deadlines based on a Fall General Election date of November 5, 2024.	
11/5/2024	Tue	11/5/2024	GENERAL ELECTION DAY		
11/22/2024	Fri	11/25/2024	Canvass Vote	City Clerk	
11/22/2024	Fri	11/25/2024	Inform Auditor General's Office and Economic Estimates Commission of the result	Finance and City Clerk will coordinate to submit the required documents to both agencies.	